



DRAFT BUDGET FOR

2022 / 2023 – 2024 / 2025

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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 2022 / 2023 financial year as well as the 2023 / 2024 to 2024 / 2025 medium term revenue and expenditure framework.

It remains a challenge to collect sufficient funds for improved service delivery while tariffs must still be affordable to the community. Debt collection will have to improve to make more funds available for capital expenditure for much needed maintenance and replacement of aging municipal infrastructure. The level of outstanding debt was also highlighted in the Audit Report. Strict credit control and stewardship from council will have to improve to enhance our ability to collect what is due to the municipality.

The collection rate of the municipality has decreased from 94% to 88%. We believe that the collection rate will rise again as we have started to implement credit control measures and have thus estimated that the budgeted collection rate for the new financial year will reach 92%. The inability to implement credit control measures in the Eskom supply areas of Op-Die-Berg & Prince Alfred's Hamlet is of great concern. Strategic engagements with Eskom will be required to unlock the potential revenue collection. National revenue sources such as the Equitable Share is decreasing and this will urge the municipality to explore other potential sources of income.

It is well known and documented, that the South African economy is experiencing very slow economic growth pre and post the covid-19 pandemic.

It will be of utmost importance that we collectively strive to ensure that at all times we receive value for money on every rand spent from the municipal coffers. We must ensure radical constitutional economic growth to expand billable services. It must also be noted that Capital expenditure funded from our own resources and expenditure on repairs and maintenance is very limited due to a limited to no increase in cash and cash equivalents over the past 3 year.

The municipality cash and cash equivalents is only sufficient to cover expenditure for about 3 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

Community Relief Initiatives

The following financial relief to the community was introduced in previous budgets. These reliefs have contributed tremendously to the economic upliftment of the citizens of our valley. We continuously strive to increase these package of financial relief but are constraint by the limited financial resources to implement the necessary relief to all citizens. We have so far implemented the below:

- 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.
- Households earning between R3 000 and R5 000 rand may qualify for a rebate equal to 50% of the normal indigent subsidy
- 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 R77,4 million of which R 23 million is from own revenue. The rest of the capital budget is financed from Grants of R44,4 million and a proposed external loan of R10 million.

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 R 811 million of which R 606 million is from own revenue. The rest of the operating budget is financed from Grants.

Tariff implications of the annual budget

Electricity:

The increase in electricity tariffs will be 11.36% for all customers. (Guidance from NERSA on tariff adjustments is still outstanding)

Water:

The water consumption tariff increase will be $\pm 7.25\%$ for all consumers.

Rates:

The increase of Property Rates Revenue will be 7.25%. It is recommended that the ratio for bona fide farms be amended from 0.15:1 to 0.16:1. This phase-in approach for bona fide farms will be followed until the municipality reaches the maximum allowable ratio of 0.25:1 as prescribed by the Municipal Property Rates Policy. It is recommended that the phase-in approach be rapidly excelled in future years in order to keep in touch with the rapidly increasing expenditure items.

Sanitation:

The increase of Sanitation Tariffs will be 7.25%.

Refuse removal:

The average tariff increase for Refuse Removal Tariffs will be 7.25%.

Tabling:

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

COUNCILLOR HJ SMIT

EXECUTIVE MAYOR

3 Resolutions

- (a) *That the annual budget of Witzenberg Municipality for the financial year 2022/2023; and indicative for the two projected years 2023/2024 and 2024/2025, 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 2022/2023.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2022/2023.*
- (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 2022/2023.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2022/2023.*
- (f) *That the new amended budget related policies be approved with implementation as from 1 July 2022:*

- (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*
- (xviiv) Cost Containment Policy*

(g) That the reviewed Integrated Development Plan be approved

4 Executive Summary

Economic outlook

“The world economy is expected to grow by 4.4 per cent in 2022 which is slightly lower than the 4.9 per cent that was anticipated when tabling the Medium-term Budget Policy Statement (MTBPS). The Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread. In addition, continued imbalances in global supply chains, global geopolitical risk (particularly the Russian invasion of Ukraine) and reduced fiscal and monetary policy support have limited the pace of the world’s economic recovery

The South African economy has not been shielded from these global developments; hence real GDP growth is estimated at 4.9 per cent in 2021, bouncing back from a 6.4 per cent contraction in 2020 and is projected to be followed by growth averaging 1.9 per cent over the next two years. The Western Cape GDP is expected to follow the national trajectory, expanding by 4.3 per cent in 2021, by 2.0 per cent in 2022 and by 1.9 per cent in 2023. This outlook partly reflects a slowing recovery. A more rapid implementation of economic reforms, complemented by fiscal consolidation, will ease investor concerns and support faster recovery and higher levels of economic growth over the long term. Significant risks to the economic outlook include new COVID-19 variants leading to new waves of infections, continued interruptions in power supply, rising inflation resultant from supply chain disruptions and increasing energy prices, fiscal risks as well as global economic uncertainty.” - MUNICIPAL BUDGET CIRCULAR FOR THE 2022/23 MTREF AND ASSOCIATED 2022 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

Past performance

Witzenberg Municipality has now attained nine 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 spending on behalf of the local population.

Budget Summary

The Municipality's 2022/2023 budget amounts to R 882,4 million, represented by a Capital Budget of R 77.4 million and an Operating Budget of R805 million.

The total 2022/2023 budget (operating and capital) will be financed from own income R 606 million, Government Grants R 205 million. Debt Impairment is estimated at R46 million

Revenue / tariff increases

- The increase of Property Rates Revenue will be \pm 7.25%.
- The increase of Water Consumption Tariffs will be \pm 7.25%
- The increase of Sanitation Tariffs will be 7.25%.
- The average tariff increase for Refuse Removal Tariffs will be 7.25%.
- The tariff increase for Electricity Tariffs will be 11.36%

Expenditure category increases

The budgeted increase in expenditure categories are as follows:

| Expenditure by Type | 2021 / 2022 | 2022 / 2023 | Increase |
|---------------------------------|-------------|-------------|----------|
| | R'000 | R'000 | R'000 |
| Employee related costs | 198 406 | 212 468 | 7% |
| Job Creation | 7 610 | 5 008 | -34% |
| Post-Employment Provisions | 28 178 | 29 023 | 3% |
| Remuneration of councillors | 11 007 | 12 108 | 10% |
| Depreciation & asset impairment | 39 729 | 39 589 | 0% |
| Bulk purchases | 289 789 | 321 346 | 11% |

| Expenditure by Type | 2021 / 2022 | 2022 / 2023 | Increase |
|---------------------------|-------------|-------------|----------|
| Debt Impairment | 53 750 | 46 085 | -14% |
| Repairs & Maintenance | 14 970 | 22 179 | 48% |
| Operational Projects | 4 559 | 2 564 | -44% |
| General Expenses | 49 783 | 53 518 | 8% |
| Vehicle Expenditure | 10 003 | 12 750 | 27% |
| Housing Top Structures | 21 490 | 12 330 | -43% |
| Bad Debt Written Off | 10 000 | | -100% |
| Other Contracted Services | 29 079 | 36 084 | 24% |
| | 768 352 | 805 050 | 5% |

The increase in salary expenditure is based on an expected increase of 4.9% CPI as well as the notch increase of 2.5% for qualifying employees. This is in line with the new wage agreement. The municipality has also limited the budget for Overtime & Standby expenditure and expenditure on these items will be closely monitored.

It is estimated that the increase in bulk purchases will be 11.36%. The municipality is awaiting final guidance for NERSA and will adjust the final budget accordingly.

The financing of capital expenditure from own funds (CRR) totals R 23 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 (88%) of the Municipality's Capital Budget in 2022/2023 and consist mainly of the Provincial Housing Grant, Public Transport Infrastructure Grant, the Municipal Infrastructure Grant (MIG), Water Service Infrastructure Grant and the Regional Bulk Infrastructure Grant (RBIG)

The 2022/2023 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 2022 / 2023 to 2024 / 2025 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

Financial performance

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

| Revenue by source | 2021 / 2022 | 2022 / 2023 | Increase |
|-------------------------------------|-------------|-------------|----------|
| | R'000 | R'000 | R'000 |
| Property Rates | 93 662 | 109 884 | 17% |
| Service Charges: Electricity | 332 329 | 353 206 | 6% |
| Service Charges: Water | 45 083 | 53 363 | 18% |
| Service Charges: Waste Water | 34 797 | 37 094 | 7% |
| Service Charges: Waste Management | 39 841 | 43 839 | 10% |
| Indigent Rebate | -39 665 | -39 632 | 0% |
| Rental from Fixed Assets | 2 970 | 3 416 | 15% |
| Interest, Dividend and Rent on Land | 15 690 | 14 224 | -9% |
| Fines, Penalties and Forfeits | 21 479 | 11 137 | -48% |

| | | | |
|-------------------------|---------|---------|-----|
| Licences or Permits | 2 111 | 2 216 | 5% |
| Agency Services | 4 046 | 4 249 | 5% |
| Transfers and Subsidies | 218 512 | 204 823 | -6% |

The increases above do not reflect the corresponding increases in tariffs due to the following reasons:

1. The adjustment in the ratio of bona fide farmers
2. Adjustments to the number of indigents
3. Correction to the base used to calculate water revenue
4. Increase in the use of rental of facilities due to the reduction in covid-19 restrictions

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.

| NATIONAL ALLOCATIONS | 2022 / 2023 | 2023 / 2024 | 2024 / 2025 |
|-----------------------------|------------------------|------------------------|------------------------|
| | R'000 | R'000 | R'000 |
| UNCONDITIONAL GRANTS | | | |
| EQUITABLE SHARE | 121 668 | 132 945 | 145 345 |
| CONDITIONAL GRANTS | | | |
| INFRASTRUCTURE | | | |
| MIG | 25 091 | 26 054 | 27 079 |
| INEP | | 4 000 | 4 180 |
| RBIG | 19 239 | | |

| | | | |
|-------------------------------------|----------------|----------------|----------------|
| WSIG | 15 701 | 14 299 | |
| SPECIFIC PURPOSE ALLOCATIONS | | | |
| LG FMG | 1 550 | 1 550 | 1 550 |
| EPWP | 2 237 | | |
| NATIONAL GRANTS TOTAL | 185 486 | 178 848 | 178 154 |

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

| PROVINCIAL ALLOCATIONS | 2022 / 2023 | 2023 / 2024 | 2024 / 2025 |
|---|------------------------|------------------------|------------------------|
| | R'000 | R'000 | R'000 |
| DEPARTMENT OF HUMAN SETTLEMENTS | | | |
| IHSDG | | 1 065 | 2 640 |
| Municipal Accreditation and Capacity Building Grant | 256 | 245 | 249 |
| Informal Settlements Upgrading Partnership Grant: Provinces (beneficiaries) | 11600 | 11280 | |
| DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING | | | |
| Regional socio-economic project/violence prevention through urban upgrading | 500 | | |
| DEPARTMENT OF TRANSPORT AND PUBLIC WORKS | | | |
| Maintenance of proclaimed roads | 1 120 | 7 120 | 120 |
| DEPARTMENT OF CULTURAL AFFAIRS AND SPORT | | | |
| Library Services | 3 311 | 2 729 | 2 852 |
| Library services: Municipal Replacement Funding | 7 206 | 7 307 | 7 635 |
| Development of Sport & Recreation Facilities | 1 029 | | |
| DEPARTMENT OF LOCAL GOVERNMENT | | | |

| | | | |
|--|---------------|---------------|---------------|
| Thusong Centre | | | 150 |
| Community Development Worker Operational Support Grant | 131 | 131 | 131 |
| Fire Service Capacity Building Grant | | 985 | |
| Municipal Interventions Grant | | | |
| DEPARTMENT OF ECONOMIC DEVELOPMENT AND TOURISM | | | |
| Western Cape Municipal Energy Resilience Grant | 1762 | | |
| GRAND TOTAL | 26 915 | 30 862 | 13 777 |

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

| DISTRICT ALLOCATION | 2022 / 2023 | 2023 / 2024 | 2024 / 2025 |
|----------------------------|--------------------|--------------------|--------------------|
| | R'000 | R'000 | R'000 |
| Financial Assistance | 500 | - | - |

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 107 & 108 – 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 2022 / 2023 budget cycle was adopted by Council during August 2021, 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 2022 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 2022, local input will be solicited via notices published in the media. The budget documentation will be available on the municipal website: witzenberg.gov.za

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails, open days 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 2022 for their consideration in line with S23 of the MFMA.

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

The Municipality's consultation process on its draft IDP and budget will be published in the relevant media during April/May 2022, 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 2022 / 2023 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 2022 / 2023), 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 2022 / 2023 to 2024 / 2025 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:

| DESCRIPTION | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------|-----------|-----------|-----------|
| | R'000 | R'000 | R'000 |
| Property rates | 4 242 | 4 549 | 4 879 |
| Water | 3 839 | 3 897 | 3 960 |
| Sanitation | 10 054 | 10 783 | 11 565 |
| Electricity | 3 788 | 4 219 | 4 698 |
| Refuse | 8 598 | 9 222 | 9 890 |
| Total | 30 522 | 32 670 | 34 993 |

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 3 000 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month. Provision has also been made for households earning between R3000 and R5000 which may qualify for 50% of the indigent subsidy

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.

It is recommended that the Budget Policy be amended and include the following provisions

New Projects may not be added during the financial year unless it falls within the ambit of unforeseen and unavoidable expenditure and/or an additional allocation received

Funds for SDBIP projects or items may not be removed from the budget through an adjustments budget process unless:

- the necessity thereof is as a consequence of funds that is no longer available or
- a significant reduction in the collection rate substantiates and justifies the removal.

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 also recommended that the Renewable Energy tariffs (SSEG) and or an alternative tariff, the Service charge/month/100kW of installed panels, be brought into the tariff policy. The application of one or both of these tariffs will be the discretion of the Director Technical Services in consultation with the Director Financial Services

It is also recommended that a waste recycling tariff be brought in. This tariff will be the amount the municipality will pay to sellers for each bag of 15L recycled material. It is recommended that instead of making payment to sellers, a discount be given to sellers on their municipal accounts.

A significant adjustment has been made to the water tariff 5.1.2.3 (Block C - Aimed at larger industrial clients). This adjustment was made to ensure fairness across the board and to ensure that all users pay for what they use.

A number of sundry tariffs have been removed or added to ensure relevancy. The list of these amendments are too exhaustive and amendments have been noted in the Tariff List.

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 adjusted to 0,16:1

The property rates tariff for agricultural/business and agricultural/industrial has been adjusted to be equivalent to in town tariffs – the R 120 000 exemption will also apply to this tariffs.

The Property Rates policy has been amended for property rates to be based on actual use and not zoning.

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.

Recommended to add the following to paragraph 24.10

- (iv) The cost of the replacement meters will be borne by the municipality for approved indigent customers.
- (v) The cost of the replacement meters will be borne by the municipality if the consumer defaulted by at least three occasions within a financial year. (The cost borne by the municipality will be limited to the meter and installation cost of the meter.)

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.

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 2020 to be "parked" and written-off in instalments as the conditions are met. Verified debt accrued after 1st July 2020 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

The policy was amended to be in line with the principles of the SCM regulations.

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 section 6.1.12 be removed.

“No Indigent application will be approved in the case of any person that lives/stay on the property who is employed by any State Department, Local Government or District Municipality, excluding EPWP type employment.”

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

New item – 5.19

No virements be permitted from projects allocated to specific regions/areas without approval of the MM

New item – 5.20

No virements be permitted from projects used to measure performance in terms of the SDBIP without approval of the Mayor

New Item – 5.21

No virements be permitted for Funds allocated as grants to individuals (e.g. bursaries)

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. Change the amount from R5million to R10 million for request of financial statements. Change the period of appeal from 21 days to 14 days.

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.

Recommendation

That section 2.4. Essential User Transport Allowance be removed as the SALGA policy is used to compensate the essential users.

That the following section be replaced:

~~3.3.4.2.1. The Municipal Manager and other senior managers shall not receive any reimbursement for actual kilometres travelled within the Municipality's area of jurisdiction, insofar as such travelling expenses have already been factored into their total reimbursement package.~~

3.3.4.2.1. The Municipal Manager and other senior managers (section 56 appointments) shall receive reimbursement for actual kilometres travelled within the Municipality's area of jurisdiction, in terms of section 39 of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers, in accordance with the tariffs of the Department of Transport.

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.

No amendments recommended

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 4.9 % increase in salaries plus an additional notch increase (2.5%) for qualifying employees

Provision has been made for a 6% increase in councillor allowances, the councillor allowances is subject to approval of the National Minister.

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 20201 / 2022 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 11.36% as from 1 July 2022, 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 11.36% 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 91%. 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 2022 / 2023 financial year.

Indigents

It is assumed that the number of indigents will increase to an estimated 5000 during the financial year due to Covid-19 pandemic. This significant increase is also due the additional rebate the municipality is offering to households earning between R3 000 and R5 000

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.

12 Overview of Budget Funding

Summary

The operating budget for 2022 / 2023 will be financed as follows:

| | 2021 / 2022 | 2022 / 2023 | Increase |
|--|--------------------|--------------------|-----------------|
| | R'000 | R'000 | R'000 |
| Charged for electricity, water, refuse and sewerage | 412 385 | 447 871 | 9% |
| Property Rates | 93 662 | 109 884 | 17% |
| Provincial and National Operating Grants | 148 041 | 149 721 | 1% |
| Sundry charges / Other | 62 134 | 48 656 | -22% |
| Total Operating Revenue excl. Capital Transfers | 716 222 | 756 132 | 6% |

The capital budget for 2021/ 2022 to 2023 / 2024 will be financed as follows:

| | 2022/2023 | 2023 / 2024 | 2024 / 2025 |
|--|------------------|--------------------|--------------------|
| | R'000 | R'000 | R'000 |
| Own Funds (Capital Replacement Reserves) | 23 084 | 3 680 | 28800 |
| Grants | 44 347 | 26 795 | 25 821 |
| Borrowing | 10 000 | | |
| Total Capital Budget | 77 431 | 30 475 | 54 621 |

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 14.59% 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 | 73.0% |
| Sanitation | 61.0% |
| Refuse | 70.0% |

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 2022 / 2023 financial year.

Planned use of previous year's cash backed accumulated surplus

Where cash backed accumulated surplus is available, the municipality will utilise it to fund the budget.

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 allowances (excluding cell phone and mobile data) – Budgeted amounts

| Position | 2022 / 2023 R |
|----------------------------|--------------------------|
| Speaker (1) | 757 983 |
| Executive Mayor (1) | 947 481 |
| Deputy Executive Mayor (1) | 757 983 |
| Executive Committee (4) | 2 842 441 |
| Chairperson MPAC (1) | 384 798 |
| Other Councillors (15) | 4 497 633 |
| TOTAL | 10 188 319 |

Senior Managers (Including performance bonus provision) (budgeted amount)

| Position | 2022 / 2023 R |
|------------------------------|--------------------------|
| Municipal Manager | 1 964 740 |
| Director: Corporate Services | 1 606 079 |
| Director: Community Services | 1 606 079 |

| | |
|--------------------------------|--------------------|
| Director: Technical Services | 1 606 079 |
| Chief Financial Officer | 1 606 079 |
| TOTAL Senior Management | 8 389 056 |
| All other staff | 237 815 568 |

Number of Councillors 23

Number of Senior Managers employed 4

(Vacancy: Director Community Services)

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

16 Monthly targets for revenue, expenditure and cash flow

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

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

17 Capital spending detail

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

18 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

19 Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



Date:

30/03/2022

CAPITAL BUDGET - MTREF 2022-2023

77 430 601,13 30 474 782,61 54 621 409,57

| Directorate | Department | Description | Funding Source | Ward | Budget | | Budget | |
|-------------|----------------------------|--|----------------|-------|------------|---------|-----------|-----------|
| | | | | | 2022 | 2023 | 2023 | 2024 |
| Corporate | Dir Corp | Office Equipment | CRR | All | | | | 50 000 |
| Corporate | Dir Comm | Office Equipment | CRR | All | | | | 30 000 |
| Corporate | Dir Fin | Office Equipment | CRR | All | | | | 30 000 |
| Corporate | Dir Tech | Office Equipment (Director) | CRR | All | | | | 30 000 |
| Technical | Electricity Administration | Nduli infill Electrical Network | INEP | 1, 12 | | | 4 000 000 | 4 180 000 |
| Technical | Electricity Administration | MV Substation Equipment | CRR | All | 1 000 000 | | | 1 500 000 |
| Technical | Electricity Administration | Upgrade of LV Network Cables | CRR | All | 1 000 000 | | | 1 000 000 |
| Technical | Electricity Administration | MV Network Equipment | CRR | All | 1 000 000 | | | 1 000 000 |
| Technical | Electricity Administration | Upgrade of MV Cables | CRR | All | 1 000 000 | | | 600 000 |
| Technical | Electricity Administration | Tools & Equipment | CRR | All | | | | 150 000 |
| Technical | Electricity Streetlights | Upgrade of Streetlights | CRR | All | | | | 350 000 |
| Corporate | Information Technology | IT Equipment | CRR | All | 600 000 | | | 650 000 |
| Corporate | Municipal Manager | Office Equipment | CRR | All | | | | 30 000 |
| Community | Community Parks | Chainsaws | CRR | All | | | | 90 000 |
| Community | Community Parks | Brushcutters | CRR | All | | | | 120 000 |
| Corporate | Municipal Manager | Office Equipment | MIG | All | 40 000 | | | |
| Technical | Roads | Network streets | CRR | All | 2 000 000 | | | 2 500 000 |
| Technical | Roads | Upgrade Van Breda Bridge | Prov Grant | 3,5 | 6 200 000 | 152 174 | | |
| Technical | Roads | Traffic Calming | CRR | All | | | | 200 000 |
| Technical | Sewerage | Aerator replacement programme | CRR | All | | | | 500 000 |
| Technical | Sewerage | Refurbishment WWTW | CRR | All | | | | 750 000 |
| Technical | Sewerage | Sewer Pumps-replacement | CRR | All | | | | 250 000 |
| Technical | Sewerage | Sewer Network Replacement | CRR | All | 1 500 000 | | | 2 000 000 |
| Technical | Sewerage | Security upgrades Pumpstations | CRR | All | 1 000 000 | | | 300 000 |
| Technical | Storm Water | Network - Storm Water Upgrading | CRR | All | | | | 450 000 |
| Technical | Water Distribution | Infrastructure Management System | CRR | All | | | | 200 000 |
| Technical | Water Distribution | Plant & Equipment | CRR | All | | | | 50 000 |
| Technical | Water Distribution | Security upgrades | CRR | All | | | | 450 000 |
| Technical | Water Distribution | Network- Water Pipes & Valve Replacement | CRR | All | 1 500 000 | | | 2 000 000 |
| Technical | Water Distribution | Tulbagh Dam | RBIG | 7, 11 | 16 729 565 | | | |
| Community | Sport Grounds & Stadiums | Containers 3x3m | CRR | All | | | | 100 000 |
| Community | Community Parks | Truck 1.3 ton | CRR | All | | | | 350 000 |
| Community | Cemeteries | Expanding of Cemetery | CRR | All | | | | 300 000 |
| Community | Fire Fighting & Protection | Capex Fire Fighting Equipment | CRR | All | | | | 350 000 |
| Community | Fire Fighting & Protection | Firefighting Response Vehicle | Prov Grant | All | | 856 522 | | |

CAPITAL BUDGET - MTREF 2022-2023

77 430 601,13 30 474 782,61 54 621 409,57

| Directorate | Department | Description | Funding Source | Ward | Budget 2022_2023 | Budget 2023_2024 | Budget 2024_2025 |
|-------------|----------------------------|--|----------------|------|---------------------|---------------------|---------------------|
| Community | Sport Grounds & Stadiums | Ceres upgrade Of Leyell Str Sport Facilities | MIG | 3 | 6 354 740 | | |
| Community | Sport Grounds & Stadiums | Vredebes sportsgrounds | MIG | | | | 1 000 000 |
| Technical | Electricity Administration | Electrical Network Refurbishment | CRR | All | | | 1 500 000 |
| Technical | Fleet Management | Vehicle Replacement Program | CRR | All | 1 000 000 | 1 000 000 | |
| Technical | Water Distribution | Grey Water System | CRR | All | | | 1 500 000 |
| Technical | Roads | Rehabilitation - Streets Tulbagh | CRR | 11 | | | 3 500 000 |
| Community | Cemeteries | New regional cemetery | MIG | All | | 4 956 522 | 5 000 000 |
| Community | Sport Grounds & Stadiums | Sportsground development | CRR | All | | | 400 000 |
| Community | Sport Grounds & Stadiums | Resurface netball courts | CRR | All | | | 200 000 |
| Community | Community Parks | Landscaping of parks | CRR | All | | | 300 000 |
| Community | Resorts | Chalet Furniture | CRR | 3 | | | 450 000 |
| Corporate | Communication | Camera equipment | CRR | All | | | 20 000 |
| Technical | Roads | Upgrade Van Breda bridge (own contribution) | CRR | 3,5 | 5 817 400 | | |

CAPITAL BUDGET - MTREF 2022-2023

77 430 601,13 30 474 782,61 54 621 409,57

| Directorate | Department | Description | Funding Source | Ward | Budget | | Budget | |
|-------------|------------------------------|--|----------------|------|------------|------|------------|------------|
| | | | | | 2022 | 2023 | 2023 | 2024 |
| Technical | Roads | Tools & Equipment | CRR | All | | | | 50 000 |
| Technical | Roads | NMT Sidewalks Ceres | CRR | 3,5 | | | | 500 000 |
| Technical | Solid Waste Removal | Drop-offs Transfer stations | CRR | All | | | 2 000 000 | 4 000 000 |
| Technical | Water Distribution | Op-Die-Berg Reservoir | MIG | 8 | 2 854 582 | | | |
| Technical | Water Distribution | Tulbagh Reservoir | MIG | 7,11 | | | 3 635 303 | 3 641 410 |
| Technical | Water Distribution | Tierhokskloof bulk pipeline | MIG | 2,7 | 11 667 792 | | | |
| Technical | Water Distribution | Tierhokskloof bulk pipeline (own contribution) | CRR | 2,7 | 2 956 522 | | | |
| Technical | Roads | Vredebes Access Collector | MIG | 5 | | | 13 194 263 | |
| Technical | Roads | Road Maintenance & Upgrading | MIG | | | | | 12 000 000 |
| Finance | Finance | Furniture & equipment | CRR | All | 100 000 | | 100 000 | |
| Finance | Finance | Furniture & equipment | CRR | All | 30 000 | | 30 000 | |
| Finance | Finance | Computer hardware | CRR | All | 50 000 | | 50 000 | |
| Community | Community Halls & Facilities | Townhalls Equipment | CRR | All | 40 000 | | | |
| Community | Sport Grounds & Stadiums | Sportfield equipment | CRR | All | 30 000 | | | |
| Community | Community Parks | Parks equipment | CRR | All | 40 000 | | | |
| Technical | Public Toilets | Wolseley Public Toilets | District | 2,7 | 500 000 | | | |
| Technical | Solid Waste | Drop-offs Transfer stations_Tulbagh/Hamlet/ | LOAN | | 6 000 000 | | | |
| All | | Tools & Equipment | CRR | All | 400 000 | | | |
| Community | Library | Library Nduli | CRR | All | 10 000 | | | |
| Community | Library | Library Swimming Pool | CRR | All | 10 000 | | | |
| Community | Housing | Fencing of Trichard str Flats | CRR | 3 | | | 500 000 | |
| Technical | Water Distribution | Tulbagh Dam | CRR | | 2 000 000 | | | |
| Technical | Solid Waste | Fecing Landfill site | LOAN | | 4 000 000 | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---------------------------------|---------------------------------|--|-------------|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
|---------------------------------|---------------------------------|--|-------------|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|

1. Property rates and other municipal taxes

| R 0,00983 | R 0,00983 | | 1.1. Residential Property | 0,0% | R 0,01054 | 7,25% | R 0,01130 | 7,25% | R 0,01212 | 7,25% | R 0,01054 |
|-----------|-----------|----------|--|------|-----------|--------|-----------|-------|-----------|-------|-----------|
| R 0,00983 | R 0,00983 | 1.1.2. | Informal Settlements | 0,0% | R 0,01054 | 7,25% | R 0,01130 | 7,25% | R 0,01212 | 7,25% | R 0,01054 |
| R 0,01775 | R 0,01775 | 1.1.3. | Business/Commercial Property | 0,0% | R 0,01903 | 7,25% | R 0,02041 | 7,25% | R 0,02189 | 7,25% | R 0,01903 |
| R 0,01727 | R 0,01727 | 1.1.4. | Industrial Property | 0,0% | R 0,01903 | 10,21% | R 0,02041 | 7,25% | R 0,02189 | 7,25% | R 0,01903 |
| R 0,00135 | R 0,00135 | 1.1.5. | Agricultural Properties: | | | | | | | | |
| R 0,01400 | R 0,01400 | 1.1.5.1. | Bona fida Agricultural | 0,0% | R 0,00169 | 24,69% | R 0,00181 | 7,25% | R 0,00194 | 7,25% | R 0,00169 |
| R 0,01400 | R 0,01400 | 1.1.5.2. | Agricultural/Business | 0,0% | R 0,01903 | 35,95% | R 0,02041 | 7,25% | R 0,02189 | 7,25% | R 0,01903 |
| R 0,01607 | R 0,01607 | 1.1.5.3. | Agricultural/Industrial | 0,0% | R 0,01903 | 35,95% | R 0,02041 | 7,25% | R 0,02189 | 7,25% | R 0,01903 |
| R 0,01477 | R 0,01477 | 1.1.6. | Public service purposes | 0,0% | R 0,01723 | 7,25% | R 0,01848 | 7,25% | R 0,01982 | 7,25% | R 0,01723 |
| R 0,00245 | R 0,00245 | 1.1.7. | Vacant Land - Urban | 0,0% | R 0,01584 | 7,25% | R 0,01699 | 7,25% | R 0,01822 | 7,25% | R 0,01584 |
| R 0,00245 | R 0,00245 | 1.1.8. | Public Service Infrastructure | 0,0% | R 0,00263 | 7,25% | R 0,00282 | 7,25% | R 0,00303 | 7,25% | R 0,00263 |
| R 0,01228 | R 0,01228 | 1.1.9. | Public Benefit Organisations | 0,0% | R 0,00263 | 7,25% | R 0,00282 | 7,25% | R 0,00303 | 7,25% | R 0,00263 |
| R 0,00492 | R 0,00492 | 1.1.10. | Building clauses | 0,0% | R 0,01317 | 7,25% | R 0,01412 | 7,25% | R 0,01515 | 7,25% | R 0,01317 |
| | | 1.1.11. | Residential Property - Qualifying Pensioners (To be Removed) | 0,0% | R 0,00528 | 7,25% | R 0,00566 | 7,25% | R 0,00607 | 7,25% | R 0,00528 |

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

Exemption

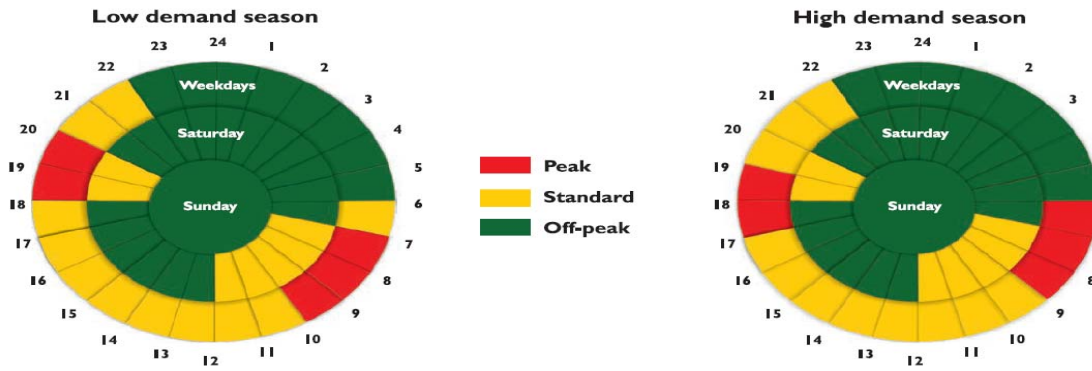
The first R 120 000.00 of property values are exempt from rates for tariffs 1.1.1; 1.1.2; 1.1.3 and 1.1.4 + 1.1.5.2 + 1.1.5.3

1.2. Conceted use and departures

| | | | | | | | | | | | |
|------------|------------|--------|------------------------|--|------------|-------|------------|-------|------------|-------|------------|
| R 2 000,00 | R 2 000,00 | 1.2.1. | Residential properties | | R 2 145,00 | 7,25% | R 2 300,51 | 7,25% | R 2 467,30 | 7,25% | R 2 145,00 |
| R 2 000,00 | R 2 000,00 | 1.2.2. | Bona fida Agricultural | | R 2 145,00 | 7,25% | R 2 300,51 | 7,25% | R 2 467,30 | 7,25% | R 2 145,00 |

