

# Witzenberg Municipality

## Budget / Begroting

### 2020/2021—2021/2022

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

Adopted by Council 27 May 2020—Trim 05/01/19/

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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 2020 / 2021 financial year as well as the 2021 / 2022 to 2022 / 2023 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**

The following amendments has been introduced in the previous budget cycle and remains in place for the new financial year:

- The Indigent policy's qualifying criteria has been amended to only include the income of the property owner or account holder and his or her spouse.
- A pensioner's rebate in terms of Property Rates.
- A general exemption of on the first R120 000 of residential property as previous.

### **The capital budget**

The capital budget for the next financial year amounts to R 88,7 million of which R 10,1 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 service delivery and infrastructure.

### **The operating budget**

The operating revenue budget for next year amounts to R669 million of which R 474 million is from own revenue. The rest of the operating budget is financed from Grants.

Provision is made for the installation of water management devices to curb water consumption and the increase in outstanding debt in respect of water.

## **Tariff implications of the annual budget**

### **Electricity:**

The increase in electricity tariffs will be 6.22% for residential consumers and 6.9% for business, industrial and agricultural consumers.

### **Water:**

The water consumption tariff increase will be  $\pm 0\%$  for residential consumers. An increase of  $\pm 6\%$  is proposed for business, industrial and agricultural consumers.

### **Rates:**

The increase of Property Rates Revenue will be 6%. It is recommended that the ratio be for bona fide farms be amended from 0.12:1 to 0.135

### **Sanitation:**

The increase of Sanitation Tariffs will be 6%.

### **Refuse removal:**

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

### **Tabling:**

Honourable Speaker, I recommend that the annual budget, budget related policies, tariffs 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 2020/2021; and indicative for the two projected years 2021/2022 and 2022/2023, 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 2020/2021.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2020/2021.*
- (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 2020/2021.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2020/2021.*
- (f) *That the new amended budget related policies be approved with implementation as from 1 July 2020:*
  - (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

Over the past year, economic growth has been weaker than forecasted and is only expected to reach 0.9 per cent in 2020. The 2020 budget highlights the difficult economic and fiscal choices confronting government over the next several years.

National Government has highlighted the importance that determined action is required to reverse the deterioration of the public finances by narrowing the budget deficit, containing debt and growing the economy faster and in a sustainable manner and that municipalities need to exercise caution when they prepare their 2020/21 MTREF budgets to ensure synergy with national economic and fiscal prudence.

The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue

Local government continue to receive the least share of the division of nationally raised revenue because it has extensive powers to raise its own revenue. In the present current economic climate, municipalities cannot afford to provide municipal services without recovering the cost of providing these services. The Finance and Fiscal Commission (FFC) recommended that the Minister of Finance should take steps (including piloting) to add supplementary revenue sources to the list of allowable taxes for different types of municipalities in a differentiated manner. These include recommendations such as amending the Municipal Fiscal Powers and Functions Act, 2007 (Act No. 12 of 2007) to ensure development charges are uniformly regulated. The Municipal Fiscal Powers and Functions Act already allows municipalities to apply to the Minister of Finance to levy additional taxes such as the tourism levies and fire levies recommended by the FFC.

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. However, there has not been any determination by NERSA since the impasse around Eskom's application. While the court case between NERSA and Eskom is still pending, municipalities should use the tariff increases previously (March 2019) approved by the regulator of 8.1 per cent for 2020/21, 5.2 per cent 2021/22 and 8.9 per cent for 2022/23.

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 seven consecutive clean audit reports. 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 2020 / 2021 budget amounts to R 771 million, represented by a Capital Budget of R 89 million and an Operating Budget of R 682 million.

The total 2020/ 2021 budget (operating and capital) will be financed from own income R 474 million, Government Grants R 201 million. Debt Impairment is estimated at R45 million

### **Revenue / tariff increases**

- The increase of Property Rates Revenue will be  $\pm$  6%.
- The increase of Water consumption Tariffs will be  $\pm$  0% for residential consumers. An increase of  $\pm$ 6% is proposed for business, industrial and agricultural consumers
- 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 6.22% for residential consumers and 6.9% for business, industrial and agricultural consumers

### **Expenditure category increases**

The budgeted increase in expenditure categories are as follows:

<b>Expenditure by Type</b>	<b>2019 / 2020</b>	<b>2020 / 2021</b>	<b>Increase</b>
	R'000	R'000	R'000
Employee related costs	175 133	191 351	9%
Job Creation	7 103	7 472	5%
Post-Employment Provisions	26 811	27 879	4%
Remuneration of councillors	11 459	12 032	5%
Depreciation & asset impairment	45 590	40 688	-11%
Bulk purchases	229 196	232 760	2%
Debt Impairment	43 499	44 737	3%
Repairs & Maintenance	20 261	22 894	13%
Operational Projects	4 058	4 205	4%
General Expenses	49 876	55 878	12%
Vehicle Expenditure	8 816	9 258	5%
Housing Top Structures	29 000	0	-100%
Other Contracted Services	36 894	33 140	-10%

The increase in salary expenditure is based on an expected increase of 6.5% CP as well as the notch increase for qualifying employees. This is in line with the new wage agreement.

The increase in bulk purchases is expected to be 6,9%. The municipality is however expecting a decrease consumption due to Covid-19 pandemic.

The budgeted increase in finance charges is a direct result of the finance cost relating to the rehabilitation of Landfill sites.

The financing of capital expenditure from own funds (CRR) totals R 10,1 million. This amount 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 (89%) of the Municipality's Capital Budget in 2020 / 2021 and consist mainly of the Provincial Housing Grant, Public Transport Infrastructure Grant, the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG)

The 2020 / 2021 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 2020 / 2021 to 2022 / 2023 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>2019 / 2020</b>	<b>2020 / 2021</b>	<b>Increase</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property Rates	72 282	76 388	6%
Service Charges: Electricity	265 119	266 973	1%
Service Charges: Water	35 901	35 101	-2%
Service Charges: Waste Water	22 080	18 402	-17%
Service Charges: Waste Management	23 853	21 271	-11%
Rental from Fixed Assets	7 567	2 663	-65%
Interest, Dividend and Rent on Land	16 586	17 415	5%
Fines, Penalties and Forfeits	19 482	20 456	5%

Licences or Permits	1 915	2 010	5%
Agency Services	3 670	3 854	5%
Transfers and Subsidies	185 451	195 705	6%
Operational Revenue	9 886	9 167	-7%

The increases in service charges above does not reflect the increases as requested in the tariffs due to the fact that the municipality is expecting a significant increase in indigents (up to 6000 indigents in total) due to the Covid-19 pandemic. This sharp increase in indigents will result in less revenue being earned which is reflected in the increases above

### 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>2020 / 2021</b>	<b>2021 / 2022</b>	<b>2022 / 2023</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>UNCONDITIONAL GRANTS</b>			
EQUITABLE SHARE	101 915	112 056	122 389
<b>CONDITIONAL GRANTS</b>			
<b>INFRASTRUCTURE</b>			
MIG	22 286	23 906	25 092
INEP		3 000	4 000
RBIG	19 471	20 000	
<b>SPECIFIC PURPOSE ALLOCATIONS</b>			
LG FMG	1 550	1 550	1 550
EPWP	2 360		
<b>NATIONAL GRANTS TOTAL</b>	<b>147 582</b>	<b>160 512</b>	<b>153 031</b>

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

<b>PROVINCIAL ALLOCATIONS</b>	<b>2020 / 2021</b>	<b>2021 / 2022</b>	<b>2022 / 2023</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>DEPARTMENT OF HUMAN SETTLEMENTS</b>			
IHSDG	37 954	45 280	31 030
Municipal Accreditation and Capacity Building Grant	238	252	264
<b>DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING</b>			
Regional socio-economic project/violence prevention through urban upgrading	1 000	500	
<b>DEPARTMENT OF TRANSPORT AND PUBLIC WORKS</b>			
Maintenance of proclaimed roads	4 130	34 130	2 130
<b>DEPARTMENT OF CULTURAL AFFAIRS AND SPORT</b>			
Library Services	3 067	3 235	3 413
library services: Municipal Replacement Funding	6 697	7 065	7 453
<b>DEPARTMENT OF LOCAL GOVERNMENT</b>			
Thusong Centre		150	
Community Development Worker Operational Support Grant	131	131	131
Fire Service Capacity Building Grant			920
<b>PROVINCIAL TREASURY</b>			
Financial Management Capacity Building	401		
Financial Management Support			
<b>GRAND TOTAL</b>	<b>53 618</b>	<b>90 743</b>	<b>45 341</b>

The following table shows the allocations to Witzenberg Municipality from the Cape Winelands District Municipality

<b>DISTRICT ALLOCATION</b>	<b>2020 / 2021</b>	<b>2021 / 2022</b>	<b>2022 / 2023</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Financial Assistance	-	-	-

### **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  
Budget Circular 98 & 99 – only attached for noting

## **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 2020 / 2021 budget cycle was adopted by Council during August 2019, 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 2019 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 2020, local input has been solicited via notices published in the media. 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 2020 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 has been published in the relevant media during April/May 2020, where input from various stakeholders have been requested

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2020 / 2021 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 2020 / 2021), advertisements will be placed in the media. 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 2020/ 2021 to 2022 / 2023 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>2020 /2021</b>	<b>2021 / 2022</b>	<b>2022 / 2023</b>
	R'000	R'000	R'000
Property rates	5 840	6 249	6 561
Water	6 487	6 552	6 620
Sanitation	15 161	16 071	16 874
Electricity	5 080	5 483	5 988
Refuse	12 040	12 762	13 528
<b>Total</b>	<b>44 608</b>	<b>47 116</b>	<b>49 571</b>

It is expected that indigents will increase significantly due to the Covid-19 pandemic.

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 4 500 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month.

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

## **9 Overview of Budget Related Policies and Amendments**

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

- 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 section 6 of the Tariff policy be amended to indicate that the rebate will only be applicable on the additional services account of the applicant to the original account. It is also recommended that the Renewable tariff be brought into the tariff policy.

## 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.

The Municipality has reviewed the rate ratio as it is applied in terms of Bona Fide Agricultural properties. The current ratio has been reviewed and been adjusted from 0.120:1 to 0.135:1 which is still within the regulated norm of 0.25:1. It envisaged that additional property rates revenue to the estimated amount of R1, 6 m will flow to the municipality in the first year of implementation. A phased-in approach will be followed over the next 3 financial years until the maximum allowable ratio of 0.25:1 is reached.

The recommended phased-in approach to be applied is as follow:

Year 1 (2020/21) Effective 1 July 2020: New Ratio 0.135:1

Year 2 (2021/22) Effective 1 July 2021: New Ratio 0.150:1

Year 3 (2022/23) Effective 1 July 2022: New Ratio 0.200:1

It is recommended that Property Rates policy be amended to indicate that the rebate will only be applicable on the additional services account of the applicant to the original account

It is recommended that the policy be amended to ensure sufficient revenues will be realised to fund municipal services.

## 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.

The municipality will pay no interest on consumer deposits. If found that any person (natural or juristic) is illegally connected or reconnected to municipal services, or that he/she fiddled with any meter, reticulation network or any other supply equipment, or delivered any unlawful service associated with the provision of municipal services, or stole or damaged any municipal property, he/she shall be prosecuted and/or held liable for fines, as determined by council.

## 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.

It is proposed that the Cash Management and Investment Policy be amended in terms of the following:

Item 4.2.3 : That the Deputy CFO be added as a A-Signatory

## 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:

Verified debt as at 30 June 2017 to be “parked” and written-off in instalments as the conditions are met. Verified debt accrued after 1<sup>st</sup> July to be dealt with via an acknowledgement of debt and arrangement for payment by the participant.

## 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 recommended that the policy be amended to incorporate the council decision taken, namely – *“that the municipality will install water demand management meters free of charge at indigent properties as a prerequisite to be registered as an indigent and all water leaks on the property will be repaired by the municipality at the cost of the municipality”*

## 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.

It is proposed that the Budget Virement Policy be amended in terms of the following:

New item – 5.17.

Virements / Transfers from Repairs & Maintenance Projects are only permitted with the approval of the CFO and Municipal Manager

New item – 5.18

Virements / Transfers from Specific Operational Typical Work streams Projects are only permitted with the approval of the CFO and Municipal Manager

Appendix A Classification be repealed and replaced with the updated Municipal Votes as disclosed in the Budget Schedules

Appendix B Classification be repealed and replaced with the mSCOA line items

#### 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.

Consider the incorporation of parts of the SIPDM or the new draft FIPDM

#### 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.

#### TRAVEL MANAGEMENT POLICY

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

No amendments

## 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 be in line with the newly approved retirement policy

## 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

Provision has been made for a 6.5 % increase in salaries plus an additional 2.5% notch increase for qualifying employees

The Minister of Finance will approve increases of councillors during the 2020 / 2021 financial year, and the increase will be implemented as from 1 July 2020.

### 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 2019 / 2020 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 6.9% as from 1 July 2020, as approved by NERSA.

The NERSA Tariff Guidelines for municipalities was late received and it is envisaged that the bulk cost increase will be adjusted to 6.9% for the final budget for consideration.

## 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 93%. Adequate provision is made for non-recovery.

### 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 2020 / 2021 financial year.

### Indigents

It is assumed that the number of indigents will increase to an estimated 6000 during the financial year due to Covid-19 pandemic

### The Coronavirus

The social and financial impact of the coronavirus remains to a certain extent uncertain to the municipality as we did not yet reached the peak of infections in South Africa.

All the income streams could be negatively affected by this disaster and this could force the municipality to adjust revenue estimates downwards during the financial year. Expenditure items could also spike as the demand for the goods and services increases. The roll out of major operational and capital projects can also be negatively impacted, especially where it requires the services of contractors and where projects are labour-intensive. The productivity of the workforce will also be negatively impacted. Thus, service delivery may become very challenging. Council is advised to act prudently and diligently and to only expense on the bare necessities during this

unknown phase. Unforeseen and unavoidable expenditure is a possibility and if it does arise, the administration will assist the mayor in discharging his responsibility in terms of the tabling of an adjustments budget at the earliest convenient time.

#### Efficiencies and cost containment measures

The municipality is committed through its applications and strengthening of its existing internal controls, policies and through the use of technology to ensure that the resources at its disposal will be used to the best of its ability. Cost containment measures has been implemented and operational expenses such travelling cost, catering services and consultant services are managed within the parameters of the Cost containment measures.

### Significant Amendments to the Tabled Budget

#### 1. Adjustment to tabled Collection Rate:

Service	Previous Tabled Collection Rate	Adjusted Collection Rate
Water	82%	69%
Sewerage	85%	77%
Electricity	99%	98%
Refuse	85%	75%
Rates	95%	95%
<b>Combined</b>	<b>95%</b>	<b>93%</b>

Collection rate was adjusted from 95% to 93% to adjust for the possible impact of the Covid-19 pandemic.

#### 2. Electricity Tariff Adjustment

The electricity tariff was adjusted in line with the final recommendation received from NERSA.

Service	Previous Tabled	Adjusted Tariff
Electricity Income Tariff	11.48%	6.22%
Bulk Purchases from Eskom	13.45%	6.9%

#### 3. Adjustment to Rental of Facilities

Due to the implementation of the Covid-19 regulations and the use of Pine Forest Resort as the designated quarantine facility in the Witzenberg area, Rental from Fixed Assets income from Resorts, Community Halls and Sport Facilities was adjusted downwards as follow:

Service	Previous	Adjusted
Rental from Fixed Assets	R 7 945 022	R 2 662 619
Sales of Goods and Rendering of services	R 4 579 316	R 2 505 159

## 4. Long service provision

The non-cash provision was adjusted due to the change in retirement age for female employees from 60 to 65 years.

Item	Previous	Adjusted
Long Service Provision	R 12 401 429	R 27 878 880

## 5. Contracted Services

Contracted services was adjusted downwards due to an expected lower utilisation of the security services.

Item	Previous	Adjusted
Security Service	R 17 912 521	R 13 127 568

## 6. Adjustment to total number of indigents

The total number of expected indigent households were increased from 4000 to 6000. The municipality is expecting an increase in unemployment due to the covid-19 pandemic. The municipality foresees that this may lead to the provision of a benefit package to the individuals within the income category of R3000-R4000 per month.

## 12 Overview of Budget Funding

### Summary

*The operating budget for 2020 / 2021 will be financed as follows:*

	2019 /2020	2020/2021	Increase
	R'000	R'000	R'000
Charged for electricity, water, refuse and sewerage	346 953	341 746	-2%
Property Rates	72 282	76 388	6%
Provincial and National Operating Grants	137 732	113 570	-18%
Sundry charges / Other	59 106	55 565	-6%
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>616 073</b>	<b>587 270</b>	<b>-5%</b>

*The capital budget for 2019/ 2020 to 2021 / 2022 will be financed as follows:*

	2019 /2020	2020/2021	2021 / 2022
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	10 048	13 737	10 173
Grants	78 716	120 459	28 167
Borrowing	0	0	0
<b>Total Capital Budget</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</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, refuse removal and water tariffs, service tariff increases will be  $\pm 6\%$ . Property rates tariffs will increase with  $\pm 6\%$ . The municipality has no control over the increases of electricity tariffs and the proposed  $\pm 13.07\%$  increase in electricity tariffs is subjected to NERSA approval.

### Property valuations, rates, tariffs and other charges

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 revised collection rates due to the impact of the Covid-19 pandemic:

Rates	95.0%
Electricity	98.0%
Water	69.0%
Sanitation	77.0%
Refuse	75.0%

### 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:

- Overtime
- Standby
- Operational Cost
- Contracted Services
- Materials & Supplies

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 no sale of fixed property during the 2020 / 2021 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)	859 592
Executive Mayor (1)	1 062 003
Deputy Executive Mayor (1)	859 594
Executive Committee (4)	3 235 976
Other Councillors (15)	6 014 532
<b>TOTAL</b>	<b>12 031 697</b>

*Senior Managers (Including performance bonus provision)*

Municipal Manager	1 823 908
Director: Corporate Services	1 482 116
Director: Community Services	1 424 283
Director: Technical Services	1 473 831
Chief Financial Officer	1 412 949
<b>TOTAL Senior Management</b>	<b>7 617 087</b>
<b>All other staff</b>	<b>211 612 866</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:

A handwritten signature in black ink, appearing to be 'D NASSON', is written over a horizontal line. The signature is stylized and cursive.

Date 19 May 2020

## WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Own Strategic Objectives	Ward Location	2020/21 Medium Term Revenue & Expenditure Framework				
					Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Parent municipality:</b>									
<i>List all capital projects grouped by Function</i>									
Core Function:Community Parks (including	CAPEX: cherry picker	Communal Services	WC022 Witzenberg:Whole of the Municipali	1 461	-	-	-	-	
Core Function:Electricity	Capex Electrical Network Replacement	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	1 163	-	-	-	
Core Function:Electricity	Capex Electrical Network Housing Project	Essential Services	WC022 Witzenberg:Whole of the Municipali	4 217	3 043	-	-	-	
Core Function:Sewerage	Capex Vredebes Housing Sanitation	Essential Services	Ward:Ceres	7 000	-	-	-	-	
Core Function:Sewerage	Capex Aerator replacement programme	Essential Services	WC022 Witzenberg:Whole of the Municipali	625	809	-	-	-	
Core Function:Solid Waste Removal	Capex Transfer Stations & Related Infrastru	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	Capex CHAINSAWS	Communal Services	WC022 Witzenberg:Whole of the Municipali	38	44	-	-	-	
Core Function:Community Parks (including	Capex Plant & Equipment	Communal Services	WC022 Witzenberg:Whole of the Municipali	72	-	-	-	-	
Core Function:Community Parks (including	CAPEX: MOBILE TOILETS	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	Capex BESPROEINGSTOERUSTING(PYF	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	CAPEX: containers x2	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	40	-	-	-	
Core Function:Community Parks (including	CAPEX: SLASHER X2	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	Capex BESPROEINGSTOERUSTING	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	Capex BLOWER MOWER	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Community Parks (including	Capex BRUSHCUTTERS	Communal Services	WC022 Witzenberg:Whole of the Municipali	93	36	-	-	-	
Core Function:Community Halls and Faciliti	EQUIPMENT: E.G. BUFF MASJIEN, VACU	Communal Services	WC022 Witzenberg:Whole of the Municipali	39	-	-	-	-	
Core Function:Finance	Capex Insurance Replacements	Governance	WC022 Witzenberg:Whole of the Municipali	9	50	-	-	-	
Core Function:Marketing, Customer Relatio	CAPEX: Camera and photographic equimer	Governance	WC022 Witzenberg:Whole of the Municipali	24	-	-	-	-	
Core Function:Marketing, Customer Relatio	CAPEX: Access Control - Furniture and Equ	Governance	WC022 Witzenberg:Whole of the Municipali	20	100	-	-	-	
Core Function:Roads	CAPEX: New taxi facility at the corner of Vo	Essential Services	Ward:Ceres	-	-	-	-	-	
Core Function:Community Halls and Faciliti	Capex AIRCONS STADSAAAL CERES	Communal Services	Ward:Ceres	-	500	-	-	-	
Core Function:Community Halls and Faciliti	Capex TULBAGH STADSAAAL	Communal Services	Ward:Tulbagh	-	-	-	-	-	
Core Function:Community Halls and Faciliti	Capex CERES STADSAAAL: VERVANG 650	Communal Services	Ward:Ceres	-	238	-	-	-	
Core Function:Community Parks (including	Capex SPEELAPPARATE PARKE	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-	
Core Function:Water Distribution	Capex Boreholes Morisdale Park	Essential Services	Ward:Ceres	-	-	-	-	-	
Core Function:Community Halls and Faciliti	Capex Op-Die-Berg Hall	Communal Services	Ward:Op-die-Berg	-	-	-	-	-	
Core Function:Community Parks (including	Capex Morisdale Park Equipment	Communal Services	Ward:Ceres	-	-	-	-	-	



Function	Project Description	Own Strategic Objectives	Ward Location	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Core Function:Police Forces, Traffic and Str	Capex Test Centre	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	330	-	-	-
Core Function:Water Distribution		Essential Services	WC022 Witzenberg:Whole of the Municipali	527	-	-	-	-
Core Function:Recreational Facilities	Capex Eiland Swimming Pool	Communal Services	Ward:Wolseley	88	-	-	-	-
Core Function:Solid Waste Removal	Capex Transfer stations and related infrastr	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	501	-	-	-
Core Function:Roads	CAPEX: Vredebes Acces Collector	Essential Services	Ward:Ceres	10 361	-	-	-	-
Core Function:Water Distribution	Capex Tools & Equipment- New	Essential Services	WC022 Witzenberg:Whole of the Municipali	100	326	-	-	-
Core Function:Solid Waste Removal	Capex Vehicle Replacement Programme	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	3 573	-	-	-
Core Function:Finance	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	85	30	-	-	-
Core Function:Sewerage	Capex Ceres Vredebes New Bulk Sanitatio	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Sewerage	Capex Refurbishment WWTW	Essential Services	WC022 Witzenberg:Whole of the Municipali	725	600	-	-	-
Core Function:Public Toilets	Capex Op Die Berg Public Toilets	Essential Services	Ward:Op-die-Berg	-	1 300	-	-	-
Core Function:Roads	Capex Network Street	Essential Services	WC022 Witzenberg:Whole of the Municipali	269	2 000	-	-	-
Core Function:Electricity	CAPEX: Power Factor Correction	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Municipal Manager, Town Se	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	217	55	-	-	-
Core Function:Storm Water Management	Capex Vredebes Housing Storm water	Essential Services	Ward:Ceres	4 000	-	-	-	-
Core Function:Community Parks (including	CAPEX: SPREILIGTE PINE VALLEY	Communal Services	Ward:Wolseley	-	-	-	-	-
Core Function:Community Halls and Faciliti	Capex PAH STADSAAL	Communal Services	Ward:PA Hamlet	-	-	-	-	-
Core Function:Pollution Control	Capex AANKOOP VAN GROND EN OPRI	Communal Services	Ward:Tulbagh	-	-	-	-	-
Core Function:Street Lighting and Signal Sy	CAPEX: Housing Projects Streetlights	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Information Technology	CAPEX: It Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	634	666	-	-	-
Core Function:Community Parks (including	Capex KRUIPSUIITE	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Solid Waste Removal	Capex Vehicle Replacement Programme	Essential Services	WC022 Witzenberg:Whole of the Municipali	509	-	-	-	-
Core Function:Water Distribution	Capex Vredebes Housing Water	Essential Services	Ward:Ceres	7 000	-	-	-	-
Core Function:Recreational Facilities	Capex Fencing - Pine Forest	Communal Services	Ward:Ceres	-	-	-	-	-
Core Function:Economic Development/Plan	Capex Skoonvlei Economic Hub	Socio-Economic Support Services	Ward:Bella Vista	491	1 577	-	-	-
Core Function:Municipal Manager, Town Se	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	-	26	-	-	-
Core Function:Municipal Manager, Town Se	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	18	30	-	-	-
Core Function:Sewerage	Capex Sewer Pumps-replacement	Essential Services	WC022 Witzenberg:Whole of the Municipali	274	243	-	-	-
Core Function:Community Parks (including	CAPEX: KRAG OP DIE BERG SPORTGR	Communal Services	Ward:Op-die-Berg	-	-	-	-	-
Core Function:Community Halls and Faciliti	VERHOOGGORDYNE : BELLA VISTA	Communal Services	Ward:Bella Vista	-	-	-	-	-
Core Function:Municipal Manager, Town Se	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	41	45	-	-	-
Core Function:Municipal Manager, Town Se	Capex Office Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	27	98	-	-	-
Core Function:Water Distribution	Capex Telemetric Systems	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Marketing, Customer Relatio	Capex Signage & Billboards	Governance	WC022 Witzenberg:Whole of the Municipali	103	140	-	-	-
Core Function:Community Parks (including	Capex SOKKERNETTE	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-

Function	Project Description	Own Strategic Objectives	Ward Location	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Core Function:Community Halls and Facilities	Capex Opgradering van Stadsaal	Communal Services	Ward:Ceres	-	600	-	-	-
Core Function:Sewerage	Capex Sewer Network Replacement	Essential Services	WC022 Witzenberg:Whole of the Municipali	1 026	1 082	-	-	-
Core Function:Sewerage	CAPEX: Vredebes Bulk Sanitation	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Roads	Capex Vredebes Housing Roads	Essential Services	Ward:Ceres	7 744	-	-	-	-
Core Function:Water Distribution	Capex Security upgrades	Essential Services	WC022 Witzenberg:Whole of the Municipali	711	350	-	-	-
Core Function:Sewerage	Capex Security upgrades	Essential Services	WC022 Witzenberg:Whole of the Municipali	844	300	-	-	-
Core Function:Roads	Capex Rehabilitation - Streets Tulbagh	Essential Services	Ward:Tulbagh	11 152	-	-	-	-
Core Function:Fleet Management	Capex Tools & Equipment	Essential Services	WC022 Witzenberg:Whole of the Municipali	68	1 757	-	-	-
Core Function:Electricity	CAPEX: Tools & Equipment	Essential Services	WC022 Witzenberg:Whole of the Municipali	102	160	-	-	-
Core Function:Community Halls and Facilities	Capex GASHEATERS CERES	Communal Services	Ward:Ceres	-	-	-	-	-
Core Function:Roads	Capex Traffic Calming	Essential Services	WC022 Witzenberg:Whole of the Municipali	150	150	-	-	-
Non-core Function:Housing	Capex Fencing Maple Park	Socio-Economic Support Services	Ward:Ceres	-	-	-	-	-
Core Function:Administrative and Corporate	CAPEX: Upgrade Council chambers	Governance	Ward:Ceres	21	1 500	-	-	-
Core Function:Roads	CAPEX: Fire Arms	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	165	-	-	-
Core Function:Community Parks (including	CAPEX: RESURFACE NETBALL COURTS	Communal Services	Ward:Wolseley	290	-	-	-	-
Core Function:Community Parks (including	CAPEX: 1.3 T TRUCK	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	523	-	-	-
Core Function:Community Halls and Facilities	Capex VERHOOGGORDYNE : TULBAGH :	Communal Services	Ward:Tulbagh	90	-	-	-	-
Core Function:Roads	Capex Digger loaders	Essential Services	WC022 Witzenberg:Whole of the Municipali	991	-	-	-	-
Core Function:Recreational Facilities	Capex Plant & Equipment	Communal Services	WC022 Witzenberg:Whole of the Municipali	145	-	-	-	-
Core Function:Community Parks (including	Capex FENCING GRAVEYARDS	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Community Halls and Facilities	Capex OPGRADEER MONTANASAAL: WC	Communal Services	Ward:Wolseley	-	-	-	-	-
Core Function:Water Distribution	Capex Network- Water Pipes & Valve Repla	Essential Services	WC022 Witzenberg:Whole of the Municipali	1 200	918	-	-	-
Core Function:Community Halls and Facilities	BUFFMASJEN WITZENVILLE SAAL	Communal Services	Ward:Tulbagh	-	-	-	-	-
Core Function:Community Halls and Facilities	3X3 M CONTAINER	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	500	-	-	-
Core Function:Storm Water Management	Capex Network - Storm Water Upgrading	Essential Services	WC022 Witzenberg:Whole of the Municipali	300	450	-	-	-
Core Function:Fleet Management	Capex Tools & Equipment	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Recreational Facilities	Capex Furniture & Equipment for Chalets	Communal Services	Ward:Ceres	-	-	-	-	-
Core Function:Recreational Facilities	Capex Furniture & Equipment	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Finance	Capex IT Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	581	-	-	-	-
Core Function:Water Distribution	Capex Ceres: Bella Vista New Bulk Water	Essential Services	Ward:Bella Vista	-	-	-	-	-
Core Function:Water Distribution	Capex Tulbagh Dam	Essential Services	Ward:Tulbagh	2 529	15 214	-	-	-
Core Function:Water Distribution	Vredebes Bulk Water Supply	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Water Distribution	Capex Ceres: Bella Vista Bulk Water	Essential Services	Ward:Bella Vista	-	-	-	-	-
Core Function:Water Distribution	Capex Ceres: Vredebes New Bulk Water	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Finance	Capex Computer Equipment	Governance	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-

Function	Project Description	Own Strategic Objectives	Ward Location	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Core Function:Water Distribution	Capex Drought Relief - Boreholes at Tulbagh	Essential Services	Ward:Tulbagh	-	-	-	-	-
Core Function:Electricity	Capex Fencing Wolseley Stores	Essential Services	Ward:Wolseley	-	-	-	-	-
Core Function:Street Lighting and Signal Sy	Capex Streetlights	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	-	-	-	-
Core Function:Electricity	Capex MV Substation Equipment	Essential Services	WC022 Witzenberg:Whole of the Municipali	701	1 250	-	-	-
Core Function:Electricity	Capex Upgrade of LV Network Cables	Essential Services	WC022 Witzenberg:Whole of the Municipali	1 396	1 287	-	-	-
Core Function:Electricity	Capex MV Network Equipment	Essential Services	WC022 Witzenberg:Whole of the Municipali	2 345	1 000	-	-	-
Core Function:Street Lighting and Signal Sy	Capex Upgrade of Streetlights	Essential Services	WC022 Witzenberg:Whole of the Municipali	490	350	-	-	-
Core Function:Street Lighting and Signal Sy	Capex Vredebes Streetlights	Essential Services	WC022 Witzenberg:Whole of the Municipali	1 560	821	-	-	-
Core Function:Water Distribution	Capex Nduli Housing Water	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Sewerage	Capex Nduli Housing Sanitation	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Solid Waste Disposal (Landfi	Capex New Material Recovery Facility/Drop	Essential Services	WC022 Witzenberg:Whole of the Municipali	603	1 870	-	-	-
Core Function:Fire Fighting and Protection	Capex Fire Fighting Equipment	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	275	-	-	-
Core Function:Electricity	Capex Upgrade of MV Cables	Essential Services	Ward:Wolseley	567	60	-	-	-
Core Function:Recreational Facilities	Capex Furniture Chalets	Communal Services	Ward:Ceres	148	-	-	-	-
Core Function:Roads	Capex Nduli Housing Roads	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Roads	Capex Upgrade pavement Vosstr from Retie	Essential Services	Ward:Ceres	-	4 008	-	-	-
Core Function:Roads	Capex Upgrade Van Breda Bridge	Essential Services	Ward:Ceres	2 242	972	-	-	-
Core Function:Roads	Capex Pedestrian Route along R46/Nduli	Essential Services	Ward:N'duli	-	870	-	-	-
Core Function:Roads	Capex New Vredesbes/Nduli St Intersection	Essential Services	Ward:N'duli	-	-	-	-	-
Core Function:Storm Water Management	Capex Nduli Housing Storm Water	Essential Services	Ward:Ceres	-	-	-	-	-
Core Function:Storm Water Management	Capex Vredebes New Storm water Channel	Essential Services	WC022 Witzenberg:Whole of the Municipali	8 088	3 391	-	-	-
Core Function:Water Distribution	Capex Infrastructure Management System	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	576	-	-	-
Core Function:Fire Fighting and Protection	Capex Firefighting Response Vehicle	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	722	-	-	-
Core Function:Community Halls and Faciliti	Capex Irrigation Equipment For Parks	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	1 000	-	-	-
Core Function:Roads	Capex Vredebes Ph1 Bus Route	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	1 786	-	-	-
Core Function:Roads	Capex Pavement Upgrading	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	500	-	-	-
Core Function:Libraries and Archives	CAPEX Upgrade John Steyn Library	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	1 900	-	-	-
Core Function:Roads	Capex Rehabilitation of Streets	Essential Services	WC022 Witzenberg:Whole of the Municipali	-	3 000	-	-	-
Core Function:Water Distribution	Capex Fencing	Governance	WC022 Witzenberg:Whole of the Municipali	-	2 099	-	-	-
Core Function:Cemeteries, Funeral Parlours	Capex Expanding of existing cemetery	Communal Services	WC022 Witzenberg:Whole of the Municipali	-	200	-	-	-
Core Function:Community Halls and Faciliti	Capex Upgrade of Kononia Community Hall	Communal Services	Ward:Bella Vista	-	48	-	-	-
Core Function:Community Parks (including	Capex Sportsground Development & Upgra	Communal Services	Ward:Ceres	637	-	-	-	-
Core Function:Sports Grounds and Stadium	Capex Upgrade of Leyell Str Sport facilities	Communal Services	Ward:Ceres	-	12 071	-	-	-

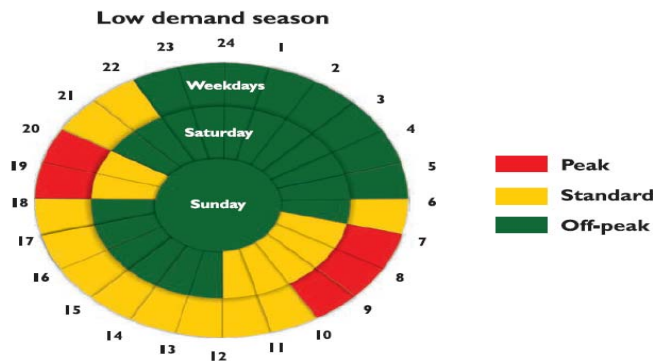
Function	Project Description	Own Strategic Objectives	Ward Location	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Core Function:Water Distribution	CAPEX - Grey Water System	Essential Services	WC022 Witzenberg:Whole of the Municipali	457	-	-	-	-
Core Function:Sports Grounds and Stadium	Capex Upgrade of Sport Facilities	Communal Services	WC022 Witzenberg:Whole of the Municipali	346	-	-	-	-
Electricity	Capex MV Substation Equipment	Essential Services	Whole of the Municipality	-	-	1 000	500	1 000
Electricity	Capex Upgrade of LV Network Cables	Essential Services	Whole of the Municipality	-	-	500	-	1 000
Information Technology	CAPEX: It Equipment	Governance	Whole of the Municipality	-	-	450	-	600
Roads	Capex Upgrade Van Breda Bridge	Essential Services	Ceres	-	-	5 028	41 550	2 593
Roads	Capex Nduli Housing Roads	Essential Services	Ceres	-	-	12 547	-	1 565
Sewerage	Capex Sewer Network Replacement	Essential Services	Whole of the Municipality	-	-	500	-	1 500
Sewerage	Capex Refurbishment WWTW	Essential Services	Wolseley	-	-	1 500	-	-
Community Halls and Facilities	EQUIPMENT: E.G. BUFF MASJIEN, VACU	Communal Services	Whole of the Municipality	-	-	430	-	80
Solid Waste Disposal (Landfill Sites)	Capex New Material Recovery Facility/Drop	Essential Services	Whole of the Municipality	-	-	9 356	12 384	-
Sewerage	Capex Security upgrades	Essential Services	Whole of the Municipality	-	-	840	-	-
Sewerage	CAPEX Vredebes Phase H Bulk sewerage	Essential Services	Ceres	-	-	10 228	-	-
Storm Water Management	Capex Nduli Housing Storm Water	Essential Services	Ceres	-	-	13 819	-	-
Water Distribution	CAPEX Vredebes Phase H Bulk water pipel	Essential Services	Ceres	-	-	476	-	8 026
Water Distribution	Capex Nduli Housing Water	Essential Services	Ceres	-	-	9 489	-	-
Mayor and Council	CAPEX: Upgrade Council chambers	Governance	Ceres	-	-	600	-	-
Sports Grounds and Stadiums	Capex Upgrade of Leyell Str Sport facilities	Communal Services	Ceres	-	-	870	-	-
Water Distribution	Capex Tulbagh Dam	Essential Services	Tulbagh	-	-	16 931	17 391	-
Electricity	Capex MV Network Equipment	Essential Services	Whole of the Municipality	-	-	1 000	-	2 000
Roads	Capex Network Street	Essential Services	Whole of the Municipality	-	-	1 800	-	2 000
Roads	CAPEX Tulbagh Steinthalweg walkways	Essential Services	Tulbagh	-	-	870	935	-
Sports Grounds and Stadiums	CAPEX Sportfield equipment	Communal Services	Whole of the Municipality	-	-	30	-	30
Water Distribution	Capex Network- Water Pipes & Valve Repla	Essential Services	Whole of the Municipality	-	-	500	-	1 500
Water Distribution	CAPEX Op-Die-Berg Reservoir	Essential Services	Op-Die-Berg	-	-	-	11 279	-
Community Halls and Facilities	Capex New Regional Cemetery	Communal Services	Whole of the Municipality	-	-	-	137	4 819
Sewerage	CAPEX Nduli Infill Internal Sewerage	Essential Services	Ward:N'duli	-	-	-	11 320	-
Electricity	Capex Electrical Network Housing Project	Essential Services	Ceres	-	-	-	3 000	4 000
Roads	CAPEX Nduli Infill Internal Roads	Essential Services	Ward:N'duli	-	-	-	11 320	-
Storm Water Management	CAPEX Nduli Infill Internal Storm water	Essential Services	Ward:N'duli	-	-	-	11 320	-
Electricity	Capex Vredebes Streetlights	Essential Services	Ceres	-	-	-	1 565	-
Community Halls and Facilities	CAPEX: New taxi facility at the corner of Vo	Essential Services	Ceres	-	-	-	174	6 826
Water Distribution	CAPEX Nduli Infill Internal Water	Essential Services	Ward:N'duli	-	-	-	11 320	-
Fire Fighting and Protection	Capex Firefighting Response Vehicle	Communal Services	Whole of the Municipality	-	-	-	-	800
Parent Capital expenditure				86 590	81 290	88 764	134 196	38 340

**RATES AND TARIFFS 2020/2021 - 2022/2023**

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
<b>1. Property rates and other municipal taxes</b>										
<b>1.1. Property rates</b>										
R 0.00875	R 0.00875	1.1.1. Residential Property	0.0%	<b>R 0.00927</b>	6.00%	R 0.00992	7.00%	R 0.01041	5.00%	R 0.00927
R 0.00784	R 0.00784	1.1.2. Informal Settlements	0.0%	<b>R 0.00831</b>	6.00%	R 0.00890	7.00%	R 0.00934	5.00%	R 0.00831
R 0.01579	R 0.01579	1.1.3. Business/Commercial Property	0.0%	<b>R 0.01674</b>	6.00%	R 0.01791	7.00%	R 0.01881	5.00%	R 0.01674
R 0.01537	R 0.01537	1.1.4. Industrial Property	0.0%	<b>R 0.01629</b>	6.00%	R 0.01743	7.00%	R 0.01830	5.00%	R 0.01629
<b>1.1.5. Agricultural Properties:</b>										
R 0.00106	R 0.00106	1.1.5.1. Bona fida Agricultural	0.0%	<b>R 0.00125</b>	18.13%	R 0.00134	7.00%	R 0.00141	5.00%	R 0.00125
R 0.00986	R 0.00986	1.1.5.2. Agricultural/Business/Residential	0.0%	<b>R 0.01045</b>	6.00%	R 0.01118	7.00%	R 0.01174	5.00%	R 0.01045
R 0.00986	R 0.00986	1.1.5.3. Agricultural/Industrial	0.0%	<b>R 0.01045</b>	6.00%	R 0.01118	7.00%	R 0.01174	5.00%	R 0.01045
R 0.01378	R 0.01378	1.1.6. State owned Property	0.0%	<b>R 0.01461</b>	6.00%	R 0.01563	7.00%	R 0.01641	5.00%	R 0.01461
R 0.01314	R 0.01314	1.1.7. Vacant Land - Urban	0.0%	<b>R 0.01393</b>	6.00%	R 0.01491	7.00%	R 0.01565	5.00%	R 0.01393
R 0.00218	R 0.00218	1.1.8. Public Service Infrastructure	0.0%	<b>R 0.00231</b>	6.00%	R 0.00248	7.00%	R 0.00260	5.00%	R 0.00231
R 0.00218	R 0.00218	1.1.9. Public Benefit Organisations	0.0%	<b>R 0.00231</b>	6.00%	R 0.00248	7.00%	R 0.00260	5.00%	R 0.00231
R 0.01093	R 0.01093	1.1.10. Building clauses	0.0%	<b>R 0.01158</b>	6.00%	R 0.01240	7.00%	R 0.01301	5.00%	R 0.01158
R 0.00438	R 0.00438	1.1.11. Residential Property - Qualifying Pensioners	0.0%	<b>R 0.00464</b>	6.00%	R 0.00497	7.00%	R 0.00521	5.00%	R 0.00464
<b>Pensioners may qualify for a rebate of 50% on residential property in terms of councils policy.</b>										
<b>Exemption</b>										
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										
<b>1.2. Conceted use and departures</b>										
R 1 697.00	R 1 697.00	1.2.1. Residential properties		<b>R 1 799.00</b>	6.01%	R 1 906.94	6.00%	R 2 021.36	6.00%	R 1 799.00
R 1 697.00	R 1 697.00	1.2.2. Bona fida Agricultural		<b>R 1 799.00</b>	6.01%	R 1 906.94	6.00%	R 2 021.36	6.00%	R 1 799.00

**2. Electricity Service Tariffs**

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



R 216.55	R 188.30	<b>2.1 Service Availability:</b> Unimproved sites charge per month or part of it	15.0%	<b>R 230.01</b>	6.22%	R 248.234	7.92%	R 271.093	9.21%	R 200.01
<b>2.2 Residential customers</b>										
<b>2.2.1 Single part tariff</b>										
<b>2.2.1.1 Prepaid</b>										
R 1.528	R 1.329	0-50 kWh	15.0%	<b>R 1.623</b>	6.22%	R 1.751	7.92%	R 1.913	9.21%	R 1.411
R 1.528	R 1.329	51-350 kWh	15.0%	<b>R 1.623</b>	6.22%	R 1.751	7.92%	R 1.913	9.21%	R 1.411
R 1.528	R 1.329	351-600 kWh	15.0%	<b>R 1.623</b>	6.22%	R 1.751	7.92%	R 1.913	9.21%	R 1.411
R 2.640	R 2.295	Above 600 kWh	15.0%	<b>R 2.804</b>	6.22%	R 3.026	7.92%	R 3.305	9.21%	R 2.438
<b>2.2.1.2 1 x 20 A</b>										
0-50 kWh										
51-350 kWh										
351-600 kWh										
Above 600 kWh										
<b>2.2.1.3 Single phase</b>										
R 1.737	R 1.511	0-50 kWh	15.0%	<b>R 1.845</b>	6.22%	R 1.991	7.92%	R 2.175	9.21%	R 1.605
R 1.737	R 1.511	51-350 kWh	15.0%	<b>R 1.845</b>	6.22%	R 1.991	7.92%	R 2.175	9.21%	R 1.605
R 1.737	R 1.511	351-600 kWh	15.0%	<b>R 1.845</b>	6.22%	R 1.991	7.92%	R 2.175	9.21%	R 1.605
R 2.348	R 2.042	Above 600 kWh	15.0%	<b>R 3.100</b>	32.01%	R 3.346	7.92%	R 3.654	9.21%	R 2.169

**Removed - All consumers moved to 2.2.1.3**

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 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 686.29	R 596.77	2.2.2.2 <b>Three phase</b> Basic charge per month or part of it: Energy in c/kWh	15.0%	<b>R 728.97</b>	6.22%	R 786.73	7.92%	R 859.17	9.21%	R 633.89	
R 0.987	R 0.858	0-50 kWh	15.0%	<b>R 1.048</b>	6.22%	R 1.13	7.92%	R 1.24	9.21%	R 0.912	
R 0.987	R 0.858	51-350 kWh	15.0%	<b>R 1.048</b>	6.22%	R 1.13	7.92%	R 1.24	9.21%	R 0.911	
R 0.987	R 0.858	351-600 kWh	15.0%	<b>R 1.048</b>	6.22%	R 1.13	7.92%	R 1.24	9.21%	R 0.911	
R 1.417	R 1.232	Above 600 kWh	15.0%	<b>R 1.505</b>	6.22%	R 1.62	7.92%	R 1.77	9.21%	R 1.309	
		2.3 <b>Commercial customers</b>									
		2.3.1 <b>Prepaid customers</b>									
R 0.00	R 0.00	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	
		2.3.1.2 Energy in c/kWh									
R 2.361	R 2.053	0-600 kWh	15.0%	<b>R 2.524</b>	6.90%	R 2.7424	8.64%	R 3.027	10.39%	R 2.195	
R 2.571	R 2.235	Above 600 kWh	15.0%	<b>R 2.748</b>	6.90%	R 2.986	8.64%	R 3.296	10.39%	R 2.390	
		2.3.2 <b>Single phase</b> <b>No new connections allowed larger than 80 AMPS on Single phase on this tariff</b>									
		2.3.2.1 Basic charge per month or part of it:									
R 413.99	R 359.99	20A - Connection	15.0%	<b>R 442.55</b>	6.90%	R 480.79	8.64%	R 530.74	10.39%	R 384.83	
R 757.14	R 658.38	40A - Connection	15.0%	<b>R 809.38</b>	6.90%	R 879.31	8.64%	R 970.67	10.39%	R 703.81	
R 936.35	R 814.22	60A - Connection	15.0%	<b>R 1 000.96</b>	6.90%	R 1 087.44	8.64%	R 1 200.43	10.39%	R 870.40	
R 937.74	R 815.43	80A - Connection	15.0%	<b>R 1 002.44</b>	6.90%	R 1 089.05	8.64%	R 1 202.20	10.39%	R 871.69	
R 1 223.92	R 1 064.28	100A - Connection	15.0%	<b>R 1 308.38</b>	6.90%	R 1 421.42	8.64%	R 1 569.11	10.39%	R 1 137.72	
R 1 372.57	R 1 193.54	150A - Connection	15.0%	<b>R 1 467.27</b>	6.90%	R 1 594.05	8.64%	R 1 759.67	10.39%	R 1 275.89	
R 1 568.16	R 1 363.62	200A - Connection	15.0%	<b>R 1 676.37</b>	6.90%	R 1 821.20	8.64%	R 2 010.42	10.39%	R 1 457.71	
R 1 735.17	R 1 508.84	250A - Connection	15.0%	<b>R 1 854.89</b>	6.90%	R 2 015.16	8.64%	R 2 224.54	10.39%	R 1 612.95	
R 1.973	R 1.715	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 2.109</b>	6.90%	R 2.291	8.64%	R 2.5289	10.39%	R 1.834	
		2.3.3 <b>Three phase</b> <b>No new connections allowed larger than 150 AMPS on Three phase on this tariff</b>									
		2.3.3.1 Basic charge per month or part of it:									
R 1 329.52	R 1 156.10	20A - Connection	15.0%	<b>R 1 421.25</b>	6.90%	R 1 544.047	8.64%	R 1 704.47	10.39%	R 1 235.87	
R 1 493.44	R 1 298.64	40A - Connection	15.0%	<b>R 1 596.49</b>	6.90%	R 1 734.424	8.64%	R 1 914.63	10.39%	R 1 388.25	
R 1 593.46	R 1 385.62	60A - Connection	15.0%	<b>R 1 703.41</b>	6.90%	R 1 850.590	8.64%	R 2 042.87	10.39%	R 1 481.23	
R 1 704.61	R 1 482.27	80A - Connection	15.0%	<b>R 1 822.23</b>	6.90%	R 1 979.673	8.64%	R 2 185.36	10.39%	R 1 584.55	
R 2 063.02	R 1 793.93	100A - Connection	15.0%	<b>R 2 205.37</b>	6.90%	R 2 395.910	8.64%	R 2 644.85	10.39%	R 1 917.71	
R 2 531.20	R 2 201.04	150A - Connection	15.0%	<b>R 2 705.85</b>	6.90%	R 2 939.632	8.64%	R 3 245.06	10.39%	R 2 352.91	
R 3 024.40	R 2 629.91	200A - Connection	15.0%	<b>R 3 233.08</b>	6.90%	R 3 512.413	8.64%	R 3 877.35	10.39%	R 2 811.37	
R 3 091.07	R 2 687.89	250A - Connection	15.0%	<b>R 3 304.35</b>	6.90%	R 3 589.849	8.64%	R 3 962.83	10.39%	R 2 873.35	
R 1.750	R 1.522	2.3.3.2 Energy in c/kWh	15.0%	<b>R 1.871</b>	6.90%	R 2.033	8.64%	R 2.2438	10.39%	R 1.627	

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>2.4 Agricultural customers</b>								
		<b>2.4.1 &lt; 25 KVA</b>								
R 797.42	R 693.41	Basic charge per month or part of it:	15.0%	<b>R 852.45</b>	6.90%	R 926.101	8.64%	R 1 022.32	10.39%	R 741.26
		<b>2.4.2 25 KVA &lt;= 50 KVA</b>								
R 1 165.58	R 1 013.55	Basic charge per month or part of it:	15.0%	<b>R 1 246.00</b>	6.90%	R 1 353.657	8.64%	R 1 494.30	10.39%	R 1 083.48
		<b>2.4.3 50 KVA &lt;= 100 KVA</b>								
R 1 576.79	R 1 371.12	Basic charge per month or part of it:	15.0%	<b>R 1 685.59</b>	6.90%	R 1 831.224	8.64%	R 2 021.49	10.39%	R 1 465.73
		<b>2.4.4 Energy charge c/kWh</b>								
R 2.112	R 1.836	Energy in c/kWh < 1,000 units	15.0%	<b>R 2.257</b>	6.90%	R 2.452	8.64%	R 2.707	10.39%	R 1.963
R 2.112	R 1.836	Energy in c/kWh > 1,000 units	15.0%	<b>R 2.257</b>	6.90%	R 2.452	8.64%	R 2.707	10.39%	R 1.963
		<b>2.5 BULK CONSUMERS (LARGE POWER USERS)</b>								
		<b>All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better</b>								
		<b>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>								
		<b>2.5.1 Agricultural customers</b>								
		<b>2.5.1.1 Time of use customers</b>								
		<b>2.5.1.1.1 &lt; 1 MVA High tension</b>								
R 9 100.95	R 7 913.87	Basic charge per month or part of it	15.0%	<b>R 9 728.92</b>	6.90%	R 10 569.498	8.64%	R 11 667.669	10.39%	R 8 459.93
R 156.780	R 136.330	Demand charge R/KVA	15.0%	<b>R 167.601</b>	6.90%	R 182.082	8.64%	R 201.000	10.39%	R 145.74
		<b>Energy charge c/kWh</b>								
		In season								
R 4.223	R 3.673	Peak time	15.0%	<b>R 4.515</b>	6.90%	R 4.905	8.64%	R 5.415	10.39%	R 3.926
R 1.361	R 1.184	Standard	15.0%	<b>R 1.455</b>	6.90%	R 1.581	8.64%	R 1.745	10.39%	R 1.266
R 0.806	R 0.701	Off- peak time	15.0%	<b>R 0.862</b>	6.90%	R 0.936	8.64%	R 1.034	10.39%	R 0.749
		Out of season								
R 1.473	R 1.281	Peak time	15.0%	<b>R 1.575</b>	6.90%	R 1.711	8.64%	R 1.889	10.39%	R 1.369
R 1.056	R 0.918	Standard	15.0%	<b>R 1.129</b>	6.90%	R 1.226	8.64%	R 1.354	10.39%	R 0.981
R 0.709	R 0.616	Off- peak time	15.0%	<b>R 0.758</b>	6.90%	R 0.823	8.64%	R 0.909	10.39%	R 0.659
		<b>2.5.1.1.2 Low tension</b>								
R 5 833.44	R 5 072.56	Basic charge per month or part of it	15.0%	<b>R 6 235.96</b>	6.90%	R 6 774.742	8.64%	R 7 478.638	10.39%	R 5 422.57
R 145.64	R 126.64	Demand charge R/KVA	15.0%	<b>R 155.69</b>	6.90%	R 169.138	8.64%	R 186.712	10.39%	R 135.38
		<b>Energy charge c/kWh</b>								
		In season								
R 4.654	R 4.047	Peak time	15.0%	<b>R 4.975</b>	6.90%	R 5.405	8.64%	R 5.966	10.39%	R 4.326
R 1.501	R 1.305	Standard	15.0%	<b>R 1.604</b>	6.90%	R 1.743	8.64%	R 1.924	10.39%	R 1.395
R 0.889	R 0.773	Off- peak time	15.0%	<b>R 0.951</b>	6.90%	R 1.033	8.64%	R 1.140	10.39%	R 0.827
		Out of season								
R 1.625	R 1.413	Peak time	15.0%	<b>R 1.738</b>	6.90%	R 1.888	8.64%	R 2.084	10.39%	R 1.511
R 1.153	R 1.003	Standard	15.0%	<b>R 1.233</b>	6.90%	R 1.339	8.64%	R 1.479	10.39%	R 1.072
R 0.778	R 0.676	Off- peak time	15.0%	<b>R 0.831</b>	6.90%	R 0.903	8.64%	R 0.997	10.39%	R 0.723
		<b>2.5.1.2 Normal</b>								
		<b>2.5.1.2.1 &lt; 1 MVA High tension</b>								
R 8 710.57	R 7 574.41	Basic charge per month or part of it	15.0%	<b>R 9 311.60</b>	6.90%	R 10 116.118	8.64%	R 11 167.183	10.39%	R 8 097.04
R 199.04	R 173.08	Demand charge R/KVA	15.0%	<b>R 212.77</b>	6.90%	R 231.157	8.64%	R 255.174	10.39%	R 185.02
R 1.125	R 0.978	Energy charge c/kWh	15.0%	<b>R 1.202</b>	6.90%	R 1.306	8.64%	R 1.442	10.39%	R 1.046
		<b>2.5.1.2.2 Low tension</b>								
R 5 131.88	R 4 462.50	Basic charge per month or part of it	15.0%	<b>R 5 485.97</b>	6.90%	R 5 959.959	8.64%	R 6 579.199	10.39%	R 4 770.41
R 263.11	R 228.79	Demand charge R/KVA	15.0%	<b>R 281.27</b>	6.90%	R 305.568	8.64%	R 337.317	10.39%	R 244.58
R 1.029	R 0.894	Energy charge c/kWh	15.0%	<b>R 1.100</b>	6.90%	R 1.195	8.64%	R 1.319	10.39%	R 0.956

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>2.5.2 Urban customers</b>								
		<b>2.5.2.1 Time of use customers</b>								
		<b>2.5.2.1.1 &gt; 1 MVA High tension</b>								
R 19 052.12	R 16 567.06	Basic charge per month or part of it	15.0%	<b>R 20 366.72</b>	6.90%	R 22 126.403	8.64%	R 24 425.336	10.39%	R 17 710.19
R 110.10	R 95.74	Demand charge R/KVA	15.0%	<b>R 117.70</b>	6.90%	R 127.872	8.64%	R 141.158	10.39%	R 102.35
		<b>Energy charge c/kWh</b>								
		In season								
R 4.932	R 4.289	Peak time	15.0%	<b>R 5.272</b>	6.90%	R 5.728	8.64%	R 6.323	10.39%	R 4.585
R 1.598	R 1.390	Standard	15.0%	<b>R 1.708</b>	6.90%	R 1.856	8.64%	R 2.049	10.39%	R 1.486
R 0.931	R 0.810	Off- peak time	15.0%	<b>R 0.995</b>	6.90%	R 1.081	8.64%	R 1.194	10.39%	R 0.865
		Out of season								
R 1.694	R 1.473	Peak time	15.0%	<b>R 1.811</b>	6.90%	R 1.968	8.64%	R 2.172	10.39%	R 1.575
R 1.222	R 1.063	Standard	15.0%	<b>R 1.307</b>	6.90%	R 1.420	8.64%	R 1.567	10.39%	R 1.136
R 0.806	R 0.701	Off- peak time	15.0%	<b>R 0.862</b>	6.90%	R 0.936	8.64%	R 1.034	10.39%	R 0.749
		<b>2.5.2.1.2 &lt; 1 MVA High tension</b>								
R 11 405.70	R 9 918.00	Basic charge per month or part of it	15.0%	<b>R 12 192.69</b>	6.90%	R 13 246.140	8.64%	R 14 622.413	10.39%	R 10 602.34
R 122.49	R 106.51	Demand charge R/KVA	15.0%	<b>R 130.94</b>	6.90%	R 142.252	8.64%	R 157.032	10.39%	R 113.86
		<b>Energy charge c/kWh</b>								
		In season								
R 5.252	R 4.567	Peak time	15.0%	<b>R 5.614</b>	6.90%	R 6.099	8.64%	R 6.733	10.39%	R 4.882
R 1.694	R 1.473	Standard	15.0%	<b>R 1.811</b>	6.90%	R 1.968	8.64%	R 2.172	10.39%	R 1.575
R 0.987	R 0.858	Off- peak time	15.0%	<b>R 1.055</b>	6.90%	R 1.146	8.64%	R 1.265	10.39%	R 0.917
		Out of season								
R 1.820	R 1.583	Peak time	15.0%	<b>R 1.946</b>	6.90%	R 2.114	8.64%	R 2.334	10.39%	R 1.692
R 1.293	R 1.124	Standard	15.0%	<b>R 1.382</b>	6.90%	R 1.501	8.64%	R 1.657	10.39%	R 1.201
R 0.889	R 0.773	Off- peak time	15.0%	<b>R 0.951</b>	6.90%	R 1.033	8.64%	R 1.140	10.39%	R 0.827
		<b>2.5.2.1.3 Low tension</b>								
R 10 360.34	R 9 008.99	Basic charge per month or part of it	15.0%	<b>R 11 075.20</b>	6.90%	R 12 032.099	8.64%	R 13 282.234	10.39%	R 9 630.61
R 141.77	R 123.28	Demand charge R/KVA	15.0%	<b>R 151.56</b>	6.90%	R 164.653	8.64%	R 181.761	10.39%	R 131.79
		<b>Energy charge c/kWh</b>								
		In season								
R 5.277	R 4.589	Peak time	15.0%	<b>R 5.641</b>	6.90%	R 6.1285	8.64%	R 6.765	10.39%	R 4.905
R 1.698	R 1.477	Standard	15.0%	<b>R 1.815</b>	6.90%	R 1.9724	8.64%	R 2.177	10.39%	R 1.579
R 1.011	R 0.879	Off- peak time	15.0%	<b>R 1.081</b>	6.90%	R 1.174	8.64%	R 1.296	10.39%	R 0.940
		Out of season								
R 1.824	R 1.586	Peak time	15.0%	<b>R 1.950</b>	6.90%	R 2.1181	8.64%	R 2.338	10.39%	R 1.695
R 1.295	R 1.126	Standard	15.0%	<b>R 1.384</b>	6.90%	R 1.504	8.64%	R 1.660	10.39%	R 1.203
R 0.877	R 0.763	Off- peak time	15.0%	<b>R 0.938</b>	6.90%	R 1.019	8.64%	R 1.125	10.39%	R 0.816
		<b>2.5.2.2 Normal</b>								
		<b>2.5.2.2.1 &gt; 1 MVA High tension</b>								
R 15 898.53	R 13 824.81	Basic charge per month or part of it	15.0%	<b>R 16 995.53</b>	6.90%	R 18 463.942	8.64%	R 20 382.345	10.39%	R 14 778.72
R 140.42	R 122.10	Demand charge R/KVA	15.0%	<b>R 150.10</b>	6.90%	R 163.0665	8.64%	R 180.009	10.39%	R 130.52
R 1.389	R 1.208	Energy charge c/kWh	15.0%	<b>R 1.485</b>	6.90%	R 1.6128	8.64%	R 1.780	10.39%	R 1.291
		<b>2.5.2.2.2 &lt; 1 MVA High tension</b>								
R 12 946.38	R 11 257.72	Basic charge per month or part of it	15.0%	<b>R 13 839.68</b>	6.90%	R 15 035.423	8.64%	R 16 597.603	10.39%	R 12 034.50
R 151.32	R 131.58	Demand charge R/KVA	15.0%	<b>R 161.76</b>	6.90%	R 175.735	8.64%	R 193.994	10.39%	R 140.66
R 1.347	R 1.171	Energy charge c/kWh	15.0%	<b>R 1.440</b>	6.90%	R 1.564	8.64%	R 1.727	10.39%	R 1.252
		<b>2.5.2.2.3 Low tension</b>								
R 10 531.87	R 9 158.15	Basic charge per month or part of it	15.0%	<b>R 11 258.57</b>	6.90%	R 12 231.309	8.64%	R 13 502.142	10.39%	R 9 790.06
R 143.14	R 124.47	Demand charge R/KVA	15.0%	<b>R 153.02</b>	6.90%	R 166.240	8.64%	R 183.5122	10.39%	R 133.06
R 1.459	R 1.269	Energy charge c/kWh	15.0%	<b>R 1.560</b>	6.90%	R 1.694	8.64%	R 1.8704	10.39%	R 1.356
		<b>2.6 Sport customers</b>								
R 2.307	R 2.006	Energy charge c/kWh	15.0%	<b>R 2.466</b>	6.90%	R 2.679	8.64%	R 2.957	10.39%	R 2.144
		<b>2.7 Streetlights</b>								
R 1.932	R 1.932	Energy charge c/kWh	0.0%	<b>R 2.066</b>	6.90%	R 2.244	8.64%	R 2.477	10.39%	R 2.066
R 500.00	R 0.00	<b>2.8 Unnecessary call outs for work on customer side</b>	15.0%	<b>R 500.00</b>	New	R 543.200	8.64%	R 599.638	10.39%	R 0.000



### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat		Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
R 0.01	R 0.01	2.9	Feeding in Tariff	15.0%	R 0.011	6.90%	R 0.012	8.64%	R 0.013	10.39%	R 0.010
		3.	<b>Refuse Service Tariffs</b> (All Areas in respect of residential sites)								
R 80.84	R 70.29	3.1.	Service Availability charge per month or part of it: Unimproved sites	15.0%	R 85.69	6.00%	R 90.80	5.96%	R 96.25	6.00%	R 74.51
		3.2.	Monthly Tariff per number of collections. 2 refuse bags (unit) per collection per week per household								
		3.2.1	1 Collection per week (2 refuse bags or less)								
		3.2.2	2 Collection per week (2 refuse bags or less)								
		3.2.3	3 Collection per week (2 refuse bags or less)								
		3.2.4	Additional units per collection								
		3.2.5	Informal settlements without an account (Flat rate)								
		3.2.6	Departmental tariffs:								
		3.2.6.1	Dennebos								
		3.2.6.2	All other								
			<b>Residential Properties: (2 refuse bags or less)</b>								
R 181.42	R 157.75		Valuation ≤ 100 000	15.0%	R 192.30	6.00%	R 203.84	6.00%	R 216.07	6.00%	R 167.22
R 195.37	R 169.89		Valuation > 100 000 ≤ 150 000	15.0%	R 207.09	6.00%	R 219.52	6.00%	R 232.69	6.00%	R 180.08
R 209.33	R 182.02		Valuation > 150 000 ≤ 200 000	15.0%	R 221.89	6.00%	R 235.20	6.00%	R 249.32	6.00%	R 192.94
R 223.28	R 194.16		Valuation > 200 000 ≤ 500 000	15.0%	R 236.68	6.00%	R 250.88	6.00%	R 265.93	6.00%	R 205.81
R 242.82	R 211.15		Valuation > 500 000 ≤ 800 000	15.0%	R 257.39	6.00%	R 272.83	6.00%	R 289.20	6.00%	R 223.82
R 251.19	R 218.43		Valuation > 800 000 ≤ 1 000 000	15.0%	R 266.26	6.00%	R 282.24	6.00%	R 299.17	6.00%	R 231.53
R 279.10	R 242.70		Valuation > 1 000 000	15.0%	R 295.85	6.00%	R 313.60	6.00%	R 332.42	6.00%	R 257.26
R 181.42	R 157.75		All other residential consumers	15.0%	R 192.30	6.00%	R 203.84	6.00%	R 216.07	6.00%	R 167.22
R 181.42	R 157.75		Additional units per collection Pine Forest Flat Rate	15.0%	R 192.30	6.00%	R 203.84	6.00%	R 216.07	6.00%	R 167.22
			<b>All other properties Monthly Tariff</b>								
			<b>770L Wheelie Bin</b>								
R 837.31	R 728.09		1 Collection per week per	15.0%	R 887.55	6.00%	R 940.80	6.00%	R 987.84	5.00%	R 771.78
R 1 674.61	R 1 456.19		2 Collections per week per 700L Wheelie Bin	15.0%	R 1 775.09	6.00%	R 1 881.60	6.00%	R 1 975.68	5.00%	R 1 543.56
R 2 511.92	R 2 184.28		3 Collections per week per 700L Wheelie Bin	15.0%	R 2 662.64	6.00%	R 2 822.40	6.00%	R 2 963.52	5.00%	R 2 315.34
R 837.31	R 728.09		1 Collection per week per additional Wheelie Bin	15.0%	R 887.55	6.00%	R 940.80	6.00%	R 987.84	5.00%	R 771.78
R 1 674.61	R 1 456.19		2 Collections per week per additional Wheelie Bin	15.0%	R 1 775.09	6.00%	R 1 881.60	6.00%	R 1 975.68	5.00%	R 1 543.56
R 2 511.92	R 2 184.28		3 Collections per week per additional Wheelie Bin	15.0%	R 2 662.64	6.00%	R 2 822.40	6.00%	R 2 963.52	5.00%	R 2 315.34
			<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 837.31	R 728.09		Service availability - per month. Include 4 removals/month.	15.0%	R 887.55	6.00%	R 940.80	6.00%	R 987.84	5.00%	R 771.78
R 208.10	R 180.96		Additional removals per removal.	15.0%	R 220.59	6.00%	R 233.83	6.00%	R 245.52	5.00%	R 191.82
			<b>240L Wheelie Bin</b>								
R 348.88	R 303.37		1 Collection per week per 240L Wheelie Bin	15.0%	R 369.81	6.00%	R 392.00	6.00%	R 411.60	5.00%	R 321.57
R 697.76	R 606.74		2 Collections per week per 240L Wheelie Bin	15.0%	R 739.62	6.00%	R 784.00	6.00%	R 823.20	5.00%	R 643.15
R 1 046.63	R 910.12		3 Collections per week per 240L Wheelie Bin	15.0%	R 1 109.43	6.00%	R 1 176.00	6.00%	R 1 234.80	5.00%	R 964.72
R 348.88	R 303.37		1 Collection per week per additional Wheelie Bin	15.0%	R 369.81	6.00%	R 392.00	6.00%	R 411.60	5.00%	R 321.57
R 697.76	R 606.74		2 Collections per week per additional Wheelie Bin	15.0%	R 739.62	6.00%	R 784.00	6.00%	R 823.20	5.00%	R 643.15
R 1 046.63	R 910.12		3 Collections per week per additional Wheelie Bin	15.0%	R 1 109.43	6.00%	R 1 176.00	6.00%	R 1 234.80	5.00%	R 964.72
			<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 348.88	R 303.37		Service availability - per month. Include 4 removals/month.	15.0%	R 369.81	6.00%	R 392.00	6.00%	R 411.60	5.00%	R 321.57
R 88.14	R 76.64		Additional removals per removal.	15.0%	R 93.43	6.00%	R 99.04	6.00%	R 103.99	5.00%	R 81.24
			Cost of Wheelie Bins								
R 5 266.08	R 4 579.20		<b>700L Wheelie Bin</b>	15.0%	R 5 582.04	6.00%	R 5 916.96	6.00%	R 6 212.81	5.00%	R 4 853.95
R 592.43	R 515.16		<b>240L Wheelie Bin</b>	15.0%	R 627.98	6.00%	R 665.66	6.00%	R 698.94	5.00%	R 546.07

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
<b>4. Sewerage Service Tariffs</b>										
<b>4.1. Septic Tank systems</b>										
<b>(All Areas, excluding rural area in respect of availability charge)</b>										
<b>Service Availability charge per month or part of it:</b>										
R 38.21	R 33.22	4.1.1.1 Per site with improvements	15.0%	<b>R 40.50</b>	6.00%	R 42.93	6.00%	R 45.08	5.00%	R 35.22
R 228.45	R 198.65	4.1.2. Suction charge:	15.0%	<b>R 242.16</b>	6.00%	R 256.69	6.00%	R 269.52	5.00%	R 210.57
<b>4.1.2.1. Urban areas charge per occasion</b>										
<b>4.1.2.2. Rural areas:</b>										
R 921.31	R 801.14	4.1.2.2.1 Charge per occasion	15.0%	<b>R 976.59</b>	6.00%	R 1 035.19	6.00%	R 1 086.95	5.00%	R 849.21
R 45.58	R 39.63	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</b>										
<b>(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 every point of service)</b>										
<b>Service Availability charge per month or part of it:</b>										
R 80.82	R 70.28	4.2.1.1 Unimproved sites	15.0%	<b>R 85.67</b>	6.00%	R 90.81	6.00%	R 95.35	5.00%	R 74.50
R 228.45	R 198.65	4.2.1.2 Water connection size: 0 - 25 mm	15.0%	<b>R 242.16</b>	6.00%	R 256.69	6.00%	R 269.52	5.00%	R 210.57
R 889.01	R 773.05	4.2.1.3 Water connection size: 26 - 50 mm	15.0%	<b>R 942.35</b>	6.00%	R 998.89	6.00%	R 1 048.83	5.00%	R 819.43
R 2 276.31	R 1 979.40	4.2.1.4 Water connection size: 51 - 80 mm	15.0%	<b>R 2 412.89</b>	6.00%	R 2 557.66	6.00%	R 2 685.55	5.00%	R 2 098.17
R 3 556.38	R 3 092.51	4.2.1.5 Water connection size: 81 - 100 mm	15.0%	<b>R 3 769.77</b>	6.00%	R 3 995.95	6.00%	R 4 195.75	5.00%	R 3 278.06
R 7 999.42	R 6 956.02	4.2.1.6 Water connection size: 101 - 150 mm	15.0%	<b>R 8 479.38</b>	6.00%	R 8 988.15	6.00%	R 9 437.55	5.00%	R 7 373.38
<b>4.2.2. Exceptions:</b>										
R 37 849.00	R 32 912.17	4.2.2.1 Obiqua Prison - Tulbagh	15.0%	<b>R 40 119.94</b>	6.00%	R 42 527.13	6.00%	R 44 653.49	5.00%	R 34 886.90
R 228.45	R 198.65	4.2.2.2 Schools - Op-die-Berg	15.0%	<b>R 242.16</b>	6.00%	R 256.69	6.00%	R 269.52	5.00%	R 210.57
R 228.45	R 198.65	4.2.2.3 Other sites - Op-die-Berg	15.0%	<b>R 242.16</b>	6.00%	R 256.69	6.00%	R 269.52	5.00%	R 210.57
R 81.60	R 81.60	4.2.2.4 Departmental tariff	0.0%	<b>R 86.49</b>	6.00%	R 91.68	6.00%	R 96.27	5.00%	R 86.49
<b>Special Contracts, for example Del monte as per each agreement. Rand per Kg COD</b>										
R 6.31	R 5.49	4.2.2.5.1 Ceres Group Companies	15.0%	<b>R 6.69</b>	6.00%	R 7.09	6.00%	R 7.45	5.00%	R 5.82
R 10.15	R 8.83	4.2.2.5.2 Du Toit Vrugte	15.0%	<b>R 10.76</b>	6.00%	R 11.40	6.00%	R 11.97	5.00%	R 9.35
R 10.15	R 8.83	4.2.2.5.3 L O Rall	15.0%	<b>R 10.76</b>	6.00%	R 11.40	6.00%	R 11.97	5.00%	R 9.35
R 10.15	R 8.83	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15.0%	<b>R 10.76</b>	6.00%	R 11.40	6.00%	R 11.97	5.00%	R 9.35
R 10.15	R 8.83	4.2.2.5.5 Snocoled Marketing (Edms). Bpk.	15.0%	<b>R 10.76</b>	6.00%	R 11.40	6.00%	R 11.97	5.00%	R 9.35
R 10.15	R 8.83	4.2.2.5.6 Ceres Fruit Growers	15.0%	<b>R 10.76</b>	6.00%	R 11.40	6.00%	R 11.97	5.00%	R 9.35
R 149.93	R 149.93	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	<b>R 158.93</b>	6.00%	R 168.46	6.00%	R 176.88	5.00%	R 158.93
R 500.00	R 434.78	4.3 Unnecessary call outs for work on customer side	15.0%	<b>R 500.00</b>	New	R 530.00	6.00%	R 556.50	5.00%	R 434.78

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 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 144.16	R 125.36	5.1.1.1 Unimproved sites	15.0%	R 144.16	0.00%	R 152.81	6.00%	R 161.98	6.00%	R 125.36
R 83.00	R 72.17	5.1.1.2 Water connection size: 0 - 25 mm	15.0%	R 83.00	0.00%	R 83.00	0.00%	R 83.00	0.00%	R 72.17
R 1 026.00	R 892.17	5.1.1.3 Water connection size: 26 - 50 mm	15.0%	R 1 026.00	0.00%	R 1 087.56	6.00%	R 1 141.94	5.00%	R 892.17
R 2 592.00	R 2 253.91	5.1.1.4 Water connection size: 51 - 80 mm	15.0%	R 2 592.00	0.00%	R 2 747.52	6.00%	R 2 884.90	5.00%	R 2 253.91
R 4 104.00	R 3 568.70	5.1.1.5 Water connection size: 81 - 100 mm	15.0%	R 4 104.00	0.00%	R 4 350.24	6.00%	R 4 567.75	5.00%	R 3 568.70
R 9 180.00	R 7 982.61	5.1.1.6 Water connection size: 101 - 150 mm	15.0%	R 9 180.00	0.00%	R 9 730.80	6.00%	R 10 217.34	5.00%	R 7 982.61
R 199 800.00	R 173 739.13	5.1.1.7 Consumption of more than 20,000 kl per month	15.0%	R 199 800.00	0.00%	R 211 788.00	6.00%	R 222 377.40	5.00%	R 173 739.13
R 302.40	R 262.96	5.1.1.8 Un-metered connections	15.0%	R 302.40	0.00%	R 320.54	6.00%	R 336.57	5.00%	R 262.96
<b>5.1.2 Consumption per kiloliter</b>										
<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>										
R 3.24	R 2.82	0-6 kl	15.0%	R 3.24	0.00%	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 9.38	R 8.15	7-30 kl	15.0%	R 9.38	0.00%	R 9.94	6.00%	R 10.44	5.00%	R 8.15
R 9.38	R 8.15	31-60 kl	15.0%	R 9.38	0.00%	R 9.94	6.00%	R 10.44	5.00%	R 8.15
R 9.38	R 8.15	61-300 kl	15.0%	R 9.38	0.00%	R 9.94	6.00%	R 10.44	5.00%	R 8.15
R 32.69	R 28.43	Above 300 kl	15.0%	R 32.69	0.00%	R 34.65	6.00%	R 36.38	5.00%	R 28.43
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 10.23	R 8.90	0-300 kl	15.0%	R 10.23	0.00%	R 10.85	6.00%	R 11.39	5.00%	R 8.90
R 10.23	R 8.90	301-1000 kl	15.0%	R 10.23	0.00%	R 10.85	6.00%	R 11.39	5.00%	R 8.90
R 9.90	R 8.61	1001-8000 kl	15.0%	R 9.90	0.00%	R 10.49	6.00%	R 11.02	5.00%	R 8.61
R 9.90	R 8.61	Above 8000 kl	15.0%	R 9.90	0.00%	R 10.49	6.00%	R 11.02	5.00%	R 8.61
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>										
R 3.17	R 2.75	Consumption above 20,000 kl per month	15.0%	R 3.17	0.00%	R 3.42	8.12%	R 3.67	7.10%	R 2.75
<b>5.1.2.4 Block D (Internal)</b>										
R 2.68	R 2.33	Departmental consumption	15.0%	R 2.68	New	R 2.85	6.00%	R 2.99	5.00%	R 2.33
<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>										
R 3.00	R 2.61	0-6 kl	15.0%	R 3.24	New	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 10.42	R 9.06	7-30 kl	15.0%	R 10.42	New	R 11.05	6.00%	R 11.60	5.0%	R 9.06
R 10.42	R 9.06	31-60 kl	15.0%	R 10.42	New	R 11.05	6.00%	R 11.60	5.0%	R 9.06
R 10.42	R 9.06	61-300 kl	15.0%	R 10.42	New	R 11.05	6.00%	R 11.60	5.0%	R 9.06
R 30.27	R 26.32	Above 300 kl	15.0%	R 40.00	New	R 42.40	6.00%	R 44.52	5.0%	R 34.78
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 12.29	R 10.68	0-300 kl	15.0%	R 12.29	New	R 13.02	6.00%	R 13.67	5.0%	R 10.68
R 12.29	R 10.68	301-1000 kl	15.0%	R 12.29	New	R 13.02	6.00%	R 13.67	5.0%	R 10.68
R 11.88	R 10.33	1001-8000 kl	15.0%	R 11.88	New	R 12.60	6.00%	R 13.23	5.0%	R 10.33
R 11.88	R 10.33	Above 8000 kl	15.0%	R 11.88	New	R 12.60	6.00%	R 13.23	5.0%	R 10.33
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>										
R 3.63	R 3.16	Consumption above 20,000 kl per month	15.0%	R 3.80	New	R 4.10	8.00%	R 4.43	8.0%	R 3.30
<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>										
R 3.00	R 2.61	0-6 kl	15.0%	R 3.24	New	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 13.14	R 11.42	7-30 kl	15.0%	R 13.14	New	R 13.92	6.00%	R 14.62	5.0%	R 11.42
R 13.14	R 11.42	31-60 kl	15.0%	R 13.14	New	R 13.92	6.00%	R 14.62	5.0%	R 11.42
R 13.14	R 11.42	61-300 kl	15.0%	R 13.14	New	R 13.92	6.00%	R 14.62	5.0%	R 11.42
R 30.27	R 26.32	Above 300 kl	15.0%	R 45.00	New	R 47.70	6.00%	R 50.09	5.0%	R 39.13
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 14.34	R 12.47	0-300 kl	15.0%	R 14.34	New	R 15.20	6.00%	R 15.96	5.0%	R 12.47
R 14.34	R 12.47	301-1000 kl	15.0%	R 14.34	New	R 15.20	6.00%	R 15.96	5.0%	R 12.47
R 13.87	R 12.06	1001-8000 kl	15.0%	R 13.87	New	R 14.70	6.00%	R 15.43	5.0%	R 12.06
R 13.87	R 12.06	Above 8000 kl	15.0%	R 13.87	New	R 14.70	6.00%	R 15.43	5.0%	R 12.06
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>										
R 4.33	R 3.77	Consumption above 20,000 kl per month	15.0%	R 4.50	New	R 4.77	6.00%	R 5.01	5.0%	R 3.91
<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>										
R 3.00	R 2.61	0-6 kl	15.0%	R 3.24	New	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 15.02	R 13.06	7-30 kl	15.0%	R 15.02	New	R 15.92	6.00%	R 16.71	5.0%	R 13.06
R 15.02	R 13.06	31-60 kl	15.0%	R 15.02	New	R 15.92	6.00%	R 16.71	5.0%	R 13.06
R 15.02	R 13.06	61-300 kl	15.0%	R 15.02	New	R 15.92	6.00%	R 16.71	5.0%	R 13.06
R 30.27	R 26.32	Above 300 kl	15.0%	R 50.00	New	R 53.00	6.00%	R 55.65	5.0%	R 43.48
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 16.39	R 14.25	0-300 kl	15.0%	R 16.39	New	R 17.37	6.00%	R 18.24	5.0%	R 14.25
R 16.39	R 14.25	301-1000 kl	15.0%	R 16.39	New	R 17.37	6.00%	R 18.24	5.0%	R 14.25
R 15.85	R 13.78	1001-8000 kl	15.0%	R 15.85	New	R 16.80	6.00%	R 17.64	5.0%	R 13.78
R 15.85	R 13.78	Above 8000 kl	15.0%	R 15.85	New	R 16.80	6.00%	R 17.64	5.0%	R 13.78
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>										
R 5.04	R 4.38	Consumption above 20,000 kl per month	15.0%	R 5.00	New	R 5.30	6.00%	R 5.57	5.0%	R 4.35
<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>										
R 3.00	R 2.61	0-6 kl	15.0%	R 3.24	New	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 16.90	R 14.69	7-30 kl	15.0%	R 16.90	New	R 17.91	6.00%	R 18.81	5.0%	R 14.69
R 16.90	R 14.69	31-60 kl	15.0%	R 16.90	New	R 17.91	6.00%	R 18.81	5.0%	R 14.69
R 16.90	R 14.69	61-300 kl	15.0%	R 16.90	New	R 17.91	6.00%	R 18.81	5.0%	R 14.69
R 30.27	R 26.32	Above 300 kl	15.0%	R 55.00	New	R 58.30	6.00%	R 61.22	5.0%	R 47.83
<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 18.44	R 16.03	0-300 kl	15.0%	R 18.44	New	R 19.55	6.00%	R 20.52	5.0%	R 16.03
R 18.44	R 16.03	301-1000 kl	15.0%	R 18.44	New	R 19.55	6.00%	R 20.52	5.0%	R 16.03
R 17.84	R 15.51	1001-8000 kl	15.0%	R 17.84	New	R 18.91	6.00%	R 19.85	5.0%	R 15.51
R 17.84	R 15.51	Above 8000 kl	15.0%	R 17.84	New	R 18.91	6.00%	R 19.85	5.0%	R 15.51
<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>										
R 5.74	R 4.99	Consumption above 20,000 kl per month	15.0%	R 6.00	New	R 6.36	6.00%	R 6.68	5.0%	R 5.22

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>5.1.2 Consumption per kiloliter: Restrictions Level 5</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.00	R 2.61	0-6 kl	15.0%	<b>R 3.24</b>	New	R 3.44	6.00%	R 3.61	5.0%	R 2.82
R 18.77	R 16.32	7-30 kl	15.0%	<b>R 18.77</b>	New	R 19.89	6.00%	R 20.89	5.0%	R 16.32
R 18.77	R 16.32	31-60 kl	15.0%	<b>R 18.77</b>	New	R 19.89	6.00%	R 20.89	5.0%	R 16.32
R 18.77	R 16.32	61-300 kl	15.0%	<b>R 18.77</b>	New	R 19.89	6.00%	R 20.89	5.0%	R 16.32
R 30.27	R 26.32	Above 300 kl	15.0%	<b>R 60.00</b>	New	R 63.60	6.00%	R 66.78	5.0%	R 52.17
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 20.48	R 17.81	0-300 kl	15.0%	<b>R 20.48</b>	New	R 21.71	6.00%	R 22.79	5.0%	R 17.81
R 20.48	R 17.81	301-1000 kl	15.0%	<b>R 20.48</b>	New	R 21.71	6.00%	R 22.79	5.0%	R 17.81
R 19.81	R 17.23	1001-8000 kl	15.0%	<b>R 19.81</b>	New	R 21.00	6.00%	R 22.05	5.0%	R 17.23
R 19.81	R 17.23	Above 8000 kl	15.0%	<b>R 19.81</b>	New	R 21.00	6.00%	R 22.05	5.0%	R 17.23
		<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>								
R 6.45	R 5.61	Consumption above 20,000 kl per month	15.0%	<b>R 6.50</b>	New	R 6.89	6.00%	R 7.23	5.0%	R 5.65
		<b>5.2. Prepaid Meters (All Areas)</b>								
		<b>5.2.1. Water connection on site (Consumption per kiloliter)</b>								
R 5.80	R 5.04	0-6 kl	15.0%	<b>R 6.15</b>	6.00%	R 6.51	6.00%	R 6.84	5.00%	R 5.34
R 11.14	R 9.69	Bo 6 kl	15.0%	<b>R 11.14</b>	0.00%	R 11.81	6.00%	R 12.40	5.00%	R 9.69
		<b>Consumption per kiloliter: Restrictions Level 1</b>								
R 6.87	R 5.97	0-6 kl	15.0%	<b>R 7.22</b>	5.07%	R 7.65	6.00%	R 8.03	5.00%	R 6.27
R 13.20	R 11.48	Bo 6 kl	15.0%	<b>R 13.20</b>	0.00%	R 13.99	6.00%	R 14.69	5.00%	R 11.48
		<b>Consumption per kiloliter: Restrictions Level 2</b>								
R 7.94	R 6.90	0-6 kl	15.0%	<b>R 8.29</b>	4.38%	R 8.78	6.00%	R 9.22	5.00%	R 7.21
R 15.26	R 13.27	Bo 6 kl	15.0%	<b>R 15.26</b>	0.00%	R 16.18	6.00%	R 16.98	5.00%	R 13.27
		<b>Consumption per kiloliter: Restrictions Level 3</b>								
R 9.01	R 7.83	0-6 kl	15.0%	<b>R 9.36</b>	3.86%	R 9.92	6.00%	R 10.41	5.00%	R 8.14
R 17.32	R 15.06	Bo 6 kl	15.0%	<b>R 17.32</b>	0.00%	R 18.36	6.00%	R 19.28	5.00%	R 15.06
		<b>Consumption per kiloliter: Restrictions Level 4</b>								
R 10.08	R 8.76	0-6 kl	15.0%	<b>R 10.43</b>	3.45%	R 11.05	6.00%	R 11.60	5.00%	R 9.07
R 19.38	R 16.85	Bo 6 kl	15.0%	<b>R 19.38</b>	0.00%	R 20.54	6.00%	R 21.57	5.00%	R 16.85
		<b>Consumption per kiloliter: Restrictions Level 5</b>								
R 11.60	R 10.08	0-6 kl	15.0%	<b>R 12.29</b>	6.00%	R 13.03	6.00%	R 13.68	5.00%	R 10.69
R 22.28	R 19.37	Bo 6 kl	15.0%	<b>R 22.28</b>	0.00%	R 23.62	6.00%	R 24.80	5.00%	R 19.37
		<b>Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.</b>								
R 934.35	R 812.48	<b>5.3. "Leiwater beurte" (In Urban areas per month)</b>	15.0%	<b>R 990.41</b>	6.00%	R 1 049.84	6.00%	R 1 102.33	5.00%	R 861.23
R 96.71	R 84.10	<b>5.4. Informal settlements without an account (Flat rate)</b>	15.0%	<b>R 102.52</b>	6.00%	R 108.67	6.00%	R 114.10	5.00%	R 89.14
		<b>5.5. Mobile Water provision</b>								
Free		<b>5.5.1 Humanitarian purposes</b>		<b>Free</b>		<b>Free</b>		<b>Free</b>		
R 270.00	R 234.78	<b>5.5.2 All non Residential per trip</b>	15.0%	<b>R 286.20</b>	6.00%	R 303.37	6.00%	R 318.54	5.00%	R 248.87
R 540.00	R 469.57	<b>5.6 Unnecessary call outs for work on customer side</b>	15.0%	<b>R 572.40</b>	6.00%	R 606.74	6.00%	R 637.08	5.00%	R 497.74

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat		Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
R 0.2875	R 0.2500	5.7	<b>Greywater</b>								
		5.7.1	Per Cubic Meter (m3)	15.0%	R 0.30	6.00%	R 0.32	6.00%	R 0.34	5.00%	R 0.27
R 0.5060	R 0.4400	5.8	<b>Raw Water for Agricultural use</b>								
		5.8.1	Per kiloliter water	15.0%	R 0.54	6.00%	R 0.57	6.00%	R 0.60	5.00%	R 0.44
		6.	<b>Other tariffs and charges</b>								
		6.1.	<b>CORPORATE SERVICES</b>								
R 608.00	R 528.70	6.1.1	Erection of banners ( per application)	15.0%	R 644.00	5.92%	R 682.00	5.90%	R 716.00	4.99%	R 560.00
R 467.00	R 406.09	6.1.2	Erection of placards (deposit)	15.0%	R 495.00	6.00%	R 524.00	5.86%	R 550.00	4.96%	R 430.43
R 949.00	R 825.22	6.1.3	Cancellation of purchase agreement (Admin fee)	15.0%	R 1 005.00	5.90%	R 1 065.00	5.97%	R 1 118.00	4.98%	R 873.91
		6.1.4	Agenda and minutes of Council meetings								
R 156.00	R 135.65		001-400 g	15.0%	R 165.00	5.77%	R 174.00	5.45%	R 182.00	4.60%	R 143.48
R 173.00	R 150.43		401-500 g	15.0%	R 183.00	5.78%	R 193.00	5.46%	R 202.00	4.66%	R 159.13
R 204.00	R 177.39		501-600 g	15.0%	R 216.00	5.88%	R 228.00	5.56%	R 239.00	4.82%	R 187.83
R 220.00	R 191.30		601-700 g	15.0%	R 233.00	5.91%	R 246.00	5.58%	R 258.00	4.88%	R 202.61
R 272.00	R 236.52		701+ g	15.0%	R 288.00	5.88%	R 305.00	5.90%	R 320.00	4.92%	R 250.43
R 422.00	R 366.96	6.1.6	Translation service (Per hour or part of it)	15.0%	R 447.00	5.92%	R 473.00	5.82%	R 496.00	4.86%	R 388.70
		6.1.7	Access to information								
R 113.00	R 98.26	6.1.7.1	Fee payable when information is requested	15.0%	R 119.00	5.31%	R 126.00	5.88%	R 132.00	4.76%	R 103.48
		6.1.7.2	Reproduction fees:								
R 1.50	R 1.30		Photocopies (A4 or part of it) per page	15.0%	R 1.50	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.30
R 1.00	R 0.87		Print outs per copy	15.0%	R 1.00	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.87
R 21.00	R 18.26		Information on a memory stick	15.0%	R 23.00	9.52%	R 25.00	8.70%	R 27.00	8.00%	R 20.00
R 127.00	R 110.43		Information on a CD	15.0%	R 134.00	5.51%	R 142.00	5.97%	R 149.00	4.93%	R 116.52
R 71.00	R 61.74		Transcription of visual image (A4 page) per page	15.0%	R 75.00	5.63%	R 79.00	5.33%	R 82.00	3.80%	R 65.22
R 187.00	R 162.61		Copy of a visual image (A4 page) per page	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 219.00	4.78%	R 172.17
R 39.00	R 33.91		Transcription of an audio record (A4 page) per page	15.0%	R 41.00	5.13%	R 43.00	4.88%	R 45.00	4.65%	R 35.65
R 52.00	R 45.22		Copy of audio record	15.0%	R 55.00	5.77%	R 58.00	5.45%	R 60.00	3.45%	R 47.83
		6.1.7.3	Investigation fee								
R 47.00	R 40.87		To search for record and to prepare it for release -- per hour, first hour excluded	15.0%	R 49.00	4.26%	R 51.00	4.08%	R 53.00	3.92%	R 42.61
		6.1.7.4	Postage								
Actual cost plus 20% plus VAT			If record should be posted to applicant	15.0%	Actual cost plus 20% plus VAT						
R 3 967.00	R 3 449.57	6.1.8	Application for extension of trading hours to sell Liquor	15.0%	R 4 205.00	6.00%	R 4 457.00	5.99%	R 4 679.00	4.98%	R 3 656.52
		6.2.	<b>COMMUNITY SERVICES</b>								
		6.2.1	<b>Libraries</b>								
		6.2.1.1	Hall rental (per session or part thereof)								
			NOTE: a session is from								
R 142.00	R 123.48		08:00 - 13:00	15.0%	R 150.00	5.63%	R 159.00	6.00%	R 166.00	4.40%	R 130.43
R 156.00	R 135.65		13:00 - 18:00	15.0%	R 165.00	5.77%	R 174.00	5.45%	R 182.00	4.60%	R 143.48
R 173.00	R 150.43		18:00 - 00:00	15.0%	R 183.00	5.78%	R 193.00	5.46%	R 202.00	4.66%	R 159.13
			NB: The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for meetings of local political parties								
R 382.00	R 332.17	6.2.1.2	Kitchen rental (per session or part thereof)	15.0%	R 404.00	5.76%	R 428.00	5.94%	R 449.00	4.91%	R 351.30
R 168.00			Deposit for kitchen rental	Exempt	R 178.00	5.95%	R 188.00	5.62%	R 197.00	4.79%	
		6.2.2	<b>Traffic Services</b>								
		6.2.2.1	<b>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 613.00	R 533.04		(a) First hour per officer (normal working hours)	15.0%	R 649.00	5.87%	R 687.00	5.86%	R 721.00	4.95%	R 564.35
R 220.00	R 191.30		(b) Subsequent hourly tariff within normal working hours	15.0%	R 233.00	5.91%	R 246.00	5.58%	R 258.00	4.88%	R 202.61
R 772.00	R 671.30		(c) First hour per officer ( after hours & weekends)	15.0%	R 818.00	5.96%	R 867.00	5.99%	R 910.00	4.96%	R 711.30
R 304.00	R 264.35		(d) Subsequent hourly tariff after hours & weekends	15.0%	R 322.00	5.92%	R 341.00	5.90%	R 358.00	4.99%	R 280.00
R 1 586.00	R 1 379.13		(e) Per officer ( Sundays per 4 hour bracket)	15.0%	R 1 681.00	5.99%	R 1 781.00	5.95%	R 1 870.00	5.00%	R 1 461.74
R 187.00	R 162.61		(f) Per vehicle (less than 15 km)	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 219.00	4.78%	R 172.17
R 8.90	R 7.74		(g) Per kilometre tariff thereafter	15.0%	R 9.60	7.87%	R 11.00	14.58%	R 11.50	4.55%	R 8.35
R 187.00	R 162.61		(h) Hiring of road signs and equipment	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 219.00	4.78%	R 172.17
R 784.00	R 681.74		(i) Mega phone per day	15.0%	R 831.00	5.99%	R 880.00	5.90%	R 924.00	5.00%	R 722.61
		6.2.2.1.2	Non-Profit Organisations:								
			(per gathering/march)								
R 220.00	R 191.30		(a) First hour per officer (normal working hours)	15.0%	R 233.00	5.91%	R 246.00	5.58%	R 258.00	4.88%	R 202.61
R 113.00	R 98.26		(b) Subsequent hourly tariff within normal working hours	15.0%	R 119.00	5.31%	R 126.00	5.88%	R 132.00	4.76%	R 103.48
R 289.00	R 251.30		(c) First hour per officer ( after hours & weekends)	15.0%	R 306.00	5.88%	R 324.00	5.88%	R 340.00	4.94%	R 266.09
R 173.00	R 150.43		(d) Subsequent hourly tariff after hours & weekends	15.0%	R 183.00	5.78%	R 193.00	5.46%	R 202.00	4.66%	R 159.13
R 792.00	R 688.70		(e) Per officer ( Sundays per 4 hour bracket)	15.0%	R 839.00	5.93%	R 889.00	5.96%	R 933.00	4.95%	R 729.57
R 113.00	R 98.26		(f) Per vehicle (less than 15 km)	15.0%	R 119.00	5.31%	R 126.00	5.88%	R 132.00	4.76%	R 103.48
R 8.90	R 7.74		(g) Per kilometre tariff thereafter	15.0%	R 9.60	7.87%	R 11.00	14.58%	R 11.50	4.55%	R 8.35
R 84.00	R 73.04		(h) Hiring of road signs and equipment	15.0%	R 89.00	5.95%	R 94.00	5.62%	R 98.00	4.26%	R 77.39
R 389.00	R 338.26		(i) Mega phone per day	15.0%	R 412.00	5.91%	R 436.00	5.83%	R 457.00	4.82%	R 358.26
		6.2.2.2	<b>Dog Tax Tariffs</b>								
R 234.00	R 203.48	6.2.2.2.1	Male dog: per year or part thereof	15.0%	R 248.00	5.98%	R 262.00	5.65%	R 275.00	4.96%	R 215.65
R 470.00	R 408.70	6.2.2.2.2	Bitch: per year or part thereof	15.0%	R 498.00	5.96%	R 527.00	5.82%	R 553.00	4.93%	R 433.04
R 116.00	R 100.87	6.2.2.2.3	Sterilised/castrated ( proof)	15.0%	R 122.00	5.17%	R 129.00	5.74%	R 135.00	4.65%	R 106.09
R 186.00	R 161.74	6.2.2.3	<b>Executing of warrants of arrest</b>	15.0%	R 197.00	5.91%	R 208.00	5.58%	R 218.00	4.81%	R 171.30

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>6.2.3 Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982) No accounts will be rendered to informal areas								
R 2 777.00	R 2 414.78	6.2.3.1 Call-outs (per call) (excluding residential) 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)	15.0%	<b>R 2 943.00</b>	5.98%	R 3 119.00	5.98%	R 3 274.00	4.97%	R 2 559.13
Cost		6.2.3.2 Additional sources and consumables:		<b>Cost</b>	<b>New</b>	<b>Cost</b>		<b>Cost</b>		
R 1 851.00	R 1 609.57	6.2.3.3 Special Standby Services at Events	15.0%	<b>R 1 962.00</b>	6.00%	R 2 079.00	5.96%	R 2 182.00	4.95%	R 1 706.09
R 2 858.00	R 2 485.22	6.2.4 Filling of swimming pools (per pool)	15.0%	<b>R 3 029.00</b>	5.98%	R 3 210.00	5.98%	R 3 370.00	4.98%	R 2 633.91
		<b>6.2.5 Permits (per permit)</b>								
R 262.00	R 227.83	(a) Gas	15.0%	<b>R 277.00</b>	5.73%	R 293.00	5.78%	R 307.00	4.78%	R 240.87
R 262.00	R 227.83	(b) Liquid Fuel	15.0%	<b>R 277.00</b>	5.73%	R 293.00	5.78%	R 307.00	4.78%	R 240.87
R 288.00	R 250.43	(c) Inspection of Vehicles for Hazardous contents transport (HAZCHEM):	15.0%	<b>R 305.00</b>	5.90%	R 323.00	5.90%	R 339.00	4.95%	R 265.22
R 577.00	R 501.74	(d) Spray-paint rooms	15.0%	<b>R 611.00</b>	5.89%	R 647.00	5.89%	R 679.00	4.95%	R 531.30
		<b>6.2.6 Refuse tariffs moved to Civil Services</b>								
		<b>6.2.7 Licensing and Regulating: Hiring and Sundry</b>								
R 785.00	R 682.61	6.2.7.1 Vendor stalls (uncovered)	15.0%	<b>R 832.00</b>	5.99%	R 881.00	5.89%	R 925.00	4.99%	R 723.48
R 1 271.00	R 1 105.22	6.2.7.2 Vendor stalls – under cover (per annum)	15.0%	<b>R 1 347.00</b>	5.98%	R 1 427.00	5.94%	R 1 498.00	4.98%	R 1 171.30
		6.2.7.3 Clean-up of premises (cost recoverable from owner)								
		<b>6.2.8 Holiday Resorts</b>								
R 595.00		Deposit for hiring C & D types Chalets at Pine Forest (Dennebos)	Exempt	<b>R 630.00</b>	5.88%	R 667.00	5.87%	R 700.00	4.95%	
R 462.00		Deposit for hiring of other	Exempt	<b>R 489.00</b>	5.84%	R 518.00	5.93%	R 543.00	4.83%	
		<b>6.2.8.1 Pine Forest (Dennebos)</b>								
		<b>6.2.8.1.1</b> 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
		<b>6.2.8.1.2 Camping (per stand per night)</b>								
R 376.00	R 326.96	High season	15.0%	<b>R 398.00</b>	5.85%	R 421.00	5.78%	R 442.00	4.99%	R 346.09
R 244.00	R 212.17	In season	15.0%	<b>R 258.00</b>	5.74%	R 273.00	5.81%	R 286.00	4.76%	R 224.35
R 149.00	R 129.57	Out of season	15.0%	<b>R 157.00</b>	5.37%	R 166.00	5.73%	R 174.00	4.82%	R 136.52
R 462.00		Deposit	Exempt	<b>R 489.00</b>	5.84%	R 518.00	5.93%	R 543.00	4.83%	
		<b>6.2.8.1.3 Annual Booking Fee</b>								
R 17 682.00	R 15 375.65	A-type - caravan premises	15.0%	<b>R 19 803.00</b>	12.00%	R 21 783.00	10.00%	R 23 961.00	10.00%	R 17 220.00
R 13 902.00	R 12 088.70	B-type - caravan premises	15.0%	<b>R 15 570.00</b>	12.00%	R 17 127.00	10.00%	R 18 839.00	10.00%	R 13 539.13
R 12 934.00	R 11 246.96	C-type - caravan premises	15.0%	<b>R 14 486.00</b>	12.00%	R 15 934.00	10.00%	R 17 527.00	10.00%	R 12 596.52
R 17 682.00	R 15 375.65	Log Cabins	15.0%	<b>R 19 803.00</b>	12.00%	R 21 783.00	10.00%	R 23 961.00	10.00%	R 17 220.00
R 13 577.00	R 11 806.09	A-type - Lost City	15.0%	<b>R 15 206.00</b>	12.00%	R 16 726.00	10.00%	R 18 398.00	10.00%	R 13 222.61
R 11 387.00	R 9 901.74	B-type - Lost City	15.0%	<b>R 12 753.00</b>	12.00%	R 14 028.00	10.00%	R 15 430.00	9.99%	R 11 089.57
		Deposit	Exempt							
		<b>6.2.8.1.4 Chalets (per unit per night)</b>								
		<b>6.2.8.1.4.1 A - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 480.00</b>	5.96%	R 504.00	5.00%	R 529.00	4.96%	R 417.39
R 453.00	R 393.91	In season	15.0%	<b>R 428.00</b>	5.94%	R 449.00	4.91%	R 471.00	4.90%	R 372.17
R 404.00	R 351.30	Out of season	15.0%	<b>R 349.00</b>	5.76%	R 366.00	4.87%	R 384.00	4.92%	R 303.48
R 330.00	R 286.96									
		<b>6.2.8.1.4.2 B - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 782.00</b>	5.96%	R 821.00	4.99%	R 862.00	4.99%	R 680.00
R 738.00	R 641.74	In season	15.0%	<b>R 637.00</b>	5.99%	R 668.00	4.87%	R 701.00	4.94%	R 553.91
R 601.00	R 522.61	Out of season	15.0%	<b>R 492.00</b>	5.81%	R 516.00	4.88%	R 541.00	4.84%	R 427.83
R 465.00	R 404.35									
		<b>6.2.8.1.4.3 C - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 121.00</b>	5.95%	R 1 177.00	5.00%	R 1 235.00	4.93%	R 974.78
R 1 058.00	R 920.00	In season	15.0%	<b>R 1 071.00</b>	5.93%	R 1 124.00	4.95%	R 1 180.00	4.98%	R 931.30
R 1 011.00	R 879.13	Out of season	15.0%	<b>R 590.00</b>	5.92%	R 619.00	4.92%	R 649.00	4.85%	R 513.04
R 557.00	R 484.35									
		<b>6.2.8.1.4.4 D - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 015.00</b>	5.95%	R 1 065.00	4.93%	R 1 118.00	4.98%	R 882.61
R 958.00	R 833.04	In season	15.0%	<b>R 851.00</b>	5.98%	R 893.00	4.94%	R 937.00	4.93%	R 740.00
R 803.00	R 698.26	Out of season	15.0%	<b>R 538.00</b>	5.91%	R 564.00	4.83%	R 592.00	4.96%	R 467.83
R 508.00	R 441.74									
		<b>6.2.8.1.4.5 E - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 737.00</b>	5.89%	R 773.00	4.88%	R 811.00	4.92%	R 640.87
R 696.00	R 605.22	In season	15.0%	<b>R 682.00</b>	5.90%	R 716.00	4.99%	R 751.00	4.89%	R 593.04
R 644.00	R 560.00	Out of season	15.0%	<b>R 438.00</b>	5.80%	R 459.00	4.79%	R 481.00	4.79%	R 380.87
R 414.00	R 360.00									
		<b>6.2.8.1.4.6 F - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 480.00</b>	5.96%	R 504.00	5.00%	R 529.00	4.96%	R 417.39
R 453.00	R 393.91	In season	15.0%	<b>R 428.00</b>	5.94%	R 449.00	4.91%	R 471.00	4.90%	R 372.17
R 404.00	R 351.30	Out of season	15.0%	<b>R 349.00</b>	5.76%	R 366.00	4.87%	R 384.00	4.92%	R 303.48
R 330.00	R 286.96									
		<b>6.2.8.1.4.7 G - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 127.00</b>	5.92%	R 1 183.00	4.97%	R 1 242.00	4.99%	R 980.00
R 1 064.00	R 925.22	In season	15.0%	<b>R 898.00</b>	5.90%	R 942.00	4.90%	R 989.00	4.99%	R 780.87
R 848.00	R 737.39	Out of season	15.0%	<b>R 557.00</b>	5.89%	R 584.00	4.85%	R 613.00	4.97%	R 484.35
R 526.00	R 457.39									
		<b>6.2.8.1.4.8</b> Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
		<b>6.2.8.1.5 Day Visitors - Entrance</b>								
R 74.00	R 64.35	Per person per day	15.0%	<b>R 78.00</b>	5.41%	R 81.00	3.85%	R 85.00	4.94%	R 67.83
R 69.00	R 60.00	Per vehicle per day	15.0%	<b>R 73.00</b>	5.80%	R 76.00	4.11%	R 79.00	3.95%	R 63.48

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
R 800.00		<b>6.2.8.1.6 Sundry Tariffs</b>								
		Conference Hall (deposit)	Exempt	R 800.00	0.00%	R 848.00	6.00%	R 890.00	4.95%	
		Conference Hall hire: per session								
R 534.00	R 464.35	08:00 – 13:00	15.0%	R 566.00	5.99%	R 594.00	4.95%	R 623.00	4.88%	R 492.17
R 534.00	R 464.35	13:00 – 18:00	15.0%	R 566.00	5.99%	R 594.00	4.95%	R 623.00	4.88%	R 492.17
R 715.00	R 621.74	18:00 – 24:00	15.0%	R 757.00	5.87%	R 794.00	4.89%	R 833.00	4.91%	R 658.26
R 1 367.00	R 1 188.70	Conference Hall hire: per day	15.0%	R 1 449.00	6.00%	R 1 521.00	4.97%	R 1 597.00	5.00%	R 1 260.00
		Renting of Recreational Halls to sports clubs (local):								
R 350.00		Deposit	Exempt	R 350.00	0.00%	R 371.00	6.00%	R 389.00	4.85%	
R 1 700.00	R 1 478.26	Annual tariff	15.0%	R 1 802.00	6.00%	R 1 892.00	4.99%	R 1 986.00	4.97%	R 1 566.96
R 80.00	R 69.57	Bedding hiring: per set per week (chalets)	15.0%	R 84.00	5.00%	R 88.00	4.76%	R 92.00	4.55%	R 73.04
		Entrance (Local Residents)								
R 175.00	R 152.17	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.0%	R 185.00	5.71%	R 194.00	4.86%	R 203.00	4.64%	R 160.87
		Local residence in Witzenberg annual tickets (per ticket)								
R 404.00	R 351.30	Adults	15.0%	R 428.00	5.94%	R 449.00	4.91%	R 471.00	4.90%	R 372.17
R 297.00	R 258.26	Children	15.0%	R 314.00	5.72%	R 329.00	4.78%	R 345.00	4.86%	R 273.04
R 278.00	R 241.74	Vehicles	15.0%	R 294.00	5.76%	R 308.00	4.76%	R 323.00	4.87%	R 255.65
R 63.00	R 54.78	Clip cards - Recreational facilities 5 clips per ticket	15.0%	R 66.00	4.76%	R 69.00	4.55%	R 72.00	4.35%	R 57.39
		Laundromat facilities								
R 50.00	R 43.48	Per 8kg, excluding washing powder	15.0%	R 53.00	6.00%	R 55.00	3.77%	R 57.00	3.64%	R 46.09
		<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%	R 416.00	5.85%	R 436.00	4.81%	R 457.00	4.82%	R 361.74
R 393.00	R 341.74	In season	15.0%	R 349.00	5.76%	R 366.00	4.87%	R 384.00	4.92%	R 303.48
R 330.00	R 286.96	Out of season	15.0%	R 245.00	5.60%	R 257.00	4.90%	R 269.00	4.67%	R 213.04
R 232.00	R 201.74									
		<b>B - Type</b>								
		High season (15 December to 16 January & Easter weekend)	15.0%	R 461.00	5.98%	R 484.00	4.99%	R 508.00	4.96%	R 400.87
R 435.00	R 378.26	In season	15.0%	R 367.00	5.76%	R 385.00	4.90%	R 404.00	4.94%	R 319.13
R 347.00	R 301.74	Out of season	15.0%	R 251.00	5.91%	R 263.00	4.78%	R 276.00	4.94%	R 218.26
R 237.00	R 206.09									
		<b>6.2.8.2.2 Camping (per stand per night)</b>								
		High season	15.0%	R 204.00	5.70%	R 214.00	4.90%	R 224.00	4.67%	R 177.39
R 193.00	R 167.83	In season	15.0%	R 144.00	5.88%	R 151.00	4.86%	R 158.00	4.64%	R 125.22
R 136.00	R 118.26	Out of season	15.0%	R 83.00	5.06%	R 87.00	4.82%	R 91.00	4.60%	R 72.17
R 79.00	R 68.70									
		<b>6.2.8.2.3 Day Visitors</b>								
		Per person per day	15.0%	R 72.00	5.88%	R 75.00	4.17%	R 78.00	4.00%	R 62.61
R 68.00	R 59.13	Per vehicle per day	15.0%	R 72.00	5.88%	R 75.00	4.17%	R 78.00	4.00%	R 62.61
R 68.00	R 59.13									
		<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%	R 11.00	0.00%	R 11.00	0.00%	R 11.00	0.00%	R 9.57
R 11.00	R 9.57	Children (school-going)	15.0%	R 2.50	0.0%	R 2.50	0.00%	R 2.50	0.00%	R 2.17
R 2.50	R 2.17									
R 150.00	R 130.43	Season tickets	15.0%	R 150.00	0.00%	R 150.00	0.00%	R 150.00	0.00%	R 130.43
R 600.00	R 521.74	Annual fee per School (Only for School activities)	15.0%	R 600.00	0.0%	R 600.00	0.00%	R 600.00	0.00%	R 521.74
R 1 100.00	R 956.52	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entrv free)	15.0%	R 1 100.00	0.00%	R 1 100.00	0.00%	R 1 100.00	0.00%	R 956.52
		<b>6.2.1 Sports grounds</b>								
		<b>6.2.10.1 All sports grounds in Witzenberg</b>								
		School practices (per practice)	15.0%	R 79.00	5.33%	R 83.00	5.06%	R 87.00	4.82%	R 68.70
R 75.00	R 65.22	If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	15.0%	R 69.00	4.55%	R 73.00	5.80%	R 76.00	4.11%	R 60.00
R 66.00	R 57.39	School matches (per match)	15.0%	R 168.00	5.66%	R 178.00	5.95%	R 186.00	4.49%	R 146.09
R 159.00	R 138.26	Sports clubs (per practice)	15.0%	R 168.00	5.66%	R 178.00	5.95%	R 186.00	4.49%	R 146.09
		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%	R 125.00	5.93%	R 132.00	5.60%	R 138.00	4.55%	R 108.70
R 118.00	R 102.61	Sports clubs (per match)	15.0%	R 364.00	5.81%	R 385.00	5.77%	R 404.00	4.94%	R 316.52
R 344.00	R 299.13	Other events	15.0%	R 398.00	5.85%	R 421.00	5.78%	R 442.00	4.99%	R 346.09
R 376.00	R 326.96	Festivals and Carnivals (per day)	15.0%	R 1 081.00	5.98%	R 1 145.00	5.92%	R 1 202.00	4.98%	R 940.00
R 1 020.00	R 886.96									
R 409.00		<b>6.2.10.2 Deposit per event</b>	Exempt	R 433.00	5.87%	R 458.00	5.77%	R 480.00	4.80%	
		<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								
		Non-local Associations	15.0%	R 1 330.00	5.98%	R 1 409.00	5.94%	R 1 493.00	5.96%	R 1 156.52
R 1 255.00	R 1 091.30	Conferences, Meetings, Gatherings, Church Services and Bazaars	15.0%	R 189.00	5.59%	R 200.00	5.82%	R 212.00	6.00%	R 164.35
R 179.00	R 155.65	Non-local Associations (per session)	15.0%	R 623.00	5.94%	R 1 720.00	5.98%	R 1 823.00	5.99%	R 1 411.30
R 1 532.00	R 1 332.17	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's	15.0%	R 1 330.00	5.98%	R 1 409.00	5.94%	R 1 493.00	5.96%	R 1 156.52
R 1 255.00	R 1 091.30	Shows, Exhibitions and Auctions	15.0%	R 1 330.00	5.98%	R 1 409.00	5.94%	R 1 493.00	5.96%	R 1 156.52
		Non-local Associations	15.0%	R 1 330.00	5.98%	R 1 409.00	5.94%	R 1 493.00	5.96%	R 1 156.52
R 1 255.00	R 1 091.30	Performances, Mannequin Parades, Cooking demo's and Debutant	15.0%	R 928.00	5.94%	R 983.00	5.93%	R 1 041.00	5.90%	R 806.96
R 876.00	R 761.74	Non-local Associations	15.0%	R 114.00	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13
R 108.00	R 93.91	Deposit for all the above	15.0%							
		Preparation of hall per hour	15.0%							

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>6.2.11.1.2 Tulbagh Town Hall</b>								
		Concerts, Theatre productions and Film Shows								
R 1 420.00	R 1 234.78	Non-local Associations	15.0%	<b>R 1 505.00</b>	5.99%	R 1 595.00	5.98%	R 1 690.00	5.96%	R 1 308.70
R 1 516.00	R 1 516.00	Deposit for above	Exempt	<b>R 1 606.00</b>	5.94%	R 1 702.00	5.98%	R 1 804.00	5.99%	R 1 606.00
		<b>Local Organisations/Individuals</b>								
		<b>6.2.11.1.3 Town Hall - Ceres</b>								
		<b>Hall, stage and main toilets</b>								
R 360.00	R 313.04	Morning	15.0%	<b>R 381.00</b>	5.83%	R 403.00	5.77%	R 427.00	5.96%	R 331.30
R 360.00	R 313.04	Afternoon	15.0%	<b>R 381.00</b>	5.83%	R 403.00	5.77%	R 427.00	5.96%	R 331.30
R 445.00	R 386.96	Evening	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 409.57
		<b>Kitchen</b>								
R 234.00	R 203.48	Morning	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 234.00	R 203.48	Afternoon	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 304.00	R 264.35	Evening	15.0%	<b>R 322.00</b>	5.92%	R 341.00	5.90%	R 361.00	5.87%	R 280.00
		<b>Banqueting Hall: (only when not used in conjunction with kitchen) per session</b>								
R 221.00	R 192.17	Morning	15.0%	<b>R 234.00</b>	5.88%	R 248.00	5.98%	R 262.00	5.65%	R 203.48
R 221.00	R 192.17	Afternoon	15.0%	<b>R 234.00</b>	5.88%	R 248.00	5.98%	R 262.00	5.65%	R 203.48
R 251.00	R 218.26	Evening	15.0%	<b>R 266.00</b>	5.98%	R 281.00	5.64%	R 297.00	5.69%	R 231.30
		<b>Tariff 2: Public dances per session</b>								
R 876.00	R 761.74	Hall, stage and toilets	15.0%	<b>R 928.00</b>	5.94%	R 983.00	5.93%	R 1 041.00	5.90%	R 806.96
		<b>Tariff 3: Guarantee deposit</b>								
R 1 516.00	R 1 516.00	Per function	Exempt	<b>R 1 606.00</b>	5.94%	R 1 702.00	5.98%	R 1 804.00	5.99%	R 1 606.00
		<b>Tariff 4: equipment per occasion</b>								
R 33.00	R 28.70	Hiring of table cloths (each, per day)	15.0%	<b>R 34.00</b>	3.03%	R 36.00	5.88%	R 38.00	5.56%	R 29.57
R 22.00	R 19.13	Hiring of tables (each, per day)	15.0%	<b>R 23.00</b>	4.55%	R 24.00	4.35%	R 25.00	4.17%	R 20.00
R 20.00	R 17.39	Hiring of cutlery (per dozen, per day)	15.0%	<b>R 21.00</b>	5.00%	R 22.00	4.76%	R 23.00	4.55%	R 18.26
		<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 granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Pianos per function</b>								
R 209.00	R 181.74	Piano organ	15.0%	<b>R 221.00</b>	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 234.00	R 203.48	Grand piano	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 148.00	R 128.70	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 156.00</b>	5.41%	R 165.00	5.77%	R 174.00	5.45%	R 135.65
R 165.00	R 143.48	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 174.00</b>	5.45%	R 184.00	5.75%	R 195.00	5.98%	R 151.30
		<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 121.00	R 105.22	Levy	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 251.00	R 218.26	<b>Sound system for Town Hall (per occasion)</b>	15.0%	<b>R 266.00</b>	5.98%	R 281.00	5.64%	R 297.00	5.69%	R 231.30
		<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 259.00	R 225.22	Morning	15.0%	<b>R 274.00</b>	5.79%	R 290.00	5.84%	R 307.00	5.86%	R 238.26
R 259.00	R 225.22	Afternoon	15.0%	<b>R 274.00</b>	5.79%	R 290.00	5.84%	R 307.00	5.86%	R 238.26
R 389.00	R 338.26	Evening	15.0%	<b>R 412.00</b>	5.91%	R 436.00	5.83%	R 462.00	5.96%	R 358.26
		<b>Kitchen</b>								
R 234.00	R 203.48	Morning	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 234.00	R 203.48	Afternoon	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 259.00	R 225.22	Evening	15.0%	<b>R 274.00</b>	5.79%	R 290.00	5.84%	R 307.00	5.86%	R 238.26
		<b>Change rooms (excluding main toilets)</b>								
R 67.00	R 58.26	Morning	15.0%	<b>R 71.00</b>	5.97%	R 75.00	5.63%	R 79.00	5.33%	R 61.74
R 67.00	R 58.26	Afternoon	15.0%	<b>R 71.00</b>	5.97%	R 75.00	5.63%	R 79.00	5.33%	R 61.74
R 135.00	R 117.39	Evening	15.0%	<b>R 143.00</b>	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
		<b>Tariff 2: Public dances per session</b>								
R 892.00	R 775.65	Hall, stage and toilets	15.0%	<b>R 945.00</b>	5.94%	R 1 001.00	5.93%	R 1 061.00	5.99%	R 821.74
		<b>Tariff 3: Guarantee deposit</b>								
R 373.00	R 324.35	Per function --- excluding kitchen	15.0%	<b>R 395.00</b>	5.90%	R 418.00	5.82%	R 443.00	5.98%	R 343.48
R 1 516.00	R 1 318.26	Per function --- including kitchen	15.0%	<b>R 1 606.00</b>	5.94%	R 1 702.00	5.98%	R 1 804.00	5.99%	R 1 396.52
		<b>Tariff 4: equipment per occasion</b>								
R 33.00	R 28.70	Hiring of table cloths (each, per day)	15.0%	<b>R 34.00</b>	3.03%	R 36.00	5.88%	R 38.00	5.56%	R 29.57
R 16.90	R 14.70	Hiring of tables (each, per day)	15.0%	<b>R 17.90</b>	5.92%	R 19.00	6.15%	R 20.10	5.79%	R 15.57
R 15.70	R 13.65	Hiring of cutlery (per dozen, per day)	15.0%	<b>R 16.60</b>	5.73%	R 17.60	6.02%	R 18.70	6.25%	R 14.43
		<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 granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Pianos</b>								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 95.00	R 82.61	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 100.00</b>	5.26%	R 106.00	6.00%	R 112.00	5.66%	R 86.96
R 135.00	R 117.39	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 143.00</b>	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
		<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 108.00	R 93.91	Levy	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13



### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 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 227.00	R 197.39	Morning	15.0%	<b>R 240.00</b>	5.73%	R 254.00	5.83%	R 266.00	4.72%	R 208.70
R 227.00	R 197.39	Afternoon	15.0%	<b>R 240.00</b>	5.73%	R 254.00	5.83%	R 266.00	4.72%	R 208.70
R 311.00	R 270.43	Evening	15.0%	<b>R 329.00</b>	5.79%	R 348.00	5.78%	R 365.00	4.89%	R 286.09
		<b>Kitchen</b>								
R 77.00	R 66.96	Morning	15.0%	<b>R 81.00</b>	5.19%	R 85.00	4.94%	R 89.00	4.71%	R 70.43
R 77.00	R 66.96	Afternoon	15.0%	<b>R 81.00</b>	5.19%	R 85.00	4.94%	R 89.00	4.71%	R 70.43
R 92.00	R 80.00	Evening	15.0%	<b>R 97.00</b>	5.43%	R 102.00	5.15%	R 107.00	4.90%	R 84.35
		<b>Change rooms (excluding main toilets)</b>								
R 66.00	R 57.39	Morning	15.0%	<b>R 69.00</b>	4.55%	R 73.00	5.80%	R 76.00	4.11%	R 60.00
R 66.00	R 57.39	Afternoon	15.0%	<b>R 69.00</b>	4.55%	R 73.00	5.80%	R 76.00	4.11%	R 60.00
R 144.00	R 125.22	Evening	15.0%	<b>R 152.00</b>	5.56%	R 161.00	5.92%	R 169.00	4.97%	R 132.17
		<b>Tariff 2: Public dances per session</b>								
R 866.00	R 753.04	Hall, stage and toilets	15.0%	<b>R 917.00</b>	5.89%	R 972.00	6.00%	R 1 020.00	4.94%	R 797.39
R 330.00	R 330.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 349.00</b>	5.76%	R 369.00	5.73%	R 387.00	4.88%	R 349.00
		<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 granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Pianos</b>								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 66.00	R 57.39	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 69.00</b>	4.55%	R 73.00	5.80%	R 76.00	4.11%	R 60.00
R 105.00	R 91.30	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 111.00</b>	5.71%	R 117.00	5.41%	R 122.00	4.27%	R 96.52
		<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 105.00	R 91.30	Levy	15.0%	<b>R 111.00</b>	5.71%	R 117.00	5.41%	R 122.00	4.27%	R 96.52
		<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 234.00	R 203.48	Morning	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 234.00	R 203.48	Afternoon	15.0%	<b>R 248.00</b>	5.98%	R 262.00	5.65%	R 277.00	5.73%	R 215.65
R 321.00	R 279.13	Evening	15.0%	<b>R 340.00</b>	5.92%	R 360.00	5.88%	R 381.00	5.83%	R 295.65
		<b>Tariff 2: Public dances per session</b>								
R 892.00	R 775.65	Hall, stage and toilets	15.0%	<b>R 945.00</b>	5.94%	R 1 001.00	5.93%	R 1 061.00	5.99%	R 821.74
R 340.00	R 340.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 360.00</b>	5.88%	R 381.00	5.83%	R 403.00	5.77%	R 360.00
		<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 granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 6: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 67.00	R 58.26	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 71.00</b>	5.97%	R 75.00	5.63%	R 79.00	5.33%	R 61.74
R 108.00	R 93.91	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13
		<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 121.00	R 105.22	Levy	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
		<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 275.00	R 239.13	Morning	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 253.04
R 275.00	R 239.13	Afternoon	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 253.04
R 389.00	R 338.26	Evening	15.0%	<b>R 412.00</b>	5.91%	R 436.00	5.83%	R 462.00	5.96%	R 358.26
		<b>Kitchen</b>								
R 121.00	R 105.22	Morning	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 121.00	R 105.22	Afternoon	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 179.00	R 155.65	Evening	15.0%	<b>R 189.00</b>	5.59%	R 200.00	5.82%	R 212.00	6.00%	R 164.35
		<b>Change rooms (excluding main toilets)</b>								
R 51.00	R 44.35	Morning	15.0%	<b>R 54.00</b>	5.88%	R 57.00	5.56%	R 60.00	5.26%	R 46.96
R 51.00	R 44.35	Afternoon	15.0%	<b>R 54.00</b>	5.88%	R 57.00	5.56%	R 60.00	5.26%	R 46.96
R 80.00	R 69.57	Evening	15.0%	<b>R 84.00</b>	5.00%	R 89.00	5.95%	R 94.00	5.62%	R 73.04
		<b>Tariff 2: Public dances per session</b>								
R 947.00	R 823.48	Hall, stage and toilets	15.0%	<b>R 1 003.00</b>	5.91%	R 1 063.00	5.98%	R 1 126.00	5.93%	R 872.17
R 489.00	R 489.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 518.00</b>	5.93%	R 549.00	5.98%	R 581.00	5.83%	R 518.00
		<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 granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 108.00	R 93.91	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13
R 135.00	R 117.39	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 143.00</b>	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
		<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 108.00	R 93.91	Levy	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
R 51.00	R 44.35	<b>6.2.11.1.8 Prince Alfred's Hamlet Town Hall</b>								
		<b>Tariff 1: Information sessions</b>	15.0%	<b>R 54.00</b>	5.88%	R 57.00	5.56%	R 60.00	5.26%	R 46.96
		<b>Tariff 2: Welfare Functions</b>								
		<b>Tariff 3: Meetings per session (included council chamber for councillors)</b>								
R 67.00	R 58.26	Hire	15.0%	<b>R 71.00</b>	5.97%	R 75.00	5.63%	R 79.00	5.33%	R 61.74
R 216.00	R 216.00	Deposit	Exempt	<b>R 228.00</b>	5.56%	R 241.00	5.70%	R 255.00	5.81%	R 228.00
		<b>Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays)</b>								
R 947.00	R 823.48	Hire	15.0%	<b>R 1 003.00</b>	5.91%	R 1 063.00	5.98%	R 1 126.00	5.93%	R 872.17
R 1 075.00	R 1 075.00	Deposit	Exempt	<b>R 1 139.00</b>	5.95%	R 1 207.00	5.97%	R 1 279.00	5.97%	R 1 139.00
		<b>Tariff 5: Church services ( per service) and fundraisings</b>								
R 487.00	R 423.48	Hire	15.0%	<b>R 516.00</b>	5.95%	R 546.00	5.81%	R 578.00	5.86%	R 448.70
R 684.00	R 684.00	Deposit	Exempt	<b>R 725.00</b>	5.99%	R 768.00	5.93%	R 814.00	5.99%	R 725.00
		<b>Tariff 6: Sport practices ( per session)</b>								
R 221.00	R 192.17	Hire	15.0%	<b>R 234.00</b>	5.88%	R 248.00	5.98%	R 262.00	5.65%	R 203.48
R 390.00	R 390.00	Deposit	Exempt	<b>R 413.00</b>	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 413.00
		<b>6.2.11.1.9 Prince Alfred's Hamlet Community Hall</b>								
R 51.00	R 44.35	<b>Tariff 1: Information sessions</b>	15.0%	<b>R 54.00</b>	5.88%	R 57.00	5.56%	R 60.00	5.26%	R 46.96
		<b>Tariff 2: Welfare Functions</b>								
		<b>Tariff 3: Meetings ( per session)</b>								
R 67.00	R 58.26	Hire	15.0%	<b>R 71.00</b>	5.97%	R 75.00	5.63%	R 79.00	5.33%	R 61.74
R 169.00	R 169.00	Deposit	Exempt	<b>R 179.00</b>	5.92%	R 189.00	5.59%	R 200.00	5.82%	R 179.00
		<b>Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays)</b>								
R 906.00	R 787.83	Hire	15.0%	<b>R 960.00</b>	5.96%	R 1 017.00	5.94%	R 1 078.00	6.00%	R 834.78
R 977.00	R 977.00	Deposit	Exempt	<b>R 1 035.00</b>	5.94%	R 1 097.00	5.99%	R 1 162.00	5.93%	R 1 035.00
		<b>Tariff 5: Church services ( per service) and fundraisings</b>								
R 487.00	R 423.48	Hire	15.0%	<b>R 516.00</b>	5.95%	R 546.00	5.81%	R 578.00	5.86%	R 448.70
R 684.00	R 684.00	Deposit	Exempt	<b>R 725.00</b>	5.99%	R 768.00	5.93%	R 814.00	5.99%	R 725.00
		<b>Tariff 6: Sport practices</b>								
R 108.00	R 93.91	Hire	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13
R 537.00	R 537.00	Deposit	Exempt	<b>R 569.00</b>	5.96%	R 603.00	5.98%	R 639.00	5.97%	R 569.00
		<b>6.2.11.1.10 Tulbagh Community Hall</b>								
		<b>Indoor Sport</b>								
R 1 814.00	R 1 577.39	Professional	15.0%	<b>R 1 922.00</b>	5.95%	R 2 037.00	5.98%	R 2 159.00	5.99%	R 1 671.30
R 1 044.00	R 907.83	Amateur	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 135.00	R 117.39	Practices -- per hour	15.0%	<b>R 143.00</b>	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Concerts, Theatre productions and Film Shows</b>								
R 737.00	R 640.87	Local Associations	15.0%	<b>R 781.00</b>	5.97%	R 827.00	5.89%	R 876.00	5.93%	R 679.13
R 1 814.00	R 1 577.39	Professional / Private	15.0%	<b>R 1 922.00</b>	5.95%	R 2 037.00	5.98%	R 2 159.00	5.99%	R 1 671.30
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 148.00	R 128.70	Local Associations	15.0%	<b>R 156.00</b>	5.41%	R 165.00	5.77%	R 174.00	5.45%	R 135.65
R 610.00	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>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 1 172.00	R 1 019.13	Local Associations	15.0%	<b>R 1 242.00</b>	5.97%	R 1 316.00	5.96%	R 1 394.00	5.93%	R 1 080.00
R 1 770.00	R 1 539.13	Private	15.0%	<b>R 1 876.00</b>	5.99%	R 1 988.00	5.97%	R 2 107.00	5.99%	R 1 631.30
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Shows, Exhibitions and Auctions</b>								
R 1 255.00	R 1 091.30	Non-local Associations	15.0%	<b>R 1 330.00</b>	5.98%	R 1 409.00	5.94%	R 1 493.00	5.96%	R 1 156.52
		Local Associations								
R 806.00	R 806.00	Deposit	Exempt	<b>R 854.00</b>	5.96%	R 905.00	5.97%	R 959.00	5.97%	R 854.00
		<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 1 057.00	R 919.13	Non-local Associations	15.0%	<b>R 1 120.00</b>	5.96%	R 1 187.00	5.98%	R 1 258.00	5.98%	R 973.91
R 737.00	R 640.87	Local Associations	15.0%	<b>R 781.00</b>	5.97%	R 827.00	5.89%	R 876.00	5.93%	R 679.13
R 1 343.00	R 1 343.00	Deposit	Exempt	<b>R 1 423.00</b>	5.96%	R 1 508.00	5.97%	R 1 598.00	5.97%	R 1 423.00
R 108.00	R 93.91	<b>Preparation of hall per hour</b>	15.0%	<b>R 114.00</b>	5.56%	R 120.00	5.26%	R 127.00	5.83%	R 99.13

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>6.2.11.2 Local Organisations</b>								
		<b>6.2.11.2.1 Tulbagh Town Hall</b>								
		<b>Deposit</b>								
R 1 343.00	R 1 343.00	Main hall	Exempt	<b>R 1 423.00</b>	5.96%	R 1 508.00	5.97%	R 1 598.00	5.97%	R 1 423.00
R 428.00	R 428.00	Banqueting hall	Exempt	<b>R 453.00</b>	5.84%	R 480.00	5.96%	R 508.00	5.83%	R 453.00
R 428.00	R 428.00	Auditorium	Exempt	<b>R 453.00</b>	5.84%	R 480.00	5.96%	R 508.00	5.83%	R 453.00
R 232.00	R 232.00	Kitchen	Exempt	<b>R 245.00</b>	5.60%	R 259.00	5.71%	R 274.00	5.79%	R 245.00
R 402.00	R 402.00	Tables	Exempt	<b>R 426.00</b>	5.97%	R 451.00	5.87%	R 478.00	5.99%	R 426.00
		<b>Hire:</b>								
		<b>Indoor Sport</b>								
R 1 952.00	R 1 697.39	Professional	15.0%	<b>R 2 069.00</b>	5.99%	R 2 193.00	5.99%	R 2 324.00	5.97%	R 1 799.13
R 1 044.00	R 907.83	Amateur	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 275.00	R 239.13	Kitchen	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 253.04
		<b>Concerts, Theatre productions and Film Shows</b>								
R 639.00	R 555.65	Local Associations	15.0%	<b>R 677.00</b>	5.95%	R 717.00	5.91%	R 760.00	6.00%	R 588.70
R 1 814.00	R 1 577.39	Professional / Private	15.0%	<b>R 1 922.00</b>	5.95%	R 2 037.00	5.98%	R 2 159.00	5.99%	R 1 671.30
R 275.00	R 239.13	Kitchen	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 253.04
		<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 639.00	R 555.65	Main hall	15.0%	<b>R 677.00</b>	5.95%	R 717.00	5.91%	R 760.00	6.00%	R 588.70
R 275.00	R 239.13	Banqueting hall	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 253.04
R 445.00	R 386.96	Auditorium	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 409.57
R 289.00	R 251.30	Kitchen	15.0%	<b>R 306.00</b>	5.88%	R 324.00	5.88%	R 340.00	4.94%	R 266.09
		<b>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 1 672.00	R 1 453.91	Main hall	15.0%	<b>R 1 772.00</b>	5.98%	R 1 878.00	5.98%	R 1 990.00	5.96%	R 1 540.87
R 749.00	R 651.30	Banqueting hall	15.0%	<b>R 793.00</b>	5.87%	R 840.00	5.93%	R 890.00	5.95%	R 689.57
R 360.00	R 313.04	Kitchen	15.0%	<b>R 381.00</b>	5.83%	R 403.00	5.77%	R 427.00	5.96%	R 331.30
		<b>Shows, Exhibitions and Auctions</b>								
R 1 532.00	R 1 332.17	Main hall	15.0%	<b>R 1 623.00</b>	5.94%	R 1 720.00	5.98%	R 1 823.00	5.99%	R 1 411.30
R 737.00	R 640.87	Banqueting hall	15.0%	<b>R 781.00</b>	5.97%	R 827.00	5.89%	R 876.00	5.93%	R 679.13
R 360.00	R 313.04	Kitchen	15.0%	<b>R 381.00</b>	5.83%	R 403.00	5.77%	R 427.00	5.96%	R 331.30
		<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 1 532.00	R 1 332.17	Main hall	15.0%	<b>R 1 623.00</b>	5.94%	R 1 720.00	5.98%	R 1 823.00	5.99%	R 1 411.30
R 1 532.00	R 1 332.17	Banqueting hall	15.0%	<b>R 1 623.00</b>	5.94%	R 1 720.00	5.98%	R 1 823.00	5.99%	R 1 411.30
R 135.00	R 117.39	Preparation of hall per hour	15.0%	<b>R 143.00</b>	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
R 24.00	R 20.87	Tables: per table to maximum of R110.00	15.0%	<b>R 25.00</b>	4.17%	R 26.00	4.00%	R 27.00	3.85%	R 21.74
		<b>6.2.11.2.2 Drostyd hall</b>								
R 470.00	R 408.70	Hire	15.0%	<b>R 498.00</b>	5.96%	R 527.00	5.82%	R 558.00	5.88%	R 433.04
R 402.00	R 402.00	Deposit	Exempt	<b>R 426.00</b>	5.97%	R 451.00	5.87%	R 478.00	5.99%	R 426.00
		<b>6.2.11.2.3 Montana Community Hall</b>								
		<b>Concerts and stage performances</b>								
R 683.00	R 683.00	Hire	15.0%	<b>R 723.00</b>	5.86%	R 766.00	5.95%	R 811.00	5.87%	R 723.00
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
		<b>Disco's and Dances</b>								
R 1 101.00	R 1 101.00	Hire	15.0%	<b>R 1 167.00</b>	5.99%	R 1 237.00	6.00%	R 1 311.00	5.98%	R 1 167.00
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Film shows, Wedding receptions and birthdays</b>								
R 530.00	R 460.87	Hire	15.0%	<b>R 561.00</b>	5.85%	R 594.00	5.88%	R 629.00	5.89%	R 487.83
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
	R 0.00	<b>Meetings</b>								R 0.00
R 251.00	R 251.00	Hire	15.0%	<b>R 266.00</b>	5.98%	R 281.00	5.64%	R 297.00	5.69%	R 266.00
R 365.00	R 365.00	Deposit	Exempt	<b>R 386.00</b>	5.75%	R 409.00	5.96%	R 433.00	5.87%	R 366.00
	0	<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions) per session</b>								0
	R 0.00	<b>Performances</b>								R 0.00
R 445.00	R 445.00	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 471.00
R 489.00	R 489.00	Deposit	Exempt	<b>R 518.00</b>	5.93%	R 549.00	5.98%	R 581.00	5.83%	R 518.00
	R 0.00	<b>Exhibitions</b>								R 0.00
R 445.00	R 445.00	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 471.00
R 390.00	R 390.00	Deposit	Exempt	<b>R 413.00</b>	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 413.00
	R 0.00	<b>Bazaars</b>								R 0.00
R 275.00	R 275.00	Hire: Churches and Schools	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 291.00
R 487.00	R 487.00	Hire: Other	15.0%	<b>R 516.00</b>	5.95%	R 546.00	5.81%	R 578.00	5.86%	R 516.00
R 561.00	R 561.00	Deposit	Exempt	<b>R 594.00</b>	5.88%	R 629.00	5.89%	R 666.00	5.88%	R 594.00
R 95.00	R 95.00	Kitchen	15.0%	<b>R 100.00</b>	5.26%	R 106.00	6.00%	R 112.00	5.66%	R 100.00
		<b>Montana Library Hall : Per occasion ( No Church Services)</b>								
R 121.00	R 121.00		15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 128.00
R 148.00	R 148.00	<b>Stamper Street Hall : (per occasion)</b>	15.0%	<b>R 156.00</b>	5.41%	R 165.00	5.77%	R 174.00	5.45%	R 156.00
	R 0.00									R 0.00

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
	R 0.00	<b>6.2.11.2.4 Pine Valley Community Hall</b>								R 0.00
	R 0.00	<b>Concerts and stage performances</b>								R 0.00
R 683.00	R 683.00	Hire	15.0%	<b>R 723.00</b>	5.86%	R 766.00	5.95%	R 811.00	5.87%	R 723.00
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
	R 0.00	<b>Disco's and Dances</b>								R 0.00
R 1 101.00	R 1 101.00	Hire	15.0%	<b>R 1 167.00</b>	5.99%	R 1 237.00	6.00%	R 1 311.00	5.98%	R 1 167.00
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Film shows, Wedding receptions and birthdays</b>								
R 530.00	R 460.87	Hire	15.0%	<b>R 561.00</b>	5.85%	R 594.00	5.88%	R 629.00	5.89%	R 487.83
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
	R 0.00	<b>Meetings</b>								R 0.00
R 251.00	R 251.00	Hire	15.0%	<b>R 266.00</b>	5.98%	R 281.00	5.64%	R 297.00	5.69%	R 266.00
R 365.00	R 365.00	Deposit	Exempt	<b>R 386.00</b>	5.75%	R 409.00	5.96%	R 433.00	5.87%	R 386.00
		<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)</b>								
		<b>Performances</b>								
R 445.00	R 386.96	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 409.57
R 489.00	R 489.00	Deposit	Exempt	<b>R 518.00</b>	5.93%	R 549.00	5.98%	R 581.00	5.83%	R 518.00
	R 0.00	<b>Exhibitions</b>								R 0.00
R 445.00	R 445.00	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 471.00
R 390.00	R 390.00	Deposit	Exempt	<b>R 413.00</b>	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 413.00
	R 0.00	<b>Bazaars</b>								R 0.00
R 275.00	R 275.00	Hire: Churches and Schools	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 291.00
R 487.00	R 487.00	Hire: Other	15.0%	<b>R 516.00</b>	5.95%	R 546.00	5.81%	R 578.00	5.86%	R 516.00
R 561.00	R 561.00	Deposit	Exempt	<b>R 594.00</b>	5.88%	R 629.00	5.89%	R 666.00	5.88%	R 594.00
R 95.00	R 82.61	<b>Kitchen</b>	15.0%	<b>R 100.00</b>	5.26%	R 106.00	6.00%	R 112.00	5.66%	R 86.96

**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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#### 6.2.11.2.5 Op-Die-Berg Community Hall

		<b>Concerts and stage performances</b>								
R 683.00	R 593.91	Hire	15.0%	<b>R 723.00</b>	5.86%	R 766.00	5.95%	R 811.00	5.87%	R 628.70
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
	R 0.00	<b>Disco's and Dances</b>								R 0.00
R 1 101.00	R 1 101.00	Hire	15.0%	<b>R 1 167.00</b>	5.99%	R 1 237.00	6.00%	R 1 311.00	5.98%	R 1 167.00
R 731.00	R 731.00	Deposit	Exempt	<b>R 774.00</b>	5.88%	R 820.00	5.94%	R 869.00	5.98%	R 774.00
		<b>Film shows, Wedding receptions and birthdays</b>								
R 530.00	R 460.87	Hire	15.0%	<b>R 561.00</b>	5.85%	R 594.00	5.88%	R 629.00	5.89%	R 487.83
R 596.00	R 596.00	Deposit	Exempt	<b>R 631.00</b>	5.87%	R 668.00	5.86%	R 708.00	5.99%	R 631.00
	R 0.00	<b>Meetings</b>								R 0.00
R 251.00	R 251.00	Hire	15.0%	<b>R 266.00</b>	5.98%	R 281.00	5.64%	R 297.00	5.69%	R 266.00
R 365.00	R 365.00	Deposit	Exempt	<b>R 386.00</b>	5.75%	R 409.00	5.96%	R 433.00	5.87%	R 386.00
		<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)</b>								
		<b>Performances</b>								
R 445.00	R 386.96	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 409.57
R 489.00	R 489.00	Deposit	Exempt	<b>R 518.00</b>	5.93%	R 549.00	5.98%	R 581.00	5.83%	R 518.00
	R 0.00	<b>Exhibitions</b>								R 0.00
R 445.00	R 445.00	Hire	15.0%	<b>R 471.00</b>	5.84%	R 499.00	5.94%	R 528.00	5.81%	R 471.00
R 390.00	R 390.00	Deposit	Exempt	<b>R 413.00</b>	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 413.00
	R 0.00	<b>Bazaars</b>								R 0.00
R 275.00	R 275.00	Hire: Churches and Schools	15.0%	<b>R 291.00</b>	5.82%	R 308.00	5.84%	R 326.00	5.84%	R 291.00
R 487.00	R 487.00	Hire: Other	15.0%	<b>R 516.00</b>	5.95%	R 546.00	5.81%	R 578.00	5.86%	R 516.00
R 561.00	R 561.00	Deposit	Exempt	<b>R 594.00</b>	5.88%	R 629.00	5.89%	R 666.00	5.88%	R 594.00
R 95.00	R 82.61	<b>Kitchen</b>	15.0%	<b>R 100.00</b>	5.26%	R 106.00	6.00%	R 112.00	5.66%	R 86.96

**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 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 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 3 892.00	R 3 384.35	6 ft excavation: plot included	15.0%	<b>R 4 125.00</b>	5.99%	R 4 372.00	5.99%	R 4 590.00	4.99%	R 3 586.96
R 4 622.00	R 4 019.13	8 ft excavation: plot included	15.0%	<b>R 4 899.00</b>	5.99%	R 5 192.00	5.98%	R 5 451.00	4.99%	R 4 260.00
R 1 164.00	R 1 012.17	Re-burials: opening and closing of graves	15.0%	<b>R 1 233.00</b>	5.93%	R 1 306.00	5.92%	R 1 371.00	4.98%	R 1 072.17
R 392.00	R 340.87	Memorial plaque	15.0%	<b>R 415.00</b>	5.87%	R 439.00	5.78%	R 460.00	4.78%	R 360.87
		<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 deceased had resided in the house at that time.								
		<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 434.00	R 377.39	Plot	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 511.00	4.93%	R 400.00
R 1 389.00	R 1 207.83	6 ft excavation	15.0%	<b>R 1 472.00</b>	5.98%	R 1 560.00	5.98%	R 1 638.00	5.00%	R 1 280.00
R 1 489.00	R 1 294.78	8 ft excavation	15.0%	<b>R 1 578.00</b>	5.98%	R 1 672.00	5.96%	R 1 755.00	4.96%	R 1 372.17
R 668.00	R 580.87	Re-burials: opening and closing of graves	15.0%	<b>R 708.00</b>	5.99%	R 750.00	5.93%	R 787.00	4.93%	R 615.65
R 376.00	R 326.96	Memorial plaque	15.0%	<b>R 398.00</b>	5.85%	R 421.00	5.78%	R 442.00	4.99%	R 346.09
		<b>6.2.13 Dept. Parks -- private works -- equipment -- tariff per hour</b>								
R 71.00	R 61.74	Lawnmower: 450 mm (small) per hour	15.0%	<b>R 75.00</b>	5.63%	R 79.00	5.33%	R 82.00	3.80%	R 65.22
R 127.00	R 110.43	Lawnmower: 750 mm (large) per hour	15.0%	<b>R 134.00</b>	5.51%	R 142.00	5.97%	R 149.00	4.93%	R 116.52
R 100.00	R 86.96	Forest cutters (per hour)	15.0%	<b>R 106.00</b>	6.00%	R 112.00	5.66%	R 117.00	4.46%	R 92.17
R 100.00	R 86.96	Chain saws (per hour)	15.0%	<b>R 106.00</b>	6.00%	R 112.00	5.66%	R 117.00	4.46%	R 92.17
R 204.00	R 177.39	Bush cutters (per hour)	15.0%	<b>R 216.00</b>	5.88%	R 228.00	5.56%	R 239.00	4.82%	R 187.83
R 204.00	R 177.39	Trailers (per hour)	15.0%	<b>R 216.00</b>	5.88%	R 228.00	5.56%	R 239.00	4.82%	R 187.83
R 232.00	R 201.74	Spray pumps: Mechanical and triangular ( per hour)	15.0%	<b>R 245.00</b>	5.60%	R 259.00	5.71%	R 271.00	4.63%	R 213.04

### RATES AND TARIFFS 2020/2021 - 2022/2023

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<b>6.3. FINANCIAL SERVICES</b>										
<b>6.3.1. Administrative fees</b>										
R 142.00	R 123.48	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 150.00</b>	5.63%	R 159.00	6.00%	R 166.00	4.40%	R 130.43
		6.3.1.2 Valuations & deed search								
		6.3.1.2.1 Re-evaluation of properties (per application)								
R 255.00	R 221.74	- Residential properties	15.0%	<b>R 270.00</b>	5.88%	R 286.00	5.93%	R 300.00	4.90%	R 234.78
R 1 242.00	R 1 080.00	- Business properties	15.0%	<b>R 1 316.00</b>	5.96%	R 1 394.00	5.93%	R 1 463.00	4.95%	R 1 144.35
R 1 544.00	R 1 342.61	- Agricultural properties	15.0%	<b>R 1 636.00</b>	5.96%	R 1 734.00	5.99%	R 1 820.00	4.96%	R 1 422.61
R 1 389.00	R 1 207.83	- State owned properties	15.0%	<b>R 1 472.00</b>	5.98%	R 1 560.00	5.98%	R 1 638.00	5.00%	R 1 280.00
R 126.00	R 109.57	- Urban vacant land	15.0%	<b>R 133.00</b>	5.56%	R 140.00	5.26%	R 147.00	5.00%	R 115.65
R 255.00	R 221.74	- Other not specified above	15.0%	<b>R 270.00</b>	5.88%	R 286.00	5.93%	R 300.00	4.90%	R 234.78
R 56.00	R 48.70	6.3.1.2.2 Deeds office search per erf	15.0%	<b>R 59.00</b>	5.36%	R 62.00	5.08%	R 65.00	4.84%	R 51.30
R 997.00	R 866.96	6.3.1.2.3 Request for valuation detail per erf	15.0%	<b>R 1 056.00</b>	5.92%	R 1 119.00	5.97%	R 1 174.00	4.92%	R 918.26
R 55.00	R 47.83	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	15.0%	<b>R 58.00</b>	5.45%	R 61.00	5.17%	R 64.00	4.92%	R 50.43
R 55.00	R 47.83	6.3.1.4 Issuing of accounts' duplicates (per account)	15.0%	<b>R 58.00</b>	5.45%	R 61.00	5.17%	R 64.00	4.92%	R 50.43
R 555.00	R 482.61	6.3.1.5 Furnishing of name- and address list (per list) (per town)	15.0%	<b>R 588.00</b>	5.95%	R 623.00	5.95%	R 654.00	4.98%	R 511.30
R 113.00	R 98.26	6.3.1.6 Surcharge on Refer to Drawer cheques (per cheque)	15.0%	<b>R 119.00</b>	5.31%	R 126.00	5.88%	R 132.00	4.76%	R 103.48
R 38.00	R 33.04	6.3.1.7 Excess	15.0%	<b>R 40.00</b>	5.26%	R 42.00	5.00%	R 44.00	4.76%	R 34.78
		6.3.1.8 Recovery costs								
		6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality								
R 41.00	R 35.65	6.3.1.8.1.1 Serving of a registered reminder (per reminder)	15.0%	<b>R 43.00</b>	4.88%	R 45.00	4.65%	R 47.00	4.44%	R 37.39
R 61.00	R 53.04	6.3.1.8.1.2 Stamp costs (per summons)	15.0%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 70.00	4.48%	R 55.65
		6.3.1.8.1.3 Serving of summonses and/or writs (per serving)								
R 173.00	R 150.43	Inside the Witzenberg jurisdiction	15.0%	<b>R 183.00</b>	5.78%	R 193.00	5.46%	R 202.00	4.66%	R 159.13
R 422.00	R 366.96	Outside the Witzenberg jurisdiction	15.0%	<b>R 447.00</b>	5.92%	R 473.00	5.82%	R 496.00	4.86%	R 388.70
		6.3.1.8.2 Levying of any legal costs								
<b>6.3.2. Water</b>										
		6.3.2.1 Re-connection of suspended supply on request by consumer per connection								
R 127.00	R 110.43	(a) Urban areas	15.0%	<b>R 134.00</b>	5.51%	R 142.00	5.97%	R 149.00	4.93%	R 116.52
R 156.00	R 135.65	(b) Rural areas	15.0%	<b>R 165.00</b>	5.77%	R 174.00	5.45%	R 182.00	4.60%	R 143.48
		6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 50.00	R 43.48	(a) Urban areas	15.0%	<b>R 53.00</b>	6.00%	R 56.00	5.66%	R 58.00	3.57%	R 46.09
R 74.00	R 64.35	(b) Rural areas	15.0%	<b>R 78.00</b>	5.41%	R 82.00	5.13%	R 86.00	4.88%	R 67.83
		6.3.2.3 Special meter reading per reading per meter								
R 187.00	R 162.61	(a) Urban areas	15.0%	<b>R 198.00</b>	5.88%	R 209.00	5.56%	R 219.00	4.78%	R 172.17
R 289.00	R 251.30	(b) Rural areas	15.0%	<b>R 306.00</b>	5.88%	R 324.00	5.88%	R 340.00	4.94%	R 266.09

### RATES AND TARIFFS 2020/2021 - 2022/2023

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		<b>6.3.2.5 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.								
R 1 242.00	R 1 080.00		15.0%	<b>R 1 316.00</b>	5.96%	R 1 394.00	5.93%	R 1 463.00	4.95%	R 1 144.35
		(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:								
		(i) A criminal charge to be laid by the SAPS, or								
R 2 487.00	R 2 162.61	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	15.0%	<b>R 2 636.00</b>	5.99%	R 2 794.00	5.99%	R 2 933.00	4.97%	R 2 292.17
		(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.								
R 1 000.00	R 869.57	Gaining Access to water services without approval from the municipality	15.0%	<b>R 1 000.00</b>	0.00%	R 1 060.00	6.00%	R 1 113.00	5.00%	R 869.57
R 1 000.00	R 869.57	Gain Acces to water services without agreement with the Municipality	15.0%	<b>R 1 000.00</b>	0.00%	R 1 060.00	6.00%	R 1 113.00	5.00%	R 869.57
R 1 000.00	R 869.57	Refuse to give access required by the municipality in terms of section 19	15.0%	<b>R 1 000.00</b>	0.00%	R 1 060.00	6.00%	R 1 113.00	5.00%	R 869.57
R 500.00	R 434.78	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>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
R 1 000.00	R 869.57	Disconnect a measuring device and its associated apparatus from the pipe in which they are installed	15.0%	<b>R 1 000.00</b>	0.00%	R 1 060.00	6.00%	R 1 113.00	5.00%	R 869.57
R 500.00	R 434.78	Break a seal which the municipality has placed on a water meter	15.0%	<b>R 500.00</b>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
R 500.00	R 434.78	Interfere with a measuring device and its associated apparatus	15.0%	<b>R 500.00</b>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
R 2 000.00	R 1 739.13	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>	0.00%	R 2 120.00	6.00%	R 2 226.00	5.00%	R 1 739.13
R 500.00	R 434.78	Disregard any water restrictions imposed by the municipality	15.0%	<b>R 500.00</b>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
R 500.00	R 434.78	Permit wasteful discharge of water from the terminal fittings	15.0%	<b>R 500.00</b>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
R 500.00	R 434.78	Permit an overflow of water to persist	15.0%	<b>R 500.00</b>	0.00%	R 530.00	6.00%	R 556.00	4.91%	R 434.78
		<b>6.3.3 Electricity</b>								
		<b>6.3.3.1 Re-connections of cut supplies of Pre-Paid, per re-connection:</b>								
R 47.00	R 40.87	(a) Urban areas	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 53.00	3.92%	R 42.61
R 47.00	R 40.87	(b) Rural areas	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 53.00	3.92%	R 42.61
		<b>6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-connection:</b>								
R 124.00	R 107.83	(a) Urban areas	15.0%	<b>R 131.00</b>	5.65%	R 138.00	5.34%	R 144.00	4.35%	R 113.91
R 156.00	R 135.65	(b) Rural areas	15.0%	<b>R 165.00</b>	5.77%	R 174.00	5.45%	R 182.00	4.60%	R 143.48
R 221.00	R 192.17	(c) All areas after hours	15.0%	<b>R 234.00</b>	5.88%	R 248.00	5.98%	R 260.00	4.84%	R 203.48
		<b>6.3.3.3 Special meter reading as per Article 52(3) per reading per meter</b>								
R 187.00	R 162.61	(a) Urban areas	15.0%	<b>R 198.00</b>	5.88%	R 209.00	5.56%	R 219.00	4.78%	R 172.17
R 289.00	R 251.30	(b) Rural areas	15.0%	<b>R 306.00</b>	5.88%	R 324.00	5.88%	R 340.00	4.94%	R 266.09
R 16.00	R 13.91	<b>6.3.3.4 Duplicate Identification Card: Pre-Paid electricity, per card.</b>	15.0%	<b>R 17.00</b>	6.25%	R 15.00	-11.76%	R 15.00	0.00%	R 14.78
R 300.00	R 260.87	<b>6.3.3.5 Switching Fee (Any call out for private purposes)</b>	15.0%	<b>R 300.00</b>	New	R 318.00	6.00%	R 333.00	4.72%	R 260.87
		<b>6.3.4 Deposits - new buildings</b>								
R 2 179.00	R 2 179.00	Businesses	Exempt	<b>R 2 309.00</b>	5.97%	R 2 447.00	5.98%	R 2 569.00	4.99%	R 2 309.00
		Industries (Estimated on consumption)	Exempt							
		<b>Residential clients</b>								
R 318.00	R 318.00	With pre-paid electricity and water meter	Exempt	<b>R 337.00</b>	5.97%	R 357.00	5.93%	R 374.00	4.76%	R 337.00
R 513.00	R 513.00	With only a pre-paid electricity meter	Exempt	<b>R 543.00</b>	5.85%	R 575.00	5.89%	R 603.00	4.87%	R 543.00
R 1 218.00	R 1 218.00	All other residential clients	Exempt	<b>R 1 291.00</b>	5.99%	R 1 368.00	5.96%	R 1 436.00	4.97%	R 1 291.00

### RATES AND TARIFFS 2020/2021 - 2022/2023

Tariffs 2019/2020 Including Vat	Tariffs 2019/2020 Excluding Vat	Description	VAT Status	Tariffs 2020/2021 Including Vat	Variance	Indicative Tariffs 2021/2022 Including Vat	Variance	Indicative Tariffs 2022/2023 Including Vat	Variance	Tariffs 2020/2021 Excluding Vat
		<b>6.4. TECHNICAL SERVICES</b>								
		<b>6.4.1. CIVIL SERVICES</b>								
		<b>6.4.1.1 Building Plan</b>								
R 22.00	R 19.13	<b>6.4.1.1.1</b> Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder) With a minimum building plan tariff	15.0%	<b>R 24.00</b>	9.09%	R 26.00	8.33%	R 28.00	7.69%	R 20.87
R 275.00 R 1 892.00	R 239.13	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%	<b>R 288.00</b> <b>R 1 986.00</b>	4.73% 4.97%	R 302.00 R 2 085.00	4.86% 4.98%	R 317.00 R 2 189.00	4.97% 4.99%	R 250.43
R 150.00	R 130.43	<b>6.4.1.1.2</b> Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.0%	<b>R 157.00</b>	4.67%	R 164.00	4.46%	R 172.00	4.88%	R 136.52
R 461.00	R 400.87	<b>6.4.1.1.3 Advertising signs application</b>		<b>R 484.00</b>	4.99%	R 508.00	4.96%	R 533.00	4.92%	R 420.87
R 2 216.00 R 3 694.00	R 1 926.96 R 3 212.17	Permitted third party advertising sign (<2,0m <sup>2</sup> ) per board	15.0%	<b>R 2 326.00</b>	4.96%	R 2 442.00	4.99%	R 2 564.00	5.00%	R 2 022.61
R 292.00	R 253.91	Permitted third party advertising sign (>2,0m <sup>2</sup> ) per board	15.0%	<b>R 3 878.00</b>	4.98%	R 4 071.00	4.98%	R 4 274.00	4.99%	R 3 372.17
R 1 030.00	R 895.65	Advertising sign, direction indicator or name sign on building (<1,0m <sup>2</sup> ) per sign	15.0%	<b>R 306.00</b>	4.79%	R 321.00	4.90%	R 337.00	4.98%	R 266.09
R 2 216.00	R 1 926.96	Advertising sign, direction indicator or name sign on building (<5,0m <sup>2</sup> ) per sign	15.0%	<b>R 1 081.00</b>	4.95%	R 1 135.00	5.00%	R 1 191.00	4.93%	R 940.00
R 438.00	R 380.87	Advertising sign, direction indicator or name sign on building (>5,0m <sup>2</sup> ) per sign	15.0%	<b>R 2 326.00</b>	4.96%	R 2 442.00	4.99%	R 2 564.00	5.00%	R 2 022.61
R 1 548.00	R 1 346.09	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m <sup>2</sup> ) per board	15.0%	<b>R 459.00</b>	4.79%	R 481.00	4.79%	R 505.00	4.99%	R 399.13
R 2 953.00 R 1 000.00 R 672.00 R 1 901.00 R 1 527.00 R 2 636.00	R 2 567.83 R 869.57 R 584.35 R 1 653.04 R 1 327.83 R 2 292.17	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	15.0%	<b>R 1 625.00</b>	4.97%	R 1 706.00	4.98%	R 1 791.00	4.98%	R 1 413.04
		Removal of illegal signs or advertisements	15.0%	<b>R 3 100.00</b>	4.98%	R 3 255.00	5.00%	R 3 417.00	4.98%	R 2 695.65
		Internal Changes (All Buildings)	15.0%	<b>R 1 000.00</b>	new	R 1 060.00	6.00%	R 1 113.00	5.00%	R 869.57
		Major Hazard Installations	15.0%	<b>R 705.00</b>	4.91%	R 740.00	4.96%	R 777.00	5.00%	R 613.04
		LPG Installations	15.0%	<b>R 1 996.00</b>	5.00%	R 2 095.00	4.96%	R 2 199.00	4.96%	R 1 735.65
		Cellphone Mast	15.0%	<b>R 1 603.00</b>	4.98%	R 1 683.00	4.99%	R 1 767.00	4.99%	R 1 393.91
		Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	15.0%	<b>R 2 767.00</b>	4.97%	R 2 905.00	4.99%	R 3 050.00	4.99%	R 2 406.09
R 898.00 R 1 123.00	R 780.87 R 976.52	Demolition certificate	15.0%	<b>R 942.00</b>	4.90%	R 989.00	4.99%	R 1 038.00	4.95%	R 819.13
R 2 248.00 R 434.00	R 1 954.78 R 377.39	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.0%	<b>R 1 179.00</b>	4.99%	R 1 237.00	4.92%	R 1 298.00	4.93%	R 1 025.22
		Minimum building fee	15.0%	<b>R 2 360.00</b>	4.98%	R 2 478.00	5.00%	R 2 601.00	4.96%	R 2 052.17
R 10 000.00	R 8 695.65	Penalty Fee for moving into house without occupation certificate	15.0%	<b>R 455.00</b>	4.84%	R 477.00	4.84%	R 500.00	4.82%	R 395.65
		<b>6.4.1.1.12</b>		<b>R 10 000.00</b>	New	R 10 499.00	4.99%	R 11 023.00	4.99%	R 8 695.65
		<b>6.4.1.2 Sewerage</b>								
R 6 382.00 R 6 397.00 R 330.00	R 5 549.57 R 5 562.61 R 286.96	Sewerage connection, per connection	15.0%	<b>R 6 701.00</b>	5.00%	R 7 036.00	5.00%	R 7 387.00	4.99%	R 5 826.96
		150 mm - connection to the maximum of 10 m in length	15.0%	<b>R 6 716.00</b>	4.99%	R 7 051.00	4.99%	R 7 403.00	4.99%	R 5 840.00
		> 10 m lengths (per meter)	15.0%	<b>R 346.00</b>	4.85%	R 363.00	4.91%	R 381.00	4.96%	R 300.87
		Sewerage blockages: per blockage	15.0%							
R 601.00 R 1 061.00	R 522.61 R 922.61	Week days	15.0%	<b>R 631.00</b>	4.99%	R 662.00	4.91%	R 695.00	4.98%	R 548.70
		Weekends and Public Holidays - per call-out	15.0%	<b>R 1 114.00</b>	5.00%	R 1 169.00	4.94%	R 1 227.00	4.96%	R 968.70
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - <b>Actual Cost</b>								
		<b>6.4.1.3 Water</b>								
		<b>6.4.1.3.1</b> Water connection (per connection)								
		Size: To 25 mm	15.0%	<b>R 3 303.00</b>	4.99%	R 3 468.00	5.00%	R 3 641.00	4.99%	R 2 872.17
R 3 146.00 R 4 018.00 R 4 580.00 R 9 381.00 R 10 521.00 R 12 118.00 R 23 357.00	R 2 735.65 R 3 493.91 R 3 982.61 R 8 157.39 R 9 148.70 R 10 537.39 R 20 310.43	32 mm	15.0%	<b>R 4 218.00</b>	4.98%	R 4 428.00	4.98%	R 4 649.00	4.99%	R 3 667.83
		40 mm	15.0%	<b>R 4 809.00</b>	5.00%	R 5 049.00	4.99%	R 5 301.00	4.99%	R 4 181.74
		50 mm	15.0%	<b>R 9 850.00</b>	5.00%	R 10 342.00	4.99%	R 10 859.00	5.00%	R 8 565.22
		80 mm	15.0%	<b>R 11 047.00</b>	5.00%	R 11 599.00	5.00%	R 12 178.00	4.99%	R 9 606.09
		100 mm	15.0%	<b>R 12 723.00</b>	4.99%	R 13 359.00	5.00%	R 14 026.00	4.99%	R 11 063.48
		150 mm	15.0%	<b>R 24 524.00</b>	5.00%	R 25 750.00	5.00%	R 27 037.00	5.00%	R 21 325.22
		<b>6.4.1.3.2</b> Smart Meter Connection (per connection)								
R 5 376.00 R 5 476.00 R 26 283.00	R 4 674.78 R 4 761.74 R 22 854.78	15 mm	15.0%	<b>R 5 644.00</b>	4.99%	R 5 926.00	5.00%	R 6 222.00	4.99%	R 4 907.83
		20 mm	15.0%	<b>R 5 749.00</b>	4.99%	R 6 036.00	4.99%	R 6 337.00	4.99%	R 4 999.13
		50 mm	15.0%	<b>R 27 597.00</b>	5.00%	R 28 976.00	5.00%	R 30 424.00	5.00%	R 23 997.39
		<b>6.4.1.3.3</b> Testing of water meters (per test per water meter)								
		Size: To 205 mm	15.0%	<b>R 346.00</b>	4.85%	R 363.00	4.91%	R 381.00	4.96%	R 300.87
R 330.00 R 330.00 R 2 815.00 R 5 243.00 R 8 710.00	R 286.96 R 286.96 R 2 447.83 R 4 559.13 R 7 573.91	32	15.0%	<b>R 346.00</b>	4.85%	R 363.00	4.91%	R 381.00	4.96%	R 300.87
		40	15.0%	<b>R 2 955.00</b>	4.97%	R 3 102.00	4.97%	R 3 257.00	5.00%	R 2 569.57
		50	15.0%	<b>R 5 505.00</b>	5.00%	R 5 780.00	5.00%	R 6 069.00	5.00%	R 4 786.96
		80	15.0%	<b>R 9 145.00</b>	4.99%	R 9 602.00	5.00%	R 10 082.00	5.00%	R 7 952.17
		Refundable where meter is found to be faulty.								