2. Electricity Service Tariffs

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



| | | | | | | | | | | | |
|----------|----------|---------|---|-------|----------|--------|-----------|--------|-----------|--------|----------|
| R 263,57 | R 229,19 | 2.1 | Service Availability: Unimproved sites charge per month or part of it | 15,0% | R 293,51 | 11,36% | R 326,853 | 11,36% | R 363,983 | 11,36% | R 255,23 |
| | | 2.2 | Residential customers | | | | | | | | |
| | | 2.2.1 | Single part tariff | | | | | | | | |
| | | 2.2.1.1 | Prepaid | | | | | | | | |
| R 1,863 | R 1,620 | | 0-50 kWh | 15,0% | R 2,0746 | 11,36% | R 2,310 | 11,36% | R 2,573 | 11,36% | R 1,8040 |
| R 1,863 | R 1,620 | | 51-350 kWh | 15,0% | R 2,0746 | 11,36% | R 2,310 | 11,36% | R 2,573 | 11,36% | R 1,8040 |
| R 1,863 | R 1,620 | | 351-600 kWh | 15,0% | R 2,0746 | 11,36% | R 2,310 | 11,36% | R 2,573 | 11,36% | R 1,8040 |
| R 3,209 | R 2,790 | | 601-800 kWh | 15,0% | R 3,5730 | 11,36% | R 3,979 | 11,36% | R 4,431 | 11,36% | R 3,1069 |
| R 3,209 | R 2,790 | | Above 800 kWh | 15,0% | R 3,5730 | 11,36% | R 3,979 | 11,36% | R 4,431 | 11,36% | R 3,1069 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---------------------------------|---------------------------------|--|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| R 2,116 | R 1,840 | 2.2.1.3 Single phase | | | | | | | | |
| R 2,116 | R 1,840 | 0-50 kWh | 15,0% | R 2,3564 | 11,36% | R 2,624 | 11,36% | R 2,922 | 11,36% | R 2,0490 |
| R 2,116 | R 1,840 | 51-350 kWh | 15,0% | R 2,3564 | 11,36% | R 2,624 | 11,36% | R 2,922 | 11,36% | R 2,0490 |
| R 2,864 | R 2,490 | 351-600 kWh | 15,0% | R 3,7874 | 32,26% | R 4,218 | 11,36% | R 4,697 | 11,36% | R 3,2934 |
| R 2,864 | R 2,490 | 601-800 kWh | 15,0% | R 3,7874 | 32,26% | R 4,218 | 11,36% | R 4,697 | 11,36% | R 3,2934 |
| | | Above 800 kWh | 15,0% | R 3,7874 | 32,26% | R 4,218 | 11,36% | R 4,697 | 11,36% | R 3,2934 |
| | | 2.2.1.4 Three phase | | | | | | | | |
| | | 0-50 kWh | | | | | | | | |
| | | 51-350 kWh | | | | | | | | |
| | | 351-600 kWh | | | | | | | | |
| | | Above 600 kWh | | | | | | | | |
| | | 2.2.2 Two part tariff | | | | | | | | |
| | | 2.2.2.1 Single phase | | | | | | | | |
| | | Basic charge per month or part of it: | | | | | | | | |
| | | Energy in c/kWh | | | | | | | | |
| | | 0-50 kWh | | | | | | | | |
| | | 51-350 kWh | | | | | | | | |
| | | 351-600 kWh | | | | | | | | |
| | | Above 600 kWh | | | | | | | | |
| | | 2.2.2.2 Three phase (Limited to 60 Amps per phase) | | | | | | | | |
| R 858,73 | R 746,72 | Basic charge per month or part of it: | 15,0% | R 956,28 | 11,36% | R 1 064,91 | 11,36% | R 1 185,89 | 11,36% | R 831,55 |
| | | Energy in c/kWh | | | | | | | | |
| | | 0-50 kWh | 15,0% | R 1,3703 | 11,36% | R 1,53 | 11,36% | R 1,70 | 11,36% | R 1,1916 |
| | | 51-350 kWh | 15,0% | R 1,3703 | 11,36% | R 1,53 | 11,36% | R 1,70 | 11,36% | R 1,1916 |
| | | 351-600 kWh | 15,0% | R 1,3703 | 11,36% | R 1,53 | 11,36% | R 1,70 | 11,36% | R 1,1916 |
| | | Above 600 kWh | 15,0% | R 1,9722 | 11,36% | R 2,20 | 11,36% | R 2,45 | 11,36% | R 1,7149 |
| | | 2.3 Commercial customers | | | | | | | | |
| | | 2.3.1 Prepaid customers | | | | | | | | |
| R 0,00 | R 0,00 | 2.3.1.1 Basic charge per month or part of it: | 15,0% | R 0,00 | | R 0,000 | | R 0,000 | | R 0,00 |
| | | The basic charge on prepaid commercial customers is not applicable to schools or church properties | | | | | | | | |
| | | 2.3.1.2 Energy in c/kWh | | | | | | | | |
| | | 0-600 kWh | 15,0% | R 3,3169 | 11,36% | R 3,6937 | 11,36% | R 4,113 | 11,36% | R 2,8842 |
| | | Above 600 kWh | 15,0% | R 3,5986 | 11,36% | R 4,007 | 11,36% | R 4,463 | 11,36% | R 3,1292 |
| | | 2.3.2 Single phase | | | | | | | | |
| | | No new connections allowed larger than 80 AMPS on Single phase on this tariff | | | | | | | | |
| | | 2.3.2.1 Basic charge per month or part of it: | | | | | | | | |
| | | 20A - Connection | 15,0% | R 580,55 | 11,36% | R 646,50 | 11,36% | R 719,94 | 11,36% | R 504,83 |
| | | Energy in c/kWh | 15,0% | R 2,7662 | 11,36% | | | | | R 2,4054 |
| | | 40A - Connection | 15,0% | R 1 061,77 | 11,36% | R 1 182,38 | 11,36% | R 1 316,70 | 11,36% | R 923,27 |
| | | Energy in c/kWh | 15,0% | R 2,7662 | 11,36% | | | | | R 2,4054 |
| | | 60A - Connection | 15,0% | R 1 136,24 | 11,36% | R 1 265,31 | 11,36% | R 1 409,05 | 11,36% | R 988,03 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | | | | | R 2,3831 |
| | | 80A - Connection | 15,0% | R 1 137,95 | 11,36% | R 1 267,22 | 11,36% | R 1 411,18 | 11,36% | R 989,52 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | | | | | R 2,3831 |
| | | 100A - Connection | 15,0% | R 1 459,07 | 11,36% | R 1 624,82 | 11,36% | R 1 809,40 | 11,36% | R 1 268,76 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | | | | | R 2,3831 |
| | | 150A - Connection | 15,0% | R 1 393,53 | 11,36% | R 1 551,83 | 11,36% | R 1 728,12 | 11,36% | R 1 211,76 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | | | | | R 2,3831 |
| | | 200A - Connection | 15,0% | R 1 658,56 | 11,36% | R 1 846,97 | 11,36% | R 2 056,79 | 11,36% | R 1 442,22 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | | | | | R 2,3831 |
| | | 250A - Connection | 15,0% | R 1 886,15 | 11,36% | R 2 100,42 | 11,36% | R 2 339,03 | 11,36% | R 1 640,13 |
| | | Energy in c/kWh | 15,0% | R 2,7406 | 11,36% | R 3,052 | 11,36% | R 3,3986 | 11,36% | R 2,3831 |
| | | 2.3.2.2 All users with greater than 80Amp Connections must be converted to 3 phase connections | | | | | | | | |
| | | 2.3.3 Three phase | | | | | | | | |
| | | No new connections allowed larger than 150 AMPS on Three phase on this tariff | | | | | | | | |
| | | 2.3.3.1 Basic charge per month or part of it: | | | | | | | | |
| | | 20A - Connection | 15,0% | R 1 864,42 | 11,36% | R 2 076,218 | 11,36% | R 2 312,08 | 11,36% | R 1 621,23 |
| | | Energy in c/kWh | 15,0% | R 2,4588 | 11,36% | R 2,738 | 11,36% | R 3,0492 | 11,36% | R 2,1381 |
| | | 40A - Connection | 15,0% | R 1 995,88 | 11,36% | R 2 222,609 | 11,36% | R 2 475,10 | 11,36% | R 1 735,55 |
| | | Energy in c/kWh | 15,0% | R 2,3920 | 11,36% | R 2,664 | 11,36% | R 2,9663 | 11,36% | R 2,0800 |
| | | 60A - Connection | 15,0% | R 1 947,66 | 11,36% | R 2 168,916 | 11,36% | R 2 415,30 | 11,36% | R 1 693,62 |
| | | Energy in c/kWh | 15,0% | R 2,4332 | 11,36% | R 2,710 | 11,36% | R 3,0174 | 11,36% | R 2,1158 |
| | | 80A - Connection | 15,0% | R 2 099,29 | 11,36% | R 2 337,768 | 11,36% | R 2 603,34 | 11,36% | R 1 825,47 |
| | | Energy in c/kWh | 15,0% | R 2,4332 | 11,36% | R 2,710 | 11,36% | R 3,0174 | 11,36% | R 2,1158 |
| | | 100A - Connection | 15,0% | R 2 814,32 | 11,36% | R 3 134,029 | 11,36% | R 3 490,05 | 11,36% | R 2 447,24 |
| | | Energy in c/kWh | 15,0% | R 2,4588 | 11,36% | R 2,738 | 11,36% | R 3,0492 | 11,36% | R 2,1381 |
| | | 150A - Connection | 15,0% | R 3 549,59 | 11,36% | R 3 952,822 | 11,36% | R 4 401,86 | 11,36% | R 3 086,60 |
| | | Energy in c/kWh | 15,0% | R 2,4588 | 11,36% | R 2,738 | 11,36% | R 3,0492 | 11,36% | R 2,1381 |
| | | 200A - Connection | 15,0% | R 3 784,80 | 11,36% | R 4 214,757 | 11,36% | R 4 693,55 | 11,36% | R 3 291,13 |
| | | Energy in c/kWh | 15,0% | R 2,4076 | 11,36% | R 2,681 | 11,36% | R 2,9857 | 11,36% | R 2,0936 |
| | | 250A - Connection | 15,0% | R 3 875,22 | 11,36% | R 4 315,441 | 11,36% | R 4 805,68 | 11,36% | R 3 369,75 |
| | | Energy in c/kWh | 15,0% | R 2,4076 | 11,36% | R 2,681 | 11,36% | R 2,9857 | 11,36% | R 2,0936 |

Removed - All consumers moved to 2.2.2.2

Removed - All consumers moved to 2.2.1.3

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---------------------------------------|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 2,4 | | | | | | | | | | |
| 2.4.1 Agricultural customers < 25 KVA | | | | | | | | | | |
| R 1 004,18 | R 873,20 | Basic charge per month or part of it: | 15,0% | R 1 118,26 | 11,36% | R 1 245,294 | 11,36% | R 1 386,76 | 11,36% | R 972,40 |
| R 2,657 | R 2,310 | Energy in c/kWh | 15,0% | R 2,9555 | 11,26% | R 3,291 | 11,36% | R 3,665 | 11,36% | R 2,5700 |
| 2.4.2 25 KVA < = 50 KVA | | | | | | | | | | |
| R 1 467,79 | R 1 276,34 | Basic charge per month or part of it: | 15,0% | R 1 634,53 | 11,36% | R 1 820,212 | 11,36% | R 2 026,99 | 11,36% | R 1 421,33 |
| R 2,657 | R 2,310 | Energy in c/kWh | 15,0% | R 2,9555 | 11,26% | R 3,291 | 11,36% | R 3,665 | 11,36% | R 2,5700 |
| 2.4.3 50 KVA < = 100 KVA | | | | | | | | | | |
| R 1 931,60 | R 1 679,65 | Basic charge per month or part of it: | 15,0% | R 2 151,03 | 11,36% | R 2 395,386 | 11,36% | R 2 667,50 | 11,36% | R 1 870,46 |
| R 2,583 | R 2,246 | Energy in c/kWh | 15,0% | R 2,8750 | 11,31% | R 3,202 | 11,36% | R 3,565 | 11,36% | R 2,5000 |
| 2,5 BULK CONSUMERS (LARGE POWER USERS) | | | | | | | | | | |
| All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better | | | | | | | | | | |
| The following public holidays will always be treated as a Sunday for Large Power Users. New Year's Day, Good Friday, Family Day, Christmas Day and Day of Goodwill. All other public holidays will be treated as the day of the week on which it falls. | | | | | | | | | | |
| 2.5.1 Agricultural customers | | | | | | | | | | |
| 2.5.1.1 Time of use customers | | | | | | | | | | |
| 2.5.1.1.1 < 1 MVA High tension | | | | | | | | | | |
| R 11 460,67 | R 9 965,80 | Basic charge per month or part of it | 15,0% | R 12 762,60 | 11,36% | R 14 212,427 | 11,36% | R 15 826,959 | 11,36% | R 11 097,91 |
| R 197,432 | R 171,680 | Demand charge R/KVA | 15,0% | R 219,86 | 11,36% | R 244,833 | 11,36% | R 272,646 | 11,36% | R 191,18 |
| Energy charge c/kWh | | | | | | | | | | |
| High season | | | | | | | | | | |
| R 5,313 | R 4,620 | Peak time | 15,0% | R 5,9110 | 11,26% | R 6,582 | 11,36% | R 7,330 | 11,36% | R 5,1400 |
| R 1,714 | R 1,490 | Standard | 15,0% | R 1,9090 | 11,41% | R 2,126 | 11,36% | R 2,367 | 11,36% | R 1,6600 |
| R 1,012 | R 0,880 | Off-peak time | 15,0% | R 1,1270 | 11,36% | R 1,255 | 11,36% | R 1,398 | 11,36% | R 0,9800 |
| Low season | | | | | | | | | | |
| R 1,852 | R 1,610 | Peak time | 15,0% | R 2,0585 | 11,18% | R 2,292 | 11,36% | R 2,553 | 11,36% | R 1,7900 |
| R 1,334 | R 1,160 | Standard | 15,0% | R 1,4835 | 11,21% | R 1,652 | 11,36% | R 1,840 | 11,36% | R 1,2900 |
| R 0,897 | R 0,780 | Off-peak time | 15,0% | R 1,0005 | 11,54% | R 1,114 | 11,36% | R 1,241 | 11,36% | R 0,8700 |
| 2.5.1.1.2 Low tension | | | | | | | | | | |
| R 7 345,96 | R 6 387,79 | Basic charge per month or part of it | 15,0% | R 8 180,46 | 11,36% | R 9 109,756 | 11,36% | R 10 144,624 | 11,36% | R 7 113,44 |
| R 183,40 | R 159,48 | Demand charge R/KVA | 15,0% | R 204,24 | 11,36% | R 227,442 | 11,36% | R 253,279 | 11,36% | R 177,60 |
| Energy charge c/kWh | | | | | | | | | | |
| High season | | | | | | | | | | |
| R 5,860 | R 5,096 | Peak time | 15,0% | R 6,5262 | 11,36% | R 7,268 | 11,36% | R 8,093 | 11,36% | R 5,6749 |
| R 1,890 | R 1,643 | Standard | 15,0% | R 2,1043 | 11,36% | R 2,343 | 11,36% | R 2,610 | 11,36% | R 1,8298 |
| R 1,120 | R 0,974 | Off-peak time | 15,0% | R 1,2473 | 11,36% | R 1,389 | 11,36% | R 1,547 | 11,36% | R 1,0846 |
| Low season | | | | | | | | | | |
| R 2,047 | R 1,780 | Peak time | 15,0% | R 2,2793 | 11,36% | R 2,538 | 11,36% | R 2,827 | 11,36% | R 1,9820 |
| R 1,452 | R 1,263 | Standard | 15,0% | R 1,6174 | 11,36% | R 1,801 | 11,36% | R 2,006 | 11,36% | R 1,4064 |
| R 0,979 | R 0,851 | Off-peak time | 15,0% | R 1,0904 | 11,36% | R 1,214 | 11,36% | R 1,352 | 11,36% | R 0,9482 |
| 2.5.1.2 Normal | | | | | | | | | | |
| 2.5.1.2.1 < 1 MVA High tension | | | | | | | | | | |
| R 10 969,06 | R 9 538,31 | Basic charge per month or part of it | 15,0% | R 12 215,14 | 11,36% | R 13 602,779 | 11,36% | R 15 148,054 | 11,36% | R 10 621,86 |
| R 250,64 | R 217,95 | Demand charge R/KVA | 15,0% | R 279,12 | 11,36% | R 310,824 | 11,36% | R 346,134 | 11,36% | R 242,71 |
| R 1,415 | R 1,230 | Energy charge c/kWh | 15,0% | R 1,5752 | 11,36% | R 1,754 | 11,36% | R 1,953 | 11,36% | R 1,3697 |
| 2.5.1.2.2 < 1 MVA Low tension | | | | | | | | | | |
| R 6 285,90 | R 5 466,00 | Basic charge per month or part of it | 15,0% | R 6 999,98 | 11,36% | R 7 795,179 | 11,36% | R 8 680,711 | 11,36% | R 6 086,94 |
| R 322,30 | R 280,26 | Demand charge R/KVA | 15,0% | R 358,92 | 11,36% | R 399,688 | 11,36% | R 445,092 | 11,36% | R 312,10 |
| R 1,265 | R 1,100 | Energy charge c/kWh | 15,0% | R 1,4088 | 11,36% | R 1,569 | 11,36% | R 1,747 | 11,36% | R 1,2251 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 2.5.2 Urban customers | | | | | | | | |
| | | 2.5.2.1 Time of use customers | | | | | | | | |
| | | 2.5.2.1.1 > 1 MVA High tension | | | | | | | | |
| R 23 991,99 | R 20 862,60 | Basic charge per month or part of it | 15,0% | R 26 717,48 | 11,36% | R 29 752,584 | 11,36% | R 33 132,478 | 11,36% | R 23 232,59 |
| R 138,66 | R 120,57 | Demand charge R/KVA | 15,0% | R 154,41 | 11,36% | R 171,952 | 11,36% | R 191,485 | 11,36% | R 134,27 |
| | | Energy charge c/kWh | | | | | | | | |
| | | High season | | | | | | | | |
| R 6,210 | R 5,400 | Peak time | 15,0% | R 6,9115 | 11,30% | R 7,697 | 11,36% | R 8,571 | 11,36% | R 6,0100 |
| R 2,013 | R 1,750 | Standard | 15,0% | R 2,2425 | 11,43% | R 2,497 | 11,36% | R 2,781 | 11,36% | R 1,9500 |
| R 1,173 | R 1,020 | Off- peak time | 15,0% | R 1,3110 | 11,76% | R 1,460 | 11,36% | R 1,626 | 11,36% | R 1,1400 |
| | | Low season | | | | | | | | |
| R 2,139 | R 1,860 | Peak time | 15,0% | R 2,3805 | 11,29% | R 2,651 | 11,36% | R 2,952 | 11,36% | R 2,0700 |
| R 1,541 | R 1,340 | Standard | 15,0% | R 1,7135 | 11,19% | R 1,908 | 11,36% | R 2,125 | 11,36% | R 1,4900 |
| R 1,012 | R 0,880 | Off- peak time | 15,0% | R 1,1270 | 11,36% | R 1,255 | 11,36% | R 1,398 | 11,36% | R 0,9800 |
| | | 2.5.2.1.2 < 1 MVA High tension | | | | | | | | |
| R 14 362,87 | R 12 489,45 | Basic charge per month or part of it | 15,0% | R 15 994,49 | 11,36% | R 17 811,461 | 11,36% | R 19 834,843 | 11,36% | R 13 908,25 |
| R 154,25 | R 134,13 | Demand charge R/KVA | 15,0% | R 171,78 | 11,36% | R 191,289 | 11,36% | R 213,020 | 11,36% | R 149,37 |
| | | Energy charge c/kWh | | | | | | | | |
| | | High season | | | | | | | | |
| R 6,613 | R 5,750 | Peak time | 15,0% | R 7,3600 | 11,30% | R 8,196 | 11,36% | R 9,127 | 11,36% | R 6,4000 |
| R 2,139 | R 1,860 | Standard | 15,0% | R 2,3805 | 11,29% | R 2,651 | 11,36% | R 2,952 | 11,36% | R 2,0700 |
| R 1,242 | R 1,080 | Off- peak time | 15,0% | R 1,3800 | 11,11% | R 1,537 | 11,36% | R 1,711 | 11,36% | R 1,2000 |
| | | Low season | | | | | | | | |
| R 2,289 | R 1,990 | Peak time | 15,0% | R 2,5530 | 11,56% | R 2,843 | 11,36% | R 3,166 | 11,36% | R 2,2200 |
| R 1,633 | R 1,420 | Standard | 15,0% | R 1,8170 | 11,27% | R 2,023 | 11,36% | R 2,253 | 11,36% | R 1,5800 |
| R 1,116 | R 0,970 | Off- peak time | 15,0% | R 1,2420 | 11,34% | R 1,383 | 11,36% | R 1,540 | 11,36% | R 1,0800 |
| | | 2.5.2.1.3 < 1 MVA Low tension | | | | | | | | |
| R 13 046,59 | R 11 344,86 | Basic charge per month or part of it | 15,0% | R 14 528,69 | 11,36% | R 16 179,145 | 11,36% | R 18 017,096 | 11,36% | R 12 633,64 |
| R 172,50 | R 150,00 | Demand charge R/KVA | 15,0% | R 192,10 | 11,36% | R 213,918 | 11,36% | R 238,219 | 11,36% | R 167,04 |
| | | Energy charge c/kWh | | | | | | | | |
| | | High season | | | | | | | | |
| R 6,480 | R 5,635 | Peak time | 15,0% | R 7,2220 | 11,45% | R 8,0424 | 11,36% | R 8,956 | 11,36% | R 6,2800 |
| R 2,036 | R 1,770 | Standard | 15,0% | R 2,2655 | 11,30% | R 2,5229 | 11,36% | R 2,809 | 11,36% | R 1,9700 |
| R 1,265 | R 1,100 | Off- peak time | 15,0% | R 1,4030 | 10,91% | R 1,562 | 11,36% | R 1,740 | 11,36% | R 1,2200 |
| | | Low season | | | | | | | | |
| R 2,289 | R 1,990 | Peak time | 15,0% | R 2,5530 | 11,56% | R 2,8430 | 11,36% | R 3,166 | 11,36% | R 2,2200 |
| R 1,610 | R 1,400 | Standard | 15,0% | R 1,7940 | 11,43% | R 1,998 | 11,36% | R 2,225 | 11,36% | R 1,5600 |
| R 1,035 | R 0,900 | Off- peak time | 15,0% | R 1,1500 | 11,11% | R 1,281 | 11,36% | R 1,426 | 11,36% | R 1,0000 |
| | | 2.5.2.2 Normal | | | | | | | | |
| | | 2.5.2.2.1 > 1 MVA High tension | | | | | | | | |
| R 1 828,27 | R 1 589,80 | Basic charge per month or part of it | 15,0% | R 2 035,96 | 11,36% | R 2 267,245 | 11,36% | R 2 524,804 | 11,36% | R 1 770,40 |
| R 172,50 | R 150,00 | Demand charge R/KVA | 15,0% | R 192,10 | 11,36% | R 213,9181 | 11,36% | R 238,219 | 11,36% | R 167,04 |
| R 1,725 | R 1,500 | Energy charge c/kWh | 15,0% | R 1,9205 | 11,33% | R 2,1387 | 11,36% | R 2,382 | 11,36% | R 1,6700 |
| | | 2.5.2.2.2 < 1 MVA High tension | | | | | | | | |
| R 16 303,14 | R 14 176,64 | Basic charge per month or part of it | 15,0% | R 18 155,18 | 11,36% | R 20 217,605 | 11,36% | R 22 514,324 | 11,36% | R 15 787,11 |
| R 190,56 | R 165,70 | Demand charge R/KVA | 15,0% | R 212,20 | 11,36% | R 236,304 | 11,36% | R 263,148 | 11,36% | R 184,52 |
| R 1,702 | R 1,480 | Energy charge c/kWh | 15,0% | R 1,8975 | 11,49% | R 2,113 | 11,36% | R 2,353 | 11,36% | R 1,6500 |
| | | 2.5.2.2.3 < 1 MVA Low tension | | | | | | | | |
| R 12 901,74 | R 11 218,90 | Basic charge per month or part of it | 15,0% | R 14 367,38 | 11,36% | R 15 999,509 | 11,36% | R 17 817,054 | 11,36% | R 12 493,37 |
| R 175,34 | R 152,47 | Demand charge R/KVA | 15,0% | R 195,26 | 11,36% | R 217,440 | 11,36% | R 242,1410 | 11,36% | R 169,79 |
| R 1,792 | R 1,558 | Energy charge c/kWh | 15,0% | R 2,0010 | 11,65% | R 2,228 | 11,36% | R 2,4815 | 11,36% | R 1,7400 |
| | | 2.6 Sport customers | | | | | | | | |
| R 2,910 | R 2,530 | Energy charge c/kWh | 15,0% | R 3,2430 | 11,46% | R 3,611 | 11,36% | R 4,022 | 11,36% | R 2,8200 |
| | | 2.7 Streetlights | | | | | | | | |
| R 2,430 | R 2,430 | Energy charge c/kWh | 0,0% | R 2,7100 | 11,52% | R 3,018 | 11,36% | R 3,361 | 11,36% | R 2,7100 |
| R 500,00 | R 434,78 | 2.8 Unnecessary call outs for work on customer side | 15,0% | R 556,80 | 11,36% | R 620,047 | 11,36% | R 690,485 | 11,36% | R 484,170 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|---------------------------------|--|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| 3. Refuse Service Tariffs | | | | | | | | | | |
| (All Areas in respect of residential sites) | | | | | | | | | | |
| R 90,83 | R 78,98 | 3.1. Service Availability charge per month or part of it: | 15,0% | R 97,42 | 7,26% | R 104,50 | 7,27% | R 112,08 | 7,25% | R 84,71 |
| Unimproved sites | | | | | | | | | | |
| 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 | | | | | | | | | | |
| Residential Properties: (2 refuse bags or less) | | | | | | | | | | |
| R 203,84 | R 177,25 | Valuation ≤ 100 000 | 15,0% | R 218,62 | 7,25% | R 234,47 | 7,25% | R 251,47 | 7,25% | R 190,10 |
| R 219,52 | R 190,89 | Valuation > 100 000 ≤ 150 000 | 15,0% | R 235,43 | 7,25% | R 252,50 | 7,25% | R 270,80 | 7,25% | R 204,73 |
| R 235,20 | R 204,52 | Valuation > 150 000 ≤ 200 000 | 15,0% | R 252,25 | 7,25% | R 270,54 | 7,25% | R 290,15 | 7,25% | R 219,35 |
| R 250,88 | R 218,16 | Valuation > 200 000 ≤ 500 000 | 15,0% | R 269,07 | 7,25% | R 288,58 | 7,25% | R 309,50 | 7,25% | R 233,97 |
| R 272,83 | R 237,24 | Valuation > 500 000 ≤ 800 000 | 15,0% | R 292,61 | 7,25% | R 313,82 | 7,25% | R 336,58 | 7,25% | R 254,44 |
| R 282,24 | R 245,43 | Valuation > 800 000 ≤ 1 000 000 | 15,0% | R 302,70 | 7,25% | R 324,65 | 7,25% | R 348,18 | 7,25% | R 263,22 |
| R 313,60 | R 272,70 | Valuation > 1 000 000 | 15,0% | R 336,34 | 7,25% | R 360,72 | 7,25% | R 386,88 | 7,25% | R 292,47 |
| R 203,84 | R 177,25 | All other residential consumers | 15,0% | R 218,62 | 7,25% | R 234,47 | 7,25% | R 251,47 | 7,25% | R 190,10 |
| R 203,84 | R 177,25 | Additional units per collection | 15,0% | R 218,62 | 7,25% | R 234,47 | 7,25% | R 251,47 | 7,25% | R 190,10 |
| Pine Forest Flat Rate | | | | | | | | | | |
| Residential Properties : (240L Wheelie Bin) | | | | | | | | | | |
| R 230,0000 | R 200,0000 | 1 Collection per week per 240 Wheelie Bin per household | 15,0% | R 246,68 | 7,25% | R 264,56 | 7,25% | R 283,74 | 7,25% | R 214,50 |
| All other properties Monthly Tariff | | | | | | | | | | |
| 770L Wheelie Bin | | | | | | | | | | |
| R 940,80 | R 818,09 | 1 Collection per week per | 15,0% | R 1 009,01 | 7,25% | R 1 082,16 | 7,25% | R 1 160,62 | 7,25% | R 877,40 |
| R 1 881,60 | R 1 636,17 | 2 Collections per week per 700L Wheelie Bin | 15,0% | R 2 018,01 | 7,25% | R 2 164,32 | 7,25% | R 2 321,23 | 7,25% | R 1 754,79 |
| R 2 822,39 | R 2 454,26 | 3 Collections per week per 700L Wheelie Bin | 15,0% | R 3 027,02 | 7,25% | R 3 246,48 | 7,25% | R 3 481,85 | 7,25% | R 2 632,19 |
| R 940,80 | R 818,09 | 1 Collection per week per additional Wheelie Bin | 15,0% | R 1 009,01 | 7,25% | R 1 082,16 | 7,25% | R 1 160,62 | 7,25% | R 877,40 |
| R 1 881,60 | R 1 636,17 | 2 Collections per week per additional Wheelie Bin | 15,0% | R 2 018,01 | 7,25% | R 2 164,32 | 7,25% | R 2 321,23 | 7,25% | R 1 754,79 |
| R 2 822,39 | R 2 454,26 | 3 Collections per week per additional Wheelie Bin | 15,0% | R 3 027,02 | 7,25% | R 3 246,48 | 7,25% | R 3 481,85 | 7,25% | R 2 632,19 |
| If a counter system is available, the above tariffs will be implemented as follows: | | | | | | | | | | |
| R 940,80 | R 818,09 | Service availability - per month. Include 4 removals/month. | 15,0% | R 1 009,01 | 7,25% | R 1 082,16 | 7,25% | R 1 160,62 | 7,25% | R 877,40 |
| R 233,82 | R 203,33 | Additional removals per removal. | 15,0% | R 250,78 | 7,25% | R 268,96 | 7,25% | R 288,46 | 7,25% | R 218,07 |
| 240L Wheelie Bin | | | | | | | | | | |
| R 392,00 | R 340,87 | 1 Collection per week per 240L Wheelie Bin | 15,0% | R 420,42 | 7,25% | R 450,90 | 7,25% | R 483,59 | 7,25% | R 365,58 |
| R 784,00 | R 681,74 | 2 Collections per week per 240L Wheelie Bin | 15,0% | R 840,84 | 7,25% | R 901,80 | 7,25% | R 967,18 | 7,25% | R 731,16 |
| R 1 176,00 | R 1 022,61 | 3 Collections per week per 240L Wheelie Bin | 15,0% | R 1 261,26 | 7,25% | R 1 352,70 | 7,25% | R 1 450,77 | 7,25% | R 1 096,75 |
| R 392,00 | R 340,87 | 1 Collection per week per additional Wheelie Bin | 15,0% | R 420,42 | 7,25% | R 450,90 | 7,25% | R 483,59 | 7,25% | R 365,58 |
| R 784,00 | R 681,74 | 2 Collections per week per additional Wheelie Bin | 15,0% | R 840,84 | 7,25% | R 901,80 | 7,25% | R 967,18 | 7,25% | R 731,16 |
| R 1 176,00 | R 1 022,61 | 3 Collections per week per additional Wheelie Bin | 15,0% | R 1 261,26 | 7,25% | R 1 352,70 | 7,25% | R 1 450,77 | 7,25% | R 1 096,75 |
| If a counter system is available, the above tariffs will be implemented as follows: | | | | | | | | | | |
| R 392,00 | R 340,87 | Service availability - per month. Include 4 removals/month. | 15,0% | R 420,42 | 7,25% | R 450,90 | 7,25% | R 483,59 | 7,25% | R 365,58 |
| R 99,03 | R 86,11 | Additional removals per removal. | 15,0% | R 106,21 | 7,25% | R 113,91 | 7,25% | R 122,17 | 7,25% | R 92,36 |
| Cost of Wheelie Bins | | | | | | | | | | |
| R 5 916,97 | R 5 145,19 | 700L Wheelie Bin | 15,0% | R 6 345,95 | 7,25% | R 6 806,03 | 7,25% | R 7 299,47 | 7,25% | R 5 518,22 |
| R 665,66 | R 578,83 | 240L Wheelie Bin | 15,0% | R 713,92 | 7,25% | R 765,68 | 7,25% | R 821,19 | 7,25% | R 620,80 |
| -R 2,0010 | -R 1,7400 | 3.3 Recyclable material per filled 15l recyclable bag/ 15l of recyclable material | 15,0% | -R 3,00 | 49,93% | -R 3,22 | 7,25% | -R 3,45 | 7,25% | -R 1,87 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 4. Sewerage Service Tariffs | | | | | | | | | | |
| 4.1. Septic Tank systems | | | | | | | | | | |
| (All Areas, excluding rural area in respect of availability charge) | | | | | | | | | | |
| Service Availability charge per month or part of it: | | | | | | | | | | |
| R 42,93 | R 37,33 | 4.1.1.1 Per site with improvements | 15,0% | R 46,04 | 7,25% | R 49,38 | 7,25% | R 52,96 | 7,25% | R 40,04 |
| Suction charge: | | | | | | | | | | |
| R 256,69 | R 223,21 | 4.1.2.1 Urban areas charge per occasion | 15,0% | R 275,30 | 7,25% | R 295,26 | 7,25% | R 316,66 | 7,25% | R 239,39 |
| Rural areas: | | | | | | | | | | |
| R 1 035,19 | R 900,16 | 4.1.2.2.1 Charge per occasion | 15,0% | R 1 110,24 | 7,25% | R 1 190,73 | 7,25% | R 1 277,06 | 7,25% | R 965,43 |
| R 48,31 | R 42,01 | 4.1.2.2.2 Charge per kilometre | 15,0% | R 51,82 | 7,25% | R 51,82 | 0,00% | R 51,82 | 0,00% | R 45,06 |
| 4.2. Waterborne Sewerage systems | | | | | | | | | | |
| (All Areas connected to the main sewerage system) | | | | | | | | | | |
| (Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection will be applicable on every point of service) | | | | | | | | | | |
| Service Availability charge per month or part of it: | | | | | | | | | | |
| R 90,81 | R 78,97 | 4.2.1.1 Unimproved sites | 15,0% | R 97,39 | 7,25% | R 104,46 | 7,25% | R 112,03 | 7,25% | R 84,69 |
| R 256,69 | R 223,21 | 4.2.1.2 Water connection size: 0 - 25 mm | 15,0% | R 275,30 | 7,25% | R 295,26 | 7,25% | R 316,66 | 7,25% | R 239,39 |
| R 998,89 | R 868,60 | 4.2.1.3 Water connection size: 26 - 50 mm | 15,0% | R 1 071,31 | 7,25% | R 1 148,98 | 7,25% | R 1 232,28 | 7,25% | R 931,57 |
| R 2 557,66 | R 2 224,06 | 4.2.1.4 Water connection size: 51 - 80 mm | 15,0% | R 2 743,09 | 7,25% | R 2 941,97 | 7,25% | R 3 155,26 | 7,25% | R 2 385,30 |
| R 3 995,95 | R 3 474,74 | 4.2.1.5 Water connection size: 81 - 100 mm | 15,0% | R 4 285,66 | 7,25% | R 4 596,37 | 7,25% | R 4 929,61 | 7,25% | R 3 726,66 |
| R 8 988,15 | R 7 815,78 | 4.2.1.6 Water connection size: 101 - 150 mm | 15,0% | R 9 639,79 | 7,25% | R 10 338,67 | 7,25% | R 11 088,23 | 7,25% | R 8 382,42 |
| Exceptions: Charge per month or part of it | | | | | | | | | | |
| R 42 527,13 | R 36 980,11 | 4.2.2.1 Obiqua Prison - Tulbagh | 15,0% | R 45 610,35 | 7,25% | R 48 917,10 | 7,25% | R 52 463,59 | 7,25% | R 39 661,17 |
| R 256,69 | R 223,21 | 4.2.2.2 Schools - Op-die-Berg | 15,0% | R 275,30 | 7,25% | R 295,26 | 7,25% | R 316,66 | 7,25% | R 239,39 |
| R 256,69 | R 223,21 | 4.2.2.3 Other sites - Op-die-Berg | 15,0% | R 275,30 | 7,25% | R 295,26 | 7,25% | R 316,66 | 7,25% | R 239,39 |
| R 91,68 | R 91,68 | 4.2.2.4 Departmental tariff | 0,0% | R 98,33 | 7,25% | R 105,46 | 7,25% | R 113,10 | 7,25% | R 98,33 |
| Special Contracts, for example Del monte as per each agreement. Rand per Kg COD | | | | | | | | | | |
| R 7,09 | R 6,17 | 4.2.2.5.1 Ceres Group Companies | 15,0% | R 7,61 | 7,25% | R 8,16 | 7,25% | R 8,75 | 7,25% | R 6,62 |
| R 11,40 | R 9,92 | 4.2.2.5.2 Du Toit Vrugte | 15,0% | R 12,23 | 7,25% | R 13,12 | 7,25% | R 14,07 | 7,25% | R 10,64 |
| R 11,40 | R 9,92 | 4.2.2.5.3 L O Rall | 15,0% | R 12,23 | 7,25% | R 13,12 | 7,25% | R 14,07 | 7,25% | R 10,64 |
| R 11,40 | R 9,92 | 4.2.2.5.4 Bokkeveld Korrektiewe Dienste | 15,0% | R 12,23 | 7,25% | R 13,12 | 7,25% | R 14,07 | 7,25% | R 10,64 |
| R 11,40 | R 9,92 | 4.2.2.5.5 Snocoold Marketing (Edms). Bpk. | 15,0% | R 12,23 | 7,25% | R 13,12 | 7,25% | R 14,07 | 7,25% | R 10,64 |
| R 11,40 | R 9,92 | 4.2.2.5.6 Ceres Fruit Growers | 15,0% | R 12,23 | 7,25% | R 13,12 | 7,25% | R 14,07 | 7,25% | R 10,64 |
| R 168,46 | R 168,46 | 4.2.2.6 Informal settlements without an account (Flat rate) | 0,0% | R 180,67 | 7,25% | R 193,77 | 7,25% | R 207,82 | 7,25% | R 180,67 |
| R 530,00 | R 460,87 | 4.3 Unnecessary call outs for work on customer side | 15,0% | R 568,43 | 7,25% | R 609,64 | 7,25% | R 653,83 | 7,25% | R 494,28 |