WC022 Witzenberg - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Financial Performance</b>										
Property rates	59 649	63 712	69 879	72 282	72 282	72 282	66 080	76 388	81 736	85 822
Service charges	286 564	306 170	305 199	346 953	347 173	347 173	283 469	341 732	369 227	402 696
Investment revenue	8 512	8 122	8 551	8 695	8 695	8 695	5 300	9 129	9 586	9 089
Transfers recognised - operational	101 429	94 263	105 201	138 467	139 123	139 123	108 837	116 989	125 089	166 900
Other own revenue	60 381	57 662	46 200	50 229	50 191	50 191	26 823	46 486	56 503	56 520
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>516 534</b>	<b>529 928</b>	<b>535 031</b>	<b>616 625</b>	<b>617 464</b>	<b>617 464</b>	<b>490 506</b>	<b>590 725</b>	<b>642 140</b>	<b>721 028</b>
Employee costs	133 332	156 415	166 502	192 524	208 383	208 383	166 558	226 182	242 401	262 678
Remuneration of councillors	8 780	9 170	9 458	11 459	11 459	11 459	7 940	12 032	12 633	13 265
Depreciation & asset impairment	26 280	28 699	30 415	45 590	45 590	45 590	14 018	40 688	42 918	42 918
Finance charges	17 573	8 675	15 847	8 840	8 724	8 724	269	9 181	9 635	10 108
Materials and bulk purchases	179 203	194 879	204 340	246 787	247 893	247 893	172 506	252 289	273 296	300 554
Transfers and grants	941	13 920	10 019	30 962	31 179	31 179	20 660	2 179	1 859	32 976
Other expenditure	146 821	105 459	96 099	118 518	136 135	136 135	88 981	139 944	146 713	153 439
<b>Total Expenditure</b>	<b>512 929</b>	<b>516 217</b>	<b>532 678</b>	<b>654 680</b>	<b>689 363</b>	<b>689 363</b>	<b>469 932</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
Surplus/(Deficit)	3 605	13 711	2 352	(38 055)	(71 900)	(71 900)	20 577	(91 768)	(87 315)	(94 910)
Transfers and subsidies - capital (monetary allocations)	38 768	34 481	54 177	44 178	45 826	45 826	1	78 716	120 459	28 167
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)	54 943	-	-	-	501	501	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340
Transfers recognised - capital	92 684	38 572	54 177	45 678	46 327	46 327	647	78 716	120 459	28 167
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	3 523	-	-	3 043	3 043	-	-	-	-
Internally generated funds	22 558	21 760	32 479	25 935	32 019	32 019	(9)	10 048	13 737	10 173
<b>Total sources of capital funds</b>	<b>115 242</b>	<b>63 855</b>	<b>86 657</b>	<b>71 613</b>	<b>81 390</b>	<b>81 390</b>	<b>639</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>
<b>Financial position</b>										
Total current assets	150 794	181 020	183 674	183 059	135 278	135 278	135 278	108 824	86 365	61 796
Total non current assets	874 960	905 212	965 334	991 357	1 001 134	1 001 134	1 001 134	1 049 210	1 140 488	1 135 909
Total current liabilities	73 511	80 895	91 452	101 744	116 744	116 744	116 744	130 550	142 316	158 910
Total non current liabilities	153 138	157 917	155 516	164 509	164 509	164 509	164 509	185 378	209 287	230 289
Community wealth/Equity	799 105	847 421	902 040	908 163	855 158	855 158	855 158	842 106	875 249	808 505
<b>Cash flows</b>										
Net cash from (used) operating	80 132	84 479	81 900	70 692	53 405	53 405	53 405	62 440	126 055	28 908
Net cash from (used) investing	(92 647)	(62 257)	(83 389)	(71 613)	(81 390)	(81 390)	(81 390)	(88 764)	(134 196)	(38 340)
Net cash from (used) financing	(8 150)	(1 094)	(1 745)	-	-	-	-	(1 500)	(1 500)	(1 500)
Cash/cash equivalents at the year end	76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 463	28 822	17 890
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 462	28 821	17 889
Application of cash and investments	(14 683)	(20 299)	10 768	(10 992)	8 268	8 268	23 341	(4 484)	(11 896)	(13 952)
Balance - surplus (shortfall)	91 016	117 805	83 504	104 343	58 019	58 019	42 945	42 946	40 717	31 842
<b>Asset management</b>										
Asset register summary (WDV)	875 023	903 065	965 334	978 519	988 295	988 295	-	1 048 835	91 278	(4 579)
Depreciation	26 280	28 699	30 415	45 590	45 590	45 590	40 688	42 918	42 918	42 918
Renewal of Existing Assets	4 924	10 816	15 824	11 900	12 753	12 753	4 900	-	-	5 000
Repairs and Maintenance	23 001	18 886	18 336	16 442	16 324	16 324	18 282	19 454	20 350	20 350
<b>Free services</b>										
Cost of Free Basic Services provided	13 531	11 659	20 292	7 465	7 465	7 465	38 547	38 547	40 645	42 776
Revenue cost of free services provided	8 379	8 976	17 548	27 375	27 375	27 375	44 994	44 994	47 918	50 672
<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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		93 145	85 845	88 978	95 002	95 064	95 064	101 030	107 085	108 722
Executive and council		325	-	-	-	0	0	-	-	-
Finance and administration		92 820	85 845	88 978	95 002	95 064	95 064	101 030	107 085	108 722
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		144 225	127 800	132 132	180 245	180 072	180 072	142 111	158 967	207 957
Community and social services		71 487	80 916	96 371	105 912	106 608	106 608	114 880	124 046	139 475
Sport and recreation		22 976	7 477	6 826	20 394	19 525	19 525	1 805	8 218	8 629
Public safety		25 151	26 641	20 079	24 448	24 448	24 448	24 912	26 158	28 251
Housing		24 611	12 766	8 855	29 492	29 492	29 492	514	545	31 603
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58 004	5 731	19 990	10 543	13 325	13 325	20 173	48 799	13 382
Planning and development		1 309	1 540	1 791	3 669	5 134	5 134	2 512	2 627	2 745
Road transport		56 329	4 189	18 111	6 337	7 493	7 493	17 647	46 159	10 626
Environmental protection		367	2	88	538	698	698	13	14	10
<i>Trading services</i>		314 796	344 933	346 951	374 903	375 221	375 221	406 013	447 627	419 007
Energy sources		221 653	209 994	226 478	267 273	267 493	267 493	265 685	292 773	321 385
Water management		40 582	67 545	49 654	56 021	54 303	54 303	64 856	80 584	50 959
Waste water management		30 417	41 431	45 431	26 404	26 404	26 404	43 424	43 164	21 550
Waste management		22 144	25 962	25 388	25 206	27 020	27 020	32 047	31 105	25 113
<i>Other</i>	<b>4</b>	74	100	-	109	109	109	115	120	126
<b>Total Revenue - Functional</b>	<b>2</b>	<b>610 245</b>	<b>564 409</b>	<b>588 051</b>	<b>660 803</b>	<b>663 791</b>	<b>663 791</b>	<b>669 441</b>	<b>762 599</b>	<b>749 194</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		90 544	88 216	76 011	120 995	148 869	148 869	150 869	159 136	169 632
Executive and council		23 254	22 887	22 343	28 588	27 845	27 845	30 612	32 525	34 529
Finance and administration		65 364	63 186	51 368	90 177	118 821	118 821	117 451	123 618	131 904
Internal audit		1 926	2 144	2 300	2 230	2 203	2 203	2 805	2 993	3 199
<i>Community and public safety</i>		104 049	102 346	97 466	130 780	128 984	128 984	107 225	112 367	150 506
Community and social services		21 657	21 733	23 633	26 589	26 868	26 868	28 760	28 492	30 073
Sport and recreation		20 521	23 574	25 297	28 548	27 751	27 751	30 457	32 703	34 934
Public safety		34 339	40 571	35 583	40 517	40 353	40 353	42 200	44 954	47 809
Housing		27 532	16 468	12 954	35 126	34 012	34 012	5 807	6 218	37 690
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 165	31 529	33 862	38 789	39 724	39 724	38 426	39 446	41 801
Planning and development		8 391	8 797	9 030	11 868	11 497	11 497	12 992	12 392	13 362
Road transport		17 098	21 410	24 181	24 531	25 688	25 688	23 425	24 883	26 096
Environmental protection		1 675	1 321	651	2 390	2 539	2 539	2 009	2 171	2 343
<i>Trading services</i>		291 101	293 298	323 358	363 203	370 874	370 874	385 015	417 504	452 945
Energy sources		201 090	201 572	208 229	260 127	259 397	259 397	268 463	293 366	322 093
Water management		20 399	28 025	37 704	28 971	34 554	34 554	35 733	37 962	39 776
Waste water management		29 814	28 364	33 065	31 759	33 603	33 603	34 766	37 044	38 992
Waste management		39 799	35 338	44 361	42 346	43 320	43 320	46 053	49 131	52 084
<i>Other</i>	<b>4</b>	70	828	824	914	914	914	959	1 003	1 053
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>512 929</b>	<b>516 217</b>	<b>531 521</b>	<b>654 680</b>	<b>689 363</b>	<b>689 363</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
<b>Surplus/(Deficit) for the year</b>		<b>97 316</b>	<b>48 192</b>	<b>56 529</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>

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

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue - Functional</b>	1									
<i>Municipal governance and administration</i>		93 145	85 845	88 978	95 002	95 064	95 064	101 030	107 085	108 722
Executive and council		325	-	-	-	0	0	-	-	-
<i>Mayor and Council</i>		325	-	-	-	0	0	-	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	-	-	-	-	-	-	-	-
Finance and administration		92 820	85 845	88 978	95 002	95 064	95 064	101 030	107 085	108 722
<i>Administrative and Corporate Support</i>		-	0	1	9	9	9	9	9	10
<i>Asset Management</i>		-	-	-	-	-	-	-	-	-
<i>Finance</i>		77 700	84 951	88 406	94 446	94 409	94 409	100 446	106 472	108 078
<i>Fleet Management</i>		-	-	-	-	-	-	-	-	-
<i>Human Resources</i>		14 159	212	499	526	526	526	552	580	609
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Legal Services</i>		-	-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		-	-	20	4	104	104	4	5	5
<i>Property Services</i>		962	-	-	-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		-	682	52	17	17	17	18	19	20
<i>Valuation Service</i>		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Governance Function</i>		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		144 225	127 800	132 132	180 245	180 072	180 072	142 111	158 967	207 957
Community and social services		71 487	80 916	96 371	105 912	106 608	106 608	114 880	124 046	139 475
<i>Aged Care</i>		61 566	72 016	86 628	95 119	95 415	95 415	104 406	112 187	122 520
<i>Agricultural</i>		-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		246	246	224	222	222	222	233	383	5 076
<i>Child Care Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>		305	525	495	863	863	863	405	1 102	939
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>		-	-	-	-	-	-	-	-	-
<i>Education</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		9 370	8 130	9 024	9 707	10 107	10 107	9 836	10 375	10 940
<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		22 976	7 477	6 826	20 394	19 525	19 525	1 805	8 218	8 629
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		133	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		7 218	7 347	6 456	7 299	7 299	7 299	773	8 048	8 450
<i>Sports Grounds and Stadiums</i>		15 626	130	371	13 095	12 225	12 225	1 032	170	179

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		1								
R thousand										
Public safety		25 151	26 641	20 079	24 448	24 448	24 448	24 912	26 158	28 251
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	3	3	728	728	728	6	6	807
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		25 151	26 637	20 076	23 720	23 720	23 720	24 906	26 152	27 444
Pounds		-	-	-	-	-	-	-	-	-
Housing		24 611	12 766	8 855	29 492	29 492	29 492	514	545	31 603
Housing		24 611	12 766	8 855	29 492	29 492	29 492	514	545	31 603
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		58 004	5 731	19 990	10 543	13 325	13 325	20 173	48 799	13 382
Planning and development		1 309	1 540	1 791	3 669	5 134	5 134	2 512	2 627	2 745
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	295	388	250	1 715	1 715	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		1 072	1 233	1 404	2 793	2 793	2 793	1 882	1 977	2 075
Project Management Unit		238	11	-	626	626	626	630	650	670
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		56 329	4 189	18 111	6 337	7 493	7 493	17 647	46 159	10 626
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		56 329	4 189	18 111	6 337	7 493	7 493	17 647	46 159	10 626
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		367	2	88	538	698	698	13	14	10
Biodiversity and Landscape		367	2	88	538	698	698	13	14	10
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	0	0	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
<i>Trading services</i>		314 796	344 933	346 951	374 903	375 221	375 221	406 013	447 627	419 007
Energy sources		221 653	209 994	226 478	267 273	267 493	267 493	265 685	292 773	321 385
<i>Electricity</i>		220 726	209 994	225 770	266 452	266 672	266 672	265 685	291 208	321 385
<i>Street Lighting and Signal Systems</i>		927	-	708	821	821	821	-	1 565	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		40 582	67 545	49 654	56 021	54 303	54 303	64 856	80 584	50 959
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		40 582	67 545	49 654	56 021	54 303	54 303	64 856	69 305	50 959
<i>Water Storage</i>		-	-	-	-	-	-	-	11 279	-
Waste water management		30 417	41 431	45 431	26 404	26 404	26 404	43 424	43 164	21 550
<i>Public Toilets</i>		20	-	-	-	-	-	-	-	-
<i>Sewerage</i>		28 580	39 642	33 343	23 012	23 012	23 012	29 605	31 844	21 550
<i>Storm Water Management</i>		1 817	1 789	12 088	3 391	3 391	3 391	13 819	11 320	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		22 144	25 962	25 388	25 206	27 020	27 020	32 047	31 105	25 113
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		651	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		21 493	25 962	25 388	25 206	27 020	27 020	32 047	31 105	25 113
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		74	100	-	109	109	109	115	120	126
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		74	100	-	109	109	109	115	120	126
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	610 245	564 409	588 051	660 803	663 791	663 791	669 441	762 599	749 194

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		1								
<b>Expenditure - Functional</b>										
<i>Municipal governance and administration</i>		90 544	88 216	76 011	120 995	148 869	148 869	150 869	159 136	169 632
Executive and council		23 254	22 887	22 343	28 588	27 845	27 845	30 612	32 525	34 529
<i>Mayor and Council</i>		13 984	13 781	14 838	18 767	17 983	17 983	19 731	20 774	21 836
<i>Municipal Manager, Town Secretary and Chief Executive</i>		9 270	9 106	7 505	9 822	9 861	9 861	10 881	11 750	12 693
Finance and administration		65 364	63 186	51 368	90 177	118 821	118 821	117 451	123 618	131 904
<i>Administrative and Corporate Support</i>		5 595	8 010	10 401	8 615	16 522	16 522	12 535	13 533	14 519
<i>Asset Management</i>			59	100	4 392	4 392	4 392	4 772	5 184	5 632
<i>Finance</i>		25 571	19 800	26 308	33 713	38 173	38 173	38 188	38 974	41 331
<i>Fleet Management</i>		1 272	1 756	2 598	2 796	2 596	2 596	2 845	3 073	3 317
<i>Human Resources</i>		19 981	17 485	(4 572)	19 972	34 863	34 863	37 508	39 761	42 483
<i>Information Technology</i>		1 525	2 056	2 974	3 719	3 719	3 719	4 002	4 208	4 380
<i>Legal Services</i>		1 548	1 780	2 188	1 780	3 287	3 287	3 490	3 680	3 882
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		2 831	3 055	3 064	3 630	3 748	3 748	3 968	4 285	4 625
<i>Property Services</i>		2 430	3 554	1 813	3 489	3 489	3 489	1 239	1 316	1 371
<i>Risk Management</i>		-	3	16	421	421	421	457	497	540
<i>Security Services</i>		-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		4 612	4 869	5 944	5 970	6 440	6 440	6 963	7 504	8 091
<i>Valuation Service</i>		-	758	534	1 680	1 171	1 171	1 483	1 603	1 733
Internal audit		1 926	2 144	2 300	2 230	2 203	2 203	2 805	2 993	3 199
<i>Governance Function</i>		1 926	2 144	2 300	2 230	2 203	2 203	2 805	2 993	3 199
<i>Community and public safety</i>		104 049	102 346	97 466	130 780	128 984	128 984	107 225	112 367	150 506
Community and social services		21 657	21 733	23 633	26 589	26 868	26 868	28 760	28 492	30 073
<i>Aged Care</i>		4 929	4 541	4 533	4 296	4 552	4 552	4 771	2 527	2 661
<i>Agricultural</i>		-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2 417	2 581	2 903	3 317	3 293	3 293	3 585	3 874	4 185
<i>Child Care Facilities</i>		-	26	2	819	823	823	896	973	1 057
<i>Community Halls and Facilities</i>		6 050	5 441	5 568	6 080	6 087	6 087	6 671	7 242	7 612
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>		20	57	55	47	83	83	77	80	84
<i>Education</i>		-	8	4	705	705	705	766	832	904
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		8 242	9 079	10 568	11 324	11 324	11 324	11 994	12 964	13 571
<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		20 521	23 574	25 297	28 548	27 751	27 751	30 457	32 703	34 934
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		4 712	5 591	6 497	6 763	6 782	6 782	7 262	7 793	8 301
<i>Recreational Facilities</i>		12 088	13 592	14 318	16 797	15 964	15 964	17 843	19 143	20 462
<i>Sports Grounds and Stadiums</i>		3 720	4 391	4 482	4 988	5 005	5 005	5 352	5 767	6 171



Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		1								
R thousand										
Public safety		34 339	40 571	35 583	40 517	40 353	40 353	42 200	44 954	47 809
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		6 881	9 196	10 010	9 416	9 425	9 425	9 867	10 555	11 260
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		27 458	31 375	25 573	31 101	30 929	30 929	32 333	34 399	36 549
Pounds		-	-	-	-	-	-	-	-	-
Housing		27 532	16 468	12 954	35 126	34 012	34 012	5 807	6 218	37 690
Housing		27 532	16 143	12 749	33 431	32 297	32 297	3 948	4 202	35 505
Informal Settlements		-	325	205	1 695	1 715	1 715	1 859	2 016	2 185
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 165	31 529	33 862	38 789	39 724	39 724	38 426	39 446	41 801
Planning and development		8 391	8 797	9 030	11 868	11 497	11 497	12 992	12 392	13 362
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		3 527	1 761	1 825	2 182	2 097	2 097	2 290	2 456	2 636
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	1 921	1 570	2 227	2 172	2 172	2 215	2 380	2 554
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		3 183	3 637	4 077	4 920	4 920	4 920	5 740	4 585	4 959
Project Management Unit		1 681	1 479	1 559	2 538	2 307	2 307	2 746	2 971	3 213
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		17 098	21 410	24 181	24 531	25 688	25 688	23 425	24 883	26 096
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		17 098	21 410	24 181	24 531	25 688	25 688	23 425	24 883	26 096
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		1 675	1 321	651	2 390	2 539	2 539	2 009	2 171	2 343
Biodiversity and Landscape		1 675	388	(24)	2 390	2 539	2 539	2 009	2 171	2 343
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	934	675	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
<i>Trading services</i>		291 101	293 298	323 358	363 203	370 874	370 874	385 015	417 504	452 945
Energy sources		201 090	201 572	208 229	260 127	259 397	259 397	268 463	293 366	322 093
<i>Electricity</i>		199 151	199 399	205 241	257 067	256 572	256 572	265 128	289 839	318 378
<i>Street Lighting and Signal Systems</i>		1 938	2 173	2 988	3 060	2 825	2 825	3 335	3 527	3 716
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		20 399	28 025	37 704	28 971	34 554	34 554	35 733	37 962	39 776
<i>Water Treatment</i>		-	34	21	1 557	1 557	1 557	1 692	1 838	1 997
<i>Water Distribution</i>		17 879	25 401	35 159	24 063	29 346	29 346	29 481	31 328	32 843
<i>Water Storage</i>		2 520	2 590	2 524	3 351	3 651	3 651	4 560	4 796	4 936
Waste water management		29 814	28 364	33 065	31 759	33 603	33 603	34 766	37 044	38 992
<i>Public Toilets</i>		1 462	1 363	1 432	1 710	1 710	1 710	1 875	2 029	2 197
<i>Sewerage</i>		23 727	20 919	25 120	21 855	23 690	23 690	23 500	24 968	26 126
<i>Storm Water Management</i>		4 625	6 049	6 508	5 720	5 720	5 720	6 691	7 115	7 483
<i>Waste Water Treatment</i>		-	33	5	2 475	2 483	2 483	2 699	2 932	3 185
Waste management		39 799	35 338	44 361	42 346	43 320	43 320	46 053	49 131	52 084
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		17 336	8 543	13 624	16 543	16 235	16 235	16 613	17 536	18 369
<i>Solid Waste Removal</i>		22 462	25 366	28 966	24 478	25 759	25 759	28 001	30 031	32 016
<i>Street Cleaning</i>		-	1 429	1 771	1 325	1 325	1 325	1 440	1 564	1 700
<i>Other</i>		70	828	824	914	914	914	959	1 003	1 053
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		70	60	18	60	60	60	62	65	69
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	768	806	854	854	854	897	938	985
Total Expenditure - Functional	3	512 929	516 217	531 521	654 680	689 363	689 363	682 493	729 455	815 938
Surplus/(Deficit) for the year		97 316	48 192	56 529	6 123	(25 572)	(25 572)	(13 052)	33 143	(66 744)

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		78 661	83 283	86 082	91 209	91 172	91 172	97 078	102 909	104 299
Vote 2 - Community Services		41 324	28 731	24 755	47 998	48 398	48 398	11 944	19 965	57 508
Vote 3 - Community Services		83 152	99 073	105 473	116 534	116 990	116 990	126 015	135 218	146 622
Vote 4 - Community Services		20 190	551	2 695	17 201	17 796	17 796	4 905	4 571	4 643
Vote 5 - Corporate Services		14 484	212	520	539	639	639	566	594	624
Vote 6 - Technical Services		309 470	258 494	292 988	304 663	306 039	306 039	330 552	386 112	357 822
Vote 7 - Technical Services		62 726	93 511	75 001	81 166	81 263	81 263	96 840	111 623	76 002
Vote 8 - Municipal Manager		238	554	537	1 495	1 495	1 495	1 542	1 607	1 675
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>610 245</b>	<b>564 409</b>	<b>588 051</b>	<b>660 803</b>	<b>663 791</b>	<b>663 791</b>	<b>669 441</b>	<b>762 599</b>	<b>749 194</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Financial Services		30 564	27 219	34 049	47 140	51 556	51 556	52 907	54 892	58 552
Vote 2 - Community Services		53 826	47 728	46 668	40 684	39 524	39 524	42 428	45 601	48 530
Vote 3 - Community Services		42 579	45 455	39 622	49 582	49 601	49 601	51 839	52 793	56 181
Vote 4 - Community Services		12 737	14 040	13 678	47 226	46 662	46 662	19 452	20 985	53 362
Vote 5 - Corporate Services		49 390	50 304	31 035	60 296	82 449	82 449	81 238	86 290	91 802
Vote 6 - Technical Services		252 457	256 732	272 144	323 828	325 900	325 900	334 930	362 615	395 085
Vote 7 - Technical Services		61 797	64 914	83 736	73 373	79 961	79 961	84 015	89 511	94 488
Vote 8 - Municipal Manager		9 580	9 824	10 589	12 551	13 710	13 710	15 685	16 769	17 939
<b>Total Expenditure by Vote</b>	2	<b>512 929</b>	<b>516 217</b>	<b>531 521</b>	<b>654 680</b>	<b>689 363</b>	<b>689 363</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>Revenue by Vote</b>										
	1									
Vote 1 - Financial Services		78 661	83 283	86 082	91 209	91 172	91 172	97 078	102 909	104 299
1.1 - Assessment Rates		61 101	60 998	64 749	76 963	76 963	76 963	81 350	87 042	91 394
1.2 - Treasury: Administration		17 501	22 571	22 140	18 500	18 462	18 462	20 240	20 701	17 996
1.3 - Treasury: Debtors		-	(1 058)	(910)	(4 493)	(4 493)	(4 493)	(4 764)	(5 098)	(5 368)
1.4 - Treasury: Credit controle		59	90	51	223	223	223	234	245	258
1.5 - Supply Chain Management		-	682	52	17	17	17	18	19	20
1.6 - Director: Finance		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		41 324	28 731	24 755	47 998	48 398	48 398	11 944	19 965	57 508
2.1 - Cemeteries		246	246	224	222	222	222	233	383	5 076
2.2 - Controle Centre		-	-	-	-	-	-	-	-	-
2.3 - Housing: Administration		24 611	13 006	9 049	30 043	30 043	30 043	1 098	1 155	32 237
2.4 - Library Services		9 370	8 130	9 024	9 707	10 107	10 107	9 836	10 375	10 940
2.5 - Fire Protection Sevices		-	3	3	728	728	728	6	6	807
2.6 - Pine Forest : Administration		7 098	7 346	6 456	7 298	7 298	7 298	771	8 046	8 448
2.7 - Pine Forest : Security Service		-	-	-	-	-	-	-	-	-
2.8 - Pine Forest:Semi Permanent Uni		-	-	-	-	-	-	-	-	-
2.9 - Pine Forest : Cleaning Service		-	-	-	-	-	-	-	-	-
2.10 - Pine Forest : Swimming Pool		-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		83 152	99 073	105 473	116 534	116 990	116 990	126 015	135 218	146 622
3.1 - Community Halls And Facilities		305	321	382	605	605	605	310	667	700
3.2 - Klipriver Park: Administration		(2)	-	-	-	-	-	-	-	-
3.3 - Kliprivirpark:Cleaning Service		-	-	-	-	-	-	-	-	-
3.4 - Klipriver Park: Swimming Pool		-	-	-	-	-	-	-	-	-
3.5 - Licensing & Regulation		367	100	100	109	109	109	115	120	126
3.6 - Enviromental Protection		74	2	88	538	698	698	13	14	10
3.7 - Parks		133	(2)	41	113	113	113	119	125	70
3.8 - Traffic		20 709	26 637	18 235	20 050	20 050	20 050	21 053	22 105	23 196
3.9 - Disaster Management		-	-	-	-	-	-	-	-	-
3.10 - Social & Welfare Services		61 566	72 016	86 628	95 119	95 415	95 415	104 406	112 187	122 520
Vote 4 - Community Services		20 190	551	2 695	17 201	17 796	17 796	4 905	4 571	4 643
4.1 - Housing Construction		-	-	-	-	-	-	-	-	-
4.2 - Director: Community Services		-	-	-	-	-	-	-	-	-
4.3 - Recreational Land		15 626	130	371	13 095	12 225	12 225	1 032	170	179
4.4 - Swimming Pools		122	126	95	186	186	186	19	205	215
4.5 - Vehicle Licensing & Testing		4 442	-	1 842	3 670	3 670	3 670	3 854	4 046	4 249
4.6 - Property Maintenance		-	-	-	-	-	-	-	-	-
4.7 - L E D		-	295	388	250	1 715	1 715	-	-	-
4.8 - Housing : Maintenance		-	-	-	-	-	-	-	-	-
4.9 - Thusong Centre		-	-	-	-	-	-	-	150	-
		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>Vote 5 - Corporate Services</b>		14 484	212	520	539	639	639	566	594	624
5.1 - Property Administration		-	-	-	-	-	-	-	-	-
5.2 - Information Technology		-	-	-	-	-	-	-	-	-
5.3 - Human Resources		14 159	212	499	526	526	526	552	580	609
5.4 - Council Cost		325	-	-	-	0	0	-	-	-
5.5 - Town Secretary		-	-	-	-	-	-	-	-	-
5.6 - Tourism		-	-	-	-	-	-	-	-	-
5.7 - Director Corporate Services		-	-	-	-	-	-	-	-	-
5.8 - Marketing & Communications		-	-	20	4	104	104	4	5	5
5.9 - Administration		0	-	1	9	9	9	9	9	10
		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		309 470	258 494	292 988	304 663	306 039	306 039	330 552	386 112	357 822
6.1 - Building Regulations & Enforce		944	690	979	899	899	899	944	991	1 040
6.2 - Electricity: Administration		220 726	211 203	226 811	268 154	268 374	268 374	267 434	293 072	323 386
6.3 - Electricity: Street Lights		927	-	708	821	821	821	-	1 565	-
6.4 - Electricity: Distribution		-	-	-	-	-	-	-	-	-
6.5 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
6.6 - Public Toilets		20	-	-	-	-	-	-	-	-
6.7 - Sewerage		28 580	40 320	34 078	23 304	23 304	23 304	29 914	32 172	21 894
6.8 - Town Planning		128	303	213	1 756	1 756	1 756	794	834	875
6.9 - Stormwater Management		1 817	1 789	12 088	3 391	3 391	3 391	13 819	11 320	-
6.10 - Roads		56 329	4 189	18 111	6 337	7 493	7 493	17 647	46 159	10 626
		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Technical Services</b>		62 726	93 511	75 001	81 166	81 263	81 263	96 840	111 623	76 002
7.1 - Solid Waste (Dumping Site)		651	859	769	630	1 500	1 500	10 024	7 775	743
7.2 - Solid Waste (Garden)		-	-	-	4	4	4	5	5	5
7.3 - Solid Waste (Removal)		21 493	25 107	24 578	24 510	25 456	25 456	21 955	23 259	24 294
7.4 - Water Storage		-	-	-	-	-	-	-	11 279	-
7.5 - Water Distribution		40 582	67 545	49 654	56 021	54 303	54 303	64 856	69 305	50 959
7.6 - Director: Technical Services		-	-	-	-	-	-	-	-	-
7.7 - Electricity: Client Services		-	-	-	-	-	-	-	-	-
7.8 - Electricity: Generation		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Municipal Manager</b>		238	554	537	1 495	1 495	1 495	1 542	1 607	1 675
8.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
8.2 - Property & Legal Services		-	543	537	868	868	868	912	957	1 005
8.3 - IDP		-	-	-	-	-	-	-	-	-
8.4 - Project Management		238	11	-	626	626	626	630	650	670
8.5 - Performance Management		-	-	-	-	-	-	-	-	-
8.6 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	610 245	564 409	588 051	660 803	663 791	663 791	669 441	762 599	749 194

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>Expenditure by Vote</b>										
	1									
<b>Vote 1 - Financial Services</b>		30 564	27 219	34 049	47 140	51 556	51 556	52 907	54 892	58 552
1.1 - Assessment Rates		4 891	(1 651)	1 748	3 174	6 731	6 731	3 819	4 217	4 455
1.2 - Treasury: Administration		7 249	9 688	11 488	21 185	22 875	22 875	25 318	25 128	26 627
1.3 - Treasury: Debtors		5 322	5 136	5 069	6 400	5 891	5 891	6 410	6 879	7 375
1.4 - Treasury: Credit controle		6 770	7 420	8 588	8 651	7 865	7 865	8 487	9 093	9 756
1.5 - Supply Chain Management		4 612	4 871	5 949	5 970	6 440	6 440	6 963	7 504	8 091
1.6 - Director: Finance		1 720	1 755	1 206	1 759	1 755	1 755	1 909	2 070	2 247
<b>Vote 2 - Community Services</b>		53 826	47 728	46 668	40 684	39 524	39 524	42 428	45 601	48 530
2.1 - Cemeteries		2 417	2 581	2 903	3 317	3 293	3 293	3 585	3 874	4 185
2.2 - Controle Centre		-	-	-	-	-	-	-	-	-
2.3 - Housing: Administration		27 532	16 468	12 954	6 126	5 012	5 012	5 807	6 218	6 660
2.4 - Library Services		8 242	9 079	10 568	11 066	11 066	11 066	11 714	12 659	13 240
2.5 - Fire Protection Sevices		6 881	9 196	10 010	9 416	9 425	9 425	9 867	10 555	11 260
2.6 - Pine Forest : Administration		8 755	10 404	10 234	10 758	10 729	10 729	11 454	12 295	13 184
2.7 - Pine Forest : Security Service		-	-	-	-	-	-	-	-	-
2.8 - Pine Forest:Semi Permanent Uni		-	-	-	-	-	-	-	-	-
2.9 - Pine Forest : Cleaning Service		-	-	-	-	-	-	-	-	-
2.10 - Pine Forest : Swimming Pool		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Community Services</b>		42 579	45 455	39 622	49 582	49 601	49 601	51 839	52 793	56 181
3.1 - Community Halls And Facilities		5 707	5 043	5 176	5 787	5 794	5 794	6 250	6 746	7 238
3.2 - Klipriver Park: Administration		1 073	867	896	1 343	1 343	1 343	1 457	1 580	1 709
3.3 - Klipriverpark:Cleaning Service		-	-	-	-	-	-	-	-	-
3.4 - Klipriver Park: Swimming Pool		-	-	-	-	-	-	-	-	-
3.5 - Licensing & Regulation		1 675	60	18	60	60	60	62	65	69
3.6 - Enviromental Protection		70	1 321	651	2 390	2 539	2 539	2 009	2 171	2 343
3.7 - Parks		4 712	5 578	6 489	7 007	7 027	7 027	7 529	8 084	8 617
3.8 - Traffic		24 393	27 953	21 798	27 127	26 675	26 675	28 022	29 733	31 499
3.9 - Disaster Management		20	57	55	47	83	83	77	80	84
3.10 - Social & Welfare Services		4 929	4 575	4 539	5 820	6 080	6 080	6 433	4 333	4 622
<b>Vote 4 - Community Services</b>		12 737	14 040	13 678	47 226	46 662	46 662	19 452	20 985	53 362
4.1 - Housing Construction		-	-	-	29 000	29 000	29 000	-	-	31 030
4.2 - Director: Community Services		1 523	1 569	256	1 611	1 610	1 610	1 749	1 899	2 062
4.3 - Recreational Land		3 720	4 391	4 482	4 988	5 005	5 005	5 352	5 767	6 171
4.4 - Swimming Pools		2 261	2 322	3 188	4 696	3 892	3 892	4 932	5 267	5 568
4.5 - Vehicle Licensing & Testing		3 065	3 422	3 774	3 974	4 254	4 254	4 312	4 666	5 050
4.6 - Property Maintenance		-	-	-	418	418	418	453	490	531
4.7 - L E D		1 825	1 921	1 570	2 227	2 172	2 172	2 215	2 380	2 554
4.8 - Housing : Maintenance		-	-	-	-	-	-	-	-	-
4.9 - Thusong Centre		343	417	407	312	312	312	441	516	396
		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Vote 5 - Corporate Services		49 390	50 304	31 035	60 296	82 449	82 449	81 238	86 290	91 802
5.1 - Property Administration		2 430	3 529	1 530	-	-	-	-	-	-
5.2 - Information Technology		1 525	2 056	2 928	3 658	3 718	3 718	4 001	4 207	4 379
5.3 - Human Resources		19 981	17 485	(4 572)	19 972	34 863	34 863	37 508	39 761	42 483
5.4 - Council Cost		13 984	13 781	14 838	18 767	17 983	17 983	19 731	20 774	21 836
5.5 - Town Secretary		733	1 200	1 320	1 385	1 385	1 385	1 505	1 635	1 776
5.6 - Tourism		1 705	768	806	854	854	854	897	938	985
5.7 - Director Corporate Services		-	1 620	1 711	1 846	1 866	1 866	1 999	2 165	2 346
5.8 - Marketing & Communications		2 831	3 055	3 110	3 691	3 749	3 749	3 969	4 286	4 626
5.9 - Administration		6 200	6 811	9 364	10 124	18 031	18 031	11 628	12 523	13 372
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		252 457	256 732	272 144	323 828	325 900	325 900	334 930	362 615	395 085
6.1 - Building Regulations & Enforce		2 168	2 500	2 583	2 669	2 669	2 669	2 884	3 115	3 365
6.2 - Electricity: Administration		199 151	199 246	205 289	257 174	256 444	256 444	265 464	290 108	318 497
6.3 - Electricity: Street Lights		1 938	134	175	-	-	-	-	-	-
6.4 - Electricity: Distribution		-	-	-	-	-	-	-	-	-
6.5 - Mechanical Workshop		1 272	1 756	2 598	2 796	2 596	2 596	2 845	3 073	3 317
6.6 - Public Toilets		1 462	1 363	1 432	1 710	1 710	1 710	1 875	2 029	2 197
6.7 - Sewerage		23 727	23 139	27 884	26 977	28 821	28 821	28 888	30 821	32 536
6.8 - Town Planning		1 015	1 136	1 494	2 251	2 251	2 251	2 857	1 471	1 594
6.9 - Stormwater Management		4 625	6 049	6 508	5 720	5 720	5 720	6 691	7 115	7 483
6.10 - Roads		17 098	21 410	24 181	24 531	25 688	25 688	23 425	24 883	26 096
Vote 7 - Technical Services		61 797	64 914	83 736	73 373	79 961	79 961	84 015	89 511	94 488
7.1 - Solid Waste (Dumping Site)		17 336	8 543	13 624	16 543	16 235	16 235	16 613	17 536	18 369
7.2 - Solid Waste (Garden)		11 143	13 672	16 360	13 006	12 399	12 399	12 000	12 902	13 811
7.3 - Solid Waste (Removal)		11 319	13 122	14 377	12 798	14 686	14 686	17 441	18 694	19 905
7.4 - Water Storage		2 520	2 590	2 524	3 366	3 666	3 666	4 576	4 814	4 955
7.5 - Water Distribution		17 879	25 435	35 180	25 875	31 158	31 158	31 430	33 446	35 150
7.6 - Director: Technical Services		1 599	1 552	1 672	1 786	1 818	1 818	1 956	2 120	2 299
7.7 - Electricity: Client Services		-	-	-	-	-	-	-	-	-
7.8 - Electricity: Generation		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 8 - Muncipal Manager		9 580	9 824	10 589	12 551	13 710	13 710	15 685	16 769	17 939
8.1 - Municipal Manager		2 723	2 632	2 702	3 201	3 194	3 194	3 683	3 945	4 229
8.2 - Property & Legal Services		1 548	1 805	2 188	1 980	3 487	3 487	3 703	3 906	4 122
8.3 - IDP		1 702	1 761	1 825	2 182	2 097	2 097	2 290	2 456	2 636
8.4 - Project Management		630	512	537	1 208	1 207	1 207	1 310	1 420	1 538
8.5 - Performance Management		1 051	967	1 022	1 331	1 100	1 100	1 437	1 551	1 675
8.6 - Internal Audit		1 926	2 147	2 316	2 650	2 623	2 623	3 263	3 490	3 739
Total Expenditure by Vote	2	512 929	516 217	531 521	654 680	689 363	689 363	682 493	729 455	815 938
Surplus/(Deficit) for the year	2	97 316	48 192	56 530	6 123	(25 572)	(25 572)	(13 052)	33 143	(66 744)

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>Revenue By Source</b>											
Property rates	2	59 649	63 712	69 879	72 282	72 282	72 282	66 080	76 388	81 736	85 822
Service charges - electricity revenue	2	215 351	210 359	221 840	265 119	265 339	265 339	207 468	266 973	289 598	318 903
Service charges - water revenue	2	33 438	45 429	35 547	35 901	35 901	35 901	32 758	35 137	37 630	39 821
Service charges - sanitation revenue	2	18 008	26 997	24 904	22 080	22 080	22 080	22 009	18 352	19 453	20 425
Service charges - refuse revenue	2	19 767	23 384	22 909	23 853	23 853	23 853	21 235	21 271	22 547	23 547
Rental of facilities and equipment		8 177	5 990	5 441	7 567	7 567	7 567	4 115	2 663	8 342	8 759
Interest earned - external investments		8 512	8 122	8 551	8 695	8 695	8 695	5 300	9 129	9 586	9 089
Interest earned - outstanding debtors		7 816	11 044	10 545	7 870	7 870	7 870	10 539	8 264	8 677	9 111
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 695	22 002	13 452	19 482	19 482	19 482	47	20 456	21 479	22 553
Licences and permits		145	4 751	1 125	1 915	1 915	1 915	3 859	2 010	2 111	2 216
Agency services		4 352	-	3 789	3 670	3 670	3 670	-	3 854	4 046	4 249
Transfers and subsidies		101 429	94 263	105 201	138 467	139 123	139 123	108 837	116 989	125 089	166 900
Other revenue	2	18 964	13 876	10 692	9 725	9 687	9 687	8 263	9 240	11 847	9 632
Gains		232	-	1 157	(0)	(0)	(0)	-	(0)	(0)	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>516 534</b>	<b>529 928</b>	<b>535 031</b>	<b>616 625</b>	<b>617 464</b>	<b>617 464</b>	<b>490 508</b>	<b>590 725</b>	<b>642 140</b>	<b>721 028</b>
<b>Expenditure By Type</b>											
Employee related costs	2	133 332	155 415	166 502	192 524	208 383	208 383	165 558	226 182	242 401	262 678
Remuneration of councillors		8 780	9 170	9 458	11 459	11 459	11 459	7 940	12 032	12 633	13 265
Debt impairment	3	37 713	1 108	41 140	33 598	43 498	43 498	16	44 688	47 670	50 416
Depreciation & asset impairment	2	26 280	28 699	30 415	45 590	45 590	45 590	14 018	40 688	42 918	42 918
Finance charges		17 573	8 675	15 847	8 840	8 724	8 724	269	9 181	9 635	10 108
Bulk purchases	2	179 203	179 705	188 783	229 196	229 196	229 196	160 600	232 760	252 871	279 144
Other materials	8	-	15 173	15 556	17 591	18 697	18 697	11 906	19 528	20 425	21 410
Contracted services		42 642	36 101	41 971	43 731	51 596	51 596	31 419	48 486	52 008	54 155
Transfers and subsidies		941	13 920	10 019	30 962	31 179	31 179	20 660	2 179	1 859	32 976
Other expenditure	4, 5	66 465	68 250	12 988	41 188	41 041	41 041	57 547	46 770	47 035	48 867
Losses		-	-	-	0	0	0	-	0	0	-
<b>Total Expenditure</b>		<b>512 929</b>	<b>516 217</b>	<b>532 678</b>	<b>654 680</b>	<b>689 363</b>	<b>689 363</b>	<b>469 932</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 605	13 711	2 352	(38 055)	(71 900)	(71 900)	20 577	(91 768)	(87 315)	(94 910)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	38 768	34 481	54 177	44 178	45 826	45 826	1	78 716	120 459	28 167
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	501	501	-	-	-	-
		54 943	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>97 316</b>	<b>48 192</b>	<b>56 530</b>	<b>6 123</b>	<b>(25 572)</b>	<b>(25 572)</b>	<b>20 577</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>



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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 1 - Financial Services		-	-	-	-	-	-	(1 336)	-	-	-
Vote 2 - Community Services		-	-	-	1 700	2 175	2 175	-	-	-	-
Vote 3 - Community Services		-	-	637	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	2 506	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	37 256	15 759	18 668	18 668	1 912	14 421	77 575	6 593
Vote 7 - Technical Services		-	14 570	10 132	17 931	17 212	17 212	-	26 288	41 096	-
Vote 8 - Municipal Manager		-	-	-	26	26	26	-	-	-	-
Capital multi-year expenditure sub-total		-	14 570	48 025	37 923	38 081	38 081	576	40 708	118 670	6 593
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 1 - Financial Services		548	215	675	80	80	80	(1 487)	-	-	-
Vote 2 - Community Services		4 921	1 153	292	922	922	922	-	-	137	5 619
Vote 3 - Community Services		1 698	4 315	2 092	3 505	4 024	4 024	-	620	-	80
Vote 4 - Community Services		624	482	1 010	10 465	13 745	13 745	278	900	-	30
Vote 5 - Corporate Services		268	1 257	1 021	3 380	4 560	4 560	-	1 050	-	600
Vote 6 - Technical Services		78 982	30 847	29 980	13 619	13 657	13 657	1 271	35 021	4 109	15 891
Vote 7 - Technical Services		28 200	10 990	3 544	1 690	6 289	6 289	-	10 465	11 279	9 526
Vote 8 - Municipal Manager		-	27	18	30	30	30	0	-	-	-
Capital single-year expenditure sub-total		115 242	49 286	38 631	33 690	43 308	43 308	62	48 056	15 525	31 747
<b>Total Capital Expenditure - Vote</b>	3,7	115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		816	1 535	1 782	2 726	6 572	6 572	-	1 400	-	600
Executive and council		-	-	388	176	2 382	2 382	-	600	-	-
Finance and administration		816	1 535	1 394	2 550	4 190	4 190	-	800	-	600
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 170	6 844	3 513	18 572	18 697	18 697	62	1 520	137	5 729
Community and social services		1 218	645	187	4 150	4 986	4 986	-	580	137	4 859
Sport and recreation		2 218	2 039	3 326	13 501	12 715	12 715	62	940	-	70
Public safety		4 734	3 801	-	922	997	997	-	-	-	800
Housing		-	359	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		60 270	9 338	33 399	13 782	15 358	15 358	64	20 245	53 978	12 984
Planning and development		-	20	491	-	1 577	1 577	3	-	-	-
Road transport		60 270	9 319	32 908	13 782	13 782	13 782	61	20 245	53 978	12 984
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		45 986	46 138	47 963	36 533	40 763	40 763	513	65 600	80 080	19 026
Energy sources		31 644	3 794	11 378	8 700	9 135	9 135	12	2 500	5 065	8 000
Water management		25 370	22 269	12 522	19 581	17 384	17 384	-	27 396	39 990	9 526
Waste water management		-	16 820	22 950	7 241	8 171	8 171	501	26 347	22 640	1 500
Waste management		(11 028)	3 256	1 112	1 010	6 073	6 073	-	9 356	12 384	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3,7	115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340
<b>Funded by:</b>											
National Government		26 846	30 018	25 874	38 506	36 789	36 789	624	35 763	40 614	25 237
Provincial Government		11 824	8 554	27 586	6 672	8 537	8 537	24	42 954	79 845	2 930
District Municipality		-	-	717	500	500	500	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		54 014	-	-	-	501	501	-	-	-	-
Transfers recognised - capital	4	92 684	38 572	54 177	45 678	46 327	46 327	647	78 716	120 459	28 167
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	3 523	-	-	3 043	3 043	-	-	-	-
Internally generated funds		22 558	21 760	32 479	25 935	32 019	32 019	(9)	10 048	13 737	10 173
<b>Total Capital Funding</b>	7	115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340



Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1										
Vote 7 - Technical Services		--	14 570	10 132	17 931	17 212	17 212	--	26 288	41 096	--
7.1 - Solid Waste (Dumping Site)		--	--	603	1 000	1 998	1 998	--	9 356	12 384	--
7.2 - Solid Waste (Garden)		--	--	--	--	--	--	--	--	--	--
7.3 - Solid Waste (Removal)		--	--	--	--	--	--	--	--	--	--
7.4 - Water Storage		--	--	--	--	--	--	--	--	--	--
7.5 - Water Distribution		--	14 570	9 529	16 931	15 214	15 214	--	16 931	28 711	--
7.6 - Director: Technical Services		--	--	--	--	--	--	--	--	--	--
7.7 - Electricity: Client Services		--	--	--	--	--	--	--	--	--	--
7.8 - Electricity: Generation		--	--	--	--	--	--	--	--	--	--
Vote 8 - Municipal Manager		--	--	--	26	26	26	--	--	--	--
8.1 - Municipal Manager		--	--	--	--	--	--	--	--	--	--
8.2 - Property & Legal Services		--	--	--	--	--	--	--	--	--	--
8.3 - IDP		--	--	--	--	--	--	--	--	--	--
8.4 - Project Management		--	--	--	26	26	26	--	--	--	--
8.5 - Performance Management		--	--	--	--	--	--	--	--	--	--
8.6 - Internal Audit		--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total		--	14 570	48 025	37 923	38 081	38 081	576	40 708	118 670	6 593

Multi-year appropriation for Budget Year 2020/21 in the 2019/20 Annual Budget				Multi-year appropriation for 2021/22 in the 2019/20 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2020/21	Adjustments in 2019/20	Downward adjustments for 2020/21	Appropriation carried forward	Appropriation for 2020/21	Adjustments in 2019/20	Downward adjustments for 2020/21	Appropriation carried forward	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
--	--	--	--	--	--	--	--	26 288	41 096	--
--	--	--	--	--	--	--	--	9 356	12 384	--
--	--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	16 931	28 711	--
--	--	--	--	--	--	--	--	--	--	--
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--	--	--	--	--	--	--	--	40 708	118 670	--

**Capital expenditure - Municipal Vote**  
**Single-year expenditure appropriation**

Vote Description	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Vote 1 - Financial Services</b>	548	215	675	80	80	80	(1 487)	--	--	--
1.1 - Assessment Rates	--	--	--	--	--	--	--	--	--	--
1.2 - Treasury: Administration	548	176	591	50	50	50	(1 335)	--	--	--
1.3 - Treasury: Debtors	--	--	--	--	--	--	--	--	--	--
1.4 - Treasury: Credit control	--	--	--	--	--	--	--	--	--	--
1.5 - Supply Chain Management	--	--	--	--	--	--	(152)	--	--	--
1.6 - Director: Finance	--	39	85	30	30	30	--	--	--	--
<b>Vote 2 - Community Services</b>	4 921	1 153	292	922	922	922	--	--	137	5 619
2.1 - Cemeteries	--	--	--	200	200	200	--	--	137	4 819
2.2 - Controlle Centre	--	--	--	--	--	--	--	--	--	--
2.3 - Housing: Administration	--	359	--	--	--	--	--	--	--	--
2.4 - Library Services	537	--	--	--	--	--	--	--	--	--
2.5 - Fire Protection Services	3 438	549	--	722	722	722	--	--	--	800
2.6 - Pine Forest : Administration	946	246	292	--	--	--	--	--	--	--
2.7 - Pine Forest : Security Service	--	--	--	--	--	--	--	--	--	--
2.8 - Pine Forest: Semi Permanent Uni	--	--	--	--	--	--	--	--	--	--
2.9 - Pine Forest : Cleaning Service	--	--	--	--	--	--	--	--	--	--
2.10 - Pine Forest : Swimming Pool	--	--	--	--	--	--	--	--	--	--
<b>Vote 3 - Community Services</b>	1 698	4 315	2 092	3 505	4 024	4 024	--	620	--	80
3.1 - Community Halls And Facilities	677	645	129	2 450	2 886	2 886	--	580	--	40
3.2 - Kilpriver Park: Administration	--	--	--	--	--	--	--	--	--	--
3.3 - Kilprivirpark: Cleaning Service	--	--	--	--	--	--	--	--	--	--
3.4 - Kilpriver Park: Swimming Pool	--	--	--	--	--	--	--	--	--	--
3.5 - Licensing & Regulation	--	--	--	--	--	--	--	--	--	--
3.6 - Environmental Protection	--	--	--	--	--	--	--	--	--	--
3.7 - Parks	648	1 351	1 963	560	644	644	--	40	--	40
3.8 - Traffic	368	2 318	--	495	495	495	--	--	--	--
3.9 - Disaster Management	--	--	--	--	--	--	--	--	--	--
3.10 - Social & Welfare Services	4	--	--	--	--	--	--	--	--	--
<b>Vote 4 - Community Services</b>	624	482	1 010	10 465	13 745	13 745	278	900	--	30
4.1 - Housing Construction	--	--	--	--	--	--	--	--	--	--
4.2 - Director: Community Services	--	26	27	30	98	98	--	--	--	--
4.3 - Recreational Land	--	--	346	10 435	12 071	12 071	275	900	--	30
4.4 - Swimming Pools	624	436	88	--	--	--	--	--	--	--
4.5 - Vehicle Licensing & Testing	--	--	--	--	--	--	--	--	--	--
4.6 - Property Maintenance	--	--	--	--	--	--	--	--	--	--
4.7 - L E D	--	20	549	--	1 577	1 577	3	--	--	--
4.8 - Housing : Maintenance	--	--	--	--	--	--	--	--	--	--
4.9 - Thusong Centre	--	--	--	--	--	--	--	--	--	--

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Vote 5 - Corporate Services		268	1 257	1 021	3 380	4 560	4 560	--	1 050	--	600
5.1 - Property Administration		--	--	--	--	--	--	--	--	--	--
5.2 - Information Tecnology		--	314	634	550	666	666	--	450	--	600
5.3 - Human Resources		--	--	--	--	--	--	--	--	--	--
5.4 - Council Cost		--	--	--	1 000	2 099	2 099	--	600	--	--
5.5 - Town Secretary		--	--	--	--	--	--	--	--	--	--
5.6 - Tourism		--	--	--	--	--	--	--	--	--	--
5.7 - Director Corporate Services		--	169	217	30	55	55	--	--	--	--
5.8 - Marketing & Communications		--	661	148	300	240	240	--	--	--	--
5.9 - Administration		268	113	21	1 500	1 500	1 500	--	--	--	--
Vote 6 - Technical Services		78 982	30 847	29 980	13 619	13 657	13 657	1 271	35 021	4 109	15 891
6.1 - Building Regulations & Enforce		--	--	--	--	--	--	--	--	--	--
6.2 - Electricity: Administration		31 644	3 794	102	3 969	4 366	4 366	1 161	--	3 000	4 000
6.3 - Electricity: Street Lights		927	934	852	--	--	--	--	--	--	--
6.4 - Electricity: Distribution		--	--	--	--	--	--	--	--	--	--
6.5 - Mechanical Workshop		6	33	--	150	1 733	1 733	--	350	--	--
6.6 - Public Toilets		--	--	--	700	1 300	1 300	--	--	--	--
6.7 - Sewerage		(15 957)	15 031	3 562	2 700	3 158	3 158	110	12 528	--	1 500
6.8 - Town Planning		--	--	--	--	--	--	--	--	--	--
6.9 - Stormwater Management		2 099	1 789	300	450	450	450	--	9 489	--	--
6.10 - Roads		60 264	9 266	25 164	5 650	2 650	2 650	--	12 655	1 109	10 391
Vote 7 - Technical Services		28 200	10 990	3 544	1 690	6 289	6 289	--	10 465	11 279	9 526
7.1 - Solid Waste (Dumping Site)		--	--	--	--	--	--	--	--	--	--
7.2 - Solid Waste (Garden)		--	3 261	509	10	3 573	3 573	--	--	--	--
7.3 - Solid Waste (Removal)		2 830	--	--	--	501	501	--	--	--	--
7.4 - Water Storage		--	--	--	--	--	--	--	--	11 279	--
7.5 - Water Distribution		25 370	7 699	2 993	1 650	2 170	2 170	--	10 465	--	9 526
7.6 - Director: Technical Services		--	30	41	30	45	45	--	--	--	--
7.7 - Electricity: Client Services		--	--	--	--	--	--	--	--	--	--
7.8 - Electricity: Generation		--	--	--	--	--	--	--	--	--	--
Vote 8 - Muncipal Manager		--	27	18	30	30	30	0	--	--	--
8.1 - Municipal Manager		--	15	18	30	30	30	0	--	--	--
8.2 - Property & Legal Services		--	--	--	--	--	--	--	--	--	--
8.3 - IDP		--	--	--	--	--	--	--	--	--	--
8.4 - Project Management		--	11	--	--	--	--	--	--	--	--
8.5 - Performance Management		--	--	--	--	--	--	--	--	--	--
8.6 - Internal Audit		--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		115 242	49 286	38 631	33 690	43 308	43 308	62	48 056	15 525	31 747
Total Capital Expenditure		115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340

Multi-year appropriation for Budget Year 2020/21 in the 2019/20 Annual Budget				Multi-year appropriation for 2021/22 in the 2019/20 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2020/21	Adjustments in 2019/20	Downward adjustments for 2020/21	Appropriation carried forward	Appropriation for 2020/21	Adjustments in 2019/20	Downward adjustments for 2020/21	Appropriation carried forward	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 462	28 821	17 889
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	57 887	51 223	51 611	52 523	31 805	31 805	31 805	38 038	36 259	32 962
Other debtors		7 227	20 889	26 099	25 493	25 493	25 493	25 493	20 630	9 592	(748)
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	9 347	11 402	11 693	11 693	11 693	11 693	11 693	11 693	11 693	11 693
<b>Total current assets</b>		<b>150 794</b>	<b>181 020</b>	<b>183 674</b>	<b>183 059</b>	<b>135 278</b>	<b>135 278</b>	<b>135 278</b>	<b>108 824</b>	<b>86 365</b>	<b>61 796</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		47 759	45 660	44 492	44 492	44 492	44 492	44 492	44 492	44 492	44 492
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	808 059	843 242	918 262	944 286	954 062	954 062	954 062	1 002 139	1 093 416	1 088 838
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		2 506	2 650	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029
Other non-current assets		16 635	13 660	550	550	550	550	550	550	550	550
<b>Total non current assets</b>		<b>874 960</b>	<b>905 212</b>	<b>965 334</b>	<b>991 357</b>	<b>1 001 134</b>	<b>1 001 134</b>	<b>1 001 134</b>	<b>1 049 210</b>	<b>1 140 488</b>	<b>1 135 909</b>
<b>TOTAL ASSETS</b>		<b>1 025 754</b>	<b>1 086 232</b>	<b>1 149 007</b>	<b>1 174 416</b>	<b>1 136 411</b>	<b>1 136 411</b>	<b>1 136 411</b>	<b>1 158 034</b>	<b>1 226 852</b>	<b>1 197 705</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	3 717	2 276	1 518	-	-	-	-	-	-	-
Consumer deposits		3 666	6 418	7 150	7 150	7 150	7 150	7 150	7 150	7 150	7 150
Trade and other payables	4	48 681	52 504	60 983	60 983	60 983	60 983	60 983	47 310	30 007	15 534
Provisions		17 447	19 696	21 801	33 612	48 612	48 612	48 612	76 091	105 159	136 227
<b>Total current liabilities</b>		<b>73 511</b>	<b>80 895</b>	<b>91 452</b>	<b>101 744</b>	<b>116 744</b>	<b>116 744</b>	<b>116 744</b>	<b>130 550</b>	<b>142 316</b>	<b>158 910</b>
<b>Non current liabilities</b>											
Borrowing		7 503	5 192	4 704	6 222	6 222	6 222	6 222	4 722	3 222	1 722
Provisions		145 635	152 724	150 812	158 286	158 286	158 286	158 286	180 655	206 065	228 567
<b>Total non current liabilities</b>		<b>153 138</b>	<b>157 917</b>	<b>155 516</b>	<b>164 509</b>	<b>164 509</b>	<b>164 509</b>	<b>164 509</b>	<b>185 378</b>	<b>209 287</b>	<b>230 289</b>
<b>TOTAL LIABILITIES</b>		<b>226 649</b>	<b>238 811</b>	<b>246 968</b>	<b>266 253</b>	<b>281 253</b>	<b>281 253</b>	<b>281 253</b>	<b>315 928</b>	<b>351 603</b>	<b>389 200</b>
<b>NET ASSETS</b>	5	<b>799 105</b>	<b>847 421</b>	<b>902 040</b>	<b>908 163</b>	<b>855 158</b>	<b>855 158</b>	<b>855 158</b>	<b>842 106</b>	<b>875 249</b>	<b>808 505</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		788 750	837 066	891 685	897 808	844 803	844 803	844 803	831 751	864 894	798 150
Reserves	4	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>799 105</b>	<b>847 421</b>	<b>902 040</b>	<b>908 163</b>	<b>855 158</b>	<b>855 158</b>	<b>855 158</b>	<b>842 106</b>	<b>875 249</b>	<b>808 505</b>

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		49 505	63 618	71 498	68 667	68 667	68 667	68 667	72 569	77 649	81 531
Service charges		322 926	308 615	299 778	340 211	340 211	340 211	340 211	315 962	353 258	385 743
Other revenue		50 820	59 406	1 076	24 319	23 319	23 319	23 319	21 754	33 030	31 874
Transfers and Subsidies - Operational	1	70 845	89 929	126 944	138 467	139 923	139 923	139 923	116 989	125 089	166 900
Transfers and Subsidies - Capital	1	51 237	39 096	36 531	44 178	46 327	46 327	46 327	78 716	120 459	28 167
Interest		9 005	6 457	11 596	11 056	11 056	11 056	11 056	17 393	18 262	18 200
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(360 554)	(386 180)	(454 855)	(523 878)	(543 670)	(543 670)	(543 670)	(557 432)	(598 047)	(649 076)
Finance charges		(1 296)	(499)	(651)	(1 366)	(1 249)	(1 249)	(1 249)	(1 332)	(1 786)	(1 455)
Transfers and Grants	1	(112 358)	(95 963)	(10 019)	(30 962)	(31 179)	(31 179)	(31 179)	(2 179)	(1 859)	(32 976)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>80 132</b>	<b>84 479</b>	<b>81 900</b>	<b>70 692</b>	<b>53 405</b>	<b>53 405</b>	<b>53 405</b>	<b>62 440</b>	<b>126 055</b>	<b>28 908</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	3 268	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		23 000	1 543	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(115 647)	(63 800)	(86 657)	(71 613)	(81 390)	(81 390)	(81 390)	(88 764)	(134 196)	(38 340)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(92 647)</b>	<b>(62 257)</b>	<b>(83 389)</b>	<b>(71 613)</b>	<b>(81 390)</b>	<b>(81 390)</b>	<b>(81 390)</b>	<b>(88 764)</b>	<b>(134 196)</b>	<b>(38 340)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		501	1 085	731	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(8 651)	(2 179)	(2 477)	-	-	-	-	(1 500)	(1 500)	(1 500)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(8 150)</b>	<b>(1 094)</b>	<b>(1 745)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>(1 500)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(20 665)</b>	<b>21 127</b>	<b>(3 234)</b>	<b>(921)</b>	<b>(27 985)</b>	<b>(27 985)</b>	<b>(27 985)</b>	<b>(27 824)</b>	<b>(9 641)</b>	<b>(10 932)</b>
Cash/cash equivalents at the year begin:	2	96 998	76 379	97 506	94 272	94 272	94 272	94 272	66 287	38 463	28 822
Cash/cash equivalents at the year end:	2	76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 463	28 822	17 890

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 463	28 822	17 890
Other current investments > 90 days		(0)	0	0	(0)	(0)	(0)	(0)	(0)	(1)	(1)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 462	28 821	17 889
<u>Application of cash and investments</u>											
Unspent conditional transfers		4 665	5 750	12 794	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(23 805)	(26 049)	(20 685)	(11 006)	8 254	8 254	(4 814)	(4 499)	(11 911)	(13 968)
Other provisions		4 456	-	18 659	14	14	14	28 155	15	15	16
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(14 683)	(20 299)	10 768	(10 992)	8 268	8 268	23 341	(4 484)	(11 896)	(13 952)
Surplus(shortfall)		91 016	117 805	83 504	104 343	58 019	58 019	42 945	42 946	40 717	31 842
<u>Other working capital requirements</u>											
Debtors		67 820	72 803	68 874	71 989	52 729	52 729	65 797	51 809	41 918	29 502
Creditors due		44 015	46 754	48 189	60 983	60 983	60 983	60 983	47 310	30 007	15 534
Total		23 805	26 049	20 685	11 006	(8 254)	(8 254)	4 814	4 499	11 911	13 968
<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		65 114	72 112	77 709	78 016	57 298	57 298	57 298	58 669	45 851	32 214
Estimate of debtors collection rate		104.2%	101.0%	88.6%	92.3%	92.0%	92.0%	114.8%	88.3%	91.4%	91.6%



Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<u>Long term investments committed</u>											
Balance (Insert description: eg sinking fund)											
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits: Banks		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<u>Reserves to be backed by cash/investments</u>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves											
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve		-	-	-	-	-	-	-	-	-	-
Valuation Reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve		-	-	-	-	-	-	-	-	-	-
Equity		-	-	-	-	-	-	-	-	-	-
Non-Controlling Interest		-	-	-	-	-	-	-	-	-	-
Share Premium		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
		10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	110 462	52 099	60 600	34 532	43 890	43 890	74 627	46 866	26 747
<i>Roads Infrastructure</i>		35 398	4 819	18 254	2 806	2 806	2 806	13 417	935	1 565
<i>Storm water Infrastructure</i>		-	1 789	12 088	3 391	3 263	3 263	13 819	-	-
<i>Electrical Infrastructure</i>		32 779	1 404	5 778	3 430	3 865	3 865	-	4 565	4 000
<i>Water Supply Infrastructure</i>		34 439	21 621	9 529	16 931	15 214	15 214	26 896	28 670	8 026
<i>Sanitation Infrastructure</i>		(4 657)	11 172	7 457	700	1 300	1 300	10 228	-	-
<i>Solid Waste Infrastructure</i>		-	629	603	1 000	2 500	2 500	9 356	12 384	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>97 959</b>	<b>41 434</b>	<b>53 709</b>	<b>28 259</b>	<b>28 948</b>	<b>28 948</b>	<b>73 717</b>	<b>46 555</b>	<b>13 591</b>
Community Facilities		-	318	549	-	1 577	1 577	-	311	11 645
Sport and Recreation Facilities		1 185	774	434	-	-	-	30	-	30
<b>Community Assets</b>		<b>1 185</b>	<b>1 093</b>	<b>983</b>	<b>-</b>	<b>1 577</b>	<b>1 577</b>	<b>30</b>	<b>311</b>	<b>11 675</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 222	2 914	-	330	330	330	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 222</b>	<b>2 914</b>	<b>-</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	188	527	200	576	576	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>188</b>	<b>527</b>	<b>200</b>	<b>576</b>	<b>576</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	452	1 215	550	666	666	450	-	600
Furniture and Office Equipment		777	1 121	693	476	523	523	-	-	-
Machinery and Equipment		1 845	1 717	1 503	3 635	6 452	6 452	430	-	80
Transport Assets		7 474	3 181	1 971	1 082	4 818	4 818	-	-	800
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Total Renewal of Existing Assets</b>	2	4 924	10 816	15 824	11 900	12 753	12 753	4 900	-	5 000
<i>Roads Infrastructure</i>		4 402	4 051	11 421	5 000	5 000	5 000	1 800	-	2 000
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	2 428	-	1 200	1 163	1 163	-	-	-
<i>Water Supply Infrastructure</i>		-	360	1 200	1 000	918	918	500	-	1 500
<i>Sanitation Infrastructure</i>		-	2 799	2 376	2 300	2 834	2 834	2 000	-	1 500
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>4 402</b>	<b>9 637</b>	<b>14 996</b>	<b>9 500</b>	<b>9 915</b>	<b>9 915</b>	<b>4 300</b>	<b>-</b>	<b>5 000</b>
Community Facilities		291	451	90	900	1 338	1 338	-	-	-
Sport and Recreation Facilities		213	257	290	-	-	-	-	-	-
Community Assets		503	708	380	900	1 338	1 338	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	113	21	1 500	1 500	1 500	600	-	-
Housing		-	359	-	-	-	-	-	-	-
Other Assets		-	471	21	1 500	1 500	1 500	600	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		19	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	427	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Total Upgrading of Existing Assets</b>	6	(144)	940	10 232	25 181	24 746	24 746	9 237	87 330	6 593
<i>Roads Infrastructure</i>		-	-	2 242	5 480	5 480	5 480	5 028	52 870	2 593
<i>Storm water Infrastructure</i>		-	-	300	450	450	450	-	11 320	-
<i>Electrical Infrastructure</i>		-	-	4 932	3 910	3 947	3 947	2 500	500	4 000
<i>Water Supply Infrastructure</i>		-	-	711	350	350	350	-	11 320	-
<i>Sanitation Infrastructure</i>		(639)	940	844	300	300	300	840	11 320	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		(639)	940	9 028	10 490	10 527	10 527	8 368	87 330	6 593
Community Facilities		494	-	-	1 750	2 148	2 148	-	-	-
Sport and Recreation Facilities		-	-	637	12 941	12 071	12 071	870	-	-
<b>Community Assets</b>		494	-	637	14 691	14 219	14 219	870	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	567	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Total Capital Expenditure</b>	4	115 242	63 855	86 657	71 613	81 390	81 390	88 764	134 196	38 340
<i>Roads Infrastructure</i>		39 800	8 870	31 917	13 287	13 287	13 287	20 245	53 804	6 158
<i>Storm water Infrastructure</i>		-	1 789	12 388	3 841	3 713	3 713	13 819	11 320	-
<i>Electrical Infrastructure</i>		32 779	3 832	10 710	8 540	8 975	8 975	2 500	5 065	8 000
<i>Water Supply Infrastructure</i>		34 439	21 981	11 439	18 281	16 482	16 482	27 396	39 990	9 526
<i>Sanitation Infrastructure</i>		(5 296)	14 910	10 676	3 300	4 434	4 434	13 068	11 320	1 500
<i>Solid Waste Infrastructure</i>		-	629	603	1 000	2 500	2 500	9 356	12 384	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>101 722</b>	<b>52 011</b>	<b>77 733</b>	<b>48 249</b>	<b>49 390</b>	<b>49 390</b>	<b>86 384</b>	<b>133 884</b>	<b>25 184</b>
Community Facilities		785	770	639	2 650	5 062	5 062	-	311	11 645
Sport and Recreation Facilities		1 398	1 031	1 361	12 941	12 071	12 071	900	-	30
<b>Community Assets</b>		<b>2 183</b>	<b>1 801</b>	<b>1 999</b>	<b>15 591</b>	<b>17 133</b>	<b>17 133</b>	<b>900</b>	<b>311</b>	<b>11 675</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		1 222	3 026	21	1 830	1 830	1 830	600	-	-
Housing		-	359	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 222</b>	<b>3 385</b>	<b>21</b>	<b>1 830</b>	<b>1 830</b>	<b>1 830</b>	<b>600</b>	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	188	527	200	576	576	-	-	-
<b>Intangible Assets</b>		-	<b>188</b>	<b>527</b>	<b>200</b>	<b>576</b>	<b>576</b>	-	-	-
Computer Equipment		-	452	1 215	550	666	666	450	-	600
Furniture and Office Equipment		796	1 121	693	476	523	523	-	-	-
Machinery and Equipment		1 845	1 717	2 497	3 635	6 452	6 452	430	-	80
Transport Assets		7 474	3 181	1 971	1 082	4 818	4 818	-	-	800
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>115 242</b>	<b>63 855</b>	<b>86 657</b>	<b>71 613</b>	<b>81 390</b>	<b>81 390</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	875 023	903 065	965 334	978 519	988 295	988 295	1 048 835	91 278	(4 579)
<i>Roads Infrastructure</i>		159 878	164 515	194 260	6 609	6 609	6 609	157 605	48 747	7 753
<i>Storm water Infrastructure</i>		28 638	29 192	13 907	1 972	1 843	1 843	99 612	9 229	(2 091)
<i>Electrical Infrastructure</i>		68 369	69 952	78 303	4 982	5 417	5 417	61 221	1 154	3 088
<i>Water Supply Infrastructure</i>		174 521	189 443	215 337	(5 062)	(5 144)	(5 144)	172 067	16 350	3 277
<i>Sanitation Infrastructure</i>		95 111	103 862	117 845	(3 854)	(2 762)	(2 762)	156 448	4 867	(4 953)
<i>Solid Waste Infrastructure</i>		16 076	13 105	11 326	(1 420)	80	80	28 535	10 645	(1 740)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	2 023	-	-
<b>Infrastructure</b>		<b>542 592</b>	<b>570 068</b>	<b>630 977</b>	<b>3 227</b>	<b>6 042</b>	<b>6 042</b>	<b>677 511</b>	<b>90 992</b>	<b>5 335</b>
<b>Community Assets</b>		<b>69 703</b>	<b>69 660</b>	<b>70 982</b>	<b>11 953</b>	<b>13 496</b>	<b>13 496</b>	<b>62 538</b>	<b>(3 930)</b>	<b>781</b>
<b>Heritage Assets</b>		<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>47 719</b>	<b>47 719</b>	<b>47 438</b>	<b>45 660</b>	<b>45 660</b>	<b>45 660</b>	<b>43 789</b>	<b>(742)</b>	<b>(742)</b>
<b>Other Assets</b>		<b>179 951</b>	<b>178 426</b>	<b>177 438</b>	<b>9 866</b>	<b>8 149</b>	<b>8 149</b>	<b>180 777</b>	<b>10 072</b>	<b>(7 320)</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>
<b>Intangible Assets</b>		<b>2 506</b>	<b>2 350</b>	<b>2 900</b>	<b>2 650</b>	<b>3 026</b>	<b>3 026</b>	<b>1 652</b>	<b>(398)</b>	<b>(398)</b>
<b>Computer Equipment</b>		<b>3 015</b>	<b>2 444</b>	<b>2 590</b>	<b>(1 750)</b>	<b>(1 634)</b>	<b>(1 634)</b>	<b>69</b>	<b>(2 581)</b>	<b>(1 981)</b>
<b>Furniture and Office Equipment</b>		<b>1 955</b>	<b>1 841</b>	<b>2 539</b>	<b>(24)</b>	<b>23</b>	<b>23</b>	<b>1 700</b>	<b>(630)</b>	<b>(630)</b>
<b>Machinery and Equipment</b>		<b>8 266</b>	<b>8 062</b>	<b>9 931</b>	<b>905 306</b>	<b>908 166</b>	<b>908 166</b>	<b>6 518</b>	<b>(1 505)</b>	<b>(425)</b>
<b>Transport Assets</b>		<b>18 765</b>	<b>21 946</b>	<b>19 989</b>	<b>1 082</b>	<b>4 818</b>	<b>4 818</b>	<b>(2 175)</b>	<b>-</b>	<b>800</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75 906</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>875 023</b>	<b>903 065</b>	<b>965 334</b>	<b>978 519</b>	<b>988 295</b>	<b>988 295</b>	<b>1 048 835</b>	<b>91 278</b>	<b>(4 579)</b>

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>EXPENDITURE OTHER ITEMS</b>										
<u>Depreciation</u>	7	26 280	28 699	30 415	45 590	45 590	45 590	40 688	42 918	42 918
<u>Repairs and Maintenance by Asset Class</u>	3	23 001	18 886	18 336	16 442	16 324	16 324	18 282	19 454	20 350
<i>Roads Infrastructure</i>		6 812	6 975	6 921	6 537	6 537	6 537	6 864	7 182	7 542
<i>Storm water Infrastructure</i>		1 370	2 408	2 207	1 394	1 394	1 394	2 044	2 130	2 224
<i>Electrical Infrastructure</i>		3 757	1 090	1 297	1 458	1 807	1 807	1 931	2 059	2 129
<i>Water Supply Infrastructure</i>		2 170	2 471	1 457	1 209	756	756	1 270	1 329	1 395
<i>Sanitation Infrastructure</i>		3 236	2 005	3 371	2 035	1 942	1 942	2 151	2 255	2 367
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>17 344</b>	<b>14 948</b>	<b>15 254</b>	<b>12 633</b>	<b>12 436</b>	<b>12 436</b>	<b>14 259</b>	<b>14 955</b>	<b>15 658</b>
Community Facilities		9	565	491	616	514	514	581	607	637
Sport and Recreation Facilities		397	424	360	325	312	312	400	419	440
<b>Community Assets</b>		<b>406</b>	<b>989</b>	<b>851</b>	<b>941</b>	<b>827</b>	<b>827</b>	<b>981</b>	<b>1 026</b>	<b>1 077</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 628	230	410	398	572	572	338	361	386
Housing		-	131	113	149	149	149	157	165	173
Other Assets		<b>2 628</b>	<b>361</b>	<b>523</b>	<b>548</b>	<b>722</b>	<b>722</b>	<b>495</b>	<b>526</b>	<b>559</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		444	156	131	313	243	243	328	345	362
Furniture and Office Equipment		424	10	23	35	20	20	37	39	41
Machinery and Equipment		311	322	110	258	269	269	271	283	297
Transport Assets		1 444	2 100	1 443	1 714	1 808	1 808	1 912	2 282	2 357
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>49 281</b>	<b>47 585</b>	<b>48 751</b>	<b>62 031</b>	<b>61 913</b>	<b>61 913</b>	<b>58 970</b>	<b>62 373</b>	<b>63 268</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		4.1%	18.4%	30.1%	51.8%	46.1%	46.1%	15.9%	65.1%	30.2%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		18.2%	41.0%	85.7%	81.3%	82.3%	82.3%	34.7%	203.5%	27.0%
<i>R&amp;M as a % of PPE</i>		2.8%	2.2%	2.0%	1.7%	1.7%	1.7%	1.8%	1.8%	1.9%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		3.0%	3.0%	5.0%	5.0%	5.0%	5.0%	3.0%	117.0%	-698.0%

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	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	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12 721	12 721	11 030	11 030	11 030	11 030	11 030	11 030	11 030
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>	5	12 721	12 721	11 030	11 030	11 030	11 030	11 030	11 030	11 030
<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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067



Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		2 746 616	1 057 347	3 450 717	4 276 162	4 276 162	4 276 162	6 265 450	6 329 586	6 386 239
Sanitation (free minimum level service)		5 215 558	5 651 744	8 747 756	-	-	-	15 161 157	16 070 827	16 874 368
Electricity/other energy (50kwh per household per month)		1 405 843	366 060	837 839	3 188 574	3 188 574	3 188 574	5 080 355	5 482 851	5 987 745
Refuse (removed at least once a week)		4 163 140	4 583 868	7 255 520	-	-	-	12 039 743	12 762 031	13 527 753
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>	8									
Water (6 kilolitres per indigent household per month)		2 747	1 057	3 451	4 276	4 276	4 276	6 265	6 330	6 386
Sanitation (free sanitation service to indigent households)		5 216	5 652	8 748	-	-	-	15 161	16 071	16 874
Electricity/other energy (50kwh per indigent household per month)		1 406	366	838	3 189	3 189	3 189	5 080	5 483	5 988
Refuse (removed once a week for indigent households)		4 163	4 584	7 256	-	-	-	12 040	12 762	13 528
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		13 531	11 659	20 292	7 465	7 465	7 465	38 547	40 645	42 776
<u>Highest level of free service provided per household</u>										
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
<u>Revenue cost of subsidised services provided (R'000)</u>	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		6 774	6 609	7 483	10 244	10 244	10 244	12 689	13 577	14 256
Water (in excess of 6 kilolitres per indigent household per month)		459	2 330	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		31	-	4 912	9 535	9 535	9 535	15 161	16 071	16 874
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 100	-	-	-	-	-	5 080	5 483	5 988
Refuse (in excess of one removal a week for indigent households)		15	-	5 067	7 572	7 572	7 572	12 040	12 762	13 528
Municipal Housing - rental rebates	6	-	37	85	23	23	23	24	25	27
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		8 379	8 976	17 548	27 375	27 375	27 375	44 994	47 918	50 672

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	66 423	70 321	77 362	82 526	82 526	82 526	72 531	89 077	95 313	100 078
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		6 774	6 609	7 483	10 244	10 244	10 244	6 451	12 689	13 577	14 256
Net Property Rates		59 649	63 712	69 879	72 282	72 282	72 282	66 080	76 388	81 736	85 822
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	217 857	210 725	222 678	268 307	268 527	268 527	209 812	277 134	300 564	330 878
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		1 100	-	-	-	-	-	-	5 080	5 483	5 988
<i>less Cost of Free Basic Services (50 kwh per indigent household per month)</i>		1 406	366	838	3 189	3 189	3 189	2 345	5 080	5 483	5 988
Net Service charges - electricity revenue		215 351	210 359	221 840	265 119	265 339	265 339	207 468	266 973	289 598	318 903
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	36 643	48 816	38 998	40 177	40 177	40 177	35 470	41 403	43 959	46 207
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		459	2 330	-	-	-	-	6	-	-	-
<i>less Cost of Free Basic Services (6 kilolitres per indigent household per month)</i>		2 747	1 057	3 451	4 276	4 276	4 276	2 706	6 265	6 330	6 386
Net Service charges - water revenue		33 438	45 429	35 547	35 901	35 901	35 901	32 758	35 137	37 630	39 821
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		23 255	32 649	38 564	31 616	31 616	31 616	28 460	48 674	51 594	54 174
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		31	-	4 912	9 535	9 535	9 535	6 452	15 161	16 071	16 874
<i>less Cost of Free Basic Services (free sanitation service to indigent households)</i>		5 216	5 652	8 748	-	-	-	-	15 161	16 071	16 874
Net Service charges - sanitation revenue		18 008	26 997	24 904	22 080	22 080	22 080	22 009	18 352	19 453	20 425
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	23 945	27 968	35 231	30 792	30 792	30 792	26 181	44 679	47 360	49 855
Total landfill revenue		-	-	-	633	633	633	551	671	712	747
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		15	-	5 067	7 572	7 572	7 572	5 496	12 040	12 762	13 528
<i>less Cost of Free Basic Services (removed once a week to indigent households)</i>		4 163	4 584	7 256	-	-	-	-	12 040	12 762	13 528
Net Service charges - refuse revenue		19 767	23 384	22 909	23 853	23 853	23 853	21 235	21 271	22 547	23 547
<b>Other Revenue by source</b>											
Fuel Levy		-	13 876	-	-	-	-	-	-	-	-
Other Revenue		4 849	-	575	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Rent on Land		0	-	-	21	21	21	-	22	23	25
Operational Revenue		-	-	1 330	1 150	1 150	1 150	1 852	1 167	1 258	1 201
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	4 333	4 192	4 154	4 154	1 429	5 495	5 707	3 305
Sales of Goods and Rendering of Services		-	-	4 455	4 361	4 361	4 361	4 982	2 555	4 858	5 101
Gains and Losses : Gains		14 115	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue	1	18 964	13 876	10 692	9 725	9 687	9 687	8 263	9 240	11 847	9 632