RATES AND TARIFFS 2022/2023 - 2024/2025

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|--|---------------------------------|---|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| 5. Water service Tariffs | | | | | | | | | | |
| 5.1. Conventional Meters (All Areas) | | | | | | | | | | |
| 5.1.1. Service Availability charge per month or part of it: | | | | | | | | | | |
| R 152,81 | R 132,88 | 5.1.1.1 Unimproved sites | 15,0% | R 163,89 | 7,25% | R 175,77 | 7,25% | R 188,51 | 7,25% | R 142,51 |
| 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 1 152,81 | R 1 002,45 | 5.1.1.3 Water connection size: 26 - 50 mm | 15,0% | R 1 236,39 | 7,25% | R 1 326,03 | 7,25% | R 1 422,16 | 7,25% | R 1 075,12 |
| R 2 912,37 | R 2 532,50 | 5.1.1.4 Water connection size: 51 - 80 mm | 15,0% | R 3 123,52 | 7,25% | R 3 349,97 | 7,25% | R 3 592,84 | 7,25% | R 2 716,10 |
| R 4 611,25 | R 4 009,79 | 5.1.1.5 Water connection size: 81 - 100 mm | 15,0% | R 4 945,57 | 7,25% | R 5 304,12 | 7,25% | R 5 688,67 | 7,25% | R 4 300,49 |
| R 10 314,65 | R 8 969,26 | 5.1.1.6 Water connection size: 101 - 150 mm | 15,0% | R 11 062,46 | 7,25% | R 11 864,49 | 7,25% | R 12 724,67 | 7,25% | R 9 619,53 |
| R 224 495,28 | R 195 213,29 | 5.1.1.7 Consumption of more than 20,000 kl per month | 15,0% | R 240 771,19 | 7,25% | R 258 227,10 | 7,25% | R 276 948,56 | 7,25% | R 209 366,25 |
| R 339,78 | R 295,46 | 5.1.1.8 Un-metered connections | 15,0% | R 364,41 | 7,25% | R 390,83 | 7,25% | R 419,17 | 7,25% | R 316,88 |
| 5.1.2 Consumption per kiloliter | | | | | | | | | | |
| 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,25% | R 3,20 |
| R 9,94 | R 8,64 | 7-30 kl | 15,0% | R 10,66 | 7,25% | R 11,43 | 7,25% | R 12,26 | 7,25% | R 9,27 |
| R 9,94 | R 8,64 | 31-60 kl | 15,0% | R 10,66 | 7,25% | R 11,43 | 7,25% | R 12,26 | 7,25% | R 9,27 |
| R 9,94 | R 8,64 | 61-300 kl | 15,0% | R 10,66 | 7,25% | R 11,43 | 7,25% | R 12,26 | 7,25% | R 9,27 |
| R 34,65 | R 30,13 | Above 300 kl | 15,0% | R 37,16 | 7,25% | R 39,86 | 7,25% | R 42,75 | 7,25% | R 32,32 |
| 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | | | |
| R 11,50 | R 10,00 | 0-300 kl | 15,0% | R 12,33 | 7,25% | R 13,23 | 7,25% | R 14,19 | 7,25% | R 10,72 |
| R 11,50 | R 10,00 | 301-1000 kl | 15,0% | R 12,33 | 7,25% | R 13,23 | 7,25% | R 14,19 | 7,25% | R 10,72 |
| R 11,50 | R 10,00 | 1001-8000 kl | 15,0% | R 12,33 | 7,25% | R 13,23 | 7,25% | R 14,19 | 7,25% | R 10,72 |
| R 11,50 | R 10,00 | Above 8000 kl | 15,0% | R 13,57 | 17,98% | R 14,55 | 7,25% | R 15,60 | 7,25% | R 11,80 |
| R 3,57 | R 3,10 | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| | | Consumption above 20,000 kl per month | 15,0% | R 5,00 | 40,25% | R 6,50 | 30,00% | R 8,00 | 23,08% | R 4,35 |
| R 3,02 | R 2,62 | 5.1.2.4 Block D (Internal) | | | | | | | | |
| | | Departmental consumption | 15,0% | R 4,50 | 49,19% | R 4,83 | 7,25% | R 5,18 | 7,25% | R 3,91 |
| 5.1.2 Consumption per kiloliter: Restrictions Level 1 | | | | | | | | | | |
| 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,3% | R 3,20 |
| R 11,05 | R 9,60 | 7-30 kl | 15,0% | R 11,85 | 7,25% | R 12,70 | 7,25% | R 13,63 | 7,3% | R 10,30 |
| R 11,05 | R 9,60 | 31-60 kl | 15,0% | R 11,85 | 7,25% | R 12,70 | 7,25% | R 13,63 | 7,3% | R 10,30 |
| R 11,05 | R 9,60 | 61-300 kl | 15,0% | R 11,85 | 7,25% | R 12,70 | 7,25% | R 13,63 | 7,3% | R 10,30 |
| R 40,00 | R 34,78 | Above 300 kl | 15,0% | R 42,90 | 7,25% | R 46,01 | 7,25% | R 49,35 | 7,3% | R 37,30 |
| 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | | | |
| R 13,80 | R 12,00 | 0-300 kl | 15,0% | R 14,80 | 7,25% | R 15,88 | 7,25% | R 17,03 | 7,3% | R 12,87 |
| R 13,80 | R 12,00 | 301-1000 kl | 15,0% | R 14,80 | 7,25% | R 15,88 | 7,25% | R 17,03 | 7,3% | R 12,87 |
| R 13,80 | R 12,00 | 1001-8000 kl | 15,0% | R 14,80 | 7,25% | R 15,88 | 7,25% | R 17,03 | 7,3% | R 12,87 |
| R 13,80 | R 12,00 | Above 8000 kl | 15,0% | R 14,80 | 7,25% | R 15,88 | 7,25% | R 17,03 | 7,3% | R 12,87 |
| R 4,28 | R 3,72 | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| | | Consumption above 20,000 kl per month | 15,0% | R 6,00 | 40,20% | R 7,80 | 30,00% | R 9,60 | 23,1% | R 5,22 |
| 5.1.2 Consumption per kiloliter: Restrictions Level 2 | | | | | | | | | | |
| 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,3% | R 3,20 |
| R 13,92 | R 12,11 | 7-30 kl | 15,0% | R 14,93 | 7,25% | R 16,02 | 7,25% | R 17,18 | 7,3% | R 12,99 |
| R 13,92 | R 12,11 | 31-60 kl | 15,0% | R 14,93 | 7,25% | R 16,02 | 7,25% | R 17,18 | 7,3% | R 12,99 |
| R 13,92 | R 12,11 | 61-300 kl | 15,0% | R 14,93 | 7,25% | R 16,02 | 7,25% | R 17,18 | 7,3% | R 12,99 |
| R 45,00 | R 39,13 | Above 300 kl | 15,0% | R 48,26 | 7,25% | R 51,76 | 7,25% | R 55,51 | 7,3% | R 41,97 |
| 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | | | |
| R 16,11 | R 14,01 | 0-300 kl | 15,0% | R 17,28 | 7,25% | R 18,53 | 7,25% | R 19,87 | 7,3% | R 15,02 |
| R 16,11 | R 14,01 | 301-1000 kl | 15,0% | R 17,28 | 7,25% | R 18,53 | 7,25% | R 19,87 | 7,3% | R 15,02 |
| R 16,11 | R 14,01 | 1001-8000 kl | 15,0% | R 17,28 | 7,25% | R 18,53 | 7,25% | R 19,87 | 7,3% | R 15,02 |
| R 16,11 | R 14,01 | Above 8000 kl | 15,0% | R 17,28 | 7,25% | R 18,53 | 7,25% | R 19,87 | 7,3% | R 15,02 |
| R 4,99 | R 4,34 | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| | | Consumption above 20,000 kl per month | 15,0% | R 7,00 | 40,25% | R 9,11 | 30,00% | R 11,21 | 23,1% | R 6,09 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---------------------------------|---------------------------------|--|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| | | 5.1.2 Consumption per kiloliter: Restrictions Level 3 | | | | | | | | |
| | | 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,3% | R 3,20 |
| R 15,92 | R 13,84 | 7-30 kl | 15,0% | R 17,07 | 7,25% | R 18,31 | 7,25% | R 19,64 | 7,3% | R 14,84 |
| R 15,92 | R 13,84 | 31-60 kl | 15,0% | R 17,07 | 7,25% | R 18,31 | 7,25% | R 19,64 | 7,3% | R 14,84 |
| R 15,92 | R 13,84 | 61-300 kl | 15,0% | R 17,07 | 7,25% | R 18,31 | 7,25% | R 19,64 | 7,3% | R 14,84 |
| R 50,00 | R 43,48 | Above 300 kl | 15,0% | R 53,63 | 7,25% | R 57,51 | 7,25% | R 61,68 | 7,3% | R 46,63 |
| | | 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | |
| R 18,41 | R 16,01 | 0-300 kl | 15,0% | R 19,75 | 7,25% | R 21,18 | 7,25% | R 22,72 | 7,3% | R 17,17 |
| R 18,41 | R 16,01 | 301-1000 kl | 15,0% | R 19,75 | 7,25% | R 21,18 | 7,25% | R 22,72 | 7,3% | R 17,17 |
| R 18,41 | R 16,01 | 1001-8000 kl | 15,0% | R 19,75 | 7,25% | R 21,18 | 7,25% | R 22,72 | 7,3% | R 17,17 |
| R 18,41 | R 16,01 | Above 8000 kl | 15,0% | R 19,75 | 7,25% | R 21,18 | 7,25% | R 22,72 | 7,3% | R 17,17 |
| | | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| R 5,71 | R 4,96 | Consumption above 20,000 kl per month | 15,0% | R 8,41 | 47,23% | R 10,93 | 30,00% | R 13,45 | 23,1% | R 7,31 |
| | | 5.1.2 Consumption per kiloliter: Restrictions Level 4 | | | | | | | | |
| | | 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,3% | R 3,20 |
| R 17,91 | R 15,57 | 7-30 kl | 15,0% | R 19,21 | 7,25% | R 20,60 | 7,25% | R 22,09 | 7,3% | R 16,70 |
| R 17,91 | R 15,57 | 31-60 kl | 15,0% | R 19,21 | 7,25% | R 20,60 | 7,25% | R 22,09 | 7,3% | R 16,70 |
| R 17,91 | R 15,57 | 61-300 kl | 15,0% | R 19,21 | 7,25% | R 20,60 | 7,25% | R 22,09 | 7,3% | R 16,70 |
| R 55,00 | R 47,83 | Above 300 kl | 15,0% | R 58,99 | 7,25% | R 63,26 | 7,25% | R 67,85 | 7,3% | R 51,29 |
| | | 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | |
| R 20,72 | R 18,02 | 0-300 kl | 15,0% | R 22,22 | 7,25% | R 23,83 | 7,25% | R 25,56 | 7,3% | R 19,32 |
| R 20,72 | R 18,02 | 301-1000 kl | 15,0% | R 22,22 | 7,25% | R 23,83 | 7,25% | R 25,56 | 7,3% | R 19,32 |
| R 20,72 | R 18,02 | 1001-8000 kl | 15,0% | R 22,22 | 7,25% | R 23,83 | 7,25% | R 25,56 | 7,3% | R 19,32 |
| R 20,72 | R 18,02 | Above 8000 kl | 15,0% | R 22,22 | 7,25% | R 23,83 | 7,25% | R 25,56 | 7,3% | R 19,32 |
| | | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| R 6,42 | R 5,59 | Consumption above 20,000 kl per month | 15,0% | R 10,09 | 57,03% | R 13,11 | 30,00% | R 16,14 | 23,1% | R 8,77 |
| | | 5.1.2 Consumption per kiloliter: Restrictions Level 5 | | | | | | | | |
| | | 5.1.2.1 Block A (Aimed at residential and smaller commercial clients) | | | | | | | | |
| R 3,44 | R 2,99 | 0-6 kl | 15,0% | R 3,69 | 7,25% | R 3,95 | 7,25% | R 4,24 | 7,3% | R 3,20 |
| R 19,89 | R 17,30 | 7-30 kl | 15,0% | R 21,33 | 7,25% | R 22,88 | 7,25% | R 24,54 | 7,3% | R 18,55 |
| R 19,89 | R 17,30 | 31-60 kl | 15,0% | R 21,33 | 7,25% | R 22,88 | 7,25% | R 24,54 | 7,3% | R 18,55 |
| R 19,89 | R 17,30 | 61-300 kl | 15,0% | R 21,33 | 7,25% | R 22,88 | 7,25% | R 24,54 | 7,3% | R 18,55 |
| R 60,00 | R 52,17 | Above 300 kl | 15,0% | R 64,35 | 7,25% | R 69,02 | 7,25% | R 74,02 | 7,3% | R 55,96 |
| | | 5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients) | | | | | | | | |
| R 23,01 | R 20,01 | 0-300 kl | 15,0% | R 24,68 | 7,25% | R 26,47 | 7,25% | R 28,39 | 7,3% | R 21,46 |
| R 23,01 | R 20,01 | 301-1000 kl | 15,0% | R 24,68 | 7,25% | R 26,47 | 7,25% | R 28,39 | 7,3% | R 21,46 |
| R 23,01 | R 20,01 | 1001-8000 kl | 15,0% | R 24,68 | 7,25% | R 26,47 | 7,25% | R 28,39 | 7,3% | R 21,46 |
| R 23,01 | R 20,01 | Above 8000 kl | 15,0% | R 24,68 | 7,25% | R 26,47 | 7,25% | R 28,39 | 7,3% | R 21,46 |
| | | 5.1.2.3 Block C (Aimed at larger industrial clients) | | | | | | | | |
| R 7,13 | R 6,20 | Consumption above 20,000 kl per month | 15,0% | R 12,10 | 69,66% | R 15,74 | 30,00% | R 19,37 | 23,1% | R 10,53 |
| | | 5.2. Prepaid Meters (All Areas) | | | | | | | | |
| | | 5.2.1. Water connection on site (Consumption per kiloliter) | | | | | | | | |
| R 6,15 | R 5,34 | 0-6 kl | 15,0% | R 6,59 | 7,25% | R 7,07 | 7,25% | R 7,58 | 7,25% | R 5,73 |
| R 11,81 | R 10,27 | Bo 6 kl | 15,0% | R 12,66 | 7,25% | R 13,58 | 7,25% | R 14,57 | 7,25% | R 11,01 |
| | | Consumption per kiloliter: Restrictions Level 1 | | | | | | | | |
| R 7,22 | R 6,27 | 0-6 kl | 15,0% | R 7,74 | 7,25% | R 8,30 | 7,25% | R 8,90 | 7,25% | R 6,73 |
| R 13,87 | R 12,06 | Bo 6 kl | 15,0% | R 14,87 | 7,25% | R 15,95 | 7,25% | R 17,11 | 7,25% | R 12,93 |
| | | Consumption per kiloliter: Restrictions Level 2 | | | | | | | | |
| R 8,29 | R 7,21 | 0-6 kl | 15,0% | R 8,89 | 7,25% | R 9,53 | 7,25% | R 10,22 | 7,25% | R 7,73 |
| R 15,93 | R 13,85 | Bo 6 kl | 15,0% | R 17,08 | 7,25% | R 18,32 | 7,25% | R 19,65 | 7,25% | R 14,85 |
| | | Consumption per kiloliter: Restrictions Level 3 | | | | | | | | |
| R 9,36 | R 8,14 | 0-6 kl | 15,0% | R 10,03 | 7,25% | R 10,76 | 7,25% | R 11,54 | 7,25% | R 8,73 |
| R 17,99 | R 15,64 | Bo 6 kl | 15,0% | R 19,29 | 7,25% | R 20,69 | 7,25% | R 22,19 | 7,25% | R 16,78 |
| | | Consumption per kiloliter: Restrictions Level 4 | | | | | | | | |
| R 10,43 | R 9,07 | 0-6 kl | 15,0% | R 11,18 | 7,25% | R 11,99 | 7,25% | R 12,86 | 7,25% | R 9,72 |
| R 20,05 | R 17,43 | Bo 6 kl | 15,0% | R 21,50 | 7,25% | R 23,06 | 7,25% | R 24,73 | 7,25% | R 18,70 |
| | | Consumption per kiloliter: Restrictions Level 5 | | | | | | | | |
| R 12,29 | R 10,69 | 0-6 kl | 15,0% | R 13,18 | 7,25% | R 14,14 | 7,25% | R 15,16 | 7,25% | R 11,46 |
| R 23,62 | R 20,54 | Bo 6 kl | 15,0% | R 25,33 | 7,25% | R 27,17 | 7,25% | R 29,13 | 7,25% | R 22,03 |

Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---|--|------------------------|--|-----------------|---------------------------------------|------------------|---|----------------|---|----------------|--|
| R 1 030,12 R 106,63 | R 895,76 R 92,72 | 5.3. 5.4. | "Leiwatour beurte" (In Urban areas per month) Informal settlements without an account (Flat rate) | 15,0% 15,0% | R 1 133,13 R 117,29 | 10,00% 10,00% | R 1 215,28 R 125,79 | 7,25% 7,25% | R 1 303,39 R 134,91 | 7,25% 7,25% | R 985,33 R 101,99 |
| Free R 297,68 | R 258,85 | 5.5. 5.5.1 5.5.2 | Mobile Water provision Humanitarian purposes All non Residential per trip | 15,0% | Free R 327,44 | 10,00% | Free R 351,18 | 7,25% | Free R 376,64 | 7,25% | R 284,73 |
| R 595,35 | R 517,70 | 5.6 | Unnecessary call outs for work on customer side | 15,0% | R 654,89 | 10,00% | R 702,36 | 7,25% | R 753,29 | 7,25% | R 569,47 |
| R 0,3019 | R 0,2625 | 5.7 5.7.1 | Greywater Per Cubic Meter (m3) | 15,0% | R 0,33 | 10,00% | R 0,36 | 7,25% | R 0,38 | 7,25% | R 0,29 |
| R 0,6900 | R 0,6000 | 5.8 5.8.1 | Raw Water for Agricultural use Per kiloliter water | 15,0% | R 0,76 | 10,00% | R 0,81 | 7,25% | R 0,87 | 7,25% | R 0,66 |
| 6. Other tariffs and charges | | | | | | | | | | | |
| 6.1. CORPORATE SERVICES | | | | | | | | | | | |
| R 669,00 | R 581,74 | 6.1.1 | Erection of banners (per application) | 15,0% | R 735,00 | 9,87% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 639,13 |
| R 514,00 | R 446,96 | 6.1.2 | Erection of placards (deposit) | 15,0% | R 565,00 | 9,92% | R 621,00 | 9,91% | R 683,00 | 9,98% | R 491,30 |
| R 1 045,00 | R 908,70 | 6.1.3 | Cancellation of purchase agreement (Admin fee) | 15,0% | R 1 149,00 | 9,95% | R 1 263,00 | 9,92% | R 1 389,00 | 9,98% | R 999,13 |
| R 171,00 | R 148,70 | 6.1.4 | Agenda and minutes of Council meetings | | | | | | | | |
| R 190,00 | R 165,22 | | 001-400 g | 15,0% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 226,00 | 9,71% | R 163,48 |
| R 224,00 | R 194,78 | | 401-500 g | 15,0% | R 209,00 | 10,00% | R 229,00 | 9,57% | R 251,00 | 9,61% | R 181,74 |
| R 242,00 | R 210,43 | | 501-600 g | 15,0% | R 246,00 | 9,82% | R 270,00 | 9,76% | R 297,00 | 10,00% | R 213,91 |
| R 299,00 | R 260,00 | | 601-700 g | 15,0% | R 266,00 | 9,92% | R 292,00 | 9,77% | R 321,00 | 9,93% | R 231,30 |
| | | | 701+ g | 15,0% | R 328,00 | 9,70% | R 360,00 | 9,76% | R 396,00 | 10,00% | R 285,22 |
| R 465,00 | R 404,35 | 6.1.6 | Translation service (Per hour or part of it) | 15,0% | R 511,00 | 9,89% | R 562,00 | 9,98% | R 618,00 | 9,96% | R 444,35 |
| R 123,00 | R 106,96 | 6.1.7 6.1.7.1 | Access to information Fee payable when information is requested | 15,0% | R 135,00 | 9,76% | R 148,00 | 9,63% | R 162,00 | 9,46% | R 117,39 |
| R 1,50 R 1,00 R 25,00 R 139,00 R 77,00 R 205,00 R 42,00 R 56,00 | R 1,30 R 0,87 R 21,74 R 120,87 R 66,96 R 178,26 R 36,52 R 48,70 | 6.1.7.2 | Reproduction fees: | | | | | | | | |
| | | | 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 |
| | | | Print outs per copy | 15,0% | R 1,00 | 0,00% | R 1,10 | 10,00% | R 1,20 | 9,09% | R 0,87 |
| | | | Information on a memory stick | 15,0% | R 27,00 | 8,00% | R 29,00 | 7,41% | R 31,00 | 6,90% | R 23,48 |
| | | | Information on a CD | 15,0% | R 152,00 | 9,35% | R 167,00 | 9,87% | R 183,00 | 9,58% | R 132,17 |
| | | | Transcription of visual image (A4 page) per page | 15,0% | R 84,00 | 9,09% | R 92,00 | 9,52% | R 101,00 | 9,78% | R 73,04 |
| | | | Copy of a visual image (A4 page) per page | 15,0% | R 225,00 | 9,76% | R 247,00 | 9,78% | R 271,00 | 9,72% | R 195,65 |
| | | | Transcription of an audio record (A4 page) per page | 15,0% | R 46,00 | 9,52% | R 50,00 | 8,70% | R 55,00 | 10,00% | R 40,00 |
| | | | Copy of audio record | 15,0% | R 61,00 | 8,93% | R 67,00 | 9,84% | R 73,00 | 8,96% | R 53,04 |
| R 51,00 | R 44,35 | 6.1.7.3 | Investigation fee | | | | | | | | |
| | | | To search for record and to prepare it for release -- per hour, first hour excluded | 15,0% | R 56,00 | 9,80% | R 61,00 | 8,93% | R 67,00 | 9,84% | R 48,70 |
| | | 6.1.7.4 | Postage | | | | | | | | |
| | | | If record should be posted to applicant | 15,0% | Actual cost plus 20% plus VAT | | | | | | |
| Actual cost plus 20% plus VAT R 4 373,00 | R 3 802,61 | 6.1.8 | Application for extension of trading hours to sell Liquor | 15,0% | R 4 810,00 | 9,99% | R 5 291,00 | 10,00% | R 5 820,00 | 10,00% | R 4 182,61 |
| 6.2. COMMUNITY SERVICES | | | | | | | | | | | |
| 6.2.1 Libraries | | | | | | | | | | | |
| 6.2.1.1 Hall rental (per session or part thereof) | | | | | | | | | | | |
| NOTE: a session is from | | | | | | | | | | | |
| R 156,00 | R 135,65 | | 08:00 - 13:00 | 15,0% | R 171,00 | 9,62% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 148,70 |
| R 171,00 | R 148,70 | | 13:00 - 18:00 | 15,0% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 226,00 | 9,71% | R 163,48 |
| R 190,00 | R 165,22 | | 18:00 - 00:00 | 15,0% | R 209,00 | 10,00% | R 229,00 | 9,57% | R 251,00 | 9,61% | R 181,74 |
| 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 421,00 R 184,00 | R 366,09 | 6.2.1.2 | Kitchen rental (per session or part thereof) Deposit for kitchen rental | 15,0% Exempt | R 463,00 R 202,00 | 9,98% 9,78% | R 509,00 R 222,00 | 9,94% 9,90% | R 559,00 R 244,00 | 9,82% 9,91% | R 402,61 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.2 Traffic Services | | | | | | | | | | |
| 6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special Event | | | | | | | | | | |
| (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 675,00 | R 586,96 | (a) First hour per officer (normal working hours) | 15,0% | R 742,00 | 9,93% | R 816,00 | 9,97% | R 897,00 | 9,93% | R 645,22 |
| R 242,00 | R 210,43 | (b) Subsequent hourly tariff within normal working hours | 15,0% | R 266,00 | 9,92% | R 292,00 | 9,77% | R 321,00 | 9,93% | R 231,30 |
| R 850,00 | R 739,13 | (c) First hour per officer (after hours & weekends) | 15,0% | R 935,00 | 10,00% | R 1 028,00 | 9,95% | R 1 130,00 | 9,92% | R 813,04 |
| R 334,00 | R 290,43 | (d) Subsequent hourly tariff after hours & weekends | 15,0% | R 367,00 | 9,88% | R 403,00 | 9,81% | R 443,00 | 9,93% | R 319,13 |
| R 1 748,00 | R 1 520,00 | (e) Per officer (Sundays per 4 hour bracket) | 15,0% | R 1 922,00 | 9,95% | R 2 114,00 | 9,99% | R 2 325,00 | 9,98% | R 1 671,30 |
| R 205,00 | R 178,26 | (f) Per vehicle (less than 15 km) | 15,0% | R 225,00 | 9,76% | R 247,00 | 9,78% | R 271,00 | 9,72% | R 195,65 |
| R 10,40 | R 9,04 | (g) Per kilometre tariff thereafter | 15,0% | R 11,20 | 7,69% | R 13,00 | 16,07% | R 14,50 | 11,54% | R 9,74 |
| R 205,00 | R 178,26 | (h) Hiring of road signs and equipment | 15,0% | R 225,00 | 9,76% | R 247,00 | 9,78% | R 271,00 | 9,72% | R 195,65 |
| R 864,00 | R 751,30 | (i) Mega phone per day | 15,0% | R 950,00 | 9,95% | R 1 045,00 | 10,00% | R 1 149,00 | 9,95% | R 826,09 |
| 6.2.2.1.2 Non-Profit Organisations: | | | | | | | | | | |
| (per gathering/march) | | | | | | | | | | |
| R 242,00 | R 210,43 | (a) First hour per officer (normal working hours) | 15,0% | R 266,00 | 9,92% | R 292,00 | 9,77% | R 321,00 | 9,93% | R 231,30 |
| R 123,00 | R 106,96 | (b) Subsequent hourly tariff within normal working hours | 15,0% | R 135,00 | 9,76% | R 148,00 | 9,63% | R 162,00 | 9,46% | R 117,39 |
| R 318,00 | R 276,52 | (c) First hour per officer (after hours & weekends) | 15,0% | R 349,00 | 9,75% | R 383,00 | 9,74% | R 421,00 | 9,92% | R 303,48 |
| R 190,00 | R 165,22 | (d) Subsequent hourly tariff after hours & weekends | 15,0% | R 209,00 | 10,00% | R 229,00 | 9,57% | R 251,00 | 9,61% | R 181,74 |
| R 872,00 | R 758,26 | (e) Per officer (Sundays per 4 hour bracket) | 15,0% | R 959,00 | 9,98% | R 1 054,00 | 9,91% | R 1 159,00 | 9,96% | R 833,91 |
| R 123,00 | R 106,96 | (f) Per vehicle (less than 15 km) | 15,0% | R 135,00 | 9,76% | R 148,00 | 9,63% | R 162,00 | 9,46% | R 117,39 |
| R 10,40 | R 9,04 | (g) Per kilometre tariff thereafter | 15,0% | R 11,20 | 7,69% | R 13,00 | 16,07% | R 14,50 | 11,54% | R 9,74 |
| R 92,00 | R 80,00 | (h) Hiring of road signs and equipment | 15,0% | R 101,00 | 9,78% | R 111,00 | 9,90% | R 122,00 | 9,91% | R 87,83 |
| R 428,00 | R 372,17 | (i) Mega phone per day | 15,0% | R 470,00 | 9,81% | R 517,00 | 10,00% | R 568,00 | 9,86% | R 408,70 |
| 6.2.2.2 Dog Tax Tariffs | | | | | | | | | | |
| R 257,00 | R 223,48 | 6.2.2.2.1 Male dog: per year or part thereof | 15,0% | R 282,00 | 9,73% | R 310,00 | 9,93% | R 341,00 | 10,00% | R 245,22 |
| R 517,00 | R 449,57 | 6.2.2.2.2 Bitch: per year or part thereof | 15,0% | R 568,00 | 9,86% | R 624,00 | 9,86% | R 686,00 | 9,94% | R 493,91 |
| R 127,00 | R 110,43 | 6.2.2.2.3 Sterilised/castrated (proof) | 15,0% | R 139,00 | 9,45% | R 152,00 | 9,35% | R 167,00 | 9,87% | R 120,87 |
| R 204,00 | R 177,39 | 6.2.2.3 Executing of warrants of arrest | 15,0% | R 224,00 | 9,80% | R 246,00 | 9,82% | R 270,00 | 9,76% | R 194,78 |
| 6.2.3 Fire Brigade Service | | | | | | | | | | |
| (In terms of Provincial Notice 396 of 11 June 1982) | | | | | | | | | | |
| No accounts will be rendered to informal areas | | | | | | | | | | |
| R 3 060,00 | R 2 660,87 | 6.2.3.1 Call-outs (per call) (excluding residential) | 15,0% | R 3 366,00 | 10,00% | R 3 702,00 | 9,98% | R 4 072,00 | 9,99% | R 2 926,96 |
| This includes all fire fighting vehicles, all manpower water supply and (Per hour or part thereof) | | | | | | | | | | |
| 6.2.3.2 Additional services (such as pumping, cleaning roads, decontamination) and consumables | | | | | | | | | | |
| R 510,00 | R 443,48 | a) Call-out per hour or part thereof | 15,0% | R 561,00 | 10,00% | R 617,00 | 9,98% | R 678,00 | 9,89% | R 487,83 |
| R 45,00 | R 39,13 | b) Absorbent per kilogram | 15,0% | R 49,00 | 8,89% | R 53,00 | 8,16% | R 58,00 | 9,43% | R 42,61 |
| R 48,00 | R 41,74 | c) Foam per litre | 15,0% | R 52,00 | 8,33% | R 57,00 | 9,62% | R 62,00 | 8,77% | R 45,22 |
| R 450,00 | R 391,30 | d) Handheld extinguisher | 15,0% | R 494,00 | 9,78% | R 543,00 | 9,92% | R 597,00 | 9,94% | R 429,57 |
| R 104,00 | R 90,43 | e) Decontamination concentrate | 15,0% | R 114,00 | 9,62% | R 125,00 | 9,65% | R 137,00 | 9,60% | R 99,13 |
| 6.2.3.3 Special Standby Services at Events | | | | | | | | | | |
| R 2 040,00 | R 1 773,91 | a) First hour | 15,0% | R 2 244,00 | 10,00% | R 2 468,00 | 9,98% | R 2 714,00 | 9,97% | R 1 951,30 |
| R 513,00 | R 446,09 | b) Per hour or part thereof, thereafter | 15,0% | R 564,00 | 9,94% | R 620,00 | 9,93% | R 682,00 | 10,00% | R 490,43 |
| R 2 501,00 | R 2 174,78 | 6.2.3.4 Controlled Burns | 15,0% | R 2 751,00 | 10,00% | R 3 026,00 | 10,00% | R 3 328,00 | 9,98% | R 2 392,17 |
| R 650,00 | R 565,22 | 6.2.3.5 Clearing of overgrown properties (residential areas) and clearing of fire | 15,0% | R 715,00 | 10,00% | R 786,00 | 9,93% | R 864,00 | 9,92% | R 621,74 |
| 6.2.3.6 Flammable Liquid Certificates: | | | | | | | | | | |
| R 120,00 | R 104,35 | (a) Domestic installations | 15,0% | R 132,00 | 10,00% | R 145,00 | 9,85% | R 159,00 | 9,66% | R 114,78 |
| R 460,00 | R 400,00 | (b) Commercial installations | 15,0% | R 506,00 | 10,00% | R 556,00 | 9,88% | R 611,00 | 9,89% | R 440,00 |
| R 520,00 | R 452,17 | (c) Industrial Installations | 15,0% | R 571,00 | 9,81% | R 628,00 | 9,98% | R 690,00 | 9,87% | R 496,52 |
| R 460,00 | R 400,00 | (d) LPG Suppliers | 15,0% | R 506,00 | 10,00% | R 556,00 | 9,88% | R 611,00 | 9,89% | R 440,00 |
| R 460,00 | R 400,00 | (e) Spray paint rooms | 15,0% | R 506,00 | 10,00% | R 556,00 | 9,88% | R 611,00 | 9,89% | R 440,00 |
| 6.2.3.7 Fire Safety Certification | | | | | | | | | | |
| R 355,00 | R 308,70 | a) New Building plan or alterations | 15,0% | R 390,00 | 9,86% | R 429,00 | 10,00% | R 471,00 | 9,79% | R 339,13 |
| R 120,00 | R 104,35 | b) Educational and old age facilities | 15,0% | R 132,00 | 10,00% | R 145,00 | 9,85% | R 159,00 | 9,66% | R 114,78 |
| R 355,00 | R 308,70 | c) New business licence application | 15,0% | R 390,00 | 9,86% | R 429,00 | 10,00% | R 471,00 | 9,79% | R 339,13 |
| R 460,00 | R 400,00 | d) Commercial/Industrial Facility | 15,0% | R 506,00 | 10,00% | R 556,00 | 9,88% | R 611,00 | 9,89% | R 440,00 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| R 305,00 | R 265,22 | 6.2.3.8 Dangerous Goods Transport Permit (Annual) | | | | | | | | |
| R 385,00 | R 334,78 | a) Light Delivery vehicle up to 3500 kg | 15,0% | R 335,00 | 9,83% | R 368,00 | 9,85% | R 404,00 | 9,78% | R 291,30 |
| R 755,00 | R 656,52 | b) Light Delivery vehicle above 3500 kg | 15,0% | R 423,00 | 9,87% | R 465,00 | 9,93% | R 511,00 | 9,89% | R 367,83 |
| R 1 130,00 | R 982,61 | c) Rigid tankers and flat beds up to 20 000 litres | 15,0% | R 830,00 | 9,93% | R 913,00 | 10,00% | R 1 004,00 | 9,97% | R 721,74 |
| | | d) Rigid tankers and flat beds above 20 000 litres | 15,0% | R 1 243,00 | 10,00% | R 1 367,00 | 9,98% | R 1 503,00 | 9,95% | R 1 080,87 |
| | | e) Articulated vehicles up to 20 000 litres | | | | | | | | |
| R 305,00 | R 265,22 | 1) Horse | 15,0% | R 335,00 | 9,83% | R 368,00 | 9,85% | R 404,00 | 9,78% | R 291,30 |
| R 755,00 | R 656,52 | 2) Per unit or tanker thereafter | 15,0% | R 830,00 | 9,93% | R 913,00 | 10,00% | R 1 004,00 | 9,97% | R 721,74 |
| | | f) Articulated vehicles above 20 000 litres | | | | | | | | |
| R 305,00 | R 265,22 | 1) Horse | 15,0% | R 335,00 | 9,83% | R 368,00 | 9,85% | R 404,00 | 9,78% | R 291,30 |
| R 1 130,00 | R 982,61 | 2) Per unit or tanker thereafter | 15,0% | R 1 243,00 | 10,00% | R 1 367,00 | 9,98% | R 1 503,00 | 9,95% | R 1 080,87 |
| R 170,00 | R 147,83 | g) Transfer of certificate | 15,0% | R 187,00 | 10,00% | R 205,00 | 9,63% | R 225,00 | 9,76% | R 162,61 |
| | | 6.2.3.9 Event application | | | | | | | | |
| R 170,00 | R 147,83 | a) Below 500 attendees | 15,0% | R 187,00 | 10,00% | R 205,00 | 9,63% | R 225,00 | 9,76% | R 162,61 |
| R 340,00 | R 295,65 | b) Between 500 and 1000 attendees | 15,0% | R 373,00 | 9,71% | R 410,00 | 9,92% | R 451,00 | 10,00% | R 324,35 |
| R 685,00 | R 595,65 | c) More than 1000 attendees | 15,0% | R 753,00 | 9,93% | R 828,00 | 9,96% | R 910,00 | 9,90% | R 654,78 |
| | | 6.2.3.10 Training per person | | | | | | | | |
| R 360,00 | R 313,04 | Industrial and Commercial Basic Firefighting – 3 days | 15,0% | R 395,00 | 9,72% | R 434,00 | 9,87% | R 477,00 | 9,91% | R 343,48 |
| R 600,00 | R 521,74 | Industrial and Commercial Advanced – 5 days | 15,0% | R 660,00 | 10,00% | R 726,00 | 10,00% | R 798,00 | 9,92% | R 573,91 |
| R 120,00 | R 104,35 | Portable Fire Extinguisher course – 4 hours (excluding consumables) | 15,0% | R 132,00 | 10,00% | R 145,00 | 9,85% | R 159,00 | 9,66% | R 114,78 |
| REMOVED | REMOVED | 6.2.4 Filling of swimming pools (per pool) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 6.2.5 Permits (per permit) | | | | | | | | |
| REMOVED | REMOVED | (a) Gas | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | (b) Liquid Fuel | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | (c) Inspection of Vehicles for Hazardous contents transport (HAZCHEM): | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | (d) Spray-paint rooms | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | 6.2.6 Refuse tariffs moved to Civil Services | | | | | | | | |
| | | 6.2.7 Licensing and Regulating: Hiring and Sundry | | | | | | | | |
| R 865,00 | R 752,17 | 6.2.7.1 Vendor stalls (uncovered) | 15,0% | R 951,00 | 9,94% | R 1 046,00 | 9,99% | R 1 150,00 | 9,94% | R 826,96 |
| R 1 400,00 | R 1 217,39 | 6.2.7.2 Vendor stalls – under cover (per annum) | 15,0% | R 1 540,00 | 10,00% | R 1 694,00 | 10,00% | R 1 863,00 | 9,98% | R 1 339,13 |
| | | 6.2.7.3 Clean-up of premises (cost recoverable from owner) | | | | | | | | |
| | | 6.2.8 Holiday Resorts | | | | | | | | |
| R 655,00 | | Deposit for hiring C & D types Chalets at Pine Forest (Dennebos) | Exempt | R 720,00 | 9,92% | R 792,00 | 10,00% | R 871,00 | 9,97% | |
| R 509,00 | | Deposit for hiring of other Pine Forest (Dennebos) | Exempt | R 559,00 | 9,82% | R 614,00 | 9,84% | R 675,00 | 9,93% | |
| 25,00% | 21,74% | 6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum) | 15,0% | 25,00% | 0,00% | 25,00% | 0,00% | 25,00% | 0,00% | R 0,22 |
| | | 6.2.8.1.2 Camping (per stand per night) | | | | | | | | |
| R 413,00 | R 359,13 | High season | 15,0% | R 442,00 | 7,02% | R 474,00 | 7,24% | R 508,00 | 7,17% | R 384,35 |
| R 268,00 | R 233,04 | High season | 15,0% | R 287,00 | 7,09% | R 307,00 | 6,97% | R 329,00 | 7,17% | R 249,57 |
| R 163,00 | R 141,74 | Out of season | 15,0% | R 174,00 | 6,75% | R 186,00 | 6,90% | R 199,00 | 6,99% | R 151,30 |
| R 509,00 | | Deposit | Exempt | R 545,00 | 7,07% | R 584,00 | 7,16% | R 626,00 | 7,19% | |
| | | 6.2.8.1.3 Annual Booking Fee | | | | | | | | |
| R 20 793,00 | R 18 080,87 | A-type - caravan premises | 15,0% | R 22 872,00 | 10,00% | R 25 159,00 | 10,00% | R 27 674,00 | 10,00% | R 19 888,70 |
| R 16 348,00 | R 14 215,65 | B-type - caravan premises | 15,0% | R 17 982,00 | 10,00% | R 19 780,00 | 10,00% | R 21 758,00 | 10,00% | R 15 636,52 |
| R 15 210,00 | R 13 226,09 | C-type - caravan premises | 15,0% | R 16 731,00 | 10,00% | R 18 404,00 | 10,00% | R 20 244,00 | 10,00% | R 14 548,70 |
| R 20 793,00 | R 18 080,87 | Log Cabins | 15,0% | R 22 872,00 | 10,00% | R 25 159,00 | 10,00% | R 27 674,00 | 10,00% | R 19 888,70 |
| R 15 966,00 | R 13 883,48 | A-type - Lost City | 15,0% | R 17 562,00 | 10,00% | R 19 318,00 | 10,00% | R 21 249,00 | 10,00% | R 15 271,30 |
| R 13 390,00 | R 11 643,48 | B-type - Lost City | 15,0% | R 14 729,00 | 10,00% | R 16 201,00 | 9,99% | R 17 821,00 | 10,00% | R 12 807,83 |
| | | Deposit | Exempt | | | | | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---------------------------------|---------------------------------|--|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| | | 6.2.8.1.4 Chalets (per unit per night) | | | | | | | | |
| | | 6.2.8.1.4.1 A - Type | | | | | | | | |
| R 504,00 | R 438,26 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 539,00 | 6,94% | R 576,00 | 6,86% | R 616,00 | 6,94% | R 468,70 |
| R 449,00 | R 390,43 | High season | 15,0% | R 480,00 | 6,90% | R 513,00 | 6,88% | R 548,00 | 6,82% | R 417,39 |
| R 366,00 | R 318,26 | Out of season | 15,0% | R 391,00 | 6,83% | R 418,00 | 6,91% | R 447,00 | 6,94% | R 340,00 |
| | | 6.2.8.1.4.2 B - Type | | | | | | | | |
| R 821,00 | R 713,91 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 878,00 | 6,94% | R 939,00 | 6,95% | R 1 004,00 | 6,92% | R 763,48 |
| R 688,00 | R 580,87 | High season | 15,0% | R 714,00 | 6,89% | R 763,00 | 6,86% | R 816,00 | 6,95% | R 620,87 |
| R 516,00 | R 448,70 | Out of season | 15,0% | R 552,00 | 6,98% | R 590,00 | 6,88% | R 631,00 | 6,95% | R 480,00 |
| | | 6.2.8.1.4.3 C - Type | | | | | | | | |
| R 1 177,00 | R 1 023,48 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 1 259,00 | 6,97% | R 1 347,00 | 6,99% | R 1 441,00 | 6,98% | R 1 094,78 |
| R 1 124,00 | R 977,39 | High season | 15,0% | R 1 202,00 | 6,94% | R 1 286,00 | 6,99% | R 1 376,00 | 7,00% | R 1 045,22 |
| R 619,00 | R 538,26 | Out of season | 15,0% | R 662,00 | 6,95% | R 708,00 | 6,95% | R 757,00 | 6,92% | R 575,65 |
| | | 6.2.8.1.4.4 D - Type | | | | | | | | |
| R 1 065,00 | R 926,09 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 1 139,00 | 6,95% | R 1 218,00 | 6,94% | R 1 303,00 | 6,98% | R 990,43 |
| R 893,00 | R 776,52 | High season | 15,0% | R 955,00 | 6,94% | R 1 021,00 | 6,91% | R 1 092,00 | 6,95% | R 830,43 |
| R 564,00 | R 490,43 | Out of season | 15,0% | R 603,00 | 6,91% | R 645,00 | 6,97% | R 690,00 | 6,98% | R 524,35 |
| | | 6.2.8.1.4.5 E - Type | | | | | | | | |
| R 773,00 | R 672,17 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 827,00 | 6,99% | R 884,00 | 6,89% | R 945,00 | 6,90% | R 719,13 |
| R 716,00 | R 622,61 | High season | 15,0% | R 766,00 | 6,98% | R 819,00 | 6,92% | R 876,00 | 6,96% | R 666,09 |
| R 459,00 | R 399,13 | Out of season | 15,0% | R 491,00 | 6,97% | R 525,00 | 6,92% | R 561,00 | 6,86% | R 426,96 |
| | | 6.2.8.1.4.6 F - Type | | | | | | | | |
| R 504,00 | R 438,26 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 539,00 | 6,94% | R 576,00 | 6,86% | R 616,00 | 6,94% | R 468,70 |
| R 449,00 | R 390,43 | High season | 15,0% | R 480,00 | 6,90% | R 513,00 | 6,88% | R 548,00 | 6,82% | R 417,39 |
| R 366,00 | R 318,26 | Out of season | 15,0% | R 391,00 | 6,83% | R 418,00 | 6,91% | R 447,00 | 6,94% | R 340,00 |
| | | 6.2.8.1.4.7 G - Type | | | | | | | | |
| R 1 183,00 | R 1 028,70 | High season (24 December to 9 January & Easter weekend) | 15,0% | R 1 265,00 | 6,93% | R 1 353,00 | 6,96% | R 1 447,00 | 6,95% | R 1 100,00 |
| R 942,00 | R 819,13 | High season | 15,0% | R 1 007,00 | 6,90% | R 1 077,00 | 6,95% | R 1 152,00 | 6,96% | R 875,65 |
| R 584,00 | R 507,83 | Out of season | 15,0% | R 624,00 | 6,85% | R 667,00 | 6,89% | R 713,00 | 6,90% | R 542,61 |
| | | 6.2.8.1.4.8 Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent. | | | | | | | | |
| | | 6.2.8.1.5 Day Visitors - Entrance | | | | | | | | |
| R 81,00 | R 70,43 | Per person per day | 15,0% | R 86,00 | 6,17% | R 92,00 | 6,98% | R 98,00 | 6,52% | R 74,78 |
| R 76,00 | R 66,09 | Per vehicle per day | 15,0% | R 81,00 | 6,58% | R 86,00 | 6,17% | R 92,00 | 6,98% | R 70,43 |
| | | 6.2.8.1.6 Sundry Tariffs | | | | | | | | |
| R 800,00 | | Conference Hall (deposit) | Exempt | R 800,00 | 0,00% | R 880,00 | 10,00% | R 968,00 | 10,00% | |
| | | Conference Hall hire: per session | | | | | | | | |
| R 594,00 | R 516,52 | 08:00 – 13:00 | 15,0% | R 635,00 | 6,90% | R 679,00 | 6,93% | R 726,00 | 6,92% | R 552,17 |
| R 594,00 | R 516,52 | 13:00 – 18:00 | 15,0% | R 635,00 | 6,90% | R 679,00 | 6,93% | R 726,00 | 6,92% | R 552,17 |
| R 794,00 | R 690,43 | 18:00 – 24:00 | 15,0% | R 849,00 | 6,93% | R 908,00 | 6,95% | R 971,00 | 6,94% | R 738,26 |
| R 1 521,00 | R 1 322,61 | Conference Hall hire: per day | 15,0% | R 1 627,00 | 6,97% | R 1 740,00 | 6,95% | R 1 861,00 | 6,95% | R 1 414,78 |
| | | <i>Renting of Recreational Halls to sports clubs (local):</i> | | | | | | | | |
| R 350,00 | | Deposit | Exempt | R 350,00 | 0,00% | R 385,00 | 10,00% | R 423,00 | 9,87% | |
| R 1 892,00 | R 1 645,22 | Annual tariff | 15,0% | R 2 270,40 | 20,00% | R 2 429,00 | 6,99% | R 2 599,00 | 7,00% | R 1 974,26 |
| R 88,00 | R 76,52 | Bedding hiring: per set per week (chalets) | 15,0% | R 94,00 | 6,82% | R 100,00 | 6,38% | R 107,00 | 7,00% | R 81,74 |
| | | Entrance (Local Residents) | | | | | | | | |
| R 194,00 | R 168,70 | Clip cards - Local residence in Witzenberg area entrance (5 Visits) | 15,0% | R 207,00 | 6,70% | R 221,00 | 6,76% | R 236,00 | 6,79% | R 180,00 |
| | | Local residence in Witzenberg annual tickets (per ticket) | | | | | | | | |
| R 449,00 | R 390,43 | Adults | 15,0% | R 480,00 | 6,90% | R 513,00 | 6,88% | R 548,00 | 6,82% | R 417,39 |
| R 329,00 | R 286,09 | Children | 15,0% | R 352,00 | 6,99% | R 376,00 | 6,82% | R 402,00 | 6,91% | R 306,09 |
| R 308,00 | R 267,83 | Vehicles | 15,0% | R 329,00 | 6,82% | R 352,00 | 6,99% | R 376,00 | 6,82% | R 286,09 |
| R 69,00 | R 60,00 | Clip cards - Recreational facilities 5 clips per ticket | 15,0% | R 73,00 | 5,80% | R 78,00 | 6,85% | R 83,00 | 6,41% | R 63,48 |
| | | Laundromat facilities | | | | | | | | |
| R 55,00 | R 47,83 | Per 8kg, excluding washing powder | 15,0% | R 58,00 | 5,45% | R 62,00 | 6,90% | R 66,00 | 6,45% | R 50,43 |
| | | 6.2.8.2 Kilpriver Park (Closed) | | | | | | | | |
| | | 6.2.8.2.1 Chalets (per unit per night) | | | | | | | | |
| | | A - Type | | | | | | | | |
| R 436,00 | R 379,13 | High season (15 December to 16 January & Easter weekend) | 15,0% | R 466,00 | 6,88% | R 498,00 | 6,87% | R 532,00 | 6,83% | R 405,22 |
| R 366,00 | R 318,26 | High season | 15,0% | R 391,00 | 6,83% | R 418,00 | 6,91% | R 447,00 | 6,94% | R 340,00 |
| R 257,00 | R 223,48 | Out of season | 15,0% | R 274,00 | 6,61% | R 293,00 | 6,93% | R 313,00 | 6,83% | R 238,26 |
| | | B - Type | | | | | | | | |
| R 484,00 | R 420,87 | High season (15 December to 16 January & Easter weekend) | 15,0% | R 517,00 | 6,82% | R 553,00 | 6,96% | R 591,00 | 6,87% | R 449,57 |
| R 385,00 | R 334,78 | High season | 15,0% | R 411,00 | 6,75% | R 439,00 | 6,81% | R 469,00 | 6,83% | R 357,39 |
| R 263,00 | R 228,70 | Out of season | 15,0% | R 281,00 | 6,84% | R 300,00 | 6,76% | R 321,00 | 7,00% | R 244,35 |

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| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| R 214,00 | R 186,09 | 6.2.8.2.2 Camping (per stand per night) | | | | | | | | |
| R 151,00 | R 131,30 | High season | 15,0% | R 228,00 | 6,54% | R 243,00 | 6,58% | R 260,00 | 7,00% | R 198,26 |
| R 87,00 | R 75,65 | High season | 15,0% | R 161,00 | 6,62% | R 172,00 | 6,83% | R 184,00 | 6,98% | R 140,00 |
| | | Out of season | 15,0% | R 93,00 | 6,90% | R 99,00 | 6,45% | R 105,00 | 6,06% | R 80,87 |
| | | 6.2.8.2.3 Day Visitors | | | | | | | | |
| R 75,00 | R 65,22 | Per person per day | 15,0% | R 80,00 | 6,67% | R 85,00 | 6,25% | R 90,00 | 5,88% | R 69,57 |
| R 75,00 | R 65,22 | Per vehicle per day | 15,0% | R 80,00 | 6,67% | R 85,00 | 6,25% | R 90,00 | 5,88% | R 69,57 |
| | | 6.2.8.3 Discounts - Both Resorts | | | | | | | | |
| | | The following discounts will be allowed on booking by: | | | | | | | | |
| | | Pensioners - less 50% during off-season and midweek periods out of peak season | | | | | | | | |
| | | Registered Caravan Clubs and Club members - less 10% in periods out of peak season | | | | | | | | |
| | | Midweek in- and off season - less 25% | | | | | | | | |
| | | Students accompanied by parents - less 12% on day visitor fee | | | | | | | | |
| | | 6.2.9 Swimming Pools | | | | | | | | |
| | | All swimming pools in Witzenberg | | | | | | | | |
| R 11,00 | R 9,57 | Entrance: Adults | 15,0% | R 11,00 | 0,00% | R 11,00 | 0,00% | R 11,00 | 0,00% | R 9,57 |
| R 2,50 | R 2,17 | Children (school-going) | 15,0% | R 2,50 | 0,0% | R 2,50 | 0,00% | R 2,50 | 0,00% | 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 entry free) | 15,0% | R 1 100,00 | 0,00% | R 1 100,00 | 0,00% | R 1 100,00 | 0,00% | R 956,52 |
| | | 6.2.10 Sports grounds | | | | | | | | |
| | | 6.2.10.1 All sports grounds in Witzenberg | | | | | | | | |
| R 81,00 | R 70,43 | School practices (per practice) max 2/week @3hours / occasion | 15,0% | R 89,00 | 9,88% | R 97,00 | 8,99% | R 106,00 | 9,28% | R 77,39 |
| REMOVED | REMOVED | If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 174,00 | R 151,30 | School matches (per match) | 15,0% | R 191,00 | 9,77% | R 210,00 | 9,95% | R 231,00 | 10,00% | R 166,09 |
| R 174,00 | R 151,30 | Sports clubs (per practice) max 2/week @3hours / occasion | 15,0% | R 191,00 | 9,77% | R 210,00 | 9,95% | R 231,00 | 10,00% | R 166,09 |
| REMOVED | REMOVED | 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% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Sports clubs (per match) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 500,00 | R 434,78 | Sports clubs (per match) with no entrance fees | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 434,78 |
| R 1 000,00 | R 869,57 | Sports clubs (per match) with entrance/ gate fees | 15,0% | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 1 331,00 | 10,00% | R 869,57 |
| R 1 500,00 | R 1 304,35 | Other events | 15,0% | R 1 650,00 | 10,00% | R 1 815,00 | 10,00% | R 1 996,00 | 9,97% | R 1 304,35 |
| R 1 500,00 | R 1 304,35 | Tournaments / day | 15,0% | R 1 650,00 | 10,00% | R 1 815,00 | 10,00% | R 1 996,00 | 9,97% | R 1 304,35 |
| R 1 500,00 | R 1 304,35 | Festivals and Carnivals (per day) | 15,0% | R 1 650,00 | 10,00% | R 1 815,00 | 10,00% | R 1 996,00 | 9,97% | R 1 304,35 |
| R 2 500,00 | R 2 500,00 | 6.2.10.2 Deposit per event | Exempt | R 2 750,00 | 10,00% | R 3 025,00 | 10,00% | R 3 327,00 | 9,98% | R 2 750,00 |
| | | No standing deposits will be accepted. Each booking stand alone | | | | | | | | |
| | | 6.2.11 Community Halls and Town Halls | | | | | | | | |
| | | No discos or dances in any facility | | | | | | | | |
| | | ALL community Halls: | | | | | | | | |
| | | Sessions: morning: 8h00-13h00 | | | | | | | | |
| | | afternoon: 13h00-18h00 | | | | | | | | |
| | | evening: 18h00-12h00 | | | | | | | | |
| | | PENALTY : LATE OUT : 50% of deposit | | | | | | | | |
| | | 6.2.11.1 Non-local and Outside Organisations | | | | | | | | |
| | | 6.2.11.1.1 Tulbagh Community Hall | | | | | | | | |
| REMOVED | REMOVED | Concerts, Theatre productions and Film Shows | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Conferences, Meetings, Gatherings, Church Services and Non-local Associations (per session) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Shows, Exhibitions and Auctions | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Performances, Mannequin Parades, Cooking demo's and Debutant | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit for all the above | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Preparation of hall per hour | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.11.1.2 Tulbagh Town Hall | | | | | | | | |
| REMOVED | REMOVED | Concerts, Theatre productions and Film Shows | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Non-local Associations | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Deposit for above | | | | | | | | |
| | | Local Organisations/Individuals | | | | | | | | |
| | | 6.2.11.1.3 Town Hall - Ceres | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 400,00 | R 347,83 | Morning | 15,0% | R 420,00 | 5,00% | R 441,00 | 5,00% | R 463,00 | 4,99% | R 365,22 |
| R 400,00 | R 347,83 | Afternoon | 15,0% | R 420,00 | 5,00% | R 441,00 | 5,00% | R 463,00 | 4,99% | R 365,22 |
| R 494,00 | R 429,57 | Evening | 15,0% | R 518,00 | 4,86% | R 543,00 | 4,83% | R 570,00 | 4,97% | R 450,43 |
| | | Kitchen | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 249,57 |
| | | Banqueting Hall: (only when not used in conjunction with | | | | | | | | |
| R 245,00 | R 213,04 | Morning | 15,0% | R 257,00 | 4,90% | R 269,00 | 4,67% | R 282,00 | 4,83% | R 223,48 |
| R 245,00 | R 213,04 | Afternoon | 15,0% | R 257,00 | 4,90% | R 269,00 | 4,67% | R 282,00 | 4,83% | R 223,48 |
| R 279,00 | R 242,61 | Evening | 15,0% | R 292,00 | 4,66% | R 306,00 | 4,79% | R 321,00 | 4,90% | R 253,91 |
| | | Tariff 2: Public dances per session | | | | | | | | |
| REMOVED | REMOVED | Hall, stage and toilets | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Tariff 3: Guarantee deposit | | | | | | | | |
| R 2 000,00 | R 1 739,13 | Per function | Exempt | R 2 099,00 | 4,95% | R 2 203,00 | 4,95% | R 2 313,00 | 4,99% | R 2 099,00 |
| | | Tariff 4: equipment per occasion | | | | | | | | |
| R 35,00 | R 30,43 | Hiring of table cloths (each, per day) | 15,0% | R 36,00 | 2,86% | R 37,00 | 2,78% | R 38,00 | 2,70% | R 31,30 |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| R 22,00 | R 19,13 | Hiring of cutlery (per dozen, per day) | 15,0% | R 23,00 | 4,55% | R 24,00 | 4,35% | R 25,00 | 4,17% | R 20,00 |
| | | Tariff 5: reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 7: Pianos per function (currently not available) | | | | | | | | |
| R 232,00 | R 201,74 | Piano organ | 15,0% | R 243,00 | 4,74% | R 255,00 | 4,94% | R 267,00 | 4,71% | R 211,30 |
| R 260,00 | R 226,09 | Grand piano | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| | | In respect of hall and stage only | | | | | | | | |
| R 163,00 | R 141,74 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 171,00 | 4,91% | R 179,00 | 4,68% | R 187,00 | 4,47% | R 148,70 |
| R 182,00 | R 158,26 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 191,00 | 4,95% | R 200,00 | 4,71% | R 210,00 | 5,00% | R 166,09 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 134,00 | R 116,52 | Levy | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 279,00 | R 242,61 | Sound system for Town Hall (per occasion) | 15,0% | R 292,00 | 4,66% | R 306,00 | 4,79% | R 321,00 | 4,90% | R 253,91 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.11.1.4 Bella Vista Community Hall | | | | | | | | | | |
| All traditional church services (through the night) X2 the 24hour tariff | | | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| Tariff 1: Basic charges per session | | | | | | | | | | |
| Hall, stage and main toilets | | | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| Kitchen | | | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| Change rooms (excluding main toilets) | | | | | | | | | | |
| R 74,00 | R 64,35 | Morning | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 74,00 | R 64,35 | Afternoon | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 150,00 | R 130,43 | Evening | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| Tariff 2: Public dances per session | | | | | | | | | | |
| R 992,00 | R 862,61 | Hall, stage and toilets | 15,0% | R 1 041,00 | 4,94% | R 1 093,00 | 5,00% | R 1 147,00 | 4,94% | R 905,22 |
| Tariff 3: Guarantee deposit | | | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 099,00 | 4,95% | R 2 203,00 | 4,95% | R 2 313,00 | 4,99% | R 1 825,22 |
| Tariff 4: equipment per occasion | | | | | | | | | | |
| R 35,00 | R 30,43 | Hiring of table cloths (each, per day) | 15,0% | R 36,00 | 2,86% | R 37,00 | 2,78% | R 38,00 | 2,70% | R 31,30 |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,30 | 5,20% | R 27,60 | 4,94% | R 20,87 |
| R 17,40 | R 15,13 | Hiring of cutlery (per dozen, per day) | 15,0% | R 18,30 | 5,17% | R 19,20 | 4,92% | R 20,20 | 5,21% | R 15,91 |
| Tariff 5: Reduced rates | | | | | | | | | | |
| 50% discount to organisations that qualify | | | | | | | | | | |
| Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | | | |
| In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | | | |
| REMOVED | REMOVED | Tariff 7: Pianos | | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 8: Rehearsals (per rehearsal) | | | | | | | | | | |
| In respect of hall and stage only | | | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| Tariff 9: Changes to Bookings -- per booking | | | | | | | | | | |
| If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

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| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.11.1.5 Drever Hall (currently on lease contract) | | | | | | | | |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 249,00 | R 216,52 | Morning | 15,0% | R 273,00 | 9,64% | R 300,00 | 9,89% | R 330,00 | 10,00% | R 237,39 |
| R 249,00 | R 216,52 | Afternoon | 15,0% | R 273,00 | 9,64% | R 300,00 | 9,89% | R 330,00 | 10,00% | R 237,39 |
| R 342,00 | R 297,39 | Evening | 15,0% | R 376,00 | 9,94% | R 413,00 | 9,84% | R 454,00 | 9,93% | R 326,96 |
| | | Kitchen | | | | | | | | |
| R 84,00 | R 73,04 | Morning | 15,0% | R 92,00 | 9,52% | R 101,00 | 9,78% | R 111,00 | 9,90% | R 80,00 |
| R 84,00 | R 73,04 | Afternoon | 15,0% | R 92,00 | 9,52% | R 101,00 | 9,78% | R 111,00 | 9,90% | R 80,00 |
| R 100,00 | R 86,96 | Evening | 15,0% | R 110,00 | 10,00% | R 121,00 | 10,00% | R 133,00 | 9,92% | R 95,65 |
| | | Change rooms (excluding main toilets) | | | | | | | | |
| R 72,00 | R 62,61 | Morning | 15,0% | R 79,00 | 9,72% | R 86,00 | 8,86% | R 94,00 | 9,30% | R 68,70 |
| R 72,00 | R 62,61 | Afternoon | 15,0% | R 79,00 | 9,72% | R 86,00 | 8,86% | R 94,00 | 9,30% | R 68,70 |
| R 158,00 | R 137,39 | Evening | 15,0% | R 173,00 | 9,49% | R 190,00 | 9,83% | R 209,00 | 10,00% | R 150,43 |
| | | Tariff 2: Public dances per session | | | | | | | | |
| R 954,00 | R 829,57 | Hall, stage and toilets | 15,0% | R 1 049,00 | 9,96% | R 1 153,00 | 9,91% | R 1 268,00 | 9,97% | R 912,17 |
| R 363,00 | R 363,00 | Tariff 3: Guarantee deposit per function | Exempt | R 399,00 | 9,92% | R 438,00 | 9,77% | R 481,00 | 9,82% | R 399,00 |
| | | Tariff 4: Equipment | | | | | | | | |
| | | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 7: Pianos | | | | | | | | |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| | | In respect of hall and stage only | | | | | | | | |
| R 72,00 | R 62,61 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 79,00 | 9,72% | R 86,00 | 8,86% | R 94,00 | 9,30% | R 68,70 |
| R 115,00 | R 100,00 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 126,00 | 9,57% | R 138,00 | 9,52% | R 151,00 | 9,42% | R 109,57 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 115,00 | R 100,00 | Levy | 15,0% | R 126,00 | 9,57% | R 138,00 | 9,52% | R 151,00 | 9,42% | R 109,57 |
| | | 6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli | | | | | | | | |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 357,00 | R 310,43 | Evening | 15,0% | R 374,00 | 4,76% | R 392,00 | 4,81% | R 411,00 | 4,85% | R 325,22 |
| | | Tariff 2: Public dances per session | | | | | | | | |
| R 992,00 | R 862,61 | Hall, stage and toilets | 15,0% | R 1 041,00 | 4,94% | R 1 093,00 | 5,00% | R 1 147,00 | 4,94% | R 905,22 |
| R 378,00 | R 378,00 | Tariff 3: Guarantee deposit per function | Exempt | R 396,00 | 4,76% | R 415,00 | 4,80% | R 435,00 | 4,82% | R 396,00 |
| | | Tariff 4: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 5: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 6: Rehearsals (per rehearsal) | | | | | | | | |
| | | In respect of hall and stage only | | | | | | | | |
| R 74,00 | R 64,35 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 119,00 | R 103,48 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |
| | | Tariff 7: Changes to bookings --- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 134,00 | R 116,52 | Levy | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.11.1.7 N'duli New Hall | | | | | | | | |
| | | All traditional church services (through the night) X2 the 24 hour tariff | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| | | Kitchen | | | | | | | | |
| R 134,00 | R 116,52 | Morning | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 134,00 | R 116,52 | Afternoon | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 198,00 | R 172,17 | Evening | 15,0% | R 207,00 | 4,55% | R 217,00 | 4,83% | R 227,00 | 4,61% | R 180,00 |
| | | Change rooms (excluding main toilets) | | | | | | | | |
| R 56,00 | R 48,70 | Morning | 15,0% | R 58,00 | 3,57% | R 60,00 | 3,45% | R 63,00 | 5,00% | R 50,43 |
| R 56,00 | R 48,70 | Afternoon | 15,0% | R 58,00 | 3,57% | R 60,00 | 3,45% | R 63,00 | 5,00% | R 50,43 |
| R 88,00 | R 76,52 | Evening | 15,0% | R 92,00 | 4,55% | R 96,00 | 4,35% | R 100,00 | 4,17% | R 80,00 |
| | | Tariff 2: Public dances per session | | | | | | | | |
| | | Hall, stage and toilets | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Tariff 3: Guarantee deposit per function | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit per function- excluding kitchen | Exempt | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 525,00 |
| R 500,00 | R 500,00 | Deposit per function- including kitchen | Exempt | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 2 100,00 |
| R 2 000,00 | R 2 000,00 | Tariff 4: Equipment | | | | | | | | |
| | | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 20,87 |
| R 24,00 | R 20,87 | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 7: Rehearsals (per rehearsal) | | | | | | | | |
| | | In respect of hall and stage only | | | | | | | | |
| R 119,00 | R 103,48 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 8: Changes to bookings --- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.11.1.8 Prince Alfred's Hamlet Town Hall | | | | | | | | | | |
| All traditional church services (through the night) X2 the 24 hour tariff | | | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| REMOVED | REMOVED | Tariff 1: Information sessions | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 2: Welfare Functions | | | | | | | | | | |
| Tariff 3: Meetings per session (included council chamber for councillors) | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays) | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 5: Church services (per service) and fundraisings | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 6: Sport practices (per session) | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 1: Basic charges per session | | | | | | | | | | |
| Hall, stage and main toilets | | | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| Kitchen | | | | | | | | | | |
| R 134,00 | R 116,52 | Morning | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 134,00 | R 116,52 | Afternoon | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 198,00 | R 172,17 | Evening | 15,0% | R 207,00 | 4,55% | R 217,00 | 4,83% | R 227,00 | 4,61% | R 180,00 |
| Tariff 3: Guarantee deposit | | | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| Tariff 4: equipment per occasion | | | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| Tariff 5: Reduced rates | | | | | | | | | | |
| 50% discount to organisations that qualify | | | | | | | | | | |
| Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | | | |
| In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | | | |
| Tariff 8: Rehearsals (per rehearsal) | | | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| Tariff 9: Changes to Bookings -- per booking | | | | | | | | | | |
| If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.11.1.9 Prince Alfred's Hamlet Community Hall | | | | | | | | | | |
| All traditional church services (through the night) X2 the 24 hour tariff | | | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| REMOVED | REMOVED | Tariff 1: Information sessions | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 2: Welfare Functions | | | | | | | | | | |
| Tariff 3: Meetings (per session) | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays) | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 5: Church services (per service) and fundraisings | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 6: Sport practices | | | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Tariff 1: Basic charges per session | | | | | | | | | | |
| Hall, stage and main toilets | | | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| Kitchen | | | | | | | | | | |
| R 134,00 | R 116,52 | Morning | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 134,00 | R 116,52 | Afternoon | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 198,00 | R 172,17 | Evening | 15,0% | R 207,00 | 4,55% | R 217,00 | 4,83% | R 227,00 | 4,61% | R 180,00 |
| Tariff 3: Guarantee deposit | | | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| Tariff 4: equipment per occasion | | | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| Tariff 5: Reduced rates | | | | | | | | | | |
| 50% discount to organisations that qualify | | | | | | | | | | |
| Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | | | |
| In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been | | | | | | | | | | |
| Tariff 8: Rehearsals (per rehearsal) | | | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| Tariff 9: Changes to Bookings -- per booking | | | | | | | | | | |
| If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council -- a levy will be charged | | | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.11.1.10 Tulbagh Community Hall | | | | | | | | | | |
| All traditional church services (through the night) X2 the 24 hour | | | | | | | | | | |
| R 2 500,00 | R 2 500,00 | tariff/tariff Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| REMOVED | REMOVED | Indoor Sport | | | | | | | | |
| REMOVED | REMOVED | Professional | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Amateur | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Practices -- per hour | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Concerts, Theatre productions and Film Shows | | | | | | | | | | |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Professional / Private | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Conferences, Meetings, Gatherings, Church Services and Bazaars | | | | | | | | | | |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's | | | | | | | | | | |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Private | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Shows, Exhibitions and Auctions | | | | | | | | | | |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| Performances, Mannequin Parades, Cooking demo's and Debutant | | | | | | | | | | |
| REMOVED | REMOVED | Non-local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 119,00 | R 103,48 | Preparation of hall per hour | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |
| Tariff 1: Basic charges per session | | | | | | | | | | |
| Hall, stage and main toilets | | | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| Kitchen | | | | | | | | | | |
| R 134,00 | R 116,52 | Morning | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 134,00 | R 116,52 | Afternoon | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 198,00 | R 172,17 | Evening | 15,0% | R 207,00 | 4,55% | R 217,00 | 4,83% | R 227,00 | 4,61% | R 180,00 |
| Tariff 3: Guarantee deposit | | | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| Tariff 4: equipment per occasion | | | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| Tariff 5: Reduced rates | | | | | | | | | | |
| 50% discount to organisations that qualify | | | | | | | | | | |
| Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | | | |
| In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been | | | | | | | | | | |
| Tariff 8: Rehearsals (per rehearsal) | | | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| Tariff 9: Changes to Bookings -- per booking | | | | | | | | | | |
| If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.11.2 Local Organisations | | | | | | | | |
| | | 6.2.11.2.1 Tulbagh Town Hall | | | | | | | | |
| R 2 500,00 | R 2 500,00 | All traditional church services (through the night) X2 the 24 hour tariff | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| | | Deposit | | | | | | | | |
| REMOVED | REMOVED | Main hall | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Banqueting hall | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Auditorium | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Tables | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Hire: | | | | | | | | |
| | | Indoor Sport | | | | | | | | |
| REMOVED | REMOVED | Professional | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Amateur | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Concerts, Theatre productions and Film Shows | | | | | | | | |
| REMOVED | REMOVED | Local Associations | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Professional / Private | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Conferences, Meetings, Gatherings, Church Services and | | | | | | | | |
| | | Bazaars | | | | | | | | |
| REMOVED | REMOVED | Main hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Banqueting hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Auditorium | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's | | | | | | | | |
| REMOVED | REMOVED | Main hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Banqueting hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Shows, Exhibitions and Auctions | | | | | | | | |
| REMOVED | REMOVED | Main hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Banqueting hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Performances, Mannequin Parades, Cooking demo's and Debutant | | | | | | | | |
| REMOVED | REMOVED | Main hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Banqueting hall | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 400,00 | R 347,83 | Morning | 15,0% | R 420,00 | 5,00% | R 441,00 | 5,00% | R 463,00 | 4,99% | R 365,22 |
| R 400,00 | R 347,83 | Afternoon | 15,0% | R 420,00 | 5,00% | R 441,00 | 5,00% | R 463,00 | 4,99% | R 365,22 |
| R 494,00 | R 429,57 | Evening | 15,0% | R 518,00 | 4,86% | R 543,00 | 4,83% | R 570,00 | 4,97% | R 450,43 |
| | | Kitchen | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| | | Banqueting Hall: (only when not used in conjunction with kitchen) per session | | | | | | | | |
| R 245,00 | R 213,04 | Morning | 15,0% | R 257,00 | 4,90% | R 269,00 | 4,67% | R 282,00 | 4,83% | R 223,48 |
| R 245,00 | R 213,04 | Afternoon | 15,0% | R 257,00 | 4,90% | R 269,00 | 4,67% | R 282,00 | 4,83% | R 223,48 |
| R 279,00 | R 242,61 | Evening | 15,0% | R 292,00 | 4,66% | R 306,00 | 4,79% | R 321,00 | 4,90% | R 253,91 |
| | | Tariff 3: Guarantee deposit | | | | | | | | |
| R 2 000,00 | R 1 739,13 | Per function | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| | | Tariff 4: equipment per occasion | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| | | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| | | In respect of hall and stage only | | | | | | | | |
| R 163,00 | R 141,74 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 171,00 | 4,91% | R 179,00 | 4,68% | R 187,00 | 4,47% | R 148,70 |
| R 182,00 | R 158,26 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 191,00 | 4,95% | R 200,00 | 4,71% | R 210,00 | 5,00% | R 166,09 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 134,00 | R 116,52 | Levy | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 150,00 | R 130,43 | Preparation of hall per hour | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| R 25,00 | R 21,74 | Tables: per table to maximum of R110,00 | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | 6.2.11.2.2 Drostydal hall | | | | | | | | |
| R 498,00 | R 433,04 | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 426,00 | R 426,00 | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.2.11.2.3 Montana Community Hall | | | | | | | | | | |
| | | All traditional church services (through the night) X2 the 24 hour tariff | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| | | Concerts and stage performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Disco's and Dances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Film shows, Wedding receptions and birthdays | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Meetings | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions) per session | | | | | | | | |
| | | Performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Exhibitions | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Bazaars | | | | | | | | |
| REMOVED | REMOVED | Hire: Churches and Schools | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Hire: Other | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| | | Kitchen | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| | | Change rooms (excluding main toilets) | | | | | | | | |
| R 74,00 | R 64,35 | Morning | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 74,00 | R 64,35 | Afternoon | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 150,00 | R 130,43 | Evening | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 3: Guarantee deposit | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| | | Tariff 4: equipment per occasion | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| | | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated | | | | | | | | |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |
| R 134,00 | R 116,52 | Montana Library Hall : Per occasion (No Church Services) | 15,0% | R 140,00 | 4,48% | R 147,00 | 5,00% | R 154,00 | 4,76% | R 121,74 |
| R 163,00 | R 141,74 | Stamper Street Hall : (per occasion) | 15,0% | R 171,00 | 4,91% | R 179,00 | 4,68% | R 187,00 | 4,47% | R 148,70 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|---------------------------------|---------------------------------|---|------------|---------------------------------|----------|--|----------|--|----------|---------------------------------|
| R 0,00 | | 6.2.11.2.4 Pine Valley Community Hall | | | | | | | | |
| | | All traditional church services (through the night) X2 the 24 hour | | | | | | | | |
| | | tariff/tariff | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| | | Concerts and stage performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | R 0,00 | Disco's and Dances | | | | | | | | R 0,00 |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Film shows, Wedding receptions and birthdays | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | R 0,00 | Meetings | | | | | | | | R 0,00 |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions) | | | | | | | | |
| | | Performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Exhibitions | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Bazaars | | | | | | | | |
| REMOVED | REMOVED | Hire: Churches and Schools | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Hire: Other | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| | | Kitchen | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| | | Change rooms (excluding main toilets) | | | | | | | | |
| R 74,00 | R 64,35 | Morning | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 74,00 | R 64,35 | Afternoon | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 150,00 | R 130,43 | Evening | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 3: Guarantee deposit | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| | | Tariff 4: equipment per occasion | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| | | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been | | | | | | | | |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |
| | | 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 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.11.2.5 Op-Die-Berg Community Hall | | | | | | | | |
| | | All traditional church services (through the night) X2 the 24 hour tariff/tariff | | | | | | | | |
| R 2 500,00 | R 2 500,00 | Deposit for above | Exempt | R 2 625,00 | 5,00% | R 2 756,00 | 4,99% | R 2 893,00 | 4,97% | R 2 625,00 |
| | | Concerts and stage performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Disco's and Dances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Film shows, Wedding receptions and birthdays | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Meetings | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions) | | | | | | | | |
| | | Performances | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Exhibitions | | | | | | | | |
| REMOVED | REMOVED | Hire | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Bazaars | | | | | | | | |
| REMOVED | REMOVED | Hire: Churches and Schools | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Hire: Other | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Deposit | Exempt | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Kitchen | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Tariff 1: Basic charges per session | | | | | | | | |
| | | Hall, stage and main toilets | | | | | | | | |
| R 287,00 | R 249,57 | Morning | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 287,00 | R 249,57 | Afternoon | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| R 432,00 | R 375,65 | Evening | 15,0% | R 453,00 | 4,86% | R 475,00 | 4,86% | R 498,00 | 4,84% | R 393,91 |
| | | Kitchen | | | | | | | | |
| R 260,00 | R 226,09 | Morning | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 260,00 | R 226,09 | Afternoon | 15,0% | R 273,00 | 5,00% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 237,39 |
| R 287,00 | R 249,57 | Evening | 15,0% | R 301,00 | 4,88% | R 316,00 | 4,98% | R 331,00 | 4,75% | R 261,74 |
| | | Change rooms (excluding main toilets) | | | | | | | | |
| R 74,00 | R 64,35 | Morning | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 74,00 | R 64,35 | Afternoon | 15,0% | R 77,00 | 4,05% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 66,96 |
| R 150,00 | R 130,43 | Evening | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 3: Guarantee deposit | | | | | | | | |
| R 500,00 | R 434,78 | Per function --- excluding kitchen | 15,0% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 578,00 | 4,90% | R 456,52 |
| R 2 000,00 | R 1 739,13 | Per function --- including kitchen | 15,0% | R 2 100,00 | 5,00% | R 2 205,00 | 5,00% | R 2 315,00 | 4,99% | R 1 826,09 |
| | | Tariff 4: equipment per occasion | | | | | | | | |
| R 24,00 | R 20,87 | Hiring of tables (each, per day) | 15,0% | R 25,00 | 4,17% | R 26,00 | 4,00% | R 27,00 | 3,85% | R 21,74 |
| | | Tariff 5: Reduced rates | | | | | | | | |
| | | 50% discount to organisations that qualify | | | | | | | | |
| | | Tariff 6: Levy in respect of exceeding the vacating time | | | | | | | | |
| | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been | | | | | | | | |
| | | Tariff 8: Rehearsals (per rehearsal) | | | | | | | | |
| R 105,00 | R 91,30 | Morning: 10:00 - 12:00 (per rehearsal) | 15,0% | R 110,00 | 4,76% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 95,65 |
| R 150,00 | R 130,43 | Evening: 18:00 - 20:00 (per rehearsal) | 15,0% | R 157,00 | 4,67% | R 164,00 | 4,46% | R 172,00 | 4,88% | R 136,52 |
| | | Tariff 9: Changes to Bookings -- per booking | | | | | | | | |
| | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged | | | | | | | | |
| R 119,00 | R 103,48 | Levy | 15,0% | R 124,00 | 4,20% | R 130,00 | 4,84% | R 136,00 | 4,62% | R 107,83 |