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	83 537	91 099	110 406	121 988	122 827	122 827	98 099	133 540	142 609	154 784
Pension and UIF Contributions		13 904	14 566	15 789	18 328	18 337	18 337	14 519	19 911	21 601	23 469
Medical Aid Contributions		5 953	6 752	7 362	7 927	7 927	7 927	6 721	8 613	9 359	10 169
Overtime		8 642	14 629	11 260	20	20	20	216	22	24	26
Performance Bonus		774	7 813	8 502	9 077	9 077	9 077	7 591	9 862	10 716	11 674
Motor Vehicle Allowance		4 010	4 300	5 302	5 549	5 549	5 549	5 019	6 029	6 551	7 118
Cellphone Allowance		667	523	513	476	486	486	453	517	562	611
Housing Allowances		593	1 446	1 448	1 803	1 803	1 803	1 285	1 959	2 128	2 312
Other benefits and allowances		9 681	3 476	2 963	14 655	14 655	14 655	16 742	15 882	17 245	18 725
Payments in lieu of leave		1 093	1 936	1 376	889	889	889	7 441	966	1 050	1 140
Long service awards		447	(2 702)	451	436	436	436	1 414	1 000	1 087	1 181
Post-retirement benefit obligations	4	4 031	11 576	1 040	11 376	26 376	26 376	6 057	27 880	29 470	31 469
<b>sub-total</b>	5	133 332	155 415	166 502	192 524	208 383	208 383	165 558	226 182	242 401	262 678
<b>Less: Employees costs capitalised to PPF</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	133 332	155 415	166 502	192 524	208 383	208 383	165 558	226 182	242 401	262 678
<b>Contributions recognised - capital</b>											
<i>LSI contributors by contract</i>		-	-	-	-	501	501	-	-	-	-
<b>Total Contributions recognised - capital</b>		-	-	-	-	501	501	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		26 143	28 699	30 415	45 234	45 234	45 234	13 944	40 310	42 520	42 520
Lease amortisation		-	-	-	356	356	356	73	377	398	398
Capital asset impairment		138	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	<b>10</b>	<b>26 280</b>	<b>28 699</b>	<b>30 415</b>	<b>45 590</b>	<b>45 590</b>	<b>45 590</b>	<b>14 018</b>	<b>40 688</b>	<b>42 918</b>	<b>42 918</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		179 203	179 705	188 783	229 196	229 196	229 196	160 600	232 760	252 871	279 144
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
<b>Total bulk purchases</b>	<b>1</b>	<b>179 203</b>	<b>179 705</b>	<b>188 783</b>	<b>229 196</b>	<b>229 196</b>	<b>229 196</b>	<b>160 600</b>	<b>232 760</b>	<b>252 871</b>	<b>279 144</b>
<b>Transfers and grants</b>											
Cash transfers and grants		941	13 920	10 019	30 962	31 179	31 179	20 660	2 179	1 859	32 976
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>1</b>	<b>941</b>	<b>13 920</b>	<b>10 019</b>	<b>30 962</b>	<b>31 179</b>	<b>31 179</b>	<b>20 660</b>	<b>2 179</b>	<b>1 859</b>	<b>32 976</b>
<b>Contracted services</b>											
Outsourced Services		-	-	-	18 279	25 266	25 266	16 775	21 556	24 819	26 013
Consultants and Professional Services		-	-	-	18 618	20 754	20 754	12 017	20 758	20 441	21 253
Contractors		42 642	-	6 591	6 834	5 576	5 576	2 627	6 071	6 748	6 880
Allen Vegetation Control		-	-	-	-	-	-	-	-	-	-
Animal Care		-	-	-	-	-	-	-	-	-	-
Auctioneers		-	-	-	-	-	-	-	-	-	-
Bore Waterhole Drilling		-	-	-	-	-	-	-	-	-	-
Burial Services		-	3	-	-	-	-	-	-	-	-
Business and Advisory		-	2 994	3 826	-	-	-	-	-	-	-
Catering Services		-	975	-	-	-	-	-	-	-	-
Cleaning Services		-	30	-	-	-	-	-	-	-	-
Clearing and Grass Cutting Serv		-	310	-	-	-	-	-	-	-	-
Connection/Dis-connection		-	297	-	-	-	-	-	-	-	-
Drivers Licence Cards		-	6	-	-	-	-	-	-	-	-
Electrical		-	227	-	-	-	-	-	-	-	-
Employee Wellness		-	8	-	-	-	-	-	-	-	-
Event Promoters		-	41	-	-	-	-	-	-	-	-
Exhibit Installations		-	-	-	-	-	-	-	-	-	-
Fire Services		-	1 229	95	-	-	-	-	-	-	-
Forestry		-	172	-	-	-	-	-	-	-	-
Gardening Services		-	4	-	-	-	-	-	-	-	-
Gas		-	6	-	-	-	-	-	-	-	-
Hygiene Services		-	713	-	-	-	-	-	-	-	-
Illegal Dumping		-	12	-	-	-	-	-	-	-	-
Infrastructure and Planning		-	10 484	13 885	-	-	-	-	-	-	-
Laboratory Services		-	102	-	-	-	-	-	-	-	-
Legal Cost		-	1 150	1 420	-	-	-	-	-	-	-
Litter Picking and Street Clean		-	623	-	-	-	-	-	-	-	-
Maintenance of Buildings and F		-	1 246	1 156	-	-	-	-	-	-	-
Maintenance of Equipment		-	207	-	-	-	-	-	-	-	-
Maintenance of Unspecified Ass		-	2 599	1 482	-	-	-	-	-	-	-
Management of Informal Settlem		-	120	-	-	-	-	-	-	-	-
Medical Services (Medical Heal		-	-	-	-	-	-	-	-	-	-
Meter Management		-	508	-	-	-	-	-	-	-	-
Personnel and Labour		-	188	-	-	-	-	-	-	-	-
Pest Control and Fumigation		-	0	-	-	-	-	-	-	-	-
Photographer		-	1	-	-	-	-	-	-	-	-
Plants, Flowers and Other Deco		-	32	-	-	-	-	-	-	-	-
Preservation/Restoration/Disma		-	-	-	-	-	-	-	-	-	-
Removal of Hazardous Waste		-	0	-	-	-	-	-	-	-	-
Removal of Structures and Ite		-	-	-	-	-	-	-	-	-	-
Safeguard and Security		-	-	-	-	-	-	-	-	-	-
Security Services		-	8 826	11 940	-	-	-	-	-	-	-
Sewerage Services		-	219	-	-	-	-	-	-	-	-
Stage and Sound Crew		-	104	-	-	-	-	-	-	-	-
Stream Cleaning and Ditching		-	13	-	-	-	-	-	-	-	-
Tracing Agents and Debt Collec		-	908	1 028	-	-	-	-	-	-	-
Traffic and Street Lights		-	-	-	-	-	-	-	-	-	-
Traffic Fines Management		-	1 379	549	-	-	-	-	-	-	-
Translators, Scribes and Edito		-	19	-	-	-	-	-	-	-	-
Transport Services		-	26	-	-	-	-	-	-	-	-
Transportation		-	2	-	-	-	-	-	-	-	-
Veterinary Services		-	315	-	-	-	-	-	-	-	-
Chipping		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>1</b>	<b>42 642</b>	<b>36 101</b>	<b>41 971</b>	<b>43 731</b>	<b>51 596</b>	<b>51 596</b>	<b>31 419</b>	<b>48 486</b>	<b>52 008</b>	<b>54 155</b>

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		<b>42 642</b>	<b>36 101</b>	<b>41 971</b>	<b>43 731</b>	<b>51 596</b>	<b>51 596</b>	<b>31 419</b>	<b>48 486</b>	<b>52 008</b>	<b>54 155</b>
<b>Other Expenditure By Type</b>											
Collection costs		-	-	-	1 900	1 900	1 900	1 534	1 995	2 087	2 191
Contributions to 'other' provisions		-	-	-	14	14	14	28 155	15	15	16
Audit fees		-	-	-	2 933	3 469	3 469	3 345	3 626	3 792	3 967
General expenses	3	-	-	-	-	-	-	-	-	-	-
Operational Leases		-	-	-	812	812	812	617	849	888	929
Operational Cost		-	-	-	35 529	34 845	34 845	23 895	40 286	40 252	41 765
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Bad Debts Written Off		-	-	6	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Employee Related Cost		-	-	-	-	-	-	-	-	-	-
Inventory Consumed		-	-	-	-	-	-	-	-	-	-
Operational Leases		-	856	780	-	-	-	-	-	-	-
Operational Cost		-	67 394	35 070	-	-	-	-	-	-	-
Wet Fuel		5 666	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Travel and Subsistence		-	-	-	-	-	-	-	-	-	-
Commission		1 696	-	-	-	-	-	-	-	-	-
Professional Bodies, Membershi		1 359	-	-	-	-	-	-	-	-	-
Uniform and Protective Clothin		833	-	-	-	-	-	-	-	-	-
Skills Development Fund Levy		-	-	-	-	-	-	-	-	-	-
Insurance Underwriting		-	-	-	-	-	-	-	-	-	-
Vehicle Tracking		-	-	-	-	-	-	-	-	-	-
Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-	-
Remuneration to Ward Committee		347	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Mar		327	-	-	-	-	-	-	-	-	-
Leasernships and Internships		-	-	-	-	-	-	-	-	-	-
Levies Paid - Water Resource M		-	-	-	-	-	-	-	-	-	-
Signage		-	-	-	-	-	-	-	-	-	-
Indigent Relief		-	-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Car		-	-	-	-	-	-	-	-	-	-
Printing, Publications and Boo		1 565	-	-	-	-	-	-	-	-	-
Leases		93	-	-	-	-	-	-	-	-	-
Transport Provided as Part of		-	-	-	-	-	-	-	-	-	-
Servitudes and Land Surveys		-	-	-	-	-	-	-	-	-	-
Entertainment		61	-	-	-	-	-	-	-	-	-
Resettlement Cost		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Registration Fees		-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services		-	-	-	-	-	-	-	-	-	-
Cleaning Services		-	-	-	-	-	-	-	-	-	-
Full Time Union Representative		182	-	-	-	-	-	-	-	-	-
Rewards Incentives		-	-	-	-	-	-	-	-	-	-
Office Decorations		-	-	-	-	-	-	-	-	-	-
Road Worthy Test		-	-	-	-	-	-	-	-	-	-
Deeds		52	-	-	-	-	-	-	-	-	-
Municipal Services		-	-	-	-	-	-	-	-	-	-
Achievements and Awards		-	-	-	-	-	-	-	-	-	-
Search Fees		-	-	-	-	-	-	-	-	-	-
Entrance Fees		-	-	-	-	-	-	-	-	-	-
Travel Agency and Visa's		-	-	-	-	-	-	-	-	-	-
Toll Gate Fees		-	-	-	-	-	-	-	-	-	-
Fines and Penalties		-	-	-	-	-	-	-	-	-	-
Electricity Compliance Certif		-	-	-	-	-	-	-	-	-	-
Remuneration to Section 79 Com		-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees		-	-	-	-	-	-	-	-	-	-
Honoraria (Voluntarily Workers		-	-	-	-	-	-	-	-	-	-
Cash Discount		-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)		-	-	-	-	-	-	-	-	-	-
Environmental Levy		-	-	-	-	-	-	-	-	-	-
Warrantless and Guarantees		-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of H		-	-	-	-	-	-	-	-	-	-
Small Differences Tolerances		-	-	-	-	-	-	-	-	-	-
Contribution to Provisions		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Rest of Other Expenditure		54 285	-	-	-	-	-	-	-	-	-
Gains and Losses		-	-	(22 869)	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>66 465</b>	<b>68 250</b>	<b>12 988</b>	<b>41 188</b>	<b>41 041</b>	<b>41 041</b>	<b>57 547</b>	<b>46 770</b>	<b>47 035</b>	<b>48 867</b>
<b>by Expenditure Item</b>											
Employee related costs	8	-	1 368	1 451	814	814	814	165 558	1 171	1 213	1 258
Other materials		-	5 007	4 107	3 801	3 587	3 587	11 906	4 450	4 672	4 908
Contracted Services		-	10 830	11 298	10 500	10 595	10 595	31 419	11 267	12 111	12 653
Other Expenditure		23 001	1 682	1 479	1 328	1 328	1 328	261 050	1 394	1 458	1 531
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>23 001</b>	<b>18 886</b>	<b>18 336</b>	<b>16 442</b>	<b>16 324</b>	<b>16 324</b>	<b>469 932</b>	<b>18 282</b>	<b>19 454</b>	<b>20 350</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 - Community Services	Vote 4 - Community Services	Vote 5 - Corporate Services	Vote 6 - Technical Services	Vote 7 - Technical Services	Vote 8 - Municipal Manager	Total
R thousand	1									
<b>Revenue By Source</b>										
Property rates		76 388	-	-	-	-	-	-	-	76 388
Service charges - electricity revenue		329	-	-	-	-	266 644	-	-	266 973
Service charges - water revenue		-	-	-	-	-	-	35 137	-	35 137
Service charges - sanitation revenue		-	-	-	-	-	18 352	-	-	18 352
Service charges - refuse revenue		-	-	-	-	-	-	21 271	-	21 271
Rental of facilities and equipment		-	1 279	310	162	-	-	-	912	2 663
Interest earned - external investments		9 129	-	-	-	-	-	-	-	9 129
Interest earned - outstanding debtors		1 919	139	-	-	-	2 040	4 166	-	8 264
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 274	18	19 152	-	4	7	-	-	20 456
Licences and permits		4	-	2 001	-	4	-	-	-	2 010
Agency services		-	-	-	3 854	-	-	-	-	3 854
Other revenue		6 083	506	146	19	557	1 915	14	-	9 240
Transfers and subsidies		1 951	10 002	104 406	-	-	-	-	630	116 989
Gains		(0)	-	-	-	-	-	-	-	(0)
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>97 078</b>	<b>11 944</b>	<b>126 015</b>	<b>4 035</b>	<b>566</b>	<b>288 958</b>	<b>60 587</b>	<b>1 542</b>	<b>590 725</b>
<b>Expenditure By Type</b>										
Employee related costs		28 811	31 945	26 332	14 657	45 174	40 256	29 600	9 408	226 182
Remuneration of councillors		-	-	-	-	12 032	-	-	-	12 032
Debt impairment		3 819	-	15 138	-	-	9 560	16 171	-	44 688
Depreciation & asset impairment		396	2 197	3 193	1 909	3 909	18 829	10 209	46	40 688
Finance charges		20	54	27	15	250	691	8 098	27	9 181
Bulk purchases		6	-	7	-	23	232 451	274	-	232 760
Other materials		794	1 359	972	730	654	9 893	4 910	217	19 528
Contracted services		2 538	4 618	3 294	1 557	8 171	18 359	5 679	4 269	48 486
Transfers and subsidies		401	-	-	-	1 216	-	-	562	2 179
Other expenditure		16 121	2 255	2 877	585	9 809	4 891	9 074	1 157	46 770
Losses		0	-	-	-	-	-	-	-	0
<b>Total Expenditure</b>		<b>52 907</b>	<b>42 428</b>	<b>51 839</b>	<b>19 452</b>	<b>81 238</b>	<b>334 930</b>	<b>84 015</b>	<b>15 685</b>	<b>682 493</b>
<b>Surplus/(Deficit)</b>		<b>44 171</b>	<b>(30 484)</b>	<b>74 176</b>	<b>(15 417)</b>	<b>(80 672)</b>	<b>(45 972)</b>	<b>(23 428)</b>	<b>(14 143)</b>	<b>(91 768)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	870	-	41 594	36 252	-	78 716
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>44 171</b>	<b>(30 484)</b>	<b>74 176</b>	<b>(14 548)</b>	<b>(80 672)</b>	<b>(4 378)</b>	<b>12 825</b>	<b>(14 143)</b>	<b>(13 052)</b>

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>ASSETS</b>											
<u>Call investment deposits</u>											
Call deposits		-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>											
Consumer debtors		241 721	152 613	183 187	52 523	31 805	31 805	31 805	38 038	36 259	32 962
Less: Provision for debt impairment		(183 834)	(101 389)	(131 576)	-	-	-	-	-	-	-
Total Consumer debtors	2	57 887	51 223	51 611	52 523	31 805	31 805	31 805	38 038	36 259	32 962
<u>Debt impairment provision</u>											
Balance at the beginning of the year		(145 257)	(184 810)	-	-	-	-	-	-	-	-
Contributions to the provision		(39 568)	77 650	(18 659)	-	-	-	-	-	-	-
Bad debts written off		14	-	(7)	-	-	-	-	-	-	-
Balance at end of year		(184 810)	(107 160)	(18 666)	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		982 610	1 042 727	1 180 172	944 286	954 062	954 062	954 062	1 002 139	1 093 416	1 088 838
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		174 551	199 485	261 909	-	-	-	-	-	-	-
Total Property, plant and equipment (PPE)	2	808 059	843 242	918 262	944 286	954 062	954 062	954 062	1 002 139	1 093 416	1 088 838
<b>LIABILITIES</b>											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 717	2 276	1 518	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		3 717	2 276	1 518	-	-	-	-	-	-	-
<u>Trade and other payables</u>											
Trade Payables		44 015	46 754	48 189	60 983	60 983	60 983	60 983	47 310	30 007	15 534
Other Creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		4 665	5 750	12 794	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	48 681	52 504	60 983	60 983	60 983	60 983	60 983	47 310	30 007	15 534
<u>Non current liabilities - Borrowing</u>											
Borrowing		7 503	5 192	4 704	6 222	6 222	6 222	6 222	4 722	3 222	1 722
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	7 503	5 192	4 704	6 222	6 222	6 222	6 222	4 722	3 222	1 722
<u>Provisions - non-current</u>											
Retirement benefits		75 386	81 258	64 340	158 286	158 286	158 286	158 286	180 655	206 065	228 567
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		70 249	71 467	86 471	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		145 635	152 724	150 812	158 286	158 286	158 286	158 286	180 655	206 065	228 567

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		692 242	788 751	-	891 685	870 375	870 375	870 375	844 803	831 751	864 894
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		692 242	788 751	-	891 685	870 375	870 375	870 375	844 803	831 751	864 894
Surplus/(Deficit)		97 316	48 192	56 530	6 123	(25 572)	(25 572)	20 577	(13 052)	33 143	(66 744)
Transfers to/from Reserves		(807)	-	14 298	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	788 751	836 943	70 827	897 808	844 803	844 803	890 953	831 751	864 894	798 150
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
Self-insurance		-	-	-	-	-	-	-	-	-	-
<b>Other reserves</b>											
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve		-	-	-	-	-	-	-	-	-	-
Valuation Reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve		-	-	-	-	-	-	-	-	-	-
Equity		-	-	-	-	-	-	-	-	-	-
Non-Controlling Interest		-	-	-	-	-	-	-	-	-	-
Share Premium		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	799 106	847 297	81 182	908 163	855 158	855 158	901 307	842 106	875 249	808 505

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	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			369 590	351 012	366 798	383 173	384 647	384 647	425 654	495 910	431 908	
Essential Services	1.2 Provide for the needs of informal settlements through improved services			-	-	-	-	-	-	-	-	-	
Governance	2.1 Support Institutional Transformation & Development			41 905	1 759	2 228	4 684	4 684	4 684	3 845	4 026	4 215	
Governance	2.2 Ensure financial viability.			79 235	83 282	86 082	91 210	91 172	91 172	97 078	102 909	104 299	
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			-	-	20	4	104	104	-	-	-	
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			33 338	115 053	123 487	151 440	151 426	151 426	141 766	158 599	176 536	
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			86 177	13 006	9 049	30 043	30 043	30 043	1 098	1 155	32 237	
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			-	295	388	250	1 715	1 715	-	-	-	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	610 245	564 409	588 051	660 803	663 791	663 791	669 441	762 599	749 194

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			308 152	315 095	348 699	388 786	397 403	397 403	411 249	445 420	482 315
Essential Services	1.2 Provide for the needs of informal settlements through improved services			-	-	-	-	-	-	-	-	-
Governance	2.1 Support Institutional Transformation & Development			93 382	61 684	41 713	75 465	98 175	98 175	105 014	110 243	117 568
Governance	2.2 Ensure financial viability.			30 183	27 219	34 049	47 140	51 525	51 525	50 998	52 822	56 305
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			1 926	5 202	5 426	6 341	6 373	6 373	3 263	3 490	3 739
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			45 000	88 628	87 111	99 819	99 704	99 704	103 948	108 882	115 766
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			32 461	16 468	12 954	34 902	34 012	34 012	5 807	6 218	37 690
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			1 825	1 921	1 570	2 227	2 172	2 172	2 215	2 380	2 554
Allocations to other priorities												
Total Expenditure			1	512 929	516 217	531 521	654 680	689 363	689 363	682 494	729 456	815 938

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		110 993	56 297	80 938	48 269	54 483	54 483	86 194	134 058	32 011
Essential Services	1.2 Provide for the needs of informal settlements through improved services	B		-	-	-	-	-	-	-	-	-
Governance	2.1 Support Institutional Transformation & Development	C		268	678	959	3 196	4 518	4 518	1 050	-	600
Governance	2.2 Ensure financial viability.	D		548	322	675	80	80	80	-	-	-
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	E		-	661	148	300	240	240	-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	F		3 432	5 518	3 446	19 767	20 492	20 492	1 520	137	5 729
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	G		-	359	-	-	-	-	-	-	-
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	H		-	20	491	0	1 577	1 577	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	115 242	63 855	86 657	71 613	81 390	81 390	88 764	134 196	38 340

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Essential Services</b>										
Sustainable provision & maintenance of basic % Expenditure on Operational Budget by		99%	99%	99%	99%	99%	99%	99%	99%	99%
<i>Insert measure/s description</i>										
% Expenditure on Capital Budget by		98%	98%	98%	98%	98%	98%	98%	98%	98%
<i>Insert measure/s description</i>										
Percentage compliance with drinking water		100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for		0%	0%	0%	0%	0%	0%	0%	0%	0%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for		0%	0%	0%	0%	0%	0%	0%	0%	0%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for		0%	0%	0%	0%	0%	0%	0%	0%	0%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for		0%	0%	0%	0%	0%	0%	0%	0%	0%
<i>Insert measure/s description</i>										
Decrease unaccounted water losses.		19%	19%	19%	19%	19%	19%	19%	19%	19%
<i>Insert measure/s description</i>										
Decrease unaccounted electricity losses.		10%	10%	10%	10%	10%	10%	10%	10%	10%
<i>Insert measure/s description</i>										
Percentage compliance with drinking water		10	11	11	11	11	11	11	11	11
<i>Insert measure/s description</i>										
Provide for the needs of informal settlements										
Number of subsidised serviced sites										
<i>Insert measure/s description</i>										
Provide basic services - number of informal		3	3	3	3	3	3	3	3	3
<i>Insert measure/s description</i>										

Provide basic services - number of informal <i>Insert measure/s description</i>	3	3	00 3	3	3	3	3	3	3	3
Improve basic services - number of informal <i>Insert measure/s description</i>	3	3	3	3	3	3	3	3	3	3
Number of subsidised electricity <i>Insert measure/s description</i>	94	94	94	94	94	94	94	94	94	94
<b>Governance</b>										
<b>Support Institutional Transformation &amp;</b>										
Percentage budget spent on implementation <i>Insert measure/s description</i>	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Percentage of people from employment <i>Insert measure/s description</i>	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
<b>Ensure financial viability.</b>										
Financial viability expressed as Debt- <i>Insert measure/s description</i>	40	40	40	40	40	40	40	40	40	40
Financial viability expressed as Cost- <i>Insert measure/s description</i>	2	2	2	2	2	2	2	2	2	2
Financial viability expressed outstanding <i>Insert measure/s description</i>	54%	54%	54%	54%	54%	54%	54%	54%	54%	54%
Opinion of the Auditor-General on annual <i>Insert measure/s description</i>	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
Increased revenue collection <i>Insert measure/s description</i>	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Percentage of budget spent on repairs & <i>Insert measure/s description</i>	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%
Percentage spend of capital budget. <i>Insert measure/s description</i>	97%	97%	97%	97%	97%	97%	97%	97%	97%	97%
<b>To maintain and strengthen relations with</b>										
Number of IDP community meetings held.	14	14	14	14	14	14	14	14	14	14
Number of meetings with inter-governmental <i>Insert measure/s description</i>	12	12	12	12	12	12	12	12	12	12

				01						
<b>Communal Services</b>										
Provide & maintain facilities that make citizens										
Customer satisfaction survey (Score 1-5) -	2	2	2	2	2	2	2	2	2	2
<i>Insert measure/s description</i>										
% Expenditure on Operational Budget by	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Insert measure/s description</i>										
% Expenditure on Capital Budget by	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
<i>Insert measure/s description</i>										
<b>Socio-Economic Support Services</b>										
Support the poor & vulnerable through										
Number of account holders subsidised	2521	2521	2521	2521	2521	2521	2521	2521	2521	2521
<i>Insert measure/s description</i>										
Number of jobs created through	398	398	398	398	398	398	398	398	398	398
<i>Insert measure/s description</i>										
Number of social development programmes	22	22	22	22	22	22	22	22	22	22
<i>Insert measure/s description</i>										
Number of housing opportunities provided	200	200	200	200	200	200	200	200	200	200
<i>Insert measure/s description</i>										
Number of Rental Stock transferred	65	65	65	65	65	65	65	65	65	65
<i>Insert measure/s description</i>										
Create an enabling environment to attract										
Revisit Municipal Land Audit and draw up an	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2	Phase 2
<i>Insert measure/s description</i>										
Compile & Implementation of LED Strategy	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	5.1%	2.1%	3.4%	1.4%	1.3%	1.3%	0.1%	1.6%	1.5%	1.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	6.3%	2.5%	4.3%	1.8%	1.8%	1.8%	0.1%	2.3%	2.2%	2.1%
Borrowed funding of 'low' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	72.5%	50.1%	45.4%	60.1%	60.1%	60.1%	60.1%	45.6%	31.1%	16.6%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.1	2.2	2.0	1.8	1.2	1.2	1.2	0.8	0.6	0.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.1	2.2	2.0	1.8	1.2	1.2	1.2	0.8	0.6	0.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.2	1.0	0.9	0.6	0.6	0.6	0.3	0.2	0.1
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		107.6%	100.6%	99.0%	97.5%	97.5%	97.5%	117.0%	92.9%	95.6%	95.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.6%	13.6%	14.5%	12.7%	9.3%	9.3%	11.7%	9.9%	7.1%	4.5%
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%							
Creditors to Cash and Investments		57.7%	47.9%	51.1%	65.3%	92.0%	92.0%	92.0%	123.0%	104.1%	86.8%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	20 636									
	Total Cost of Losses (Rand '000)	17 967									
	% Volume (units purchased and generated less units sold)/units purchased and generated	10%									
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 260									
	Total Cost of Losses (Rand '000)	488									
	% Volume (units purchased and generated less units sold)/units purchased and generated	19%									
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.8%	29.3%	31.1%	31.2%	33.7%	33.7%	33.8%	38.3%	37.7%	36.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.4%	31.1%	34.1%	33.1%	35.6%	35.6%		40.3%	39.7%	38.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.5%	3.6%	3.4%	2.7%	2.6%	2.6%		3.1%	3.0%	2.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.5%	7.1%	8.6%	8.8%	8.8%	8.8%	2.9%	8.4%	8.2%	7.4%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	48.1	31.0	38.9	43.2	43.2	43.2	20.2	24.0	26.2	28.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.4%	19.2%	20.4%	18.3%	13.4%	13.4%	16.2%	13.9%	10.0%	6.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	2.7	2.3	2.0	1.3	1.3	1.9	0.8	0.5	0.3

References  
 1. Consumer debtors > 12 months old are excluded from current assets  
 2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure	36 510	36 274	40 222	47 819	50 661	50 661	34 520	50 044	53 713	60 779
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	22 558	25 283	32 479	25 935	35 062	35 062	(9)	10 048	13 737	10 173
Borrowing	-	-	-	-	-	-	-	-	-	-

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Demographics</b>												
Population			-	-	-	116	116	116	116	116	116	116
Females aged 5 - 14			-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14			-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34			-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34			-	-	-	24	24	24	24	24	24	24
Unemployment			-	-	-	3	3	3	3	3	3	3
<b>Monthly household income (no. of households)</b>												
No income	1, 12		-	-	-	1 757	1 757	1 757	1 757	1 757	1 757	1 757
R1 - R1 600			-	-	-	6 703	6 703	6 703	6 703	6 703	6 703	6 703
R1 601 - R3 200			-	-	-	7 079	7 079	7 079	7 079	7 079	7 079	7 079
R3 201 - R6 400			-	-	-	5 723	5 723	5 723	5 723	5 723	5 723	5 723
R6 401 - R12 800			-	-	-	2 863	2 863	2 863	2 863	2 863	2 863	2 863
R12 801 - R25 600			-	-	-	1 851	1 851	1 851	1 851	1 851	1 851	1 851
R25 601 - R51 200			-	-	-	1 064	1 064	1 064	1 064	1 064	1 064	1 064
R52 201 - R102 400			-	-	-	253	253	253	253	253	253	253
R102 401 - R204 800			-	-	-	77	77	77	77	77	77	77
R204 801 - R409 600			-	-	-	49	49	49	49	49	49	49
R409 601 - R819 200			-	-	-	-	-	-	-	-	-	-
> R819 200			-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13		-	-	-	8 460	8 460	8 460	8 460	8 460	8 460	8 460
	2		-	-	-	15 539	15 539	15 539	15 539	15 539	15 539	15 539
<b>Household/demographics (000)</b>												
Number of people in municipal area			-	-	-	116	116	116	116	116	116	116
Number of poor people in municipal area			-	-	-	90	90	90	90	90	90	90
Number of households in municipal area			-	-	-	27	27	27	27	27	27	27
Number of poor households in municipal area			-	-	-	21	21	21	21	21	21	21
Definition of poor household (R per month)			-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>												
Formal	3		-	-	-	23 642	23 642	23 642	23 642	23 642	23 642	23 642
Informal			-	-	-	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%	98.2%	98.2%	98.2%	98.2%	98.2%	98.2%
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%	98.2%	98.2%	98.2%	98.2%	98.2%	98.2%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



Total municipal services	Ref.		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		<b>Household service targets (000)</b>									
		<u>Water:</u>									
		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
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
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
		<u>Sanitation/sewerage:</u>									
		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	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	12 721	12 721	11 030	11 030	11 030	11 030	11 030	11 030	11 030
		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	11 030	11 030	11 030	11 030	11 030	11 030	11 030
		<u>Energy:</u>									
		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>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
		<u>Refuse:</u>									
		Removed at least once a week	11 067	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>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067

Municipal in-house services	Ref.		105			Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
			2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
			Outcome	Outcome	Outcome							
		<b>Household service targets (000)</b>										
		<u>Water:</u>										
		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
		<u>Sanitation/sewerage:</u>										
		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	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	12 721	12 721	11 030	11 030	11 030	11 030	11 030	11 030	11 030	11 030
		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	11 030	11 030	11 030	11 030	11 030	11 030	11 030	11 030
		<u>Energy:</u>										
		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
		<u>Refuse:</u>										
		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

Detail of Free Basic Services (FBS) provided		R06									
		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Electricity	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	1 405 843	366 060	837 839	3 188 574	3 188 574	3 188 574	5 080 355	5 482 851	5 987 745
		Number of HH receiving this type of FBS	2 565	2 317	-	-	-	-	-	-	-
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	2 746 616	1 057 347	3 450 717	4 276 162	4 276 162	4 276 162	6 265 450	6 329 586	6 386 239
		Number of HH receiving this type of FBS	2 565	2 317	-	-	-	-	-	-	-
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	5 215 558	5 651 744	8 747 756	-	-	-	15 161 157	16 070 827	16 874 368
		Number of HH receiving this type of FBS	2 565	2 317	-	-	-	-	-	-	-
		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.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	4 163 140	4 583 868	7 255 520	-	-	-	12 039 743	12 762 031	13 527 753
		Number of HH receiving this type of FBS	2 565	2 317	-	-	-	-	-	-	-
		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 SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Funding measures</u>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	76 333	97 506	94 272	93 351	66 287	66 287	66 287	38 463	28 822	17 890
Cash + investments at the yr end less applications - R'000	18(1)b	2	91 016	117 805	83 504	104 343	58 019	58 019	42 945	42 946	40 717	31 842
Cash year end/monthly employee/supplier payments	18(1)b	3	2.1	2.7	2.3	2.0	1.3	1.3	1.9	0.8	0.5	0.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	97 316	48 192	56 530	6 123	(25 572)	(25 572)	20 577	(13 052)	33 143	(66 744)
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	0.8%	(4.6%)	5.8%	(5.9%)	(6.0%)	(22.7%)	(6.3%)	1.9%	2.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	104.2%	101.0%	88.6%	92.3%	92.0%	92.0%	114.8%	88.3%	91.4%	91.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.9%	0.3%	11.0%	8.0%	10.4%	10.4%	0.0%	10.7%	10.6%	10.3%
Capital payments % of capital expenditure	18(1)c;19	8	100.4%	99.9%	100.0%	100.0%	100.0%	100.0%	12745.1%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	10.7%	7.8%	0.4%	(26.6%)	0.0%	0.0%	2.4%	(21.8%)	(29.7%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	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	2.8%	2.2%	2.0%	1.7%	1.7%	1.7%	1.9%	1.8%	1.8%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	4.3%	16.9%	18.3%	16.6%	15.7%	15.7%	0.0%	5.5%	0.0%	13.0%

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			6.8%	1.4%	11.8%	0.1%	0.0%	(16.7%)	(0.3%)	7.9%	8.3%
% incr Property Tax	18(1)a			6.8%	9.7%	3.4%	0.0%	0.0%	(8.6%)	5.7%	7.0%	5.0%
% incr Service charges - electricity revenue	18(1)a			(2.3%)	5.5%	19.5%	0.1%	0.0%	(21.8%)	0.6%	8.5%	10.1%
% incr Service charges - water revenue	18(1)a			35.9%	(21.8%)	1.0%	0.0%	0.0%	(8.8%)	(2.1%)	7.1%	5.8%
% incr Service charges - sanitation revenue	18(1)a			49.9%	(7.8%)	(11.3%)	0.0%	0.0%	(0.3%)	(16.9%)	6.0%	5.0%
% incr Service charges - refuse revenue	18(1)a			18.3%	(2.0%)	4.1%	0.0%	0.0%	(11.0%)	(10.8%)	6.0%	4.4%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		346 213	369 881	375 079	419 235	419 455	419 455	349 549	418 121	450 963	488 518
Service charges			346 213	369 881	375 079	419 235	419 455	419 455	349 549	418 121	450 963	488 518
Property rates			59 649	63 712	69 879	72 282	72 282	72 282	66 080	76 388	81 736	85 822
Service charges - electricity revenue			215 351	210 359	221 840	265 119	265 339	265 339	207 468	266 973	289 598	318 903
Service charges - water revenue			33 438	45 429	35 547	35 901	35 901	35 901	32 758	35 137	37 630	39 821
Service charges - sanitation revenue			18 008	26 997	24 904	22 080	22 080	22 080	22 009	18 352	19 453	20 425
Service charges - refuse removal			19 767	23 384	22 909	23 853	23 853	23 853	21 235	21 271	22 547	23 547
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			8 177	5 990	5 441	7 567	7 567	7 567	4 115	2 663	8 342	8 759
Capital expenditure excluding capital grant funding			22 558	25 283	32 479	25 935	35 062	35 062	(9)	10 048	13 737	10 173
Cash receipts from ratepayers	18(1)a		423 251	431 639	372 352	433 197	432 197	432 197	432 197	410 284	463 937	499 149
Ratepayer & Other revenue	18(1)a		406 362	427 543	420 121	469 464	469 646	469 646	376 372	464 607	507 466	545 039
Change in consumer debtors (current and non-current)			7 647	6 998	5 597	307	(20 411)	(20 411)	(20 411)	(19 347)	(12 818)	(13 637)
Operating and Capital Grant Revenue	18(1)a		140 197	128 744	159 379	182 645	184 949	184 949	108 837	195 705	245 548	195 067
Capital expenditure - total	20(1)(vi)		115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340
Capital expenditure - renewal	20(1)(vi)		4 924	10 816	15 824	11 900	12 753	12 753		4 900	-	5 000
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										106 455	114 256	124 609
DoRA capital grants total MFY										35 763	40 614	25 237
Provincial operating grants										10 534	10 833	42 291
Provincial capital grants										42 954	79 845	2 930
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										195 705	245 548	195 067
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>DoRA operating</b>												
Operational Revenue:General Revenue:Equitable Share										101 915	112 056	122 389
Operational:Revenue:General Revenue:Fuel Levy										-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]										-	-	-
Agriculture Research and Technology										-	-	-
Agriculture, Conservation and Environmental										-	-	-
Arts and Culture Sustainable Resource Management										-	-	-
Community Library										-	-	-
Department of Environmental Affairs										-	-	-
Department of Tourism										-	-	-
Department of Water Affairs and Sanitation Masibambane										-	-	-
Emergency Medical Service										-	-	-
Energy Efficiency and Demand-side [Schedule 5B]										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										2 360	-	-
HIV and Aids										-	-	-
Housing Accreditation										-	-	-
Housing Top structure										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Integrated City Development Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										1 550	1 550	1 550
Mitchell's Plain Urban Renewal										-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]										-	-	-
Municipal Disaster Grant [Schedule 5B]										-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant										-	-	-
Natural Resource Management Project										-	-	-
Neighbourhood Development Partnership Grant										-	-	-
Operation Clean Audit										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Public Service Improvement Facility										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-
Restructuring - Seed Funding										-	-	-
Revenue Enhancement Grant Debtors Book										-	-	-
Rural Road Asset Management Systems Grant										-	-	-
Sport and Recreation										-	-	-
Terrestrial Invasive Alien Plants										-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]										-	-	-
Health Hygiene in Informal Settlements										-	-	-
Municipal Infrastructure Grant [Schedule 5B]										630	650	670
Water Services Infrastructure Grant										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Smart Connect Grant										-	-	-
Urban Settlement Development Grant										-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]										-	-	-
Street Lighting										-	-	-
Traditional Leaders - Imbizion										-	-	-
Department of Water and Sanitation Smart Living Handbook										-	-	-
Integrated National Electrification Programme Grant										-	-	-
Municipal Restructuring Grant										-	-	-
Regional Bulk Infrastructure Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
										106 455	114 256	124 609

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>DoRA Capital</b>												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										-	3 000	4 000
Municipal Infrastructure Grant [Schedule 5B]										18 831	20 223	21 237
Municipal Water Infrastructure Grant [Schedule 5B]										-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]										-	-	-
Public Transport Infrastructure Grant [Schedule 5B]										-	-	-
Rural Household Infrastructure Grant [Schedule 5B]										-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]										-	-	-
Urban Settlement Development Grant [Schedule 4B]										-	-	-
Municipal Human Settlement										-	-	-
Community Library										-	-	-
Integrated City Development Grant [Schedule 4B]										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Energy Efficiency and Demand Side Management Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant [Schedule 5B]										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)										16 931	17 391	-
Water Services Infrastructure Grant [Schedule 5B]										-	-	-
WiFi Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-
Aquaponic Project										-	-	-
Restition Settlement										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Restructuring Seed Funding										-	-	-
Municipal Disaster Relief Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-
										35 763	40 614	25 237

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Trend</b>												
Change in consumer debtors (current and non-current)			7 647	6 998	5 597	307	(20 411)	(20 411)	(20 411)	(19 347)	(12 818)	(13 637)
<b>Total Operating Revenue</b>			516 534	529 928	535 031	616 625	617 464	617 464	490 508	590 725	642 140	721 028
<b>Total Operating Expenditure</b>			512 929	516 217	532 678	654 680	689 363	689 363	469 932	682 493	729 455	815 938
<b>Operating Performance Surplus/(Deficit)</b>			3 605	13 711	2 352	(38 055)	(71 900)	(71 900)	20 577	(91 768)	(87 315)	(94 910)
<b>Cash and Cash Equivalents (30 June 2012)</b>										38 463	28 822	17 890
<b>Revenue</b>												
% Increase in Total Operating Revenue				2.6%	1.0%	15.3%	0.1%	0.0%	(20.6%)	(4.3%)	8.7%	12.3%
% Increase in Property Rates Revenue				6.8%	9.7%	3.4%	0.0%	0.0%	(8.6%)	5.7%	7.0%	5.0%
% Increase in Electricity Revenue				(2.3%)	5.5%	19.5%	0.1%	0.0%	(21.8%)	0.6%	8.5%	10.1%
% Increase in Property Rates & Services Charges				6.8%	1.4%	11.8%	0.1%	0.0%	(16.7%)	(0.3%)	7.9%	8.3%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				0.6%	3.2%	22.9%	5.3%	0.0%	(31.8%)	(1.0%)	6.9%	11.9%
% Increase in Employee Costs				16.6%	7.1%	15.6%	8.2%	0.0%	(20.6%)	8.5%	7.2%	8.4%
% Increase in Electricity Bulk Purchases				0.3%	5.1%	21.4%	0.0%	0.0%	(29.9%)	1.6%	8.6%	10.4%
Average Cost Per Budgeted Employee Position (Remuneration)					260159.5262	300819.1484				353409.6688		
Average Cost Per Councillor (Remuneration)					411199.2513	498206.9565				523117.2609		
R&M % of PPE			2.8%	2.2%	2.0%	1.7%	1.7%	1.7%	1.8%	1.8%	1.8%	1.9%
Asset Renewal and R&M as a % of PPE			3.0%	3.0%	5.0%	5.0%	5.0%	5.0%	3.0%	117.0%	(698.0%)	
Debt Impairment % of Total Billable Revenue			10.9%	0.3%	11.0%	8.0%	10.4%	10.4%	0.0%	10.7%	10.6%	10.3%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			22 558	21 760	32 479	25 935	32 019	32 019	(9)	10 048	13 737	10 173
Borrowing (R'000)			-	3 523	-	-	3 043	3 043	-	-	-	-
Grant Funding and Other (R'000)			92 684	38 572	54 177	45 678	46 327	46 327	647	78 716	120 459	28 167
Internally Generated funds % of Non Grant Funding			100.0%	86.1%	100.0%	100.0%	91.3%	91.3%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	13.9%	0.0%	0.0%	8.7%	8.7%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			80.4%	60.4%	62.5%	63.8%	56.9%	56.9%	101.4%	88.7%	89.8%	73.5%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			115 242	63 855	86 657	71 613	81 390	81 390	639	88 764	134 196	38 340
Asset Renewal			4 924	10 816	15 824	11 900	12 753	12 753	-	4 900	-	5 000
Asset Renewal % of Total Capital Expenditure			4.3%	16.9%	18.3%	16.6%	15.7%	15.7%	0.0%	5.5%	0.0%	13.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			104.2%	101.0%	88.6%	92.3%	92.0%	92.0%	114.8%	88.3%	91.4%	91.6%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			5.1%	2.1%	3.4%	1.4%	1.3%	1.3%	0.1%	1.6%	1.5%	1.4%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			91 016	117 805	83 504	104 343	58 019	58 019	42 945	42 946	40 717	31 842
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			22.7%	16.6%	0.0%	8.0%	8.0%	8.0%		37.8%	36.3%	35.0%
Free Services as a % of Operating Revenue (excl operational transfers)			2.0%	2.1%	4.1%	5.7%	5.7%	5.7%		9.5%	9.3%	9.1%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			516 534	529 928	535 031	616 625	617 464	617 464	490 508	590 725	642 140	721 028
Total Operating Expenditure			512 929	516 217	532 678	654 680	689 363	689 363	469 932	682 493	729 455	815 938
Surplus/(Deficit) Budgeted Operating Statement			3 605	13 711	2 352	(38 055)	(71 900)	(71 900)	20 577	(91 768)	(87 315)	(94 910)
Surplus/(Deficit) Considering Reserves and Cash Backing			91 016	117 805	83 504	104 343	58 019	58 019	42 945	42 946	40 717	31 842
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓



WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Valuation:</b>										
Date of valuation:	1	2016/17	2017/18	2018/19	2019/20					
Financial year valuation used	2	Yes	Yes	Yes	Yes					
Municipal by-laws s6 in place? (Y/N)		Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes					
Municipal partnership s38 used? (Y/N)		No	No	No	No					
No. of assistant valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed				
No. of data collectors (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed				
No. of internal valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed				
No. of external valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed				
No. of additional valuers (FTE)	4	Service provider	Service provider	Service provider	Service provider	appointed				
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		July	July	July	July					
No. of properties	5	13 989	13 989	13 989	13 989					
No. of sectional title values	5	558	558	558	558					
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		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)		-	-	-	-					
Total valuation reductions:		-	-	-	-					
Total value used for rating (Rm)	5	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)	5	Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No					
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)		-	-	-	-					
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%			0.0%		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	61 025	61 025	61 025	61 025	82 570	82 570	89 124	95 362	100 130
Rate revenue expected to collect (R'000)	6	57 974	57 974	57 974	57 974					
Expected cash collection rate (%)	7	95.0%	95.0%	95.0%	95.0%					
Special rating areas (R'000)		-	-	-	-	(44)	(44)	(47)	(50)	(52)
Rebates, exemptions - indigent (R'000)		-	-	-	-	2 688	2 688	2 849	3 049	3 201
Rebates, exemptions - pensioners (R'000)		-	-	-	-	946	946	1 002	1 073	1 126
Rebates, exemptions - bona fide farm (R'000)		-	-	-	-	464	464	492	527	553
Rebates, exemptions - other (R'000)		-	-	-	-	6 146	6 146	8 345	8 929	9 376
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	-	10 244	10 244	12 689	13 577	14 256

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23

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.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
<b>Current Year 2019/20</b>																							
<b>Valuation:</b>																							
No. of properties		10 328	83	363	1 881	143	-	81	-	558	-	-	-	-	-	-	-	-	-	-	-	-	13
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	-	-	-	-	-	-	-	-	-	-	-	-	0
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																							
Total value used for rating (Rm)	6	3 310	589	848	12 671	819	-	10	-	34	-	-	-	-	-	-	-	-	-	-	-	-	18 281 451
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>																							
Average rate	3	0.008745	0.015828	0.015828	0.001049	0.013817	-	0.002186	-	0.007871	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		21 455	9 175	12 752	19 337	11 276	-	20	-	2	-	-	-	-	-	-	-	-	-	-	-	-	74 017
Rate revenue expected to collect (R'000)		3 309 817	589 390	848 232	12 670 844	818 803	-	9 930	-	34 437	-	-	-	-	-	-	-	-	-	-	-	-	18 281 451
Expected cash collection rate (%)	4	89.5%	98.0%	98.0%	95.0%	100.0%	-	95.0%	-	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		2 688	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 688
Rebates, exemptions - pensioners (R'000)		946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	946
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	464	-	-	464
Rebates, exemptions - other (R'000)		5 674	53	53	-	53	-	53	-	-	-	-	-	-	-	53	53	-	53	52	53	-	6 146
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		9 308	53	53	-	53	-	53	-	-	-	-	-	-	-	53	53	-	53	516	53	-	10 244

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.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
<b>Budget Year 2020/21</b>																							
<b>Valuation:</b>																							
No. of properties		10 969	92	477	2 151	179	2 066	88	-	599	-	-	-	-	-	-	-	-	-	-	-	-	17
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	-	-	-	-	-	-	-	-	-	-	-	-	0
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																							
Total value used for rating (Rm)	6	3 365	591	854	12 706	817	1	10	-	34	-	-	-	-	-	-	-	-	-	-	-	-	18 378 559
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>																							
Average rate	3	0.009275	0.016788	0.016788	0.001252	0.014655	-	0.002319	-	0.008348	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		23 180	9 903	14 227	21 978	11 929	-	21	-	13	-	-	-	-	-	-	-	-	-	-	-	-	81 252
Rate revenue expected to collect (R'000)		22 021	9 408	13 516	20 879	11 333	-	20	-	12	-	-	-	-	-	-	-	-	-	-	-	-	77 190
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		2 849	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 849
Rebates, exemptions - pensioners (R'000)		1 002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 002
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	492	-	-	492
Rebates, exemptions - other (R'000)		6 385	56	56	-	56	-	56	-	-	-	-	-	-	-	56	56	-	56	55	56	-	6 885
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		10 237	56	56	-	56	-	56	-	-	-	-	-	-	-	56	56	-	56	547	56	-	11 229

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Property rates (rate in the Rand)</b>									
Residential properties	1		0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
Residential properties - vacant land			0.0138	0.0149	0.0021	0.0131	0.0139	0.0149	0.0157
Formal/informal settlements			0.0073	0.0079	0.0074	0.0078	0.0083	0.0089	0.0093
Small holdings			0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
Farm properties - used			0.0023	0.0025	0.0010	0.0010	0.0015	0.0016	0.0017
Farm properties - not used			0.0023	0.0025	0.0010	0.0010	0.0015	0.0016	0.0017
Industrial properties			0.0174	0.0188	0.0149	0.0158	0.0163	0.0174	0.0183
Business and commercial properties			0.0174	0.0188	0.0149	0.0158	0.0167	0.0179	0.0188
Communal land - residential			0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
Communal land - small holdings			0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
Communal land - farm property			0.0023	0.0025	0.0010	0.0010	0.0093	0.0099	0.0104
Communal land - business and commercial			0.0174	0.0188	0.0149	0.0158	0.0167	0.0179	0.0188
Communal land - other			0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
State-owned properties			0.0174	0.0188	0.0124	0.0138	0.0146	0.0156	0.0164
Municipal properties			0.0092	0.0099	0.0083	0.0087	0.0093	0.0099	0.0104
Public service infrastructure			0.0023	0.0025	0.0021	0.0022	0.0023	0.0025	0.0026
Privately owned towns serviced by the owner		n/a	n/a	n/a	n/a	n/a	-	-	-
State trust land			0.0174	0.0188	0.0124	0.0158	0.0163	0.0174	0.0183
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			0.0023	0.0025	0.0021	0.0010	0.0139	0.0149	0.0157
<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	105 000	105 000	105 000	105 000
Indigent rebate or exemption			70 000	85 000	85 000	105 000	105 000	105 000	105 000
Pensioners/social grants rebate or exemption				1	1	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
<i>Other rebates or exemptions</i>	2		-	-	-	-	-	-	-
<b>Water tariffs</b>									
<i>Domestic</i>									
Basic charge/fixd fee (Rands/month)			82	82	83	83	83	83	83
Service point - vacant land (Rands/month)			112	123	136	144	153	162	172
Water usage - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - Block 1 (c/kl)			285	285	300	324	344	361	379
Water usage - Block 2 (c/kl)			745	805	868	1 023	1 085	1 139	1 196
Water usage - Block 3 (c/kl)			745	805	868	1 023	1 085	1 139	1 196
Water usage - Block 4 (c/kl)			745	805	868	1 023	1 085	1 139	1 196
<i>Other</i>	2								

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Waste water tariffs</b>									
<i>Domestic</i>									
Basic charge/fixed fee (Rands/month)			190	202	216	228	242	257	270
Service point - vacant land (Rands/month)			n/a	n/a	n/a	n/a	86	91	95
Waste water - flat rate tariff (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
<i>Other</i>	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Electricity tariffs</b>									
<i>Domestic</i>									
Basic charge/fixed fee (Rands/month)			n/a	n/a	n/a	-	-	-	-
Service point - vacant land (Rands/month)			148	174	192	217	230	248	271
FBE						-	-	-	-
Life-line tariff - meter						-	-	-	-
Life-line tariff - prepaid						-	-	-	-
Flat rate tariff - meter (c/kwh)						-	-	-	-
Flat rate tariff - prepaid(c/kwh)						-	-	-	-
Meter - IBT Block 1 (c/kwh)			106	143	154	-	184	199	217
Meter - IBT Block 2 (c/kwh)			125	143	154	-	184	199	217
Meter - IBT Block 3 (c/kwh)			165	143	154	-	184	199	217
Meter - IBT Block 4 (c/kwh)			188	193	208	-	310	334	365
Meter - IBT Block 5 (c/kwh)						-	-	-	-
Prepaid - IBT Block 1 (c/kwh)			99	125	135	-	162	175	191
Prepaid - IBT Block 2 (c/kwh)			122	125	135	-	162	175	191
Prepaid - IBT Block 3 (c/kwh)			161	125	135	-	162	175	191
Prepaid - IBT Block 4 (c/kwh)			193	217	233	-	280	302	330
Prepaid - IBT Block 5 (c/kwh)						-	-	-	-
<i>Other</i>	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/fixed fee			-	-	166.52 - 256.18	181	192	204	216
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	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<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	85 000	105 000	105 000	105 000	105 000	105 000
<b>Water tariffs</b>									
<i>Indigent rebate</i>			6 KL	6 KL	6 KL	6 KL	6 KL	6 KL	6 KL
			Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge
<b>Waste water tariffs</b>									
<i>Indigent rebate</i>			Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge
<b>Electricity tariffs</b>									
<i>Indigent rebate</i>			50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh

WC022 Witzberg - Supporting Table SA14 Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % Incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
Rates and services charges:											
Property rates		524.03	495.50	398.75	510.13	510.13	510.13	6.0%	540.73	573.18	607.57
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		1 393.00	1 420.00	1 517.00	1 328.57	1 328.57	1 328.57	6.2%	1 411.21	1 522.98	1 663.24
Water: Basic levy		72.29	72.29	72.17	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		171.94	184.50	196.86	212.51	212.51	212.51	6.0%	225.29	238.80	253.13
Sanitation		166.79	176.80	189.05	198.65	198.65	198.65	6.0%	210.57	223.21	236.60
Refuse removal		-	184.44	195.51	169.89	169.89	169.89	6.0%	180.08	190.89	202.34
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 328.05	2 533.53	2 569.34	2 491.93	2 491.93	2 491.93	5.9%	2 640.06	2 821.23	3 035.06
VAT on Services		252.56	285.32	327.94	297.27	297.27	297.27	5.9%	314.90	337.21	364.12
Total large household bill:		2 580.61	2 818.85	2 897.28	2 789.20	2 789.20	2 789.20	5.9%	2 954.96	3 158.43	3 399.18
% increase/-decrease			9.2%	2.8%	(3.7%)	-	-	5.9%	6.9%	7.6%	
<b>Monthly Account for Household - 'Affordable Range'</b>											
Rates and services charges:											
Property rates		371.03	330.33	261.25	364.38	364.38	364.38	6.0%	386.24	409.41	433.98
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		576.00	550.00	587.50	664.29	664.29	664.29	6.2%	705.60	761.49	831.62
Water: Basic levy		72.29	72.29	72.17	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		139.24	149.18	159.11	171.76	171.76	171.76	6.0%	182.09	193.01	204.59
Sanitation		166.79	176.80	189.05	198.65	198.65	198.65	6.0%	210.57	223.21	236.60
Refuse removal		-	169.60	179.77	169.89	169.89	169.89	6.0%	180.08	190.89	202.34
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 325.35	1 448.21	1 448.86	1 641.14	1 641.14	1 641.14	5.8%	1 736.76	1 850.18	1 981.30
VAT on Services		133.61	156.50	179.22	191.51	191.51	191.51	5.8%	202.58	216.12	232.10
Total small household bill:		1 458.96	1 604.71	1 628.08	1 832.65	1 832.65	1 832.65	5.8%	1 939.34	2 066.29	2 213.40
% increase/-decrease			10.0%	1.5%	12.6%	-	-	5.8%	6.5%	7.1%	
<b>Monthly Account for Household - 'Indigent Household receiving free basic services'</b>											
Rates and services charges:											
Property rates		164.48	165.17	123.75	131.18	131.18	131.18	6.0%	139.05	147.39	156.23
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		321.00	330.00	352.50	465.00	465.00	465.00	6.2%	493.92	533.04	582.14
Water: Basic levy		-	-	-	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		106.55	113.87	105.70	131.01	131.01	131.01	6.0%	138.89	147.22	156.05
Sanitation		-	-	-	198.65	198.65	198.65	6.0%	210.57	223.21	236.60
Refuse removal		-	-	-	157.75	157.75	157.75	6.0%	167.22	177.25	187.89
Other		-	-	-	(719.88)	(719.88)	(719.88)	5.9%	(762.29)	(808.02)	(856.50)
sub-total		592.02	609.04	581.95	435.88	435.88	435.88	5.4%	459.54	492.26	534.58
VAT on Services		59.86	62.14	71.70	153.69	153.69	153.69	5.7%	162.42	172.93	185.23
Total small household bill:		651.88	671.18	653.65	589.57	589.57	589.57	5.5%	621.95	665.19	719.80
% increase/-decrease			3.0%	(2.6%)	(9.8%)	-	-	5.5%	7.0%	8.2%	



WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<u>Parent municipality</u>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		No Investments	No Investments	No Investments	No Investments	No Investments	No Investments	No Investments	No Investments	No Investments
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
<u>Entities</u>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

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

## WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Parent municipality</b>										
Annuity and Bullet Loans		7 503	5 192	4 704	6 222	6 222	6 222	4 722	3 222	1 722
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		-	(237)	782	-	-	-	-	-	-
Municipality sub-total	1	7 503	4 956	5 486	6 222	6 222	6 222	4 722	3 222	1 722
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	<b>1</b>	<b>7 503</b>	<b>4 956</b>	<b>5 486</b>	<b>6 222</b>	<b>6 222</b>	<b>6 222</b>	<b>4 722</b>	<b>3 222</b>	<b>1 722</b>

Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										

Description	Ref	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
RECEIPTS:	1, 2						
<u>Operating Transfers and Grants</u>							
National Government:		96 519	96 519	96 519	106 455	114 256	124 609
Operational Revenue:General Revenue:Equitable Share		92 850	92 850	92 850	101 915	112 056	122 389
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-
Community Library		-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 269	2 269	2 269	2 360	-	-
HIV and Aids		-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 400	1 400	1 400	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	630	650	670
Water Services Infrastructure Grant		-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-
Traditional Leaders - Imbizion		-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-

Description	125 Ref	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
Provincial Government:		41 098	39 894	39 894	10 534	10 833	42 291
Capacity Building		-	-	-	-	-	-
Capacity Building and Other		12 098	10 894	10 894	10 534	10 833	11 261
Disaster and Emergency Services		-	-	-	-	-	-
Health		-	-	-	-	-	-
Housing		-	-	-	-	-	-
Infrastructure		29 000	29 000	29 000	-	-	31 030
Libraries, Archives and Museums		-	-	-	-	-	-
Other		-	-	-	-	-	-
Public Transport		-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-
All Grants		-	-	-	-	-	-
Other Grant Providers:		250	2 010	2 010	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-
Foreign Government and International Organisations		250	853	853	-	-	-
Households		-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-
Public Corporations		-	1 157	1 157	-	-	-
Higher Educational Institutions		-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>137 867</b>	<b>138 423</b>	<b>138 423</b>	<b>116 989</b>	<b>125 089</b>	<b>166 900</b>

Description	126 R	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
<b>Capital Transfers and Grants</b>							
National Government:		39 106	37 389	37 389	41 127	46 256	28 422
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	3 000	4 000
Municipal Infrastructure Grant [Schedule 5B]		22 175	22 175	22 175	21 656	23 256	24 422
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-
Community Library		-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)		16 931	15 214	15 214	19 471	20 000	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-
WIFI Connectivity		-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-
Provincial Government:		5 172	8 537	8 537	43 084	79 910	3 050
Capacity Building		-	-	-	-	-	-
Capacity Building and Other		4 200	6 100	6 100	-	-	920
Disaster and Emergency Services		-	-	-	-	-	-
Health		-	-	-	-	-	-
Housing		-	-	-	-	-	-
Infrastructure		972	2 437	2 437	43 084	79 910	2 130
Libraries, Archives and Museums		-	-	-	-	-	-
Other		-	-	-	-	-	-
Public Transport		-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-
District Municipality:		500	600	600	-	-	-
All Grants		500	600	600	-	-	-
Other Grant Providers:		-	501	501	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-
Foreign Government and International Organisations		-	501	501	-	-	-
Households		-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>44 778</b>	<b>47 027</b>	<b>47 027</b>	<b>84 211</b>	<b>126 166</b>	<b>31 472</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>182 645</b>	<b>185 451</b>	<b>185 451</b>	<b>201 200</b>	<b>251 255</b>	<b>198 372</b>

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:										
1										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		62 531	73 447	42 412	57 942	58 425	58 425	63 364	65 370	70 154
Operational Revenue:General Revenue:Equitable Share		59 734	70 412	39 533	53 673	54 156	54 156	58 824	63 170	67 934
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 336	1 485	2 019	2 269	2 269	2 269	2 360	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 224	1 550	860	1 400	1 400	1 400	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		238	-	-	600	600	600	630	650	670
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-



Description	Ref	2016/17	128 2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Provincial Government:		33 301	17 836	17 884	41 095	41 391	41 391	10 534	10 830	42 288
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		9 036	8 844	-	12 095	12 391	12 391	10 534	10 830	11 258
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	8 771	-	-	-	-	-	-
Infrastructure		24 265	8 992	-	29 000	29 000	29 000	-	-	31 030
Libraries, Archives and Museums		-	-	8 932	-	-	-	-	-	-
Other		-	-	181	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	600	-	-	100	100	-	-	-
All Grants		-	600	-	-	100	100	-	-	-
Other Grant Providers:		-	-	978	250	2 010	2 010	566	622	677
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	562	250	853	853	566	622	677
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	416	-	1 157	1 157	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		95 832	91 883	61 274	99 287	101 926	101 926	74 464	76 821	113 119

Description	Ref	2016/17	129 2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		26 944	22 739	25 793	38 506	36 789	36 789	35 763	40 614	25 237
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 917	-	4 136	2 609	2 609	2 609	-	3 000	4 000
Municipal Infrastructure Grant [Schedule 5B]		21 641	22 739	19 157	18 966	18 966	18 966	18 831	20 223	21 237
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		385	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	2 500	16 931	15 214	15 214	16 931	17 391	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
WiFi Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restitution Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 824	22 194	28 005	6 672	8 537	8 537	42 954	79 845	2 930
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 129	618	-	2 222	2 622	2 622	-	-	800
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	26 164	-	-	-	-	-	-
Infrastructure		7 695	21 575	-	4 450	5 915	5 915	42 954	79 845	2 130
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	1 842	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	717	500	500	500	-	-	-
All Grants		-	-	717	500	500	500	-	-	-
Other Grant Providers:		-	-	31 082	25 935	32 520	32 520	10 048	13 737	10 173
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	501	501	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	31 082	25 935	32 019	32 019	10 048	13 737	10 173
<b>Total capital expenditure of Transfers and Grants</b>		<b>38 768</b>	<b>44 933</b>	<b>85 597</b>	<b>71 613</b>	<b>78 346</b>	<b>78 346</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>134 600</b>	<b>136 816</b>	<b>146 872</b>	<b>170 900</b>	<b>180 272</b>	<b>180 272</b>	<b>163 228</b>	<b>211 017</b>	<b>151 459</b>

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Operating transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	(6 804)	-	-
Current year receipts		62 531	73 447	(3 330)	(2 150)	(2 150)	(2 150)	(2 180)	(2 200)	(2 220)
Conditions met - transferred to revenue		62 531	73 447	(3 330)	(2 150)	(2 150)	(2 150)	(8 984)	(2 200)	(2 220)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	8 037	-	-
Current year receipts		33 301	17 836	(14 270)	(43 394)	(43 394)	(43 394)	(12 894)	(10 830)	(42 288)
Conditions met - transferred to revenue		33 301	17 836	(14 270)	(43 394)	(43 394)	(43 394)	(4 857)	(10 830)	(42 288)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	600	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	600	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	(2 219)	-	-
Current year receipts		-	-	(929)	(775)	(775)	(775)	-	-	-
Conditions met - transferred to revenue		-	-	(929)	(775)	(775)	(775)	(2 219)	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>95 832</b>	<b>91 883</b>	<b>(18 529)</b>	<b>(46 319)</b>	<b>(46 319)</b>	<b>(46 319)</b>	<b>(16 060)</b>	<b>(13 030)</b>	<b>(44 508)</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	275	-	-
Current year receipts		26 944	22 739	(36 531)	(44 282)	(40 025)	(40 025)	(41 127)	(46 256)	(28 422)
Conditions met - transferred to revenue		26 944	22 739	(36 531)	(44 282)	(40 025)	(40 025)	(40 852)	(46 256)	(28 422)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	(7 132)	-	-
Current year receipts		11 824	22 194	(28 164)	(5 426)	(7 111)	(7 111)	(43 084)	(79 910)	(3 050)
Conditions met - transferred to revenue		11 824	22 194	(28 164)	(5 426)	(7 111)	(7 111)	(50 216)	(79 910)	(3 050)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	500	500	500	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	(500)	(500)	(500)	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>38 768</b>	<b>44 933</b>	<b>(64 695)</b>	<b>(49 208)</b>	<b>(46 636)</b>	<b>(46 636)</b>	<b>(91 069)</b>	<b>(126 166)</b>	<b>(31 472)</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	(500)	(500)	(500)	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>134 600</b>	<b>136 816</b>	<b>(83 223)</b>	<b>(95 527)</b>	<b>(92 955)</b>	<b>(92 955)</b>	<b>(107 129)</b>	<b>(139 196)</b>	<b>(75 980)</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	(500)	(500)	(500)	-	-	-

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Cash Transfers to other municipalities</b>											
<i>Operational</i>	1	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Operational</i>	2	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Operational</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Operational</i>			12 919	947	1 169	1 436	1 436	1 189	1 396	1 460	1 528
<i>Capital</i>		941	1 001	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		941	13 920	947	1 169	1 436	1 436	1 189	1 396	1 460	1 528
<b>Cash Transfers to Groups of Individuals</b>											
<i>Operational</i>		-	-	9 071	29 794	29 744	29 744	19 471	782	399	31 449
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	9 071	29 794	29 744	29 744	19 471	782	399	31 449
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	941	13 920	10 019	30 962	31 179	31 179	20 660	2 179	1 859	32 976

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Non-Cash Transfers to other municipalities</b>											
<i>Operational</i>	1	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Operational</i>	2	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Operational</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Operational</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Groups of Individuals</b>											
<i>Operational</i>	5	-	-	-	-	-	-	-	-	-	-
<i>Capital</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	941	13 920	10 019	30 962	31 179	31 179	20 660	2 179	1 859	32 976

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages	1	7 890	7 006	7 242	7 718	7 718	7 718	8 104	8 509	8 935
Pension and UIF Contributions		836	1 018	1 049	1 137	1 137	1 137	1 194	1 254	1 317
Medical Aid Contributions		54	137	184	227	227	227	239	251	263
Motor Vehicle Allowance		-	0	-	741	741	741	778	817	858
Cellphone Allowance		-	934	931	1 094	1 094	1 094	1 149	1 207	1 267
Housing Allowances		-	73	52	487	487	487	511	537	564
Other benefits and allowances		-	1	-	54	54	54	56	59	62
Sub Total - Councillors		8 780	9 170	9 459	11 459	11 459	11 459	12 032	12 633	13 265
% increase	4		4.4%	3.1%	21.1%	-	-	5.0%	5.0%	5.0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	2	4 112	4 112	3 011	3 809	3 809	3 809	4 139	4 497	4 886
Pension and UIF Contributions		812	548	189	783	783	783	851	925	1 005
Medical Aid Contributions		-	104	67	135	135	135	147	159	173
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		774	642	526	891	891	891	968	1 052	1 143
Motor Vehicle Allowance	3	910	426	812	1 052	1 052	1 052	1 143	1 242	1 350
Cellphone Allowance	3	-	26	26	71	81	81	77	84	91
Housing Allowances	3	-	-	-	154	154	154	167	182	197
Other benefits and allowances	3	169	621	152	115	115	115	125	136	147
Payments in lieu of leave		217	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 993	6 479	4 783	7 010	7 020	7 020	7 617	8 276	8 993
% increase	4		(7.4%)	(26.2%)	46.6%	0.1%	-	8.5%	8.7%	8.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		70 155	86 987	100 051	115 689	116 528	116 528	126 695	135 171	146 703
Pension and UIF Contributions		12 616	14 018	15 600	17 544	17 554	17 554	19 060	20 676	22 464
Medical Aid Contributions		5 825	6 648	7 306	7 793	7 793	7 793	8 467	9 200	9 996
Overtime		8 642	14 629	16 282	12 733	12 733	12 733	13 794	14 976	16 259
Performance Bonus		6 034	7 171	7 295	8 186	8 186	8 186	8 895	9 664	10 531
Motor Vehicle Allowance	3	3 100	3 874	4 580	4 497	4 497	4 497	4 886	5 309	5 769
Cellphone Allowance	3	-	497	488	405	405	405	440	478	519
Housing Allowances	3	593	1 446	1 448	1 649	1 649	1 649	1 792	1 947	2 115
Other benefits and allowances	3	13 506	2 855	3 391	4 318	4 318	4 318	4 691	5 097	5 539
Payments in lieu of leave		877	1 936	975	889	889	889	966	1 050	1 140
Long service awards		447	(2 702)	414	-	-	-	-	-	-
Post-retirement benefit obligations	6	4 031	11 576	10 553	11 812	26 812	26 812	28 880	30 557	32 650
Sub Total - Other Municipal Staff		125 825	148 936	168 382	185 514	201 363	201 363	218 565	234 124	253 685
% increase	4		18.4%	13.1%	10.2%	8.5%	-	8.5%	7.1%	8.4%
Total Parent Municipality		141 598	164 585	182 623	203 983	219 842	219 842	238 214	255 034	275 943
			16.2%	11.0%	11.7%	7.8%	-	8.4%	7.1%	8.2%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		141 598	164 585	182 623	203 983	219 842	219 842	238 214	255 034	275 943
% increase	4		16.2%	11.0%	11.7%	7.8%	-	8.4%	7.1%	8.2%
TOTAL MANAGERS AND STAFF	5,7	132 818	155 415	173 164	192 524	208 383	208 383	226 182	242 401	262 678

## WC022 Witzenberg - Supporting Table SA23 Salaries, allowances &amp; 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	1	617 430	93 206	148 956	-	-	859 592
Chief Whip		-	-	-	-	-	-	-
Executive Mayor		1	218 615	33 112	810 276	-	-	1 062 003
Deputy Executive Mayor		1	619 494	93 516	146 584	-	-	859 594
Executive Committee		-	2 237 160	479 271	519 545	-	-	3 235 976
Total for all other councillors		-	4 411 360	733 817	869 355	-	-	6 014 532
<b>Total Councillors</b>	8	3	8 104 059	1 432 922	2 494 716			12 031 697
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	1 058 038	323 814	291 542	238 674	-	1 912 068
Chief Finance Officer		1	574 542	221 217	348 709	183 778	-	1 328 246
Director: Corporate Services		1	838 464	195 906	262 815	183 778	-	1 480 963
Director: Community Services		1	830 295	252 562	156 495	183 778	-	1 423 130
Director: Technical Services		1	837 682	5 484	451 697	177 817	-	1 472 680
<i>List of each official with packages &gt;= senior manager</i>								
<b>Total Senior Managers of the Municipality</b>	8,10	5	4 139 021	998 983	1 511 258	967 825		7 617 087
<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	8	12 243 080	2 431 905	4 005 974	967 825		19 648 784

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
		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	-
<b>Professionals</b>		23	19	4	23	19	4	23	19	4
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		23	19	4	23	19	4	23	19	4
<b>Technicians</b>		79	74	5	79	74	5	79	74	5
Finance		11	11	-	11	11	-	11	11	-
Spatial/town planning		5	5	-	5	5	-	5	5	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		3	3	-	3	3	-	3	3	-
Electricity		8	8	-	8	8	-	8	8	-
Water		2	2	-	2	2	-	2	2	-
Sanitation		2	2	-	2	2	-	2	2	-
Refuse		4	4	-	4	4	-	4	4	-
Other		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	663	585	78	663	585	78	663	585	78
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	60	57	3	60	57	3	59	54	5
Human Resources personnel headcount	8, 10	8	8	-	8	8	-	13	7	6



## WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue By Source</b>																
Property rates		11 299	4 614	4 596	6 856	4 660	7 698	3 491	5 994	11 096	6 211	5 247	4 627	76 388	81 736	85 822
Service charges - electricity revenue		39 490	16 124	16 061	23 961	16 287	26 905	12 200	20 949	38 780	21 707	18 338	16 170	266 973	289 598	318 903
Service charges - water revenue		5 197	2 122	2 114	3 154	2 144	3 541	1 606	2 757	5 104	2 857	2 414	2 128	35 137	37 630	39 821
Service charges - sanitation revenue		2 715	1 108	1 104	1 647	1 120	1 849	839	1 440	2 666	1 492	1 261	1 111	18 352	19 453	20 425
Service charges - refuse revenue		3 146	1 285	1 280	1 909	1 298	2 144	972	1 669	3 090	1 730	1 461	1 288	21 271	22 547	23 547
Rental of facilities and equipment		394	161	160	239	162	268	122	209	387	216	183	161	2 663	8 342	8 759
Interest earned - external investments		1 350	551	549	819	557	920	417	716	1 326	742	627	553	9 129	9 586	9 089
Interest earned - outstanding debtors		1 222	499	497	742	504	833	378	648	1 200	672	568	500	8 264	8 677	9 111
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 026	1 235	1 231	1 836	1 248	2 062	935	1 605	2 971	1 663	1 405	1 239	20 456	21 479	22 553
Licences and permits		297	121	121	180	123	203	92	158	292	163	138	122	2 010	2 111	2 216
Agency services		570	233	232	346	235	388	176	302	560	313	265	233	3 854	4 046	4 249
Transfers and subsidies		17 305	7 066	7 038	10 500	7 137	11 790	5 346	9 180	16 994	9 512	8 036	7 086	116 989	125 089	166 900
Other revenue		1 367	558	556	829	564	931	422	725	1 342	751	635	560	9 240	11 847	9 632
Gains		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>87 379</b>	<b>35 678</b>	<b>35 538</b>	<b>53 018</b>	<b>36 039</b>	<b>59 532</b>	<b>26 994</b>	<b>46 353</b>	<b>85 807</b>	<b>48 031</b>	<b>40 577</b>	<b>35 778</b>	<b>590 725</b>	<b>642 140</b>	<b>721 028</b>
<b>Expenditure By Type</b>																
Employee related costs		19 410	20 795	20 899	17 716	20 798	16 927	13 861	17 538	18 559	19 814	19 813	20 052	226 182	242 401	262 678
Remuneration of councillors		1 032	1 106	1 112	942	1 106	900	737	933	987	1 054	1 054	1 067	12 032	12 633	13 265
Debt impairment		3 835	4 109	4 129	3 500	4 109	3 344	2 739	3 465	3 667	3 915	3 915	3 962	44 688	47 670	50 416
Depreciation & asset impairment		3 492	3 741	3 760	3 187	3 741	3 045	2 494	3 155	3 339	3 564	3 564	3 607	40 688	42 918	42 918
Finance charges		788	844	848	719	844	687	563	712	753	804	804	814	9 181	9 635	10 108
Bulk purchases		19 974	21 400	21 507	18 231	21 403	17 419	14 265	18 048	19 099	20 390	20 389	20 636	232 760	252 871	279 144
Other materials		1 676	1 795	1 804	1 530	1 796	1 461	1 197	1 514	1 602	1 711	1 711	1 731	19 528	20 425	21 410
Contracted services		4 161	4 458	4 480	3 798	4 458	3 629	2 971	3 760	3 979	4 247	4 247	4 299	48 486	52 008	54 155
Transfers and subsidies		187	200	201	171	200	163	134	169	179	191	191	193	2 179	1 859	32 976
Other expenditure		4 014	4 300	4 321	3 663	4 301	3 500	2 866	3 626	3 838	4 097	4 097	4 146	46 770	47 035	48 867
Losses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>Total Expenditure</b>		<b>58 568</b>	<b>62 747</b>	<b>63 062</b>	<b>53 457</b>	<b>62 757</b>	<b>51 077</b>	<b>41 826</b>	<b>52 920</b>	<b>56 002</b>	<b>59 787</b>	<b>59 784</b>	<b>60 507</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
<b>Surplus/(Deficit)</b>		<b>28 811</b>	<b>(27 069)</b>	<b>(27 524)</b>	<b>(438)</b>	<b>(26 719)</b>	<b>8 455</b>	<b>(14 832)</b>	<b>(6 567)</b>	<b>29 805</b>	<b>(11 756)</b>	<b>(19 207)</b>	<b>(24 729)</b>	<b>(91 768)</b>	<b>(87 315)</b>	<b>(94 910)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		11 644	4 754	4 736	7 065	4 802	7 933	3 597	6 177	11 434	6 400	5 407	4 768	78 716	120 459	28 167
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>40 455</b>	<b>(22 315)</b>	<b>(22 788)</b>	<b>6 626</b>	<b>(21 916)</b>	<b>16 388</b>	<b>(11 235)</b>	<b>(390)</b>	<b>41 240</b>	<b>(5 356)</b>	<b>(13 800)</b>	<b>(19 961)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>40 455</b>	<b>(22 315)</b>	<b>(22 788)</b>	<b>6 626</b>	<b>(21 916)</b>	<b>16 388</b>	<b>(11 235)</b>	<b>(390)</b>	<b>41 240</b>	<b>(5 356)</b>	<b>(13 800)</b>	<b>(19 961)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>

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

Description	Ref	Budget Year 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue by Vote</b>																
Vote 1 - Financial Services		14 360	5 863	5 840	8 713	5 923	9 783	4 436	7 618	14 101	7 893	6 668	5 880	97 078	102 909	104 299
Vote 2 - Community Services		1 767	721	719	1 072	729	1 204	546	937	1 735	971	820	723	11 944	19 965	57 508
Vote 3 - Community Services		18 640	7 611	7 581	11 310	7 688	12 700	5 759	9 888	18 305	10 246	8 656	7 632	126 015	135 218	146 622
Vote 4 - Community Services		725	296	295	440	299	494	224	385	712	399	337	297	4 905	4 571	4 643
Vote 5 - Corporate Services		84	34	34	51	35	57	26	44	82	46	39	34	566	594	624
Vote 6 - Technical Services		48 894	19 964	19 886	29 667	20 166	33 312	15 105	25 938	48 015	26 877	22 706	20 021	330 552	386 112	357 822
Vote 7 - Technical Services		14 324	5 849	5 826	8 691	5 908	9 759	4 425	7 599	14 067	7 874	6 652	5 865	96 840	111 623	76 002
Vote 8 - Municipal Manager		228	93	93	138	94	155	70	121	224	125	106	93	1 542	1 607	1 675
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>99 022</b>	<b>40 432</b>	<b>40 274</b>	<b>60 083</b>	<b>40 841</b>	<b>67 465</b>	<b>30 592</b>	<b>52 530</b>	<b>97 242</b>	<b>54 432</b>	<b>45 984</b>	<b>40 546</b>	<b>669 441</b>	<b>762 599</b>	<b>749 194</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Financial Services		4 540	4 864	4 889	4 144	4 865	3 959	3 242	4 102	4 341	4 635	4 634	4 690	52 907	54 892	58 552
Vote 2 - Community Services		3 641	3 901	3 920	3 323	3 901	3 175	2 600	3 290	3 481	3 717	3 717	3 762	42 428	45 601	48 530
Vote 3 - Community Services		4 449	4 766	4 790	4 060	4 767	3 880	3 177	4 020	4 254	4 541	4 541	4 596	51 839	52 793	56 181
Vote 4 - Community Services		1 669	1 788	1 797	1 524	1 789	1 456	1 192	1 508	1 596	1 704	1 704	1 725	19 452	20 985	53 362
Vote 5 - Corporate Services		6 971	7 469	7 506	6 363	7 470	6 080	4 979	6 299	6 666	7 117	7 116	7 202	81 238	86 290	91 802
Vote 6 - Technical Services		28 742	30 793	30 947	26 234	30 798	25 066	20 526	25 970	27 483	29 340	29 338	29 693	334 930	362 615	395 085
Vote 7 - Technical Services		7 210	7 724	7 763	6 581	7 725	6 288	5 149	6 514	6 894	7 360	7 359	7 448	84 015	89 511	94 488
Vote 8 - Municipal Manager		1 346	1 442	1 449	1 229	1 442	1 174	961	1 216	1 287	1 374	1 374	1 391	15 685	16 769	17 939
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>58 568</b>	<b>62 747</b>	<b>63 062</b>	<b>53 457</b>	<b>62 757</b>	<b>51 077</b>	<b>41 826</b>	<b>52 920</b>	<b>56 002</b>	<b>59 787</b>	<b>59 784</b>	<b>60 507</b>	<b>682 493</b>	<b>729 455</b>	<b>815 938</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>40 455</b>	<b>(22 315)</b>	<b>(22 788)</b>	<b>6 626</b>	<b>(21 916)</b>	<b>16 388</b>	<b>(11 235)</b>	<b>(390)</b>	<b>41 240</b>	<b>(5 356)</b>	<b>(13 800)</b>	<b>(19 961)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>40 455</b>	<b>(22 315)</b>	<b>(22 788)</b>	<b>6 626</b>	<b>(21 916)</b>	<b>16 388</b>	<b>(11 235)</b>	<b>(390)</b>	<b>41 240</b>	<b>(5 356)</b>	<b>(13 800)</b>	<b>(19 961)</b>	<b>(13 052)</b>	<b>33 143</b>	<b>(66 744)</b>



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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
<b>R thousand</b>																	
<i>Multi-year expenditure to be appropriated</i>	1																
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		270	650	1 420	1 016	1 601	402	907	1 224	2 086	1 089	1 641	2 115	14 421	77 575	6 593	
Vote 7 - Technical Services		491	1 184	2 589	1 852	2 918	732	1 654	2 231	3 802	1 985	2 992	3 856	26 288	41 096	-	
Vote 8 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	761	1 834	4 009	2 868	4 519	1 134	2 562	3 455	5 888	3 074	4 633	5 971	40 708	118 670	6 593	
<i>Single-year expenditure to be appropriated</i>																	
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	137	5 619	-
Vote 3 - Community Services		12	28	61	44	69	17	39	53	90	47	71	91	620	-	80	
Vote 4 - Community Services		17	41	89	63	100	25	57	76	130	68	102	132	900	-	30	
Vote 5 - Corporate Services		20	47	103	74	117	29	66	89	152	79	120	154	1 050	-	600	
Vote 6 - Technical Services		655	1 578	3 449	2 467	3 888	975	2 204	2 972	5 066	2 644	3 986	5 137	35 021	4 109	15 891	
Vote 7 - Technical Services		196	471	1 031	737	1 162	291	659	888	1 514	790	1 191	1 535	10 465	11 279	9 526	
Vote 8 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	898	2 165	4 733	3 386	5 335	1 338	3 024	4 079	6 951	3 629	5 470	7 049	48 056	15 525	31 747	
<b>Total Capital Expenditure</b>	2	1 660	3 999	8 742	6 254	9 854	2 472	5 586	7 534	12 839	6 702	10 103	13 020	88 764	134 196	38 340	

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		26	63	138	99	155	39	88	119	203	106	159	205	1 400	-	600
Executive and council		11	27	59	42	67	17	38	51	87	45	68	88	600	-	-
Finance and administration		15	36	79	56	89	22	50	68	116	60	91	117	800	-	600
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		28	68	150	107	169	42	96	129	220	115	173	223	1 520	137	5 729
Community and social services		11	26	57	41	64	16	36	49	84	44	66	85	580	137	4 859
Sport and recreation		18	42	93	66	104	26	59	80	136	71	107	138	940	-	70
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		379	912	1 994	1 426	2 247	564	1 274	1 718	2 928	1 529	2 304	2 970	20 245	53 978	12 984
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		379	912	1 994	1 426	2 247	564	1 274	1 718	2 928	1 529	2 304	2 970	20 245	53 978	12 984
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 226	2 955	6 460	4 622	7 282	1 827	4 128	5 568	9 489	4 953	7 466	9 623	65 600	80 080	19 026
Energy sources		47	113	246	176	278	70	157	212	362	189	285	367	2 500	5 065	8 000
Water management		512	1 234	2 698	1 930	3 041	763	1 724	2 325	3 963	2 069	3 118	4 019	27 396	39 990	9 526
Waste water management		493	1 187	2 595	1 856	2 925	734	1 658	2 236	3 811	1 989	2 999	3 865	26 347	22 640	1 500
Waste management		175	421	921	659	1 039	261	589	794	1 353	706	1 065	1 372	9 356	12 384	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	1 660	3 999	8 742	6 254	9 854	2 472	5 586	7 534	12 839	6 702	10 103	13 020	88 764	134 196	38 340
<b>Funded by:</b>																
National Government		669	1 611	3 522	2 520	3 970	996	2 250	3 035	5 173	2 700	4 070	5 246	35 763	40 614	25 237
Provincial Government		803	1 935	4 230	3 026	4 768	1 196	2 703	3 646	6 213	3 243	4 889	6 301	42 954	79 845	2 930
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 472	3 546	7 752	5 546	8 738	2 192	4 953	6 681	11 386	5 944	8 959	11 547	78 716	120 459	28 167
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		188	453	990	708	1 115	280	632	853	1 453	759	1 144	1 474	10 048	13 737	10 173
<b>Total Capital Funding</b>		1 660	3 999	8 742	6 254	9 854	2 472	5 586	7 534	12 839	6 702	10 103	13 020	88 764	134 196	38 340

WC022 Witzberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	4 101	8 766	7 206	20 803	4 301	3 365	4 558	4 339	3 745	3 779	3 939	3 667	72 569	77 649	81 531
Service charges - electricity revenue	20 487	20 418	20 297	20 402	18 536	13 640	16 112	23 360	25 477	28 342	28 655	25 907	261 633	286 702	315 714
Service charges - water revenue	2 268	2 239	1 310	2 393	1 502	1 644	1 923	2 852	1 919	2 226	2 187	1 782	24 245	30 856	32 653
Service charges - sanitation revenue	911	1 193	1 200	1 087	942	654	1 244	1 264	1 092	949	1 024	2 572	14 131	16 535	17 362
Service charges - refuse revenue	1 319	1 393	1 149	1 674	1 249	1 194	1 358	1 544	1 213	1 319	1 299	1 243	15 953	19 165	20 015
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	65	70	119	135	114	17	194	162	174	41	133	106	1 331	7 508	7 883
Interest earned - external investments	400	580	759	455	701	529	1 494	1 029	592	620	873	1 096	9 129	9 586	9 089
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	8 264	-	-	-	8 264	8 677	9 111
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	460	256	581	147	598	150	240	613	254	228	894	897	5 319	7 518	7 894
Licences and permits	156	58	191	207	436	108	199	37	96	15	380	126	2 010	2 111	2 216
Agency services	-	-	-	-	-	-	-	-	-	3 854	-	-	3 854	4 046	4 249
Transfers and Subsidies - Operational	41 105	2 266	3 999	2 261	2 308	32 074	-	4 779	28 060	136	0	-	116 989	125 089	166 900
Other revenue	253	410	692	2 126	773	242	1 165	420	241	2 173	384	361	9 240	11 847	9 632
<b>Cash Receipts by Source</b>	<b>71 525</b>	<b>37 650</b>	<b>37 503</b>	<b>51 691</b>	<b>31 461</b>	<b>53 617</b>	<b>28 487</b>	<b>40 399</b>	<b>71 126</b>	<b>43 682</b>	<b>39 769</b>	<b>37 756</b>	<b>544 666</b>	<b>607 289</b>	<b>684 248</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	20 684	-	-	4 259	6 570	9 206	-	8 517	19 425	7 004	3 051	-	78 716	120 459	28 167
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>92 209</b>	<b>37 650</b>	<b>37 503</b>	<b>55 949</b>	<b>38 031</b>	<b>62 823</b>	<b>28 487</b>	<b>48 916</b>	<b>90 551</b>	<b>50 687</b>	<b>42 820</b>	<b>37 756</b>	<b>623 382</b>	<b>727 747</b>	<b>712 415</b>
<b>Cash Payments by Type</b>															
Employee related costs	13 716	16 066	15 002	15 225	24 054	15 354	15 386	18 516	15 500	15 879	18 006	15 999	198 703	213 332	231 610
Remuneration of councillors	979	977	969	934	948	971	1 196	1 003	1 013	1 014	1 012	1 015	12 032	12 633	13 265
Finance charges	-	-	-	-	-	665	-	-	62	-	-	606	1 332	1 786	1 455
Bulk purchases - Electricity	25 675	26 551	25 625	14 859	14 671	14 293	13 008	17 408	17 778	22 001	20 552	20 341	232 760	252 871	279 144
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	789	391	605	2 464	1 581	1 898	1 252	3 258	1 342	1 802	2 492	1 654	19 528	20 425	21 410
Contracted services	2 489	2 432	4 223	4 047	4 684	4 445	2 083	1 929	5 663	3 874	5 786	6 831	48 486	52 008	54 155
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	82	64	50	84	-	1	150	22	1 541	46	89	50	2 179	1 859	32 976
Other expenditure	4 480	5 168	5 435	6 389	5 720	4 417	1 354	1 426	3 198	4 597	1 275	3 310	46 770	47 035	48 867
<b>Cash Payments by Type</b>	<b>48 210</b>	<b>51 650</b>	<b>51 909</b>	<b>44 003</b>	<b>51 658</b>	<b>42 044</b>	<b>34 429</b>	<b>43 561</b>	<b>46 098</b>	<b>49 214</b>	<b>49 210</b>	<b>49 806</b>	<b>561 790</b>	<b>601 950</b>	<b>682 883</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 660	3 999	8 742	6 254	9 854	2 472	5 586	7 534	12 839	6 702	10 103	13 020	88 764	134 196	38 340
Repayment of borrowing	-	-	1 245	-	-	118	-	-	18	-	-	118	1 500	1 500	1 500
Other Cash Flows/Payments	(81)	(94)	(98)	(116)	(104)	(80)	(25)	(26)	(58)	(83)	(23)	(60)	(848)	(258)	624
<b>Total Cash Payments by Type</b>	<b>49 788</b>	<b>55 555</b>	<b>61 797</b>	<b>50 140</b>	<b>61 408</b>	<b>44 554</b>	<b>39 990</b>	<b>51 069</b>	<b>58 997</b>	<b>55 833</b>	<b>59 290</b>	<b>62 885</b>	<b>651 207</b>	<b>737 388</b>	<b>723 347</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>42 421</b>	<b>(17 905)</b>	<b>(24 294)</b>	<b>5 809</b>	<b>(23 377)</b>	<b>18 269</b>	<b>(11 503)</b>	<b>(2 153)</b>	<b>31 654</b>	<b>(5 146)</b>	<b>(16 470)</b>	<b>(25 129)</b>	<b>(27 824)</b>	<b>(9 641)</b>	<b>(10 932)</b>
Cash/cash equivalents at the month/year begin:	66 287	108 708	90 803	66 509	72 318	48 940	67 209	55 706	53 553	85 207	80 062	63 591	66 287	38 463	28 822
Cash/cash equivalents at the month/year end:	108 708	90 803	66 509	72 318	48 940	67 209	55 706	53 553	85 207	80 062	63 591	38 463	38 463	28 822	17 890

## WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R million</b>										
<b>Financial Performance</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
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>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 - capital		-	-	-	-	-	-	-	-	-
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 Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References



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

1. Total agreement period from commencement until end

2. Annual value

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
		Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
None														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
None														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
None														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		97 959	41 434	53 709	28 259	28 948	28 948	73 717	46 555	13 591
Roads Infrastructure		35 398	4 819	18 254	2 806	2 806	2 806	13 417	935	1 565
<i>Roads</i>		35 398	4 669	18 104	1 786	1 786	1 786	12 547	-	1 565
<i>Road Structures</i>		-	150	150	1 020	1 020	1 020	870	935	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 789	12 088	3 391	3 263	3 263	13 819	-	-
<i>Drainage Collection</i>		-	-	12 088	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	1 789	-	3 391	3 263	3 263	13 819	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		32 779	1 404	5 778	3 430	3 865	3 865	-	4 565	4 000
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	288	4 217	2 609	3 043	3 043	-	3 000	4 000
<i>LV Networks</i>		32 779	1 116	1 560	821	821	821	-	1 565	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		34 439	21 621	9 529	16 931	15 214	15 214	26 896	28 670	8 026
<i>Dams and Weirs</i>		-	61	2 529	16 931	15 214	15 214	16 931	17 391	-
<i>Boreholes</i>		-	772	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	11 279	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	14 509	-	-	-	-	476	-	8 026
<i>Distribution</i>		34 439	6 095	7 000	-	-	-	9 489	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	184	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
Sanitation Infrastructure		(4 657)	11 172	7 457	700	1 300	1 300	10 228	-	-
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		(4 657)	11 172	7 457	-	-	-	10 228	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	700	1 300	1 300	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	629	603	1 000	2 500	2 500	9 356	12 384	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	629	603	-	501	501	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	1 000	1 998	1 998	9 356	12 384	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Community Assets</b>		1 185	1 093	983	-	1 577	1 577	30	311	11 675
Community Facilities		-	318	549	-	1 577	1 577	-	311	11 645
Halls		-	38	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	174	6 826
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	186	-	-	-	-	-	137	4 819
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	74	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	20	549	-	1 577	1 577	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 185	774	434	-	-	-	30	-	30
Indoor Facilities		-	-	434	-	-	-	-	-	-
Outdoor Facilities		1 185	774	-	-	-	-	30	-	30
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 222	2 914	-	330	330	330	-	-	-
Operational Buildings		1 222	2 914	-	330	330	330	-	-	-
Municipal Offices		136	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		1 086	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	2 234	-	330	330	330	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	680	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	188	527	200	576	576	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	188	527	200	576	576	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	188	527	200	576	576	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
<u>Computer Equipment</u>		–	452	1 215	550	666	666	450	–	600
Computer Equipment		–	452	1 215	550	666	666	450	–	600
<u>Furniture and Office Equipment</u>		777	1 121	693	476	523	523	–	–	–
Furniture and Office Equipment		777	1 121	693	476	523	523	–	–	–
<u>Machinery and Equipment</u>		1 845	1 717	1 503	3 635	6 452	6 452	430	–	80
Machinery and Equipment		1 845	1 717	1 503	3 635	6 452	6 452	430	–	80
<u>Transport Assets</u>		7 474	3 181	1 971	1 082	4 818	4 818	–	–	800
Transport Assets		7 474	3 181	1 971	1 082	4 818	4 818	–	–	800
<u>Land</u>		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	1	110 462	52 099	60 600	34 532	43 890	43 890	74 627	46 866	26 747

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		4 402	9 637	14 996	9 500	9 915	9 915	4 300	-	5 000
Roads Infrastructure		4 402	4 051	11 421	5 000	5 000	5 000	1 800	-	2 000
<i>Roads</i>		4 402	4 051	11 421	5 000	5 000	5 000	1 800	-	2 000
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 428	-	1 200	1 163	1 163	-	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	2 428	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	1 200	1 163	1 163	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	360	1 200	1 000	918	918	500	-	1 500
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	360	1 200	1 000	918	918	500	-	1 500
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-



Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
Sanitation Infrastructure		-	2 799	2 376	2 300	2 834	2 834	2 000	-	1 500
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	1 949	1 026	1 200	1 425	1 425	500	-	1 500
<i>Waste Water Treatment Works</i>		-	850	1 350	1 100	1 409	1 409	1 500	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Community Assets</b>		503	708	380	900	1 338	1 338	-	-	-
Community Facilities		291	451	90	900	1 338	1 338	-	-	-
Halls		291	451	90	900	1 338	1 338	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		213	257	290	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		213	257	290	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<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>		-	471	21	1 500	1 500	1 500	600	-	-
Operational Buildings		-	113	21	1 500	1 500	1 500	600	-	-
<i>Municipal Offices</i>		-	113	21	1 500	1 500	1 500	600	-	-
<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>		-	-	-	-	-	-	-	-	-
Housing		-	359	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	359	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		19	-	-	-	-	-	-	-	-
Furniture and Office Equipment		19	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	427	-	-	-	-	-	-
Machinery and Equipment		-	-	427	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>4 924</b>	<b>10 816</b>	<b>15 824</b>	<b>11 900</b>	<b>12 753</b>	<b>12 753</b>	<b>4 900</b>	<b>-</b>	<b>5 000</b>
<i>Renewal of Existing Assets as % of total capex</i>		<i>-3407.8%</i>	<i>16.9%</i>	<i>18.3%</i>	<i>16.6%</i>	<i>15.7%</i>	<i>15.7%</i>	<i>5.5%</i>	<i>0.0%</i>	<i>13.0%</i>
<i>Renewal of Existing Assets as % of deprecn"</i>		<i>18.7%</i>	<i>37.7%</i>	<i>52.0%</i>	<i>26.1%</i>	<i>28.0%</i>	<i>28.0%</i>	<i>12.0%</i>	<i>0.0%</i>	<i>11.7%</i>

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class										
<b>Infrastructure</b>		17 344	14 948	15 254	12 633	12 436	12 436	14 259	14 955	15 658
Roads Infrastructure		6 812	6 975	6 921	6 537	6 537	6 537	6 864	7 182	7 542
<i>Roads</i>		5 952	6 327	6 101	5 708	5 708	5 708	5 994	6 272	6 586
<i>Road Structures</i>		368	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		492	648	821	828	828	828	870	911	956
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 370	2 408	2 207	1 394	1 394	1 394	2 044	2 130	2 224
<i>Drainage Collection</i>		-	491	504	-	-	-	-	-	-
<i>Storm water Conveyance</i>		1 370	1 917	1 703	1 394	1 394	1 394	2 044	2 130	2 224
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 757	1 090	1 297	1 458	1 807	1 807	1 931	2 059	2 129
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	53	344	76	14	14	80	84	88
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	452	207	718	913	913	754	791	831
<i>MV Switching Stations</i>		-	66	10	51	0	0	53	56	59
<i>MV Networks</i>		3 565	423	303	341	759	759	758	829	838
<i>LV Networks</i>		192	96	433	271	121	121	285	299	314
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 170	2 471	1 457	1 209	756	756	1 270	1 329	1 395
<i>Dams and Weirs</i>		-	33	116	195	95	95	205	214	225
<i>Boreholes</i>		-	154	165	140	74	74	147	154	162
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	125	110	47	47	47	49	51	54
<i>Water Treatment Works</i>		-	48	110	93	93	93	98	103	108
<i>Bulk Mains</i>		-	527	394	381	158	158	400	419	440
<i>Distribution</i>		2 170	1 481	490	289	289	289	303	317	333
<i>Distribution Points</i>		-	51	55	47	-	-	49	51	54
<i>PRV Stations</i>		-	51	17	18	-	-	18	19	20
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
Sanitation Infrastructure		3 236	2 005	3 371	2 035	1 942	1 942	2 151	2 255	2 367
<i>Pump Station</i>		1 630	-	-	-	-	-	-	-	-
<i>Reticulation</i>		617	684	1 426	617	597	597	648	679	713
<i>Waste Water Treatment Works</i>		988	1 241	1 946	1 346	1 273	1 273	1 413	1 480	1 554
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	79	-	72	72	72	90	95	100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Community Assets</b>		406	989	851	941	827	827	981	1 026	1 077
Community Facilities		9	565	491	616	514	514	581	607	637
Halls		-	235	200	142	142	142	149	156	163
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	15	3	4	4	4	38	38	40
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	5	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	120	19	92	52	52	(3)	(3)	(3)
Cemeteries/Crematoria		9	24	39	119	119	119	125	131	137
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	94	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	109	86	196	196	196	205	216	226
Markets		-	63	46	64	2	2	67	70	74
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		397	424	360	325	312	312	400	419	440
Indoor Facilities		-	-	-	225	212	212	295	309	325
Outdoor Facilities		397	424	360	100	100	100	105	110	115
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<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>		2 628	361	523	548	722	722	495	526	559
Operational Buildings		2 628	230	410	398	572	572	338	361	386
<i>Municipal Offices</i>		2 630	230	410	398	572	572	338	361	386
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		(3)	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	131	113	149	149	149	157	165	173
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	131	113	149	149	149	157	165	173
<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>		-	-	-	-	-	-	-	-	-



Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<u>Computer Equipment</u>		444	156	131	313	243	243	328	345	362
Computer Equipment		444	156	131	313	243	243	328	345	362
<u>Furniture and Office Equipment</u>		424	10	23	35	20	20	37	39	41
Furniture and Office Equipment		424	10	23	35	20	20	37	39	41
<u>Machinery and Equipment</u>		311	322	110	258	269	269	271	283	297
Machinery and Equipment		311	322	110	258	269	269	271	283	297
<u>Transport Assets</u>		1 444	2 100	1 443	1 714	1 808	1 808	1 912	2 282	2 357
Transport Assets		1 444	2 100	1 443	1 714	1 808	1 808	1 912	2 282	2 357
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	23 001	18 886	18 336	16 442	16 324	16 324	18 282	19 454	20 350
<i>R&amp;M as a % of PPE</i>		2.8%	2.2%	2.0%	1.7%	1.7%	1.7%	1.9%	1.9%	1.9%
<i>R&amp;M as % Operating Expenditure</i>		4.5%	3.7%	3.4%	2.5%	2.4%	2.4%	3.9%	2.9%	2.8%

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20 110	17 844	15 826	27 831	27 831	27 831	24 358	25 675	25 675
Roads Infrastructure		3 468	4 178	4 191	6 678	6 678	6 678	4 964	5 231	5 231
<i>Roads</i>		3 468	4 178	4 191	2 499	2 499	2 499	534	558	558
<i>Road Structures</i>		-	-	-	2 089	2 089	2 089	2 215	2 337	2 337
<i>Road Furniture</i>		-	-	-	2 089	2 089	2 089	2 215	2 337	2 337
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		698	1 235	1 199	1 870	1 870	1 870	1 982	2 091	2 091
<i>Drainage Collection</i>		698	1 235	1 199	453	453	453	480	507	507
<i>Storm water Conveyance</i>		-	-	-	963	963	963	1 021	1 077	1 077
<i>Attenuation</i>		-	-	-	453	453	453	480	507	507
Electrical Infrastructure		2 356	2 250	2 409	3 498	3 498	3 498	3 708	3 912	3 912
<i>Power Plants</i>		2 356	2 250	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	424	424	424	450	474	474
<i>HV Switching Station</i>		-	-	-	424	424	424	450	474	474
<i>HV Transmission Conductors</i>		-	-	-	424	424	424	450	474	474
<i>MV Substations</i>		-	-	-	424	424	424	450	474	474
<i>MV Switching Stations</i>		-	-	-	424	424	424	450	474	474
<i>MV Networks</i>		-	-	2 336	529	529	529	561	591	591
<i>LV Networks</i>		-	-	73	424	424	424	450	474	474
<i>Capital Spares</i>		-	-	-	424	424	424	450	474	474
Water Supply Infrastructure		3 372	4 022	4 402	6 412	6 412	6 412	5 928	6 249	6 249
<i>Dams and Weirs</i>		3 372	4 022	-	364	364	364	386	407	407
<i>Boreholes</i>		-	-	-	364	364	364	386	407	407
<i>Reservoirs</i>		-	-	844	364	364	364	386	407	407
<i>Pump Stations</i>		-	-	104	364	364	364	386	407	407
<i>Water Treatment Works</i>		-	-	-	364	364	364	386	407	407
<i>Bulk Mains</i>		-	-	-	1 148	1 148	1 148	100	100	100
<i>Distribution</i>		-	-	3 454	1 148	1 148	1 148	1 300	1 371	1 371
<i>Distribution Points</i>		-	-	-	1 148	1 148	1 148	1 300	1 371	1 371
<i>PRV Stations</i>		-	-	-	1 148	1 148	1 148	1 300	1 371	1 371
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
Sanitation Infrastructure		3 867	3 952	3 492	6 954	6 954	6 954	6 122	6 453	6 453
<i>Pump Station</i>		3 867	3 952	141	1 273	1 273	1 273	100	100	100
<i>Reticulation</i>		-	-	136	1 273	1 273	1 273	1 349	1 424	1 424
<i>Waste Water Treatment Works</i>		-	-	3 215	1 273	1 273	1 273	1 349	1 424	1 424
<i>Outfall Sewers</i>		-	-	-	1 273	1 273	1 273	1 349	1 424	1 424
<i>Toilet Facilities</i>		-	-	-	1 862	1 862	1 862	1 974	2 082	2 082
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 350	2 207	-	2 420	2 420	2 420	1 654	1 740	1 740
<i>Landfill Sites</i>		6 350	2 207	-	1 237	1 237	1 237	100	100	100
<i>Waste Transfer Stations</i>		-	-	-	237	237	237	311	328	328
<i>Waste Processing Facilities</i>		-	-	-	237	237	237	311	328	328
<i>Waste Drop-off Points</i>		-	-	-	237	237	237	311	328	328
<i>Waste Separation Facilities</i>		-	-	-	237	237	237	311	328	328
<i>Electricity Generation Facilities</i>		-	-	-	237	237	237	311	328	328
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	132	-	-	-	-	-	-
<i>Data Centres</i>		-	-	132	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Community Assets</b>		1 695	1 844	2 086	3 637	3 637	3 637	3 856	4 068	4 068
Community Facilities		1 447	1 844	882	1 859	1 859	1 859	1 971	2 079	2 079
Halls		357	1 844	-	1 272	1 272	1 272	1 348	1 422	1 422
Centres		-	-	47	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		327	-	4	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		436	-	164	344	344	344	365	385	385
Cemeteries/Crematoria		-	-	5	11	11	11	12	13	13
Police		-	-	-	-	-	-	-	-	-
Parks		327	-	-	-	-	-	-	-	-
Public Open Space		-	-	7	232	232	232	246	260	260
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1	-	626	-	-	-	-	-	-
Markets		-	-	29	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	1	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		248	-	1 204	1 778	1 778	1 778	1 885	1 989	1 989
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		248	-	1 204	1 778	1 778	1 778	1 885	1 989	1 989
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Investment properties</b>		-	-	281	663	663	663	703	742	742
Revenue Generating		-	-	-	332	332	332	352	371	371
<i>Improved Property</i>		-	-	-	166	166	166	176	185	185
<i>Unimproved Property</i>		-	-	-	166	166	166	176	185	185
Non-revenue Generating		-	-	281	332	332	332	352	371	371
<i>Improved Property</i>		-	-	281	166	166	166	176	185	185
<i>Unimproved Property</i>		-	-	-	166	166	166	176	185	185
<b>Other assets</b>		1 362	4 486	1 724	-	-	-	-	-	-
Operational Buildings		1 362	4 486	1 724	-	-	-	-	-	-
<i>Municipal Offices</i>		1 362	4 486	1 675	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	49	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		154	344	206	356	356	356	377	398	398
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		154	344	206	356	356	356	377	398	398
<i>Water Rights</i>		-	-	1	15	15	15	16	17	17
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		154	344	205	341	341	341	361	381	381
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<u>Computer Equipment</u>		254	1 023	704	2 300	2 300	2 300	2 436	2 581	2 581
Computer Equipment		254	1 023	704	2 300	2 300	2 300	2 436	2 581	2 581
<u>Furniture and Office Equipment</u>		2 673	1 235	308	550	550	550	588	630	630
Furniture and Office Equipment		2 673	1 235	308	550	550	550	588	630	630
<u>Machinery and Equipment</u>		32	1 922	1 123	1 356	1 356	1 356	1 427	1 505	1 505
Machinery and Equipment		32	1 922	1 123	1 356	1 356	1 356	1 427	1 505	1 505
<u>Transport Assets</u>		-	-	8 157	8 895	8 895	8 895	6 943	7 320	7 320
Transport Assets		-	-	8 157	8 895	8 895	8 895	6 943	7 320	7 320
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	26 280	28 699	30 415	45 590	45 590	45 590	40 688	42 918	42 918

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		(639)	940	9 028	10 490	10 527	10 527	8 368	87 330	6 593
Roads Infrastructure		-	-	2 242	5 480	5 480	5 480	5 028	52 870	2 593
<i>Roads</i>		-	-	2 242	-	-	-	-	11 320	-
<i>Road Structures</i>		-	-	-	5 480	5 480	5 480	5 028	41 550	2 593
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	300	450	450	450	-	11 320	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	300	450	450	450	-	11 320	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	4 932	3 910	3 947	3 947	2 500	500	4 000
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	1 500	1 074	1 074	1 000	500	1 000
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	4 442	1 060	1 030	1 030	1 000	-	2 000
<i>LV Networks</i>		-	-	490	1 350	1 843	1 843	500	-	1 000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	711	350	350	350	-	11 320	-
<i>Dams and Weirs</i>		-	-	711	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	350	350	350	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-	-	-	11 320	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Sanitation Infrastructure		(639)	940	844	300	300	300	840	11 320	-
<i>Pump Station</i>		-	-	844	-	-	-	-	-	-
<i>Reticulation</i>		(639)	940	-	-	-	-	-	11 320	-
<i>Waste Water Treatment Works</i>		-	-	-	300	300	300	840	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-



Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<b>Community Assets</b>		494	-	637	14 691	14 219	14 219	870	-	-
Community Facilities		494	-	-	1 750	2 148	2 148	-	-	-
Halls		494	-	-	50	48	48	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	1 500	1 900	1 900	-	-	-
Cemeteries/Crematoria		-	-	-	200	200	200	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	637	12 941	12 071	12 071	870	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	637	12 941	12 071	12 071	870	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	1									
<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>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	567	-	-	-	-	-	-
Machinery and Equipment		-	-	567	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(144)	940	10 232	25 181	24 746	24 746	9 237	87 330	6 593
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	1.5%	11.8%	35.2%	30.4%	30.4%	10.4%	65.1%	17.2%
<i>Upgrading of Existing Assets as % of deprecn"</i>		-0.5%	3.3%	33.6%	55.2%	54.3%	54.3%	22.7%	203.5%	15.4%

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>				
<b>Capital expenditure</b>	1			
Vote 1 - Financial Services		-	-	-
Vote 2 - Community Services		-	137	5 619
Vote 3 - Community Services		620	-	80
Vote 4 - Community Services		900	-	30
Vote 5 - Corporate Services		1 050	-	600
Vote 6 - Technical Services		49 442	81 683	22 484
Vote 7 - Technical Services		36 752	52 375	9 526
Vote 8 - Municipal Manager		-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-
<i>List entity summary if applicable</i>				
<b>Total Capital Expenditure</b>		<b>88 764</b>	<b>134 196</b>	<b>38 340</b>
<b>Future operational costs by vote</b>	2			
Vote 1 - Financial Services		52 907	54 892	58 552
Vote 2 - Community Services		42 428	45 464	42 911
Vote 3 - Community Services		51 219	52 793	56 101
Vote 4 - Community Services		18 553	20 985	53 332
Vote 5 - Corporate Services		80 188	86 290	91 202
Vote 6 - Technical Services		285 488	280 931	372 601
Vote 7 - Technical Services		47 263	37 137	84 962
Vote 8 - Municipal Manager		15 685	16 769	17 939
Vote 9 - [NAME OF VOTE 9]		-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-
<i>List entity summary if applicable</i>				
<b>Total future operational costs</b>		<b>593 729</b>	<b>595 260</b>	<b>777 599</b>

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand				
<b>Future revenue by source</b>	3			
Property rates		76 388	81 736	85 822
Service charges - electricity revenue		266 973	289 598	318 903
Service charges - water revenue		35 137	37 630	39 821
Service charges - sanitation revenue		18 352	19 453	20 425
Service charges - refuse revenue		21 271	22 547	23 547
Service charges - other		-	-	-
Rental of facilities and equipment		2 663	8 342	8 759
Interest earned - external investments		9 129	9 586	9 089
Interest earned - outstanding debtors		8 264	8 677	9 111
Dividends received		-	-	-
Fines, penalties and forfeits		20 456	21 479	22 553
Licences and permits		2 010	2 111	2 216
Agency services		3 854	4 046	4 249
Transfers and subsidies		116 989	125 089	166 900
Other revenue		9 240	11 847	9 632
Gains		(0)	(0)	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		78 716	120 459	28 167
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)		-	-	-
<i>List entity summary if applicable</i>				
<b>Total future revenue</b>		669 441	762 599	749 194
<b>Net Financial Implications</b>		13 052	(33 143)	66 744





Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Information Technology	CAPEX: IT Equipment	PC00200304000000000000000000000000				Government	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.349439	19.327236	-	-	450	-	600
Roads	Capex Upgrade Van Breda Bridge	PC0010010020060020000000000000000000				Essential Services	Road Structures	Road Structures	Ceres	-33.349439	19.327236	-	-	5 028	41 550	2 593
Roads	Capex Nduli Housing Roads	PC0010020060010000000000000000000000				Essential Services	Roads	Roads	Ceres	-33.349439	19.327236	-	-	12 547	-	1 565
Sewerage	Capex Sewer Network Replacement	PC0010010010050020000000000000000000				Essential Services	Reticalution	Reticalution	Whole of the Municipality	-33.349439	19.327236	-	-	500	-	1 500
Sewerage	Capex Refurbishment WWTW	PC0010010010050030000000000000000000				Essential Services	Waste Water Treatment Works	Waste Water Treatment Works	Wolsey	-33.415126	19.199439	-	-	1 500	-	-
Community Halls and Facilities	EQUIPMENT: E. G. BUFF MASJEN, VACU	PC0020030900000000000000000000000000				Communal Services	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.349439	19.327236	-	-	430	-	80
Solid Waste Disposal (Landfill Sites)	Capex New Material Recovery Facility/Drop	PC0010020020050000000000000000000000				Essential Services	Waste Separation Facilities	Waste Separation Facilities	Whole of the Municipality	-33.349439	19.327236	-	-	9 356	12 384	-
Sewerage	Capex Security upgrades	PC0010010020050030000000000000000000				Essential Services	Waste Water Treatment Works	Waste Water Treatment Works	Whole of the Municipality	-33.349439	19.327236	-	-	840	-	-
Sewerage	CAPEX Vredebes Phase H Bulk sewerage p	PC0010020090020000000000000000000000				Essential Services	Reticalution	Reticalution	Ceres	-33.349439	19.327236	-	-	10 228	-	-
Storm Water Management	Capex Nduli Housing Storm Water	PC0010020070020000000000000000000000				Essential Services	Storm water Conveyance	Storm water Conveyance	Ceres	-33.349439	19.327236	-	-	13 819	-	-
Water Distribution	CAPEX Vredebes Phase H Bulk water pipe	PC0010020040060000000000000000000000				Essential Services	Bulk Mains	Bulk Mains	Ceres	-33.349439	19.327236	-	-	476	-	8 026
Water Distribution	Capex Nduli Housing Water	PC0010020040070000000000000000000000				Essential Services	Distribution	Distribution	Ceres	-33.349439	19.327236	-	-	9 489	-	-
Mayor and Council	CAPEX: Upgrade Council chambers	PC0020020010030010010000000000000000				Government	Municipal Offices	Municipal Offices	Ceres	-33.349439	19.327236	-	-	600	-	-
Sports Grounds and Stadiums	Capex Upgrade of Leyell Str Sport facilities	PC0020020020020020000000000000000000				Communal Services	Outdoor Facilities	Outdoor Facilities	Ceres	-33.349439	19.327236	-	-	870	-	-
Water Distribution	Capex Tulbagh Dam	PC0010020040010000000000000000000000				Essential Services	Dams and Weirs	Dams and Weirs	Tulbagh	-33.28745	19.14216	-	-	16 931	17 391	-
Electricity	Capex MV Network Equipment	PC0010010020010070000000000000000000				Essential Services	MV Networks	MV Networks	Whole of the Municipality	-33.349439	19.327236	-	-	1 000	-	2 000
Roads	Capex Network Street	PC0010010010060010000000000000000000				Essential Services	Roads	Roads	Whole of the Municipality	-33.349439	19.327236	-	-	1 800	-	2 000
Roads	CAPEX Tulbagh Steinhilweg walkways	PC0010020060020000000000000000000000				Essential Services	Road Structures	Road Structures	Tulbagh	-33.28745	19.14216	-	-	870	935	-
Sports Grounds and Stadiums	CAPEX Sportfield equipment	PC0020030020020020000000000000000000				Communal Services	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.349439	19.327236	-	-	30	-	30
Water Distribution	Capex Network- Water Pipes & Valve Repla	PC0010010010040070000000000000000000				Essential Services	Distribution	Distribution	Whole of the Municipality	-33.349439	19.327236	-	-	50	-	1 500
Water Distribution	CAPEX Op-Die-Berg Reservoir	PC0010020040030000000000000000000000				Essential Services	Water Supply Infrastructure	Water Storage	Op-Die-Berg	-33.023155	19.310162	-	-	-	11 279	-
Community Halls and Facilities	Capex New Regional Cemetery	PC0020030020010110000000000000000000				Communal Services	Community Assets	Cemeteries	Whole of the Municipality	-33.349439	19.327236	-	-	-	137	4 819
Sewerage	CAPEX Nduli Infill Internal Sewerage	PC0010010020050020000000000000000000				Essential Services	Sewerage Infrastructure	Sewerage Infrastructure	Ward Nduli	-33.356148	19.343961	-	-	-	11 320	-
Electricity	Capex Electrical Network Housing Project	PC0010020010070000000000000000000000				Essential Services	Electrical Infrastructure	Electrical Infrastructure	Ceres	-33.349439	19.327236	-	-	-	3 000	4 000
Roads	CAPEX Nduli Infill Internal Roads	PC0010010020060010000000000000000000				Essential Services	Road Infrastructure	Road Infrastructure	Ward Nduli	-33.356148	19.343961	-	-	-	11 320	-
Storm Water Management	CAPEX Nduli Infill Internal Storm water	PC0010010020070020000000000000000000				Essential Services	Storm water Infrastructure	Storm water Infrastructure	Ward Nduli	-33.356148	19.343961	-	-	-	11 320	-
Electricity	Capex Vredebes Streetlights	PC0010010020010080000000000000000000				Essential Services	Electrical Infrastructure	Electrical Infrastructure	Ceres	-33.349439	19.327236	-	-	-	1 565	-
Community Halls and Facilities	CAPEX: New taxi facility at the corner of Vo	PC0020030020010020000000000000000000				Essential Services	Community Assets	Community Assets	Ceres	-33.349439	19.327236	-	-	-	174	6 826
Water Distribution	CAPEX Nduli Infill Internal Water	PC0010010020040070000000000000000000				Essential Services	Water Supply Infrastructure	Water Supply Infrastructure	Ward Nduli	-33.356148	19.343961	-	-	-	11 320	-
Fire Fighting and Protection	Capex Firefighting Response Vehicle	PC0020030100000000000000000000000000				Communal Services	Transport Assets	Transport Assets	Whole of the Municipality	-33.349439	19.327236	-	-	-	-	800
Parent Capital expenditure												86 590	81 290	88 764	134 196	38 340



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	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Parent municipality: <i>List all capital projects grouped by Function</i>																			
	Core Function:Water Distribution	Capex Tulbagh Dam	PC0010020040010000000000000000000000271	New			Essential Services	<i>Outsourced</i>	<i>Outsourced</i>	<i>Ward:Tulbagh</i>	-33.28745	19.14216	2529177	15 214	-	16 931	17 391		

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	ly Approved (Yes/No)	Total Project Estimate	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			Project information	
						Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		Ward location
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>												
All Municipal Votes		Municipal Running Cost	PO0020000000000000000000000000000000000000163	No		618 611	654 833	653 783	701 608	786 838	Whole of the municipality	
Finance		Typical Work Streams Municipal Minimum Competency	PO0030040110000000000000000000000000000000187	No		341	4	439	388	330	Whole of the municipality	
Finance		RM COR Emergency COMP Computer Equipment	PO00100200200200400000000000000000000000149	No		313	243	328	345	362	Whole of the municipality	
Finance		Typical Work Streams Workshops, Seminars and Subje	PO0030040100000000000000000000000000000000186	No		1 176	1 080	1 239	1 297	1 361	Whole of the municipality	
Finance		RM PREV INTERVAL BASED Transport Assets - Financi	PO00100200100101000000000000000000000000328	No		1 714	29	1 912	2 282	2 357	Whole of the municipality	
Finance		RM COR Emergency OTHER Operational Buildings Munic	PO00100200200200300100100200000000000000147	No		254	198	266	279	293	Whole of the municipality	
Cemeteries, Funeral Parlours and Crematoriums		RM COR Planned COMM Community Facilities Cemeterie	PO00100200200100200101100300000000000000406	No		25	25	26	27	29	Whole of the municipality	
Cemeteries, Funeral Parlours and Crematoriums		RM PREV Interval Based COMM Community Facilities C	PO00100200100100200101100300000000000000126	No		94	94	99	103	108	Whole of the municipality	
Housing		Typical Work Streams Community Development Initiat	PO0030070030000000000000000000000000000000194	No		28	299	181	162	164	Whole of the municipality	
Housing		RM COR Emergency COMM Community Facilities Public	PO00100200200200200101600200000000000000140	No		196	196	205	216	226	Whole of the municipality	
Housing		RM COR Emergency OTHER Housing Social HousingBuild	PO00100200200200300200200200000000000000148	No		149	149	157	165	173	Whole of the municipality	
Libraries and Archives		RM COR Planned LIB Libraries	PO00100200200101100000000000000000000000152	No		92	-	-	-	-	Whole of the municipality	
Libraries and Archives		Typical Work Streams Library Programmes	PO003007014000000000000000000000000000000205	No		29	29	30	32	33	Whole of the municipality	
Fire Fighting and Protection		RM COR Planned OTHER Operational Buildings Munic	PO00100200200100300100100200000000000000160	No		145	375	71	82	93	Whole of the municipality	
Fire Fighting and Protection		RM COR Emergency MACH Machinery and Equipment	PO00100200200200900000000000000000000000138	No		203	214	213	223	234	Whole of the municipality	
Fire Fighting and Protection		RM PREV Interval Based MACH Machinery and Equipme	PO00100200100100900000000000000000000000137	No		55	55	58	61	64	Whole of the municipality	
Fire Fighting and Protection		RM COR Emergency FURN Furniture and Office Equipm	PO001002002002005000000000000000000000000150	No		30	15	32	33	35	Whole of the municipality	
Fire Fighting and Protection		Typical Work Streams Public Protection and Safety	PO003038000000000000000000000000000000000233	No		16	16	17	18	18	Whole of the municipality	
Recreational Facilities		RM COR Emergency COMM Sport and Recreation Facilit	PO00100200200200200200200300000000000000146	No		25	25	27	28	29	Whole of the municipality	
Recreational Facilities		RM COR Emergency COMM Sport and Recreation Facilit	PO00100200200200200200100200000000000000144	No		34	16	36	37	39	Whole of the municipality	
Recreational Facilities		RM COR Planned COMM Sport and Recreation Faciliti	PO00100200200100200200100200000000000000156	No		191	196	260	272	286	Whole of the municipality	
Recreational Facilities		RM COR Planned COMM Sport and Recreation Faciliti	PO00100200200100200200200400000000000000158	No		25	2	27	28	29	Whole of the municipality	
Community Halls and Facilities		RM COR Emergency COMM Community Facilities HallsBu	PO001002002002002002001001002000000000000139	No		142	142	149	156	163	Whole of the municipality	
Biodiversity and Landscape		Typical Work Streams Education and Training	PO003007005000000000000000000000000000000196	No		37	37	39	41	43	Whole of the municipality	
Biodiversity and Landscape		Typical Work Streams Alien and Invasive Trees	PO003015008000000000000000000000000000000218	No		527	687	2	2	2	Whole of the municipality	
Community Parks (including Nurseries)		Typical Work Streams Catchment and Forestry	PO003015010000000000000000000000000000000220	No		173	173	181	190	199	Whole of the municipality	
Community Parks (including Nurseries)		Typical Work Streams Parks Programme	PO003033000000000000000000000000000000000230	No		71	179	158	165	173	Whole of the municipality	
Police Forces, Traffic and Street Parking Control		Typical Work Streams Community Initiatives	PO003007002000000000000000000000000000000193	No		37	21	39	40	42	Whole of the municipality	
Police Forces, Traffic and Street Parking Control		RM COR Planned FURN Furniture and Office Equipme	PO00100200200100500000000000000000000000162	No		5	5	5	6	6	Whole of the municipality	
Disaster Management		Typical Work Streams Disaster Relief	PO003014003000000000000000000000000000000212	No		15	51	43	45	47	Whole of the municipality	
Aged Care		Typical Work Streams Child Programmes	PO003007001000000000000000000000000000000192	No		37	37	34	35	37	Whole of the municipality	
Aged Care		Typical Work Streams Social Development Programme	PO003007016000000000000000000000000000000207	No		63	40	56	59	62	Whole of the municipality	
Aged Care		Typical Work Streams Disability	PO003007004000000000000000000000000000000195	No		21	13	19	20	21	Whole of the municipality	
Aged Care		Typical Work Streams Gender Development	PO003007011000000000000000000000000000000202	No		21	21	22	23	24	Whole of the municipality	
Aged Care		Typical Work Streams Elderly	PO003007007000000000000000000000000000000423	No		-	-	-	-	-	Whole of the municipality	
Aged Care		Typical Work Streams Youth Development	PO00300701700200000000000000000000000000421	No		8	-	18	18	19	Whole of the municipality	
Aged Care		Typical Workstreams Aids/HIV	PO003002003000000000000000000000000000000170	No		22	18	23	24	25	Whole of the municipality	
Aged Care		Typical Work Streams Clean-up Actions	PO003005001000000000000000000000000000000188	No		353	353	371	389	409	Whole of the municipality	
Aged Care		Typical Work Streams EPWP Project	PO00301600100000000000000000000000000000425	No		4 740	5 336	5 319	3 115	3 275	Whole of the municipality	

Municipal Vote/Operational project	Ref	Program/Project description	Project number	ly Approved (Yes/No)	Total Project Estimate	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand	4			6							
Aged Care		Typical Work Streams Cancer	PO0030020020030000000000000000000000175	No		8	8	9	9	10	Whole of the municipality
Aged Care		RM COR Emergency COMM Community Facilities Crφches	PO0010020020020020020010030020000000000142	No		4	4	38	38	40	Whole of the municipality
Sports Grounds and Stadiums		RM COR Emergency COMM Sport and Recreation Facilit	PO00100200200200200200200200200000000000145	No		49	73	52	54	57	Whole of the municipality
Sports Grounds and Stadiums		Typical Workstreams Spaces for Sport	PO00304300300000000000000000000000000164	No		112	159	149	156	163	Whole of the municipality
Economic Development/Planning		Typical Work Streams Compilation of Plan	PO00302300100000000000000000000000000225	No		13	34	13	14	14	Whole of the municipality
Economic Development/Planning		Typical Work Streams ABET and Life Long Learning P	PO00300400100000000000000000000000000177	No		10	-	10	10	11	Whole of the municipality
Economic Development/Planning		Typical Work Streams Training	PO00302300400000000000000000000000000228	No		0	-	-	-	-	Whole of the municipality
Economic Development/Planning		Typical Work Streams Leadership Development	PO00300400900000000000000000000000000185	No		27	27	28	30	31	Whole of the municipality
Economic Development/Planning		Typical Work Streams Project Implementation	PO00302300200000000000000000000000000226	No		51	42	43	44	46	Whole of the municipality
Economic Development/Planning		Typical Work Streams Holiday Program	PO00300701200000000000000000000000000203	No		2	2	2	2	2	Whole of the municipality
Economic Development/Planning		Typical Work Streams Special Events and Functions	PO00301700500000000000000000000000000223	No		1 016	178	1 058	1 107	1 161	Whole of the municipality
Economic Development/Planning		Typical Work Streams Capacity Building Unemployed	PO00300400400000000000000000000000000180	No		0	136	14	18	19	Whole of the municipality
Economic Development/Planning		RM COR Planned COMM Community Facilities MarketsB	PO00100200200100200101700200000000000154	No		24	2	67	70	74	Whole of the municipality
Mayor and Council		Typical Work Streams Mayoral/Executive Mayor Campa	PO00300600400000000000000000000000000190	No		76	-	80	83	87	Whole of the municipality
Marketing, Customer Relations, Publicity and Media Co-ord		Typical Work Streams Promotional and Marketing	PO00304401600500000000000000000000000240	No		0	-	-	-	-	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Switching Stations	PO00100100100100100600300000000000000093	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations Communication	PO0010010020020010050080000000000000099	No		25	-	27	28	29	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Switching Stations	PO0010010010010010060010000000000000092	No		0	-	27	28	29	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Switching Stations Contro	PO0010010020020010060040000000000000111	No		25	-	-	-	-	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Networks MV Mini-su	PO0010010010010010070010000000000000094	No		51	-	53	56	59	Whole of the municipality
Electricity		RM PREV Interval Based ELEC HV Substations Electri	PO0010010010010010020040000000000000087	No		51	-	53	56	59	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations Control and I	PO0010010020020010050070000000000000106	No		25	76	27	28	29	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Substations MV Subs	PO0010010010010010050020000000000000089	No		40	-	42	44	47	Whole of the municipality
Electricity		RM COR Emergency ELEC HV Substations Control and I	PO0010010020020010020060000000000000098	No		25	14	27	28	29	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Substations Electri	PO0010010010010010050060000000000000091	No		51	2	53	56	59	Whole of the municipality
Electricity		RM PREV Interval Based ELEC MV Substations MV Mini	PO0010010010010010050040000000000000090	No		51	-	53	56	59	Whole of the municipality
Electricity		RM PREV Interval Based ELEC HV Substations MV Subs	PO0010010010010010020050000000000000088	No		0	-	-	-	-	Whole of the municipality
Electricity		RM PREV Interval Based ELEC HV Substations DC Syst	PO0010010010010010020030000000000000086	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency RAIL LV Networks Electricity Mete	PO0010010020010010080040000000000000124	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency RAIL LV Networks LV Conductors	PO0010010020010010080010000000000000121	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Networks MV Transformers	PO0010010020010010050010000000000000115	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations MV Mini-subst	PO0010010020010010070010000000000000103	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC HV Substations MV Substation	PO0010010020010010050020000000000000097	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC LV Networks Electricity Mete	PO0010010020020010080040000000000000120	No		68	31	71	75	79	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations MV Transforme	PO0010010020020010050010000000000000100	No		1	1	1	1	1	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations MV Network Eq	PO0010010020020010050050000000000000104	No		34	30	36	37	39	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Networks MV Conductors	PO0010010020020010070040000000000000116	No		55	8	58	61	64	Whole of the municipality
Electricity		RM COR Emergency RAIL LV Networks LV Conductors	PO0010010020020050080010000000000000121	No		80	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Networks MV Network Equip	PO0010010020020010070020000000000000114	No		169	724	577	639	639	Whole of the municipality
Electricity		RM COR Emergency ELEC HV Substations DC Systems	PO0010010020020010020030000000000000095	No		0	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency ELEC HV Substations MV Substation	PO0010010020020010050020000000000000097	No		421	803	514	540	567	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Substations MV Mini-subst	PO0010010020020010050040000000000000103	No		0	0	0	0	0	Whole of the municipality
Electricity		RM COR Emergency ELEC MV Switching Stations MV Swi	PO0010010020020010060010000000000000108	No		25	0	27	28	29	Whole of the municipality

Municipal Vote/Operational project	Ref	Program/Project description	Project number	ly Approved (Yes/No)	Total Project Estimate	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Ward location
R thousand	4			6							
Electricity		RM COR Emergency ELEC MV Networks MV Transformers	PO001001002002001007003000000000000115	No		66	27	69	73	76	Whole of the municipality
Electricity		RM COR Emergency ELEC LV Networks Municipal Servic	PO001001002002001008003000000000000119	No		68	7	71	75	79	Whole of the municipality
Electricity		RM COR Emergency ELEC LV Networks LV Conductors	PO001001002002001008001000000000000117	No		68	16	71	75	79	Whole of the municipality
Electricity		RM COR Emergency ELEC LV Networks Public Lighting	PO001001002002001008002000000000000118	No		68	68	71	75	79	Whole of the municipality
Electricity		RM COR Emergency RAIL LV Networks Public Lighting	PO001001002002005008002000000000000122	No		94	-	-	-	-	Whole of the municipality
Electricity		RM COR Emergency RAIL LV Networks Electricity Mete	PO001001002002005008004000000000000124	No		94	-	-	-	-	Whole of the municipality
Public Toilets		RM COR Emergency SEWER Toilet Facilities Communal	PO001001002002008005001000000000000125	No		72	72	90	95	100	Whole of the municipality
Sewerage		RM COR Planned Reticulation Civil Structures	PO001001002001008002001000000000000313	No		178	178	187	196	205	Whole of the municipality
Sewerage		RM PREV Interval Based Waste Water Treatment Exter	PO001001001001008003002000000000000308	No		63	-	66	69	72	Whole of the municipality
Sewerage		RM COR Emergency Waste Water Treatment Works	PO001001002002008003007000000000000405	No		582	428	611	639	671	Whole of the municipality
Sewerage		RM COR Planned Waste Water Treatment Works	PO001001002001008003007000000000000404	No		117	417	123	129	135	Whole of the municipality
Sewerage		RM Cor Planned Reticulation Pipe Bridges	PO001001002001008002003000000000000315	No		115	115	120	126	132	Whole of the municipality
Sewerage		RM COR Planned Reticulation Municipal Service Conn	PO001001002001008002004000000000000316	No		205	229	240	252	264	Whole of the municipality
Sewerage		RM COR Emergency Waste Water Treatment Electrical	PO001001002002008003006000000000000312	No		380	224	399	418	439	Whole of the municipality
Sewerage		RM COR Planned Reticulation Pipe Work	PO001001002001008002002000000000000314	No		96	76	101	106	111	Whole of the municipality
Sewerage		RM PREV Condition Based Waste Water Treatment Civi	PO001001001002008003004000000000000310	No		133	133	140	147	154	Whole of the municipality
Sewerage		RM PREV Condition Based Waste Water Treatment Buil	PO001001001002008003003000000000000309	No		53	53	55	58	61	Whole of the municipality
Sewerage		RM COR Emergency Waste Water Treatment Earthworks	PO001001002002008003005000000000000311	No		18	18	19	20	21	Whole of the municipality
Storm Water Management		RM COR Planned Storm water Conveyance Civil Struct	PO001001002001003002002000000000000319	No		367	367	767	790	815	Whole of the municipality
Storm Water Management		RM COR Planned Storm water Conveyance Drainage	PO001001002001003002003000000000000320	No		432	463	486	510	535	Whole of the municipality
Storm Water Management		RM COR Planned Storm water Conveyance Pipework	PO001001002001003002006000000000000321	No		524	564	790	830	874	Whole of the municipality
Roads		RM COR Planned Roads Pavements	PO001001002001002001002000000000000306	No		5 602	3 700	5 994	6 272	6 586	Whole of the municipality
Roads		RM COR Planned Road Furniture Traffic Signs	PO001001002001002003002000000000000318	No		728	828	870	911	956	Whole of the municipality
Water Distribution		RM COR Emergency Boreholes Electrical	PO001001002002007002004000000000000298	No		47	4	49	51	54	Whole of the municipality
Water Distribution		RM COR Emergency PRV Stations Mechanical Equipment	PO001001002002007007007000000000000301	No		18	-	18	19	20	Whole of the municipality
Water Distribution		RM COR Emergency Water Treatment Mechanical Equipm	PO001001002002007009007000000000000305	No		93	93	98	103	108	Whole of the municipality
Water Distribution		RM COR Emergence Boreholes Mechanical	PO001001002002007002006000000000000297	No		93	70	98	103	108	Whole of the municipality
Water Distribution		RM PREV Planned Condition Based Communal Standpipe	PO001001001002007005001000000000000300	No		47	-	49	51	54	Whole of the municipality
Water Distribution		RM COR Emergency Pump stations Electrical Equipmen	PO001001002002007008006000000000000302	No		47	47	49	51	54	Whole of the municipality
Water Distribution		RM COR Emergency Bulk Mains Pipe Work	PO001001002002007003001000000000000299	No		381	158	400	419	440	Whole of the municipality
Water Distribution		RM COR Emergency Pump Station Pipe Work	PO001001002002007008010000000000000304	No		0	-	-	-	-	Whole of the municipality
Water Distribution		RM COR Emergency Pump station Mechanical Equipment	PO001001002002007008007000000000000303	No		0	-	-	-	-	Whole of the municipality
Water Distribution		RM PREV Planned Condition Based Dams & Weirs land	PO001001001002007001001000000000000295	No		148	48	156	163	171	Whole of the municipality
Water Distribution		COR Planned Dams and Weirs Civil Struture	PO001001002001007001004000000000000296	No		47	47	49	51	54	Whole of the municipality

Municipal Vote/Operational project  R thousand	Ref  4	Program/Project description	Project number	ly Approved (Yes/No)  6	Total Project Estimate	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Ward location
Water Distribution		RM COR Emergency Distribution Pipe Work	PO001001002002007004002000000000000322	No		187	289	303	317	333	Whole of the municipality
Corporate Wide Strategic Planning (IDPs, LEDs)		Typical Work Streams Ward Initiatives	PO00304800100000000000000000000000244	No		170	203	190	199	208	Whole of the municipality
Corporate Wide Strategic Planning (IDPs, LEDs)		Typical Work Streams Meetings	PO00304800200000000000000000000000245	No		91	59	64	66	69	Whole of the municipality
Corporate Wide Strategic Planning (IDPs, LEDs)		Typical Workstreams IDP Implementation and Monitor	PO00304400900000000000000000000000173	No		29	29	31	32	34	Whole of the municipality
Corporate Wide Strategic Planning (IDPs, LEDs)		Typical Work Streams Public Participation Meeting	PO00300600600000000000000000000000191	No		9	9	9	10	10	Whole of the municipality
Marketing, Customer Relations, Publicity and Media Co-ord		Typical Work Streams Tourism Development	PO00304600300000000000000000000000464	No		-	-	-	-	-	Whole of the municipality
Solid Waste Removal		Typical Work Streams Education Programme: Litter	PO00300700600000000000000000000000197	No		-	444	500	550	600	Whole of the municipality
Treasury: Debtors		Municipal Running Cost Vehicles Financial Service	PO002000000000000000000000000000000332	No		-	134	-	-	-	Whole of the municipality
Cemetries		RM PREV INTERVAL BASED Transport Assets - Communi	PO001002001001010000000000000000000327	No		-	515	-	-	-	Whole of the municipality
Cemetries		Municipal Running Cost Vehicles Community Service	PO002000000000000000000000000000000331	No		-	2 003	-	-	-	Whole of the municipality
Library Services		RM COR Planned LIB Libraries	PO00100200200100200101000000000000000479	No		-	52	-	-	-	Whole of the municipality
L E D		Typical Work Streams Youth Development	PO00300701700200000000000000000000209	No		-	8	-	-	-	Whole of the municipality
Administration		RM PREV INTERVAL BASED Transport Assets - Corpora	PO001002001001010000000000000000000329	No		-	27	-	-	-	Whole of the municipality
Administration		Municipal Running Cost Vehicles Corporate Service	PO002000000000000000000000000000000333	No		-	25	-	-	-	Whole of the municipality
Electricity: Administration		Municipal Running Cost Vehicles Technical Service	PO002000000000000000000000000000000334	No		-	4 846	-	-	-	Whole of the municipality
Electricity: Administration		RM PREV INTERVAL BASED Transport Assets - Technic	PO001002001001010000000000000000000330	No		-	1 237	-	-	-	Whole of the municipality
Roads		RM COR Planned Roads Pavements	PO0010010020010020010020000000000000317	No		-	2 008	-	-	-	Whole of the municipality
Treasury: Administration		Emergency and Disaster Management:Disaster Managem	PO003014002000000000000000000000000211	No		-	1 476	-	-	-	Whole of the municipality
Parent operational expenditure	1					644 178	689 373	682 497	729 459	815 941	
Total Operational expenditure						644 178	689 373	682 497	729 459	815 941	



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## **WITZENBERG MUNICIPALITY**

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

**Western Cape Government**

**APRIL/MAY 2020**

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## LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CBA	Critical Biodiversity Areas
CBD	Central Business District
CEF	10-Year Capital Expenditure Framework
CMLs	Coastal Management Lines
CMP	Coastal Management Plan
CMP	Coastal Management Programme
COVID-19	Coronavirus disease 2019
CPP	Coastal Private Property
CSIR	Council for Scientific and Industrial Research
D: ELE	Directorate: Environmental Law Enforcement
DCAS	Department of Cultural Affairs and Sport
DDM	District Development Model
DEA&DP	Department of Environmental Affairs and Development Planning
DEFF	Department of Environment, Forestry and Fisheries
DHS/DOHS	Department of Human Settlements
DLG	Department of Local Government
DM	District Municipality
DSP	District Safety Plan
DWA	Department of Water Affairs
ECD	Early Childhood Development
EFZ	Estuary Functional Zone
EIAs	Environmental Impact Assessments
EO	Environmental Officer
EPWP	Expanded Public Works Programme
ESAs	Ecological Support Areas
FBE	Free Basic Electricity
FBS	Free Basic Sanitation
FBS	Free Basic Services
FBW	Free Basic Water
FRP	Financial Recovery Plan
HSP	Human Settlement Plan
ICM Act	Integrated Coastal Management Act



IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
IPSS	Integrated Performance Support System
IPWIS	Integrated Pollutant and Waste Information System
ISDF	Integrated Strategic Development Framework
ITP	Integrated Transport Plan
IWMP	Integrated Waste Management Plan
IYM	In-year Monitoring
JDA	Joint District Approach
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
MERO	Municipal Economic Review and Outlook
MFMA	Municipal Finance Management Act
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MMP	Maintenance Management Plan
MRF	Material Recovery Facility
MSA	Municipal Systems Act
mSCOA	Municipal Standard Chart of Accounts
MTEF	2019 – 2024 Medium Term Expenditure Framework
MTREF	Medium Term Revenue and Expenditure Framework
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NDHS	National Department of Human Settlements
NEM: AQA	National Environmental Management: Air Quality Act
NEMP	National Estuarine Management Protocol

NRW	Non-revenue Water
NT Database	National Treasury Database
NT LG Database Upload Portal	National Treasury Local Government Database Upload Portal
O&M	Operations and Maintenance
PMS	Performance Management Systems
PRTA	Project Segment Tabled Budget
PSP	2019 – 2024 Provincial Strategic Plan
RMA	Responsible Management Authorities
RMP	Road Management Plan
S@S	Separation of Waste at Source
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SEP-LG	Socio-Economic Profile Local Government
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
TABB	Tabled Budget
VIP	Vision Inspired Priority
WC	Water Conservation
WCBSP	Western Cape Biodiversity Spatial Plan
WCG	Western Cape Government
WDF	Waste Disposal Facilities
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 integrated development plans and budgets presents an opportunity to deepen and strengthen existing partnerships, as well as identify new areas for collaboration to promote the 'Integrated Service Delivery' approach. 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 2020/21 MTREF Budget, 2020/21 proposed amendments to Integrated Development Plan (IDP) and related documentation.

### The assessment covers the following key areas:

- Conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR) and mSCOA regulations;
- Responsiveness of draft budget, IDP and SDF; and
- Credibility and sustainability of the Budget.

The MBRR A-Schedules, budget documentation, IDP and related documentation 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 engage the executives of your Municipality via video conference on 4 May 2020 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 and related strategies and plans.

An overview of the detailed assessment report can be found below to provide the Municipality with a synopsis from each of the main sections of the report.

#### ● **Public Value Creation**

This section seeks to assess the Municipality's Integrated Development Plan as well as provides an environmental analysis of the Municipality and how it collectively contributes to achieving maximum public value.

#### ● **Economic Sustainability**

This section examines if the tabled 2020/21 MTREF Budget is responsive from an economic and socio-economic perspective and the Municipality's ability to meet the legitimate expectations of the community for services from its limited resources to effect inclusive growth.

#### ● **Financial Sustainability**

This section examines the financial health position of the Municipality through ratio analysis and assess the sustainability and credibility of the 2020/21 MTREF operating and capital budgets.

## **1.1 RESPONDING TO THE CORONAVIRUS (COVID-19): CONSIDERATIONS FOR MUNICIPAL PLANNING AND BUDGETING**

The COVID-19 virus was recently declared a global pandemic by the World Health Organisation (WHO). On 5 March 2020, South Africa registered its first positive case where after new infections and transmissions spread rapidly across the country. Having considered the magnitude and severity of the virus and the possible future impact thereof on South Africa, the Minister of Cooperative Governance and Traditional Affairs on 15 March 2020 officially declared a national state of disaster as per section 27(1) of the Disaster Management Act, 2002 (Act No. 57 of 2002). As the spread of the virus intensified, President Ramaphosa on 23 March 2020 announced a nationwide 21-day lockdown which would come into effect at midnight, Thursday, 26 March 2020. On 9 April 2020, the President announced the extension of the lockdown to 30 April 2020. Section 27(2) of the Disaster Management Act allows for the development of regulations to, for the duration of the state of disaster, assist, protect and provide relief to the public; protect property; prevent disruptions and/or assist with dealing with the destructive and other effects of the disaster in question. Such regulations were official proclaimed in the Government Gazette on 25 March 2020.

The spread of the virus impacts severely on the municipal budget and planning process insofar it coincides with the tabling of draft annual budgets, draft reviewed IDPs and SDFs in terms of section 16(2) of the MFMA. Given that municipalities were expected to table these documents before council by no later than the end of March 2020, most of the strategic planning priorities and associated budget allocations for the 2020/21 financial year were finalised at the time when the lockdown was announced. Municipalities did as such not have sufficient time to adjust budget allocations to properly reflect their respective strategic responses to the virus.

The purpose of this section is to provide tangible recommendations as to how Witzenberg Municipality can adjust, revise and review their tabled budget to mitigate the effects of the virus, albeit only within their mandated areas of responsibility. Upon receipt of the final budget documentation, the various departments will consider to what extent Witzenberg Municipality took cognisance of below mentioned recommendations.

## 1.2 PUBLIC VALUE CREATION

### 1.2.1 Environmental Management and Development Planning

- Directions in terms of the National Environmental Management Act, 1998 (Act No. 107 of 1998) (NEMA) and related legislation:
  - In the absence of a national determination, on 26 March 2020 Minister Bredell issued a decision in terms of Section 47C of the National Environmental Management Act, 1998 (Act No. 107 of 1998) (NEMA) in terms of all matters for which Minister Bredell is the Competent Authority, to extend all timeframes in terms of NEMA (excluding matters related to Section 28, 30 and 31 of NEMA) and the EIA Regulations for two months (27 March 2020 to 26 May 2020), but the extension did not apply to actions related to decisions issued after the 21-Day Lockdown period.
  - On 26 March 2020 the Department of Environmental Affairs and Development Planning also issued a Circular (Departmental Circular: *DEA&DP 0003/2020*) regarding Minister Bredell's Section 47C timeframes extension decision as well as communicating a protocol for the administration of Environmental Impact Assessments (EIAs), Atmospheric Emission License (AEL), Waste Management License (WML) and Section 24G applications and related formal enquiries/requests in the Western Cape Province during the COVID-19 Lockdown Period.
  - On 31 March 2020 *Directions issued by the Minister of Forestry, Fisheries and Environment in terms of Regulation 10(8) of the Regulations issued in terms of Section 27(2) of the Disaster Management Act, 2002 (Act No. 57 of 2002): Measures to address, prevent and combat the Spread of COVID-19* was published in the *Government Gazette* (Notice No. R. 439 published in Government Gazette No. 43190 on 31 March 2020 refers). A copy of the Directions is available at: <https://www.gov.za/documents/disaster-management-act-environment-directions-measures-address-prevent-and-combat-spread>.
  - As a result of the publication of the abovementioned Directions, Minister Bedell on 1 April 2020 withdrew his decision of 26 March 2020 in terms of Section 47C of NEMA, and also indicated that the abovementioned Directions replaces the Departmental Circular: *DEA&DP 0003/2020* issued on 26 March 2020. As such, only the abovementioned Directions issued by the National Minister of Forestry, Fisheries and Environment apply in the Western Cape Province.
- Municipalities must study the Directions of 31 March 2020 and consider the implications for the Municipality and its processes carefully. The following officials of the Department of Environmental Affairs and Development Planning can be contacted for guidance as referred to **ANNEXURE A** below. Spatial Planning and Land Use Management Act, 2013 (Act No. 16 of 2013) (SPLUMA)
  - Directions or an exemption in terms of SPLUMA have not yet been issued by National Government. If Directions or an exemption is not issued in terms of SPLUMA are not in the near future issued by National Government, Minister Bredell will consider issuing an exemption in terms of Section 60 of the Western Cape Land Use Planning Act, 2014 (Act No. 3 of 2014) (LUPA) which would exempt Municipalities from provisions of LUPA as well as the corresponding provisions of the Municipal Planning By-Laws. For more guidance refer to **Annexure A** below.
- Basic Service provision to Communities as well as De-Densification of certain Informal Settlements

- A number of Regulations, Directions and Guidelines have been issued by National Government (all available at: <https://www.gov.za/coronavirus/guidelines>) including related to basic service provision to Communities.
- The Department of Environmental Affairs and Development Planning is working with the Department of Local Government and others to provide assistance to Municipalities in terms of basic service provisions. In line with the Regulation R399 Disaster Management Act (57/2002): Directions made in terms of Section 27(2) by the Minister of Cooperative Governance and Traditional Affairs of 25 March 2020, Waste Management has been declared as an essential service, and is crucial to the management and containment of the spread of the virus, therefore a concern has been raised that waste from the households of infected or quarantined patients or those in self-isolation could pose a considerable risk if not managed appropriately. After consultation with the Department of Environment, Forestry and Fisheries (DEFF), the Provincial Department of Environmental Affairs and Development Planning (DEA&DP) proposed that the certain important measures be put in place by municipalities and households. On 27 March 2020 a *Protocol on Managing COVID-19 General Waste at Households* were issued to all municipalities in the Western Cape to guide municipalities on how to manage COVID-19 infectious waste at households. On 2 April 2020, DEA&DP Circular 0006/2020 was issued to municipalities and the Provincial and District/Metro Disaster Management Centres w.r.t. the Amendment to this Protocol, as a result of operational challenges expressed with household-level data not being made available due to patient confidentiality and ethical implications and the stigmatisation of patients under quarantine or self-isolation in households; as such municipalities would rather concentrate on hotspots. Subsequent to the protocol being issued an intergovernmental COVID-19 Waste Management Workstreams were established with Waste Managers and Environmental Health Practitioners, respectively that would coordinate, align operations and share information.
- The Department of Environmental Affairs and Development Planning is also working with the Western Cape Department of Human Settlements, and other partners, in terms of possible de-densification of certain informal settlements as part of the COVID-19 Disaster Response interventions. For more information regarding proposed de-densification of informal settlements the Department of Human Settlements, as the coordinating Department, should be approached.
- In terms of any environmental and planning regulatory requirements during the COVID-19 Disaster the abovementioned officials of the Department of Environmental Affairs and Development Planning can be contacted for guidance as per **Annexure A** below.

### 1.3 ECONOMIC SUSTAINABILITY

#### 1.3.1 Budget Responsiveness

- The lockdown comes amidst already dire macro-economic conditions which has seen South Africa slump into a technical recession while consumer and business confidence dwindles. Towards the end of March 2020, Moody's classified South Africa's sovereign credit rating to sub-investment grade. The country now has a sub-investment grade credit classification from all three major international rating agencies. The lockdown will have a catastrophic effect on industry as non-essential business are forced to shut down completely resulting in a drastic reduction in overall economic output, productivity and substantial job losses. The impact will be particularly pronounced in labour-intensive industries such as construction, manufacturing and mining.

- Heightened levels of unemployment and layoffs impact heavily on household income and as the virus spreads and the lockdown continues, households will become more strained. More affluent households will probably have sufficient disposable income and savings to absorb the impact of a prolonged lockdown. In low-income households, the impact will be more severe, also negatively influencing the ability to afford trading services. Many of these households will subsequently be classified as indigent which will require municipalities to provide free basic services. *It is therefore envisaged that municipalities should increase their allocations towards the provision of free basic services (budget schedule A10) at a rate substantially higher than the normal inflationary adjustments.*
- The lockdown and closure of industries will also potentially influence short-term migratory patterns as workers travel back to their families. The subsequent population changes will result in changed consumption patterns of trading services. Data on conventional household sizes might therefore be inaccurate and municipalities are urged to use such data with caution as part of their planning processes.
- To stop the spread of transmissions, authorities are proactively encouraging good hygiene practices which includes frequent washing of hands and deep cleaning. This will drive up household water and sanitation consumption which could prove problematic in especially rural areas of the Western Cape where many local communities are still battling the ongoing drought.
- The lockdown is also expected to have far reaching implications from an educational perspective. As economic hardship intensifies, many children might end up not returning to school when lockdown measures subside to assist their families to generate income. This will in turn have far reaching implications for future earning potential which ensures the continuation of the poverty cycle. Unlike their more affluent counterparts, students in vulnerable communities do not have sufficient tools to facilitate remote learning. Municipalities can assist in this regard by looking into ways to improve broadband connectivity throughout low income communities, including informal settlements, which would allow students to access study material from within their dwellings.
- The physiological impact of the lockdown on informal settlements should not be underestimated. Communities must also guard against the spread of misinformation which can further increase stress and anxiety. Municipalities have an active role to play in this regard, by collating and distributing reliable and verified information.
- Crowded living conditions for prolonged periods of time will inevitably force inhabitants outside of the dwelling, breaking the prescripts of the lockdown. Communities can also expect an increase in illicit activities relating to the movement of non-essential goods. Although the South African Police Service (SAPS) and SA Army are mostly responsible to ensure that communities abide by the lockdown regulations, an increase in localised criminal activities will strain municipal law enforcement resources.

#### **Considerations for responsiveness allocations:**

- **Basic service delivery:** Local government remains the coalface of basic service delivery. Access to trading services, especially in poor communities must be prioritised. Dedicated focus on water and sanitation to improve overall hygiene i.e. access to potable water in the form of water storage devices, installation of temporary communal taps and ablution facilities. Lockdown is expected to result in notable increase in residential household consumption which will require above inflationary operational increases, in particular for the provision of water and sanitation. Municipalities must also pre-empt a drastic reduction in commercial consumption which will negatively influence the revenue base.

- **Human settlements:** Allocations towards human settlements must be prioritised to ensure improved service delivery to the most vulnerable citizens living in informal settlements. Allocations to the housing function must be directed towards the provision of basic services, the facilitation of logistical arrangements to deliver relief food, grant collections and where possible, de-densification efforts. Thought should also be given to facilitate home deliveries of essential goods and services to restrict unnecessary movement.
- **Food Relief:** The Western Cape Government is currently busy finalising an extensive food security initiative which will provide much needed relief to poor households (including child feeding schemes). Details of this plan and the associated financial and non-financial support interventions will shortly be communicated to all district and local municipal role-players. Municipalities are urged to align their relief allocations with the commitments of the WCG plan.
- **Safety and Security:** Restricted movement brought on by the lockdown will arguably result in a decrease across all primary criminal offence categories, but does render commercial assets vulnerable. The ban on the sale of non-essential goods will also potentially give rise to illicit activities, while the lockdown will be difficult to enforce in densely populated areas. These circumstances will necessitate increased budget allocations towards the safety and security function to strengthen municipal law enforcement capacity.

### 1.3.2 Supply Chain Management

On the 30 March 2020, the Minister of Co-operative Governance and Traditional Affairs issued out directions in terms of Section 27 (2) of the Disaster Management Act to address the combat, prevent and combat the spread of COVID-19 in South Africa. This directive brings to the attention of municipalities and municipal entities to take cognisance of the following requirements as it relates to emergency procurement:

- (i) Undertake emergency procurement within the Disaster Management Act, 2020 and the transversal contracts issued by the National Treasury;
- (ii) Adhere to all the applicable National Treasury Regulations and MFMA Circular 100;
- (iii) Decision-making that would have been approved by the Municipal Councils, will be made by the Municipal Manager on recommendation by the Chief Financial Officer with the concurrence of the Mayor or Executive Mayor;
- (iv) Decisions taken must be taken in respect of an emergency nature and be reported to the first council meeting after the lockdown period; and
- (v) Report all procurement undertaken during the disaster period to the first council meeting after the period has lapsed.

In view of the above, municipalities are urged to use the following procurement methods:

- Provide emergency procurement in terms of SCM Regulation 36
- Provision in terms of Regulation 32 as it relates to national transversal contracts e.g. MFMA Circular No. 100 of 2019/20
- Tapping into the provincial disaster procurement systems as provided for by Department of Health and Department of Transport and Public Works

Municipalities must also take cognisance of the following reporting requirements as it relates to the above procurement processes:



- (i) Record the reasons for any deviations undertaken in terms of regulation 36(1)(a) and report such reasons to the next municipal council meeting and record same as a note in the Municipality's annual financial statements as soon as is reasonably possible post lockdown;
- (ii) Reporting to Council in terms of SCM Regulation 6, on any procurement processes followed in terms of SCM Regulation 32 at a convenient time to be arranged as soon as it is reasonably practical and safe to do so.

Provincial Treasury will continue to guide and support municipalities regarding emergency procurement activities coupled to COVID-19. Further to this, the Provincial Treasury will be assisting municipalities post COVID-19 with systems and instruments to expedite the procurement planning process, with the aim to align municipal adjustment budgets and IDP deliverables.

#### **1.4 FINANCIAL SUSTAINABILITY**

Reprioritisation of expenditure will have to be carefully planned and managed. From a reporting perspective, the Municipality may have to revisit the budget for interest costs, for payment holidays from finance institutions, can expect a sharper incline in unpaid debt due to the evident recession and the sharp increase in unemployment, and management may have to urgently revisit the indigent policy. This will necessitate the revisiting of the credit control policy.

The Municipality is further encouraged to consider the re-assessment of its going concern ability considering the impact of the expected sharp increase in non-paying ratepayers. A further consideration is to reflect on the COVID-19 related costs for goods and services which will be priced at a premium as there are indications of global shortages.

Much of the efforts of the Municipality will be geared towards humanitarian support. Donations received must be considered and appropriately planned for. Lastly, as many of the expenses will have to be reconsidered, a re-assessment of the bad debt provision must be performed, and a relook at the repairs and maintenance budgets, and consequently, the impairment of assets as these expenditures are normally considered once all other critical expenses are considered.

It is advisable to follow a conservative approach when projecting revenue and eliminate any waste and unnecessary expenditure for the 2020/21 MTREF, to mitigate the financial impact of COVID-19 and optimise savings that can in turn be applied for disaster relief.

## **SECTION 2: PUBLIC VALUE CREATION**

### **2.1 INTEGRATED PLANNING**

#### **2.1.1 Introduction**

An Integrated Development Plan (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 a municipality. An IDP provides the strategic direction for all the activities of a municipality over five years linked to the council term of office.

Each municipal council must annually review and may amend the IDP of the Municipality. Should the review process determine that an amendment is required, a municipality should follow the process as stipulated in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

The 2020/21 IDP Review of the Witzenberg Municipality (the Municipality) is the third review of the 2017-2022 IDP. The 2020/21 IDP Review approach took into consideration an assessment of the performance measurements of the Municipality and the extent that changing circumstances so demand.

### **2.2 INTEGRATED PLANNING ANALYSIS**

#### **2.2.1 IDP Overview**

The 2020/21 IDP Review maintains council's strategic direction by outlining its vision, mission, strategic objectives and its alignment to national and provincial priorities. This embodies the strategic thrust of the Municipality to deliver basic services; create an enabling environment for economic growth and decent employment; and improve the living conditions of all households.

The Municipality consists mainly of rural towns such as Ceres, Tulbagh, Wolseley and others, where the agricultural sector contributed the most jobs and as such, the Municipality will need to progressively continue to explore mechanisms such as agri-processing to further strengthen its economy and create jobs. With a population of 142 466 in 2019, the Municipality is the second lowest populated area in the Cape Winelands District. This total is expected to grow to 153 987 by 2023, equating to an average annual growth rate of 2.0 per cent which will significantly increase the Municipality's dependency ratio of the current 42.2 per cent towards 2023.

The 2020/21 IDP Review indicates that the Municipality provides all households with access to services such as water, sanitation, electricity and waste removal. The Municipality also provides access to free basic services to the indigent of the Municipality however, indicates that it only provides basic services to areas within its urban edge excluding the rural areas and farm residents.

Farm owners however, provide sanitation and water services in some areas, while ESKOM provides electricity provision to most farm communities. The 2020/21 IDP Review reflects that the general standard of basic service levels in rural areas are above the norm as indicated by the Farmworker Survey Report completed in March 2015 by the Western Cape Department of Agriculture. The 2020/21 IDP Review reflects that the Op-die-Berg wastewater treatment plant serves approximately 75 per cent of consumers while the rest are serviced with septic tanks.

The 2020/21 IDP Review includes key municipal wide needs and challenges per ward emanating from the public consultation process and lists the top priorities identified and progress with regard to each. The 2020/21 IDP Review is aligned with the registered needs of the 12 wards and seeks to achieve the strategic objectives set by council in its 2017 - 2022 IDP. The top four service delivery

priorities per ward/town ranges inter alia from sewer network needs to be improved, provision of housing, safety, to animal control in all areas.

One of the biggest challenges the Municipality face relates to growing informality and the demand for expansion of informal settlements as well as the rising number of households living in makeshift shelters in backyards.

### **2.2.2 IDP process**

In terms of Sections 28 and 29 of the MSA, a municipality must follow a prescribed process when reviewing and/or amending an IDP. Furthermore, key activities and deadlines for the process must be set out in a Time Schedule adopted in terms of Section 21 of the Municipal Finance Management Act 56 of 2003 (MFMA).

In line with Section 28 of the MSA, the Municipality's 2020/21 IDP Review was guided by a Process Plan adopted by Council on 16 July 2016 (Item 8.1.3) detailing the mechanisms to be utilised for stakeholder engagement and subsequently the MFMA Time Schedule (Ref: 02/02/2) adopted in August 2019 guides the drafting, review and adoption of the 2020/21 IDP Review.

The MFMA Time Schedule further outlines the mechanisms, time lines and targeted audiences and areas established to ensure the community and all other stakeholders are adequately involved in the Municipality's strategic planning process.

The Municipality conducted public participation sessions through engagements with ward committees in between 4 October and 26 September 2019 as part of the IDP consultation phase. Community Imbizos and consultations, forum and sector engagements as well as ward committees' meetings are scheduled for 14 – 21 April 2020 as a final round of public participation before the adoption of the 2020/21 IDP Review.

Placement of the approved 2020/21 IDP Review and related documents on the municipal website and submission of these documents to the MEC for Local Government is also noted in the Municipality's 2020/21 MFMA Time Schedules. To conclude the IDP process, the 2020/21 MFMA Time Schedule indicates notice will be given to the public of the adopted 2020/21 IDP Review within 14 days of the adoption of the plan.

### **2.2.3 IDP notable changes**

The 2020/21 IDP Review indicates changes to the Situational Analysis where some key statistics on population, education, health and free basic services had been updated from pages 20 - 46 to reflect the existing level of development. The economic outlook of the Municipality was updated with the current Municipal Economic Review Outlook 2019 sourced from the most recent Quantec Research.

In terms of the spatial analysis section, the 2020/21 IDP Review provides a background and explains the process followed with the review and amendment of the Spatial Development Framework (SDF). As this process is currently work in progress and projections are that the SDF amendments will be approved in April 2020, most of the current spatial information has been removed.

Subsequently, the financial viability information from a spatial perspective has also been removed on pages 60 - 61 and will be realigned and reintegrated should the 2020/21 IDP Review be amended and approved with the SDF amendment in April 2020. While it is clear that Key Performance Areas remain the same on pages 81 - 129, the 2020/21 IDP Review still reflects the 2019/20 financial year instead of 2020/21.

## 2.2.4 Key findings and recommendations

- The adopted 2020/21 IDP Review should be updated to align with the newly adopted provincial Vision Inspired Priorities and the seven 2014 - 2024 Medium Term Strategic Framework priorities.
- The adopted 2020/21 IDP Review could note the Joint District Approach that has been endorsed by the Western Cape Government and municipalities as the vehicle through which joint planning, budgeting and implementation are being facilitated.

## 2.3 ENVIRONMENTAL AND PLANNING ANALYSIS

### 2.3.1 Compliance, Performance, Implementation and Changing Circumstances:

#### **Spatial Planning**

The budget shows that the Municipality continues to systematically provide for the installation of engineering services in Vredebes and Nduli on an annual basis and remains in line with the adopted SDF. The Municipality is some making progress with respect to the implementation of some of the SPLUMA principles. The Vredebes development gives effect to the principle of Spatial Justice, bridging the gap between the fragmented settlements of Nduli and Ceres. This was demonstrated in the IDP and budget in which allocations had been made for the development of the Vredebes and the incremental upgrading of the Nduli informal settlement. Also, approximately R17 million is budgeted per year in the 20/21 and 21/22 financial years for the construction of a new storage dam in Tulbagh to secure water supply and demonstrates progress with respect to the implementation of the principle of Efficiency.

The Department has provided detailed comment on the newly drafted SDF and Capital Expenditure Framework (CEF). Of concern, is that the draft CEF does not shed light on the longer-term financial position of the Municipality and how the proposals contained in the draft SDF will impact on the Municipality's financial sustainability.

#### **Biodiversity**

The Municipality has assigned the correct spatial planning categories (Core 1 and/or the highest conservation priority) to Protected Areas and Critical Biodiversity Areas. This has been done in the form of a table (table 4 on page 53), which also provides an indication of activities which are supported and not supported. The IDP makes reference to CBA maps although there is some confusion between the 2010 fine-scale plans and the 2017 Western Cape Biodiversity Spatial Plan (WCBSA). The IDP acknowledges that municipal land is vastly infested by aliens and have appointed consultants to draw up the "Witzenberg Municipality Invasive Alien Species Monitoring and Control Plan". The IDP includes consideration of climate change adaptation and disaster risk mitigation, but the link to the WCBSA is not explicit.

#### **Climate Change**

Although there are aspects of the climate change response strategy that are legislated for municipalities, such as climate change adaptation as part of the Disaster Management Amendment Act and the Spatial Planning and Land Use Management Act, amongst others, there is no stand-alone climate change legislation. However, a Climate Change Bill is currently under development.

Witzenberg does not have a climate change response strategy/framework, but has included information from the Climate Change Advisory that was sent to all municipalities in 2016. From a mitigation perspective, there is a strong focus on energy and waste management responses, with budget and capacity allocated to these programmes. From an adaptation perspective, the focus on water, given the recent drought experienced is understandable. Given the probability of more

drought events into the future, there is a need for the Municipality to strongly consider short and long-term water security measures.

## **Waste Management**

### **(a) Waste Management Planning**

The Municipality has designated a Waste Management Officer (WMO), but their IWMP dated December 2010 is currently under review. Waste issues are integrated in the IDP, 3rd Review (2020 - 2021).

### **(b) Waste Information Management**

The Municipality has 2 waste activities registered on IPWIS and reporting is done for:

- Tulbagh Landfill
- Prince Alfred Hamlet Landfill

The rating for reports submitted online on IPWIS during this period is 44 per cent, which is non-compliant. Although the Municipality only reported 1 202 tonnes of waste diverted during this period, their diversion rate is quite high, and this may be attributed to the missing data on waste disposal. As for most months during this period, no figures were recorded for waste disposal due to non-reporting. The percentage diversion is 20,48 per cent.

### **(c) Waste Minimisation & Policy Development**

According to the State of Waste 2018 report the Witzenberg Municipality has a by-law published in 2005, but it's not aligned to the National Environmental Management: Waste Act of 2008. The IWMP states what is needed to achieve waste minimisation and are incorporated into the IWMP.

Waste minimisation interventions are limited to a piloted separation-at-source project with 100 households. This project includes the separation of organics. The programme is run by an NGO. The Municipality raise awareness, by using pamphlets, media, school campaigns, and an events calendar.

### **(d) Waste Management Licensing**

The Ceres WDF is closed for disposal and a transfer station is planned for the location. Wolseley is not operational any longer. Tulbagh WDF is the main receiver of household general waste, but its WML is being reviewed, reducing the amount of waste being disposed there.

The Op-Die-Berg WDF is now receiving some waste diverted from Tulbagh WDF. Prince Alfred Hamlet WDF, which should only receive building rubble and garden waste, is receiving a little general waste due to contamination of garden and building rubble skips coming from the community. Prince Alfred Hamlet WDF also experiences regular burning of waste by illegal waste pickers as access control is ineffective at this WDF.

Only internal compliance audits for Tulbagh were received, and only external compliance audits for Tulbagh and Op-Die-Berg were received.

## **Air quality**

In terms of Section 14(3) and Section 15(2) of the National Environmental Management: Air Quality Act (NEM: AQA), a Municipality must designate an Air Quality Officer and adopt an Air Quality Management Plan (AQMP) within its jurisdiction. To ensure that a budget is allocated for air quality management, each municipality must include in its Integrated Development Plan (IDP), an AQMP.

The Witzenberg Municipality has designated an Air Quality Officer and has adopted an AQMP, as per the NEM: AQA. However, the Municipality must allocate funding to implement the AQMP, particularly in terms of monitoring ambient air quality to manage potential air pollution that may result from increased urbanisation.

### **2.3.2 Strategic Support/Programmes Initiatives and Projects**

#### **Spatial Planning**

As a Municipality falling within the Cape Winelands District Municipality, Witzenberg Municipality receives strategic support through the Cape Winelands Joint District Approach. Through the JDA the District and Local Municipalities have prioritised the need for assistance with the development of a District Urbanisation Strategy and for assistance on finding ways to make the District and Local municipalities more financially sustainable. This will be particularly useful when the Municipality's CEF is revisited.

#### **Biodiversity**

In terms of uptake of biodiversity considerations, Witzenberg Municipality's SDF and IDP are amongst the best examples. The IDP, when compared to other IDPs, has quite a strong focus on alien clearing and environmental management. Witzenberg does have a disaster management plan, which is described in the IDP.

The IDP and SDF recognises the need to manage alien species, particularly in watercourses and the catchment areas for the purpose of increasing water production.

The SDF contains a development checklist, which includes the consideration of CBAs and ESAs when determining if a development proposal is acceptable. Table 6 in the SDF also provides detailed guidelines for specific activities (these guidelines appear to have been influenced by the Western Cape Rural Land Use Planning Guidelines).