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 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.2.12 Cemeteries | | | | | | | | |
| | | Tariffs | | | | | | | | |
| | | 6.2.12.1 Non-local residents | | | | | | | | |
| | | All persons that were resident outside the Witzenberg Municipal jurisdiction. | | | | | | | | |
| R 4 290,00 | R 3 730,43 | 6 ft excavation: plot included | 15,0% | R 4 719,00 | 10,00% | R 5 190,00 | 9,98% | R 5 709,00 | 10,00% | R 4 103,48 |
| R 5 095,00 | R 4 430,43 | 8 ft excavation: plot included | 15,0% | R 5 604,00 | 9,99% | R 6 164,00 | 9,99% | R 6 780,00 | 9,99% | R 4 873,04 |
| R 1 283,00 | R 1 115,65 | Re-burials: opening and closing of graves | 15,0% | R 1 411,00 | 9,98% | R 1 552,00 | 9,99% | R 1 707,00 | 9,99% | R 1 226,96 |
| R 431,00 | R 374,78 | Memorial plaque | 15,0% | R 474,00 | 9,98% | R 521,00 | 9,92% | R 573,00 | 9,98% | R 412,17 |
| | | 6.2.12.2 Local residents | | | | | | | | |
| | | All persons that were resident inside the Witzenberg Municipal jurisdiction. | | | | | | | | |
| | | 6.2.12.2.1 Indigent cases | | | | | | | | |
| | | Town residents | | | | | | | | |
| | | Definition: | | | | | | | | |
| | | At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system. | | | | | | | | |
| | | Rural residents | | | | | | | | |
| | | Definition: | | | | | | | | |
| | | At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time. | | | | | | | | |
| | | Plots for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs. | | | | | | | | |
| | | 6.2.12.2.2 Local Residents and all other cases | | | | | | | | |
| R 477,00 | R 414,78 | Plot | 15,0% | R 524,00 | 9,85% | R 576,00 | 9,92% | R 633,00 | 9,90% | R 455,65 |
| R 1 530,00 | R 1 330,43 | 6 ft excavation | 15,0% | R 1 683,00 | 10,00% | R 1 851,00 | 9,98% | R 2 036,00 | 9,99% | R 1 463,48 |
| R 1 641,00 | R 1 426,96 | 8 ft excavation | 15,0% | R 1 805,00 | 9,99% | R 1 985,00 | 9,97% | R 2 183,00 | 9,97% | R 1 569,57 |
| R 736,00 | R 640,00 | Re-burials: opening and closing of graves | 15,0% | R 809,00 | 9,92% | R 889,00 | 9,89% | R 977,00 | 9,90% | R 703,48 |
| R 413,00 | R 359,13 | Memorial plaque | 15,0% | R 454,00 | 9,93% | R 499,00 | 9,91% | R 548,00 | 9,82% | R 394,78 |
| | | 6.2.13 Dept. Parks -- private works -- equipment -- tariff per hour | | | | | | | | |
| REMOVED | REMOVED | Lawnmower: 450 mm (small) per hour | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Lawnmower: 750 mm (large) per hour | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Forest cutters (per hour) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Chain saws (per hour) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Bush cutters (per hour) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Trailers (per hour) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Spray pumps: Mechanical and triangular (per hour) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--------------|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.3. | FINANCIAL SERVICES | | | | | | | | |
| | | 6.3.1 | Administrative fees | | | | | | | | |
| R 156,00 | R 135,65 | 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% | R 171,00 | 9,62% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 148,70 |
| | | 6.3.1.2 | Valuations & deed search | | | | | | | | |
| R 280,00 | R 243,48 | 6.3.1.2.1 | Re-evaluation of properties (per application) | | | | | | | | |
| R 1 369,00 | R 1 190,43 | | - Residential properties | 15,0% | R 308,00 | 10,00% | R 338,00 | 9,74% | R 371,00 | 9,76% | R 267,83 |
| R 1 702,00 | R 1 480,00 | | - Business properties | 15,0% | R 1 505,00 | 9,93% | R 1 655,00 | 9,97% | R 1 820,00 | 9,97% | R 1 308,70 |
| R 1 530,00 | R 1 330,43 | | - Agricultural properties | 15,0% | R 1 872,00 | 9,99% | R 2 059,00 | 9,99% | R 2 264,00 | 9,96% | R 1 627,83 |
| R 138,00 | R 120,00 | | - State owned properties | 15,0% | R 1 683,00 | 10,00% | R 1 851,00 | 9,98% | R 2 036,00 | 9,99% | R 1 463,48 |
| R 280,00 | R 243,48 | | - Urban vacant land | 15,0% | R 151,00 | 9,42% | R 166,00 | 9,93% | R 182,00 | 9,64% | R 131,30 |
| R 60,00 | R 52,17 | | - Other not specified above | 15,0% | R 308,00 | 10,00% | R 338,00 | 9,74% | R 371,00 | 9,76% | R 267,83 |
| R 1 098,00 | R 954,78 | 6.3.1.2.2 | Deeds office search per erf | 15,0% | R 66,00 | 10,00% | R 72,00 | 9,09% | R 79,00 | 9,72% | R 57,39 |
| R 59,00 | R 51,30 | 6.3.1.3 | Request for valuation detail per erf | 15,0% | R 1 207,00 | 9,93% | R 1 327,00 | 9,94% | R 1 459,00 | 9,95% | R 1 049,57 |
| R 59,00 | R 51,30 | | Tracing of any information older than six months. (per hour or part thereof) | 15,0% | R 64,00 | 8,47% | R 70,00 | 9,38% | R 77,00 | 10,00% | R 55,65 |
| R 59,00 | R 51,30 | 6.3.1.4 | Issuing of accounts' duplicates (per account) | 15,0% | R 64,00 | 8,47% | R 70,00 | 9,38% | R 77,00 | 10,00% | R 55,65 |
| R 611,00 | R 531,30 | 6.3.1.5 | Furnishing of name- and address list (per list) (per town) | 15,0% | R 672,00 | 9,98% | R 739,00 | 9,97% | R 812,00 | 9,88% | R 584,35 |
| R 123,00 | R 106,96 | 6.3.1.6 | Surcharge on Refer to Drawer cheques (per cheque) | 15,0% | R 135,00 | 9,76% | R 148,00 | 9,63% | R 162,00 | 9,46% | R 117,39 |
| R 40,00 | R 34,78 | 6.3.1.7 | Excess | 15,0% | R 44,00 | 10,00% | R 48,00 | 9,09% | R 52,00 | 8,33% | R 38,26 |
| | | 6.3.1.8 | Recovery costs | | | | | | | | |
| | | 6.3.1.8.1 | Tariffs for processes and the serving of documentation by the Municipality | | | | | | | | |
| R 45,00 | R 39,13 | 6.3.1.8.1.1 | Serving of a registered reminder (per reminder) | 15,0% | R 49,00 | 8,89% | R 53,00 | 8,16% | R 58,00 | 9,43% | R 42,61 |
| R 67,00 | R 58,26 | 6.3.1.8.1.2 | Stamp costs (per summons) | 15,0% | R 73,00 | 8,96% | R 80,00 | 9,59% | R 88,00 | 10,00% | R 63,48 |
| | | 6.3.1.8.1.3 | Serving of summonses and/or writs (per serving) | | | | | | | | |
| R 190,00 | R 165,22 | | Inside the Witzenberg jurisdiction | 15,0% | R 209,00 | 10,00% | R 229,00 | 9,57% | R 251,00 | 9,61% | R 181,74 |
| R 465,00 | R 404,35 | | Outside the Witzenberg jurisdiction | 15,0% | R 511,00 | 9,89% | R 562,00 | 9,98% | R 618,00 | 9,96% | R 444,35 |
| | | 6.3.1.8.2 | Levying of any legal costs | | | | | | | | |
| | | 6.3.2 | Water | | | | | | | | |
| | | | Re-connection of suspended supply on request by consumer per connection | | | | | | | | |
| R 139,00 | R 120,87 | 6.3.2.1 | (a) Urban areas | 15,0% | R 152,00 | 9,35% | R 167,00 | 9,87% | R 183,00 | 9,58% | R 132,17 |
| R 171,00 | R 148,70 | | (b) Rural areas | 15,0% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 226,00 | 9,71% | R 163,48 |
| | | 6.3.2.2 | Re-connection after non-payment per suspension list - per connection | | | | | | | | |
| R 54,00 | R 46,96 | | (a) Urban areas | 15,0% | R 59,00 | 9,26% | R 64,00 | 8,47% | R 70,00 | 9,38% | R 51,30 |
| R 80,00 | R 69,57 | | (b) Rural areas | 15,0% | R 88,00 | 10,00% | R 96,00 | 9,09% | R 105,00 | 9,38% | R 76,52 |
| | | 6.3.2.3 | Special meter reading per reading per meter | | | | | | | | |
| R 205,00 | R 178,26 | | (a) Urban areas | 15,0% | R 225,00 | 9,76% | R 247,00 | 9,78% | R 271,00 | 9,72% | R 195,65 |
| R 318,00 | R 276,52 | | (b) Rural areas | 15,0% | R 349,00 | 9,75% | R 383,00 | 9,74% | R 421,00 | 9,92% | R 303,48 |
| | | 6.3.2.5 | Tampering with meter connection | | | | | | | | |
| | | | (a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received. | | | | | | | | |
| R 1 369,00 | R 1 190,43 | | | 15,0% | R 1 505,00 | 9,93% | R 1 655,00 | 9,97% | R 1 820,00 | 9,97% | R 1 308,70 |
| | | | (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 2 741,00 | R 2 383,48 | | (ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid. | 15,0% | R 3 015,00 | 10,00% | R 3 316,00 | 9,98% | R 3 647,00 | 9,98% | R 2 621,74 |
| | | | (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. | | | | | | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| R 1 000,00 | R 869,57 | Gaining Access to water services without approval from the municipality | 15,0% | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 1 331,00 | 10,00% | R 956,52 |
| R 1 000,00 | R 869,57 | Gain Acces to water services without agreement with the Municipality | 15,0% | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 1 331,00 | 10,00% | R 956,52 |
| R 1 000,00 | R 869,57 | Refuse to give access required by the municipality in terms of section 19 | 15,0% | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 1 331,00 | 10,00% | R 956,52 |
| 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% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| 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% | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 1 331,00 | 10,00% | R 956,52 |
| R 500,00 | R 434,78 | Break a seal which the municipality has placed on a water meter | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| R 500,00 | R 434,78 | Interfere with a measuring device and its associated apparatus | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| 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% | R 2 200,00 | 10,00% | R 2 420,00 | 10,00% | R 2 662,00 | 10,00% | R 1 913,04 |
| R 500,00 | R 434,78 | Disregard any water restrictions imposed by the municipality | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| R 500,00 | R 434,78 | Permit wasteful discharge of water from the terminal fittings | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| R 500,00 | R 434,78 | Permit an overflow of water to persist | 15,0% | R 550,00 | 10,00% | R 605,00 | 10,00% | R 665,00 | 9,92% | R 478,26 |
| | | 6.3.3 Electricity | | | | | | | | |
| R 51,00 | R 44,35 | 6.3.3.1 Re-connections of cut supplies of Pre-Paid, per re-connection: | 15,0% | R 56,00 | 9,80% | R 61,00 | 8,93% | R 67,00 | 9,84% | R 48,70 |
| R 51,00 | R 44,35 | (a) Urban areas | 15,0% | R 56,00 | 9,80% | R 61,00 | 8,93% | R 67,00 | 9,84% | R 48,70 |
| | | (b) Rural areas | 15,0% | R 56,00 | 9,80% | R 61,00 | 8,93% | R 67,00 | 9,84% | R 48,70 |
| | | 6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-connection: | | | | | | | | |
| R 136,00 | R 118,26 | (a) Urban areas | 15,0% | R 149,00 | 9,56% | R 163,00 | 9,40% | R 179,00 | 9,82% | R 129,57 |
| R 171,00 | R 148,70 | (b) Rural areas | 15,0% | R 188,00 | 9,94% | R 206,00 | 9,57% | R 226,00 | 9,71% | R 163,48 |
| R 243,00 | R 211,30 | (c) All areas after hours | 15,0% | R 267,00 | 9,88% | R 293,00 | 9,74% | R 322,00 | 9,90% | R 232,17 |
| | | 6.3.3.3 Special meter reading as per Article 52(3) per reading per meter | | | | | | | | |
| R 205,00 | R 178,26 | (a) Urban areas | 15,0% | R 225,00 | 9,76% | R 247,00 | 9,78% | R 271,00 | 9,72% | R 195,65 |
| R 318,00 | R 276,52 | (b) Rural areas | 15,0% | R 349,00 | 9,75% | R 383,00 | 9,74% | R 421,00 | 9,92% | R 303,48 |
| R 18,00 | R 15,65 | 6.3.3.4 Duplicate Identification Card: Pre-Paid electricity, per card. | 15,0% | R 20,00 | 11,11% | R 15,00 | -25,00% | R 16,00 | 6,67% | R 17,39 |
| R 300,00 | R 260,87 | 6.3.3.5 Switching Fee (Any call out for private purposes) | 15,0% | R 330,00 | 10,00% | R 363,00 | 10,00% | R 399,00 | 9,92% | R 286,96 |
| | | 6.3.4 Deposits - new buildings | | | | | | | | |
| R 2 401,00 | R 2 401,00 | Businesses | Exempt | R 2 641,00 | 10,00% | R 2 905,00 | 10,00% | R 3 195,00 | 9,98% | R 2 641,00 |
| | | Industries (Estimated on consumption) | Exempt | | | | | | | |
| | | Residential clients | | | | | | | | |
| R 349,00 | R 349,00 | With pre-paid electricity and water meter | Exempt | R 383,00 | 9,74% | R 421,00 | 9,92% | R 463,00 | 9,98% | R 383,00 |
| R 564,00 | R 564,00 | With only a pre-paid electricity meter | Exempt | R 620,00 | 9,93% | R 682,00 | 10,00% | R 750,00 | 9,97% | R 620,00 |
| R 1 341,00 | R 1 341,00 | All other residential clients | Exempt | R 1 475,00 | 9,99% | R 1 622,00 | 9,97% | R 1 784,00 | 9,99% | R 1 475,00 |
| | | <i>Deposit can be adjusted to align it to the Credit Contril Policy</i> | | | | | | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|-------------------|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.4. | TECHNICAL SERVICES | | | | | | | | |
| | | 6.4.1. | CIVIL SERVICES | | | | | | | | |
| | | 6.4.1.1 | Building Plan | | | | | | | | |
| R 26,00 | R 22,61 | 6.4.1.1.1 | Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m ² | 15,0% | R 28,00 | 7,69% | R 30,00 | 7,14% | R 32,00 | 6,67% | R 24,35 |
| | | | (Subject to the stipulation at 4.1.1.2 hereunder) | | | | | | | | |
| | | | Industrial/commercial tariff per building plan per m ² | | | | | | | | |
| R 302,00 | R 262,61 | | (Subject to the stipulation at 4.1.1.2 hereunder) | | | | | | | | |
| R 2 085,00 | | | With a minimum building plan tariff | 15,0% | R 317,00 | 4,97% | R 332,00 | 4,73% | R 348,00 | 4,82% | R 275,65 |
| | | | Building deposit | Exempt | R 2 189,00 | 4,99% | R 2 298,00 | 4,98% | R 2 412,00 | 4,96% | R 2 189,00 |
| | | | In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply: | 15,0% | R 172,00 | 4,88% | R 180,00 | 4,65% | R 189,00 | 5,00% | R 149,57 |
| R 164,00 | R 142,61 | | | | | | | | | | |
| | | 6.4.1.1.2 | Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool. | 15,0% | R 533,00 | 4,92% | R 559,00 | 4,88% | R 586,00 | 4,83% | R 463,48 |
| R 508,00 | R 441,74 | | | | | | | | | | |
| | | 6.4.1.1.3 | Advertising signs application | | | | | | | | |
| R 2 442,00 | R 2 123,48 | | Permitted third party advertising sign (<2,0m ²) per board | 15,0% | R 2 564,00 | 5,00% | R 2 692,00 | 4,99% | R 2 826,00 | 4,98% | R 2 229,57 |
| R 4 071,00 | R 3 540,00 | | Permitted third party advertising sign (>2,0m ²) per board | 15,0% | R 4 274,00 | 4,99% | R 4 487,00 | 4,98% | R 4 711,00 | 4,99% | R 3 716,52 |
| | | | Advertising sign, direction indicator or name sign on building (<1,0m ²) per sign | 15,0% | R 337,00 | 4,98% | R 353,00 | 4,75% | R 370,00 | 4,82% | R 293,04 |
| R 321,00 | R 279,13 | | Advertising sign, direction indicator or name sign on building (<5,0m ²) per sign | 15,0% | R 1 191,00 | 4,93% | R 1 250,00 | 4,95% | R 1 312,00 | 4,96% | R 1 035,65 |
| R 1 135,00 | R 986,96 | | Advertising sign, direction indicator or name sign on building (>5,0m ²) per sign | 15,0% | R 2 564,00 | 5,00% | R 2 692,00 | 4,99% | R 2 826,00 | 4,98% | R 2 229,57 |
| R 2 442,00 | R 2 123,48 | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m ²) per board | 15,0% | R 505,00 | 4,99% | R 530,00 | 4,95% | R 556,00 | 4,91% | R 439,13 |
| R 481,00 | R 418,26 | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m ²) per board | 15,0% | R 1 791,00 | 4,98% | R 1 880,00 | 4,97% | R 1 974,00 | 5,00% | R 1 557,39 |
| R 1 706,00 | R 1 483,48 | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m ²) per board | 15,0% | R 3 417,00 | 4,98% | R 3 587,00 | 4,98% | R 3 766,00 | 4,99% | R 2 971,30 |
| R 3 255,00 | R 2 830,43 | | Removal of illegal signs or advertisements | 15,0% | R 1 000,00 | new | R 1 100,00 | 10,00% | R 1 210,00 | 10,00% | R 869,57 |
| R 1 000,00 | R 869,57 | | Internal Changes (All Buildings) | 15,0% | R 777,00 | 5,00% | R 815,00 | 4,89% | R 855,00 | 4,91% | R 675,65 |
| R 740,00 | R 643,48 | 6.4.1.1.4 | Major Hazard Installations | 15,0% | R 2 199,00 | 4,96% | R 2 308,00 | 4,96% | R 2 423,00 | 4,98% | R 1 912,17 |
| R 2 095,00 | R 1 821,74 | 6.4.1.1.5 | LPG Installations | 15,0% | R 1 767,00 | 4,99% | R 1 855,00 | 4,98% | R 1 947,00 | 4,96% | R 1 536,52 |
| R 1 683,00 | R 1 463,48 | 6.4.1.1.6 | Cellphone Mast | 15,0% | R 3 050,00 | 4,99% | R 3 202,00 | 4,98% | R 3 362,00 | 5,00% | R 2 652,17 |
| R 2 905,00 | R 2 526,09 | 6.4.1.1.7 | Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan) | 15,0% | R 1 038,00 | 4,95% | R 1 089,00 | 4,91% | R 1 143,00 | 4,96% | R 902,61 |
| R 989,00 | R 860,00 | | Demolition certificate | 15,0% | R 1 298,00 | 4,93% | R 1 362,00 | 4,93% | R 1 430,00 | 4,99% | R 1 128,70 |
| R 1 237,00 | R 1 075,65 | 6.4.1.1.9 | Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable) | 15,0% | R 2 601,00 | 4,96% | R 2 731,00 | 5,00% | R 2 867,00 | 4,98% | R 2 261,74 |
| R 2 478,00 | R 2 154,78 | 6.4.1.1.10 | Minimum building fee | 15,0% | R 500,00 | 4,82% | R 525,00 | 5,00% | R 551,00 | 4,95% | R 434,78 |
| R 477,00 | R 414,78 | 6.4.1.1.11 | Penalty Fee for moving into house without occupation certificate | 15,0% | R 10 499,00 | 4,99% | R 11 023,00 | 4,99% | R 11 574,00 | 5,00% | R 8 695,65 |
| R 10 000,00 | R 8 695,65 | 6.4.1.1.12 | | | | | | | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat | |
|--|--|---------|--|--|---------------------------------------|--------------------|---|---------------|---|---------------|--|---------------|
| R 7 036,00 | R 6 118,26 | 6.4.1.2 | Sewerage | 15,0% | | | | | | | | |
| R 7 051,00 | R 6 131,30 | | Sewerage connection, per connection | 15,0% | R 7 387,00 | 4,99% | R 7 756,00 | 5,00% | R 8 143,00 | 4,99% | R 6 423,48 | |
| R 363,00 | R 315,65 | | 150 mm - connection to the maximum of 10 m in length | 15,0% | R 7 403,00 | 4,99% | R 7 773,00 | 5,00% | R 8 161,00 | 4,99% | R 6 437,39 | |
| | | | > 10 m lengths (per meter) | 15,0% | R 381,00 | 4,96% | R 400,00 | 4,99% | R 420,00 | 5,00% | R 331,30 | |
| | | | Sewerage blockages: per blockage | 15,0% | | | | | | | | |
| R 662,00 | R 575,65 | | Week days | 15,0% | R 695,00 | 4,98% | R 729,00 | 4,89% | R 765,00 | 4,94% | R 604,35 | |
| R 1 169,00 | R 1 016,52 | | Weekends and Public Holidays - per call-out | 15,0% | R 1 227,00 | 4,96% | R 1 288,00 | 4,97% | R 1 352,00 | 4,97% | R 1 066,96 | |
| | | | Sewerage Connection (Per Connections) > 10 m lengths (per meter) - Actual Cost | | | | | | | | | |
| | | | Illegally installing a connecting sewer without the necessary authority or approval | 15,0% | R 2 624,00 | 4,96% | R 2 755,00 | 4,99% | R 2 892,00 | 4,97% | R 2 173,91 | |
| R 2 500,00 | R 2 173,91 | | Failure to provide for a grease trap of an approved type, size and capacity on a premises that discharge sewage to on-site sanitation systems and that discharge industrial and commercial effluent which contain oil, fat or inorganic solid matter | 15,0% | R 1 575,00 | 5,00% | R 1 653,00 | 4,95% | R 1 735,00 | 4,96% | R 1 304,35 | |
| R 1 500,00 | R 1 304,35 | | Causing or permitting an accumulation of oil, fat, inorganic solid matter, or any other substance in any trap, tank or chamber that may cause the blockage or ineffective operation of a grease trap | 15,0% | R 1 049,00 | 4,90% | R 1 101,00 | 4,96% | R 1 156,00 | 5,00% | R 869,57 | |
| R 1 000,00 | R 869,57 | | Discharging or causing the discharge of or permit industrial effluent to be discharged into the municipal sanitation system, without the approval of the Municipality . Charged per incident or calendar day | 15,0% | R 5 249,00 | 4,98% | R 5 511,00 | 4,99% | R 5 786,00 | 4,99% | R 4 347,83 | |
| R 5 000,00 | R 4 347,83 | | Delivering sewage by road haulage to sewage treatment plant and discharging the sewage concerned into a municipal sewage treatment plant, without the approval of the Municipality. Charged per incident | 15,0% | R 1 575,00 | 5,00% | R 1 653,00 | 4,95% | R 1 735,00 | 4,96% | R 1 304,35 | |
| R 1 500,00 | R 1 304,35 | | Discharging or causing the discharge of sewage or industrial effluent transported by road haulage at an unauthorised discharge point other than the point authorised for discharge by the Municipality. Charged per incident | 15,0% | R 2 624,00 | 4,96% | R 2 755,00 | 4,99% | R 2 892,00 | 4,97% | R 2 173,91 | |
| R 2 500,00 | R 2 173,91 | | Unlawfully and unauthorized discharging or causing or permitting sewage or industrial effluent directly or indirectly into a storm water drain, a river or a natural watercourse or artificial watercourse or any open field. Charged per incident or calendar day | 15,0% | R 2 624,00 | 4,96% | R 2 755,00 | 4,99% | R 2 892,00 | 4,97% | R 2 173,91 | |
| R 2 500,00 | R 2 173,91 | | | | | | | | | | | |
| | | 6.4.1.3 | Water | | | | | | | | | |
| | | | 6.4.1.3.1 | Water connection (per connection) | | | | | | | | |
| R 3 468,00 | R 3 015,65 | | | Size: To 25 mm | 15,0% | R 3 641,00 | 4,99% | R 3 823,00 | 5,00% | R 4 014,00 | 5,00% | R 3 166,09 |
| R 4 428,00 | R 3 850,43 | | | 32 mm | 15,0% | R 4 649,00 | 4,99% | R 4 881,00 | 4,99% | R 5 125,00 | 5,00% | R 4 042,61 |
| R 5 049,00 | R 4 390,43 | | | 40 mm | 15,0% | R 5 301,00 | 4,99% | R 5 566,00 | 5,00% | R 5 844,00 | 4,99% | R 4 609,57 |
| R 10 342,00 | R 8 993,04 | | | 50 mm | 15,0% | R 10 859,00 | 5,00% | R 11 401,00 | 4,99% | R 11 971,00 | 5,00% | R 9 442,61 |
| R 11 599,00 | R 10 086,09 | | | 80 mm | 15,0% | R 12 178,00 | 4,99% | R 12 786,00 | 4,99% | R 13 425,00 | 5,00% | R 10 589,57 |
| R 13 359,00 | R 11 616,52 | | | 100 mm | 15,0% | R 14 026,00 | 4,99% | R 14 727,00 | 5,00% | R 15 463,00 | 5,00% | R 12 196,52 |
| R 25 750,00 | R 22 391,30 | | 150 mm | 15,0% | R 27 037,00 | 5,00% | R 28 388,00 | 5,00% | R 29 807,00 | 5,00% | R 23 510,43 | |
| | | | 6.4.1.3.2 | Smart Meter Connection (per connection) | | | | | | | | |
| R 5 926,00 | R 5 153,04 | | | 15 mm | 15,0% | R 6 222,00 | 4,99% | R 6 533,00 | 5,00% | R 6 859,00 | 4,99% | R 5 410,43 |
| R 6 036,00 | R 5 248,70 | | | 20 mm | 15,0% | R 6 337,00 | 4,99% | R 6 653,00 | 4,99% | R 6 985,00 | 4,99% | R 5 510,43 |
| R 28 976,00 | R 25 196,52 | | 50 mm | 15,0% | R 30 424,00 | 5,00% | R 31 945,00 | 5,00% | R 33 542,00 | 5,00% | R 26 455,65 | |
| | | | 6.4.1.3.3 | Testing of water meters (per test per water meter) | 15,0% | | | | | | | |
| REMOVE | REMOVE | | | Size: To 205 mm | 15,0% | REMOVE | | REMOVE | | REMOVE | | REMOVE |
| REMOVE | REMOVE | 32 | | 15,0% | REMOVE | | REMOVE | | REMOVE | | REMOVE | |
| REMOVE | REMOVE | 40 | | 15,0% | REMOVE | | REMOVE | | REMOVE | | REMOVE | |
| REMOVE | REMOVE | 50 | | 15,0% | REMOVE | | REMOVE | | REMOVE | | REMOVE | |
| REMOVE | REMOVE | 80 | 15,0% | REMOVE | | REMOVE | | REMOVE | | REMOVE | | |
| | | | Refundable where meter is found to be faulty. | 15,0% | | | | | | | | |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| | | 6.4.1.4 Civil | | | | | | | | |
| | | Motor driveways | | | | | | | | |
| R 2 340,00 | R 2 034,78 | Single driveways (3,5m max) each | 15,0% | R 2 457,00 | 5,00% | R 2 579,00 | 4,97% | R 2 707,00 | 4,96% | R 2 136,52 |
| R 4 231,00 | R 3 679,13 | Double driveways (7,0m max) each | 15,0% | R 4 442,00 | 4,99% | R 4 664,00 | 5,00% | R 4 897,00 | 5,00% | R 3 862,61 |
| R 778,00 | R 676,52 | Placement of bridging/kerbing (each) | 15,0% | R 816,00 | 4,88% | R 856,00 | 4,90% | R 898,00 | 4,91% | R 709,57 |
| | | Private tarring | | | | | | | | |
| REMOVED | REMOVED | Double sealing, including preparation, per square meter | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Pre-mix, including preparation, per square meter | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Float seal on covered areas, per square meter | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | Any other private work (per quotation): Actual cost + 20 % | 15,0% | | | | | | | |
| | | Private work forms to be completed in all cases | | | | | | | | |
| | | 6.4.1.5 Plans: copies | | | | | | | | |
| R 110,00 | R 95,65 | Copies of plans per square meter size of plan | 15,0% | R 115,00 | 4,55% | R 120,00 | 4,35% | R 126,00 | 5,00% | R 100,00 |
| R 273,00 | R 237,39 | Copies: Sepia, per copy | 15,0% | R 286,00 | 4,76% | R 300,00 | 4,90% | R 315,00 | 5,00% | R 248,70 |
| R 321,00 | R 279,13 | Copies: Durester, per copy | 15,0% | R 337,00 | 4,95% | R 353,00 | 4,75% | R 370,00 | 4,82% | R 293,04 |
| R 13,00 | R 11,30 | A3 or A4, per copy | 15,0% | R 14,00 | 7,69% | R 15,00 | 7,14% | R 16,00 | 6,67% | R 12,17 |
| | | 6.4.1.6 Town Planning costs | | | | | | | | |
| | | (In terms of Ordinance on Land Use Planning) | | | | | | | | |
| R 1 757,00 | R 1 527,83 | Concessory use, per application | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | Re-zoning, per property | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| | | 6.4.1.6.3 Departure Art 15(1)(a)(i) | | | | | | | | |
| R 363,00 | R 315,65 | Erven <500m ² per application | 15,0% | R 381,00 | 4,96% | R 400,00 | 4,99% | R 420,00 | 5,00% | R 331,30 |
| R 730,00 | R 634,78 | Erven 500m ² - 750m ² per application | 15,0% | R 766,00 | 4,93% | R 804,00 | 4,96% | R 844,00 | 4,98% | R 666,09 |
| R 1 757,00 | R 1 527,83 | Erven > 750m ² per application | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | Section 15(1)(a)(ii)(temporary) per application | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| | | 6.4.1.6.4 Sub-divisions: per application | | | | | | | | |
| R 1 757,00 | R 1 527,83 | Up to 20 erven | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 77,00 | R 66,96 | More than 20 erven (Tariff 4.6.4.1 plus tariff per erven) | 15,0% | R 80,00 | 3,90% | R 84,00 | 5,00% | R 88,00 | 4,76% | R 69,57 |
| | | 6.4.1.6.5 Contribution to external services - New Developments | | | | | | | | |
| | | (bulk services per site) | | | | | | | | |
| REMOVED | REMOVED | Tulbagh (Town area) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Tulbagh (Agricultural area, outside town area) | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | P A Hamlet | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | Other areas | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | 6.4.1.6.6 Contribution to external services - Applications for second unit on | | | | | | | | |
| | | single plot (bulk services per site) | | | | | | | | |
| | | 6.4.1.6.6.1 Tulbagh | | | | | | | | |
| REMOVED | REMOVED | 2nd unit smaller than 50 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit 50 m ² - 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit larger than 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | 6.4.1.6.6.2 PA Hamlet | | | | | | | | |
| REMOVED | REMOVED | 2nd unit smaller than 50 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit 50 m ² - 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit larger than 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| | | 6.4.1.6.6.3 All other areas | | | | | | | | |
| REMOVED | REMOVED | 2nd unit smaller than 50 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit 50 m ² - 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| REMOVED | REMOVED | 2nd unit larger than 120 m ² | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 7 500,00 | R 6 521,74 | 6.4.1.6.6.4 Buyout of parking | 15,0% | R 7 500,00 | | R 7 875,00 | 5,00% | R 8 268,00 | 4,99% | R 6 521,74 |
| | | 6.4.1.6.7 Town Planning costs: (In terms of the Land Use Planning By-law) | | | | | | | | |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.1 Public place closure | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.2 Restrictive condition | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.3 Deemed zoning | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.4 Amendment/cancellation of subdivision | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.5 Consolidation | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.6 Amendment of Condition | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.7 Extension of validity period | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.8 Lease area | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| R 1 757,00 | R 1 527,83 | 6.4.1.6.7.9 Transfer certificate | 15,0% | R 1 844,00 | 4,95% | R 1 936,00 | 4,99% | R 2 032,00 | 4,96% | R 1 603,48 |
| REMOVED | REMOVED | 6.4.1.6.7.10 SDF amendment | 15,0% | REMOVED | | REMOVED | | REMOVED | | REMOVED |
| R 6 942,00 | R 6 036,52 | Strategic/High impact developments (incl. renewable energy & rezonings exceeding 10ha) | 15,0% | R 7 289,00 | 5,00% | R 7 653,00 | 4,99% | R 8 035,00 | 4,99% | R 6 338,26 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|--|---------------|--|----------|---|----------|---|----------|--|
| | | 6.4.1.7 Industrial effluent | | | | | | | | |
| | | Industries that dispose via the normal network | | | | | | | | |
| | | Industries that dispose directly into the sewage treatment works | 15,0% | As per contractual agreements | | | | | | |
| | | Industries that exceed with disposal | 15,0% | Penalty rate calculated as per contractual agreement | | | | | | |
| | | 6.4.1.8 Refuse removal | | | | | | | | |
| R 158,00 | R 137,39 | Receipt and processing of private dumping at dumping site, per cubic meter | 15,0% | R 173,00 | 9,49% | R 190,00 | 9,83% | R 209,00 | 10,00% | R 150,43 |
| R 320,00 | R 278,26 | Abattoir waste at dumping site, per cubic meter | 15,0% | R 352,00 | 10,00% | R 387,00 | 9,94% | R 425,00 | 9,82% | R 306,09 |
| R 23,00 | R 20,00 | Refuse bags (Black), per package of 25 bags | 15,0% | R 25,00 | 8,70% | R 27,00 | 8,00% | R 29,00 | 7,41% | R 21,74 |
| R 29,45 | R 25,61 | Refuse bags (Green), per package of 25 bags | 15,0% | R 32,00 | 8,66% | R 35,00 | 9,38% | R 38,00 | 8,57% | R 27,83 |
| R 9,50 | R 8,26 | Provision of refuse bins for special events - per bin per occasion | 15,0% | R 10,50 | 10,53% | R 11,60 | 10,48% | R 12,80 | 10,34% | R 9,13 |
| R 706,00 | R 613,91 | Advertisements on street refuse bins. Per advertisement per bin p/a | 15,0% | R 776,00 | 9,92% | R 853,00 | 9,92% | R 938,00 | 9,96% | R 674,78 |
| R 514,00 | R 446,96 | Refuse removal: special events (Festivals & Carnivals) | 15,0% | R 565,00 | 9,92% | R 621,00 | 9,91% | R 683,00 | 9,98% | R 491,30 |
| R 979,00 | R 851,30 | Hire of 6m skip for Garden refuse per day | 15,0% | R 1 076,00 | 9,91% | R 1 183,00 | 9,94% | R 1 301,00 | 9,97% | R 935,65 |
| R 78,00 | R 67,83 | Additional day (Skip) | 15,0% | R 85,00 | 8,97% | R 93,00 | 9,41% | R 102,00 | 9,68% | R 73,91 |
| R 1 225,00 | R 1 065,22 | Special Garden Refuse removal per load. Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation) | 15,0% | R 1 347,00 | 9,96% | R 1 481,00 | 9,95% | R 1 629,00 | 9,99% | R 1 171,30 |
| | | 6.4.1.9 Development Charges | | | | | | | | |
| | | 6.4.1.9.1 Ceres (Zone 1) | | | | | | | | |
| R 5 256,00 | R 4 570,43 | 6.4.1.9.1.1 Water: Unit of measurement R/kl/day | 15,0% | R 5 781,00 | 9,99% | R 6 359,00 | 10,00% | R 6 994,00 | 9,99% | R 5 026,96 |
| R 3 508,00 | R 3 050,43 | 6.4.1.9.1.2 Sewer: Unit of measurement R/kl/day | 15,0% | R 3 858,00 | 9,98% | R 4 243,00 | 9,98% | R 4 667,00 | 9,99% | R 3 354,78 |
| R 735,00 | R 639,13 | 6.4.1.9.1.3 Roads: Unit of measurement R/trips/day | 15,0% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 976,00 | 9,91% | R 702,61 |
| R 102 051,00 | R 88 740,00 | 6.4.1.9.1.4 Storm water: Unit of measurement R/trips/day | 15,0% | R 112 256,00 | 10,00% | R 123 481,00 | 10,00% | R 135 829,00 | 10,00% | R 97 613,91 |
| R 1 468,00 | R 1 276,52 | 6.4.1.9.1.5 Solid Waste: Unit of measurement R/kg/day | 15,0% | R 1 614,00 | 9,95% | R 1 775,00 | 9,98% | R 1 952,00 | 9,97% | R 1 403,48 |
| R 1 496,00 | R 1 300,87 | 6.4.1.9.1.6 Electricity: Unit of measurement R/kVA | 15,0% | R 1 645,00 | 9,96% | R 1 809,00 | 9,97% | R 1 989,00 | 9,95% | R 1 430,43 |
| | | 6.4.1.9.2 ODB (Zone 2) | | | | | | | | |
| R 5 256,00 | R 4 570,43 | 6.4.1.9.2.1 Water: Unit of measurement R/kl/day | 15,0% | R 5 781,00 | 9,99% | R 6 359,00 | 10,00% | R 6 994,00 | 9,99% | R 5 026,96 |
| R 3 508,00 | R 3 050,43 | 6.4.1.9.2.2 Sewer: Unit of measurement R/kl/day | 15,0% | R 3 858,00 | 9,98% | R 4 243,00 | 9,98% | R 4 667,00 | 9,99% | R 3 354,78 |
| R 735,00 | R 639,13 | 6.4.1.9.2.3 Roads: Unit of measurement R/trips/day | 15,0% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 976,00 | 9,91% | R 702,61 |
| R 102 051,00 | R 88 740,00 | 6.4.1.9.2.4 Storm water: Unit of measurement R/trips/day | 15,0% | R 112 256,00 | 10,00% | R 123 481,00 | 10,00% | R 135 829,00 | 10,00% | R 97 613,91 |
| R 1 468,00 | R 1 276,52 | 6.4.1.9.2.5 Solid Waste: Unit of measurement R/kg/day | 15,0% | R 1 614,00 | 9,95% | R 1 775,00 | 9,98% | R 1 952,00 | 9,97% | R 1 403,48 |
| R 1 496,00 | R 1 300,87 | 6.4.1.9.2.6 Electricity: Unit of measurement R/kVA | 15,0% | R 1 645,00 | 9,96% | R 1 809,00 | 9,97% | R 1 989,00 | 9,95% | R 1 430,43 |
| | | 6.4.1.9.3 PAH (Zone 3) | | | | | | | | |
| R 5 256,00 | R 4 570,43 | 6.4.1.9.3.1 Water: Unit of measurement R/kl/day | 15,0% | R 5 781,00 | 9,99% | R 6 359,00 | 10,00% | R 6 994,00 | 9,99% | R 5 026,96 |
| R 3 508,00 | R 3 050,43 | 6.4.1.9.3.2 Sewer: Unit of measurement R/kl/day | 15,0% | R 3 858,00 | 9,98% | R 4 243,00 | 9,98% | R 4 667,00 | 9,99% | R 3 354,78 |
| R 735,00 | R 639,13 | 6.4.1.9.3.3 Roads: Unit of measurement R/trips/day | 15,0% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 976,00 | 9,91% | R 702,61 |
| R 102 051,00 | R 88 740,00 | 6.4.1.9.3.4 Storm water: Unit of measurement R/trips/day | 15,0% | R 112 256,00 | 10,00% | R 123 481,00 | 10,00% | R 135 829,00 | 10,00% | R 97 613,91 |
| R 1 468,00 | R 1 276,52 | 6.4.1.9.3.5 Solid Waste: Unit of measurement R/kg/day | 15,0% | R 1 614,00 | 9,95% | R 1 775,00 | 9,98% | R 1 952,00 | 9,97% | R 1 403,48 |
| R 1 496,00 | R 1 300,87 | 6.4.1.9.3.6 Electricity: Unit of measurement R/kVA | 15,0% | R 1 645,00 | 9,96% | R 1 809,00 | 9,97% | R 1 989,00 | 9,95% | R 1 430,43 |
| | | 6.4.1.9.4 Wolseley (Zone 4) | | | | | | | | |
| R 5 256,00 | R 4 570,43 | 6.4.1.9.4.1 Water: Unit of measurement R/kl/day | 15,0% | R 5 781,00 | 9,99% | R 6 359,00 | 10,00% | R 6 994,00 | 9,99% | R 5 026,96 |
| R 3 508,00 | R 3 050,43 | 6.4.1.9.4.2 Sewer: Unit of measurement R/kl/day | 15,0% | R 3 858,00 | 9,98% | R 4 243,00 | 9,98% | R 4 667,00 | 9,99% | R 3 354,78 |
| R 735,00 | R 639,13 | 6.4.1.9.4.3 Roads: Unit of measurement R/trips/day | 15,0% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 976,00 | 9,91% | R 702,61 |
| R 102 051,00 | R 88 740,00 | 6.4.1.9.4.4 Storm water: Unit of measurement R/trips/day | 15,0% | R 112 256,00 | 10,00% | R 123 481,00 | 10,00% | R 135 829,00 | 10,00% | R 97 613,91 |
| R 1 468,00 | R 1 276,52 | 6.4.1.9.4.5 Solid Waste: Unit of measurement R/kg/day | 15,0% | R 1 614,00 | 9,95% | R 1 775,00 | 9,98% | R 1 952,00 | 9,97% | R 1 403,48 |
| R 1 496,00 | R 1 300,87 | 6.4.1.9.4.6 Electricity: Unit of measurement R/kVA | 15,0% | R 1 645,00 | 9,96% | R 1 809,00 | 9,97% | R 1 989,00 | 9,95% | R 1 430,43 |
| | | 6.4.1.9.5 Tulbagh (Zone 5) | | | | | | | | |
| R 5 256,00 | R 4 570,43 | 6.4.1.9.5.1 Water: Unit of measurement R/kl/day | 15,0% | R 5 781,00 | 9,99% | R 6 359,00 | 10,00% | R 6 994,00 | 9,99% | R 5 026,96 |
| R 3 508,00 | R 3 050,43 | 6.4.1.9.5.2 Sewer: Unit of measurement R/kl/day | 15,0% | R 3 858,00 | 9,98% | R 4 243,00 | 9,98% | R 4 667,00 | 9,99% | R 3 354,78 |
| R 735,00 | R 639,13 | 6.4.1.9.5.3 Roads: Unit of measurement R/trips/day | 15,0% | R 808,00 | 9,93% | R 888,00 | 9,90% | R 976,00 | 9,91% | R 702,61 |
| R 102 051,00 | R 88 740,00 | 6.4.1.9.5.4 Storm water: Unit of measurement R/trips/day | 15,0% | R 112 256,00 | 10,00% | R 123 481,00 | 10,00% | R 135 829,00 | 10,00% | R 97 613,91 |
| R 1 468,00 | R 1 276,52 | 6.4.1.9.5.5 Solid Waste: Unit of measurement R/kg/day | 15,0% | R 1 614,00 | 9,95% | R 1 775,00 | 9,98% | R 1 952,00 | 9,97% | R 1 403,48 |
| R 1 496,00 | R 1 300,87 | 6.4.1.9.5.6 Electricity: Unit of measurement R/kVA | 15,0% | R 1 645,00 | 9,96% | R 1 809,00 | 9,97% | R 1 989,00 | 9,95% | R 1 430,43 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|---|--------------|--|---------------|---|----------|---|----------|---|----------|---|
| 6.4.1.10 Wayleaves for the installation of services in the road reserve | | | | | | | | | | | |
| 6.4.1.10.1 Administration and Supervision (Per Application) | | | | | | | | | | | |
| R 540,00 | R 469,57 | 6.4.1.10.1.1 | Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service | 15,0% | R 594,00 | 10,00% | R 653,00 | 9,93% | R 718,00 | 9,95% | R 516,52 |
| R 1 836,00 | R 1 596,52 | 6.4.1.10.1.2 | Administration fee for awayleave or permit to use the road reserve to install an underground service | 15,0% | R 2 019,00 | 9,97% | R 2 220,00 | 9,96% | R 2 442,00 | 10,00% | R 1 755,65 |
| R 4 860,00 | R 4 226,09 | 6.4.1.10.1.3 | Supervision fee for a wayleave to install an underground service | 15,0% | R 5 346,00 | 10,00% | R 5 880,00 | 9,99% | R 6 468,00 | 10,00% | R 4 648,70 |
| 200% of above admin & supervision fees | 200% of above admin & supervision fees | 6.4.1.10.1.4 | Unauthorised commencement of use of the road reserve | 15,0% | 200% of above admin & supervision fees | New | 200% of above admin & supervision fees | | 200% of above admin & supervision fees | | 200% of above admin & supervision fees |
| 6.4.1.10.2 Refundable deposit | | | | | | | | | | | |
| R 1 840,00 | R 1 600,00 | 6.4.1.10.2.1 | Trenches in roadways measured per m ² | 15,0% | R 2 024,00 | 10,00% | R 2 226,00 | 9,98% | R 2 448,00 | 9,97% | R 1 760,00 |
| R 821,00 | R 713,91 | 6.4.1.10.2.2 | Trenches in surfaced sidewalks measured m ² | 15,0% | R 903,00 | 9,99% | R 993,00 | 9,97% | R 1 092,00 | 9,97% | R 785,22 |
| R 162,00 | R 140,87 | 6.4.1.10.2.3 | Trenches in natural or grass sidewalks measured per m ² | 15,0% | R 178,00 | 9,88% | R 195,00 | 9,55% | R 214,00 | 9,74% | R 154,78 |
| R 7 560,00 | R 6 573,91 | 6.4.1.10.2.4 | Use of the road reserve for storage or in conjunction with construction or maintenance per application | 15,0% | R 8 316,00 | 10,00% | R 9 147,00 | 9,99% | R 10 061,00 | 9,99% | R 7 231,30 |
| 6.4.1.10.3 Roadway Open Trench Fee | | | | | | | | | | | |
| R 6 048,00 | R 5 259,13 | 6.4.1.10.3.1 | Tariff for authorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge) | 15,0% | R 6 652,00 | 9,99% | R 7 317,00 | 10,00% | R 8 048,00 | 9,99% | R 5 784,35 |
| R 1 296,00 | R 1 126,96 | 6.4.1.10.3.2 | Micro trenching (per m measured from 0.5m behind the kerb or road edge) | 15,0% | R 1 425,00 | 9,95% | R 1 567,00 | 9,96% | R 1 723,00 | 9,96% | R 1 239,13 |
| % of the above | % of the above | 6.4.1.10.3.3 | Tariff for unauthorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge) | 15,0% | 200% of the above | New | 200% of the above | | 200% of the above | | 200% of the above |
| R 220,00 | R 191,30 | 6.4.1.10.3.4 | Fee for lying Electronic Communication network in the public road reserve. Charged per kilometer per annum | 15,0% | R 241,00 | 9,55% | R 265,00 | 9,96% | R 291,00 | 9,81% | R 191,30 |
| 6.4.2. ELECTRICAL SERVICES | | | | | | | | | | | |
| 6.4.2.1 Re-connection after tampering with meters | | | | | | | | | | | |
| In terms of Section 14 of the Supply Regulations, per meter | | | | | | | | | | | |
| Per re-connection | | | | | | | | | | | |
| R 1 853,00 | R 1 611,30 | | First offence | 15,0% | R 2 038,00 | 9,98% | R 2 241,00 | 9,96% | R 2 465,00 | 10,00% | R 1 772,17 |
| R 3 710,00 | R 3 226,09 | | Second offence | 15,0% | R 4 081,00 | 10,00% | R 4 489,00 | 10,00% | R 4 937,00 | 9,98% | R 3 548,70 |
| 6.4.2.2 Repair to supply | | | | | | | | | | | |
| In terms of Section 22 of the Supply Regulations | | | | | | | | | | | |
| Per repair to supply | | | | | | | | | | | |
| R 381,00 | R 331,30 | | Urban areas | 15,0% | R 419,00 | 9,97% | R 460,00 | 9,79% | R 506,00 | 10,00% | R 364,35 |
| R 431,00 | R 374,78 | | Rural areas | 15,0% | R 474,00 | 9,98% | R 521,00 | 9,92% | R 573,00 | 9,98% | R 412,17 |
| In terms of Section 28 of the Supply Regulations | | | | | | | | | | | |
| Per re-connection (Section 28(1)) | | | | | | | | | | | |
| R 181,00 | R 157,39 | | Urban areas | 15,0% | R 199,00 | 9,94% | R 218,00 | 9,55% | R 239,00 | 9,63% | R 173,04 |
| R 228,00 | R 198,26 | | Rural areas | 15,0% | R 250,00 | 9,65% | R 275,00 | 10,00% | R 302,00 | 9,82% | R 217,39 |