One of the strategic focus areas in the SDF policy framework has been titled "Nature" and includes spatial implications which include protection and connection of core areas, prohibition of core areas and the promotion or use of biodiversity offsets where biodiversity loss cannot be avoided. A Non-spatial implication includes providing support for stewardship and LandCare programmes. The Municipality also currently runs an environmental education project ("Green Fingers").

#### **Climate Change**

The Climate Change Directorate is currently waiting for clarity on the requirements for municipalities of the Climate Change Act, once promulgated. This information will then be shared with municipalities and a Climate Change Municipal Support Programme will be re-established.

There is also a need to ensure that the latest climate science is accessible to municipalities in a form that can be used. This is something that the Climate Change Directorate will investigate to determine where to access the information and how to share it with the municipalities.

## **Waste Management:**

### **(a) Waste Management Planning**

The DEA&DP will host a two-day Integrated Waste Management Workshop in the 2nd quarter of 2020/21, which will cover various waste-related topics of interest to the municipalities. In the 2020/21 financial year, the DEA&DP will develop a Status Quo on Sewage Sludge and a Status Quo on current Municipal Transport and Collection of Waste. Further support can be provided on request from municipalities for Waste Characterisation training and studies. The DEA&DP has finalised the development of a Household Hazardous Waste Guideline and Minimum Requirements for the Appointment of Waste Managers to assist with the recruitment of appropriately skilled waste managers. The DEA&DP is also developing an annual reporting template for municipalities to report on the implementation of their IWMPs as per the NEM: WA requirements.

### **(b) Waste Information Management**

A training session was conducted with the Cape Winelands District Municipalities on 12 September 2019. Three (3) officials from Witzenberg Municipality were in attendance. The training material covered the Waste Calculator, WIS Regulations and online IPWIS reporting. For the 2020/21 financial year, one (1) IPWIS workshop will be conducted focusing on IPWIS waste reporting and addressing IPWIS Frequently Asked Questions (FAQs). The Department will inform selected municipalities' in writing 30 days prior, regarding the IPWIS waste data audits to be conducted with selected facilities.

### **(c) Waste Minimisation & Policy Development**

The Department currently has an Informal Settlement project to promote integrated waste management within informal areas. This will further be presented to all waste managers for implementation in the 2020/21 financial year. Further to this, engagements on the Model Waste By-law will happen within various regions across the Western Cape.

### **(d) Waste Management Licensing**

The Department is in the process of assisting Municipalities through an Illegal Dumping Task Team to identify reasons for and solutions to illegal dumping. Departmental, internal and external audits are used to identify non-compliances, and action plans to address the non-compliances are requested by the Department, but only the internal audit report for Tulbagh dated 27 August 2019 has been received.

Tulbagh is the main receiver of household general waste, but disposal is limited due to their court application to extend the maximum height to 10m above ground level. The Tulbagh WML is being reviewed. Some end tipping is of concern, but the Municipality has recently improved cover, slopes and operations in general and the Department is monitoring progress.

## **Air Quality**

The Directorate Air Quality Management (D: AQM) provides a supportive and oversight role to Municipalities with respect to air quality management. The D: AQM co-ordinates quarterly Provincial Air Quality Officers' Forums, inclusive of Air Quality Management Plan Working Groups Meetings. The Forums serve as a platform for Air Quality Officers to develop a common understanding and approach to managing air quality in the Province, particularly as it relates to air pollution and air quality regulatory processes, inclusive of noise, dust and offensive odour management in their jurisdictional areas. All Municipal Air Quality Officers are required to implement the mandates of air quality management, as assigned by the NEM: AQA, and hence are required to attend and participate in the Forums.

Capacity building on air quality management also takes place at the quarterly Provincial Air Quality Officers' Forums; however, it is imperative that Municipalities make funding available to ensure that officials are capacitated via formal air quality management training programmes.

Aside from the Forums, interactions between the D: AQM and Municipal Air Quality Officers takes place on a regular basis, particularly in terms of addressing air pollution complaints and providing advice on air quality regulatory services in their Municipalities. In terms of the NEM: AQA, measures in respect of dust, noise and offensive odour is a Local Government responsibility. It is therefore imperative that Municipalities develop and adopt Air Quality Management By-laws to ensure air quality compliance measures and intervention strategies in their areas. It is therefore recommended that the Witzenberg Municipality develops and adopts a By-law to ensure compliance to air quality management.

The D: AQM also regulatory engages Municipalities where the Department has located an Ambient Air Quality Monitoring Station. Ambient air quality is currently not monitored in Witzenberg Municipality. The Municipality is encouraged to allocate budget to monitor ambient air quality in its jurisdiction. Noting the current economic constraints, the Municipality may opt to measure key criteria pollutants via passive sampling or low-cost air quality sensors, as these are more cost-effective than fully-equipped continuous ambient air quality monitoring stations. The D: AQM can be called upon to advise the Municipality on the use of the more cost-effective approaches to monitor ambient air quality in their jurisdiction.

### **2.3.3 Key Findings and Recommendations**

Based on the narratives above, it is recommended that the following adjustments or amendments be considered and some may require the SDBIP to be updated:

#### **Spatial Planning**

As was stated in the recent comments from our Department to Witzenberg Municipality on the Draft Spatial Development Framework, the Department is of the view that the Draft does not meet all the legislative requirements. We acknowledge that meeting all these requirements is an incremental process, but it is hoped that Witzenberg Municipality will assess what can be added to the current draft prior to the approval of the SDF, to meet the outstanding legislative requirements.

#### **Biodiversity**

Open space corridors and areas which will be managed for conservation must be clearly indicated on the SDF for each town. They need to be labelled differently from the CBA and ESA layers which are the informant behind prioritising which areas need to be conserved. Use the 2017 WCBS as main biodiversity reference in the IDP and remove reference to the 2010 biodiversity fine-scale plans. The IDP refers to managing two nature reserves and "seven critical biodiversity areas". This is perhaps needs to be reworded if what they mean is that they own seven portions of land which have been determined as Critical Biodiversity Area.

#### **Climate Change**

As stated above, there is currently no requirement on municipalities to develop a specific climate change plan or strategy for the Municipality, however, there is a need for climate change considerations to be mainstreamed into sector plans. Although the Municipality has identified some important sectors in the response to climate change, it is evident from the document that there is a need to understand the specific risks and opportunities that climate change will hold for the Witzenberg municipality moving forward.



## **Waste Management**

### **(a) Waste Management Planning**

The Municipality needs to submit their 3rd generation IWMP to the DEA&DP once completed. They also need to submit their annual report as well as the Council Resolution for the adoption and approval of the IWMP once assessed by the DEA&DP and approved by the Council.

### **(b) Waste Information Management**

All municipalities must submit data verification sources e.g. the Waste Calculator Reports, Service Provider Reports or Weighbridge reports to the Department by 7<sup>th</sup> of each month for the previous month. All operational waste management facilities need to register on IPWIS and report their waste types and quantities online in accordance with Annexure 1 of the Waste Information System regulations. IPWIS online waste reports need to be completed from January 2014 to date. Municipal Waste Facilities should request their service providers (recyclers) to register on IPWIS. This should be done to ensure that Municipalities are able to report on waste diverted from landfill and to provide an indication where waste is diverted to. Drop off facilities must be registered as a recycling/recovery activity on IPWIS. Consistency in reporting of all waste streams should be strived for.

### **(c) Waste Minimisation & Policy Development**

It is recommended that Witzenberg Municipality adopts the Departments' Model Integrated Waste Management By-Law or adopts clauses thereof to ensure that their by-law is aligned, or as a draft for their public participation process or a guide to their bylaw development process.

To enhance waste minimisation initiatives and especially the Organic Waste ban implemented by the Department, it is recommended that the Witzenberg Municipality focusses on projects that divert as much organic waste from landfill. In addition to this, the Municipality is requested to complete an organic waste diversion plan for the Department to review.

Furthermore, greater awareness campaigns could be conducted within the townships and lower income areas, as well as at targeted groups such as industry and other households, and targeted campaigns should be initiated to boost S@S participation rates or anti-litter and illegal dumping challenges within the Municipality. Where possible, existing recyclers should be used to support and boost local economic development.

### **(d) Waste Management Licensing**

WDFs must operate in accordance with their licence/permit conditions. Proper decommissioning of the relevant facilities must be initiated promptly, or they will remain an environmental risk indefinitely. Sufficient provisions for the public to dispose of hazardous waste must be made.

Only the internal audit report for Tulbagh dated 27 August 2019 has been received. The Municipality is encouraged to state in their response to this Departmental audit what the limiting factors are within the Municipality which may be the cause of such non-compliance with suggestions on how the Department can assist the Municipality to improve compliance.

## **Air Quality**

A budget allocation to implement the Witzenberg Municipality's AQMP is required to be secured in its IDP to ensure that:

- Ambient air quality (passive or continuous monitoring of air pollutants via either a fully-equipped ambient air quality monitoring station or low-cost air quality sensors) is monitored;
- Air Quality Officers are trained in air quality management; and
- Air quality management intervention strategies are implemented in its jurisdiction.

The implementation of the Witzenberg Municipality's AQMP must also be measurable so that its performance and achievements can be assessed and reviewed after five (5) years, as required by the 2017 National Framework for Air Quality Management in the Republic of South Africa (DEFF, 2018).

## SECTION 3: ECONOMIC SUSTAINABILITY

### 3.1 INTRODUCTION

This section examines to what extent the tabled 2020/21 MTREF Budget is responsive from an economic and socio-economic perspective and the Municipality's ability to meet the legitimate expectations of the community for services from its limited resources to contribute to economic sustainability and maximising benefits for its residents.

Key socio-economic indicators are presented to provide the context from which responsiveness of the budget is assessed. Following, an overview of budget allocations to strategic objectives exercise is conducted to understand the alignment of the tabled budget to the priorities identified in its Integrated Development Plan. Provincial investment for the 2020/21 MTREF is analysed to outline overall expenditure by the province in the municipal area. Furthermore, examining the joint investments in infrastructure by the province and the Municipality is analysed to understand the extent to which infrastructure allocations are enabler of economic growth in the municipal area.

### 3.2 SOCIO-ECONOMIC CONTEXT AND IMPLICATIONS

**Table 1 Socio Economic Overview**

Key Socio-Economic Indicators	NDP Goals	Local Context	Implications
<b>Demographics</b>	0.5% - 1% per annum by 2030 (Nationally)	2.0% per annum (average annual growth rate 2019-2023) (SEP-LG 2019)	Rapid urbanisation into the municipal area contributes to capacity issues as it places continued strain in municipal resources and has an impact on its ability to deliver services to its citizens.
<b>Unemployment</b>	14% by 2020	5.8% (2017) (SEP-LG 2019)	Unemployment levels are growing nationally but is somewhat stable in the municipal area. This has a direct impact on household income and the ability to afford basic services. Forces more households to register as indigents households and qualify for the provision of free basic services which further strains municipal resources.
<b>Education</b>	A learner retention ratio of 90 per cent	Learner retention ratio – 62.5% (SEP-LG 2019)	Lower learner retention ratios contribute to lower levels of education which affects future earning potential of youth as they could be under-skilled, struggle to find employment and contribute financially to society.
<b>Health</b>	Maternal mortality to fall from 500 to 100 per 100 000 live births	Maternal Mortality was 68 per 100 000 live births in 2018/19 (SEP-LG 2019)	Maternal mortality rate is below the NDP target. A healthy population is necessary to produce a strong and resilient workforce as well as to care for the needs of and protect the family structure.
<b>Poverty</b>	For zero households to be below the poverty line	R15 942 average monthly household income (2017) (MERO 2019)	Average monthly household income below the district average. Income inequality in the municipal area is apparent, a high number of households earning below the poverty line translates into greater reliance on social support structures.

Key Socio-Economic Indicators	NDP Goals	Local Context	Implications
<b>Safety and Security</b>	For all citizens to feel safe and free of the fear of crime	45 murders per 100 000 people (SEP-LG 2019)	Crime hampers growth, discourages investment, negates local capital accumulation and has a negative impact on the economy.
<b>GDP Growth</b>	5.4 per cent growth per annum	1.6% real GDP growth rate (2018e) (MERO, 2019)	Slow economic growth as a result of low business confidence, political uncertainty, high unemployment rates, amongst other factors has an effect on economic growth. The economy needs to at least keep pace with population growth in order for per capita income levels to improve. Low GDP growth affects the ability of consumers to pay for services and the financial sustainability of the Municipality.

### Comments:

Given the onset of COVID-19 in March 2020 and the potential devastating effects that an outbreak and spread of the disease could have on the socio-economic environment, various possible impacts should be considered. These implications are discussed further in Section 1 of this report.

### 3.3 KEY BUDGET PRIORITIES IN TERMS OF IDP STRATEGIC OBJECTIVES

The 2020/21 MTREF budget breakdown in terms of the strategic objectives is indicated in the table below. Witzenberg Municipality budgeted for a total operating expenditure budget of R713.47 million and a total capital budget of R88.76 million in the 2020/21 financial year.

**Table 2 Strategic Objectives for the 2020/21 Medium Term Revenue & Expenditure Framework**

Strategic Objective	2020/21 Medium Term Revenue & Expenditure Framework OPEX				2020/21 Medium Term Revenue & Expenditure Framework CAPEX			
	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23	Average Annual Growth	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23	Average Annual Growth
<b>R thousand</b>								
Essential Services	436 480	472 345	517 707	8.9%	86 194	134 058	32 011	-39.1%
Governance	155 213	161 585	171 897	5.2%	1 050	-	600	-24.4%
Communal Services	113 747	119 071	126 465	5.4%	1 520	137	5 729	94.2%
Socio-Economic Support Services	8 026	8 602	40 249	123.9%	-	-	-	0.0%
<b>Total Expenditure</b>	<b>713 466</b>	<b>761 602</b>	<b>856 317</b>	<b>9.6%</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>	<b>-34.3%</b>

Source: Witzenberg Municipality, A-Schedules 2020/21

### Comments:

- Witzenberg Municipality indicated in its budget report that its Integrated Development Plan needs to align with National and Provincial strategies to ensure optimal impact from the combined efforts of the different spheres of government. The Municipality has ensured that its Integrated Development Plan is aligned to National and Provincial government's strategies and plans. The Municipality's budget allocations are aligned to its strategic objectives as indicated in supporting schedules SA5 and SA6.

- Within its constrained fiscal resource environment, the Municipality has presented a 'pro-poor' 2020/21 budget that takes into account the plight of indigent households and provides rebates and exemptions on property rates in qualifying cases.
- Of the Municipality's R713.466 million total 2020/21 operating expenditure budget, R436.480 million (61.2 per cent) is directed towards strategic objective 'Essential Services'. Similarly, the majority share of the capital expenditure budget, R86.194 million (97.1 per cent) is allocated to the 'Essential Services' strategic objective.
- The remaining 38.8 per cent of the operating expenditure budget is allocated across the remaining 3 strategic objectives, with 'Governance' allocated 21.8 per cent of the operating budget, 'Communal Services' receiving 15.9 per cent and 'Socio-Economic' support services only allocated 1.1 per cent. In respect of the capital expenditure budget, the other capital budget allocations are marginal.
- It is clear from its budgetary allocation to its strategic objectives where the Municipality's budget priorities lie over the 2021/21 MTREF. Delivering on its service delivery mandate remains a crucial priority for the Municipality as well as investment in new bulk infrastructure mainly for new housing developments.

### 3.4 PROVINCIAL RESOURCE ALLOCATION

**Table 3 Provincial Payments: Witzenberg Municipality**

Department R'000	Outcome			Medium-term estimate			
	Audited 2016/17	Audited 2017/18	Audited 2018/19	2020/21	% Change from Revised estimate 2019/20	2021/22	2022/23
Department of Community Safety	8 379	2 780	266	266	3.91	276	287
Department of Education	318 740	338 516	364 178	417 267	6.68	441 116	464 918
Department of Health	145 510	175 242	168 656	191 717	7.61	204 633	214 151
Department of Social Development	5 221	4 998	7 094	5 896	5.49	6 220	6 519
Department of Human Settlements	43 546	41 960	32 839	45 200	9.10	47 686	49 975
Department of Environmental Affairs and Development Planning				1 000	(80.00)	500	
Department of Transport and Public Works	55 102	81 152	162 346	13 018	(56.55)	13 734	14 393
Department of Economic Development and Tourism					(100.00)		
Department of Cultural Affairs and Sport	7 975	8 050	8 726	9 764	1.30	10 300	10 866
Department of Local Government	260	385	299	299	(74.81)	308	302
<b>Total</b>	<b>584 733</b>	<b>653 083</b>	<b>744 404</b>	<b>684 427</b>	<b>3.07</b>	<b>724 773</b>	<b>761 411</b>
<b>Total Transfers to Witzenberg Municipality</b>	<b>53 391</b>	<b>45 146</b>	<b>40 290</b>	<b>53 618</b>	<b>10.55</b>	<b>90 743</b>	<b>45 341</b>
<b>Transfers as a percentage of Provincial Payments and Estimates</b>	<b>9.13</b>	<b>6.91</b>	<b>5.41</b>	<b>7.83</b>	<b>7.25</b>	<b>12.52</b>	<b>5.95</b>

For the 2020/21 financial year, Provincial Government will spend an estimated R684.427 million in Witzenberg. The highest spending departments are Education (61.0 per cent), Health (28.0 per cent) and Human Settlements (6.6 per cent of total spend). Together these three departments represent 95.6 per cent of Provincial Government spend in Witzenberg.

The actual transfer of funds (i.e. grants) to Witzenberg is relatively small (7.83 per cent) compared to the estimated spending of Provincial Departments within the municipal area. However, there are notably sized allocations in the transfers budget such as R37.954 million for the Human Settlements Development Grant which will contribute towards the low-cost housing needs in the municipal area.

Overall per capita spend by the province within the Witzenberg Municipality is R4 804 for the 2020/21 financial year.

### 3.5 ENABLERS OF ECONOMIC GROWTH AND DEVELOPMENT

#### Infrastructure as an enabler of economic growth

Infrastructure development is not only beneficial to the economy in the short term but also creates the conditions for sustained competitiveness, growth and jobs, both in developed economies and in emerging markets.

Access to infrastructure provision promotes human development and a better quality of life through improved productivity and sustainable economic growth, specifically, public infrastructure provisioning may enhance trade and commerce and play an important role in alleviating poverty and inequality. Therefore, infrastructure investment is a key enabler to sustain growth over time. This section will assess provincial and municipal infrastructure allocations over the MTREF and its potential contribution to economic growth in the municipal area and region.

#### Provincial and Municipal Capital Budget Expenditure 2020/21

**Table 4 Comparison of Provincial and Witzenberg Municipality Infrastructure Expenditure: 2020/21 (R'000)**

Type	2020/21		
	Provincial Infrastructure Spend	Municipal Infrastructure Spend	Total
<b>Economic Infrastructure</b>	<b>18 000</b>	<b>20 245</b>	<b>38 245</b>
<i>Road Transport and Public Works</i>	<b>18 000</b>	<b>20 245</b>	<b>38 245</b>
<i>Cape Nature</i>	-	-	-
<b>Social Infrastructure</b>	<b>76 572</b>	<b>1 520</b>	<b>78 092</b>
<i>Education</i>	<b>31 000</b>	-	<b>31 000</b>
<i>Health</i>	<b>7 978</b>	-	<b>7 978</b>
<i>Social Development</i>	-	<b>1 520</b>	<b>1 520</b>
<i>Housing</i>	<b>37 954</b>	-	<b>37 954</b>
<b>Trading Services</b>	-	<b>65 600</b>	<b>65 600</b>
<i>Electricity</i>	-	<b>2 500</b>	<b>2 500</b>
<i>Water</i>	-	<b>27 396</b>	<b>27 396</b>
<i>Waste Water Management</i>	-	<b>26 347</b>	<b>26 347</b>
<i>Waste Management</i>	-	<b>9 356</b>	<b>9 356</b>
<b>Other</b>	-	<b>1 400</b>	<b>1 400</b>
<b>Total Infrastructure Spend</b>	<b>94 572</b>	<b>88 765</b>	<b>183 337</b>

Source: 2020 Western Cape EPRE (Provincial spend), Witzenberg Municipality A-Schedules 2020/21

- Collectively the Western Cape Government and Witzenberg Municipality's total infrastructure spend for the 2020/21 financial year totals R223.697 million. The Provincial spend for the upcoming financial year is more than the municipal spend. This is an indication of the both spheres of government's commitment to economic growth in the municipal through its investment in infrastructure. The collaborative spend of both spheres of government will maximise the economies of scale and have a broader impact in the area.

### 3.5.1 Economic Infrastructure Analysis

#### Road Transport

The WCG has allocated R135.0 million to road infrastructure projects in Witzenberg over the 2020/21 MTREF with R58.0 million allocated to the 2020/21 financial year. An allocation of R18 million is for resealing of the Worcester-Wolseley road project of which R31.17 million has been spent to date, and a further R1million has been allocated to the 2021/22 financial year. A major resealing project in the Ceres-Touwsrivier area has also received significant allocations over the previous MTREF period with R33.90 million spent to date and a final allocation of R75 million earmarked for 2022/23.

Witzenberg Municipality has budgeted R20.25 million towards road infrastructure projects for the 2020/21 financial year. The budget is allocated as follows, R12.55 million for roads for the Nduli housing development, R5.03 million is for the upgrade of the Van Breda bridge and R1.8 million for the network streets throughout the Municipality.

For regional and local economies to grow and thrive, it needs reliable road infrastructure to connect supply chains and efficiently move goods and services across borders. Both direct and indirect poverty alleviation benefits can be associated with road infrastructure investment. It results in the creation of job opportunities, market accessibility, community development and improved standards of living.

It is critical that the repair and maintenance of road infrastructure is not neglected due to a focus on constructing new roads. This could over time reverse the benefits brought on by the initial investment. It is positive to note that critical upgrades to important transport nodes have been taken into account by both the province and the Municipality alongside new infrastructure projects as this will have long-term effects on the local economy.

Furthermore, greater benefits can also be achieved in the investment in road infrastructure in more rural areas. This has the potential to positively affect poverty through providing market and service access, lowering of transport costs and stimulating economic growth.

### 3.5.2 Social Infrastructure Analysis

#### Education

The total infrastructure spending on education infrastructure in Witzenberg for the 2020/21 financial year totals R31 million. This majority of this budget (R25 million) is for the construction of the new Waveren Senior Secondary School. The project has a further R25 million allocated to it in the 2021/22 financial year. The remainder of the allocation (R6 million) is for upgrades and additions to the Tulbagh High School.

With communities expanding because of new human settlements, a need arises for improved access to complementary social infrastructure such as education and medical facilities. As a result, six new schools are in the pipeline to be built over the next nine years in Witzenberg.

Access to education is vital to grow the economy as learners who have access to quality primary and secondary schools and who complete their schooling are more likely to find gainful employment and become active and productive citizens in society.

## Health

The Western Cape Department of Health has budgeted to spend R27.63 million on health infrastructure in Witzenberg over the 2020/21 MTREF with R7.98 million allocated to the 2020/21 financial year. Notable health infrastructure projects for the 2020/21 financial year include upgrades to the Ceres Hospital (R3.81 million) and investments in new health technology for the Tulbagh clinic (R1.2 million) and the Ceres CDC (R1 million).

Given the COVID-19 global crisis that is currently ensuing, it has become clearer that investing in health infrastructure and health systems not only saves lives but it is a crucial investment in the wider economy. It is apparent that ill-health hinders productivity and adversely affects human capital development. Investments in proper health infrastructure and systems can minimise the effects of health crises and subsequent economic shocks.

## Human Settlements

Within Witzenberg, 11.2 per cent of the total households are informal. This coupled with the constant influx of people into the area has created a need to prioritise housing provision within the area to eradicate the backlog that exists. The provincial spending on housing in Witzenberg totals R102.56 million over the 2020/21 MTREF. 36.7 per cent of the total MTREF budget (R37.59 million) is allocated to the 2020/21 financial year. The 2020/21 budget includes allocations towards top structures construction for Vredebes to the amount of R35 million and R1.56 million towards planning for the Nduli site. Demand for housing continues to outweigh the level of supply within the municipal area with increasing backlogs due to the current waiting list but also the constant influx of people into the municipal area.

A need to address the 'gap' housing market has also been identified by the Municipality. This market will cater for household income of between R3 501 – R22 000 monthly. The Municipality is in the process of earmarking of land for gap housing. The development of gap housing could have a positive effect on potential future revenue for the Municipality.

### 3.5.3 Trading Services Infrastructure Analysis

The majority share of the Municipality's infrastructure budget (R65.60 million; 73.9 per cent) is allocated towards trading services infrastructure. This is mainly to roll-out new bulk infrastructure to the low-cost housing developments in the area.

#### ● Electricity

The Municipality's allocation to energy infrastructure amounts to R2.5 million for the 2020/21 financial year. This is a relatively small share of the total infrastructure budget as expansions in electrical infrastructure cannot be accommodated until 2022 according to Eskom.

Municipal capital expenditure allocations for electricity include R1million for MV Substation equipment, R1 million for MV Network equipment and R500 000 for upgrades of LV Network cables.



## ● Water

Water infrastructure allocations in the Municipality amounts to R27.40 million for 2020/21. The majority of the allocation is R16.93 million for the construction of the Tulbagh Dam to alleviate shortages in supply as well as lack of capacity as was experienced during the severe drought experienced recently. Other significant allocations include R9.49 million for bulk water infrastructure for the Nduli housing development.

## ● Waste Water

Waste water management infrastructure receives the second biggest share of the trading services infrastructure budget for 2020/21. This allocation amounts to R26.35 million. Notable allocations include R13.82 million for storm water infrastructure for the Nduli housing development and R10.23 million for bulk sewerage in Vredebes.

## ● Waste Management

The total waste management allocation in the Municipality amounts to R9.36 million in 2020/21. The total allocation is for the construction of a waste drop-off station. This sizable allocation towards the solid waste management function in the Municipality is essential to address the waste management and landfill challenges faced by the Municipality. The backlogs in infrastructure continues to exert further pressure on municipal resources. The growing demand for basic services within growing informal settlements is challenging to sustain. The Municipality is faced with an insufficient capital budget to address and eradicated backlogs timeously. Ageing infrastructure within the Municipality needs immediate remedial attention in order to prolong its lifespan. National Treasury guidelines indicate that allocations to repairs and maintenance should be 8 per cent of Property, Plant and Equipment (PPE) budgets. The Municipality has indicated that the repairs and maintenance spending as a percentage of PPE is 1.8 per cent for the 2020/21 financial year.

## SECTION 4: FINANCIAL SUSTAINABILITY

### 4.1 REVIEW OF THE HISTORICAL INFORMATION

#### 4.1.1 The Financial Health and Performance – year ended 30 June 2019

The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements, audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality.

Adverse ratios highlight areas where attention may be required to ensure sustainability. The assessment analysis is based on the 2017, 2018 and 2019 audited financial statements to have a more solid context when looking at the 2020/21 budget.

The analysis is conducted as per National Treasury MFMA Circular No. 71.

Note: The Municipality submitted the ratios as was requested by National Treasury. The Municipality made the necessary corrections where necessary and resubmitted the ratios to PT to be used in the compilation of this report.

Provincial Treasury has analysed these ratios and the following items are highlighted.

#### The Financial Performance as per the Audited Annual Financial Statements

**Table 5 Financial ratios and norms**

Financial ratios and norms		2015 Audited	2016 Audited	2017 Audited	2018 Audited	2019 Audited	Comments
<b>Asset Management</b>							
1.	Capital Expenditure to Total Expenditure: <b>10% - 20%</b>			<b>10.3%</b>	<b>10.8%</b>	<b>13.4%</b>	The ratio results have increased year on year from 10.3 per cent in 2017 to 13.4 per cent in 2019, the outcomes are within NT desired norm of 10 - 20%. This indicates that the Municipality has been adding to their capital infrastructure annually.
2.	Capital Expenditure Budget Implementation Indicator: <b>95 - 100%</b>			<b>97.4%</b>	<b>96.2%</b>	<b>94.8%</b>	The ratio has declined over the period under review, from 97.4 per cent in 2017 to 94.8 per cent in 2019; however, the ratio is still within the NT norm of 95 - 100 per cent. The 2018 outcome indicates that the Municipality has adequately budgeted for its Capital expenditure and should continue with this strategy going forward.
3.	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): <b>0%</b>			<b>0.02%</b>	<b>0.00%</b>	<b>0.09%</b>	The ratio has remained constant and the results indicate that the Municipality is within the NT desired norm of 0.00 per cent.

Financial ratios and norms		2015 Audited	2016 Audited	2017 Audited	2018 Audited	2019 Audited	Comments
4.	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): <b>8%</b>			<b>6.0%</b>	<b>5.7%</b>	<b>5.4%</b>	The ratio results declined year on year from 6.0 per cent in 2017 to 5.4 per cent 2019. The ratio result is outside the NT norm of 8 per cent. Management decisions, service delivery and Asset Management Strategies also contribute to the levels of repairs and maintenance.
5.	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure : <b>(None)</b>			<b>38.4%</b>	<b>40.4%</b>	<b>37.9%</b>	The ratio has fluctuated over the three years measured. There is no norm from National Treasury for this ratio as the funding mix for Capital Expenditure is dependent on the municipal policy and ability to raise revenue from different sources.
6.	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure: <b>(None)</b>			<b>38.4%</b>	<b>40.4%</b>	<b>37.9%</b>	The ratio has fluctuated over the three years measured. There is no norm from National Treasury for this ratio. It is critical that the determination of the funding mix of capital expenditure is undertaken in such a manner that affordable borrowings is directed towards addressing service delivery needs. There is also opportunity for increasing capacity on borrowings to attain an improved balance of the funding from different sources.
<b>Revenue, Debtors and Liquidity Management (cash availability)</b>							
7.	Net debtor's days: <b>≤ 30 days</b>			<b>56 days</b>	<b>56 days</b>	<b>57 days</b>	The ratio results have worsened over the 3-year period and is above the NT norm of 30 days. It appears that consumers take between 56 to 57 days to pay their outstanding accounts, which could strain cash flows of the Municipality. This impact working capital availability.
8.	Bad Debts Written-off as % of Provision for Bad Debt: <b>100%</b>			<b>0.01%</b>	<b>185.7%</b>	<b>45.3%</b>	The ratio results have fluctuated year on year over the 3-year period and is below the desired norm over the period. The Municipality should revise its write off policies and procedures to align provisions raised with write offs.

Financial ratios and norms		2015 Audited	2016 Audited	2017 Audited	2018 Audited	2019 Audited	Comments
9.	Operating Revenue Budget: <b>95% - 100%</b>			<b>110.9%</b>	<b>101.0%</b>	<b>94.8%</b>	The ratio results improved from 110.9 per cent in 2017 to 94.8 per cent in 2019, the ratio is within the acceptable NT norm of 95 - 100 per cent. The actual operating revenue is very close to the budget and the Municipality is commended for compiling an accurate revenue budget.
10.	Service Charges and Property Rates Revenue Budget: <b>95% - 100%</b>			<b>92.2%</b>	<b>99.1%</b>	<b>97.0%</b>	The ratio results have fluctuated over the 3-year period under review and is within the acceptable NT norm of 95 - 100 per cent.
11.	Revenue Growth (%) - Excluding capital grants: = <b>CPI</b>			<b>10.2%</b> <b>5.3%</b>	<b>-4.7%</b> <b>4.7%</b>	<b>0.4%</b> <b>4.5%</b>	The ratio results have fluctuated year on year, from 10.2 per cent in 2017 to 0.4 per cent in 2019. The 2019 ratio result is below the CPI rate, and appears unfavourable. The Municipality should consider all alternative mechanisms of growing its revenue base.
12.	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants): <b>1 - 3 months</b>			<b>2 Month</b>	<b>2 Month</b>	<b>2 Month</b>	The ratio results have remained constant over 3 - year period under review and is within NT norms, the favourable ratio outcomes indicates that the Municipality is able to meet its operating commitments from cash and short-term investments and reflects positively on the Municipality's management of cash.
13.	Current Ratio: <b>1.5 - 2:1</b>			<b>2.03</b>	<b>2.22</b>	<b>2.01</b>	The ratio results have fluctuated year on year, from 2.03:1 in 2017 to 2.22:1 in 2018 to 2.01:1 in 2019 and is above the NT norms 1.5:1. The ratio outcome indicates that the Municipality has its current liabilities covered 2.01 times and indicates a strengthening of the cash position.

Financial ratios and norms		2015 Audited	2016 Audited	2017 Audited	2018 Audited	2019 Audited	Comments
<b>Liability Management</b>							
14.	Debt (Total Borrowings)/Revenue: <b>45%</b>			<b>2.0%</b>	<b>1.6%</b>	<b>1.3%</b>	The ratio results have improved to some extent from 2.0 per cent in 2017 to 1.3 per cent in 2019, this ratio indicates that the Municipality's gearing is low. The Municipality has capacity to take up further borrowings which should be considered taking cognisance of cash flow realities.
15.	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure: <b>6% - 8%</b>			<b>2.3%</b>	<b>0.9%</b>	<b>0.6%</b>	The ratio has decreased over the three years, but remain well under the National Treasury norm.
16.	Creditors Payment Period (Trade Creditors): <b>30 days</b>			<b>55 days</b>	<b>46 days</b>	<b>44 days</b>	The ratio results have improved year on year from 55 days in 2017 to 44 days in 2019, the ratio however remains outside the NT norm of 30 days. A period longer than 30 days could indicate that the Municipality may be experiencing cash flow problems, but could also be because of disputes being unresolved, retentions, processing of payments, or other factors. In addition, this may also indicate that effective controls are not in place to ensure prompt payment. S65(2)(e) of the MFMA requires payment within 30 days.
<b>Expenditure Management</b>							
17.	Operating Expenditure Budget: <b>95% - 100%</b>			<b>97.7%</b>	<b>70.4%</b>	<b>91.1%</b>	The ratio results have fluctuated year on year from 97.7 per cent in 2017 deteriorating to 70.4 per cent in 2018 and improving to 91.1 per cent in 2019, the ratio is outside the NT norm of 95 - 100 per cent. The Municipality should budget adequately for its Operating Expenditure and should continue with its strategy going forward. Ideally, underspending should be the result of increased efficiency and not non-implementation of spending programmes.

Financial ratios and norms		2015 Audited	2016 Audited	2017 Audited	2018 Audited	2019 Audited	Comments
18.	Remuneration as a % of Total Operating Expenditure: <b>25% - 40%</b>			29.1%	30.9%	31.7%	The ratio results have declined year on year from 29.1 per cent in 2017 up to 31.7 per cent in 2019, remained within the NT norm.
19.	Contracted Services as a % of Total Operating Expenditure: <b>2% - 5%</b>			6.0%	6.9%	7.6%	The ratio results have declined from 6.9 per cent in 2018 to 7.6 per cent in 2019, and falls outside the NT norm, this indicates that functions perhaps are being performed and outsourced to consultants – but with the introduction of mSCOA the classification of expenditure had an impact on items now classified as contracted services which in the past were classified as other or general expenditure.
20.	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: <b>0%</b>			0.0%	0.0%	5.0%	The ratio has deteriorated over the period under review from 0.00 per cent in 2018 to 5.00 per cent in 2019. The result is above the norm and must to be investigated, controls revisited and strengthened and action taken following this investigation, including against those who caused Irregular, Fruitless and Wasteful and Unauthorised expenditure, where appropriate.
<b>Grant Dependency</b>							
21.	Own Source Revenue to Total Operating Revenue (Including Agency Revenue): <b>None</b>			67.1%	77.2%	72.8%	The ratios results have fluctuated over the period under review from 67.1 per cent in 2017 improving to 77.2 per cent in 2018 and deteriorating to 72.8 per cent in 2019. The Municipality continues to generate significantly high levels of its own revenue streams for its operations. The Municipality is commended for its revenue generation strategies that appear to have been successfully implemented.
<b>Net Asset Position (Going Concern)</b>							
22.	Total Liabilities to Total Assets: <b>&lt;50%</b>			22.2%	22.1%	21.5%	The ratio results have improved over the period under review from 22.19 per cent in 2017 to 22.1 per cent in 2018 and 21.5 per cent in 2019. The ratio results are within the NT norm of <50 per cent.

## 4.2 SUMMARY OF FINDINGS AND RECOMMENDATIONS

### 4.2.1 Asset Management

- Capital Assets are the source through which the municipal mandate is realised. It is therefore imperative that planning & budgeting for the replacement, renovations and preservation of these assets are prioritised. The 2019 outcome indicates that the Municipality has adequately budgeted for its capital expenditure and should continue with its this strategy.
- The repairs and maintenance ratio results are below the desired NT norm of 8 per cent, possibly indicating that insufficient expenditure is incurred on repairs and maintenance to the extent that it could impact the useful lives of the assets and have a resultant increase in the impairment of assets. The Municipality needs to ensure that expenditure is in line with its asset management policy & maintenance schedules to ensure effective, efficient and economical asset utilisation.
- There appears to be scope for considering additional borrowings where a good commercial model is present, but should always be tested against other imperatives.

### 4.2.2 Revenue, Debtors and Liquidity Management (cash availability)

- The net debtor days indicates that the Municipality could be exposed to a cash flow risk due to the Municipality experiencing challenges in the collection of outstanding monies from debtors. This is further supported in 2019 financial year where the Municipality has R150.57 million (receivables from exchange transactions + property rates) or 71.8 per cent debtors outstanding for more than 90 days. Amounts that have been impaired should be considered for write-off if legal action proves to be ineffective or too costly. The Municipality should review credit control measures to avoid debt to go beyond 90 days as failure to collect what is due to the Municipality might erode the working capital available to run the institution.
- The Revenue Growth (%) - Excluding capital grants ratio indicates that the 2019 ratio result fall considerably below the CPI rate, and therefore appears unfavourable. The ratio results further indicate if there are increases in the Municipality's expenditure, this will potentially not be able to be funded by the revenue base and will be required to be funded by other means. The trend further indicates that the slower the revenue growth, the less sustainable the Municipality will be.

### 4.2.3 Liability Management

- The creditor payment period ratio results may have improved over the period under review and the results remain above the NT norm of 30 days. This ratio indicates the Municipality may not be adequately managing its working capital or that effective controls are not in place to ensure prompt payment. The Municipality will be required to provide further explanations in this regard. Non-compliance with MFMA requirements guiding the payment of creditors should be considered.

### 4.2.4 Expenditure Management

- Operating Expenditure Budget ratio result improved to in 2019 financial year, the ratio is outside the NT norm of 95-100 per cent. Deviations from the norm indicates either capacity challenges, issues of financial controls and management and/or poor budgeting. The Municipality is recommended to prepare budgets more accurately and effectively for its operating expenditure and should continue with this strategy going forward.

- Contracted services use has improved over the period under review. These costs must be analysed and the Municipality should be mindful in using contracted services in terms of the.
- The Irregular, Fruitless & Wasteful and Unauthorised Expenditure ratio results have deteriorated to 5.0 per cent in 2019. The deterioration is due to Supply Chain Management (SCM) regulation 32 contracts being classified as irregular expenditure during the audit process. PT is working with NT to find a solution for this sector.

#### **4.2.5 Grant Dependency**

- The grant dependency ratio measures the Municipality's ability to optimise its own revenue and become self-sufficient. The ratio outcomes indicate that the Municipality continues to generate significantly high levels of its own revenue streams for its operations. The Municipality is commended for its revenue generation strategies that have been successfully implemented. The ratio indicates that the Municipality is not dependent on grants for its operations as less than 15 per cent of the revenue is from grant funding.

### **4.3 CREDIBILITY OF FUNDED BUDGET**

#### **4.3.1 Observations on the Current Financial Year**

In assessing the 2019/20 MTREF budget, consideration is given to the Municipality's current year budget implementation, past revenue streams and spending trends as a baseline measure to determine the impact on future budget implications.



**Table 6 Budget Summary**

Description R thousands	2016/17				2017/18				2018/19				Current Year 2019/20		
	Adjusted Budget	Audited Outcome	YTD%	Diff	Adjusted Budget	Audited Outcome	YTD%	Diff	Adjusted Budget	Audited Outcome	YTD%	Diff	Original Budget	Adjusted Budget	Diff
<b>Financial Performance</b>															
Property rates	61 405	61 101	100%	0%	67 752	68 470	101%	1%	74 950	75 344	101%	1%	72 282	72 282	0%
Service charges	295 515	286 621	97%	-3%	308 414	306 170	99%	-1%	318 218	305 199	96%	-4%	346 953	347 173	0%
Investment revenue	9 954	16 328	164%	64%	14 661	18 495	126%	26%	15 651	17 963	115%	15%	16 565	16 565	0%
Transfers recognised - operational	101 344	101 429	100%	0%	99 019	93 967	95%	-5%	115 971	105 201	91%	-9%	138 467	139 123	0%
Other own revenue	31 567	105 763	335%	235%	35 788	42 531	119%	19%	41 262	53 616	130%	30%	42 359	42 321	0%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>499 785</b>	<b>571 242</b>	<b>114%</b>	<b>14%</b>	<b>525 634</b>	<b>529 632</b>	<b>101%</b>	<b>1%</b>	<b>566 051</b>	<b>557 325</b>	<b>98%</b>	<b>-2%</b>	<b>616 625</b>	<b>617 464</b>	<b>0%</b>
Employee costs	137 759	133 333	97%	-3%	153 063	152 398	100%	0%	170 402	166 502	98%	-2%	192 524	208 373	8%
Remuneration of councillors	8 926	8 780	98%	-2%	10 083	9 170	91%	-9%	10 709	9 458	88%	-12%	11 459	11 459	0%
Depreciation & asset impairment	26 922	26 143	97%	-3%	45 345	28 699	63%	-37%	44 165	30 415	69%	-31%	45 590	45 590	0%
Finance charges	17 627	17 573	100%	0%	15 464	15 676	101%	1%	16 002	15 847	99%	-1%	8 840	8 724	-1%
Materials and bulk purchases	203 463	202 204	99%	-1%	201 183	194 879	97%	-3%	214 125	204 338	95%	-5%	246 787	248 057	1%
Transfers and grants	947	941	99%	-1%	17 209	13 920	81%	-19%	14 163	10 019	71%	-29%	30 962	31 079	0%
Other expenditure	130 666	123 722	95%	-5%	175 285	108 106	62%	-38%	139 304	118 970	85%	-15%	118 518	136 191	15%
<b>Total Expenditure</b>	<b>526 312</b>	<b>512 695</b>	<b>97%</b>	<b>-3%</b>	<b>617 632</b>	<b>522 847</b>	<b>85%</b>	<b>-15%</b>	<b>608 871</b>	<b>555 547</b>	<b>91%</b>	<b>-9%</b>	<b>654 680</b>	<b>689 473</b>	<b>5%</b>
<b>Surplus/(Deficit)</b>	<b>(26 527)</b>	<b>58 548</b>	<b>-221%</b>		<b>(91 998)</b>	<b>6 785</b>	<b>-7%</b>	<b>-107%</b>	<b>(42 820)</b>	<b>1 778</b>			<b>(38 055)</b>	<b>(72 009)</b>	<b>89%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	38 378	38 768	101%	1%	35 284	34 481	98%	-2%	52 914	54 177	102%	2%	44 178	45 826	4%
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)	-	-			-	295			1 083	575			-	501	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>11 851</b>	<b>97 316</b>	<b>821%</b>	<b>721%</b>	<b>(56 714)</b>	<b>41 562</b>	<b>-73%</b>	<b>-173%</b>	<b>11 177</b>	<b>56 530</b>	<b>506%</b>	<b>406%</b>	<b>6 123</b>	<b>(25 682)</b>	<b>-519%</b>
Share of surplus/ (deficit) of associate	-	-			-	-			-	-			-	-	
<b>Surplus/(Deficit) for the year</b>	<b>11 851</b>	<b>97 316</b>	<b>821%</b>	<b>721%</b>	<b>(56 714)</b>	<b>41 562</b>	<b>-73%</b>	<b>-173%</b>	<b>11 177</b>	<b>56 530</b>	<b>506%</b>	<b>406%</b>	<b>6 123</b>	<b>(25 682)</b>	<b>-519%</b>
<b>Capital expenditure &amp; funds sources</b>															
<b>Capital expenditure</b>	<b>60 367</b>	<b>58 783</b>	<b>97%</b>	<b>-3%</b>	<b>66 217</b>	<b>63 800</b>	<b>96%</b>	<b>-4%</b>	<b>90 639</b>	<b>86 656</b>	<b>96%</b>	<b>-4%</b>	<b>71 613</b>	<b>81 290</b>	<b>14%</b>
Transfers recognised - capital	38 378	38 768	101%	1%	35 284	34 481	98%	-2%	52 914	54 177	102%	2%	45 678	46 327	1%
Borrowing	-	-	0%	0%	-	-	0%	0%	-	-	0%	0%	-	3 043	0%
Internally generated funds	21 990	20 015	91%	-9%	30 934	29 319	95%	-5%	37 725	32 478	86%	-14%	25 935	31 919	0%
<b>Total sources of capital funds</b>	<b>60 367</b>	<b>58 783</b>	<b>97%</b>	<b>-3%</b>	<b>66 217</b>	<b>63 800</b>	<b>96%</b>	<b>-4%</b>	<b>90 639</b>	<b>86 656</b>	<b>96%</b>	<b>-4%</b>	<b>71 613</b>	<b>81 290</b>	<b>14%</b>

Source: Witzenberg Municipality 2016/2018 Audit AFS and 2020/21 Draft Budget A1-Schedule – Table A1

## Findings and Recommendations

Historical trends based on the three preceding audited years, indicates that the Municipality can implement proposed budget. Actual performance for most of the operating revenue and expenditure items were more than 95 per cent and the Municipality needs to take note of the variance trends for certain line items during the final budget.

The capital expenditure shows performance trends that are above the norm of 95 per cent as per NT MFMA Circular 71 and the Municipality is commended for such an achievement. The Municipality is likely to spend below the norm though during the current year considering that it has only spent R22.76 million or 28.2 per cent of the adjusted capital budget of R80.68 million as at the end of February 2020. The Municipality is urged to place better focus on project implementation plans to get an accurate and true reflection of the planned capital expenditure which will also assist in capital performance management ensuring capital budget is spent within National Treasury Norm.

## 4.4 REVIEW OF THE NEW (2020/21) MTREF

### 4.4.1 Review of the Budget Assumptions

The Municipality complied with Regulation 16 of the Municipal Budget and Reporting Regulations and listed on page 24 of the municipal budget document budget assumptions used in the compilation of the 2020/21 MTREF. The Budget assumptions are deemed to be credible however, the following were omitted though:

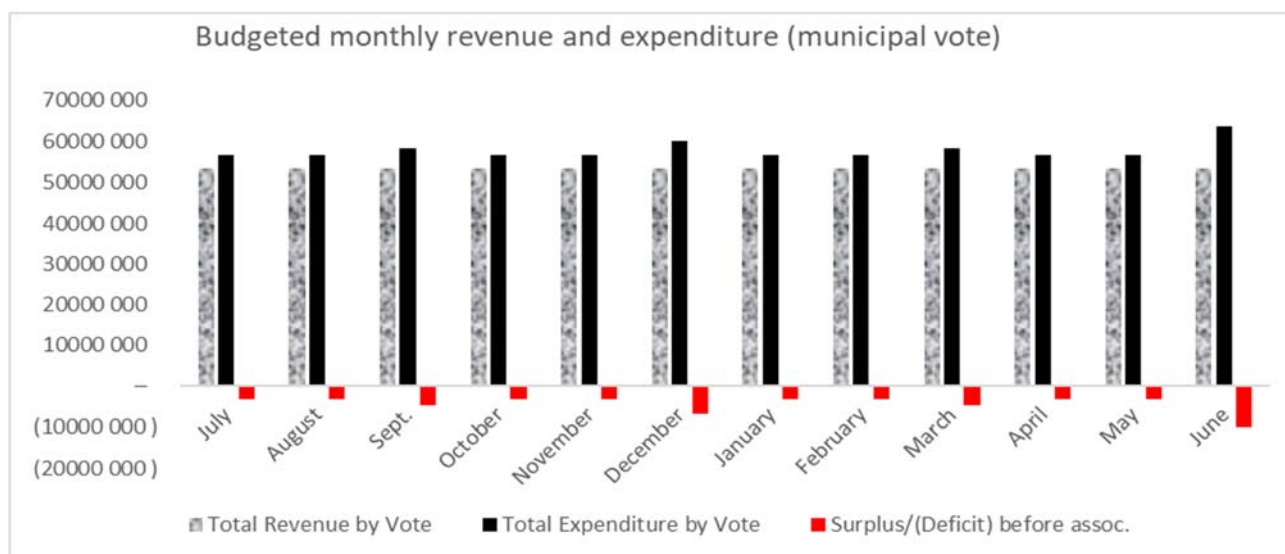
- **Efficiencies** and cost containment measures applied.
- Credit rating outlook.
- External factors (i.e. population migration, employment, health, development of businesses, and new residential areas, etc.)
- Interest rates for borrowing and investment of funds.
- Growth or decline **in tax base**.

The Municipality is requested to consider these assumptions when the final budget is adopted in Council.

### 4.4.2 Forecasting and Multi-Year Budgeting

The purpose is to assess the credibility of forecasting and the level of multi-year budgeting.

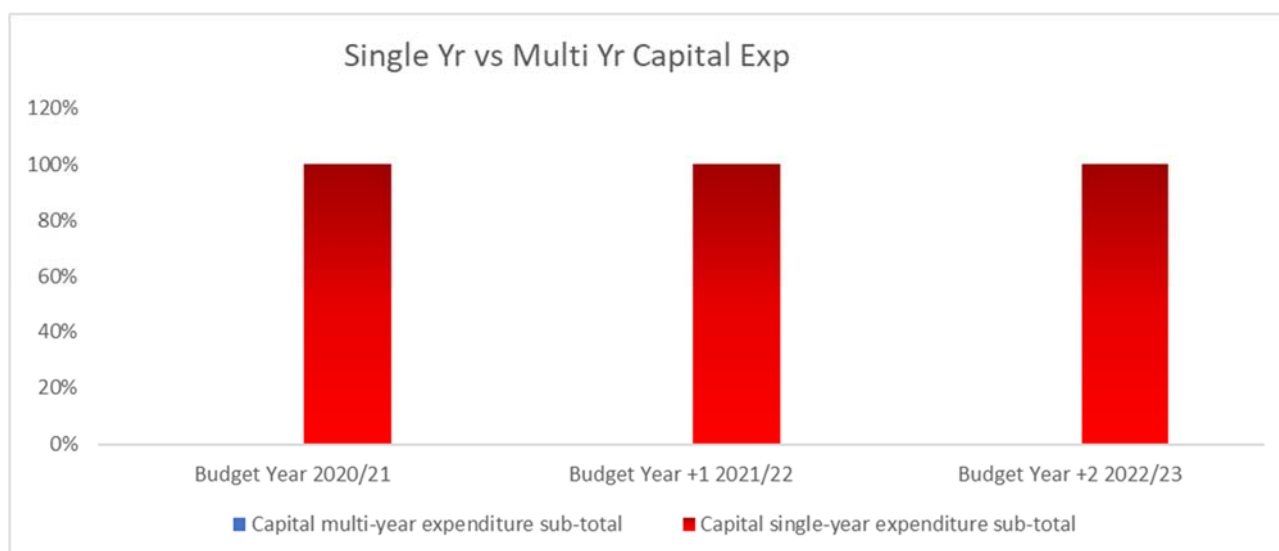
#### Graph 1 Budgeted Monthly Projections – Revenue and Expenditure



Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – Supporting Tables SA26

### Findings and Recommendations

On assessment of supporting Tables SA25 to SA27 it is evident that Witzenberg Municipality has not considered seasonal fluctuations and that linear projection has been used. The table above illustrates that the Municipality did monthly projections in supporting Tables SA25 to SA27 as they are based on the annual amount being divided by twelve. This means that the Municipality did not consider past performance trends and fluctuations which might occur as the result of seasonal or other factors. The Municipality is encouraged to forecast cash flow budget considering seasonal influences and should reconcile with supporting tables SA25, 26 and 27 of the A1-Schedules.

**Graph 2 Single year vs Multi-year Capital expenditure**

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – Table A5

### Findings and Recommendations

The Municipality has not made provision for multi-year expenditure over the MTREF. Multi-year budgeting enables municipalities to improve planning and initiate procurement processes earlier for capital projects in the two outer years of the MTREF. The Municipality is reminded that multi-year appropriation will benefit the community in terms of timely delivery of service delivery related projects and by enhance opportunities for lower-cost financing and access to additional governmental programs. The capital expenditure on supporting Tables SA28 to SA29 is projected for quarterly spending only, which is incorrect since expenditure will be incurred monthly. The Municipality is advised to adjust implementation plans to complete grant funded project by March 2021, to avoid potential stopping of funds.

#### 4.4.3 Budget Overview

**Table 7 Budget Overview**

Description	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Revenue (excluding capital transfers and contributions)	516 534	529 928	535 031	616 625	617 464	617 464	640 437	695 373	791 084
Total Operating Expenditure	512 929	516 217	532 678	654 680	689 473	689 473	693 640	740 863	834 542
Surplus/(Deficit)	3 605	13 711	2 352	(38 055)	(72 009)	(72 009)	(53 203)	(45 490)	(43 458)
<b>Adjustment</b>									
Depreciation & asset impairment	26 280	28 699	30 415	45 590	45 590	45 590	48 932	51 643	51 643
Restated Surplus/(Deficit) for the year	29 885	42 409	32 767	7 535	(26 420)	(26 420)	(4 271)	6 153	8 185

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – Table A1

## Findings and Recommendations

The Municipality budgeted for operating deficits over the 2020/21 MTREF with operating expenditure increasing over the MTREF. Such a trend will put pressure on the operating revenue budget and surpluses. The Municipality should consider reducing certain line items to get to a balanced budget.

The Municipality is encouraged to table a surplus operating budget since the practice of tabling a budget deficit has the ability over time to reduce either the contribution to cash backed reserves or reduce the contributions to internal funds towards capital spending.

The Municipality is encouraged to implement strategies that will sustain the financial health position and quality of services delivered to the community.

### 4.4.4 Adequacy of Revenue Management Framework

The following table depicts budgeted operating revenue budget and growth trends over the 2020/21 MTREF.

**Table 8 Operating Revenue Budget**

Description	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			% Growth Rates: MTREF Budget			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	2019/20-2020/21 (year on year)	2020/21-2021/22 (year on year)	2021/22-2022/23 (year on year)	2020/21-2022/23 (average)
<b>Revenue By Source</b>													
Property rates	59 649	63 712	69 879	72 282	72 282	72 282	77 848	84 339	89 103	7,7%	8,3%	5,6%	7,0%
Service charges - electricity revenue	215 351	210 359	221 840	265 119	265 339	265 339	299 097	325 399	365 513	12,7%	8,8%	12,3%	10,6%
Service charges - water revenue	33 438	45 429	35 547	35 901	35 901	35 901	37 722	41 321	44 091	5,1%	9,5%	6,7%	8,1%
Service charges - sanitation revenue	18 008	26 997	24 904	22 080	22 080	22 080	22 142	26 149	28 862	0,3%	18,1%	10,4%	14,2%
Service charges - refuse revenue	19 767	23 384	22 909	23 853	23 853	23 853	24 281	27 865	30 311	1,8%	14,8%	8,8%	11,8%
Rental of facilities and equipment	8 177	5 990	5 441	7 567	7 567	7 567	7 945	8 342	8 759	5,0%	5,0%	5,0%	5,0%
Interest earned - external investments	8 512	8 122	8 551	8 695	8 695	8 695	9 129	9 586	9 089	5,0%	5,0%	-5,2%	-0,1%
Interest earned - outstanding debtors	7 816	11 044	10 545	7 870	7 870	7 870	8 264	8 677	9 111	5,0%	5,0%	5,0%	5,0%
Fines, penalties and forfeits	20 695	22 002	13 452	19 482	19 482	19 482	20 456	21 479	22 553	5,0%	5,0%	5,0%	5,0%
Licences and permits	145	4 751	1 125	1 915	1 915	1 915	2 010	2 111	2 216	5,0%	5,0%	5,0%	5,0%
Agency services	4 352	-	3 789	3 670	3 670	3 670	3 854	4 046	4 249	5,0%	5,0%	5,0%	5,0%
Transfers and subsidies	101 429	94 263	105 201	138 467	139 123	139 123	116 989	125 089	166 900	-15,9%	6,9%	33,4%	20,2%
Other revenue	18 964	13 876	10 692	9 725	9 687	9 687	10 700	10 970	10 327	10,5%	2,5%	-5,9%	-1,7%
Gains	232	-	1 157	-	-	-	-	-	-	0,0%	0,0%	0,0%	0,0%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>516 534</b>	<b>529 928</b>	<b>535 031</b>	<b>616 625</b>	<b>617 464</b>	<b>617 464</b>	<b>640 437</b>	<b>695 373</b>	<b>791 084</b>	<b>3,7%</b>	<b>8,6%</b>	<b>13,8%</b>	<b>-100,0%</b>

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – Table A4

## Findings and Recommendations

### Property rates

The property rates are anticipated to increase by 8 per cent from the 2019/20 adjustment budget whilst the tariff increase is estimated to increase by 6 per cent for the 2020/21 budgeted year. The accuracy of the projected rates to be levied is a concern due to the discrepancy noted between SA1 and SA12b. The collection rate outlined on SA12b is not consistent with the projected collection

rate of 95 per cent. The Municipality is requested to align the information on these supporting tables when the final budget is tabled in council.

### **Service charges – electricity**

It is noted that this revenue source will be increasing by 13 per cent in 2020/21 budget year, whilst, NERSA has not confirmed the tariff increase for municipalities. This revenue source has the highest contribution when it comes to total revenue with a contribution of 47 per cent of the total revenue budget of R695.37 million.

### **Service charges - water**

The water revenue is increasing by 5 per cent from the 2020/21 adjustment budget while the budget narrative indicated a tariff increase of approximately 6 per cent. Consumer debtors from this revenue source is the largest contributor to the total outstanding debt of the Municipality. Although water losses decreased to 18 per cent as reported in the annual financial statements they are still above the norm of 14 to 16 per cent and remains a concern due to drought conditions that exacerbate the sustainability of this revenue source. The Municipality is advised to complete the indicators for water losses on supporting table SA8.

### **Service charges - sanitation**

Sanitation tariffs will increase by 6 per cent, whilst the growth in revenue is not projected to increase in the 2020/21 budget year. The Municipality is encouraged to ensure that the service is sustainable and that all costs associated with the delivery of sanitation is at least recovered.

### **Service charges - refuse**

Refuse tariffs will increase by 6 per cent, whilst the growth in revenue is projected to increase in by 2 per cent the 2020/21 budget year. The Municipality is advised to review the tariff, that it must at least cover the cost of the rendering the service and National Treasury has indicated in MFMA Circular 98 that investigations are underway that may contribute towards the reduction costs of providing this service.

The challenge experienced by the Municipality is the annual increase of **debtors over 90 days**. As at end February 2020 total debtors amounted to R212.45 million and increased by 26 per cent when compared to R168.22 million in February 2019, with debtors over 90 days amounting to R166.19 million or 78 per cent of total outstanding debt in 2019/20, whilst in 2018/19 financial year it amounted to R125.98 million or 75 per cent of total outstanding debt.

The Municipality should explore other measures such as debtors register reconciliation to the deeds register, valuation roll and financial system to ensure all revenue due to the Municipality is collected and generated. The Municipality should ensure that all possible revenues measures are explored before the burden is placed on consumers to fund the shortfall.

### **Transfers and subsidies**

The credibility and reliability of Transfers and subsidies amount is compromised by SA18 that is not in line with the national and provincial transfers as per the Division of Revenue Bill and the Extra-Ordinary Provincial Gazette. The Municipality is advised to align supporting Table SA18 to published Division of Revenue Bill and Provincial Gazettes.

The Municipality is advised to maintain the funding choices and budgeting issues as stipulated in MFMA Circular 98 when the final budget is adopted. These are aimed at improving the effectiveness of revenue management processes and procedures; paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as per the Cost Containment Regulations that was issued on 7 June 2019.

## Assessing Trading Services

**Table 9 Trading Services Revenue and Expenditure link - Trading and Economic Services**

Description R thousand	2016/17	2017/18	2018/19	Current Year	Budget Year	Budget Year	Budget Year
	Audited Outcome	Audited Outcome	Audited Outcome	2019/20	2020/21	2021/22	2022/23
<b>Revenue:A4</b>	<b>286 564</b>	<b>306 170</b>	<b>305 199</b>	<b>347 173</b>	<b>383 242</b>	<b>420 733</b>	<b>468 777</b>
Service charges - electricity revenue	215 351	210 359	221 840	265 339	299 097	325 399	365 513
Service charges - water revenue	33 438	45 429	35 547	35 901	37 722	41 321	44 091
Service charges - sanitation revenue	18 008	26 997	24 904	22 080	22 142	26 149	28 862
Service charges - refuse revenue	19 767	23 384	22 909	23 853	24 281	27 865	30 311
<b>Expenditure: A2</b>	<b>291 101</b>	<b>293 298</b>	<b>323 358</b>	<b>371 071</b>	<b>404 086</b>	<b>437 960</b>	<b>481 659</b>
Energy sources	201 090	201 572	208 229	259 642	291 480	318 337	355 780
Water management	20 399	28 025	37 704	33 879	32 659	34 473	35 968
Waste water management	29 814	28 364	33 065	33 665	33 746	35 923	37 749
Waste management	39 799	35 338	44 361	43 885	46 200	49 227	52 162
<b>Cost of Free Basic Services: SA1</b>	<b>13 531</b>	<b>11 659</b>	<b>20 292</b>	<b>24 572</b>	<b>29 265</b>	<b>23 998</b>	<b>21 700</b>
Electricity	1 406	366	838	3 189	3 999	3 357	3 189
Water	2 747	1 057	3 451	4 276	4 865	3 822	3 310
Sanitation	5 216	5 652	8 748	9 535	11 371	9 375	8 437
Refuse	4 163	4 584	7 256	7 572	9 030	7 445	6 764
<b>Surplus/Deficit</b>	<b>8 994</b>	<b>24 531</b>	<b>2 133</b>	<b>675</b>	<b>8 421</b>	<b>6 772</b>	<b>8 818</b>
Electricity	15 668	9 153	14 448	8 885	11 615	10 418	12 921
Water	15 785	18 462	1 294	6 298	9 929	10 671	11 433
Sanitation	(6 590)	4 285	587	(2 049)	(233)	(400)	(449)
Refuse	(15 868)	(7 369)	(14 196)	(12 460)	(12 889)	(13 917)	(15 087)
<b>Surplus/Deficit</b>	<b>3%</b>	<b>8%</b>	<b>1%</b>	<b>0%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
Electricity	7%	4%	7%	3%	4%	3%	4%
Water	47%	41%	4%	18%	26%	26%	26%
Sanitation	-37%	16%	2%	-9%	-1%	-2%	-2%
Refuse	-80%	-32%	-62%	-52%	-53%	-50%	-50%

Source: Witzenberg Municipality 2020/21 MTREF Budget, Main Schedules A4: Trading revenue (excl. capital grants) and A2: Trading Services

## Findings and Recommendations

Trading services reflect a surplus over the 2020/21 MTREF, except for Sanitation and Waste Management Services that are projecting deficits over the MTREF. It is noted that the deficit on refuse removal is more than 50% and the Municipality to include steps that will be taken to decrease the deficit in the budget narrative. While there is no guidance on the surplus for refuse, it is recommended that municipality review tariffs to at least cover the cost of the rendering the service.

These deficits will be subsidised by other trading services and other revenue sources, which will in turn have a negative impact on the overall profitability of service charges. Surpluses on trading services cannot be viewed in isolation; they must be coupled with distribution and unaccounted losses to realise the true profit or loss.

It is therefore recommended that the Municipality put in place strategies to reduce losses even further, by attempting to reduce its technical and non-technical losses. Continuously assess these strategies as these will reduce the cost of supplying services and increase the volumes sold.

National Treasury has developed a tool to set proper tariffs for water, sanitation, electricity and solid waste. Municipalities are encouraged to explore use of the tool to improve tariff setting and improve financial sustainability.

Building on the theme of Finance and Fiscal Commission of "reprioritising local government finances", the Municipality should ensure that, the underlying assumptions, discount rates and growth rates upon which the asset management plans and long-term financial forecasts are prepared, are regularly reviewed and updated and that additional revenue sources to the Municipality be fully explored.

#### 4.4.5 Adequacy of Expenditure Management Framework

The following table depicts budgeted operating revenue budget and growth trends over the 2020/21 MTREF.

**Table 10 Operating Expenditure Budget**

Description	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			% Growth Rates: MTREF Budget			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	2019/20-2020/21 (year on year)	2020/21-2021/22 (year on year)	2021/22-2022/23 (year on year)	2020/21-2022/23 (average)
<b>Expenditure By Type</b>													
Employee related costs	133 332	155 415	166 502	192 524	208 373	208 373	209 705	224 867	244 178	0,6%	7,2%	8,6%	7,9%
Remuneration of councillors	8 780	9 170	9 458	11 459	11 459	11 459	12 032	12 633	13 265	5,0%	5,0%	5,0%	5,0%
Debt impairment	37 713	1 108	41 140	33 598	43 498	43 498	31 805	33 268	34 932	-26,9%	4,6%	5,0%	4,8%
Depreciation & asset impairment	26 280	28 699	30 415	45 590	45 590	45 590	48 932	51 643	51 643	7,3%	5,5%	0,0%	2,8%
Finance charges	17 573	8 675	15 847	8 840	8 724	8 724	9 181	9 635	10 108	5,2%	4,9%	4,9%	4,9%
Bulk purchases	179 203	179 705	188 783	229 196	229 196	229 196	260 023	282 489	318 008	13,5%	8,6%	12,6%	10,6%
Other materials	-	15 173	15 556	17 591	18 861	18 861	19 528	20 425	21 410	3,5%	4,6%	4,8%	4,7%
Contracted services	42 642	36 101	41 971	43 731	51 252	51 252	53 486	57 008	59 155	4,4%	6,6%	3,8%	5,2%
Transfers and subsidies	941	13 920	10 019	30 962	31 079	31 079	2 179	1 859	32 976	-93,0%	-14,7%	1673,6%	829,5%
Other expenditure	66 465	68 250	12 988	41 188	41 440	41 440	46 770	47 035	48 867	12,9%	0,6%	3,9%	2,2%
Losses	-	-	-	-	-	-	-	-	-	0,0%	0,0%	0,0%	0,0%
<b>Total Expenditure</b>	<b>512 929</b>	<b>516 217</b>	<b>532 678</b>	<b>654 680</b>	<b>689 473</b>	<b>689 473</b>	<b>693 640</b>	<b>740 863</b>	<b>834 542</b>	<b>0,6%</b>	<b>6,8%</b>	<b>12,6%</b>	<b>9,7%</b>

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule - Table A4

## Findings and Recommendations

### Employee related cost

Employee related cost is projected to increase by 1 per cent from 2019/20 adjusted budget to 2020/21 budget year. In the budget assumptions the Municipality assumed a general salary increase of 6.5 per cent and notch increases of 2.5 per cent, however, as per supporting Table SA24 the Municipality expects a decrease in budgeted positions of 5.4 per cent. The Municipality is requested to provide additional details relating to the budgeted decrease in the number of positions when the final budget is adopted by Council.

### Debt impairment

Debt impairment is projected to decrease by 27 per cent from the 2019/20 adjustment budget to 2020/21 budget year and there were reasons provided in the budget document for the decrease. Having noted that the current collection rate as at end February 2020 is only 84 per cent and not the 95 per cent as per the budget assumption, the Municipality is requested the review the adequacy of the provision for debt impairment and ensure alignment to the funding and reserve policy requirements.

### Finance charges

Finance charges are projected to increase by 5 per cent from the 2019/20 adjustment budget to 2020/21 budget year. While the increase is within the National Treasury guideline, the budgeted amount of R9.18 million is below the 2018/19 audited outcome of R15.85 million. It is noted that the repo rate has decreased since 30 June 2019 and the Municipality is requested to review the interest budget for employee benefits and landfill site provision.

### Contracted services

Contracted services constitute 7.7 per cent of the total operating expenditure budget, which is above the National Treasury norm of 2 - 5 per cent. A ratio more than the norm indicates that many municipal functions are being outsourced. The Municipality should weight the cost benefit of building capacity in-house versus the increasing budget allocation to the outsourcing of certain functions to contractors when reviewing the employee strategy in the long term financial plan.

### Transfers and grants

Inconsistencies are noted with the projected budgets for this line item which raises concerns as no reasons were provided in the municipal budget report. The Municipality is requested to provide reasons of why such a decrease when the final budget is adopted by Council and consider reviewing this item.

### Other expenditure

Other expenditure is projected to increase by 13 per cent in the 2020/21 budget year when compared to the 2019/20 adjustment budget and no reasons were provided in the budget document for the increase that is above the CPI inflation rate. The bulk of other expenditure is included under bad debts written off on supporting Table SA1. The Municipality is requested to correct the budget under list of other expenditure by type as it appears to be under an incorrect line item.



## Irregular, Unauthorised, Fruitless and Wasteful Expenditure

The Municipality incurred irregular expenditure during the 2018/19 financial year and is required to either recover the expenditure or to submit results of the investigation to council to write of the expenditure. The Municipality is urged to strengthen internal control measures to prevent future irregular expenditure and implement stringent consequence management processes. Management is advised to continuously review and monitor the procurement and payment processes to avoid reoccurrence of these expenditures and Section 32 of the MFMA and NT MFMA Circular No. 68 does provide procedures to be follow when these transactions are detected.

## Implementation of the Cost containment measures

Although the Municipality has adopted MFMA Circular 82 guidelines on cost containment measures, it is unclear whether the Municipality has developed a cost containment measures policy as required by MFMA Circular 97 and the cost containment regulations as it was not part of the budget related policies for 2020/21 MTREF. The Municipal Cost Containment Regulations require municipalities to adopt the cost containment policy as part of their budget related policies.

### 4.4.6 Capital Budget

**Table 11 Capital Expenditure**

Description	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			% Growth Rates: MTREF Budget			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	2019/20-2020/21 (year on year)	2020/21-2021/22 (year on year)	2021/22-2022/23 (year on year)	2020/21-2022/23 (average)
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>	816	1 694	1 782	2 726	6 572	6 572	1 400	-	600	-78.7%	-100.0%	0.0%	-50.0%
Executive and council	-	290	388	176	2 382	2 382	600	-	-	-74.8%	-100.0%	0.0%	-50.0%
Finance and administration	816	1 404	1 394	2 550	4 190	4 190	800	-	600	-80.9%	-100.0%	0.0%	-50.0%
Internal audit	-	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
<b>Community and public safety</b>	8 170	3 568	3 513	18 572	18 697	18 697	1 520	137	5 729	-91.9%	-91.0%	4067.2%	1988.1%
Community and social services	1 218	646	187	4 150	4 986	4 986	580	137	4 859	-88.4%	-76.3%	3434.4%	1679.0%
Sport and recreation	2 218	2 014	3 326	13 501	12 715	12 715	940	-	70	-92.6%	-100.0%	0.0%	-50.0%
Public safety	4 734	549	-	922	997	997	-	-	800	-100.0%	0.0%	0.0%	0.0%
Housing	-	359	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Health	-	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
<b>Economic and environmental services</b>	60 270	11 549	33 399	13 782	15 358	15 358	20 245	53 978	12 984	31.8%	166.6%	-75.9%	45.3%
Planning and development	-	20	491	-	1 577	1 577	-	-	-	-100.0%	0.0%	0.0%	0.0%
Road transport	60 270	11 529	32 908	13 782	13 782	13 782	20 245	53 978	12 984	46.9%	166.6%	-75.9%	45.3%
Environmental protection	-	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
<b>Trading services</b>	45 986	49 522	47 963	36 533	40 663	40 663	65 600	80 080	19 026	61.3%	22.1%	-76.2%	-27.1%
Energy sources	31 644	7 162	11 378	8 700	9 135	9 135	2 500	5 065	8 000	-72.6%	102.6%	57.9%	-100.0%
Water management	25 370	22 269	12 522	19 581	17 384	17 384	27 396	39 990	9 526	57.6%	46.0%	-76.2%	-100.0%
Waste water management	-	16 820	22 950	7 241	8 199	8 199	26 347	22 640	1 500	221.3%	-14.1%	-93.4%	-100.0%
Waste management	(11 028)	3 272	1 112	1 010	5 944	5 944	9 356	12 384	-	57.4%	32.4%	-100.0%	0.0%
<b>Other</b>	-	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
<b>Total Capital Expenditure - Functional</b>	<b>115 242</b>	<b>66 333</b>	<b>86 657</b>	<b>71 613</b>	<b>81 290</b>	<b>81 290</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>	<b>9.2%</b>	<b>51.2%</b>	<b>-71.4%</b>	<b>-10.1%</b>

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – Table A5

## Findings and Recommendations

The capital budget for 2020/21 budget year is projected to increase by 9 per cent from the 2019/20 adjustment budget and by 51 per cent in 2021/22 outer year. The largest capital investment relates to trading services and more specifically water management infrastructure which will receive a high level of priority with the percentage share allocation of 30.9 per cent of the total capital budget. This is an indication of the impact of the prevailing drought has on the Municipality.

The current capital performance as at 29 February 2020 is at 28.2 per cent of the adjusted budget, possible under spending is foreseen if the Municipality does not closely monitor the capital performance. The Municipality is requested to focus on project implementation plans from the project managers and in consultation with supply chain demand management plans, that will also assist in capital performance management and ensuring capital budget is spent within National Treasury Norms of at least 95 per cent of the Capital Budget as per MFMA circular 71.

As per supporting table SA34b, the Municipality will only spend 5.5 per cent of the 2020/21 total capital budget on the renewal of existing assets which is not sustainable over the long term, as municipalities were advised in MFMA Budget Circular 55 to allocate at least 40 per cent of the capital budget to the renewal of existing infrastructure to secure the ongoing health of municipal infrastructure.

The budgeted repairs and maintenance of 1.9 per cent of PPE is below the required norm of 8 per cent. The Municipality is requested to update the maintenance plans considering the current condition of assets and the requirements for interval based maintenance to ensure the budget for repairs and maintenance is sufficient.

### Asset renewal strategy policy

The Municipality has not presented any asset renewal strategy policy; however, parts of the strategy have been identified in the municipal asset management policy. The Municipality is encouraged to develop an asset renewal strategy policy that will optimise expenditure on asset rehabilitation and maintenance plan, particularly for funding asset replacement or rehabilitation; and reviews the existing stock of infrastructure as it approaches the end of its useful life.

### Capital funding Mix

**Table 12 Capital budget funding mix**

Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			% of total funding		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Funded by:</b>												
Transfers recognised - capital	92 684	34 183	54 177	45 678	46 327	46 327	78 716	120 459	28 167	88,7%	89,8%	73,5%
Borrowing	-	-	-	-	3 043	3 043	-	-	-	0,0%	0,0%	0,0%
Internally generated funds	22 558	29 617	32 479	25 935	31 919	31 919	10 048	13 737	10 173	11,3%	10,2%	26,5%
<b>Total Capital Funding</b>	<b>115 242</b>	<b>63 800</b>	<b>86 657</b>	<b>71 613</b>	<b>81 290</b>	<b>81 290</b>	<b>88 764</b>	<b>134 196</b>	<b>38 340</b>	<b>100,0%</b>	<b>100,0%</b>	<b>100,0%</b>

Source: Witzenberg Municipality 2019/20 MTREF Draft Budget A1-Schedule - Table A5

## Findings and Recommendations

The Municipality is highly dependent on conditional grants over the 2020/21 MTREF, whilst credibility and reliability of the capital budget is compromised by the non-alignment of table A5 to the government grants expenditure disclosed in supporting Table SA19.

It is also noted that the government funding of capital expenditure is inconsistent over the MTREF as it increases by 53 per cent in the first outer year and drops to 23 per cent in the last year. The implication of these reductions is that municipalities are required to reprioritise projects.

The Municipality should work towards optimising the revenue base to improve the ratio of own funding in financing capital projects. The revenue-raising projects should be carefully monitored, to ensure that sufficient transfers are made to build the capital replacement reserves, which currently show a down sliding trajectory over the MTREF. Projects funded by government grants should be finalised within the required timeframes to avoid the risk of retention or reduced allocations in future years.

#### 4.4.7 Table A6 – Financial Position

**Table 13 Financial Position**

	2017	2018	2019	2020	2021	2022	2023
Cash/Cost Coverage Ratio (Excl. Unspent Conditional Grants)	1 Month	2 Months	1 Month	1 Month	1 Month	1 Month	1 Month
Current Ratio	2.05	2.24	2.01	1.25	1.11	1.04	1.02
Liquidity Ratio	1.04	1.21	1.03	0.63	0.54	0.51	0.51
Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure	5.11%	2.10%	3.44%	1.27%	1.54%	1.50%	1.39%
Debt (Total Borrowings)/ Revenue	2.34%	1.47%	1.21%	1.03%	0.76%	0.47%	0.23%

The analysis of the A6 (Budgeted Financial Position) and A8 indicates that the Municipality has reported a negative working capital that demonstrates that the Municipality does not have enough funds to meet its short-term liabilities over the MTREF period.

#### Cash and cash Equivalents

The Municipality budgeted for a positive cash and cash equivalents throughout the MTREF financial years of R80.92 million, R86.52 million and R97.32 million for 2020/21, 2021/22 and 2022/23 respectively. The Municipality budgeted for a positive cash and cash equivalents over the MTREF.

#### Current Ratio

The Municipality's current ratio is on a downward trajectory from 1.11:1 (2020/21), 1.04:1 (2021/22) and 1.02:1 (2022/23) over the 3-year MTREF period and remains below the NT norm of 1.5:1.

#### Liquidity ratio

The anticipated liquidity ratio is reported to be 0.54:1, 0.51:1, and 0.51:1 for the 2020/21, 2021/22 and 2022/23 years respectively. This ratio depicts that the Municipality is anticipating that the Municipality will not have adequate financial resources to settle its short-term debts and that the Municipality is exposed to liquidity risk.

### **Cash Cover Ratio**

The Municipality reflects a cost coverage ratio of 1 month over the MTREF years except for the 2020/21 financial year which reflected to be less than 1 month, demonstrating that the Municipality does not have adequate cash resources in the immediate financial year to meet its monthly fixed operating commitments from cash. The anticipated cash coverage ratio is below the NT norm of 1 - 3 months. However, the Municipality anticipates the cash coverage ratio to improve in the outer MTREF years (2021/22 and 2022/23). It is noted that the Municipality is not budgeting for short-term investments during the MTREF period.

### **Debt (Total Borrowings) to total Operating Revenue**

The debt ratio is decreasing from 0.76 per cent (2020/21), 0.47 per cent (2021/22) to 0.23 per cent (2022/23) over the MTREF period. The anticipated debt ratio is within the NT norm of below 45 per cent. This indicates that the Municipality has the capacity to take on additional increase funding from borrowings. However, based on the anticipated current and liquidity ratios and the ability of the Municipality to convert its outstanding debtors to cash will determine as to whether the Municipality can afford any additional borrowings.

### **Capital Cost (Interest Paid and Redemption/Total Operating Expenditure**

The capital cost ratio is decreasing from 1.54 per cent (2020/21), 1.50 per cent (2021/22) to 1.39 per cent (2022/23) over the MTREF period. The ratio is below the National Treasury norm of 6 - 8 per cent indicating that the ratio is favourable and the Municipality can take on increased funding through borrowing.

#### **4.4.8 Table A7 – Cash Management**

The Municipality reported a positive budgeted cash flow as per the A7 (Budgeted Cash Flow Statement) of R80.92 million, R86.52 million and R97.32 million for 2020/21, 2021/22 and 2022/23 respectively. This depicts that the Municipality anticipates having a positive cash position over the MTREF. The MTREF budget indicates that the Municipality intends to collect its revenue in line with the anticipated budgeted average collection rate of 95 per cent.

#### **4.4.9 Table A8 – Application of Cash and Investments**

The Municipality has taken into consideration the required applications to the reported cash and cash equivalents reflected in the table. Table A8 depicts that the Municipality will achieve an overall outcome of R66.16 million for 2020/21, R69.22 million for 2021/22 and R79.05 million for 2022/23. The outcome of the A8 table reflects that the Municipality's budget is funded and sustainable over the MTREF period. Furthermore, the analysis of the SA10 indicates that the Municipality reported an Operating deficit of R53.20 million, R45.49 million and R43.05 million during the 2020/21, 2021/22 and 2022/23 MTREF years.

## 4.5 mSCOA IMPLEMENTATION

The Municipality is commended for submitting their data strings timeously. The data strings submission status for the Municipality as at 31 March 2020 is as follows:

**Table 14 Data strings submission status as at 31 March 2020**

<b>Demarcation Description</b>	<b>Demarc Code</b>	<b>CAP</b>	<b>TABB</b>	<b>PRTA</b>
Witzenberg	<u>WC022</u>	L	G	G

*Source: National Treasury LG Database*

### Utilisation of financial systems

MFMA Budget Circular 98 requires municipalities to budget, transact and report directly from the core financial system and on all six (6) legislated mSCOA segments, thereafter submit the required data strings to the Local Government Portal, however, the municipal budget document was silent in this regard.

### Seamless Integration of Financial Systems

Due to the variances highlighted in the perfect alignment tool below, it is evident that the financial system is not fully integrating with the supporting system.