RATES AND TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|---------------------------------------|----------|---|----------|---|----------|--|
| 6.4.2.3 Verification and Testing of electricity meter | | | | | | | | | | |
| In terms of Section 51 (3) | | | | | | | | | | |
| Per testing of meter | | | | | | | | | | |
| Urban areas | | | | | | | | | | |
| R 676,00 | R 587,83 | (i) Test Single Phase electro-mechanical, per meter | 15,0% | R 743,00 | 9,91% | R 817,00 | 9,96% | R 898,00 | 9,91% | R 646,09 |
| R 885,00 | R 769,57 | (ii) Test Three Phase electro-mechanical, per meter | 15,0% | R 973,00 | 9,94% | R 1 070,00 | 9,97% | R 1 177,00 | 10,00% | R 846,09 |
| R 656,00 | R 570,43 | (iii) Test Single phase pre-paid meter, per meter | 15,0% | R 721,00 | 9,91% | R 793,00 | 9,99% | R 872,00 | 9,96% | R 626,96 |
| R 865,00 | R 752,17 | (iv) Test Three phase pre-paid meter, per meter | 15,0% | R 951,00 | 9,94% | R 1 046,00 | 9,99% | R 1 150,00 | 9,94% | R 826,96 |
| R 1 011,00 | R 879,13 | (v) Test KVA / kWh meter, per meter | 15,0% | R 1 112,00 | 9,99% | R 1 223,00 | 9,98% | R 1 345,00 | 9,98% | R 966,96 |
| R 400,00 | R 347,83 | (vi) Meter verifying | 15,0% | R 400,00 | 0,00% | R 439,00 | 9,75% | R 482,00 | 9,79% | R 347,83 |
| Rural areas | | | | | | | | | | |
| R 736,00 | R 640,00 | (i) Test Single phase electro-mechanical, per meter | 15,0% | R 809,00 | 9,92% | R 889,00 | 9,89% | R 977,00 | 9,90% | R 703,48 |
| R 946,00 | R 822,61 | (ii) Test Three phase electro-mechanical, per meter | 15,0% | R 1 040,00 | 9,94% | R 1 144,00 | 10,00% | R 1 258,00 | 9,97% | R 904,35 |
| R 722,00 | R 627,83 | (iii) Test Single Phase pre-paid meter, per meter | 15,0% | R 794,00 | 9,97% | R 873,00 | 9,95% | R 960,00 | 9,97% | R 690,43 |
| R 931,00 | R 809,57 | (iv) Test Three phase pre-paid meter per meter | 15,0% | R 1 024,00 | 9,99% | R 1 126,00 | 9,96% | R 1 238,00 | 9,95% | R 890,43 |
| R 1 075,00 | R 934,78 | (v) Test KVA / kWh meter per meter | 15,0% | R 1 182,00 | 9,95% | R 1 300,00 | 9,98% | R 1 430,00 | 10,00% | R 1 027,83 |
| R 550,00 | R 478,26 | (vi) Meter verifying | 15,0% | R 604,00 | 9,82% | R 664,00 | 9,93% | R 730,00 | 9,94% | R 478,26 |
| 6.4.2.4 Single phase connection | | | | | | | | | | |
| R 15 073,00 | R 13 106,96 | Single phase connection with underground cable and electro-mechanical meter, per connection | 15,0% | R 16 580,00 | 10,00% | R 18 238,00 | 10,00% | R 20 061,00 | 10,00% | R 14 417,39 |
| R 15 073,00 | R 13 106,96 | Single phase connection with underground cable and pre-paid meter, per connection | 15,0% | R 16 580,00 | 10,00% | R 18 238,00 | 10,00% | R 20 061,00 | 10,00% | R 14 417,39 |
| R 10 485,00 | R 9 117,39 | Single phase connection with overhead cable and electro-mechanical meter, per connection | 15,0% | R 11 533,00 | 10,00% | R 12 686,00 | 10,00% | R 13 954,00 | 10,00% | R 10 028,70 |
| R 10 485,00 | R 9 117,39 | Single phase connection with overhead cable and pre-paid meter, per connection | 15,0% | R 11 533,00 | 10,00% | R 12 686,00 | 10,00% | R 13 954,00 | 10,00% | R 10 028,70 |
| R 11 794,00 | R 10 255,65 | Informal Single phase overhead connection with pre-paid meter and ready board | 15,0% | R 12 973,00 | 10,00% | R 14 270,00 | 10,00% | R 15 697,00 | 10,00% | R 11 280,87 |
| R 997,00 | R 866,96 | Change from electro-mechanical meter to automat meter, per change | 15,0% | R 1 096,00 | 9,93% | R 1 205,00 | 9,95% | R 1 325,00 | 9,96% | R 953,04 |
| 6.4.2.5 Temporary connection | | | | | | | | | | |
| Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended. | | | | | | | | | | |
| R 9 443,00 | R 8 211,30 | 6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included) | 15,0% | R 10 387,00 | 10,00% | R 11 425,00 | 9,99% | R 12 567,00 | 10,00% | R 9 032,17 |

PROPOSED SSEG TARIFFS 2022/2023 - 2024/2025

| Tariffs 2021/2022 Including Vat | Tariffs 2021/2022 Excluding Vat | Description | VAT Status | Tariffs 2022/2023 Including Vat | Variance | Indicative Tariffs 2023/2024 Including Vat | Variance | Indicative Tariffs 2024/2025 Including Vat | Variance | Tariffs 2022/2023 Excluding Vat |
|--|--|---|---------------|--|----------|---|----------|---|----------|--|
| | | 2.10 Small Scale Embedded Generation Tariff <i>Small-scale embedded generation (SSEG) refers to power generation under 100 MVA, such as PV systems or small wind turbines which are located on residential, commercial or industrial sites where electricity is also consumed</i> <i>VERY IMPORTANT. No 'SSEG' consumers are allowed to have a Pre-Paid meter. They must at their cost, pay for Council to install an appropriately programmed 4 quadrant meter, as per Council requirements</i> | | | | | | | | |
| R 0,50 | R 0,43 | 2.10.2 Feed In Tariff (REFIT) per kWh SSEG Basic Residential | 15,0% | R 70,00 | New | R 77,95 | 11,36% | R 86,81 | 11,36% | R0,00 |
| | | 2.10.2.1 Residential | 15,0% | R 0,56 | 11,36% | R 0,62 | 11,36% | R 0,69 | 11,36% | R0,48 |
| | | 2.11 Monthly Basic Charge on installed panels (SSEG) (Excluding Residential) Rand p/kWh for use in tariff | | | | | | | | |
| | | 2.11.1 Agri Customers <25kVA | 15,0% | R 1,30 | New | R 1,45 | 11,36% | R 1,61 | 11,36% | R1,13 |
| | | 2.11.1.1 <25kVA-50 kVA | 15,0% | R 1,30 | New | R 1,45 | 11,36% | R 1,61 | 11,36% | R1,13 |
| | | 2.11.1.2 50 kVA-100 | 15,0% | R 1,25 | New | R 1,39 | 11,36% | R 1,55 | 11,36% | R1,09 |
| | | 2.11.1.3 | | | | | | | | |
| | | 2.11.2 Bulk Customers -Agri Customers -Time of Use Customers Standard | 15,0% | R 0,25 | New | R 0,28 | 11,36% | R 0,31 | 11,36% | R0,22 |
| | | 2.11.2.2 <1MW Low Tension Standard | 15,0% | R 0,25 | New | R 0,28 | 11,36% | R 0,31 | 11,36% | R0,22 |
| | | 2.11.3 Normal | | | | | | | | |
| | | 2.11.3.1 <1MW High Tension | 15,0% | R 0,25 | New | R 0,28 | 11,36% | R 0,31 | 11,36% | R0,22 |
| | | 2.11.3.2 <1MW Low Tension | 15,0% | R 0,25 | New | R 0,28 | 11,36% | R 0,31 | 11,36% | R0,22 |
| | | 2.11.4 Urban Customers - Tme of Use Customers | | | | | | | | |
| | | 2.11.4.1 >1MVA High Tension Standard | 15,0% | R 0,25 | New | R 0,28 | 11,36% | R 0,31 | 11,36% | R0,22 |
| | | 2.11.4.2 <1MVA High Tension Standard | 15,0% | R 0,35 | New | R 0,39 | 11,36% | R 0,43 | 11,36% | R0,30 |
| | | 2.11.4.3 <1MVA Low Tension Standard | 15,0% | R 0,32 | New | R 0,36 | 11,36% | R 0,40 | 11,36% | R0,28 |
| | | 2.11.5 Normal | | | | | | | | |
| | | 2.11.5.1 >1MVA High Tension | 15,0% | R 0,41 | New | R 0,46 | 11,36% | R 0,51 | 11,36% | R0,36 |
| | | 2.11.5.2 <1MVA High Tension | 15,0% | R 0,39 | New | R 0,43 | 11,36% | R 0,48 | 11,36% | R0,34 |
| | | 2.11.5.3 <1MVA Low Tension | 15,0% | R 0,47 | New | R 0,52 | 11,36% | R 0,58 | 11,36% | R0,41 |
| | | The charge is per kilowatt installed | | | | | | | | |
| | | Banking is allowed in appropriate time slot. Banking registers will be cleared annually at 30 June | | | | | | | | |
| | | Approval of SSEG in terms of policy | | | | | | | | |

DRAFT PROCUREMENT PLAN: 2022/23

| Function | Project Description | 2022/23 | Request Date | Bid Specification | Advertisement | Technical Report | Evaluation Date | Adjudication Date | Comment |
|---|--------------------------------------|-----------|---|-------------------|---------------|------------------|-----------------|-------------------|-----------------------|
| Community Halls and Facilities | Capex Townhalls Equipment | 40,000 | 30/05/2022 | 09/06/2022 | 11/07/2022 | 21/07/2022 | 26/07/2022 | 02/08/2022 | |
| Libraries and Archives | Capex Libraries Nduli | 10,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | 3 Quotes |
| Electricity | Capex MV Substation Equipment | 1,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | Internal from stores. |
| Electricity | Capex MV Network Equipment | 1,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | Internal from stores. |
| Electricity | Capex Upgrade of LV Network Cables | 1,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | Internal from stores. |
| Electricity | Capex Upgrade of MV Cables | 1,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | Internal from stores. |
| Municipal Manager, Town Secretary and Chief Executive | Capex Tools & Equipment | 150,000 | 10/06/2022 | 20/06/2022 | 20/07/2022 | 31/07/2022 | 05/08/2022 | 10/08/2022 | |
| Municipal Manager, Town Secretary and Chief Executive | Capex Tools & Equipment | 50,000 | 10/06/2022 | 20/06/2022 | 20/07/2022 | 31/07/2022 | 05/08/2022 | 10/08/2022 | |
| Municipal Manager, Town Secretary and Chief Executive | Capex Tools & Equipment | 200,000 | 10/06/2022 | 20/06/2022 | 20/07/2022 | 31/07/2022 | 05/08/2022 | 10/08/2022 | |
| Municipal Manager, Town Secretary and Chief Executive | Capex Furniture and Office Equipment | 40,000 | 22/04/2022 | 02/05/2022 | 01/06/2022 | 14/06/2022 | 21/06/2022 | 28/06/2022 | |
| Finance | Capex Furniture and Office Equipment | 130,000 | 23/05/2022 | 02/06/2022 | 04/07/2022 | 14/07/2022 | 19/07/2022 | 26/07/2022 | |

DRAFT PROCUREMENT PLAN: 2022/23

| Function | Project Description | 2022/23 | Request Date | Bid Specification | Advertisement | Technical Report | Evaluation Date | Adjudication Date | Comment |
|---------------------------------------|--|-----------|---|-------------------|---------------|------------------|-----------------|-------------------|-------------------------|
| Finance | Capex Computer Equipment | 50,000 | 27/05/2022 | 06/06/2022 | 06/07/2022 | 19/07/2022 | 26/07/2022 | 02/08/2022 | |
| Fleet Management | Capex Vehicle Replacement Program | 1,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | <i>RT57 Tender</i> |
| Information Technology | Capex IT Equipment | 600,000 | 20/04/2022 | 03/05/2022 | 03/06/2022 | 14/06/2022 | 22/06/2022 | 28/06/2022 | |
| Roads | Capex Network streets | 2,000,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | <i>Existing tender.</i> |
| Roads | Capex Upgrade Van Breda Bridge (own contribution) | 5,817,400 | <i>Procurement Done.</i> | | | | | | |
| Roads | Capex Upgrade Van Breda Bridge | 6,200,000 | <i>Procurement Done.</i> | | | | | | |
| Community Parks (including Nurseries) | Capex Parks equipment | 40,000 | 03/06/2022 | 13/06/2022 | 13/07/2022 | 26/07/2022 | 02/08/2022 | 09/08/2022 | |
| Recreational Facilities | Capex Nduli Swimming Pool | 10,000 | <i>Alternative SCM procurement process. Please refer to comment column.</i> | | | | | | <i>3 Quotes</i> |
| Sports Grounds and Stadiums | Capex Sportfield equipment | 30,000 | 01/06/2022 | 11/06/2022 | 14/07/2022 | 26/07/2022 | 02/08/2022 | 09/08/2022 | |
| Sports Grounds and Stadiums | Capex Ceres Upgrade Of Leyell Str Sport Facilities | 6,354,740 | <i>Procurement Done.</i> | | | | | | |
| Solid Waste Disposal (Landfill Sites) | Capex Fecing Landfill site | 4,000,000 | 20/06/2022 | 30/06/2022 | 02/08/2022 | 12/08/2022 | 17/08/2022 | 23/08/2022 | |