**Table 15 Perfect alignment Tool \_ Draft Budget A1-Schedules vs data strings**

Description	2020/21 Medium Term Revenue & Expenditure Framework								
	Data Strings Budget Year 2020/21	Council A1 Schedule	Differences	Data Strings Budget Year 2021/22	Council A1 Schedule	Differences	Data Strings Budget Year 2022/23	Council A1 Schedule	Differences
<b>Financial Performance</b>									
Property rates	77 848	77 848	-	84 339	84 339	-	89 103	89 103	-
Service charges	383 242	383 242	-	420 733	420 733	-	468 777	468 777	-
Investment revenue	9 129	9 129	-	9 586	9 586	-	9 089	9 089	-
Transfers recognised - operational	116 989	116 989	-	125 089	125 089	-	166 900	166 900	-
Other own revenue	53 170	53 229	(59)	55 566	55 626	(59)	57 153	57 215	(62)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>640 378</b>	<b>640 437</b>	<b>(59)</b>	<b>695 314</b>	<b>695 373</b>	<b>(59)</b>	<b>791 021</b>	<b>791 084</b>	<b>(62)</b>
Employee costs	209 705	209 705	-	224 867	224 867	-	244 178	244 178	-
Remuneration of councillors	12 032	12 032	-	12 633	12 633	-	13 265	13 265	-
Depreciation & asset impairment	48 932	48 932	-	51 643	51 643	-	51 643	51 643	-
Finance charges	9 181	9 181	-	9 635	9 635	-	10 108	10 108	-
Materials and bulk purchases	279 551	279 551	(0)	302 914	302 914	-	339 418	339 418	-
Transfers and grants	2 179	2 179	-	1 859	1 859	-	32 976	32 976	-
Other expenditure	132 061	132 061	-	137 312	137 312	-	142 954	142 954	-
<b>Total Expenditure</b>	<b>693 640</b>	<b>693 640</b>	<b>(0)</b>	<b>740 863</b>	<b>740 863</b>	<b>-</b>	<b>834 542</b>	<b>834 542</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>(53 262)</b>	<b>(53 203)</b>	<b>(59)</b>	<b>(45 550)</b>	<b>(45 490)</b>	<b>(59)</b>	<b>(43 521)</b>	<b>(43 458)</b>	<b>(62)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	78 716	78 716	-	120 459	120 459	-	28 167	28 167	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	59	-	59	59	-	59	62	-	62
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25 513</b>	<b>25 513</b>	<b>0</b>	<b>74 968</b>	<b>74 968</b>	<b>-</b>	<b>(15 292)</b>	<b>(15 292)</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>25 513</b>	<b>25 513</b>	<b>0</b>	<b>74 968</b>	<b>74 968</b>	<b>-</b>	<b>(15 292)</b>	<b>(15 292)</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	88 764	88 764	-	134 196	134 196	-	38 340	38 340	-
Transfers recognised - capital	78 716	78 716	-	120 459	120 459	-	28 167	28 167	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 048	10 048	-	13 737	13 737	-	10 173	10 173	-
<b>Total sources of capital funds</b>	<b>88 764</b>	<b>88 764</b>	<b>-</b>	<b>134 196</b>	<b>134 196</b>	<b>-</b>	<b>38 340</b>	<b>38 340</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	271 181	165 742	105 440	205 124	177 778	27 346	225 616	196 067	29 549
Total non current assets	1 021 546	1 040 590	(19 045)	82 553	1 123 143	(1 040 590)	(13 304)	1 109 839	(1 123 143)
Total current liabilities	201 997	149 253	52 744	190 880	170 373	20 507	204 239	192 150	12 088
Total non current liabilities	176 457	155 534	20 923	21 828	154 034	(132 206)	23 366	152 534	(129 168)
Community wealth/Equity	888 760	901 545	(12 785)	-	976 514	(976 514)	-	961 222	(961 222)
<b>Cash flows</b>									
Net cash from (used) operating	21 175	90 315	(69 140)	153 533	141 297	12 236	34 389	50 633	(16 244)
Net cash from (used) investing	(85 159)	(88 764)	3 605	(76 702)	(134 196)	57 494	(30 283)	(38 340)	8 056
Net cash from (used) financing	(1 032)	(1 500)	468	(523)	(1 500)	977	(549)	(1 500)	951
<b>Cash/cash equivalents at the year end</b>	<b>8 303</b>	<b>80 923</b>	<b>(72 620)</b>	<b>76 308</b>	<b>86 524</b>	<b>(10 216)</b>	<b>3 556</b>	<b>97 318</b>	<b>(93 762)</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	184 063	80 923	103 140	169 295	86 524	82 771	160 417	97 318	63 099
Application of cash and investments	88 441	14 762	73 680	152 582	17 308	135 274	141 586	18 272	123 315
<b>Balance - surplus (shortfall)</b>	<b>95 622</b>	<b>66 162</b>	<b>29 460</b>	<b>16 714</b>	<b>69 217</b>	<b>(52 503)</b>	<b>18 830</b>	<b>79 046</b>	<b>(60 216)</b>
<b>Asset management</b>									
Asset register summary (WDV)	902 340	1 135 387	(233 047)	65 161	1 269 583	(1 204 422)	(13 304)	1 307 922	(1 321 226)
Depreciation & asset impairment	48 932	48 932	-	51 643	51 643	-	51 643	51 643	-
Renewal and Upgrading of Existing Assets	14 137	4 900	9 237	87 330	-	87 330	11 593	5 000	6 593
Repairs and Maintenance	18 282	18 282	-	19 454	19 454	-	20 350	20 350	-
<b>Free services</b>									
Cost of Free Basic Services provided	-	4 865	(4 865)	-	3 822	(3 822)	-	3 310	(3 310)
Revenue cost of free services provided	-	35 629	(35 629)	-	31 149	(31 149)	-	29 365	(29 365)

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule - Table A1

## Findings and Recommendations

The table above highlights the differences between the mSCOA data strings and the 2020/21 tabled A1-Schedules. Investigation of differences between municipal A1-Schedule and LG data strings should be conducted to ensure accurate and credible budgeting, which will influence the final budget.

To ensure that the relevant budget data strings are accurate, a segment use analysis on 2020/21 draft budget data strings (TABB) was conducted and the following was identified:

Table 16 mSCOA Segment Use Analysis

No	Segment	Witzenberg Municipality
<b>1</b>	<b>Project Segment</b>	
<b>1.1</b>	<b>Maintenance</b>	
<b>1.1.1</b>	<b>Corrective Maintenance</b>	
1.1.1.1	Planned	Limited use of available budget options
1.1.1.2	Emergency	Limited use of available budget options
<b>1.1.2</b>	<b>Preventative Maintenance</b>	
1.1.2.1	Condition Based	Limited use of available budget options
1.1.2.2	Interval Based	Limited use of available budget options
<b>1.2</b>	<b>Typical Work Streams</b>	Limited use of available budget options
<b>1.3</b>	<b>Municipal Running Costs</b>	Consider allocation more costs to typical workstreams
<b>1.4</b>	<b>Revenue</b>	
<b>2</b>	<b>Fund Segment</b>	
<b>2.1</b>	<b>Use of Fund Segment</b>	Adequate use of this segment
<b>3</b>	<b>Function Segment</b>	
<b>3.1</b>	<b>Use of Function Segment</b>	Adequate use of this segment
<b>4</b>	<b>Costing Segment</b>	
<b>4.1</b>	<b>Use of Costing Segment</b>	Limited use of available budget options. Allocated both charge and recovery to same function
<b>5</b>	<b>Region Segment</b>	
<b>5.1</b>	<b>Use of Region Segment</b>	Limited use of segment. Items mostly allocated to head office or whole of municipality
<b>6</b>	<b>Item Segment</b>	
<b>6.1</b>	<b>Property Rates</b>	Individual items not aligning to property types
<b>6.2</b>	<b>Service Charges</b>	Adequate use of this item segment
<b>6.3</b>	<b>Fines</b>	Adequate use of this item segment
<b>6.4</b>	<b>Employee Related Costs</b>	
6.4.1	Senior Management	Adequate use of this item segment
6.4.2	Municipal Staff	Adequate use of this item segment
<b>6.5</b>	<b>Bulk Purchases</b>	Adequate use of this item segment
<b>6.6</b>	<b>Councillors Remuneration</b>	Adequate use of this item segment
<b>6.7</b>	<b>Advertising</b>	Adequate use of this item segment
<b>6.8</b>	<b>Communication</b>	Adequate use of this item segment
<b>6.9</b>	<b>Debt Impairment</b>	Adequate use of this item segment
<b>7</b>	<b>Travel &amp; Subsidies</b>	Adequate use of this item segment
<b>7.1</b>	<b>Contracted Services</b>	
7.1.1	Outsourced	Reasonable use of item segment
7.1.2	Consultants and Professional Services	Reasonable use of item segment
7.1.3	Contractors	Reasonable use of item segment
<b>8.</b>	<b>Other Materials</b>	Inventory issued does not agree with the inventory consumed expense

Source: Witzenberg Municipality 2020/21 MTREF Draft Budget A1-Schedule – mSCOA data strings

## **Findings and Recommendations**

The Municipality has used all seven segments in allocating the budget, however, areas of improvements are noted in the above table as there was limited use of some of the items within those segments. The Municipality is encouraged to re-consider the use of project, costing, region and item segments for the line items highlighted in red above when the final budget is adopted by Council.

It should be noted that the National Treasury budget verification process has been brought forward to the period 31 May to 30 June, according MFMA Circular 98. In this one-month period, the National and Provincial treasuries will be required to evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July 2020.



## SECTION 5: KEY FINDINGS, RISKS AND RECOMMENDATIONS

This section outlines the main points and risks/recommendations based on the SIME assessment. In adopting the 2020/21 MTREF budget, the following potential risks and recommendations need to be carefully considered:

### 5.1 PUBLIC VALUE CREATION

#### 5.1.1 Integrated Planning

- The adopted 2020/21 IDP Review should be updated to align with the newly adopted provincial Vision Inspired Priorities and the seven 2014-2024 Medium Term Strategic Framework priorities.
- The adopted 2020/21 IDP Review should note the Joint District Approach that has been endorsed by the Western Cape Government and municipalities as the vehicle through which joint planning, budgeting and implementation are being facilitated.

#### 5.1.2 Environmental and Planning

The Municipality must ensure that the Draft Spatial Development Framework meets the legislative requirements prior to the approval by Council.

The Municipality to clearly indicate on the SDF using the 2017 WCBSF as the main biodiversity reference in the IDP, the areas that will be managed for conservation in each town and remove reference to the 2010 biodiversity fine-scale plans.

The Municipality is requested to comprehend the specific risks and opportunities that climate change will hold going forward.

The Municipality is advised to adopt the DEA&DP Model on Integrated Waste Management By-Law or clauses thereof to ensure that by-laws are aligned.

The Municipality is requested to develop an organic waste diversion plan that will enhance waste management strategies and conduct awareness campaigns within the townships and targeted groups to boost S@S participation rates within the Municipality.

The Municipality to secure budget allocation for implementation of municipal AQMP in the IDP to ensure that air quality management services are implemented fully in order for performance and achievements to be assessed and reviewed after five (5) years, as required by the 2017 National Framework for Air Quality Management in the Republic of South Africa.

### 5.2 ECONOMIC SUSTAINABILITY

#### 5.2.1 Responsiveness of the municipal budget

- Given the onset of COVID-19 in March 2020 and the potential devastating effects that an outbreak and spread of the disease could have on the socio-economic environment, various possible impacts should be considered as indicated in the socio-economic overview.
- It is critical that the repair and maintenance of road infrastructure is not neglected due to a focus on constructing new roads. This could over time reverse the benefits brought on by the initial investment.

- The Municipality has indicated that its repairs and maintenance spend as a percentage of PPE is 1.8 per cent for the 2020/21 financial year. National Treasury guidelines indicate that allocations to repairs and maintenance should be 8 per cent of Property, Plant and Equipment (PPE) budgets. The Municipality should consider increasing this allocation incrementally over the MTREF as well as ensure that it is balanced with affordability and other competing budget priorities.
- The backlogs in infrastructure continues to exert further pressure on municipal resources. The growing demand for basic services within growing informal settlements is challenging to sustain. The Municipality is faced with an insufficient capital budget to address and eradicate backlogs timeously.

### **5.3 FINANCIAL SUSTAINABILITY**

#### **5.3.1 Credibility and Sustainability of the 2020/21 MTREF budget**

The 2020/21 MTREF analysis shows that the budget is funded, however, sustainability over the MTREF is a concern due to low own revenue streams, projected deficits and impact of constant changing factors such as the National COVID-19. The Municipality needs to manage short-term risks and uncertainties, while also planning for long-term financial resilience and sustainability. The gaps and risks identified below should be taken into consideration prior to the final budget adoption in Council, and the Municipality should:

- Provide narratives for the variance increases identified in the operating revenue and expenditure budgets.
- Note that an operating deficit budget for the 2020/21 MTREF budget years was tabled, which is attributed to non-cash items such as depreciation and asset impairment. The practice of tabling of operational deficit budgets has the ability over time to reduce either the contributions to cash backed reserves or reduce the contributions to internal funds towards capital spending. A funded budget depends on the realistically anticipated revenues, available cash backed accumulated funds from previous years not committed and borrowed funds for capital projects according to MFMA Section 18.
- Investigate debt impairment line item and align to collection rate of the Municipality.
- Constantly monitor the debtors age analysis and implement the debt collection, financial turnaround and revenue strategies, that will reduce the long outstanding debtors.
- Promote sustainable revenue and implementation of debt and credit control policies, the indigent register needs to be monitored regularly to identify non-indigent households that might be appearing in the list of indigents.
- Strengthen revenue management strategies, and improve them in-line with the principles of the National Revenue Management Game Changer, thereby improving its revenue management framework that should target improving internal controls, cash flow management, operational efficiencies and reduction of unnecessary and wasteful expenditure.
- Note that the proposed increases for most of the municipal service charges tariffs are more than the CPI guidance provided by National Treasury. Provincial Treasury note that the increases are required to ensure medium- to long term financial sustainability and represent resource realignments with direct impacts on priority service delivery areas. The Municipality is encouraged to ensure that the proposed tariffs strike the right balance between environmental

and social objectives. Excessive increases would increase the proportion of disposable income allocated to municipal services, potentially causing services to become unaffordable.

- Have effective management of employee related cost as it is one of the largest expenditure components.
- Prioritise asset maintenance as limited renewal of assets in the outer years may have an adversely impact on the infrastructure of the Municipality.
- Prioritise maintenance and where necessary the refurbishment of essential municipal infrastructure as the projected 1.9 per cent allocation for repairs and maintenance is below the National guideline. Provincial Treasury notes the Municipalities efforts in this regard.
- Note that possible roll over application, due to low spending on capital budget. The Municipality is cautioned to a more concerted effort to avoiding conditional grants being returned to the National Revenue Fund.
- Ensure that the capital funding mix of the Municipality is balanced in context of the restrained financial position of the Municipality, however it would be recommended that the Municipality apply prudent fiscal management and closely monitoring the realisation of cash-backed surpluses to be used for capital.
- Note that multi-year appropriation will benefit the community and enhance opportunities for lower-cost financing and access to governmental programs.
- Note that the credibility of the capital budget is affected by the ability of the Municipality to implement the capital budget. Current trends indicate under spending and a more concerted effort is required to accelerate capital spending.
- Note that National Treasury will use only the mSCOA data strings for submission as prescribed and all publications will use the data collected from the mSCOA data strings. Therefore, it is imperative that the Municipality align the mSCOA budget data string to the budget adopted by Council.
- The liquidity ratios of less than 1 indicates that there is a dependency to convert outstanding debtors to cash.
- Improvements in the debt management strategy need to be put in place to ensure that outstanding debt is collected.
- The Municipality is cautioned to monitor the increasing in debtors' balances and non-collection of revenue.
- Although the Municipality has capacity to take on additional borrowing it should be considered within the cash flow requirements and affordability parameters.

**ANNEXURE A**

Contact details of officials working in DEA&DP should guidance be required in terms of the COVID-19 considerations highlighted in the report:

<p><b>Mr Zaahir Toefy</b>          Director: Development Management          Email: <a href="mailto:zaahir.toefy@westerncape.gov.za">zaahir.toefy@westerncape.gov.za</a></p>	<p>Region 1:          City of Cape Town and West Coast District Municipal area.</p> <p>Region 2:          Cape Winelands District Municipal area and Overberg District Municipal area</p>
<p><b>Mr Gavin Benjamin</b>          Director: Development Management          Email: <a href="mailto:gavin.benjamin@westerncape.gov.za">gavin.benjamin@westerncape.gov.za</a></p>	<p>Region 3:          Garden Route District Municipal area and Central Karoo District Municipal area.</p>
<p><b>Mr Eddie Hanekom</b>          Director: Waste Management          Email: <a href="mailto:eddie.hanekom@westerncape.gov.za">eddie.hanekom@westerncape.gov.za</a></p>	<p>Western Cape</p>
<p><b>Dr Joy Leaner</b>          Director: Air Quality Management          Email: <a href="mailto:joy.leaner@westerncape.gov.za">joy.leaner@westerncape.gov.za</a></p>	<p>Western Cape</p>
<p><b>Mr Marius Venter</b>          Environmental and Planning Appeals Co-ordinator          Email: <a href="mailto:marius.venter@westerncape.gov.za">marius.venter@westerncape.gov.za</a></p>	<p>Western Cape</p>
<p><b>Mr Kobus Munro</b>          Director: Development Management          Email: <a href="mailto:kobus.munro@westerncape.gov.za">kobus.munro@westerncape.gov.za</a></p>	<p>Western Cape</p>



**STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT:  
LG MTEC 2020  
Witzenberg Municipality**

12 May 2020

# Contents

- COVID 19 impact 2019/2020 budget
- COVID19 impact 2020/2021 budget
- Response to key findings
- Areas for Integrated Service Delivery, Collaboration, Support

# **Impact of COVID-19 on Municipal Planning & Budgeting 2019/2020**

# Reprioritisation & Tabling of Special Adjustment Budget by end May 2020

- Approval of Disaster project and items
- Reprioritised funding for:
  - Inventory consumed : consumables and materials and supplies – disinfectant, hand sanitiser,, etc
  - Catering services – food parcels and homeless individuals
  - Hiring charges – gas for showers, toilets, etc
  - Equipment to do disinfecting
  - Personal Protective clothing for instance cloths mask, hazmat suites, etc
- Revenue downwards adjustment but impact unknown – full effect only visible from May 2020
- Expenditure upwards adjustment namely debt impairment, leave provision
- Expenditure downwards adjustment namely subsistence and travelling, catering services, security expenditure, repairs and maintenance, inventory consumed, contracted services to accommodate lossess,
- Taking up grants received, R800 000 food hampers and R119 000 for disaster relief



# **Impact of COVID-19 on Municipal Planning & Budgeting 2020/2021**

# IDP & Budget Process

- Draft IDP & Budget Process Plan 2020/2021 tabled to Council on 31/07/2019, and published for comments
- 3<sup>rd</sup> Review IDP and Budget Process Plan for 2020/2021 and Spatial Development Framework Time Schedule adopted by Council on 23/08/2019 and published
- Sectoral and Community engagements held from the 7 to 23 Oct 2019
- Senior Management Strategic sessions: 28 November 2019
- Drafting of IDP Review/Amendment, budget and SDBIP, calculating of tariffs: January to March.
- Management Institutional Readiness strategic sessions on 3 Feb 2020
- Tabling of Draft IDP Review, Draft Budget 20/21 and draft SDBIP tabled: 25 March 2020
- Closing date for comment was 6 May 2020
- Table for approval May 2020

# Assumptions – planning, spatial, financial, economic

- Negative economic growth for South Africa - April 2020 forecast -6,1%
- Collapse in consumer and business confidence will lead to contraction of private investment and consumption demand
- Employment, household consumption and investment will continue to be constrained.
- Disruption to international travel and tourism,
- Fear of exposure slowed down consumer spending
- Increased retrenchments or short time work.
- Production disruptions due to lockdown and closure because of infections
- Rising liquidations and evictions a great possibility

# Assumptions – planning, spatial, financial, economic

- Decrease in demand for personal services like retail, recreation and restaurants
- The financial vulnerable not be able to recover due to low or no accumulated savings
- Reprioritizing public finances to health, while reducing spending on other priority areas
- The National Treasury estimates that approximately one-third of the resources that were productive in February 2020 have been idled. Real-time economic data, such as average daily transaction values through the payment system have more than halved as economic activity has declined.
- National treasury also indicated that the longer the economy growth remains weak, the greater the risk for permanent destruction of supply side capacity with great negative implication for household income and welfare.

# FISCAL RISK ASSESSMENT

- Some conditional grants to provinces and local government will be reduced substantially as part of the reprioritisations;
- Provinces are expected to contribute around R30 billion towards the reprioritisations, which can result in decrease in provincial grants to municipalities;
- An estimated R1.5 billion in 2019/20 Municipal Infrastructure Grant funds are being redirected to urgent water supply projects, which can result in possible litigations;
- Increase in write-offs;
- Covering cost on behalf of citizens with no repayment – negative cash flow effect
- Increase cost due to moving capital projects to outer years;
- Possible wipe out of cash and cash equivalents,



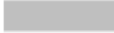
# MUNICIPAL REALITY

Sector	2016 Currently employing	(losses) and increases	Comment
agriculture, forestry and fishing sector	19 509	(9517)	2006-2016 lost jobs
wholesale and retail trade, catering and accommodation sector	11 293	4528	2006-2016 increase
general government	6 580	2848	2006-2016 increase
finance and businesses	6 122	2726	2006-2016 increase
<b>Skilled Labour</b>	<b>14.8%</b>		
<b>Semi -Skilled Labour</b>	<b>35.0%</b>		
<b>Low Skilled Labour</b>	<b>50.2% (assume low income workers)</b>		

# ECONOMIC IMPACT OF COVID-19 ON THE SOUTH AFRICAN ECONOMY – SCENARIO ANALYSIS

## Sectoral impacts

	direct	total	direct	total
Agriculture, forestry and fishing	-0.4	-3.9	light red	dark red
Mining and quarrying	-5.2	-4.6	dark red	dark red
Manufacturing	-5.1	-7.3	dark red	dark red
Electricity, gas and water	-0.2	-4.2	light red	dark red
Construction	-11.9	-14.2	dark red	dark red
Trade, catering and accommodation	-1.1	-4.9	light red	dark red
Transport, storage and communication	-3.2	-4.5	dark red	dark red
Finance, real estate and business services	-2.0	-6.6	dark red	dark red
General government services	-0.3	-1.4	light red	light red
Personal services	-6.0	-3.7	dark red	dark red

Legend	
	Sector hit by severe contraction
	Sector hit by large contraction
	Sector hit by small contraction

Data Source: Arndt et al., 2020

# TIMELINES FOR ADJUSTMENT BUDGET TO RESPOND TO COVID-19



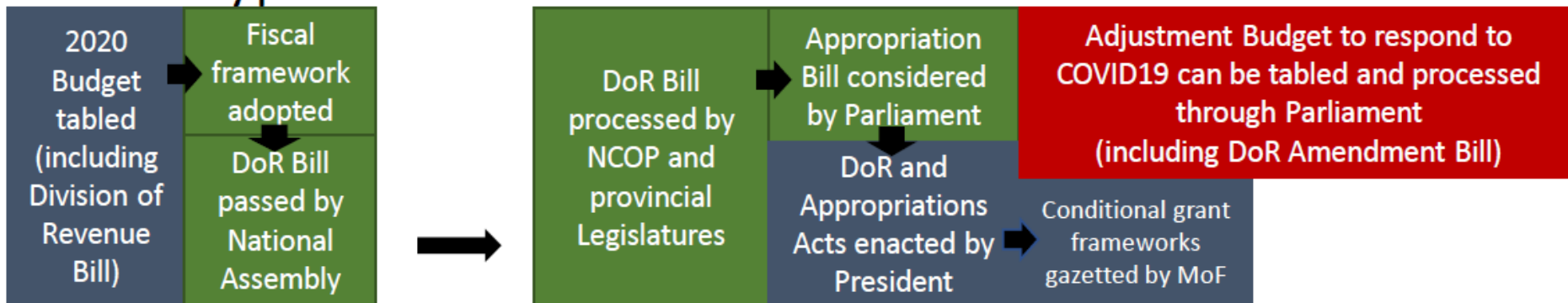
February	March	April	May	June	July	August and beyond
2019/20		2020/21 national and provincial financial year				
2019/20 municipal financial year					2020/21 Municipal financial year	

**Covid-19 disaster**      Disaster declaration for COVID-19      Possible renewal of declaration

Lockdown

Phased re-opening

## Parliamentary process



## Spending impact

*for provinces and municipalities*

2019/20 Disaster grant funds released: R466m to provinces for PPE	<b>Reallocation of grants through s20(6) of DoRA:</b> <ul style="list-style-type: none"> <li>R306m for water tanks in RBIG</li> <li>R2 billion in USDG for informal settlements</li> <li>Amounts in MIG and PTNG being processed</li> </ul> <b>Reprioritisation within existing business plans:</b> <ul style="list-style-type: none"> <li>Health Facility, Education Infrastructure grants</li> <li>MIG, USDG, IUDG</li> </ul>	New conditions for COVID-19 in gazetted frameworks	Adjusted budget: Changes will include R20bn addition to health, R20bn to local govt and reductions to fund COVID spending
-------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------

Provinces and municipalities are also using their own funds to respond



# Budget process 2020/21

- Adjustment budget 2019/20 and 2020/21 budget approval to be done in May 2020 – as National and Provincial verification in June 2020 - will create unresolvable differences as differences in 2019/2020 figures in approved budget will differ
- Budget to be adjusted for COVID19 impact, estimate an income decrease of approximately 20%
- Need for buffer funds exist

# Key service delivery

- Completion of Tulbagh Dam for water security urgently
- Cash generating assets replacement for continues service delivery urgently
- Green energy plants funding to minimize and reverse profit margin losses
- Increase water standpipes for informal areas
- Increase sanitary ware in informal areas
- Create backup plan for increased water consumption as drought is not fully reversed

# Revenue Optimisation Strategies

- Improving coordination across the various departments in municipalities to break down the silo effect and improve service delivery at reduced cost.
- Measurement and management of the impact of free basic services increase
- Urgently update database of clients to ensure receipt of accounts
- Location based revenue management, linking stand information to Town Planning, GIS, Deeds office, building applications, basic services applications and meter installations
- Innovative visualisation of revenue data management per stand

# Expenditure priorities & efficiencies

- reduce overtime;
- no filling of vacancies for 2020/21;
- consideration of filing for no salary increases July 2020/21;
- increase repairs and maintenance;
- reduce consultancy fees; increase employee efficiency
- decrease security cost and increase risk to insurance companies in order to boost liquidity;
- If above fail no choice but to implement retrenchments and salary cuts (from top down);

# Capital Budget

- As per A-schedule and budget summary. No changes to be made

# 2020/21 MTREF Budget

## FINANCIAL SUSTAINABILITY

<p>Operating Expenditure Budget ratio result improved to in 2019 financial year, the ratio is outside the NT norm of 95-100 per cent. Deviations from the norm indicates either capacity challenges, issues of financial controls and management and/or poor budgeting. The Municipality is recommended to prepare budgets more accurately and effectively for its operating expenditure and should continue with this strategy going forward.</p>	<p>The ratio is 91% where the norm is 95% - 100% which is unrealistic in any budget environment.</p> <p>Comment is unwarranted and does not consider costing principles.</p>
<p>Liability management - This ratio indicates the Municipality may not be adequately managing its working capital or that effective controls are not in place to ensure prompt payment. The Municipality will be required to provide further explanations in this regard. Non-compliance with MFMA requirements guiding the payment of creditors should be considered.</p>	<p>Municipality complies with the requirement of payments within 30 days unless an account is put under dispute.</p> <p>Please refer to monthly submission of Section 71 for a clearer view of this.</p>

## FINANCIAL SUSTAINABILITY

<p>Tables SA25 to SA27 it is evident that Witzenberg Municipality has not considered seasonal fluctuations and that linear projection has been used</p>	<p>Agree, has been adjusted for final budget</p>
<p>The Municipality has not made provision for multi-year expenditure over the MTREF. The capital expenditure on supporting Tables SA28 to SA29 is projected for quarterly spending only, which is incorrect since expenditure will be incurred monthly</p>	<p>The municipality has made provision for multi year expenditure, please see SA28 (vote 6 and 7)</p> <p>Tables will be adjusted to reflect monthly.</p>
<p>The property rates are anticipated to increase by 8 per cent from the 2019/20 adjustment budget whilst the tariff increase is estimated to increase by 6 per cent for the 2020/21 budgeted year. Discrepancy noted between SA1 and SA12b.</p>	<p>The ratio of residential to Bonifide Agri is adjusted. Hence the increase income, but not percentage increase in tariff.</p> <p>Discrepancy will be corrected.</p>



## FINANCIAL SUSTAINABILITY

<p>The collection rate outlined on SA12b is not consistent with the projected collection rate of 95 per cent.</p>	<p>95 % is the overall collection rate and not rate per services. Rate per service differs.</p>
<p>It is noted that this revenue source will be increasing by 13 per cent in 2020/21 budget year, whilst, NERSA has not confirmed the tariff increase for municipalities.</p>	<p>Municipality used a projected rate based on previous assumed method due to no final draft received.</p> <p>Final draft was received and will be adjusted for both revenue and bulk purchases</p>
<p>Employee related cost is projected to increase by 1 per cent from 2019/20 adjusted budget to 2020/21 budget year. In the budget assumptions the Municipality assumed a general salary increase of 6.5 per cent and notch increases of 2.5 per cent, however, as per supporting Table SA24 the Municipality expects a decrease in budgeted positions of 5.4 per cent</p>	<p>2019/20 year provision for actuarial losses due to increase in retirement age of female colleagues from 60 to 65. The effect of this is unknown</p> <p>The assumption is that it should be a actuarial gain adjustment as based on expected living age and retirement is shorter, but risk for 2019/20 financial year in terms of unauthorized expenditure was too high therefore both ways was covered.</p> <p>Error in finance column – should be 11 and not 1.</p>

## FINANCIAL SUSTAINABILITY

<p>The bulk of other expenditure is included under bad debts written off on supporting Table SA1. The Municipality is requested to correct the budget under list of other expenditure by type as it appears to be under an incorrect line item.</p>	<p>Line items is correct. We will try to move it up but did not allow us as block is locked. Hence the inclusion under other expenditure as A4 does not have a separate line for bad debts written off.</p> <p>Envisage write-off for 2020/2021,</p>
<p>The table above highlights the differences between the mSCOA data strings and the 2020/21 tabled A1-Schedules. Investigation of differences between municipal A1-Schedule and LG data strings should be conducted to ensure accurate and credible budgeting, which will influence the final budget.</p>	<p>The difference mainly emanate from the opening balance in the string, that does not reflect correctly and the difference in methodology regarding cash flow that changes year on year from National Treasury.</p> <p>Municipality implemented method consistent with Financial statements.</p>

## SPATIAL

<p>As was stated in the recent comments from our Department to Witzenberg Municipality on the Draft Spatial Development Framework, the Department is of the view that the Draft does not meet all the legislative requirements.</p>	<p>The LGMTEC assessment is based on DEADP's comment of the the previous draft. The final version of the SDF recently received contains all the relevant changes to the document that was highlighted by DEADP. These changes should make the SDF compliant with their requirements.</p>
<p>The Municipality to clearly indicate on the SDF using the 2017 WCBSP as the main biodiversity reference in the IDP, the areas that will be managed for conservation in each town and remove reference to the 2010 biodiversity fine-scale plans.</p>	<p>The areas in town for conservation has been identified and the maps will be updated accordingly.</p>

## WASTE

<p>The Municipality has designated a Waste Management Officer (WMO), but their IWMP dated December 2010 is currently under review. Waste issues are integrated in the IDP, 3rd Review (2020 - 2021</p>	<p>Waste Management planning 3<sup>rd</sup> Generation review and Cape Winelands Municipality is busy with tender process to appoint a service providers</p>
<p>According to the State of Waste 2018 report the Witzenberg Municipality has a by-law published in 2005, but it's not aligned to the National Environmental Management: Waste Act of 2008. The IWMP states what is needed to achieve waste minimisation and are incorporated into the IWMP.</p>	<p>Busy with a model by-law form Provincial DEADP that is align with NEMA:Waste Act of 2008.</p>
<p>Prince Alfred Hamlet WDF also experiences regular burning of waste by illegal waste pickers as access control is ineffective at this WDF</p>	<p>This is because the fencing is vandalise and stolen from PA Hamlet landfill site.</p>

# **Areas for Integrated Service Delivery, Collaboration, Support**

# Areas for Integrated Service Delivery, Collaboration, Support

- Provide funding for panel of experts to assist with technical queries - Legal interpretation, VAT, Accounting, SCM libraries, etc
- Assist with bailout procedure and process when funds wiped out
- Assist with no salary increase negotiations
- Set cost limits for frequently used services and goods, addition to Circular 102



PROCUREMENT PLAN: 2020/21

Function	Project Description	Project Code	2020/21	2021/22	2022/23	Request Date	Bid Specification	Advertisement	Technical Report	Evaluation Date	Adjudication Date
Electricity	Capex Mv Substation Equipment	PC0010010020010050000000000000000000	1 000 000	500 000	1 000 000	2020/08/01	2020/08/11	2020/09/10	2020/09/20	2020/09/25	2020/09/30
Electricity	Capex Upgrade Of Lv Network Cables	PC0010010020010080000000000000000000	500 000	-	1 000 000	2020/09/01	2020/09/11	2020/10/11	2020/10/21	2020/10/26	2020/10/31
Information Technology	Capex: It Equipment	PC0020030040000000000000000000000000	450 000	-	600 000	2020/08/20	2020/08/30	2020/09/29	2020/10/09	2020/10/14	2020/10/19
Roads	Capex Upgrade Van Breda Bridge	PC0010010020060020000000000000000000	5 027 826	41 549 565	2 593 043	2020/08/31	2020/09/10	2020/10/10	2020/10/20	2020/10/25	2020/10/30
Roads	Capex Nduli Housing Roads	PC0010020060010000000000000000000000	12 547 453	-	1 565 217	2020/09/29	2020/10/09	2020/11/08	2020/11/18	2020/11/23	2020/11/28
Sewerage	Capex Sewer Network Replacement	PC0010010010050020000000000000000000	500 000	-	1 500 000	2020/08/12	2020/08/22	2020/09/21	2020/10/01	2020/10/06	2020/10/11
Sewerage	Capex Refurbishment Wwtw	PC0010010010050030000000000000000000	1 500 000	-	-	2020/09/12	2020/09/22	2020/10/22	2020/11/01	2020/11/06	2020/11/11
Community Halls and Facilities	Equipment	PC0020030090000000000000000000000000	430 000	-	80 000	2020/08/08	2020/08/18	2020/09/17	2020/09/27	2020/10/02	2020/10/07
Solid Waste Disposal (Landfill Sites)	Capex New Material Recovery Facility/drop Off	PC0010020020050000000000000000000000	9 356 350	12 384 355	-	2020/07/15	2020/07/25	2020/08/24	2020/09/03	2020/09/08	2020/09/13
Sewerage	Capex Security Upgrades	PC0010010020050030000000000000000000	840 000	-	-	2020/10/12	2020/10/22	2020/11/21	2020/12/01	2020/12/06	2020/12/11
Sewerage	Capex Vredebes Phase H Bulk Sewerage Pipeline	PC0010020050020000000000000000000000	10 228 084	-	-	2020/11/12	2020/11/22	2020/12/22	2021/01/01	2021/01/06	2021/01/11
Storm Water Management	Capex Nduli Housing Storm Water	PC0010020070020000000000000000000000	13 819 052	-	-	2020/09/29	2020/10/09	2020/11/08	2020/11/18	2020/11/23	2020/11/28
Water Distribution	Capex Vredebes Phase H Bulk Water Pipeline	PC0010020040060000000000000000000000	476 300	-	8 026 177	2020/07/10	2020/07/20	2020/08/19	2020/08/29	2020/09/03	2020/09/08
Water Distribution	Capex Nduli Housing Water	PC0010020040070000000000000000000000	9 488 500	-	-	2020/08/10	2020/08/20	2020/09/19	2020/09/29	2020/10/04	2020/10/09
Mayor and Council	Capex: Upgrade Council Chambers	PC0020020010030010010000000000000000	600 000	-	-	2020/08/25	2020/09/04	2020/10/04	2020/10/14	2020/10/19	2020/10/24
Sports Grounds and Stadiums	Capex Upgrade Of Leyel Str Sport Facilities	PC0020020020020020020000000000000000	869 565	-	-	2020/07/15	2020/07/25	2020/08/24	2020/09/03	2020/09/08	2020/09/13
Water Distribution	Capex Tulbagh Dam	PC0010020040010000000000000000000000	16 931 304	17 391 304	-	2020/09/10	2020/09/20	2020/10/20	2020/10/30	2020/11/04	2020/11/09
Electricity	Capex Mv Network Equipment	PC0010010020010070000000000000000000	1 000 000	-	2 000 000	2020/10/01	2020/10/11	2020/11/10	2020/11/20	2020/11/25	2020/11/30
Roads	Capex Network Street	PC0010010010060010000000000000000000	1 800 000	-	2 000 000	2020/10/15	2020/10/25	2020/11/24	2020/12/04	2020/12/09	2020/12/14
Roads	Capex Tulbagh Steinthalweg Walkways	PC0010020060020000000000000000000000	869 565	934 783	-	2020/11/30	2020/12/10	2021/01/09	2021/01/19	2021/01/24	2021/01/29
Sports Grounds and Stadiums	Capex Sportfield Equipment	PC0020030020020020000000000000000000	30 000	-	30 000	2020/08/15	2020/08/25	2020/09/24	2020/10/04	2020/10/09	2020/10/14
Water Distribution	Capex Network- Water Pipes & Valve Replacement	PC0010010010040070000000000000000000	500 000	-	1 500 000	2020/10/10	2020/10/20	2020/11/19	2020/11/29	2020/12/04	2020/12/09
Water Distribution	Capex Op-die-berg Reservoir	PC0010020040030000000000000000000000	-	11 279 044	-	2020/11/10	2020/11/20	2020/12/20	2020/12/30	2021/01/04	2021/01/09
Community Halls and Facilities	Capex New Regional Cemetery	PC0020030020010110000000000000000000	-	137 480	4 819 042	2020/09/08	2020/09/18	2020/10/18	2020/10/28	2020/11/02	2020/11/07
Sewerage	Capex Nduli Infill Internal Sewerage	PC0010010020050020000000000000000000	-	11 320 000	-	2021/01/12	2021/01/22	2021/02/21	2021/03/03	2021/03/08	2021/03/13
Electricity	Capex Electrical Network Housing Project	PC0010020010070000000000000000000000	-	3 000 000	4 000 000	2020/10/11	2020/10/21	2020/11/20	2020/11/30	2020/12/05	2020/12/10
Roads	Capex Nduli Infill Internal Roads	PC0010010020060010000000000000000000	-	11 320 000	-	2020/12/15	2020/12/25	2021/01/24	2021/02/03	2021/02/08	2021/02/13
Storm Water Management	Capex Nduli Infill Internal Storm Water	PC0010010020070020000000000000000000	-	11 320 000	-	2020/12/15	2020/12/25	2021/01/24	2021/02/03	2021/02/08	2021/02/13
Electricity	Capex Vredebes Streetlights	PC0010020010080000000000000000000000	-	1 565 217	-	2020/12/01	2020/12/11	2021/01/10	2021/01/20	2021/01/25	2021/01/30
Community Halls and Facilities	Capex: New Taxi Facility At The Corner Of Vos And Or	PC0020030020010020000000000000000000	-	173 913	6 826 086	2020/10/08	2020/10/18	2020/11/17	2020/11/27	2020/12/02	2020/12/07
Water Distribution	Capex Nduli Infill Internal Water	PC0010010020040070000000000000000000	-	11 320 000	-	2020/12/10	2020/12/20	2021/01/19	2021/01/29	2021/02/03	2021/02/08
Fire Fighting and Protection	Capex Firefighting Response Vehicle	PC0020030100000000000000000000000000	-	-	800 000	2020/08/15	2020/08/25	2020/09/24	2020/10/04	2020/10/09	2020/10/14

88 763 999      134 195 661      38 339 565

Please Note: Dates indicated are the envisaged due dates. Where due date do fall on a weekend or public holiday, the due date will be next working day











## Municipal Budget Circular for the 2020/21 MTREF

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## 1. Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR); and strives to support the budget preparation processes of municipalities so that the minimum requirements of the MBRR promulgated in 2009 are achieved.

In 2010, the National Treasury introduced the local government budget and financial reform agenda. Since then several projects to further this agenda have been introduced. The recent implementation of the municipal Standard Chart of Accounts (*mSCOA*) and the accompanying “game changers” signals a smarter way forward to strengthening local government finances.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake the annual budget preparation in accordance with the budget and financial reform agenda and the associated “game changers”.

Municipalities are reminded to refer to the previous annual budget circulars for guidance on budget preparation issues that are not covered in this circular.

## 2. The South African economy and inflation targets

In the 2019 Medium Term Budget Policy Statement (MTBPS) tabled by the Minister of Finance on 30 October 2019, he stated that, he is tabling the 2019 MTBPS in a difficult global and domestic environment. The global growth forecast for 2019 is the lowest since the 2008 financial crisis, weighed down by mounting trade tensions and political uncertainty. Economic activity in two engines of the world economy, namely China and India, is also slowing this year. Policy makers have taken a number of steps to support growth, but there is a risk that these measures will create new vulnerabilities, as interest rates in advanced economies decline. About a quarter of government bonds in these countries have negative yields.

In South Africa, economic growth has continued to stagnate and weaknesses in the world economy are likely to amplify our own challenges. The discussion paper termed the Economic transformation, inclusive growth, and competitiveness released by the National Treasury has proposed a number of economic reforms that might boost GDP growth over the medium and longer term, and support increased investment and job creation. These measures have been broadly agreed on within government. The next step is to implement the reforms urgently. Nevertheless, the economy has continued to weaken with the economic growth projected to grow at 1.2 per cent in the 2020/21 financial year, while long term estimates have fallen prompting government to review its outer year’s estimates.

In addition to low growth, South Africa’s biggest economic risk is Eskom. Ongoing problems with the utility’s operations continue to disrupt the supply of electricity to households and businesses. Government has allocated significant resources to assist Eskom. With the immediate financial restraints lifted, the focus must be on operational problems and restructuring Eskom into three separate entities. Doing so will mark the beginning of a transition to a competitive, transparent and financially viable electricity sector.

South Africa’s public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun crowding out social and economic spending programmes. This cannot be sustained.

Government proposed a range of expenditure reductions to restore the public finances to a sustainable position, some of which are likely to be painful. We owe it to future generations to ensure that we are good stewards of our country's resources and that they do not have to pay for faults in our decision-making.

The following macro-economic forecasts must be considered when preparing the 2020/21 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2018 - 2022**

Fiscal year	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	4.7%	4.3%	4.9%	4.8%	4.8%

Source: Medium Term Budget Policy Statement 2019.

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

### 3. Key focus areas for the 2020/21 budget process

#### 3.1 Division of Revenue outlook

Municipal governments face multiple pressures over the period ahead with local government expected to expand access to free basic service to poor households, while ensuring that those who can afford to pay for services do so.

The 2020 MTEF includes large reductions in planned transfers to municipalities. The implication of these reductions is that municipalities will be required to reprioritise projects. Larger reductions in grants are mainly affecting urban municipalities which have the capacity to offset the effects of these cuts from their own revenue investments.

A notable revision is that of the Public Transport Network Grant (PTNG) which has funded 13 cities over the past decade, yet only six have launched operations. In the 2020 MTEF, the grant will be allocated only to 10 cities and these cities will be required to reduce their costs and to demonstrate their effectiveness to receive PTNG funding.

#### 3.2 Local government conditional grants and additional allocations

The proposed division of revenue is still biased towards prioritising funding services for poor communities. Allocations to local government subsidise the cost of delivering free basic services to the less fortunate and the poorest of the poor households, and the infrastructure needed to deliver those services, as well as the maintenance of the infrastructure to ensure the sustainable delivery of these services.

The 2019 Medium Term Budget Policy Statement (MTBPS) projects transfers for local government for the 2020 MTREF at R397 billion, of which 62.2 per cent comprise unconditional allocations while the remainder is conditional grant funding. The allocations for local government over the medium term represent 8.6 per cent of non-interest expenditure and a slight decrease from the 8.9 per cent realised in the 2018 budget.

The equitable share and the allocation of the general fuel levy to local government constitutes unconditional funding. Municipalities are reminded that this funding allocation is formula driven and designed to fund the provision of free basic services to disadvantaged communities. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual Division of Revenue Bill. Monies not spent must be returned to the fiscus and requests for roll-overs will only be considered in extenuating circumstances.

The annual Division of Revenue Bill will be published in February 2020 after the budget speech by the Minister of Finance. The grant allocations will be specified in this Bill and municipalities must reconcile their budgets to the numbers published therein.

Municipalities are advised to use the indicative numbers presented in the 2019 Division of Revenue Act to compile their 2020/21 MTREF. In terms of the outer year allocations (2021/22 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2019 Division of Revenue Act for 2021/22. The DoRA is available at <http://www.treasury.gov.za/documents/national%20budget/2019/default.aspx>

### 3.3 Changes to the structure of local government allocations

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Large urban municipalities continue to underinvest in infrastructure, primarily because of poor programme and project preparation practices, leading to long delays, higher costs and breakdowns in service delivery. While public and private capital funding is available, these weaknesses translate into low levels of effective demand from the municipalities.

To address these problems, from 2020/21 government will introduce dedicated grant funding for large urban municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government is also working with municipalities to increase their revenue raising potential. The Municipal Fiscal Powers and Functions Amendment Bill, which will be tabled shortly, will standardise the regulation of development charges. Development charges are the mechanism by which municipalities recover the capital costs of connecting new developments to infrastructure for water, roads, electricity and other services. Currently, these charges are frequently below cost, so municipalities effectively subsidise the provision of infrastructure to businesses and other developments, reducing their ability to subsidise infrastructure directly for lower-income residents.

The change could increase municipal revenues for capital spending by an estimated R20 billion a year. Several efforts are also under way to improve the effectiveness of transfers to rural municipalities. The possibility of using municipal infrastructure grant funds to buy waste management vehicles, which must be purchased through a contract facilitated by the National Treasury to minimise costs, is being investigated to expand services in rural areas. Funds may be reprioritised between water and sanitation grants to accelerate the completion of regional bulk water schemes.

The Department of Energy will complete an electrification master plan to guide the future allocation of funds between the Eskom, municipal, and non-grid components of the Integrated National Electrification Programme. The Department of Transport will establish a national database for all road traffic and condition data to inform the prioritisation and monitoring of road maintenance across all roads.

### 3.4 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum (the respective intergovernmental forums for provincial and local government finances). This strategy is based on an analysis of performance failures in governance, financial management, institutional capabilities and service delivery. As part of this strategy, municipalities must ensure that their budgets are adequately funded.

The number of councils adopting unfunded budgets, where realistically anticipated revenue is insufficient to cover planned spending sustainably, increased from 74 in 2016/17 to 126 in 2019/20. The National Treasury, alongside provincial treasuries, has provided extensive advice and support to ensure that municipalities plan affordable expenditure and collect all the revenue owed to them. All municipalities are able to table a funded budget. This is easier for transfer-dependent municipalities as they have more predictable revenue and can plan their spending accordingly.

The 126 municipalities with unfunded budgets were required to table special adjustments budgets to align their spending plans with projected revenues and ensure they have plans in place to pay their creditors (including Eskom and the water boards). Those municipalities that did not table funded adjustments budgets by 15 November 2019 had their December 2019 tranche of the local government equitable share withheld as the MFMA requires that a municipality must table a funded budget.

Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or their respective provincial treasury for assistance to reprioritise their budgets.

### 3.5 Municipal Standard Chart of Accounts (*mSCOA*)

#### 3.2.1 Release of Version 6.4 of the Chart

On an annual basis, the *mSCOA* chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4 is released with this circular (see Annexure A). Version 6.4 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF and is available on the link below:

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

#### 3.2.2 Budgeting, transacting and reporting in an *mSCOA* environment

The *mSCOA* Regulations<sup>1</sup> prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017.

This standard classification framework enforces the link between planning (IDP) and the budget through the project segment and enables annual reporting and performance management linked to strategic service delivery objectives.

By now, all municipalities should:

- Have acquired, upgraded and maintain the hardware, software and licences required to be and remain *mSCOA* compliant;

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

- Budget, transact and report on all six (6) legislated *m*SCOA segments and directly on the core financial system and submit the required data strings directly from this system to the Local Government Portal;
- Lock down the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the local government portal;
- Closed the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the local government portal; and
- Generate regulated Schedules (A, B, C) directly from the core municipal financial systems.

If your municipality has not achieved the above level of implementation as yet, then the implementation of *m*SCOA in your municipality should be accelerated. Towards this end:

- A road map must be provided to the National and respective provincial treasury to indicate how the municipality will become *m*SCOA compliant;
- The municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer) must meet at least monthly (if not more often) to track the progress against the road map and take corrective action where required;
- The National Treasury (in the case of non-delegated municipalities) and respective provincial treasury (in the case of delegated municipalities) should be invited to the *m*SCOA Project Steering Committee meeting; and
- Progress against the road map should be presented at the Mid-Year Budget and Performance and Budget Benchmark engagements.

### **3.2.3 Changing of the Core Financial System**

Municipalities are reminded to follow the required due diligence processes in terms of MFMA Circulars No. 80 and 93 and *m*SCOA Circulars No. 5 and 6 when they procure a core financial system.

In addition, if a municipality enters into a contract with a system vendor for the maintenance of the procured system that will impose financial obligations on the municipality beyond the three years covered in the MTREF budget, then the provisions of Section 33 of the MFMA should be adhered to.

Service level agreements (SLA) with system vendors must also be managed properly. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the agreed upon milestones are not met by the system vendor. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA.

The National Treasury will conduct independent audits on all municipal core financial systems in 2020 to determine to what extent these systems comply with the functionality requirements and 15 business processes required in terms of *m*SCOA. These results will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2021. Until these audits have been concluded and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that do not comply with the necessary *m*SCOA functionality requirements.

Municipalities are advised to use their internal audit function to ensure that the correct process was followed. Internal audit must ensure that the municipality has complied with the requirements of MFMA Circulars No. 80 and 93, *m*SCOA Circulars No. 5 and 6 and Section 33 of the MFMA when they procure a core financial system and/or enter into an SLA with a



system vendor. The reports on these matters of internal audit must be tabled to the audit committee and at municipal council for consideration.

### **3.2.4 Submission of Borrowing Monitoring and Investment Monitoring Data Strings**

Chapter 3 of the *mSCOA* Regulations provides that the Minister of Finance may determine minimum business processes and system requirements through issuing a gazette. MFMA Circular No. 80 provided guidance on these requirements for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.

It should be noted that National Treasury will expand the requirements applicable to categories B and C municipalities in 2020 to include business processes and system functionality relating to investment, borrowing or performance management. The expanded requirements will provide the basis for the new transversal contract for the appointment of service providers for an integrated financial management and internal control system for local government that might be issued in 2021, as well as the minimum business and system requirements that will be gazetted at a future date, as envisaged in the Regulation.

In the interim, categories B and C municipalities that have not procured investment, borrowing or performance management modules, will have to prepare and submit their quarterly Investment Monitoring and Borrowing Monitoring data strings to the Local Government Portal manually.

### **3.2.5 Cash Flow Reconciliation**

The cash flow information presented on Table A7 of Budget Schedule A and Table B7 of Adjustments Budget Schedule B did not reconcile to the corresponding data strings for the past two financial years. One of the contributing factors to this was that there were errors in the linkages in the segment item: asset and liabilities on the Local Government Database. National Treasury has now corrected these linkages in the segment item: asset and liabilities.

It was further noticed that a number of municipalities do not use the movement accounts correctly in the *mSCOA* chart which distorts the figures reported in the cash flow tables. Guidance on the use of movement accounts is provided in **Annexure A**.

## **4. The revenue budget**

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them, and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

Municipalities are reminded that the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of

persons per household means that the revenue foregone in respect of free basic services will likely increase and it will become even more difficult to collect revenue. The household budget will be under pressure and trade-offs will be applied as it may be unaffordable to pay all household expenses with regularity.

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 2020/21** 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.

#### 4.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circular No. 93, item 3.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2020/21 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities not attaining their desired collection rates.

It is therefore essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities are encouraged to undertake this exercise as a routine practice. The list of exceptions derived from this reconciliation will provide an indication of where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the deeds office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit the required information to the National Treasury by no later than 7 February 2020.

The above information must be submitted on a CD or USB to the National Treasury, for attention:

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

#### 4.2 Setting cost reflective tariffs

Cost reflective tariff setting is a requirement of Section 74(2) of the Municipal Systems Act, 2000 (Act No.32 of 2000) which states that tariffs must “*reflect the costs reasonably associated with rendering the service*”. This is meant to assist municipalities to generate sufficient revenue to fully recover their costs, deliver services to customers sustainably and invest in infrastructure that promotes local economic development.

The starting point for sound tariff setting is a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (FFC, 2011). Credible budgets are critical for local government to fulfil its mandate to sustainably provide services. **If the budget is not credible then tariffs will not result in financial sustainability even if they are set using a sound methodology.**

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively:

- An *effective* budget is one that is adequate to deliver a service of the necessary quality on a sustainable basis.
- An *efficient* budget is one that delivers services at the lowest possible cost.

In many cases, municipal budgets have costs that are bloated in some areas (high governance and administration costs are one commonly cited example) but inadequate in other areas (inadequate allowance for maintenance is an example). This means that a budget may be both ineffective and inefficient. Before embarking on the tariff setting process, a municipality must assess its budget to determine its efficiency and effectiveness. Ideally, a budget should be zero-based, at least periodically. This would typically require an assessment of what infrastructure is in place and what is needed to operate and maintain this infrastructure.

There are several tools and methodologies to support municipalities in setting tariffs. The common observation is that these tools and methodologies are not aligned. This creates confusion on the approach to be applied. Research has further identified that many municipalities set tariffs through an incremental method and not a scientific method. As a result, many municipalities do not recover the cost of providing that service.

Against this background an exercise was undertaken to bring certainty when setting tariffs. A tool and guide has been developed by National Treasury for this purpose and caters for all categories of municipalities. It also assists those municipalities that lack credible data which is the corner stone for setting a proper tariff. The emphasis is on setting tariffs for the four trading services namely water, sanitation, electricity and solid waste. The methodology follows an approach to tariff setting consistent with existing methodologies developed by SALGA, the NERSA Cost of Supply Framework for electricity, and the DWS Norms and Standards for water services.

The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>

Setting cost reflective tariffs is the start to improved budgeting and financial sustainability.

#### **How will reducing Non-Revenue Water and Non-Revenue Electricity bring down the tariffs required?**

Many municipalities have very high levels of Non-Revenue Water (NRW), and some also have high levels of Non-Revenue Electricity (NRE). NRW and NRE can be broken down into 'technical' and 'non-technical' losses\*.

*Technical losses* are related to physical losses out of the system. In the case of water, this is

due to pipe bursts and leakages or due to overflows on storage tanks. In the case of electricity, these are due to resistive losses and other similar effects. The cost of real losses sits in the bulk portion of the bulk purchases cost or if a municipality is performing the bulk water function internally, a portion of the costs associated with bulk water treatment and supply. If a municipality reduces its real losses, it will lose less water and electricity from the system and the cost of purchasing water and electricity or treating bulk water will be reduced.

*Non-technical losses* refer to losses due to theft or to metering inaccuracies. In these cases, there is no physical loss of water or electricity: someone is using the water or electricity and simply not paying for it. Reducing non-technical losses will have no effect on the cost of supplying a service but it will have an effect on the volumes sold. Since the tariff is calculated as the revenue required divided by the volume sold, increasing the volume sold will reduce the tariff required.

Reducing technical losses will thus reduce the tariffs required because the cost of supplying the service will be reduced. Reducing non-technical losses will reduce the tariffs required because the volumes sold will be increased.

*Note that the International Water Association (IWA) uses the term 'real losses' and not technical losses, and 'apparent losses' in place of 'non-technical losses'.*

### 4.3 Bulk electricity tariffs

Final electricity bulk price increases for 2020/21 are uncertain at this stage. Although the National Energy Regulator of South Africa (NERSA) has approved a Multi-Year Price Determination (MYPD) for the period from 1 April 2019 to 31 March 2022, Eskom has submitted an urgent application to the courts to revise the bulk tariffs allowed under the MYPD. In their most recent MYPD decision, NERSA allowed for tariff increases of 9.41 per cent in 2019/20, 8.1 per cent in 2020/21 and 5.22 per cent in 2021/22 (for national financial years). However, Eskom disagrees with the way NERSA accounted for the R23 billion per year in fiscal support from government in determining Eskom's allowable revenue for this MYPD period. Eskom has requested that the court to allow revised tariff increases of between 16.6 and 16.72 per cent in 2020/21 and 2021/22. The application has been made on an urgent basis, and a decision could be handed down as soon as early in February 2020.

The difference between municipal and national financial years means that in 2020/21, bulk tariff increases for municipalities will be slightly lower than the figures cited above for increases applicable in the national financial year. NERSA has not yet published guidance on the exact tariffs for the 2020/21 municipal financial year. National Treasury's advice to municipalities is to prepare scenarios for electricity bulk price increases in 2020/21 of between about 7 per cent and 15 per cent (to account for the difference in financial years and the potential outcomes of the court case).

Municipalities should also note that if a court decision is made in February 2020 to allow a higher bulk electricity tariff increase, the decision is likely to be too late for National Treasury to make any changes to the equitable share allocations which will be tabled in the Division of Revenue Bill on 19 February 2020.

### 4.4 Levying of surcharges

Municipal Surcharges are regulated through the Municipal Fiscal Powers and Functions Act (MFPFA) and Local Government Municipal Systems Act (MSA). Section 8 of the MFPFA gives power to the Minister of Finance to prescribe compulsory national norms and standards for imposing "municipal surcharges". Municipal surcharges are defined as: "a charge in excess of the municipal base tariff that a municipality may impose on fees for a municipal service provided by or on behalf of a municipality, in terms of section 229(1)(a) of the Constitution;"

Section 75A of MSA empowers municipalities to “levy and recover fees, charges or tariffs in respect of any function or service of the municipality”. Municipalities must also adopt and implement a tariff policy on the levying of fees for municipal services in terms of section 74 of the Systems Act. The tariff policy should then guide the exercise of power given under section 75A. In section 74(2)(f) the Act provides that the tariff policy must reflect at least the following principles:

**“provision may be made in appropriate circumstances for a surcharge on the tariff for a service;”.**

*Furthermore, Section 9 of the MFPFA requires a municipality to comply with processes in section 75A (2), (3) and (4) of the Systems Act in levying a surcharge.*

In terms of the process, the Minister of Finance determines the norms and standards that municipalities must comply with in the exercise of their powers in terms of section 75A of the Systems Act. Approval for surcharges is done by the municipality in terms of section 75A of the Systems Act but subject to the norms and standards prescribed by the Minister of Finance in terms of the MFPFA.

The Minister of Finance has not yet prescribed the norms and standards (the power to prescribe is discretionary). The absence of norms and standards does not prevent municipalities from including surcharges in their tariffs as the power to impose a surcharge is given in the Municipal Systems Act. However, if a municipality decide to levy a surcharge, an approval is done by the municipal council in terms of section 75A of the Municipal Systems Act which gives power to municipalities to levy and recover fees, charges or tariffs in respect of any function or service of the municipality.

A surcharge is normally treated as part of the tariff. When a municipality determines a base tariff, it can include a surcharge (added as a separate variable). The municipal base tariff and a surcharge (if applicable) collectively becomes the tariff for a municipal service (such as electricity). The collective tariff must be approved by the municipal council and published for public comments in terms of section 75A of the Municipal Systems Act (MSA). It must also be subjected to the prescribed budget processes in terms of the MFMA.

In the case of electricity, NERSA only approves the base tariff. However, the final tariff that is published for public comments in terms of MSA and MFMA should include the surcharge if the municipality opted to levy it and is approved by the municipal council.

## **5. Funding choices and Budgeting issues**

The Circular clearly outlines that, as a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2020/21 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures;
- paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as per the Cost Containment Regulations that was issued on 07 June 2019;
- ensuring value for money through the procurement process;
- the affordability of providing free basic services to all households; and
- curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings promulgated on 30 May 2014.

### 5.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 30 June 2021 is still in operation, therefore municipalities need to budget for their employee related costs in line with the multi-year wage agreement, and also ensure the agreement is correctly implemented and applied as per clauses of the agreement.

### 5.2 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 councillor(s) concerned.

### 5.3 Budgeting for water under inventory

GRAP 12, paragraph .07 defines inventory as follows:

*“Inventories are assets:*

- (a) in the form of materials or supplies to be consumed in the production process,*
- (b) in the form of materials or supplies to be consumed or distributed in the rendering of services,*
- (c) held for sale or distribution in the ordinary course of operations, or*
- (d) in the process of production for sale or distribution.”*

In terms of this definition water should be treated as inventory and should be budgeted and accounted for accordingly. Annexure B to MFMA Circular No. 70 (Municipal Budget Circular for the 2014/15 MTREF) included guidance on the treatment of non-revenue water and electricity. To date the National Treasury has allowed municipalities to either budget for bulk purchasing of water as a direct expense in the Statement of Financial Performance as an interim measure or to account for water under inventory.

Municipalities were cautioned in MFMA Circular No. 93 for the 2019/20 MTREF that the A1 Schedule for the 2020/21 MTREF will be amended in line with the prescripts of GRAP 12. The draft amendments to the A1 Schedule to cater for water under inventory in line with GRAP 12 is attached to the budget circular as **Annexure B**. The amendments are circulated for comments and will be implemented with effect from the 2021/22 MTREF.

In terms of the mSCOA definition **“Inventory consumed water”** water stock should be treated as follows:

*Water stock must be accounted for as inventory. This will include water purchased and not yet sold at reporting date insofar as it is stored (controlled) in reservoirs and pipes at year end. Water stock also includes any water purification costs incurred for non-purchased water. Pre-purified, non-purchased water should not be capitalised as part of inventory. The cost of water purchased and not yet sold at reporting comprises the purchase price, import duties, and other taxes (other than those subsequently recoverable by the municipalities from the taxing*

authorities, such as VAT) and transport, handling and other costs directly attributable to the acquisition of finished goods, materials and services. Importantly, trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

Substantial changes to the A1 schedule were required to accommodate this approach to account for water under inventory.

#### **5.4 Budgeting for debt impairment in mSCOA**

Municipalities are incorrectly using the line item for bad debts written-off under the Item Expenditure segment when budgeting for debt impairment. It should be highlighted that bad debts written-off is not the same as debt impairment. Debt impairment is the provision that the municipality makes for non-payment while bad debt written-off is the irrecoverable debts written off during the financial year as approved by Council per type of service. Therefore, municipalities are advised to use impairment loss under the Item Gains and Losses segment for debt impairment. This provides a breakdown for the different categories that can be impaired, for example, trade and other receivables from exchange transactions: water.

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

### **6.1 Non-compliance of in year monitoring**

In terms of Section 74(1) of the Municipal Finance Management Act, 2003 (Act No. 56. of 2003) (MFMA), municipalities must submit to the transferring officers, National and Provincial treasuries documents and monthly grant reports as may be prescribed or required. Furthermore, section 12(2) of the Division of Revenue Act, 2019 (Act No. 16 of 2019) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

There are municipalities that have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is not limited to, the stopping and reallocation of conditional grants funding away from municipalities that are non-compliant. Municipalities are encouraged to comply with the reporting requirements in order to avoid withholding or stopping of an allocation. Reporting for conditional grants will also be extended in future to include the information from National Transferring Officers in the mSCOA format.

In terms of performance reporting on conditional grants, municipalities and Transferring Officers are urged to pay particular attention to the contents of money spent against conditional grants. Government is not realizing full value for money against the substantial investments it makes through grants. While financial reporting has become a routine matter on reporting, output/outcome based reporting has become important and it requires attention by all stakeholders. Workshops must be initiated across all government institutions to ensure value for money on conditional grants.

### **6.2 Stopping and reallocation in terms of the Division of Revenue Act**

National Treasury as part of its in-year monitoring on conditional grants has through the Minister of Finance approved requests from the transferring officers to publish a gazette on stopping and reallocations between grants early in the beginning of the year, 2019/20. The gazette addresses shifting of allocations from underperforming local municipalities to their respective district municipalities, correction of errors against allocations made during the main budget and the conversion of allocations between schedules.

### ***Integrated National Electrification Programme***

The Department of Energy (DoE) is stopping and re-allocating funds from the Masilonyana Local Municipality (LM) to Lejweleputswa District Municipality (DM) under the Integrated National Electrification Programme (INEP 5B). The Masilonyana LM and the Lejweleputswa DM have entered into a Memorandum of Understanding wherein it was agreed that the district municipality will implement the electrification project on behalf of the local municipality with the assistance of the Municipal Infrastructure Support Agent (MISA) to verify the work done.

### ***Conversion of allocations***

According to Section 21(2)(a) of the 2019 DoRA, National Treasury may, after consultation with the relevant transferring officer, receiving officer and provincial treasury, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6 if it is satisfied that the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question or convert any portion of an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5.

### ***Neighbourhood Development Partnership Grant***

The Neighbourhood Development Partnership Programme within the National Treasury is converting funds under the Neighbourhood Development Partnership Grant (NDPG) due to anticipated underspending. The 2019/20 NDPG 5B allocations for West Rand DM and Emfuleni LM will be converted from Part B of Schedule 5 to Part B of Schedule 6.

### ***The Municipal Emergency Housing Grant***

An amount of R149.1 million is allocated to Eastern Cape and KwaZulu-Natal municipalities after the Department of Human Settlements (DHS) declared a disaster in municipalities in these provinces. The allocation is done through the Municipal Emergency Housing Grant (MEHG) for the emergency relief to fund the temporary shelters following various disaster incidents namely fire and severe rain that caused damages and affected home owners. Funding for the MEHG remains unallocated in the Division of Revenue Act it only gets allocated upon disaster declaration.

### ***Correction of errors in the Division of Revenue Act***

According to Section 16(2) of the 2019 DoRA, for purposes of correcting an error or omission in an allocation or framework published, the National Treasury must on its initiative and after consultation with the relevant transferring officer by notice in the Gazette amend the affected allocation or framework.

The Magareng, Emthanjeni and Prince Albert local municipalities in the Northern Cape and Western Cape province respectively had their 2019/20 MIG erroneously allocated in the Section 16 gazette. The MIG allocation for the Prince Albert LM did not take into account the final sport allocation of R3.6 million which was allocated to the Magareng (R2 million) and the Emthanjeni (R1.6 million) local municipalities.

### **6.3 Invoice Verification against conditional grant expenditure/ Cost reimbursement**

National Treasury has over the past two years introduced a system of monitoring all invoices that are paid by municipalities against the transferred conditional grants. The process involves a team of various stakeholders to be periodically placed in municipalities and facilitate verification on all issued invoices to check whether the work done is compliant to the conditional grant framework. This initiative was necessitated by the extent of unauthorized,



irregular and unrecognized expenditure that was being recorded by municipalities through the Auditor General's report. This process will also reduce and ultimately seek to eliminate the extent of misuse of conditional grant allocations.

A selected number of municipalities are earmarked on an annual basis to be supported through this process and transfers are only made to these municipalities once the team is satisfied after verification of the invoices has taken place. These processes assist against the transfer of funds for projects that are not ready for implementation, but at the same time recognizes municipalities that are spending well and incentivizes them for the good work.

Furthermore, in instances where a local municipality is unable to deliver the current year's projects, this process allows for the funds be rechanneled through their district municipalities as part of the District Development Model launched in November 2019. The District Development Model allows for government to allocate funding to the district for implementation on behalf of the local municipality until such time that capacity is built within the local municipality to implement projects on their own.

A process map for invoice verification/or cost reimbursement is attached as **Annexure C**.

## 7. Preparation of Municipal Budgets for 2020/21 MTREF

### 7.1 Schedule A1 version to be used for the 2020/21 MTREF

National Treasury has released Version 6.4 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.4 of the *m*SCOA classification framework and must be used when compiling the 2020/21 MTREF budget. Refer to Annexure B for the changes to this version of the Schedule A1.

**ALL** municipalities **MUST** prepare their 2020/21 MTREF tabled and adopted budgets using the A1 schedule version 6.4.

It is imperative that all municipalities prepare their 2020/21 MTREF budgets **in their financial systems and that the Schedule A1 be produced directly from their financial system**. Vendors have demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Therefore, there is no reason why the 2020/21 MTREF budget must be done manually which has been found to create alignment problems.

Municipalities **must** start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and **must** ensure that they produce their Schedule A1 directly out of the budget module.

Ultimately the aim is to get to a point where all municipalities budget and transact directly in and report from their core financial system. This will result in one version of the **'truth'** where the financial performance reported to Council will not differ from the financial performance information submitted to and published by National and provincial treasuries. This will also reduce the reliance on consultants and system vendors to prepare municipal reports.

The National Treasury has indicated in MFMA Circular No. 93 that in future all A1 Schedules must be submitted in PDF format only. Some vendors have expressed concerns regarding the layout of some of the worksheets and the presentation thereof in PDF. Given the fact that the *m*SCOA classification framework makes it possible to generate the financial data required in the A1 schedule directly from the data strings and to promote the *m*SCOA approach for additional data needed and prescribed in the MBRR from sub-systems, the National Treasury will only accept a prescribed data string containing the supporting data, populated and

uploaded by each municipality (refer to the attachment to this MFMA Budget Circular No 98 on the website for the layout of the data string) from the **2020/21 MTREF**. The publication in the 2020/21 MTREF of non-financial data will be done using the supporting data uploaded from these data strings.

The National Treasury will no longer gather supporting data from the MBRR A1 Schedules, but will expect each municipality to submit the prescribed supporting data strings containing the required data using the LG Upload Portal.

The detail of supporting data strings is available as attachments to this circular.

Version 6.4 of Schedule A1 is available on the following link and is accompanied a comparison between mSCOA vs 6.3 and vs 6.4, highlighting changes made.

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

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

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

## 7.2 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	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>
Johannesburg & Tshwane	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
eThekweni	Johan Botha	012-315 5171	<a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
	Una Rautenbach	012-315 5700	<a href="mailto:Una.Rautenbach@treasury.gov.za">Una.Rautenbach@treasury.gov.za</a>
	Abigail Maila		<a href="mailto:Abigail.Maila@treasury.gov.za">Abigail.Maila@treasury.gov.za</a>
Limpopo	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Musa Mnguni	012 315 5072	<a href="mailto:Musa.Mnguni@treasury.gov.za">Musa.Mnguni@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Phumelele Gulukunqu	012 315 5539	<a href="mailto:Phumelele.Gulukunqu@treasury.gov.za">Phumelele.Gulukunqu@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Cape Town George	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Willem Voigt &	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>

National and provincial treasuries, will undertake a completeness check on the data string submissions and will analyse the supporting data strings. Where municipalities have not provided complete supporting information, the municipality will be informed and will be required to make the necessary corrections and resubmit the data strings.

### 7.3 Verification process and period of 2020/21 MTREF budgets

As the mSCOA reporting requirements state that a budget must be locked into the financial system by latest 30 June before the start of the new municipal financial year, in the previous timeframes provided, there was no opportunity to evaluate the adopted budget to be funded and complete BEFORE the start of the municipal financial year. The traditional verification period from July to September can no longer be applied as the municipalities are already transacting against the adopted and locked budget. Amending an unfunded and incomplete budget in an adjusted budget is also not the solution as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes.

The verification period of all municipal budget will therefore be brought forward to the period 31 May to 30 June. In this one-month period, the National and provincial treasuries will be required to evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution, as well as a budget locking certificate (in the case of adopted budgets) in accordance with the format specified in Regulation 31 of Schedule A of the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to go back to the municipal Council and table a complete budget document aligned to the requirements of the Municipal Budget and Reporting Regulations and the Municipal Standard Chart of Accounts Regulations. In addition, where municipalities have adopted an unfunded budget, they will be required to correct the budget to ensure they adopt and implement a funded budget.***

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 budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D schedule.

Annually during the budget verification process, it is noted that municipalities have challenges to align the audited years, which results in amendments to the Schedule A. Municipalities

must ensure that the audited figures and adjusted budget figures captured on the Schedule A aligns to the annual financial statements and Schedule B respectively.

## 8. Budget process and submissions for the 2020/21 MTREF

### 8.1 Submitting budget documentation and schedules for 2020/21 MTREF

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

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2020**, the final date of submission of the electronic budget documents and corresponding *mSCOA* data strings is **Wednesday, 01 April 2020**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the Municipal Budget and Reporting Regulations, 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. E.g. if the council approves the annual budget on **29 May 2020**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Friday, 12 June 2020**.

**Municipalities are no longer expected to submit hard copies of budget related documents to National Treasury from the 2020/21 MTREF.**

### 8.2 Expected submissions for 2020/21 MTREF

- The budget documentation as set out in the Municipal Budget and Reporting Regulations (MBRR). The budget document must include the main Tables (A1 - A10) and the supporting tables in the A1 schedule must be submitted in the prescribed *mSCOA* data string in the format indicated in an attachment as part of this circular.
- the draft and final service delivery and budget implementation plan in electronic PDF format;
- the draft and final integrated development plan;
- the council resolution for the tabled and adopted budgets;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations for the tabled and adopted budgets;
- schedules D specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

Budget related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>.

Please note that the LG Upload Portal does not have the same size restrictions previously encountered but requires all documents to:

1. be in PDF format only; and
2. each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified and uploaded separately.

Any problems experienced in this regard can be addressed with Elsabe Rossouw at [Elsabe.Rossouw@treasury.gov.za](mailto:Elsabe.Rossouw@treasury.gov.za).

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 2020 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. (Yasmin to confirm if she still needs hard copies.)

### 8.3 Retirement of the Budget reform returns (Appendix B)

Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za) before we can retire the returns.

Ensure that each municipality also submit the pre-audit and audited data strings in the *m*SCOA classification framework as data strings and that the figures are aligned to the Appendix B returns. Pre-audit and audited outcomes will only be submitted in the *m*SCOA data strings prescribed from 2019/20 onwards.

### 8.4 Publications from the *m*SCOA classification framework

The 2019 MTREF and the preliminary Quarter 1 Section 71 results for the 2019/20 financial year that has recently been published, have exposed that the credibility of the *m*SCOA data strings is a concern. At the core of the problem is:

- The incorrect use of the *m*SCOA and municipal accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data leads to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions are processed that should not be processed; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

To improve the credibility of these data string, National and provincial treasuries are analysing the accuracy of the data strings and the use of the six regulated segments. The National Treasury has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof.

The data strings are also verified against the Council adopted budget (A1 Schedule), adjustments budget (B Schedule) and monthly performance against the budget (C Schedule) to ensure that these figures reconcile.

*Quality improving focus areas for the 2020/21 MTREF:*

- Pay specific attention to the funding of the capital budget and expenditure. The total capital expenditure must balance with the total funding used. Currently the expenditure is much higher than the funding reported.
- Opening balances, especially for capital projects, will always be DEFAULT projects as it will remain a system activity governed by council decision. In the current publications, capital expenditure is highly overstated due to incorrect use of opening balances for capital projects and presents a very inflated view of the actual capital expenditure.
- The cash flow data supplied by municipalities is not credible. This is partly due to the different ways in which the vendors treat actual cash collected but also is a result of the National Treasury not giving clear guidance on the procedures and processes to follow to get credible cash flow figures. In this budget circular signals have been given as to the treatments the National Treasury wants all municipalities to follow to get credible figures from the *mSCOA* data stings. The National Treasury will implement these guidelines in March 2020 in time for the receipt of the 2020/21 MTREF budget data strings. It will affect the third and fourth quarter Section 71 publications of 2019/20 as well.
- It is imperative that vendors assist municipalities to populate SA30 / SC30 when submitting cash flow figures. The detail that is required to ring fence functions and to determine actual cash collections are in the mentioned MBRR supporting worksheets and not in A7 / C7 which is a summarised version. When transferring payments made from sub-system to the general ledger, please ensure that these transfers are done using the prescribed 6 segments at the detailed level prescribed in SA30 / SC30.
- Municipalities are not using the FUND, REGION and COSTING segment correctly. In many instances these segments are simply defaulted and hence the true power of the *mSCOA* classification framework cannot be demonstrated.
- The National Treasury is currently developing Municipal Money Phase II. The first step is to interactively show all capital projects municipalities have budgeted for and are reporting on monthly to all citizens. It has become apparent that many municipalities are not using the correct GPS coordinates when reporting on the capital projects. Many are simply using the GPS coordinates of the municipal building or using 0 coordinates. Special attention must be given to the correct location and the proper description of projects as citizens will now be able to drill down and follow what is happening in their own wards.

### 8.5 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 (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability 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.

Link to all previous circulars

[K:\CD - LGBA\Municipalities\20. Budget Regulations\04. Budget Circulars\2020 MTREF](#)

## Contact



**national treasury**

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National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
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**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**06 December 2019**

## Annexure A – Cash Flow Reconciliation

The following movement accounts should only be used for cash inflow and outflow transactions:

### Item Assets:

- *Collections*: Collections received pertaining to a respective account (example is collection on receivables from non-exchange (property rates) and non-exchange (service charges electricity) transactions).
- *Acquisitions*: Purchases of assets and other expenditure.
- *Disposal*: Sale of non-current assets (example land).
- *Earned*: Interest earned on a bank account.

### Item Liabilities:

- *Receipts*: Current year receipts on transfer and subsidies.
- *Advances*: Advances taken for the year, example for borrowing.
- *Repayments*: Repayments for the year, example for borrowing.
- *Payments*: Payments made; example defined benefits.
- *Withdrawals*: Payments made, examples are for bulk purchases for electricity and bulk purchases water.

### Funding segment

Most municipalities are transacting incorrectly on the funding segment and accordingly overstate the cash balances available per function (example energy sources (electricity), water management (water treatment) etc. for the payment of services.

The “Funding” segment in the financial system identifies the various sources of funding available to municipalities for financing expenditure relating to the operation of the municipality for both capital and operational expenditure.

The intent with the Funding segment is to assist municipalities in the management of available funds to use in running the municipality (working capital), capital expanding, maintenance programmes and operational projects intended for the benefit of the community. **The underlying principle in recording of transactions in this segment is therefore cash based or funds available to utilise.**

The key question in finding the appropriate classification code for this segment is: “against which source of funding is the payment allocated and against which source is revenue received?”

The primary sources of funding for a municipality are property rates, service charges, equitable share and own revenue. Further to these sources of revenue a municipality also spend funds transferred from other sectors within government, namely transfers and subsidies such as appropriated by national and provincial government in terms of the Division of Revenue Act (DORA). A further source of funds available for utilisation is “cash backed reserves” as directed by the municipality’s financial policy on the utilisation of the reserves.

The projects as defined within the Project segment together with the “funding” and “Item” segments provide information on how funds have been spent and on what. The Funding segment’s structure distinguishes between “Operational, Capital and Non-Funding Transactions”.

**Operational:** Operational revenue provides for funds from all other sources of income such as taxes, service charges, commercial services, transfer and subsidies, etc.



**Capital:** Funds to finance capital projects.

**Non-funding Transactions:** This is items that does not relate to a cash transaction.

Examples of non-funding transactions are:

- Billing for services on consumer accounts issued;
- Recording of invoices;
- Depreciation; and
- Debt provision.

Example 1: A municipality has issued a consumer account (billing) to a client for electricity consumption amounting to R100 in Ward X.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Function: Energy Sources: Non-core Function: Electricity	Function: Energy Sources: Non-core Function: Electricity
Item	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Monthly Billing	Revenue: Exchange Revenue: Service Charges: Electricity: Electricity Sales :Domestic Low: Conventional
Funding	Non funding transaction	Non funding transaction
Region	Ward X	Ward X
Costing	Default	Default
Amount	100	100

The monthly billing of a consumer does not relate to any cash inflow, the funding segment therefore a non-funding transaction.

Example 2: The client pays the municipality R100 on the consumer account received.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Function: Energy Sources: Non-core Function: Electricity	Function: Energy Sources: Non-core Function: Electricity
Item	Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description): Deposits	Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors: Electricity: Collections
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Ward X	Ward X
Costing	Default	Default
Amount	100	100

The payment received will be recorded as a cash inflow against revenue service charges electricity for the function electricity. The electricity function will now have R100 funding (cash inflow) available for the payment of expenditure.

Example 3: The municipality receives an invoice from Eskom for the usage of electricity amounting to R50.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Municipal Running Cost	Municipal Running Cost
Function	Electricity	Electricity
Item	Expenditure: Bulk Purchases: Electricity: ESKOM	Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Electricity Bulk Purchase: Deposits
Funding	Non funding transaction	Non funding transaction
Region	Mun	Mun
Costing	Default	Default
Amount	R50	R50

The recording of an invoice in the financial system does not relate to any cash outflow, no payment has been made, the funding segment therefore is a non-funding transaction.

Example 4: The municipality pay Eskom R50 on the invoice received.

The transaction will be recorded as follows:

Segment	Dt	Cr
Project	Default	Default
Function	Electricity	Electricity
Item	Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Electricity Bulk Purchase: Withdrawals	Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description):Withdrawals
Funding	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity	Fund: Operational: Revenue: General Revenue: Service Charges: Electricity
Region	Mun	Mun
Costing	Default	Default
Amount	R50	R50

The payment made will be recorded as a cash outflow against revenue service charges electricity for the function electricity. The electricity function will now have a balance of R50 cash available (funding) which is the difference between the cash received of R100 from a consumer on electricity consumption (example 2) and the payment of R50 to Eskom for the usage of electricity (example 4).

The electricity function will have a net balance of R50 positive cash (funding) which reconcile to the net cash in the bank account of R50.

## **Annexure B – Amendments to the A1 Schedule to cater for water under inventory in line with GRAP 12**

Substantial changes to the A1 schedule were required to accommodate the approach to account for water under inventory. The draft adjustment to the A1 Schedule (Excel version) is attached to this published circular with amendments highlighted in light orange. The Excel document has been populated for one financial year to demonstrate the accounting treatment of the proposed changes. These changes are not for implementation during the 2020/21 MTREF but are included in the circular for comments prior to final implementation during the 2021/22 MTREF. The main changes were to Table SA3 that required further changes to some other worksheets as indicated below.

### **Table SA3**

Changes to this table included the addition of water and other inventory items to enable municipalities to fully budget for the acquisition, issuing, adjustment, write-off, transfer and sale of all inventories. This will provide a detail reconciliation for the disclosure of inventory on the Statement of Financial Position (Table A6). This section has been aligned to the mSCOA chart - Item Assets – Inventory and, as it relates to water inventory, also to the IWA Modified Water Balance utilised by the DWS. The layout of the section includes the following inventory items:

- Water (separate item)
- Agricultural, Consumables, Finished Goods, Materials and Supplies (consolidated into one item)
- Work-in-progress (separate item)
- Housing Stock (separate item)
- Land (separate item)

It is important to note that, as a result of these changes, bulk purchasing of water will be processed as a cash transaction in the Statement of Financial Position – Acquisition of Inventory (Table A6). Acquisitions of water stock should include the following:

- Bulk purchases - Supply from bulk or other water service providers recognised by the amount paid.
- Water purified - Potable supply from Water Treatment Works. Value is to be determined by calculating primary and secondary cost components.
- Natural sources - Supply from boreholes, springs, fountain if not supplied through the water treatment plant. Value is to be determined by calculating primary and secondary cost components.

Currently the Statement of Financial Performance (Table A4) reflected the bulk purchasing of water as a cash expense. In terms of the change to treating water as inventory the cost of sales (water inventory consumed) is disclosed as a separate non-cash expense included under “Other materials & inventory consumed” on Table A4.

The cost of water losses and any write-down of inventory are expensed as a non-cash entry under “Expenditure by type Losses” on Table A4. When there is clear evidence of an increase in net realisable value of inventory adjustments are accounted for as a non-cash entry under “Revenue by source Gains” on Table A4.