DRAFT PROCUREMENT PLAN: 2022/23

| Function | Project Description | 2022/23 | Request Date | Bid Specification | Advertisement | Technical Report | Evaluation Date | Adjudication Date | Comment |
|---------------------|--|------------|---|-------------------|---------------|------------------|-----------------|-------------------|--|
| Solid Waste Removal | Capex Drop-offs Transfer stations_Tulbagh/Hamlet/Bella Vista | 6,000,000 | 08/06/2022 | 21/06/2022 | 21/07/2022 | 04/08/2022 | 09/08/2022 | 16/08/2022 | |
| Public Toilets | Capex Wolseley Public Toilets | 500,000 | <i>Tender process already commenced</i> | | | | | | <i>Evaluation phase Bid 08-2-19-10</i> |
| Sewerage | Capex Sewer Network Replacement | 1,500,000 | 29/04/2022 | 09/05/2022 | 08/06/2022 | 21/06/2022 | 29/06/2022 | 05/07/2022 | |
| Sewerage | Capex Security upgrades Pumpstations | 1,000,000 | 02/05/2022 | 12/05/2022 | 14/06/2022 | 24/06/2022 | 29/06/2022 | 05/07/2022 | |
| Water Distribution | Capex Tierhokskloof bulk pipeline (own contribution) | 2,956,522 | 20/05/2022 | 30/05/2022 | 29/06/2022 | 14/07/2022 | 19/07/2022 | 26/07/2022 | |
| Water Distribution | Capex Network- Water Pipes & Valve Replacement | 1,500,000 | 04/05/2022 | 17/05/2022 | 16/06/2022 | 28/06/2022 | 06/07/2022 | 11/07/2022 | |
| Water Distribution | Capex Tulbagh Dam | 2,000,000 | <i>Procurement Done.</i> | | | | | | |
| Water Distribution | Capex Tierhokskloof bulk pipeline | 11,667,792 | 18/05/2022 | 02/06/2022 | 04/07/2022 | 14/07/2022 | 19/07/2022 | 26/07/2022 | |
| Water Distribution | Capex Tulbagh Dam | 16,729,565 | <i>Procurement Done.</i> | | | | | | |
| Water Storage | Capex Op-Die-Berg Reservoir | 2,854,582 | 16/05/2022 | 26/05/2022 | 30/06/2022 | 12/07/2022 | 22/07/2022 | 27/07/2022 | |
| | | - | | | | | | | |

77,430,601

| Province: (WC022) - Schedule of Service Delivery Standards | | | | |
|--|---|---|---|---|
| Description | 2021/2022 | | | 2022/2023 |
| | Original Budget | Adjusted Budget | Full Year Forecast | Service Level Standards |
| Solid Waste Removal | | | | |
| Premise based removal (Residential Frequency) | Weekly | Weekly | Weekly | Weekly |
| Premise based removal (Business Frequency) | Weekly/ Twice per week/Thrice per week (depending the need) | Weekly/ Twice per week/Thrice per week (depending the need) | Weekly/ Twice per week/Thrice per week (depending the need) | Weekly/ Twice per week/Thrice per week (depending the need) |
| Bulk Removal (Frequency) | Per request | Per request | Per request | Per request |
| Removal Bags provided(Yes/No) | Yes | Yes | Yes | Yes |
| Garden refuse removal Included (Yes/No) | Yes | Yes | Yes | Yes |
| Street Cleaning Frequency in CBD | Daily | Daily | Daily | Daily |
| Street Cleaning Frequency in areas excluding CBD | Monthly | Monthly | Monthly | Monthly |
| How soon are public areas cleaned after events (24hours/48hours/longer) | 24 hours | 24 hours | 24 hours | 24 hours |
| Clearing of illegal dumping (24hours/48hours/longer) | 48 hours (once reported) | 48 hours (once reported) | 48 hours (once reported) | 48 hours (once reported) |
| Recycling or environmentally friendly practices(Yes/No) | Yes | Yes | Yes | Yes |
| Licensed landfill site(Yes/No) | Yes | Yes | Yes | Yes |
| | | | | |
| Water Service | | | | |
| Water Quality rating (Blue/Green/Brown/N0 drop) | Blue & Green Drop | Blue & Green Drop | Blue & Green Drop | Blue & Green Drop |
| Is free water available to all? (All/only to the indigent consumers) | Indigent customers | Indigent customers | Indigent customers | Indigent customers |
| Frequency of meter reading? (per month, per year) | Monthly | Monthly | Monthly | Monthly |
| Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period) | 3 months | 3 months | 3 months | 3 months |
| On average for how long does the municipality use estimates before reverting back to actual readings? (months) | 6 months | 6 months | 6 months | 6 months |
| Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions) | | | | |
| One service connection affected (number of hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| Up to 5 service connection affected (number of hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| Up to 20 service connection affected (number of hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| Feeder pipe larger than 800mm (number of hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| What is the average minimum water flow in your municipality? | 2 bar | 2 bar | 2 bar | 2 bar |
| Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) | No | No | No | No |
| How long does it take to replace faulty water meters? (days) | 20 days | 20 days | 20 days | 20 days |
| Do you have a cathodic protection system in place that is operational at this stage? (Yes/No) | No | No | No | No |

| Standard | Description | 2021/2022 | | | 2022/2023 |
|---|--|---------------------|---------------------|---------------------|-------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Service Level Standards |
| Electricity Service | | | | | |
| | What is your electricity availability percentage on average per month? | 100 | 100 | 100 | 100 |
| | Do your municipality have a ripple control in place that is operational? (Yes/No) | No | No | No | No |
| | How much do you estimate is the cost saving in utilizing the ripple control system? | N/A | N/A | N/A | N/A |
| | What is the frequency of meters being read? (per month, per year) | Monthly | Monthly | Monthly | Monthly |
| | Are estimated consumption calculated at consumption over (two month's/three month's/longer period) | 3 months | 3 months | 3 months | 3 months |
| | On average for how long does the municipality use estimates before reverting back to actual readings? (months) | 6 months | 6 months | 6 months | 6 months |
| | Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Are accounts normally calculated on actual readings? (Yes/no) | Yes | Yes | Yes | Yes |
| | Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) | No | No | No | No |
| | How long does it take to replace faulty meters? (days) | 20 days | 20 days | 20 days | 20 days |
| | Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No) | Yes | Yes | Yes | Yes |
| | How effective is the action plan in curbing line losses? (Good/Bad) | Bad | Bad | Bad | Bad |
| | How soon does the municipality provide a quotation to a customer upon a written request? (days) | 24 hours | 24 hours | 24 hours | 24 hours |
| | How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days) | 7 days | 7 days | 7 days | 7 days |
| | How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days) | 7 days | 7 days | 7 days | 7 days |
| | How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days) | 7 days | 7 days | 7 days | 7 days |
| Sewerage Service | | | | | |
| | Are your purification system effective enough to put water back in to the system after purification? | Yes into river only | Yes into river only | Yes into river only | Yes into river only |
| | To what extend do you subsidize your indigent consumers? | Full monthly charge | Full monthly charge | Full monthly charge | Full monthly charge |
| How long does it take to restore sewerage breakages on average | | | | | |
| | Severe overflow? (hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Sewer blocked pipes: Large pipes? (Hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Sewer blocked pipes: Small pipes? (Hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Spillage clean-up? (hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Replacement of manhole covers? (Hours) | 24 hours | 24 hours | 24 hours | 24 hours |

| Standard | Description | 2021/2022 | | | 2022/2023 |
|-------------------------------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Service Level Standards |
| Road Infrastructure Services | | | | | |
| | Time taken to repair a single pothole on a major road? (Hours) | 24 hours | 24 hours | 24 hours | 24 hours |
| | Time taken to repair a single pothole on a minor road? (Hours) | 5 days | 5 days | 5 days | 5 days |
| | Time taken to repair a road following an open trench service crossing? (Hours) | 14 days | 14 days | 14 days | 14 days |
| | Time taken to repair walkways? (Hours) | 14 days | 14 days | 14 days | 14 days |
| Property valuations | | | | | |
| | How long does it take on average from completion to the first account being issued? (one month/three months or longer) | 3 months | 3 months | 3 months | 3 months |
| | Do you have any special rating properties? (Yes/No) | No | No | No | No |
| Financial Management | | | | | |
| | Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase) | Decrease | Decrease | Decrease | Decrease |
| | Are the financial statement outsources? (Yes/No) | No | No | No | No |
| | Are there Council adopted business processes structuring the flow and management of documentation feeding to Trial Balance? | No | No | No | No |
| | How long does it take for an Tax/Invoice to be paid from the date it has been received? | 30 days | 30 days | 30 days | 30 days |
| | Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans? | Yes, but for one year only. | Yes, but for one year only. | Yes, but for one year only. | Yes, but for one year only. |
| Administration | | | | | |
| | Reaction time on enquiries and requests? | 2 days maximum | 2 days maximum | 2 days maximum | 2 days maximum |
| | Time to respond to a verbal customer enquiry or request? (working days) | 2 days maximum | 2 days maximum | 2 days maximum | 2 days maximum |
| | Time to respond to a written customer enquiry or request? (working days) | 3 days | 3 days | 3 days | 3 days |
| | Time to resolve a customer enquiry or request? (working days) | 2 days | 2 days | 2 days | 2 days |
| | What percentage of calls are not answered? (5%,10% or more) | 0.0% | 0.0% | 0.0% | 0.0% |
| | How long does it take to respond to voice mails? (hours) | Immediately | Immediately | Immediately | Immediately |
| | Does the municipality have control over locked enquiries? (Yes/No) | Yes | Yes | Yes | Yes |
| | Is there a reduction in the number of complaints or not? (Yes/No) | Yes | Yes | Yes | Yes |
| | How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer) | 5 Days | 6 Days | 7 Days | 7 Days |
| | How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings? | When required | When required | When required | When required |

| Standard | Description | 2021/2022 | | | 2022/2023 |
|---|--|------------------------|------------------------|------------------------|-------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Service Level Standards |
| Community safety and licensing services | | | | | |
| | How long does it take to register a vehicle? (minutes) | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes |
| | How long does it take to renew a vehicle license? (minutes) | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes |
| | How long does it take to issue a duplicate registration certificate vehicle? (minutes) | Transaction 15 minutes | Transaction 15 minutes | Transaction 15 minutes | Transaction 15 minutes |
| | How long does it take to de-register a vehicle? (minutes) | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes | Transaction 3 minutes |
| | How long does it take to renew a drivers license? (minutes) | Transaction 20 minutes | Transaction 20 minutes | Transaction 20 minutes | Transaction 20 minutes |
| | What is the average reaction time of the fire service to an incident? (minutes) | 10 - 30 minutes | 10 - 30 minutes | 10 - 30 minutes | 10 - 30 minutes |
| | What is the average reaction time of the ambulance service to an incident in the urban area? (minutes) | Department of Health | Department of Health | Department of Health | Department of Health |
| | What is the average reaction time of the ambulance service to an incident in the rural area? (minutes) | Department of Health | Department of Health | Department of Health | Department of Health |
| Economic development | | | | | |
| | How many economic development projects does the municipality drive? | 36 | 36 | 36 | 36 |
| | How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects? | 4 | 4 | 4 | 4 |
| | What percentage of the projects have created sustainable job security? | 0 | 0 | 0 | 0 |
| | Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No) | Yes | Yes | Yes | Yes |
| Other Service delivery and communication | | | | | |
| | Is a information package handed to the new customer? (Yes/No) | N/A | N/A | N/A | N/A |
| | Does the municipality have training or information sessions to inform the community? (Yes/No) | IDP & Budget meetings | IDP & Budget meetings | IDP & Budget meetings | IDP & Budget meetings |
| | Are customers treated in a professional and humanly manner? (Yes/No) | Yes | Yes | Yes | Yes |



national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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FROM: Mr J Hattingh, Tel: 012 315 5020, Email: Jan.Hattingh@treasury.gov.za

Ref No: WC022 / 30

Mr David Nasson

Municipal Manager

Witzenberg Municipality

P O BOX 44

CERES

6835

Email: david@witzenberg.gov.za

Dear Mr Nasson

ACHIEVING A FUNDED 2021/22 MAIN ADJUSTMENT BUDGET

The various National Treasury 2021 communication relating to the municipality's unfunded budget including our letters signed respectively 10 September, 04 November and 16 November 2021 refers.

It is our experience that municipalities that plan well, have minor variances between the budget originally approved by council, the February main adjustment budget and the related audit outcomes. However, often municipal officials compile unfunded budgets and council is only made aware through the Treasuries' subsequent enforcement. We note that this is tantamount financial misconduct and must stop.

The municipality now has another opportunity, between the tabling of the mid-year budget and performance assessment and 28 February 2022, to correct its unfunded 2021/22 MTREF through the tabling of a funded main adjustments budget (refer MFMA section 28(2)(b, d and f) and Municipal Budget-and Reporting Regulation 23(1) and (2)). If your municipality has adopted a credible funding plan, it is important that the measures outlined in the plan are implemented accordingly to improve the municipalities dire situation and show gradual progression. The municipality is urged to make use of this opportunity to reduce its expenditure to fully align with the municipality's realistically anticipated revenue for the remainder of the year. The accounting officer and senior management team are also reminded of their overall financial management fiduciary responsibilities and must



closely monitor the municipality's financial situation and weekly align expenditure to the municipality's actual cash flow situation.

Considering the municipality's (persistent or not) failure to address its unfunded budget to date, the National Treasury cautions the municipality that should the Treasuries' funding assessment reveal that the 2021/22 main adjustments budget is also not funded in terms of section 18 of the MFMA, it results in a further contravention and persistent failure of MFMA section 171. The municipal council will then have to adopt an updated funding plan and closely monitor its implementation of the adjustment budget in conjunction with this updated funding plan. This must include the submission of monthly progress reports supported with documented evidence to the Treasuries parallel and as part of the monthly MFMA section 71 reports.

Failure by your municipality to adopt a 2021/22 funded main adjustments budget will constitute a material breach of the MFMA that leaves the National Treasury with no choice but to invoke Section 216(2) of the Constitution and additionally withhold the Equitable Share allocation tranche due to be released to the municipality in March 2021. We emphasize that you need to develop and implement the necessary measures to address and remedy this situation as an urgent necessity.

Yours faithfully

MALIJENG NGQALENI
DEPUTY DIRECTOR-GENERAL
DATE: 19 January 2022

CC: The Mayor
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CFO
Mr H J Kritzinger - cobus@witzenberg.gov.za

MFMA Co-ordinator
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Municipal Budget Circular for the 2022/23 MTREF

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Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (*mSCOA*), and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *mSCOA* is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury projects real economic growth of 5.1 per cent in 2021, following an expected contraction of 6.4 per cent in 2020. Real GDP growth is expected to moderate to 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024.

South Africa experienced its largest recorded decline in economic output in 2020 due to the strict COVID-19 lockdown. Real GDP contracted by 7.2 per cent in 2020 compared to 0.1 per cent increase in 2019. It is expected to increase by 6.2 per cent in 2021/22 and moderate by an average increase of 1.7 per cent over the 2022/23 MTEF.

Manufacturing production grew by 17 per cent in the first six months of 2021 compared with the same period in 2020. Production has not recovered to pre-pandemic levels, although the Absa Purchasing Managers' Index remains above the neutral 50-point mark. Electricity disruptions, raw material shortages and rising input costs will continue to limit output in the short to medium term.

The main risks to the economic outlook are slowdown in economic growth. The evolution of COVID-19 and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.

Slow implementation of structural reforms continues to weigh on business confidence and private investment. Electricity supply constraints, which could worsen over the short term, are a drag on economic growth. In contrast, progress on energy reforms poses upside risks to fixed investment and the overall economic outlook.

A further deterioration in the public finances due to various spending pressures and the materialisation of contingent liabilities could trigger further credit rating downgrades. Pressures on the government wage bill ceiling, including the implementation of the non-pensionable salary increases undermine fiscal consolidation measures.

The fiscal framework does not include any additional support to state-owned companies, but the poor financial condition and operational performance of several of these companies remains a large contingent risk. A number of entities may request further bailouts.

Government is strictly enforcing minimum criteria before guaranteeing the debt of state-owned companies, as outlined in the 2021 Budget, which has led to a decline in guarantee requests. Nonetheless, the broader context of financial distress, weak governance and unsustainable operations in many of these companies remains unaddressed.

Since the 2008 global financial crisis, economic growth has trended downwards, resulting in persistent shortfalls in tax revenue that have not been matched by adjustments to spending growth. This in turn has led to wider budget deficits, higher borrowing and a rapid increase in the ratio of debt to GDP. The reason that the debt servicing costs are growing at a pace that is faster than the rate of GDP growth, and this ratio will continue to increase until government runs a sufficiently large primary budget surplus.

To maximise the value of spending, government needs to contain costs, more especially consumption related spending, exercise prudent and compliant financial management, and eradicate wasteful treatment of public funds and resources. Compensation of employees remains a major cost pressure. It remains critical for municipalities to adhere to compensation ceilings, manage headcounts proactively and conduct staff audit to ensure the staff complement is aligned to the approved organogram. This will assist government is to improve its fiscal position.

Medium-term priorities include: reindustrialising through implementation of the master plans; growing exports through the African Continental Free Trade Area; implementing the Tourism Sector Recovery Plan; supporting township and rural economies; and promoting localisation, inclusive economic growth and job creation.

In 2021/22, gross tax revenue is expected to be R120.3 billion higher than projected in the 2021 Budget, with corresponding improvements of R69.8 billion and R59.5 billion expected in 2022/23 and 2023/24 respectively. This is still well below pre-pandemic revenue estimates, but it provides space for government to deal with immediate fiscal pressures while continuing to stabilise the public finances.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2020 - 2025

| Fiscal year | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---------------|---------|----------|----------|---------|---------|
| | Actual | Estimate | Forecast | | |
| CPI Inflation | 2.9% | 4.9% | 4.0% | 4.4% | 4.5% |

Source: Medium Term Budget Policy Statement 2021.

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 2022/23 budget process

2.1 Local government conditional grants allocations

Over the 2022 MTEF period, transfers to municipalities will grow below inflation. Over the next three years, local government resources increase by 4.1 per cent.

Transfers to local government will be increased by R17.8 billion, including R9.3 billion from the local government equitable share, R1.5 billion from the general fuel levy and R6.9 billion in direct conditional grants over the 2022 MTEF period. 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 2022 MTEF period.

The annual Division of Revenue Bill will be published in February 2022 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2021 Division of Revenue Act to compile their 2022/23 MTEF. In terms of the outer year allocations (2023/24 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2021 Division of Revenue Act for 2021/22. The DoRA is available at:

<http://www.treasury.gov.za/documents/national%20budget/2021/default.aspx>

Division of Revenue Amendment Bill, 2021: changes to local government allocations

Budget Facility for Infrastructure Funding – R81 million is added to the direct regional bulk infrastructure grant for George Local Municipality for the implementation of the potable water security and remedial works project. Due to delays in the implementation of projects approved through Budget Facility for Infrastructure (BFI), the projects sponsors have requested funding to be reduced to align with the planned project rollout.

R1.3 billion is reduced from the public transport network grant for City of Cape Town to align to its revised implementation plan of myCiti phase 2A.

Neighbourhood Development Partnership Grant – R841 million is added to the direct neighbourhood development partnership grant for local government to create 32 663 jobs through precinct management, community safety, place-making, greening, integrated waste management and digitalisation, with special focus on poor and marginalised areas and economic nodes.

Roll-over of indirect regional bulk infrastructure grant – R582 million is rolled over in the indirect regional bulk infrastructure grant to fund the operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality. This change is shown in Schedule 6, Part B of this Bill.

Reprioritisation in the neighbourhood development partnership grant – In the neighbourhood development partnership grant, R90 million is shifted from the direct component to the indirect component of the grant, to fund project preparation, planning and implementation for municipalities facing implementation challenges. The affected municipalities are City of Johannesburg, Mogale City, Kwa-Dukuza, West Rand, Sol Plaatje, Ray Nkonyeni and City of Cape Town. These changes are shown in Schedule 5, Part B and Schedule 6, Part B of this Bill.

Changes to gazetted frameworks and allocations

Neighbourhood development partnership grant – The grant framework for the neighbourhood development partnership grant is amended to remove reference to Built

Environment Performance Plans and include the conditions attached to the approval of funds from the Presidential Youth Employment Initiative. The conditions require cities to expand the existing Expanded Public Works Programme projects and enter into new partnerships with the private sector and civil society.

Regional bulk infrastructure grant – The grant framework for the regional bulk infrastructure grant is amended to include the conditions attached to the approval of funding from the BFI for the implementation of the potable water security and remedial works project in George Local Municipality. The conditions require that the municipality submit a business plan, a cost-benefit analysis report and enter into a co-financing agreement with the Department of Water and Sanitation and the Department of Cooperative Governance.

Integrated urban development grant – The grant framework for the integrated urban development grant is amended to include a provision for purchasing special vehicles for waste management. This correction is needed to ensure alignment with conditions in the municipal infrastructure grant as municipalities can move between the two grants.

Municipal infrastructure grant – The grant framework for the municipal infrastructure grant is amended to correct for the omission of the baseline allocation of R14.8 billion in 2019/20 in the past performance section of the framework. The amount was erroneously not captured. This correction is needed to show the audited past financial performance of the grant.

3. IDP Consultation Process Post 2021 Local Government Elections

Municipalities are advised to refer to the guidance (refer to the email sent by CoGTA to all municipalities on 20 October 2021) provided through the joint National Treasury/ Department of Cooperative Governance/ South African Local Government Association (NT/DCoG/SALGA) Joint Circular No.1 on the transitional measures in relation to the IDP consultation process. This circular indicates that the previous municipal councils had an obligation to ensure that the legislative stipulations were complied with. Therefore, they were expected to continue the process of the development of the IDP starting with the development and adoption of the process plans as provided for in section 28 of the Municipal Systems Act. Municipalities should then implement the adopted budget process plan and conduct the public engagements as per dates they have indicated in the process plan.

4. Municipalities unable to pass the annual budget after 1 July

The provincial executive council must urgently request the Mayor to submit a report outlining detailed reasons and or circumstances that led to failure to approve the annual budget by the 1 July.

The provincial executive council must intervene in terms of section 139(4) of the Constitution and take appropriate steps by issuing a directive to the municipal council to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

Section 26(4) and (5) of the MFMA provides for how the expenses can be met pending the approval of a budget through a directive. Provincial Treasuries should establish clear internal processes for reviewing and recommending the approval of withdrawals by their MEC (templates can be obtained from National Treasury).

The provincial executive council must upon issuing of a directive to the Municipal Council conduct an assessment of the budget tabled by the Mayor against the norms and standards, approved budget process plan, and the outcome of public participation processes.

In the event the Municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

If in terms of the assessment by the provincial executive council of the tabled budget, it is found that there are no justifiable grounds for not approving the budget, the former must submit/ present the outcome of the assessment to the Municipal Council with a directive to consider the assessment and adopt the budget. If the assessment of the provincial executive council of the tabled budget finds that it does not adhere to the required norms and standards, the directive from the provincial executive council should instruct the council to first amend the budget to remedy this before adopting the budget.

The provincial executive council must, if necessary give the municipal council a further 14 days to approve a tabled budget that complies with norms and standards and incorporates the outcome of public participation, failing which the provincial executive council must consider dissolution of municipal council, approval of a temporary budget and appointment of an administrator as a last resort.

5. Municipal Standard Chart of Accounts (mSCOA)

5.1 Release of Version 6.6 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 6.6 is released with this circular.

Version 6.6 of the chart will be effective from 2022/23 and must be used to compile the 2022/23 MTREF and is available on the link below:

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

The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.6 where applicable. The PSD is also available on the above link.

mSCOA chart changes are issued annually in December. For the National Treasury to consider a new chart change, the issue must be logged with all relevant background and details on the Frequently Asked Questions (FAQ) database. The FAQ database can also be accessed on the above link.

The matter will then be further investigated by the FAQ committee of the National Treasury. If it is found that a chart change is required in the next chart version, then the matter will be elevated to the mSCOA Technical Committee and if in agreement, it will be recommended for approval to the mSCOA Steering Committee. Requests for chart changes in the next version of the chart must be logged for consideration by 31 August of each year.

5.2 Credibility of mSCOA data strings

The credibility of the mSCOA data strings remains a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the *m*SCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/ from their core financial systems; have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (*m*SCOA enabling) version of their financial systems;
- A number of municipalities are still transacting on their legacy systems that are not *m*SCOA enabling or they are using Ms Excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the *m*SCOA enabling system that was procured. This constitute fruitless and wasteful expenditure; 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 2022/23, 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.

Municipalities should refer to the guidance provided in the *m*SCOA circulars issued by the National Treasury to classify their transactions correctly.

The credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2022/23 municipal financial year.

5.3 Regulation of Minimum Business Processes and System Specifications

One of the key objectives of the *m*SCOA reform is to ensure that municipalities are planning, budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the *m*SCOA Regulations.

All municipalities and municipal entities had to comply with the *m*SCOA Regulations by 1 July 2017. MFMA Circular No. 80 (Annexure B) provided guidance on the minimum business processes and system specifications for all categories of municipalities (A, B and C). A number of Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016.

The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet achieved the minimum required level of *m*SCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of *m*SCOA. The action plan should include the following focus areas, as applicable to the municipality:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licences that is sufficient to run the chosen financial management systems solution;
- **Governance and institutional arrangements** – is there a functional *m*SCOA steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *m*SCOA related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council. Furthermore, did the

municipality appoint a suitably qualified System Administrator and the required IT securities are in place;

- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *mSCOA* enabling financial system; and
- **Proficiency of municipal officials to use the financial system** – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *mSCOA* chart, balance sheet budgeting and movement accounting; and have change management taken place to ensure that *mSCOA* is institutionalised as an organisational reform and not only a financial reform.

It should be emphasised that the onus to ensure compliance with the *mSCOA* Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities should ensure that they budget sufficiently to become and remain *mSCOA* compliant.

The progress against the action plan must be monitored by the municipality's *mSCOA* Project Steering Committee and should also be reported at the 2021/22 Mid-year Budget and Performance engagements and the Budget and Benchmark engagements with the National and the respective provincial treasury. Copies of the action plan and progress reports should also be shared with the National and the respective provincial treasury.

5.4 Extension of RT25-2016 Service Level Agreements (SLA) for Financial Systems

The National Treasury has received numerous queries about the extension of the SLA for the transversal contract for the procurement of municipal systems of financials management and internal control (RT25-2016).

The RT25-2016 contract has expired in May 2019. Therefore, the RT25-2016 cannot be utilised to procure financial systems and Service Level Agreements (SLAs) entered into through the transversal contract cannot be extended when they expire. Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications.

Furthermore, the Municipal SCM Regulations does not prohibit the use of long-term contracts as long as the needs analysis and market analysis are done to justify the continuous need for the service. Municipalities may utilise Section 33 of the MFMA, taking into account the municipality's specific circumstances, provided that the decision is legally sound and there is evidence to support the municipality's decision.

Where a municipality has entered into a SLA for the provision of system support and maintenance through an open procurement process, the SLA may be extended in terms of Section 116(3) of the MFMA.

Notwithstanding the above, since the ICT environment changes very quickly the municipal needs must be re-evaluated to ensure that the IT systems in place are still 1) compatible with the needs and systems of the municipality, 2) aligned to modern technology and new legislative requirements and 3) cost effective prior to concluding long-term maintenance and support agreements in the event that there are other financial management solutions or

systems that may be better or even more cost effective as opposed to the current ones that may be outdated.

5.5 *m*SCOA Monthly Trial Balance

Municipalities are required to submit the following documents to GoMuni Upload portal on a monthly basis in PDF format:

1. C Schedule
2. Primary Bank Statement
3. Bank Reconciliation
4. Quality certificate
5. Monthly budget statement (Section 71 Report)
6. Trial balance

To date, the trial balances were submitted in various formats with varying levels of detail – some of them unreadable, making it difficult to identify the submission of the trial balances. From 1 July 2022, the trial balance must include the following minimum information:

- *m*SCOA item description
- Balance brought forward (i.e. opening balance)
- Movement Debit
- Movement Credit
- Balanced closing balance at the end of the document

The name of the municipality, municipal code and relevant period (year and month) must be clearly identified in the submission. Municipalities should ensure that the monthly data string aligns to the trial balance submitted to the GoMuni Upload portal.

5.6 Budgeting for the COVID-19 pandemic

In terms of *m*SCOA Circular No. 9 municipalities are reminded to record and ring fence all funding and expenditure pertaining to the COVID-19 pandemic when budgeting and transacting.

It is evident from the *m*SCOA data strings that were submitted by municipalities in terms of the monthly Section 71 reporting that not all municipalities are budgeting and reporting on COVID-19 related allocations and expenditure as per the guidance provided. Therefore, the National Treasury is not able to draw complete COVID-19 reports from the *m*SCOA data strings inclusive of the data for all municipalities as yet and the weekly manual reporting is still required.

Once the National Treasury is able to draw COVID-19 reports from the *m*SCOA data strings for the majority of municipalities and the Covid-19 restrictions is lifted as per the Disaster Management Act, 2002 (Act 57 of 2002) and its regulations, the weekly manual reporting will be stopped.

5.7 Costing Segment

The purpose of the costing segment in *m*SCOA is to provide for the recording of the full cost for the four core municipal functions, namely: electricity, water, waste water and waste management as a minimum requirement. These four services are the most significant revenue generating functions within municipalities and essential for setting cost reflective tariffs.

The costing segment does not impact on the financial statements and will be recorded as a 'below the line cost' and are recorded in the management accounts to make decisions in

formulating tariffs and cost control. Municipalities must refer to the PSD for the detailed application of the costing segment.

5.8 Classification of the Skills Development Levy

Employers must pay 1 per cent of their employees pay to the skills development levy. This is a contribution of 1 per cent of the total amount paid in respect of salaries to employees, which includes overtime payments, leave pay, bonuses etc. Therefore, this does not constitute employee related cost because it is not a compensation to employees, nor social contributions. Skills Development levy must be classified as operational costs as indicated in the *mSCOA* Project Summary Document (PSD).

5.9 Revised Municipal Property Rates Act Categories

Reference is made to paragraph 4.3 of MFMA Circular No. 107. Municipalities are reminded that section 8 of the Municipal Property Rates Act on the determination of categories of **rateable** properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 (“the Amendment Act”).

Municipalities were required to implement the new property categorisation framework by not later than 1 July 2021. The *mSCOA* chart Version 6.6 makes provision for the new and the old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. Therefore, municipalities cannot use both frameworks to avoid duplication and overstatement of revenue from property rates.

6. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure 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.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality’s reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

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 lower 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 2022/23** in their budget narratives and pay careful attention to 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.

6.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2022/23 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities should undertake this exercise annually as a routine practice during the budget process. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their annual reconciliation of the valuation roll to the billing system to the National Treasury by no later than **04 February 2022**.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. If the municipality experience any challenge uploading the information a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

6.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling 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 (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

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

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable a municipality to recover costs to fulfil its mandate. 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>

It is also imperative that every municipality is utilising the *mSCOA* cost segment correctly.

6.3 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also advised to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.**

In this regard municipalities are reminded to take note of the Constitutional Court decision in **Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009)**. The Constitutional Court confirmed that a municipality has the right to disconnect the water service in the event of non-payment. In the case of registered indigent users, water may not be disconnected but can and should be restricted to the national policy limit of 6 kilolitres of water monthly.

6.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

6.5 Smart Prepaid Meters Solution

The Inter-Ministerial Task Team (IMTT) of the 5th administration appointed a panel to investigate the electricity function to better understand what is causing the non-payment to Eskom. Cabinet subsequently endorsed the panel's recommendation that a smart prepaid solution for all municipalities must be explored. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a

transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring any smart meter solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for any smart meter solution or similar system solution. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any smart meter solution or similar system solution or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

6.6 Completeness and credibility of revenue related information in the Budget

The Municipal Budget and Reporting Regulations (MBRR) regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2022/23 MTREF.

6.7 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. The matter is still in court with a decision anticipated to be made shortly. If Eskom succeeds, the court will compel NERSA to process the rejected application for tariffs for the year starting 1 April 2022 in terms of the existing MYPD methodology. NERSA will then be expected to immediately publish Eskom's application for public comment.

6.8 Long Term Financial Strategies

National Treasury is supporting municipalities to develop and implement long-term financial models and strategies. This reform seeks to develop more sustainable, and integrated infrastructure development programmes over the longer term, informed by strategic plans, and financed in the most effective and efficient manner.

Although some municipalities have long-term financial models (LTFM), they are not always integrated with municipal plans, or based on actual cash flow analysis and investment programmes, or able to consider alternative financial scenarios and outcomes in relation to the ability to borrow and the structuring of market transactions.

Municipalities need to develop LTFM that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform the municipality's long-term financial strategy, which must articulate a sustainable, efficient and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders.

National Treasury has initiated this reform in the metropolitan municipalities and some of the Intermediate City municipalities and will continue with this reform in the next financial year. Based on the piloting of this reform, guidance will be provided to all municipalities to develop and implement LTFM's and strategies.

7. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. 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 2022/23 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the 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.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

7.2 Remuneration of Councillors

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. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councillor(s) concerned.

8. TRANSFERS TO MUNICIPALITIES

8.1 Criteria for the release of the Equitable Share

Section 216(2) of the Constitution of South Africa requires that the National Treasury must enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

The criteria for the release of the Equitable Share Instalments for the 2022/23 municipal financial year are as follows:

- The 2022/23 adopted budget must be funded and adopted by Council as per the legal framework, as required in terms of section 18 of the MFMA and consistent with the Budget Council and Budget Forum resolutions;
 - a. The adopted budget must include budget allocations for bulk suppliers current account payments;
 - b. Should the adopted budget still be unfunded, then a funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state, if this plan has been adopted in the past, then a progress report must be submitted on the framework previously shared to guide municipalities which is aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS);
 - c. Those municipalities that adopted an unfunded budget must work with their respective Provincial Treasuries to rectify this position in the lead up to the main adjustments budget process in February 2023; and
 - d. A council resolution showing commitment to address the unfunded position must be submitted by these municipalities to the National Treasury by 01 July 2022.