Water Inventory consumed (cost of sales) included under “Other materials & Inventory Consumed” on Table A4 should include the following:

### **Billed Authorised Consumption**

**Billed Metered Consumption**

- Free Basic Water
- Subsidised Water
- Revenue Water

**Billed Unmetered Consumption**

- Free Basic Water
- Subsidised Water
- Revenue Water

**Un-Billed Authorised Consumption**

- Unbilled Metered Consumption
- Unbilled Unmetered Consumption

The above-mentioned amendments to Table SA3 also necessitated adjustments to the following other tables as indicated below:

**Table SA1**

In order to adequately account for inventory, including water inventory, the following detail calculations were added on Table SA1:

Addition of Other materials & Inventory Consumed

- Inventory Consumed - Water
- Inventory Consumed - Other material
- Other materials

Total Other Material & Inventory Consumed

Bulk purchases: Electricity & Waste Water (previously Electricity & Water - now water changed to "Waste Water")

The change of terminology

- Electricity Bulk Purchases (no change)
- Waste Water Bulk Purchases (previously Water Bulk Purchases now water changed to "Waste Water")

**Table A4**

The change of terminology:

- Bulk purchases now **"Bulk purchases: Electricity & Waste Water"**
- Gains on disposal of PPE now **"Gains"**
- Loss on disposal of PPE now **"Losses"**
- Other Material changed to **"Other materials & inventory consumed"**

**Table SA 30**

The changes of terminology to cash payments by type:

- Bulk purchases - Electricity now changed to **"Bulk purchases - Electricity & Waste Water"**
- Bulk purchases - Water & Sewer" now changes to **"Acquisition Inventory - Water & other inventory"**

## Annexure C – Process map for invoice verification/cost reimbursement

ACTIVITY	INSTITUTION	INDIVIDUAL
<b>Step 1:</b> Municipality receives invoices from the contractors and consultants	Municipality	Technical Director and PMU Manager
<b>Step 2:</b> Check completeness and all documents included and update the verification list/implementation plan	Municipality	PMU Manager
<b>Step 3:</b> Invoices and verification list submitted to Province (PT, Transport, CoGTA province, DWS, Energy, human settlement and MISA)	Municipality	Technical Director
<b>Step 4:</b> Province coordinates the site verification meeting/s with all stakeholders (Prov CoGTA and Treasury, MISA and municipality)	Province	Provincial selected lead official
<b>Step 5:</b> Municipality arranges with consultants and contractors to be on site and prepares the necessary progress report	Municipality	Technical Director and PMU
<b>Steps 6:</b> Site meeting/s held	(Prov CoGTA/Treasury, MISA and municipality)	Verification Team
<b>Step 7:</b> Transferring National Officer/MISA prepares the verification report and shares with all the verification team members. It recommends the amount to be released to municipality or recommends a refer back	Transferring National Officer/MISA	Transferring National Officer/MISA
<b>Step 8:</b> Verification team (coordinated by Province) to consider the recommendations by Transferring National Officer/MISA and submit recommendations to NT/Sector department	Province	Transferring National Officer/MISA with Provincial Treasury

ACTIVITY	INSTITUTION	INDIVIDUAL
<b>Step 9:</b> Transferring National Office reviews all documentation submitted and: (i) either refer back to Province for corrections; or (ii) submits report to NT	Transferring National Officer	Director: Grant Administration in national department
<b>Step 10:</b> NT evaluates and provides go ahead to Transferring National Officer and confirms amount for the transfer	National Treasury	Municipal Grant Monitoring and Analysis (MGMA) Unit within NT
<b>Step 11:</b> Transferring National Officer prepares sundry payment advise for Finance and confirm the date with NT	Transferring National Officer	Transferring National Officer
<b>Step 12:</b> Finance confirms transfer details with National Treasury (date amount) and loads transfer  NT loads transfers on Safety Web	Finance	Finance  Grant Administration Unit with NT
<b>Step 13:</b> Transferring National Officer confirms transfer with receiving officer	Finance	FINANCE
<b>Step 14:</b> Municipality effects the payments to contractors and submit Proof of Payment (POP)'s Transferring National Officer	Municipality	Technical Director / CFO
<b>Step 15:</b> Next transfer of funds may be effected once the previous POP has been verified	National Treasury and Transferring National Officer	National Treasury and Transferring National Officer



## Municipal Budget Circular for the 2020/21 MTREF

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## Introduction

This budget circular is a follow-up to MFMA Circular No. 98 that was issued on 06 December 2019. It aims to provide further guidance to municipalities with the preparation of their 2020/21 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2020 Budget Review and the 2020 Division of Revenue Bill are also key focus areas in this circular.

## 1. The South African economy and inflation targets

Over the past year, economic growth has been weaker than forecasted and is only expected to reach 0.9 per cent in 2020. The 2020 budget highlights the difficult economic and fiscal choices confronting government over the next several years.

It is projected that revenue to be collected for the 2020/21 financial year will amount to R1.5 trillion which equates to 29.2 per cent of the Gross Domestic Product (GDP), whereas expenditure is projected to be at R1.95 trillion which is equivalent to 36 per cent of GDP. This means that there is a consolidated budget deficit of R370.5 billion or 6.8 per cent of GDP in 2020/21. The gross national debts by the end of 2020/21 is projected to be R3.56 trillion which is 65.6 per cent of GDP.

It is evident that determined action is required to reverse the deterioration of the public finances by narrowing the budget deficit, containing debt and growing the economy faster and in a sustainable manner. Municipalities therefore need to exercise caution when they prepare their 2020/21 MTREF budgets to ensure synergy with national economic and fiscal prudence.

The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue. Municipalities are therefore advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure. Importantly, municipalities should ensure that they adopt realistic and funded 2020/21 MTREF budgets, collect the debts owed to them and pay their creditors within 30 days of receipt of invoice.

The following macro-economic forecasts must be considered when preparing the 2020/21 MTREF municipal budgets.

**Table 1 Macroeconomic performance and projections**

	2019	2020	2021	2022
Percentage change	Estimate	Forecast		
Real GDP growth	0.3	0.9	1.3	1.6
CPI inflation	4.1	4.5	4.6	4.6

Source: 2020 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 2020/21 municipal budget process

After budgeting for debt-service costs, the contingency reserve and provisional allocations, 48.2 per cent of the nationally raised funds are allocated to national government, 43 per cent to provinces and 8.8 per cent to local government. This is a reduction from the 9.1 per cent allocated to local government when compared to the 2019/20 financial year.

Local government continue to receive the least share of the division of nationally raised revenue because it has extensive powers to raise its own revenue. On aggregate; the local government sphere raises about 70 per cent of its own revenue. However, municipalities should make every effort to improve the collection rates through improved billing and collection practices. In the present current economic climate, municipalities cannot afford to provide municipal services without recovering the cost of providing these services.

Spending outcomes for 2018/19 varied across the 257 municipalities. Many municipalities adopted unrealistic spending plans. As a result, 211 municipalities underspent their operating budgets and 214 municipalities underspent their capital budgets. This was a slight improvement from the previous year.

Of the R33.6 billion in conditional grants transferred to municipalities in 2018/19, R27.2 billion (80.1 per cent) was spent, compared to 93 per cent spent in 2017/18. This decline was partly due to underspending on drought relief funds allocated in the middle of the financial year.

## 2.1 Local government grants and municipal revenue strength

The conditional grants to municipalities have been reduced and most conditional grants have been reduced as part of efforts to limit growth in government expenditure and ensure that public debt is sustainable. To manage the effect on services, these reductions take into account:

- Past spending and performance;
- Whether the conditional grant funds salaries, and other related costs; and
- Whether there has been significant real growth in allocations in recent years.

Where possible, the National Treasury has reduced transfers that are more likely to go unspent or to be spent less effectively. Accordingly, grants that have persistently underperformed have been reduced by larger amounts. The largest proportional reduction to local government grants in 2020/21 has been made in respect of the public transport network grant, because only six of the 13 cities receiving the grant have successfully launched public transport systems. The three cities that have shown the least progress, namely Buffalo City, Msunduzi and Mbombela have been suspended from the grant and will not receive allocations in the 2020 MTEF period.

Legislation governing local planning and budgeting emphasises community participation in decision-making. The partnership between municipalities and communities relies on households and businesses recognising the value of, and paying for, municipal services. While government subsidises municipal services for low-income households, these services are only sustainable if people who can afford them and use larger quantities thereof pay their bills. Therefore, the sustainability of municipalities depends on how they collect and spend their own revenues.

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/2020/default.aspx>

## 2.1. Changes to local government allocations

### 2.1.1. Unconditional grants

Over the next three years, above-inflation growth in allocations to the local government equitable share continues, while growth in conditional grants is slower as a result of the reductions announced in the 2020 Budget. The local government Equitable Share continues to receive above inflation increases because it allows municipalities to offer free basic services to indigent residents who cannot afford to pay for services. The total direct allocations to local government grow at an annual average rate of 6.6 per cent over the MTEF period.

### 2.1.2. Conditional grants

The 2020 Division of Revenue Bill has technical adjustments which were effected through the shifting of funds between different municipal allocations. However, it should be noted that the technical adjustments do not change the total amount allocated to local government. These changes to the grants include the shifting of:

- R400 million in 2020/21 from the municipal infrastructure grant, the water services infrastructure grants and the urban settlements development grant to the indirect regional bulk infrastructure grant to assist in funding the rehabilitation of wastewater treatment infrastructure in the Vaal River System;
- R160 million from the direct *neighbourhood development partnership grant* to the indirect component of the grant over the MTEF period;
- R3 billion that had been indicatively allocated to the new *informal settlement upgrading partnership grant* in 2020/21. This amount is shifted back to the *urban settlements development grant* following the decision to extend the informal settlements window within this grant for another year; and
- R166 million over the 2020 MTEF period from the *municipal infrastructure grant* to the *integrated urban development grant* for the entry of one additional municipality into the grant.

In addition to funds shifted from other local government grants, R250 million has been added to the indirect *regional bulk infrastructure grant* in 2020/21 to assist with addressing pollution in the Vaal River System. These funds were reprioritised from allocations in other spheres of government.

## 2.2 Response to the Finance and Fiscal Commission (FFC)'s recommendations

The Finance and Fiscal Commission Act, 1997 (Act No. No 99) requires that the FFC tables their recommendations on financial and fiscal matters at least 10 months before the start of each financial year. The FFC tabled its *Submission for the Division of Revenue 2020/21* to Parliament in May 2019. This year's theme is "reprioritising local government finances". The 2020/21 recommendations cover the following areas: local government financing framework, municipal government capacity building, local government sustainability, infrastructure management and efficiency, investment and developmental challenges in the local government sector.

### 2.2.1 Supplementary revenue sources for local government

The FFC recommended that the Minister of Finance should take steps (including piloting) to add supplementary revenue sources to the list of allowable taxes for different types of municipalities in a differentiated manner. National government supports this recommendation that additional revenue sources to municipalities should be fully explored. In response, various reforms have been prioritised to supplement the revenue sources of municipalities.

These include: amending the Municipal Fiscal Powers and Functions Act, 2007 (Act No. 12 of 2007) to ensure development charges are uniformly regulated and updating the municipal borrowing policy framework to clarify the funding instruments that municipalities are allowed to use to leverage their borrowing including clarifying the role of development finance institutions in this regard.

The Municipal Fiscal Powers and Functions Act already allows municipalities to apply to the Minister of Finance to levy additional taxes such as the tourism levies and fire levies recommended by the FFC. This Act also allows the Minister of Finance to introduce new municipal taxes on his own initiative. Applications from municipalities to implement new revenue sources provide a good mechanism for piloting new revenue sources like these as it ensures that the pilot municipalities are ready and willing to implement the new taxes. To be considered by the Minister of Finance, an application to introduce additional taxes must include the following:

- What the revenue from the proposed new municipal tax will be used for;
- Its compliance with section 229(2)(a) of the Constitution, which requires that municipal taxes do not prejudice national economic policy;
- The tax base, the desired tax rate, people liable for the tax and tax relief measures;
- The tax collecting authority; and
- Particulars of any consultations conducted, including consultations with a provincial government and organised local government and other municipalities where applicable, and the outcomes of these consultations.

## **2.2.2 Local government infrastructure management and efficiency**

Government continues to provide responses to the FFC's recommendations on an annual basis. These annual recommendations by the FFC are required in terms of section 9 of the Intergovernmental Fiscal Relations Act, 1997 (Act No. 97 of 1997). The FFC recommended that the Ministers of Cooperative Governance and Traditional Affairs (CoGTA) and Finance should jointly strengthen the linkage between technical project planning processes and budgeting and foster smooth intergovernmental infrastructure coordination as part of the ongoing local government infrastructure grant reforms.

Government acknowledges the need to consolidate municipal infrastructure grants and to strengthen the linkages between the technical project planning process and the budgeting. The review of local government infrastructure grants has identified consolidation and rationalisation in the number of grants received by each municipality as a key area for reforming the grant system. As the various grants in the system serve different purposes, the consolidation and rationalisation process requires extensive consultation before grants can be merged. As a result, there is no definitive dates set on when the consolidation of grants will take place. However, government is committed to achieving the vision of a differentiated grant system.

## **2.3 Building capability for infrastructure delivery**

The National Treasury continues to expand the tools available for provinces and municipalities to improve spending. Weaknesses in preparing and authorising projects and programmes are one of the main causes of poor performance on infrastructure transfers. The Infrastructure Delivery Management System (IDMS) has assisted provinces to build infrastructure units with qualified staff and institutionalise best practices. In the 2020/21 MTEF, cities will receive grant funding through the *integrated city development grant* to institutionalise an effective system for preparing programmes and projects. Metros will only be eligible for this funding if they:

- Have not had an adverse or disclaimed audit opinion in the last two financial years;

- Have formally adopted the Cities' Infrastructure Delivery and Management System (CIDMS) guidelines;
- Establish a programme and project approval committee to authorise work; and
- Commit to co-financing contributions and budget management arrangements.

National government provides a broad range of capacity-support grants and programmes for local government. These grants and programmes are under review and reforms to improve its effectiveness are likely to be implemented from 2021/22.

## **2.4 Development Charges reforms**

National Treasury continues to explore how municipalities can use a broader package of infrastructure financing sources to meet their developmental mandate. One of these sources is development charges.

A development charge is a once-off charge imposed by a municipality on a land owner as a condition of approving a land development application that will substantially result in increased demand for municipal infrastructure services. These charges are imposed to cover the costs incurred by the municipality when installing new infrastructure or upgrading an existing infrastructure that is required to service the proposed development. It is based on the concept that urban growth and expanded land use creates the need for additional infrastructure services, therefore the developer should pay the incidence costs.

Municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. National Treasury is therefore amending the Municipal Fiscal Powers and Functions Act, 2007 (Act No. 97 of 1997) to incorporate the regulation of development charges. Cabinet has approved the publication of the draft Amendment Bill for public comment. The due date for submitting comments is 31 March 2020.

The draft Bill can be accessed on the National Treasury website at: [http://www.treasury.gov.za/legislation/draft\\_bills/default.aspx](http://www.treasury.gov.za/legislation/draft_bills/default.aspx).

## **3. Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. However, there has not been any determination by NERSA since the impasse around Eskom's application.

While the court case between NERSA and Eskom is still pending, municipalities should use the tariff increases previously (March 2019) approved by the regulator of 8.1 per cent for 2020/21, 5.2 per cent 2021/22 and 8.9 per cent for 2022/23.

## **4. Budgeting issues**

### **4.1 The wage bill**

The 2020 Budget Review highlighted the proposed wage bill reduction for the public service. Similar to national and provincial government, municipalities must ensure that compensation demands are balanced with the broader needs of society. In this context, municipalities should start taking decisive action to address bloated organisational structures and above inflation wage increases.

Wage bill increases are crowding out spending on capital projects for future economic growth and impacts on service delivery.

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.

## 4.2 Pension fund and SARS contributions

In terms of section 13A of the Pension Funds Act, 1956 (Act No. 24 of 1956), an employer must pay contributions it collected from employees' salaries to the relevant pension fund by the 7th day after the end of the month in respect of which the contributions were payable.

According to the latest annual report by the Pension Fund Adjudicator (PFA), it is especially concerned about non-payment of contributions in the municipal sector, thereby putting members' benefits at risk for extended periods of time. Over and above, there is interest on contributions that an employer is liable to pay if pension fund contributions are not paid over timeously. The Financial Services Laws General Amendment Act, 2013 (Act No. 45 of 2013) makes the employer's failure to pay contributions to a retirement fund a **criminal offence**. The amendment to this Act now provides for personal liability of persons who are entrusted with managing the overall financial affairs of the employer.

Section 65(2)(f) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) states that the accounting officer must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees, and their statutory commitments. Section 171(1) of the MFMA provides that the accounting officer commits financial misconduct if that accounting officer fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality. In addition, section 173(1)(a)(i) of the MFMA than provides that an accounting officer is guilty an offence if that accounting officer deliberately or in a grossly negligent way amongst other, contravene or fails to comply with the provision of section 65(2)(f) of the MFMA. We will therefore be monitoring whether municipalities are addressing this failure by accounting officers consistent with the legal framework provided for in the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and take the necessary action where there is failure on the part of municipalities to address this matter.

## 4.3 Water

Access to clean and potable water is a mandatory imperative in terms of the country's Constitution, the National Water Act, 1998 (Act No. 36 of 1998) and priorities set by the government in the National Development Plan (NDP). Water is also recognised as a fundamental human right and there is no doubt about the important role that water plays in human existence, the environment, economic development and sustainability.

Municipalities should take strategic action to ensure effective water management and resilience to drought, including the security of water supply, environmental degradation, and pollution of resources to achieve economic growth, development and socio-economic priorities in an equitable and sustainable manner.

## 4.4 Attracting economic investment

Maintaining clean cities underpins economic activity and wellbeing. Investors are not interested in investing in filthy cities. Therefore, municipalities should place emphasis on sensible land use planning and development and building plan control for housing,

commercial, industrial and recreational uses. Investments in waste collection and treatment infrastructure should be made in tandem with industrial and urban developments to minimise pollution to our land and waters.

#### 4.5 Borrowing for multi-year capital projects

In terms of sections 16(3) of the MFMA, money for capital expenditure may be appropriated for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years.

Section 19(1) of the MFMA further states that *a municipality may spend money on a capital project only if —*

- (a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17(2)(b) the project, including the total cost, has been approved by the council;
- (b) section 33 has been complied with, to the extent that that section may be applicable to the project; and
- (c) the sources of funding have been considered, are available and have not been committed *for other purposes*.

Before approving a capital project, the municipal council must consider:

- a) the projected cost covering all financial years until the project is operational; and
- b) the future operational costs and revenue on the project, including municipal tax and tariff implications.

A municipality must adjust the revenue and expenditure estimates in an approved annual budget downwards through an adjustments budget if there is material under-collection of revenue during the current year in terms of section 28(2) of the MFMA. It may also appropriate additional revenues that have become available over and above those anticipated in the annual budget, **but only to revise or accelerate spending programmes already budgeted** for. New capital projects can therefore not be included in the adjustments budget, unless provided for in terms of section 28(2) of the MFMA.

With regard to the shifting of funds between multi-year appropriations, section 31 of the MFMA requires that *when funds for a capital programme are appropriated in terms of section 16(3) for more than one financial year, expenditure for that programme during a financial year may exceed the amount of that year's appropriation for that programme, provided that —*

- (a) *the increase does not exceed 20 per cent of that year's appropriation for the programme;*
- (b) *the increase is funded within the following year's appropriation for that programme;*
- (c) *the municipal manager certifies that -*
  - (i) *actual revenue for the financial year is expected to exceed budgeted revenue; and*
  - (ii) **sufficient funds are available for the increase without incurring further borrowing beyond the annual budget limit;**
- (d) *prior written approval is obtained from the mayor for the increase; and*
- (e) *the documents referred to in paragraphs (c) and (d) are submitted to the relevant provincial treasury and the Auditor-General.*

Considering the above sections of the MFMA, it is clear that section 16(3) allows for a multi-year capital appropriation not exceeding three financial years, while section 31 allows for:

- A maximum increase of 20 per cent in the appropriation for the year provided that it is funded within the following year's appropriation for that programme. By implication it

must be a multi-year programme and the increase should also fit within the limit of the next year's appropriation;

- Sufficient funds are available for the increase **without incurring further borrowing beyond the approved annual budget limit**. This means that additional revenues should be available in the year that the municipality intends to accelerate the expenditure or that a project saving that was funded from the borrowing that was approved for the current year should be used to prevent borrowing to exceed the annual budget limit; and
- This further implies that additional revenues should be available and prohibits the use of accumulated cash backed reserves from previous years for the acceleration of the programme.

Section 28(2)(b) prescribes that additional revenues that have become available may be used to revise or accelerate programmes already budgeted for. The same section further indicates that an adjustments budget process will be required to accelerate a capital programme. The municipal manager must provide certification that the additional revenues will be available within the financial year that the programme will be accelerated in terms of section 31 of the MFMA.

The legislation is not clear as to the timeframes for section 31 other than to state that prior written approval should be obtained from the Mayor. A prudent approach would be to include the documentation as part of the adjustments budget process and the dates set out in the Municipal Budget and Reporting Regulations.

This part of the Circular should also be read in conjunction with MFMA Circular No. 58 issued on 14 December 2011.

#### **4.6 Refinancing of existing loans**

Section 46(5) of the MFMA allows a municipality to re-financing existing long-term debt, provided that —

- (a) the existing long-term debt was lawfully incurred;
- (b) the re-financing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;
- (c) the net present value of projected future payments (including principal and interest payments) after re-financing is less than the net present value of projected future payments before re-financing; and
- (d) the discount rate used in projecting net present value referred to in paragraph (c), and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

If the re-financing of an existing loan does not comply with the above requirements, then the municipality should consider going to the market for a new loan that offers more affordable terms and/or negotiate a payment arrangement with the financial institution until the loan can be repaid as per the original terms.

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

This section provides guidance to municipalities with regard to the preparation for the 2019/20 unspent conditional grant and roll-over process and should be referenced against previous annual budget circulars.



## 5.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2019 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 National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 22(2) of the 2019 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 2019 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;
  - d) Incorporation of the Appropriation Statement;
  - e) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2021 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation that includes an attached, legible **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. Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
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 Municipal Manager and Chief Financial Officer 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, this also includes acting appointments as a result of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2020, 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 2019 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 2020;
3. Accurate disclosure of grant performance in the 2019/20 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS); and
4. Cash available in the bank (net position including short term investments) as at 30 June 2020 is equivalent to the amount that is unspent as at the end of the financial year. If the 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.

It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

1. The entire 2019/20 allocation to the municipality, in cases whereby the roll over request is more than 50 per cent of the total allocation National Treasury will approve the roll over amount up to 50 per cent of the 2019/20 allocation;
2. Roll Over request of the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the roll over application is linked to invoices that were issued before or on 31 May 2020.

## 5.2 Unspent conditional grant funds for 2019/20

The process to ensure the return of unspent conditional grants for the 2019/20 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 2020 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 2020. 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 2018 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2020.

***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 23 October 2020;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 06 November 2020. 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 20 November 2020; and

Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 20 November 2020, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2020 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

National Treasury, together with the provincial treasuries, are rolling out training on budgeting and transacting in the *m*SCOA environment to all provinces to improve the credibility of the 2020/21 MTREF budgets.

### 6.1 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 officials:

Province	Responsible officials	NT	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe		012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Free State	Cethekile Moshane		012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Kgomotso Baloyi Kevin Bell		012-315 5866 012-315 5725	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi Johan Botha		012-315 5936 012-315 5171	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Willem Voigt Sifiso Mabaso		012-315 5830 012-315 5952	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani		012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani		012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja		012-315 5830 012-315 5156	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a> <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>
Technical issues Local Government Database	Elsabe Rossouw		012-315 5534	<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@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 regulation 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. Municipal Chart of Accounts (*mSCOA*)

### 7.1 Release of Version 6.4.1 of the Chart

Version 6.4.1 was released to include the amendments in conditional grants as per the 2020 DoRA. Version 6.4.1 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF. It is available on the link below:

[Link to \*mSCOA\*](#)

### 7.2 Use of funding segment to populate the cash flow tables

It is critical that municipalities undertake balance sheet and cash flow budgeting to provide accurate cash flow information. The general rule that applies is that the “funding” and “Item” segments must be combined to provide cash flow information on how funds have been spent and on what.

This means that the budget is available at a cash flow level (A1 Schedule Budget Table SA30 and A7) and not when billing is done or when invoices are processed (A1 Schedule Budget Table A4: Statement of Financial Performance). Municipalities must apply the budgeted assumed collection rate to determine the cash flow budgets. Therefore, expenditure can only be processed against items with funding in line with the anticipated cash inflow and not billing. Municipalities should therefore identify the relevant source in the funding segment where revenue is received from and identify the funds to be used when payments are made. Guidance on this was provided in MFMA Circular No. 98.

However, there are still challenges to populate the detail of cash payments by type in the A1 Schedule Budget Table SA30 from Item Liabilities: Current Liabilities: Trade and other payables from exchange transactions as payables and accruals are not broken down by type (e.g. other materials, contracted services etc.). This omission of detail in the *mSCOA* chart will be addressed through chart amendments in version 6.5 of the chart.

As an interim measure the cash flow will be populated as follows:

For Cash Receipts:

The **cash receipts by source** will be populated using Item Assets: Current Assets: Cash and cash equivalents: Cash at bank: Bank account: Deposits in conjunction with the Funding Segment.

For Cash Payments:

The **cash payments** by type will be populated using Item Liabilities: Current Liabilities: Trade and other payables Exchange and Non- Exchange Transactions: Withdrawals in conjunction with the Funding Segment.

The cash payments that are not classified by type, will be grouped together as other payments on table SA30. This will enable population of suppliers and employees on the cash flow (Table A7).

National Treasury will share the linking of A1 Schedule Budget Tables SA30 and A7 to the mSCOA chart items to ensure that the cash flow information is populated correctly with municipalities and system vendors.

### 7.3 Capital Projects using Internally Generated Funding

Capital Projects in acquiring Assets using Internally Generated Funding must use: Funding: Capital: Transfer from Operational Revenue. This will ensure that table A5 will be populated correctly.

## 8. Budget process and submissions for the 2020/21 MTREF

### 8.1 Submitting budget documentation and schedules for 2020/21 MTREF

Accounting officers are reminded that Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in PDF and electronic formats. However, in cases where Council requires amendments to the tabled budget prior to consultation, municipalities should inform the National Treasury and the relevant provincial treasury **immediately** and submit the required budget documents and corresponding mSCOA data strings **within three working days** after the Council meeting.

The approved annual budget must still be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget.

### 8.2 Document uploads to the Local Government Upload Portal

Due to the number of queries received on the document upload process using the Local Government Upload Portal, a full guideline will be issued in due course to explain the process and to outline which documents will be required to upload.

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
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**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**09 March 2020**



## Annexure to MFMA Circular No. 99

This Annexure to MFMA Circular No. 99 provides further guidance to municipalities and municipal entities regarding Government Gazette No.43181 on local government: Municipal Finance Management Act, 2003 - exemption from the Act and Regulations that was published on 30 March 2020.

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### 1. MFMA Exemption Notice

The President of South Africa declared a nationwide lockdown, where all citizens, except those that form part of essential services, were ordered to stay home for a period of 21 days. Those working in essential services, as defined in the latter announcement, were exempted from the nationwide lockdown declaration. The nationwide lockdown commenced at midnight on Thursday, 26 March 2020. This announcement will broadly affect how municipalities and municipal entities undertake their financial management responsibilities for the remainder of the 2019/20 financial year in terms of the MFMA and more imminently the 2020/21 MTREF budget preparations process.

As a result, the Minister of Finance issued a conditional Exemption Notice in terms of section 177(1)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) on 30 March 2020 to facilitate and enable the performance of legislative responsibilities by municipalities and municipal entities during the national state of disaster. Find hereto attached **a list of key time bound actions to be taken by MUNICIPALITIES which may be affected during the National State of Disaster (Appendix 1)**. However, it should be noted that:

- (a) this is not an exhaustive list; and
- (b) some of these provisions may fall outside or within the scope of the exemption should:
  - i. the period of the disaster be extended; or
  - ii. the period of the disaster be terminated earlier than anticipated.

Furthermore, the Minister of Cooperative Governance and Traditional Affairs, in terms of section 27(2) of the Disaster Management Act, 2002 (Act 57 of 2002) (“the DMA”), issued directives to address, prevent and combat the spread of COVID-19 in South Africa.

Municipalities and municipal entities will be exempted from the timeline provisions in the MFMA, until such time that the national state of disaster declaration is lifted by the Minister of Cooperative Governance and Traditional Affairs. The exemption is conditional in that “any action that was required to be taken in terms of the MFMA must be taken within 30 days after the national state of disaster lapsed or is terminated”. This exemption should therefore enable municipalities and municipal entities to undertake their financial management responsibilities including their budget preparation processes in a manner taking cognisance of the challenges experienced as a result of the announcement of the national state of disaster and the nationwide lockdown. It also provides for a special adjustments budget to address any expenditure relating to COVID-19 for the current municipal financial year ending 30 June 2020.

Municipalities should note that only one adjustments budget will be allowed between the date of the declaration of the national state of disaster and 15 June 2020, which is the date when it is envisaged to end in terms of the DMA. Municipalities should therefore plan the date when the municipal council will pass the adjustments budget carefully to ensure that all related expenditure is authorised in this one special adjustments budget.

It is important that the Exemption Notice be understood within the context of the COVID 19 pandemic and the related declarations made by the President of the Republic of South Africa. The Exemption provided enabled a relaxation of all those provisions that would have compromised amongst others, the social distancing and the prohibition of gatherings of more than 100 people measures that was introduced as part of the national state of disaster declaration. The latter refers to council meetings where reports had to be approved before being made public, public consultation meetings, sitting of bid committees etc. In other words, every action or decision that requires some degree of human contact will be covered by this conditional exemption. All other actions or decisions e.g. paying suppliers within 30 days of receipt of invoice, etc. that involve minimal to no human contact should continue as normal.

Subsequent to the issue of the exemption notice, there were various queries raised by municipalities and other stakeholders on certain practical implications of the notice. This circular seeks to provide further clarity in this regard.

## **2. Socio-economic Impact**

The National State of Disaster and subsequent lockdown comes amidst already dire macro-economic conditions which have seen South Africa slump into a technical recession and downgraded to sub-investment grade (“junk” status) and worsening already high levels of unemployment.

The lockdown will likely have a devastating effect on economic activity as non-essential business are forced to shut down completely resulting in a reduction in overall economic output and job losses. National Government, in conjunction with prominent private sector role-players, has introduced various forms of relief programmes to aid small businesses and employees alike during the period of the lockdown to compensate for a loss of income and wages, etc.

Municipalities will be impacted negatively due to a loss of revenue streams as businesses, households and communities reel from the economic fallout caused by COVID-19. They may also be required to expand their scope of basic services and free basic services to respond



directly to the socio-economic impacts of the pandemic and prevent the transmission of communicable diseases.

Given the developmental role of Local Government articulated in the Constitution, municipalities must assist Small-Medium Micro Enterprises (SMMEs) and communities to access the information on relief measures to ease the impact of COVID-19 provided by government.

### 3. Generic principles for considering a municipal response

The following core principles have been identified as being relevant in an event of disasters, where governance and financial management practices are still required, but balanced with the need for rapid and impactful responses:

- **Strategic management:** (i) Extraordinary operations that are different from day-to-day activities are required. (ii) A balance is required between the controls and speed of decision-making within the applicable legal framework, and the need to be responsive to COVID -19 requirements; and (iii) Disaster-related decisions should be sub-delegated to and exercised by those closest to and critical to the need to respond to the pandemic;
- **Supply chain management:** (i) Sourcing rules should be appropriately adapted within the applicable legal framework to enable procurement decisions to be exercised in a manner that achieves the desired procurement outcomes with the required urgency and responsiveness as far as is reasonably possible. MFMA Circular No. 100 already provide guidance in this regard. (ii) Applicable procurement roles should be adapted for the purposes of ensuring adequate emergency preparedness planning and responsiveness to the pandemic; and (iii) Resources will be deployed by organs of state most suitable to respond to the COVID-19 relief procurement needs from a legal, practical, resource and skill capability perspective;
- **Donations and sponsorship:** regulation 48 of the Municipal Supply Chain Management Regulations provides that the accounting officer of a municipality or municipal entity must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorships promised, offered or granted to the municipality or municipal entity, whether directly or through a representative or intermediary, by any person who is (i) a provider or prospective provider of goods or services to the municipality or municipal entity or (ii) a recipient or prospective recipient of goods disposed or to be disposed of by the municipality or municipal entity. Therefore, municipalities or municipal entities, must as part of the envisaged reporting in terms of MFMA Circular No. 100, report all donations/sponsorships received from the local or international donor community to the National Treasury and the relevant provincial treasury within 30 days of receipt.
- **Disaster Response Plans:** Municipalities should commit to pre-approved response plans, adjusted as necessary, and guard against deviations from established disaster response frameworks;
- **Risk assessment and mitigation:** As the pandemic rapidly spreads, municipalities must conduct a localised risk assessment to help identify areas of most pressing need. The assessment should reflect on likelihood and impact/magnitude of each risk. Municipalities are advised to amend their risk registers accordingly;
- **Revenue Management:** Revenue streams must be actively protected to mitigate the financial impact of COVID-19. Most business and households will feel the financial impact of COVID-19 (albeit to a varying degree) and will likely reprioritise their own spending patterns;
- **Expenditure Management:** All non-essential spending should be curtailed to optimise savings that can in turn be applied for disaster relief. Strategic management of priority functional classifications of budget allocations and basic incremental increases to primary mandates and functions to ensure basic operational effectiveness (recurrent budgeting) should be undertaken, with savings and developmental project allocations

- channelled to areas of need identified through risk assessment while not losing sight of existing capital projects requirements; and
- Records are maintained for all expenditure incurred to ensure effective internal controls, special adjustments budget allocations and appropriations, and audit purposes.

#### 4. Budgetary Implications

In response to the impact of COVID-19, municipalities are currently considering the reprioritisation of their funding allocations for the 2019/20 and 2020/21 financial year. Given the prevailing circumstances, municipalities may be under pressure to grant some form of relief to consumers, such as rates holidays, etc. However, we advise municipalities not to make assumptions about the ability of consumers to pay under these circumstance and prematurely grant relief measures as this is not supported by the National Treasury. We strongly advise municipalities to assess the merits of each case.

In doing so, National Treasury recommends that municipalities consider the following guiding principles:

- i) Where municipalities consider initiatives to reduce the impact of COVID-19 on businesses and economic households such as rebates, payment holidays, relaxation of credit control measures municipalities –
  - a. must ensure that their liquidity and overall financial sustainability is not compromised;
  - b. in granting rebates to their consumers, should consider all the relevant legislation, regulations such as Municipal Property Rates Act (MPRA), MFMA dealing with revenue management within the disaster management principles;
  - c. must ensure that the relaxation of levying of interest for overdue payments for municipal services should be in line with Council's policies, by-laws and other applicable legislation;
  - d. must from a tariff perspective, understand that the prohibition on increasing tariffs in terms of section 28(6) of the MFMA still remains. Any tariff increase required during this national disaster period will be considered on a case by case basis. Municipalities are however allowed to decrease their tariffs in-year. With regard to tariffs tabled as part of the draft budget, the National Treasury views this as "indicative" and might change after the public consultation process. We therefore advise that whatever tariff is introduced or proposed as part of the draft budget tabled in March is indicative and municipalities are allowed to change the tariff (increase or decrease) **before** the final budget is adopted by the municipal council;
  - e. must as it relate to public consultation consider section 17(3)(a) of the MFMA which requires that the draft budget must be accompanied by draft resolutions that amongst others, impose any municipal taxes and setting any municipal tariff for the specific budget year. If the indicative tariff that was used to consult the public on the draft budget changed significantly post consultation, the municipal council will have to consult again on the revised tariff given the impact on the consumer. The nature of the consultation is the discretion of the municipality as it is not a legal requirement at the moment to consult again after the initial draft budget was made public. However, reasons for increasing the tariffs must be provided, and the municipality must consider special short-term tariff measures, so any increase may be undertaken on a short-term basis and reversed, depending on a case-by-case basis; and
  - f. Expenditure side measures and cost savings on the budget must also allow for limitations on increases as the levels of affordability for households and business may be breached.

- ii) With respect to relief strategies to indigent households, municipalities should consider:
  - a. reviewing their respective indigent policies to factor in the potential economic impact of COVID-19 on poor households; and
  - b. the possibility of an increase in the number of indigent households while the quantum for free basic services remains within the national policy e.g. 6 kilolitres for water. Municipalities must ensure that financial sustainability is not compromised in implementing these policies. If the increase is implemented for the remainder of 2019/20 financial year (quarter four), it can be effected as part of the anticipated adjustments budgets allowed for by the Exemption Notice No. 43181 dated 30 March 2020.
- iii) Municipalities are reminded that any expenditure related to COVID-19 should be **limited to the implementation of their mandates as outlined in the Constitution**, specifically related to the provision of basic services i.e. water, sanitation, refuse and electricity amongst others. By implication avoid creating unfunded mandates for themselves.

## 5. Conditional grants being used to respond to COVID-19

Municipalities should follow guidance issued by transferring officers regarding the use of conditional grant funds to support the response to the disaster. Some of the projects that need to be implemented urgently (such as provision of water infrastructure) can already be funded within the purpose and rules of conditional grants. In such cases, transferring officers will advise on the process for changing conditional grant business plans to enable the implementation of such projects.

Transferring officers and National Treasury will advise municipalities of any further changes to the use of conditional grants in 2019/20 to facilitate the response to the COVID-19 disaster.

Municipalities should follow closely any announcements from the National Treasury regarding revisions to allocations and conditional grant rules for 2020/21.

## 6. Tabling and adoption of 2020/21 MTREF budgets

It should be noted that municipalities that have already tabled their budgets will not be required to re-table such budgets after the lockdown given that they have already complied with the timelines for tabling. The exemption notice does not nullify compliance with the requirements of the MFMA prior to the nationwide lockdown. The exemption notice was issued to facilitate instances where municipalities could not comply with the provisions of the MFMA due to the nationwide lockdown.

Where a municipality has not submitted or published the tabled budget during the nationwide lockdown, then the exemption notice enables those municipalities to comply with these requirements within 30 days from the date that the national state of disaster is lifted. All requirements are therefore relaxed for as long as the national state of disaster is in effect. Note however that those municipalities that can comply with the law despite the current situation should continue to do so and report accordingly. The use of electronic mechanisms is encouraged.

The Minister of Cooperative Governance and Traditional Affairs (Minister of COGTA) issued a directive that suspends all council meetings during the period of the 21-day nationwide lockdown period. The same directive from the Minister of COGTA provides guidance around how council meetings and decision making must unfold post the 21-day nationwide lockdown period to consider amongst other, the adoption of the 2020/21 MTREF budget.

Therefore, depending on the municipality's ability to implement the measures introduced by the Minister of COGTA post the 21-day national lock down period, adoption of the budget by 31 May 2020 (including the approval of the BEPPs for Metros) should not be a problem and compliance in this regard should be attained. It is only in the event that, the municipality is unable to implement the measures introduced by the Minister of COGTA in relation to council sittings and associated decision making that the MFMA Exemption Notice issued by the Minister of Finance will cover the municipality in terms of allowing municipal councils to sit and adopt their budgets 30 days post the lifting of the national state of disaster by the President of the Republic of South Africa.

The municipality may consider other forms of having council meetings i.e. councillors can use their tools of trade to receive and consider draft budgets and casting their votes via email to a centrally controlled email system via the Office of the Speaker who can count all votes received and communicate the results via email to all councillors. The administration can then implement what council has decided. The latter will then ensure that council proceedings especially as it relate to the budget still proceeds albeit within the confines of the current situation. The exemption provided will then only be used in the event that it is extremely impossible to convene a council sitting in the manner described above.

## 7. 2019/20 reporting requirements

The nationwide lockdown affects amongst others, the monthly and quarterly performance reporting in terms of section 71 and section 52(d) of the MFMA respectively. The section 71 reporting can be done remotely in terms of a municipality's Business Continuity Plans. Reasons should be provided if this cannot be performed. Therefore, in cases where municipalities are unable to comply, municipalities must submit all reports that they have missed during the lockdown within 30 days after the national state of disaster is lifted. This includes Division of Revenue Act (DoRA) reporting requirements that are linked to monthly reporting in terms of section 71 of the MFMA. However, this **does not apply to all** DoRA reporting requirements. No exemption/departure is possible in respect of other monthly reporting provided for in DoRA that is not linked to any reporting requirement in the MFMA.

Municipalities are still expected to undertake the 2018/19 audit verification and submit the information on trading services gross and net operating margins. Similarly, this work does not require formal sittings and approval; therefore, it can be done as officials are expected to work from home during the nationwide lockdown, where mechanisms exists. The outcome of this work will have an impact on the timing of the state of local government finances and financial management report as at 30 June 2019. Importantly, municipalities must ensure that they submit separate *m*SCOA data strings for M09 and M10 as M09 is part of the reporting for quarter 3 of the 2019/20 financial year, while M10 forms part of the quarter 4 reporting.

In addition, given that National Treasury is tasked by Cabinet to anticipate / calculate the impact of this National Disaster across the spheres of government together with the impact of the downgrading on the broader economy, municipalities are requested to still submit their monthly Section 71 and other reports informally to the Local Government Database although formally exempted to do so. This will be in the best interests of individual municipalities and the local government sphere as a whole.

Additional reporting requirements relating to the impact on your special adjustments budget for 2019/20 as well as the main 2020/21 MTREF budgets will soon be circulated. In anticipation that revenue collections are likely to be impacted by the economic fall-out of COVID-19, and by implication reducing cash buffers in municipalities, it is important that the correct and appropriate decisions are made by municipalities during this critical period, as this will have a profound impact on financial and operational sustainability going forward. This information will

be required to assist both National and provincial treasuries to excise their oversight and support responsibilities as articulated in the Constitution.

## **8. Revenue and Expenditure Management**

Municipalities must perform their normal billing and credit control in the spirit of good financial management practices in order to ensure that they can still honour their service delivery obligations.

### **8.1 Payment of Creditors**

Municipalities must continue to pay for services rendered within the framework of the measures introduced by the President of the Republic of South Africa. The exemption notice does not divest municipalities of their contractual obligations and such will still have to be met. Therefore, municipalities must ensure that all services rendered are paid for as and when they become due. Municipalities must still comply with section 65(2)(e) of the MFMA which requires them to pay creditors within 30 days of receiving the relevant invoice or statement.

### **8.2 The wage bill**

The 2020 Budget Review highlighted the proposed wage bill reduction for the public service. Similar to national and provincial government, municipalities must ensure that compensation demands are balanced with the broader needs of society. In this context, municipalities should start taking decisive action to address bloated organisational structures and above inflation wage increases.

Wage bill increases are crowding out spending on capital projects for future economic growth and impacts on service delivery.

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.

## **9. Tabling and adoption of completely new 2020/21 MTREF budgets**

The National Treasury will have no objection if any municipality is of the opinion that it will have to re-do their entire 2020/21 MTREF budget, given that these budgets were prepared prior to the declaration of the national disaster and subsequent nationwide lockdown. Municipalities seeking to exercise this option should take into consideration the principles outlined in paragraph 3 above as well as the extent of reprioritisation required. Furthermore, the public participation process as a result of the changes made must be considered as outlined in paragraph 4 above. Those municipalities that are unsure of their ability to make decisions of this nature are invited to approach their respective provincial treasury during this process to assist them in this regard.

## **10. Conclusion and the way forward**

The COVID-19 pandemic has introduced new dimensions of volatility, uncertainty, complexity and ambiguity to the task of financial stewardship across all spheres of government. Public policy decision-makers at all levels of government must act with vision, understanding, clarity and agility in responding to the crisis in a resilient manner. This will require a fundamental strategic rethink of the way in which we currently conduct our planning, budgeting and implementation processes.

The annual National and Provincial Budget and Benchmark assessment process of the tabled municipal budgets is still in progress within the constraints of the national lockdown. The discussion will be strategic in nature and include a focus on the implications of the municipality's proposed response to Covid-19. The annual Budget and Benchmark assessment engagements on the annual budgets are scheduled to take place from end of April 2020 until the end of May 2020 via video conferencing.

Any enquiries pertaining to this circular or the MFMA directive should be directed to MFMA helpdesk at the following email address: [MFMA@treasury.gov.za](mailto:MFMA@treasury.gov.za).

## Contact



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**08 April 2020**

## Appendix 1

**SCHEDULE OF SOME KEY TIMEBOUND ACTIONS TO BE TAKEN BY MUNICIPALITIES  
IN TERMS OF THE MFMA TO WHICH THE EXEMPTION NOTICE APPLIES**

**Note:** *This schedule is not an exhaustive list of all time-bound actions to be taken by municipalities and municipal entities in terms of the MFMA and regulations thereto to which the Exemption Notice applies. This schedule lists examples of time-bound actions to be taken by municipalities to which parts of the Exemption Notice applies.*

No.	Action	Empowering provision	Timeline specified in the MFMA
1.	The accounting officer of a municipality must: <ul style="list-style-type: none"> <li>• Table in the municipal council a consolidated report of all withdrawals made in terms of section 11(1)(b)-(j) of the MFMA; and</li> <li>• Submit a copy of such report to the Provincial Treasury and the Auditor-General.</li> </ul>	Section 11(4)(a) of the MFMA	Within 30 days after the end of each of the following quarters: <ul style="list-style-type: none"> <li>• 1 July to 30 September</li> <li>• 1 October to 31 December</li> <li>• 1 January to 31 March</li> <li>• 1 April to 30 June</li> </ul>
2.	The municipal council must approve the annual budget (together with all supporting documents referred to in section 24(2) of the MFMA) for the forthcoming financial year.	Section 16(1), read with section 24(2), of the MFMA	On or before 30 June
3.	The mayor of a municipality must table the annual budget, together with all supporting documents referred to in section 17(3) of the MFMA, at a municipal council meeting.	Section 16(2) of the MFMA	At least 90 days before 1 July (i.e. on or before 31 March)
4.	The accounting office of a municipality must make the annual budget and supporting documents referred to in section 17(3) of the MFMA public and invite the local community to submit representations in connection with the annual budget.	Section 22(1)(a) of the MFMA	Immediately after tabling of the annual budget
5.	The accounting officer of a municipality must submit the annual budget: <ul style="list-style-type: none"> <li>• In both printed and electronic formats to the National Treasury and the Provincial Treasury; and</li> <li>• In either format to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</li> </ul>	Section 22(1)(b) of the MFMA	Immediately after the tabling of the annual budget
6.	The municipal council must consider the views of the local	Section 23(1) of the MFMA	After the tabling of the annual budget and completion of the

No.	Action	Empowering provision	Timeline specified in the MFMA
	community, as well as the National Treasury, Provincial Treasury and any national or provincial organs of state or municipalities which made submissions on the annual budget.		prescribed public participation processes but before the approval of the annual budget
7.	The municipal council must give the mayor an opportunity: <ul style="list-style-type: none"> <li>• To respond to the submissions received on the annual budget; and</li> <li>• If necessary, to revise the budget and table amendments for consideration by the municipal council.</li> </ul>	Section 23(2) of the MFMA	Once the municipal council has considered all submissions on the annual budget but before the approval of the annual budget
8.	The municipal council must consider approval of the annual budget.	Section 24(1) of the MFMA	At least 30 days before the start of the next financial year (i.e. at least 30 days before 1 July)
9.	The municipal council must reconsider and vote again on the annual budget, or an amended version thereof, where it fails to approve the annual budget.	Section 25 of the MFMA	Within 7 days of the council meeting that failed to approve the annual budget
10.	The mayor of a municipality must inform the Provincial Minister responsible for Finance, in writing, of any impending non-compliance with any provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes	Section 27(1) of the MFMA	Upon becoming aware of any impending non-compliance with any provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes
11.	The mayor of a municipality may apply to the Provincial Minister responsible for Finance, on good cause shown, for an extension of any time limit or deadline imposed by the MFMA (excluding section 16(1) of the MFMA).	Section 27(2) of the MFMA	Upon becoming aware of any impending non-compliance with any time provision of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget process or compulsory consultation processes, but before the time limit expires or the deadline passes
12.	The mayor of a municipality must, upon becoming aware of any actual non-compliance by the municipality of a provision of Chapter 4 of the MFMA, inform the council, the Provincial Minister responsible for Finance and the National Treasury, in writing, of— <ul style="list-style-type: none"> <li>(a) such non-compliance; and</li> <li>(b) any remedial or corrective measures the municipality intends to implement to avoid a recurrence.</li> </ul>	Section 27(3) of the MFMA	Upon becoming aware of any actual non-compliance by the municipality of a provision of Chapter 4 of the MFMA



No.	Action	Empowering provision	Timeline specified in the MFMA
13.	The mayor must table an adjustment budget in line with prescribed timelines.	Section 28 of the MFMA	Prescribed in regulations to the MFMA
14.	If the mayor of a municipality, in emergency or other exceptional circumstances, authorises unforeseeable and unavoidable expenditure for which no provision was made in an approved budget, such expenditure must be appropriated in an adjustments budget passed by the municipal council.	Section 29(3) of the MFMA	Within 60 days after the date on which the expenditure was incurred
15.	Funds appropriated in an annual or adjustments budget must be spent to avoid the relevant appropriation lapsing to the extent that such funds are unspent.	Section 30 of the MFMA	On or before the end of the financial year (i.e. 30 June), unless the appropriation of expenditure was made for a period longer than the financial year
16.	The accounting officer of a municipality must promptly inform the mayor, the Provincial Minister responsible for Local Government and the Auditor-General of certain matters relating to unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality	Section 32(4) of the MFMA	Promptly after the unauthorised, irregular or fruitless and wasteful expenditure in question has been incurred
17.	The accounting officer must comply with the consultation and public participation requirements applicable before certain contracts that have future budgetary implications beyond the three-year period covered in the annual budget are concluded.	Section 33(1)(a) of the MFMA	At least 60 days before the meeting of the municipal council at which the contract in question is approved
18.	Municipalities must meet all financial commitments towards other municipalities or national or provincial organs of state.	Section 37(1)(c) of the MFMA	Promptly
19.	The accounting officer of a municipality responsible for the transfer of an allocation to another municipality must notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during the next financial year.	Section 37(2) of the MFMA	At least 120 days before the start of the next financial year
20.	Municipalities and municipal entities must take all reasonable steps necessary to resolve disputes of a financial nature without having to resort to litigation and, where necessary, report such disputes to the National Treasury.	Section 44 of the MFMA	As promptly as possible

No.	Action	Empowering provision	Timeline specified in the MFMA
21.	A municipality intending to incur long-term debt must comply with the consultation, public participation and notice requirements applicable before incurring such debt.	Section 45(3) of the MFMA	Not later than 21 days prior to the municipal council meeting which the debt in question will be considered for approval
22.	The mayor of a municipality must submit a quarterly report to the municipal council on the implementation of the budget and the financial state of affairs of the municipality.	Section 52(d) of the MFMA	Within 30 days after the end of each of the following quarters: <ul style="list-style-type: none"> <li>• 1 July to 30 September</li> <li>• 1 October to 31 December</li> <li>• 1 January to 31 March</li> <li>• 1 April to 30 June</li> </ul>
23.	The mayor of a municipality must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.	Section 53(1)(c)(i) of the MFMA	Before 1 July
24.	The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor.	Section 53(1)(c)(ii) of the MFMA	Within 28 days after the approval of the annual budget
25.	The mayor of a municipality must report to the municipal council and the Provincial Minister responsible for Finance any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements.	Section 53(2) of the MFMA	Promptly
26.	The mayor of a municipality must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public.	Section 53(3)(a) of the MFMA	Not later than 14 days after the approval of the service delivery and budget implementation plan
27.	The mayor of a municipality must ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public and that copies of such performance agreements are submitted to the council and the Provincial Minister responsible for Local Government.	Section 53(3)(b) of the MFMA	Not later than 14 days after the approval of the municipality's service delivery and budget implementation plan
28.	The mayor of a municipality must consider and take the required actions to address a statement or report submitted to him or her by the accounting officer of the	Section 54 of the MFMA	Promptly upon receipt of the statement or report

No.	Action	Empowering provision	Timeline specified in the MFMA
	municipality in terms of section 70 or 71 of the MFMA (including addressing any serious financial problems identified in such statement or report).		
29.	If a municipality has not approved an annual budget by the first day of the budget year or if the municipality encounters a serious financial problem referred to in section 136, the mayor of the municipality must report the matter to the Provincial Minister responsible for Local Government.	Section 55 of the MFMA	Immediately upon a failure by a municipality to approve an annual budget by the first day of the budget year or immediately upon a serious financial problem referred to in section 136 of the MFMA is encountered
30.	The accounting officer of a municipality must take all reasonable steps to ensure that the revenue due to the municipality is calculated on a monthly basis.	Section 64(2)(b) of the MFMA	On a monthly basis
31.	The accounting officer of a municipality must take all reasonable steps to ensure that accounts for municipal tax and charges for municipal services are prepared.	Section 64(2)(c) of the MFMA	On a monthly basis or less often as may be prescribed in regulations where monthly accounts are uneconomical
32.	The accounting officer of a municipality must take all reasonable steps to ensure that all money received is deposited in accordance with the MFMA into the municipality's primary and other bank accounts.	Section 64(2)(d) of the MFMA	Promptly
33.	The accounting officer of a municipality must take all reasonable steps to ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled.	Section 64(2)(h) of the MFMA	At least on a weekly basis
34.	The accounting officer of a municipality must inform the National Treasury of any payments due by an organ of state to the municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.	Section 64(3) of the MFMA	Immediately
35.	The accounting officer of a municipality must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state is transferred to that organ of state.	Section 64(4)(a) of the MFMA	At least on a weekly basis
36.	The accounting officer of a municipality must take all	Section 65(2)(e) of the MFMA	Within 30 days of receiving the relevant invoice or statement,

No.	Action	Empowering provision	Timeline specified in the MFMA
	reasonable steps to ensure that all money owing by the municipality is paid.		unless prescribed otherwise in regulation for certain categories of expenditure
37.	The accounting officer of a municipality must take all reasonable steps to ensure that all financial accounts of the municipality are closed and reconciled with its records.	Section 65(2)(j) of the MFMA	At the end of each month
38.	The accounting officer of a municipality must report to the municipal council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits	Section 66 of the MFMA	As prescribed in regulation
39.	<p>The accounting officer of a municipality accounting officer must submit to the mayor:</p> <ul style="list-style-type: none"> <li>• A draft service delivery and budget implementation plan for the budget year; and</li> <li>• Drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</li> </ul>	Section 69(3) of the MFMA	Not later than 14 days after the approval of the annual budget
40.	<p>The accounting officer of a municipality must report in writing to the municipal council:</p> <p>(a) any impending—</p> <p>(i) shortfalls in budgeted revenue; and</p> <p>(ii) overspending of the municipality's budget; and</p> <p>(b) any steps taken to prevent or rectify such shortfalls or overspending.</p>	Section 70(1) of the MFMA	Prior to the said revenue shortfalls and overspending occurring
41.	The accounting officer of a municipality must notify the National Treasury where the municipality's bank account(s) show(s) a net overdrawn position for a period exceeding a prescribed period.	Section 70(2) of the MFMA	Promptly
42.	The accounting officer of a municipality must submit to the mayor of the municipality and the Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting certain required particulars for that month and for the financial year up to the end of that month.	Section 71(1) of the MFMA	Not later than 10 working days after the end of each month
43.	The accounting officer of a municipality which has received an allocation referred to in	Section 71(5) of the MFMA	Not later than 10 working days after the end of the month in which the relevant allocation is received

No.	Action	Empowering provision	Timeline specified in the MFMA
	section 71(1)(e) of the MFMA during any particular month must submit that part of the statement reflecting the particulars referred to in section 71(1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.		
44.	The accounting officer of a municipality must adhere to the general reporting obligations set out in section 74 of the MFMA.	Section 74 of the MFMA	As prescribed by regulation or as required
45.	The accounting officer of a municipality must place the documents referred to in section 75(1) of the MFMA on the municipality's website.	Section 75(2) of the MFMA	Not later than 5 days after each document is tabled in the municipal council or on the date on which it must be made public, whichever occurs first
46.	The accounting officer of a municipality must monitor the performance of each contractor of the municipality.	Section 116(2)(b) of the MFMA	On a monthly basis
47.	The accounting officer of a municipality must report to the municipal council on the management of contracts with contractors.	Section 116(2)(d) of the MFMA	On a regular basis
48.	The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129.	Section 121(1) of the MFMA	Within nine months after the end of a financial year (i.e. before 31 March)
49.	The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.	Section 126(1)(a) of the MFMA	Within two months after the end of the financial year to which annual financial statements relate
50.	The accounting officer of a municipality referred to in section 122(2) of the MFMA must prepare consolidated annual financial statements in terms of that section and, within three months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing.	Section 126(1)(b) of the MFMA	Within three months after the end of the financial year to which the relevant annual financial statements relate
51.	The mayor of a municipality must table in the municipal council the annual report of the municipality and of any municipal sole entity under the municipality's sole or shared	Section 127(2) of the MFMA	Within seven months after the end of a financial year

No.	Action	Empowering provision	Timeline specified in the MFMA
	control.		
52.	Once the annual report is tabled in the municipal council, the accounting officer of the municipality must make the annual report public, follow the required public participation process, and submit the annual report to the Auditor-General, the Provincial Treasury and the Department of Local Government.	Section 127(5) of the MFMA	Immediately
53.	The accounting officer of a parent municipality must report on any non-compliance of a municipal entity under the sole control of the parent municipality with sections 121(1) or 126(2) of the MFMA, together with reasons for such non-compliance, to the municipal council of the parent municipality, the Provincial Treasury and the Auditor-General.	Section 128 of the MFMA	Promptly
54.	The council of a municipality must adopt an oversight report containing the council's comments on the annual report.	Section 129(1) of the MFMA	Not later than two months from the date on which the annual report was tabled in the municipal council in terms of section 127 of the MFMA
55.	The accounting officer of a municipality must make an oversight report adopted by the municipal council public.	Section 129(3) of the MFMA	Within seven days of the date on which the oversight report is adopted in terms of section 129(1) of the MFMA
56.	The accounting officer of a municipality must submit the annual reports and oversight reports referred to in sections 132(1)(a) and 132(1)(b) of the MFMA to the Western Cape Provincial Legislature.	Section 132(2) of the MFMA	Within seven days after the municipal council has adopted the relevant oversight report in terms of section 129(1) of the MFMA
57.	The mayor of a municipality must promptly table in the council a written explanation setting out the reasons for the failure to submit the annual financial statements to the Auditor-General in terms of section 126(1) or 126(2) of the MFMA or the failure to table the required annual reports in terms of section 127(2) of the MFMA.	Section 133(1)(a) of the MFMA	Promptly

No.	Action	Empowering provision	Timeline specified in the MFMA
	control.		
52.	Once the annual report is tabled in the municipal council, the accounting officer of the municipality must make the annual report public, follow the required public participation process, and submit the annual report to the Auditor-General, the Provincial Treasury and the Department of Local Government.	Section 127(5) of the MFMA	Immediately
53.	The accounting officer of a parent municipality must report on any non-compliance of a municipal entity under the sole control of the parent municipality with sections 121(1) or 126(2) of the MFMA, together with reasons for such non-compliance, to the municipal council of the parent municipality, the Provincial Treasury and the Auditor-General.	Section 128 of the MFMA	Promptly
54.	The council of a municipality must adopt an oversight report containing the council's comments on the annual report.	Section 129(1) of the MFMA	Not later than two months from the date on which the annual report was tabled in the municipal council in terms of section 127 of the MFMA
55.	The accounting officer of a municipality must make an oversight report adopted by the municipal council public.	Section 129(3) of the MFMA	Within seven days of the date on which the oversight report is adopted in terms of section 129(1) of the MFMA
56.	The accounting officer of a municipality must submit the annual reports and oversight reports referred to in sections 132(1)(a) and 132(1)(b) of the MFMA to the Western Cape Provincial Legislature.	Section 132(2) of the MFMA	Within seven days after the municipal council has adopted the relevant oversight report in terms of section 129(1) of the MFMA
57.	The mayor of a municipality must promptly table in the council a written explanation setting out the reasons for the failure to submit the annual financial statements to the Auditor-General in terms of section 126(1) or 126(2) of the MFMA or the failure to table the required annual reports in terms of section 127(2) of the MFMA.	Section 133(1)(a) of the MFMA	Promptly



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 THE MAYOR, MATZIKAMA MUNICIPALITY: MS M BAINS  
 THE MAYOR, CEDERBERG MUNICIPALITY: MS S QUANTA  
 THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY  
 THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN  
 THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN  
 THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT  
 THE MAYOR, WITZENBERG MUNICIPALITY: MR BC KLAASEN  
 THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR CJ POOLE  
 THE MAYOR, STELLENBOSCH MUNICIPALITY: ADV. G VAN DEVENTER  
 THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN  
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 THE MAYOR, SWELLEN DAM MUNICIPALITY: MR NG MYBURGH  
 THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M BOOYSEN  
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 THE MAYOR, MOSSEL BAY MUNICIPALITY: MR HJ LEVENDAL  
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 THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: DR A RABIE  
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 THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR L PHILLIPS (ACTING)  
 THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR H SLIMMERT (ACTING)  
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 THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER  
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 THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: ADV. MG GILIOME  
 THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA  
 THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR A PAULSE  
 THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: ADV. L NGOOQO  
 THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: DR S VATALA  
 THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE  
 THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J KOMANISI (ACTING)



THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MS A VORSTER  
 THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR K HAARHOFF  
 THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY  
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR JCP TESSELAAR  
 THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR J BOOYSEN  
 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED  
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR F LÖTTER  
 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER  
 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON  
 THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS FA DU RAAN-GROENEWALD  
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR A RAUBENHEIMER  
 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS  
 THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS  
 THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG  
 THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR B BROWN  
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR C HOFFMAN  
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW  
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ  
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON  
 THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR H SCHLEBUSCH  
 THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR JW DE JAGER  
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR R BUTLER  
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN  
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR DM ASMAL  
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MS Z VAN ROOYEN (ACTING)  
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: (VACANT)  
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA  
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR M MEIMANI  
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS U BAARTMAN  
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD  
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING  
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR CJ KYMDELL  
 THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR D SAVAGE)  
 THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MS J GANTANA) (ACTING)  
 THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)  
 THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR A PHILLIPS)  
 THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (ACTING)  
 THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (VACANT)  
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)  
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
 THE CHIEF FINANCIAL OFFICER (MS A SMIT)  
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)  
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)  
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)  
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)  
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (VACANT)  
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR C MAPEYI)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (VACANT)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS R SLINGER)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)  
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)  
 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)

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## MUNICIPAL BUDGET CIRCULAR FOR THE 2020/21 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2020

### 1. PURPOSE

The purpose of this circular is to:

- provide guidance to municipalities with the finalisation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- brief municipalities on the 2020 Strategic Integrated Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

### 2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) 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].
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2020 SIME process gives effect to the “Integrated Work Plan” agreed to in 2017. It builds on the 2019 integrated municipal and provincial processes in order to strengthen alignment between municipal and provincial planning and budgeting and driving the theme of “**Integrated Service Delivery**”. The 2020 process continues to drive this theme for the current 4<sup>th</sup> Generation Integrated Development Planning Cycle.

The SIME process has been amended from previous years in response to the challenges resulting from the Coronavirus disease (COVID-19) pandemic.

### 3. BACKGROUND

#### 3.1 2020 National Budget

The 2020 National Budget, which was tabled by the Minister for Finance, Tito Mboweni on 26 February 2020, was formulated in an environment of slow economic growth and constrained fiscal environment. Low growth has led to a R63.3 billion downward revisions to estimates of tax revenue in 2019/20 relative to the 2019 Budget. To support growth, no major tax increases have been proposed. Debt is not projected to stabilize over the medium term, and debt-service costs now absorb 15.2 per cent of main budget revenue. Over the next three years, the 2020 Budget proposes total reductions of R261 billion, which includes a R160.2 billion reduction to the wage bill of national and provincial departments, and national public entities. Reallocations and additions total R111.1 billion over the medium term, of which R60 billion is set aside for Eskom (to address the electricity crises via debt payment, the renewable energy programme and allowing municipalities to purchase electricity from independent power producers) and South African Airways. These measures narrow the consolidated deficit from 6.8 per cent of GDP in 2020/21 to 5.7 per cent in 2022/23, with debt rising to 71.6 per cent of GDP over the same period.

Along with faster economic growth, fiscal sustainability will require targeted reduction of specific programmes, and firm decisions to rein in extra-budgetary pressures, including reform of state-owned companies and the Road Accident Fund (RAF).

Key programmes to be implemented over the medium term include: modernizing network industries; restructuring state-owned enterprises; opening markets to trade with the rest of the continent; focusing on job creating sectors such as agriculture and tourism; lowering the cost of doing business, supporting Jobs Fund projects; creating a fairer process for third party access into the rail network; the Innovation Fund; Industrial Business Incentives, refurbishment of industrial parks in townships and rural economies; small business incentive programmes; and implementing a State Bank.

The 2020 National Budget documentation are available at:

<http://www.treasury.gov.za/documents/National%20Budget/2020/>

### 3.2 2020 Western Cape Provincial Budget

The 2020 Provincial Budget, which was tabled by the Minister of Finance and Economic Opportunities, Mr David Maynier on 10 March 2020, was formulated in an environment of sluggish economic growth and fragile fiscal environment. The Western Cape is also confronted by perennial supply side constraints in the water and energy sectors, rising crime levels, increased service load pressures associated with population growth.

The 2020 MTEF offers the Western Cape Government (WCG) response to the volatile and uncertain economic and fiscal environment, while giving effect to the Province's vision of a "safe Western Cape where everyone prospers". The MTEF aims to ensure that the credibility and sustainability of public finances is maintained while keeping the citizen at the centre of delivery through responsive fiscal and budget policy.

The Provincial Budget amounts to R71.619 billion in 2020/21, R74.887 billion in 2021/22 and R78.308 billion in 2022/23. The Provincial Budget delivers on the Western Cape's Vision Inspired Priorities (VIPs) embedded in the 2020-2024 Provincial Strategic Plan by allocating an estimated R224 billion over the medium term as follows:

- R4 billion towards VIP1: To create **safe and cohesive communities** by enhancing capacity and effectiveness of policing and law enforcement; strengthening youth-at-risk referral pathways and child-and-family centred initiatives to reduce violence; and increasing social cohesion and safety of public spaces.
- R32.4 billion towards VIP 2: Economic **growth and jobs** by increasing investment; engaging in infrastructure investment and development and building and maintaining infrastructure; growing the economy through export growth and resource resilience; and creating opportunities for job creation through skills development.
- R173.8 billion towards VIP 3: **Empowering people** through long-term and holistic planning that target socio-economic challenges facing children and families, education and learning, youth and skills, health and wellness and older persons and persons with disabilities.
- R24.6 billion towards VIP 4: Enabling **Mobility and Spatial Transformation** through better linkages between places through public transport and mobility systems that work together; creating spatially and economically viable growth points; creating more opportunities for people to live in better locations; and improving the places where people live.

- R7.5 billion towards VIP 5: **Innovation and Culture**: where the WCG will engage in citizen-centric culture and innovation; innovation for impact; integrated service delivery and good governance transformation.

The 2020 Provincial Budget documentation are available at:

<https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202021>

### 3.3 2020/21 Strategic Integrated Municipal Engagements

The Integrated Implementation Plan (IIP) for Provincial and Municipal planning, budgeting and implementation is an annual plan which outlines the approach, processes and actions required as well as the stakeholders who will be involved in executing the Integrated Work Plan (IWP) for the respective year. Taking an Integrated Management approach therefore involves the practice of co-planning, co-budgeting and co-implementation through both vertical and horizontal integration. The IIP takes into account the policy, economic and fiscal context and identifies the objectives and approach for 2020/21 to give effect to Integrated and Citizen-centric Service Delivery. The IIP is the official departure point for the 2020/21 integrated planning and budgeting process and is further complimented by the Joint District Approach. The 2020/21 integrated planning and budgeting process focuses on strengthening the progress made to align planning and budgeting in the Province and will place particular emphasis on enhancing the provincial and local government interface.

The Integrated Management approach seeks to ensure that, inter alia, the budgets, programmes and projects of municipalities and provincial and national departments are derived from robust and integrated planning processes, at the heart of which is the development of an Integrated Development Plan (IDP) and its core components, such as a Spatial Development Framework (SDF). SDFs must direct the spatial location of growth and development within the municipal areas.

The *SIME* which takes place in April and May precedes the approval and implementation of municipal budgets. The engagement provides provincial government the opportunity to assess the Municipality's compliance and performance through the planning review of Municipal IDP and budgeting efforts for the upcoming financial year.

The engagement will include an assessment compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (MES) as well as conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans to ensure they are aligned and give effect to the national and provincial priorities while highlighting possible risks and informing provincial support plans to municipalities.

The SIME process will primarily focus on strategic issues emanating from the municipalities integrated development plans, strategic development planning frameworks and draft annual budgets. The aim will be to strengthen the synergies between the three main sets of documents in order to gear the municipalities for sustainable growth and development and social upliftment.

A key focus of the 2020/21 SIME process will be on local governments responsiveness to its socio-economic environment and the related impact for its citizens. This will also reveal potential opportunities and gaps for spending and collaboration or partnerships with Province or other stakeholders.

The overall objectives of the 2020/21 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the 2019 - 2024 Provincial Strategic Plan and Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require amendment to the IDP; support and training; as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME 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 and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.
- **Due to the developments with the COVID-19 pandemic and the measures announced by the President to minimize the risk of the spread of the disease, SIME engagements will no longer take place on site at municipal offices. The Provincial Treasury will instead arrange for engagements to take place via video-conferencing.** A list of available video-conference facilities across the Province will be made available for use by any municipality that does not have access to such facilities.
- The SIME engagements are provisionally scheduled to take place from 24 April 2020 to 8 May 2020 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

#### 4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

##### 4.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 99 released on 9 March 2020, which is a follow up circular on MFMA Circular 98 issued on 6 December 2019.
- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2020/21 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

##### 4.2 Changes to the Local Government Fiscal Framework

###### *Improve municipal revenue thru pilot initiatives*

The 2020 Budget includes funding to support pilot initiatives to improve municipal revenue collection. The National Treasury will work with selected municipalities that have large outstanding debts to bulk

suppliers, including Eskom, as a result of customer non-payment. Smart meters will be retrofitted in these municipalities to test whether revenue collections increase sufficiently to pay for the meters and recover associated costs. If so, further rollout of smart meters may be funded by borrowing against future revenue increases. The Department of Cooperative Governance has also been funded to run a payment culture campaign.

### ***Review of municipal funding model***

In 2020, the Minister of Finance will host a special lekgotla of the Budget Forum – the intergovernmental structure established to facilitate formal consultation on local government finances – to review the municipal funding model broadly. The National Treasury is working with the Department of Cooperative Governance, the South African Local Government Association, the Financial and Fiscal Commission and provinces to prepare for this lekgotla.

### ***Division of Revenue Outlook***

Municipalities will be experiencing pressure as they are expected to expand the provision of free basic services and improve revenue collection. This comes on the back of large reductions in transfers to municipalities (conditional grants) in the 2020 MTEF; a reduction in the amount of cities with access to the Public Transport Network Grant; and the Municipal Cost Containment Regulations, 2019 which calls for municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures. Re-prioritization of projects may therefore be required over the MTEF.

### ***Local Government conditional grants and additional allocations***

The proposed division of revenue will prioritize the funding of services for the poor. Allocations will be geared towards the provision of basic services, new infrastructure and maintenance of existing infrastructure.

The 2020 Division of Revenue Bill (DoRB) indicates that equitable share transfers to Western Cape local municipalities for the 2020 MTREF amount to R5.689 billion and will grow at an annual average rate of 6.6 per cent over the MFEF period. Municipalities will receive unconditional funding in the form of equitable share and the general fuel levy. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual DoRB. Unspent funds should be returned to the fiscus. Requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants. Refer to the criteria for the rollover of conditional grants as published in MFMA Circular No. 75. Unspent cash-backed grants should be classified as “Cash and cash equivalents” and any over expenditure must be funded from the municipalities own revenue.

The 2020 DoRB has been published by the Minister of Finance. The grant allocations are specified in this Act and municipalities must reconcile their budgets to the numbers published therein. Municipalities are advised to use these numbers to compile their 2020/21 MTREF. The DoRB is available at:

[http://www.treasury.gov.za/legislation/bills/2020/\[B03-2019\]%20Division%20of%20Revenue.pdf](http://www.treasury.gov.za/legislation/bills/2020/[B03-2019]%20Division%20of%20Revenue.pdf)

### ***Changes to the structure of local government allocations***

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Due to underinvestment in infrastructure amongst large urban municipalities, government will introduce dedicated grant funding for these municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government will continue to assist municipalities with raising their revenue. The Municipal Fiscal Powers and Functions Amendment Bill, which has been published for public comment (due 31 March 2020), will standardise the regulation of development charges. Currently, these charges are frequently below cost. The change could increase municipal revenues for capital spending by an estimated R20 billion a year. The draft Bill can be accessed on the National Treasury website at: [http://www.treasury.gov.za/legislation/draft\\_bills/default.aspx](http://www.treasury.gov.za/legislation/draft_bills/default.aspx).

#### 4.3. Municipal Tariffs and Charges Increases

- Municipalities are urged to maintain tariff and charges increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the Municipality.
- 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 justify all increases in excess of the projected inflation target of **4.5 per cent** for 2020/21, **4.6 per cent** for 2021/22 and 2021/22 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.
- Municipalities should include details of their revenue growth assumptions for the different service charges in their budget narrative. Valuation roll data should be reconciled with that of the billing system to ensure that anticipated revenue is realistic and accurate.

#### 4.4. Setting cost reflective tariffs

- Section 74(2) of the MSA states that tariffs must reflect the costs reasonably associated with rendering the service. Municipalities thus need to set credible budgets which reflects the costs necessary to provide a service efficiently and effectively. As such the National Treasury has developed a tool to set proper tariffs for water, sanitation, electricity and solid waste. Municipalities are encouraged to use the tool in order to improve budgeting and financial sustainability.
- The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website:  
  
<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>
- The Municipalities should attempt to reduce its technical and non-technical losses as these will reduce the cost of supplying services and increase the volumes sold. In turn this will reduce the tariffs required.

#### 4.5 Electricity Supply and Tariffs

- On 9 March 2020, the National Energy Regulator of South Africa (NERSA) considered Eskom's application for Retail Tariffs and Structure Adjustment (ERTSA). The bulk input tariff applicable to municipalities from 1 July 2020 is 6.9 per cent.
- The National Energy Regulator of South Africa (NERSA) has not yet published their Municipal Benchmark 2020/21.
- Taking the above into consideration municipalities are advised to prepare scenarios for an electricity bulk price increase in 2020/21 of between 7.0 and 15.0 per cent (as per the guidance provided in MFMA Circular 98). **Municipalities should also include a disclaimer in the Budget documentation and Tariff List** which states that the electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities.
- Municipalities are cautioned that the proposed bulk input tariff was finalised before the High court ruling on Tuesday, 10 March 2020.
- NERSA's upcoming "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2020/21 financial year" publication should be consulted before the tabling of the final budgets.

#### 4.6 Borrowing and refinancing for capital projects

- A municipality may appropriate funding for capital expenditure for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years. Municipalities should spend on their capital budgets in accordance with Section 19(1) of the MFMA.
- Before approving capital budgets, the municipal council must consider the projected cost until the project is operational and the future operational costs and revenue of the project.
- Expenditure may be revised downward if there is material under-collection of revenue for the current year in terms of section 28(2) of the MFMA and may similarly appropriate additional revenues for the project if revenues are higher than anticipated, via an adjustments budget process. These appropriations can only be used to revise or accelerate spending programmes already budgeted for and cannot be used for new capital projects, unless provided for in terms of section 28(2) of the MFMA.
- Funds can be shifted between multi-year appropriations as long as it is done in accordance with section 31 of the MFMA.
- A municipality is allowed to re-finance existing long-term debt in accordance with the provisions set out in Section 46(5) of the MFMA. If the re-financing of an existing loan does not comply with these provisions, then the municipality should consider going to the market for a new loan that offers more affordable terms and/or negotiate a payment arrangement with the financial institution until the loan can be repaid as per the original terms.



#### 4.7 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum. This strategy is largely aimed at ensuring that municipalities adopt funded budgets. This is in order to avoid financial distress in the long run, which could affect the municipalities ability to fund its strategic goals. It is also essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or the Western Cape Provincial Treasury for assistance to reprioritise their budgets. The SIME process will advise municipalities on whether their budgets are funded or not. Should the municipality proceed to table an unfunded budget then a strategy should be tabled along with the budget to indicate how the municipality will proceed to make their budget funded over the course of the financial year.

#### 4.8 Municipal Standard Chart of Accounts (mSCOA)

##### *Release of Version 6.4.1 of the Chart*

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4.1 was released with MFMA Circular No. 98. Version 6.4.1 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF. The chart is available on the link below:

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

Should a municipality not be mSCOA compliant, the Municipality must provide a road map to National and Provincial Treasury indicating how they will become mSCOA compliant. Progress against the road map must be presented at the Benchmark engagements.

#### 4.9 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 2020) 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/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.

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 budget documentation and the assessment schedule leading up to the SIME 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 **23 March 2020**.

In light of the recent developments with the COVID-19 pandemic and the National Address by the President of South Africa on 15 March 2020, the Department of Local Government is aware of the difficulties presented to undertake the IDP and budget public participation process. Consequently, there was a Special MinMay held on 18 March 2020 where public participation engagements formed part of the agenda. The Department of Local Government's Circular C4 of 2020 provides guidance on how public participation should be conducted under the prevailing circumstances.

#### 4.10 Submitting budget documentation and schedules for 2020/21 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.
- If the annual budget is tabled in council on 31 March 2020, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Wednesday, 1 April 2020.
- However, in cases where Council requires amendments to the tabled budget prior to consultation, municipalities should inform the National Treasury and the relevant provincial treasury immediately and submit the required budget documents and corresponding mSCOA data strings within **three working days** after the Council meeting.
- Metropolitan municipalities should also submit the Built Environment Performance Plan (BEPP) to [Yasmin.coovadia@treasury.gov.za](mailto:Yasmin.coovadia@treasury.gov.za) or if it exceeds 4 MB 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). 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. The BEPP should also be submitted to Provincial Treasury together with the budget documentation.
- The accompanying checklist (see Appendix B) provides an inclusive list of the documentation as required from Provincial Government. Electronic budget related documents need to be provided in PDF format. In addition, the A schedules should be provided in both Microsoft Excel and PDF formats.
- The designated municipal official needs to complete and sign the accompanying checklist (Appendix B) as confirmation that the set of budget, IDP and related documents have been submitted.

#### 4.11 Electronic copy submissions

National Treasury budget related documents and schedule should be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>. Documents should be in PDF format. Each document type should be identified and uploaded separately. National Treasury will issue a full guideline in due course to explain the process and to outline which documents municipalities will be required to upload.

Provincial Treasury electronic documents should be submitted to: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) or if too large (exceeds 3 MB) must be submitted via the lift server function (<http://lift.pgwc.gov.za/>) or One Drive. Instructions for uploading the budget related documents are provided in Appendix C.

Hard copies of the budget related documentation should be submitted to the Provincial Treasury via 24-hour courier to the following address:

**For attention: Mr Paul Pienaar**  
 Room 3.50  
 3<sup>rd</sup> Floor  
 7 Wale Street  
 Cape Town  
 8001

#### 4.12 Publication of budgets on municipal website

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.

#### 5. CONCLUSION

Municipalities are encouraged to take into account and apply the contents on this budget circular in the 2020/21 planning and budgeting process.

Please direct any queries regarding this circular to: Malcolm Booyesen at [Malcolm.Booyesen@westerncape.gov.za](mailto:Malcolm.Booyesen@westerncape.gov.za).



**J GANTANA**  
**ACTING DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES**  
**DATE: 19 March 2020**



### CONFIRMED 2020 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Thursday, 26 March 2020
Matzikama	Tuesday, 31 March 2020
Cederberg	Tuesday, 31 March 2020
Bergrivier	Tuesday, 31 March 2020
Saldanha Bay	Tuesday, 31 March 2020
Swartland	Tuesday, 31 March 2020
West Coast District Municipality	Wednesday, 25 March 2020
Witzenberg	Tuesday, 31 March 2020
Drakenstein	Tuesday, 31 March 2020
Stellenbosch	Wednesday, 30 March 2020
Breede Valley	Tuesday, 24 March 2020
Langeberg	Tuesday, 31 March 2020
Cape Winelands District Municipality	Thursday, 26 March 2020
Theewaterskloof	Thursday, 26 March 2020
Overstrand	Wednesday, 25 March 2020
Cape Agulhas	Tuesday, 31 March 2020
Swellendam	Thursday, 26 March 2020
Overberg District Municipality	Monday, 30 March 2020
Kannaland	Thursday, 26 March 2020
Hessequa	Tuesday, 31 March 2020
Mossel Bay	Tuesday, 31 March 2020
George	Tuesday, 31 March 2020
Oudtshoorn	Tuesday, 31 March 2020
Bitou	Tuesday, 31 March 2020
Knysna	Tuesday, 31 March 2020
Garden Route District Municipality	Monday, 30 March 2020
Laingsburg	Tuesday, 31 March 2020
Prince Albert	Monday, 30 March 2020
Beaufort West	Tuesday, 31 March 2020
Central Karoo District Municipality	Thursday, 26 March 2020



## SUBMISSION CHECKLIST FOR THE 2020/21 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

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

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables (A1 - A10) and the supporting tables (SA1 - SA38) are completed in **version 6.4.1** of Schedule A1 (the Excel formats) and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 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.

Budget Documentation	Yes	No	N/A
Council Resolution in terms of the Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Narrative, including budget tables in <i>PDF format</i>			
<b>Municipal Budget Tables: Tables A1 to A10</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			

<b>Budget Documentation</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation			
Table A9: Asset Management			
Table A10: Basic Service Delivery Measurement			
<b>Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38</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			
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			

<b>Budget Documentation</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
SA38: Consolidated Detail Operational Projects			
<b>Excel version</b> of all main (A1 - A10) and supporting budget tables (SA1 - SA38)			
<b>Budget Related Policies</b>			
Information on any amendments to budget related policies			
Suite of budget related policies			
<b>IDP and Related Documentation</b>			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with Section 21 (b) of the MFMA			
Spatial Development Framework			
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			
<b>Additional documentation for the metro</b>			
Draft Built Environment Performance Plan (BEPP)			

**MUNICIPAL REPRESENTATIVE:** \_\_\_\_\_

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

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

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



The following instructions provide a guide for the upload of budget documentation onto the lift server and OneDrive respectively.

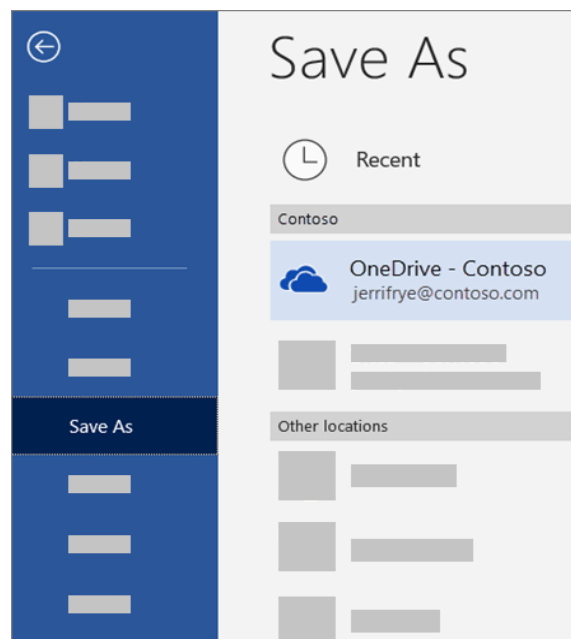
- **How to lift:**

1. Go to the website: <http://lift.pgwc.gov.za/>
2. Type in the email address: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za)
3. Browse to and click on the correct file for uploading
4. Press: Submit

- **How to upload documents to One drive:**

**You can use this option if you have OneDrive linked to your Microsoft Office or Office 365**

1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2020 Budget Documents) and place all the budget related documents within it.



2. In order to share the link to that folder Go into OneDrive
3. Select the file that you want to share and right click on it



4. Choose "share"
5. Ensure that sharing is defaulted to "Anyone with the link can edit"
6. Enter the MFMA email address: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) and email addresses of anyone else that you want to share the link with.
7. Click the Share Button

**File names in following sequence for budget related documents to be submitted to MFMA:**

- Demarcation code
- "ccyy" century and year (eg.2020)
- Name of document submitted (e.g. Draft Budget, draft IDP, draft SDBIP etc.)  
E.g.: DC1 2020 Draft IDP or DC1 2020 MTREF main budget  
E.g.: DC1\_A1 Schedule - mSCOA vs 6.4.1