- Credible *m*SCOA data strings and source documents for the 2022/23 MTREF and 2021/22 audits must be generated directly from the core municipal financial system and successfully uploaded to the Local Government GoMuni Portal. Source documents must be submitted in PDF and no excel based spreadsheet/ templates will be accepted;
- The report submitted by bulk suppliers in terms of section 41 of the MFMA must indicate that the current account has been paid timeously in terms of section 65(2)(e) of the MFMA. In addition, where the municipality has a repayment plan with Eskom and/ or the water boards, proof that the current accounts have been paid and a copy of the agreed upon payment plan (or evidence of negotiations underway with creditors) must be submitted to the National and provincial treasuries;
- Municipalities must provide evidence that SARS, pension and other staff benefits deducted from municipal officials have been paid over the appropriate Funds and/ or institutions;
- The information requested in MFMA Circulars No. 93, 98 and 107 on the reconciliation of the valuation roll have been submitted to the National Treasury as per the required timeframes;
- The Competency Regulations reporting requirements have been complied with;
- Provide a copy of the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure register, the latest copy of the Municipal Public Accounts Committee (MPAC) recommendations, Council Resolution on UIFW as well as council approved UIFW Reduction Strategy, proof of establishment of the Disciplinary Committee Board (or evidence of progress towards their establishment) and updated audit action plan (where the audit has been completed);
- Those municipalities that received an adverse or disclaimed opinions for the 2020/21 financial year will not receive their funding allocation unless there is a council resolution committing to address these opinions with an implementable plan. The resolution must be signed by each member of the Council and submitted to National Treasury by 1 October 2022;
- The Municipal Financial Recovery Service progress reporting framework for financial recovery plans must be complied with by municipalities under intervention in terms of S139 of the Constitution;
- Additionally, those municipalities that have outstanding audits for both the 2019/20 and 2020/21 financial years as well as municipalities with outstanding 2020/21 audit opinions that also received an adverse or disclaimer opinion in 2019/20, will also not receive their allocation; and
- Any other outstanding documents as per the legal framework have been submitted including the AFS submission (municipality only and consolidated AFS).

Failure to comply with the above criteria will result in National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

9. The Municipal Budget and Reporting Regulations

9.1 Schedule A - version to be used for the 2022/23 MTREF

National Treasury has released Version 6.6 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.6 of the *m*SCOA classification framework and must be used when compiling the 2022/23 MTREF budget.

All municipalities must prepare their 2022/23 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.6 is not allowed** in terms of the *mSCOA* Regulations.

National Treasury has protected the A1 schedule version 6.6 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *mSCOA* chart version 6.6. The revised MBRR Schedules for the 2022/23 MTREF and its linkages to the financial and non-financial data string are available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

9.2 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 | Matjatji.Mashoeshoe@treasury.gov.za |
| Abigail Maila | | 012-395 6737 | Abigail.Maila@Treasury.gov.za |
| Buffalo City | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Free State | Sifiso Mabaso | 012-315 5952 | Sifiso.mabaso@treasury.gov.za |
| Cethekile Moshane | | 012-315 5079 | Cethekile.moshane@treasury.gov.za |
| Gauteng | Matjatji Mashoeshoe | 012-315 5553 | Matjatji.Mashoeshoe@treasury.gov.za |
| Abigail Maila | | 012-395 6737 | Abigail.Maila@Treasury.gov.za |
| Johannesburg and Tshwane | Willem Voigt | 012-315 5830 | WillemCordes.Voigt@treasury.gov.za |
| Ekurhuleni | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| KwaZulu-Natal | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| Kevin Bell | | 012-315 5725 | Kevin.Bell@treasury.gov.za |
| eThekweni | Sifiso Mabaso | 012-315 5952 | Sifiso.mabaso@treasury.gov.za |
| Limpopo | Sifiso Mabaso | 012-315 5952 | Sifiso.Mabaso@treasury.gov.za |
| Mpumalanga | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Lesego Leqasa | | | Lesego.Leqasa@treasury.gov.za |
| Northern Cape | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Phumelele Gulukunqu | | 012-315 5539 | Phumelele.Gulukunqu@treasury.gov.za |
| North West | Willem Voigt | 012-315 5830 | WillemCordes.Voigt@treasury.gov.za |
| Makgabo Mabotja | | 012-315 5156 | Makgabo.Mabotja@treasury.gov.za |
| Western Cape | Willem Voigt | 012-315-5830 | WillemCordes.Voigt@treasury.gov.za |
| Cape Town | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| George | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Technical issues with Excel formats | Sephiri Tlhomeli | 012-406 9064 | Iqdataqueries@treasury.gov.za |

National and provincial treasuries will analyse the credibility of the data string submissions.

9.3 Assessing the 2022/23 MTREF budget

National and provincial treasuries will assess the 2022/23 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **01 April to 30 June 2022 for both the tabled and adopted budgets**. In this period, the National and provincial treasuries will 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.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a credible funding plan, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council, and the changes to the budget must be effected in the mid-year adjustments budget to ensure compliance with Section 18 of the MFMA.***

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 in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and

adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

10. Submitting budget documentation and A1 schedules for 2022/23 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 2022**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Friday, 01 April 2022**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, 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. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *m*SCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats **immediately** after approval by the municipal council. Therefore, if the annual budget is tabled to council **on 31 May 2022**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Wednesday, 01 June 2022**.

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the GoMuni Upload portal.

10.1 Expected submissions for 2022/23 MTREF

The following information should be submitted for the 2022/23 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed *m*SCOA data string in the format published with Version 6.6 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

10.2 Go Muni Upload Portal

The National Treasury is in the process of finalising the development work on the GoMuni Upload portal. Municipalities, provincial treasuries, system vendors and sector departments should ensure that the names and contact details of the data uploaders or users of the data, as reflected on the LG Database, for their respective institutions are correct and updated as and when changes occur.

10.3 Portals for the submission of information

Municipalities must ensure that the documents are submitted to the correct portals/ mailboxes. These portals/ mailboxes are:

<https://lguploadportal.treasury.gov.za> (GoMuni Upload Portal) – All documents required in terms of legislation, including:

- mSCOA Data Strings by approved registered users;
- Budget-related and in-year documents and schedules (A, B and C) by approved registered users; and
- Reconciliation of the valuation roll to the financial system (as per MFMA Circular No. 93).

Budget related documents and schedules must be uploaded by approved registered users using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. The GoMuni Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

- Be in PDF format only; and
- 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 clearly and uploaded separately.

Municipalities may **only** send electronic versions of the above documents to lgdocuments@treasury.gov.za when experiencing problems with the GoMuni Upload Portal.

lgdataqueries@treasury.gov.za – Database related and submission queries and the grant rollover templates.

lgdocuments@treasury.gov.za – Any additional information required by National Treasury that is not listed under the GoMuni Upload portal such as the manual COVID-19 reports.

Please do not submit the same document to ALL the platforms listed above as it means that our Database Team must register the same documents three times which slows down the process. **Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed.**

10.4 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.

10.5 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
06 December 2021



Municipal Budget Circular for the 2022/23 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 112 that was issued on 06 December 2021. It aims to provide further guidance to municipalities with the preparation of their 2022/23 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 2022 Budget Review and the 2022 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The world economy is expected to grow by 4.4 per cent this year. This is lower than the 4.9 per cent that was anticipated when tabling the medium-term budget policy statement (MTBPS). The Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread. In addition, continued imbalances in global value chains have limited the pace of the world's economic recovery.

The South African economy has not been shielded from these global developments. National Treasury has revised South Africa's economic growth estimate for 2021 to 4.8 per cent, from 5.1 per cent at the time of the MTBPS.

This revision reflects a combination of the impact of changes in the global environment, along with South Africa's own unique challenges. Commodity prices, which have supported South Africa's economic recovery, slowed in the second half of 2021.

Also, violent unrest in July, and restrictions imposed to manage the third wave of COVID-19 further eroded the gains South Africa made in the first half of the year.

Industrial action in the manufacturing sector, and the re-emergence of loadshedding, also slowed the pace of the recovery.

Real Gross Domestic Product (GDP) growth of 2.1 per cent is projected for 2022. Over the next three years, GDP growth is expected to average 1.8 per cent.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

In summary, the tax revenue in 2021/22 was higher than projections and this was mainly due to commodity price rally. However, these are projected to be short term, and as such long-term spending commitments should not be made based on short term revenue benefits. There are measures in place to reduce expenditure to narrow the budget deficit.

The following macro-economic forecasts must be considered when preparing the 2022/23 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2020 - 2025

| Fiscal year | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---------------|---------|----------|---------|----------|---------|
| | Actual | Estimate | | Forecast | |
| CPI Inflation | 2.9% | 4.5% | 4.8% | 4.4% | 4.5% |

Source: Budget Review 2022.

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 2022/23 budget process

2.1 Local government conditional grants allocations

Over the 2022 MTEF period, direct transfers to municipalities will grow above inflation, at an annual average rate of 7.9 per cent. Direct conditional grants grow at an annual average rate of 5.3 per cent over the MTEF, while the Local Government Equitable Share (LGES) grows faster, at an annual average rate of 10.3 per cent over the same period.

The higher than inflation growth of allocations to local government is due to additional allocations over the medium term as follows:

- 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 2022 MTEF period. R28.9 billion is added to the LGES over the MTEF to increase coverage of the provision of free basic services; and
- An amount of R1.7 billion over the MTEF is added to the Neighbourhood Development Partnership Grant to fund the continuation of the upscaling of city-led public employment programmes, as part of the Presidential Youth Employment Intervention; and an amount of R347 million over the first two years of the MTEF period is allocated to fund the introduction of the Municipal Disaster Recovery Grant. More detail is provided below.

The Division of Revenue Bill was published on 23 February 2022, following the tabling of the Budget in Parliament. The Bill specifies all local government transfers and municipalities must reconcile their budgets to the numbers published herein.

In terms of the outer year allocations (2023/24 and 2024/25), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act. The DoRB is available at:

<http://www.treasury.gov.za/documents/national%20budget/2022/dor.aspx>

2.2 Division of Revenue Bill, 2022: changes to local government allocations

Budget Facility for Infrastructure (BFI) Funding – There are reductions of R754 million in 2022/23 and R105 million in 2023/24; and an increase of R621 million in 2024/25 in the *Public Transport Network Grant* to align to the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network.

Neighbourhood Development Partnership Grant – R1.7 billion is added to the direct component of the *Neighbourhood Development Partnership Grant* for the eight metropolitan municipalities to fund the continuation of the upscaling of city-led public employment programmes that contribute to informal settlement upgrading, public space and asset maintenance, development and management, greening and cleaning, food security, innovative service delivery, local knowledge and information sharing and management, community safety, environmental services and management and community tourism. This is part of the Presidential Youth Employment Intervention and is a continuation of government's response to job losses due to COVID-19, introduced as part of the stimulus package to respond to the impact of the COVID-19 pandemic during 2020.

Regional Bulk Infrastructure Grant – R1 billion is added to the *Regional Bulk Infrastructure Grant*, funded from the BFI, to fund the continuation of the implementation of the Potable Water Security and Remedial Works project in George Local Municipality.

Integrated National Electrification Programme (Eskom) Grant – R50 million is reprioritised from the *Integrated National Electrification Programme (Eskom) Grant* to finance the operational requirements of the Independent Power Producer Office in 2022/23.

Energy Efficiency and Demand Side Management Grant – R8 million in 2022/23 and 2023/24, respectively is reprioritised from the *Energy Efficiency and Demand-Side Management Grant* to finance the operational requirements within the vote of the Department of Mineral Resources and Energy.

R10 million is shifted from the sport component of the **Municipal Infrastructure Grant (MIG)** to the **Integrated Urban Development Grant (IUDG)** in 2022/23, to fund a sport project in Polokwane Local Municipality.

The **Municipal Disaster Recovery Grant** is introduced to fund infrastructure recovery in municipalities in KwaZulu-Natal. This grant is allocated R347 million between 2022/23 and 2024/25.

2.3 Changes to gazetted frameworks and allocations

Infrastructure Skills Development Grant (ISDG) – The grant framework for the infrastructure skills development grant is amended to include a condition that municipalities must have a capacitated Project Management Units with qualified people to act as supervisors in terms of the relevant statutory council requirements.

Municipal Infrastructure Grant (MIG) – Over the 2022 MTEF, the Department of Cooperative Governance (DCoG) will introduce an indirect component to the MIG. This is to improve efficiency in grant expenditure to develop more and better-quality infrastructure. The conversion will be done in-year. The criteria as determined by DCoG includes indicators related to expenditure and reliability of infrastructure.

Municipal Systems Improvement Grant – Over the MTEF, a portion of the grant will be utilised to continue to support institutionalisation of the district development model.

Municipal Disaster Relief Grant – The name of the *Municipal Disaster Relief Grant* is changed to the *Municipal Disaster Response Grant*. The objective of the grant remains the same and the change aligns to existing National Disaster Management Centre (NDMC) processes in responding to disasters that have occurred.

Local Government Financial Management (FMG) Grant – Over the 2022 MTEF, the grant framework for the FMG will make provision for the preparation of asset registers.

3. IDP Consultation Process Post 2021 Local Government Elections

Municipalities are advised to refer to the guidance (refer to the email sent by the Department of Cooperative Governance and Traditional Affairs (CoGTA) to all municipalities on 20 October 2021) provided through the joint South African Local Government Association (SALGA)/ Department of Cooperative Governance (DCoG) and National Treasury (NT) Joint Circular No.1 on the transitional measures in relation to the integrated development plan (IDP) consultation process. This circular indicates that the previous municipal councils had an obligation to ensure that the legislative stipulations were complied with. Therefore, they were expected to continue the process of the development of the IDP starting with the development and adoption of the process plans as provided for in section 28 of the Municipal Systems Act,

2000. Municipalities should then implement the adopted budget process plan and conduct the public engagements as per dates they have indicated in the process plan.

4. Municipalities unable to pass the annual budget after 1 July

The provincial executive council must urgently request the Mayor to submit a report outlining detailed reasons and or circumstances that led to failure to approve the annual budget by the 1 July.

The provincial executive council must intervene in terms of section 139(4) of the Constitution and take appropriate steps by issuing a directive to the municipal council to approve a budget and any revenue raising measures necessary to give effect to the budget within a reasonable period.

Section 26(4) and (5) of the MFMA provides for how the expenses can be met pending the approval of a budget through a directive. Provincial Treasuries should establish clear internal processes for reviewing and recommending the approval of withdrawals by their MEC for Finance (templates can be obtained from National Treasury).

The provincial executive council must upon issuing of a directive to the Municipal Council conduct an assessment of the budget tabled by the Mayor against the norms and standards, approved budget process plan, and the outcome of public participation processes.

In the event the Municipal Council fails to approve a budget due to walk out or individual misconduct by a majority of councillors, the Speaker must immediately investigate the conduct of those identified councillors in terms of the Code of Conduct for councillors as provided for in the Municipal Systems Act, 2000.

If in terms of the assessment by the provincial executive council of the tabled budget, it is found that there are no justifiable grounds for not approving the budget, the former must submit/ present the outcome of the assessment to the Municipal Council with a directive to consider the assessment and adopt the budget. If the assessment of the provincial executive council of the tabled budget finds that it does not adhere to the required norms and standards, the directive from the provincial executive council should instruct the council to first amend the budget to remedy this before adopting the budget.

The provincial executive council must, if necessary give the municipal council a further 14 days to approve a tabled budget that complies with norms and standards and incorporates the outcome of public participation, failing which the provincial executive council must consider dissolution of municipal council, approval of a temporary budget and appointment of an administrator as a last resort.

5. Municipal Standard Chart of Accounts (mSCOA)

5.1 Release of Version 6.6.1 of the Chart

Version 6.6.1 of the chart will be released through a patch to accommodate the following changes/conditions published in the 2022 Division of Revenue (DoR) Bill:

- The capital leg of the Local Government Financial Management (FMG) grant that was retired in chart version 6.2 of the chart. As per the conditions published in the 2022 DoR Bill, the grant may be used, inter alia, for the acquisition, upgrade and maintenance of financial management systems to produce multi-year budgets, in-year reports, service

delivery and budget implementation plans, annual financial statements, annual reports and automated financial management practices including the *m*SCOA;

- Allocation-in-kind for the MIG grant to make provision for the indirect grant portion of the grant; and
- The name change from Municipal Disaster relief grant to Municipal Disaster Response Grant. Municipalities should take note of this change when they report on COVID-19 in terms of *m*SCOA Circular No. 9.

Version 6.6.1 of the chart will be effective from 01 July 2022 and must be used to compile the 2022/23 MTREF. The patch is available on the link below:

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

5.2 Funding Depreciation

From the analysis of the *m*SCOA data strings it is evident that a number of municipalities are allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates.

When deprecation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ring-fenced, municipalities will not be in a financial position to fund future infrastructure assets.

5.3 Application of Costing

The mapping for Table A2 on Financial Performance of the regulated Schedule A was updated to include the costing segment. The costing segment in *m*SCOA provides for the recording of the full cost for the four core municipal functions, namely: electricity, water, wastewater and waste management. It also allows for the charge out of costs between functions and projects. Costing: recoveries was previously recorded as 'revenue: default' in the item segment. However, as the charge out of cost does not present revenue, municipalities must use 'expenditure: default' in the item segment to record the debit and credit of all costing transactions where the charges increase cost and the recoveries decrease the cost per function or project.

Municipalities are also reminded that one of the validation rules that are applied when *m*SCOA data strings are submitted is that costing transactions for charges and recoveries must balance to zero.

5.4 Change in calculation of consumer deposits

The addition of consumer deposits as a funding source in version 6.6 of the *m*SCOA chart impacts on the population of Tables SA30 and A7 in the Schedule A. The calculation will be changed in the 6.6 chart version to the following:

| CASH FLOWS FROM FINANCING ACTIVITIES | |
|--------------------------------------|---|
| Increase in consumer deposits | Consumer deposits FD001001001014 linked to IA001 Deposits |
| (Decrease) in consumer deposits | Consumer deposit IL001002 :Withdrawals |

All payments received in respect of consumer deposits will be picked up utilising the consumer deposit fund source linked to the bank: deposits posting level. The payment of consumer

deposits will be picked up from item liability: consumer deposits: withdrawals posting levels, which represent the outflow of cash.

5.5 NERSA reporting

Municipalities are reminded to complete the D-Forms that the National Energy Regulator of South Africa (NERSA) requires. The National Treasury is currently looking into ways of how the *mSCOA* data strings can be used to populate the NERSA reports and will provide guidance in this regard during 2022.

5.6 Restructuring of the Long-Term Component of Trade Payables

In an effort to assist municipalities to get to a funded budget position, the National Treasury have requested municipalities to negotiate with their major trade creditors like Eskom, Water Boards and the Department of Water Affairs to restructure their outstanding trade creditors. Where the debt owed by a municipality was restructured, in terms of a debt repayment agreement, and the repayment period exceeds a period of 12 months, the debt will remain under *current liabilities trade payables* as per the version 6.6 of the *mSCOA* chart.

The restructuring of debt in the Statement of Financial Position to include the non-current portion through the reclassification of the debt to a *non-current liability of trade payables* under non-current liabilities has a major impact on the working capital requirement disclosure in the funding compliance assessment on Table A8 of the Schedule A and on the entire funding methodology of the National Treasury. The restructuring of debt also affects a number of liquidity measurement ratios such as the Current Ratio, Liquidity Ratio and Creditors to Cash Ratio.

Detailed analysis and careful consideration of the appropriate accounting treatment to ensure that future adjustments to the chart will not compromise the funding methodology of the National Treasury is required. Therefore, any changes required to the *mSCOA* Chart to accommodate the restructuring of the long-term component of trade payables will only be considered for inclusion in version 6.7 of the chart.

The restructuring of the non-current portion should not only impact on the Statement of Financial Position as it requires that municipalities include additional cost in the operation budget for the repayment of the non-current liability, including any finance charges that may be payable as per the repayment agreement. The restructuring of the trade payables without the inclusion of the interest and redemption payments of the non-current liability on the cash flow statement will significantly misstate the funding position of the municipality.

The Budget Funding Assessment Tool used by the National and provincial treasuries to assess the funding position of municipal budgets has been enhanced to include a *Restructuring of Trade Payables Module* to assess the full impact of the restructuring on both the Statement of Financial Position and the impact of interest charges and repayment of the non-current liability on the cash flow position of the municipality. Municipalities that have restructured their trade payables should:

- Indicate this to the respective National and provincial treasuries when submitting their tabled and adopted 2022/23 MTREF budget; and
- Submit the approved agreement with the supplier to the respective National and provincial treasuries with their budget documentation.

The necessary restructuring will then be taken into account in the funding assessment by the respective National and provincial treasuries prior to determining the funding position of the municipality.

5.7 mSCOA eLearning

A web-based eLearning course on mSCOA will be available on the National School of Government (NSG) website from April 2022. This is a self-paced course aimed at all government and municipal officials, especially new employees and interns to on-board them on mSCOA.

The course is structured as follows:

Module 1 – The fundamentals of mSCOA (for financial and non-financial officials)

- An overview of the Local Government Budget and Financial Management Reform Agenda and mSCOA Legislative Framework;
- mSCOA implementation oversight (including the role of internal audit, risk management and councilors); and
- Understanding the mSCOA segments.

Module 2 – System and reporting requirements (for financial and non-financial officials)

- An overview of the reporting requirements in a mSCOA environment;
- Key business processes that underpins mSCOA;
- Minimum system specifications required to comply with the mSCOA Regulations;
- Submission of documents and data strings to the National Treasury (i.e. registration process and upload process); and
- Period Control and how to transact and report in period 13, 14 and 15.

Module 3 – Budgeting and transacting on the mSCOA chart (for financial officials)

An understanding of accounting principles and GRAP is required to complete this module.

Municipalities are reminded to budget for the course in their 2022/23 MTREF. For further information, contact the NSG on their website link: <https://www.thensg.gov.za>.

6. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure 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.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

It should be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

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 lower 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 2022/23** in their budget narratives and pay careful attention to 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.

6.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2022/23 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the valuation roll to the billing system to the National Treasury on a quarterly basis.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>. If the municipality experience any challenge uploading the information a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

6.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, 2000 which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling 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 (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

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

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular No. 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable a municipality to recover costs to fulfil its mandate. 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>

It is also imperative that every municipality is utilising the *m*SCOA cost segment correctly.

6.3 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also advised to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.**

In this regard municipalities are reminded to take note of the Constitutional Court decision in **Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009)**. The Constitutional Court confirmed that a municipality has the right to disconnect the water service in the event of non-payment. In the case of registered indigent users, water may not be disconnected but can and should be restricted to the national policy limit of 6 kilolitres of water monthly.

6.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

6.5 Smart Prepaid Meters Solution

The Inter-Ministerial Task Team (IMTT) of the 5th administration appointed a panel to investigate the electricity function to better understand what is causing the non-payment to Eskom. Cabinet subsequently endorsed the panel's recommendation that a smart prepaid solution for all municipalities must be explored. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring any smart meter solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for any smart meter solution or similar system solution. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any smart meter solution or similar system solution or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

6.6 Critical Notice Affecting STS Meters

Municipalities are alerted that there is a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government.

If your municipality or entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and
- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

6.7 Completeness and credibility of revenue related information in the Budget

The Municipal Budget and Reporting Regulations (MBRR) regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2022/23 MTREF.

6.8 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. Following the deliberations, NERSA has approved a 9.6 per cent tariff increase for Eskom starting from April 2022 and this figure accounts for a 3.49 per cent increase in 2022/23.

6.9 Long Term Financial Strategies

National Treasury is supporting municipalities to develop and implement long-term financial models and strategies. This reform seeks to develop more sustainable, and integrated infrastructure development programmes over the longer term, informed by strategic plans, and financed in the most effective and efficient manner.

Although some municipalities have long-term financial models (LTFM), they are not always integrated with municipal plans, or based on actual cash flow analysis and investment programmes, or able to consider alternative financial scenarios and outcomes in relation to the ability to borrow and the structuring of market transactions.

Municipalities need to develop LTFM that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform the municipality's long-term financial strategy, which must articulate a sustainable, efficient

and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders.

National Treasury has initiated this reform in the metropolitan municipalities and some of the Intermediate City municipalities and will continue with this reform in the next financial year. Based on the piloting of this reform, guidance will be provided to all municipalities to develop and implement LTFM's and strategies.

6.10 Water management

Reference is made to the 2011, Chapter 8 of the Local Government Budget and Expenditure Review (LGBER) which emphasizes the importance of water management.

It has been observed recently in various platforms where municipalities engage with treasuries and the sector departments that there is no uniformity in reporting water and electricity losses. These are material items and need to be disclosed in planning, budgeting, reporting and in the annual report and Annual Financial Statements in uniform ways in order to track performance. In order to ensure consistency of reporting, the following information must be provided:

Accounting for water sold, non-revenue water and water losses:

- System input volume (kl)
- Water Billings (sum of accounts issued) – volume in kl and rand value
- Free basic water allowance (not included in billings) - volume in kl and rand value
- Physical water losses (estimated): volume in kl and rand value
- Water revenue collected (Rand value)

Accounting for electricity sold and electricity losses:

- Electricity purchased and generated (Electricity input) (kWh)
- Electricity Billings (sum of accounts issued) (KWh and Rand value)
- Free basic electricity allowance (not included in billings) (KWh and Rand value)
- Technical losses (estimated) (KWh and Rand value)
- Electricity revenue collected (Rand value)

In addition, the norms articulated in MFMA Circular No. 71 should also be taken into consideration.

6.11 Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFW)

Cabinet adopted the Medium-Term Strategic Framework (MTSF) for 2019-2024 wherein it amongst others, committed that government will reduce irregular expenditure by 75 per cent and fruitless and wasteful expenditure by 100 per cent by 2024. It is important to note that these targets are applicable to each sphere of government. To this end, the Minister of Finance approved the UIFW Reduction Strategy for municipalities which was issued through MFMA Circular No. 111 in November 2021. The latter strategy advocated for municipalities to develop UIFW reduction plans that is approved by the municipal council, with the aim being for municipalities to utilize their 2018/19 UIFW figures as contained in their audited annual financial statements for that financial year as a baseline to develop the reduction plans. Whilst progress has been slow in terms of municipalities developing and submitting these plans to the National Treasury, some municipalities has made strides in this regard.

National Treasury would like again to encourage municipalities to develop the UIFW reduction plans and have it approved by the municipal councils through a council resolution for submission to the National Treasury to the MFMA helpdesk at mfma@treasury.gov.za for the attention of Mr. Wayne McComans on wayne.mccomans@treasury.gov.za. Municipalities are also advised to report progress against these UIFW reduction plans as part of their monthly

section 71 reporting to enable the necessary monitoring and oversight by the National Treasury on the implementation of these plans.

Going forward the Treasuries will place increased attention and focus on the processing of UIFW by municipalities as required by section 32(2) of the MFMA read with MFMA Circular No. 68. The National Treasury regards this consistent non-compliance for failure to adequately process and investigate UIFW as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution.

7. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. 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 2022/23 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the 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.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2022 and 01 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. The forecasts of the Reserve Bank, in terms of the January 2022 and January 2023, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

7.2 Remuneration of Councillors

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. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

7.3 Equitable Share allocation

As highlighted in Minister Enoch Godongwana's 2022 Budget Speech, municipalities must be mindful that the Equitable Share is meant to fund basic municipal services to the indigent. Municipalities must ensure that monies are used for the purpose they were allocated for.

8. Transfers to Municipalities

The circular reiterates the requirements of the rollover and unspent conditional grants process in line with conditions outlined in the annual Division of Revenue Act. Municipalities are required to request for a rollover approval against any unspent conditional grants that were allocated through the annual Division of Revenue Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2021/22 unspent conditional grants and roll-over process and should be referenced against previous annual budget circulars.

8.1 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2021 (Act No.9 of 2021) (DoRA) read in conjunction with the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2021/22 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and transferring national officer is required to prove 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 21(2) of the 2021 DoRA, municipalities must include the following information with their submission to National Treasury:

- A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the 2021 DoRA;
- 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;
- The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March 2022; or
 - b) Proof of project tender and tender submissions published and finalised before 31 March 2022 with the appointment of contractor or service provider for delivery of the service before 30 June 2022 in cases where additional funding was allocated during the course of the final year of the project. Further, municipalities must note the letters issued by National Treasury dated 25 February and 03 March 2022 respectively regarding the Preferential Procurement Regulation, 2017;
 - c) Incorporation of the Appropriation Statement; and

- d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).
- A progress report (also in percentages) on the status of each project's implementation that includes an attached legible implementation plan);
 - The value of the committed project funding, and the conditional allocation from the funding source;
 - Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
 - Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
 - An indication of the time-period within which the funds are to be spent if the roll-over is approved; and
 - 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 2022, the application will not be considered.

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:

- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2021 DoRA, including the municipal manager and Chief Financial Officer signing-off on the information sent to National Treasury;
- Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2022;
- Accurate disclosure of grant performance in the 2021/22 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
- Despite the fact that local government is required to comply to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relates to rollover processes and disclose conditional grant performance in the 2021/22 pre-audited Annual Financial Statements in order to verify grant expenditure; and
- Cash available in the bank (net position including short-term investments) as at 30 June 2022 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 also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to roll-over:

- The entire 2021/22 allocation to the municipality, in cases whereby the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2021/22 allocation;
- Rollover request of the same grant for the third consecutive time;

- 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
- A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2022.

8.2 Unspent conditional grant funds for 2021/22

The 2021/22 unspent conditional process will be managed in accordance with section 21 of DoRA, in order to ensure that the unspent conditional grants against the 2021/22 financial year return to the National Revenue Fund (NRF). In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their 30 June 2022 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 2022. 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; and
- Step 3: If the receiving officer wants to motivate in terms of section 21(2) of the 2021 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2022.

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 21 October 2022;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2022. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 18 November 2021; and
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund (NRF) by 18 November 2021, and for which a municipality has not requested a repayment arrangement, these funds will be offset against the municipality's 07 December 2022 equitable share allocation.

Annexure to MFMA Circular No. 86 addresses all the issues pertaining to Appropriation Statement and reporting on approved roll-overs.

8.3 Importance of section 16 of the Division of Revenue Act

The circular again reiterates the importance of compliance to section 16 of DoRA in relation to the allocation or transfer of funds by municipalities to other organs of state in order to implement projects on behalf of the municipalities.

Section 16 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

- The allocation
 - i) Is approved in the budget for the receiving provincial department or municipality; or
 - ii) If not already approved;
 - aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
 - bb) the National Treasury approves the allocation; or
- The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 16 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 16 (3) before any DoRA allocated funds that are allocated or transferred to any organ of state and the municipality should first seek approval from National Treasury. The allocation includes transfers made to any organ of state in order to perform a function using conditional grants allocated through the DoRA.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

- If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilized for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and the Integrated Urban Development Grant (IUDG) and three per cent for the Urban Settlements Development Grant (USDG) municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefitting from this initiative the PMU should be capacitated enough to implement capital project;
- Municipalities that are benefitting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained accelerated municipal capacity and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital projects; and
- If the request does not comply to the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to other organs of the state:

- In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
- Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
- Provide the Service Level Agreement (SLA) between the municipality and the organ of state in consultation with the relevant transferring officer;
- Provide the agreed payment schedule reflecting the disbursement of the funds;
- Must provide the reasons why such a decision has been taken by the municipality;
- If amongst the reasons for the request is related to capacity challenges the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
- Upon approval the municipality must submit the approved budget that includes the allocation.

Note that once the allocation or transfer has been approved the payment for goods or services must be procured in accordance with or in compliance to the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the transferring national officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 16, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

9. The Municipal Budget and Reporting Regulations

9.1 Schedule A - version to be used for the 2022/23 MTREF

National Treasury has released Version 6.6.1 of the Schedule A1 (the Excel Specimen) which is aligned to Version 6.6.1 of the *mSCOA* classification framework and must be used when compiling the 2022/23 MTREF budget.

All municipalities **must** prepare their 2022/23 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.6.1 is not allowed** in terms of the *mSCOA* Regulations.

National Treasury has protected the A1 schedule version 6.6 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *mSCOA* chart version 6.6.1. The revised MBRR Schedules for the 2022/23 MTREF and its linkages to the financial and non-financial data string are available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

9.2 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 | Matjatji.Mashoeshoe@treasury.gov.za |
| | Abigail Maila | 012-395 6737 | Abigail.Maila@Treasury.gov.za |
| Buffalo City | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Free State | Sifiso Mabaso | 012-315 5952 | Sifiso.mabaso@treasury.gov.za |
| | Cethekile Moshane | 012-315 5079 | Cethekile.moshane@treasury.gov.za |

| | | | |
|-------------------------------------|---------------------|--------------|--|
| Gauteng | Matjatji Mashoeshoe | 012-315 5553 | Matjatji.Mashoeshoe@treasury.gov.za |
| Johannesburg and Tshwane | Abigail Maila | 012-395 6737 | Abigail.Maila@Treasury.gov.za |
| Ekurhuleni | Willem Voigt | 012-315 5830 | WillemCordes.Voigt@treasury.gov.za |
| | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| KwaZulu-Natal | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| eThekweni | Kevin Bell | 012-315 5725 | Kevin.Bell@treasury.gov.za |
| | Sifiso Mabaso | 012-315 5952 | Sifiso.mabaso@treasury.gov.za |
| Limpopo | Sifiso Mabaso | 012-315 5952 | Sifiso.Mabaso@treasury.gov.za |
| Mpumalanga | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| | Lesego Leqasa | | Lesego.Leqasa@treasury.gov.za |
| Northern Cape | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| | Phumelele Gulukunqu | 012-315 5539 | Phumelele.Gulukunqu@treasury.gov.za |
| North West | Willem Voigt | 012-315 5830 | WillemCordes.Voigt@treasury.gov.za |
| | Makgabo Mabotja | 012-315 5156 | Makgabo.Mabotja@treasury.gov.za |
| Western Cape | Willem Voigt | 012-315-5830 | WillemCordes.Voigt@treasury.gov.za |
| Cape Town | Kgomotso Baloyi | 012-315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| George | Mandla Gilimani | 012-315 5807 | Mandla.Gilimani@treasury.gov.za |
| Technical issues with Excel formats | Sephiri Tlhomeli | 012-406 9064 | lgdataqueries@treasury.gov.za |

National and provincial treasuries will analyse the credibility of the data string submissions.

9.3 Assessing the 2022/23 MTREF budget

National and provincial treasuries will assess the 2022/23 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **01 April to 30 June 2022 for both the tabled and adopted budgets**. In this period, the National and provincial treasuries will 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.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a credible funding plan, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be***

immediately adopted by the Municipal Council, and the changes to the budget must be effected in the main adjustments budget to ensure compliance with Section 18 of the MFMA.

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 in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

10. Submitting budget documentation and A1 schedules for 2022/23 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 2022**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Friday, 01 April 2022**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, 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. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *m*SCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council on **31 May 2022**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Wednesday, 01 June 2022**.

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the GoMuni Upload portal.

10.1 Expected submissions for 2022/23 MTREF

The following information should be submitted for the 2022/23 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed *mSCOA* data string in the format published with Version 6.6 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

10.2 GoMuni Upload Portal

The development work on the GoMuni Upload portal has been concluded and municipalities must submit all documents required for the 2022/23 MTREF in terms of legislation, as per the guidance provided in MFMA Circular No 112 dated 06 December 2021, via the GoMuni Upload Portal. The upload portal can be accessed on <https://lguploadportal.treasury.gov.za> from 01 April 2022.

All municipal officials that currently have access to the LG Upload portal will be granted access to the GoMuni Upload portal. New users will have to complete and submit a *Request for Access* to lgdataqueries@treasury.gov.za. The request form will be available on the GoMuni login page under new registrations.

10.3 Additional validation rules applicable to data string submissions

To ensure that credible data strings are submitted to the GoMuni Upload portal, additional validation rules will be introduced in the 2022/23 MTREF. The credibility and accuracy of the data strings must be verified by municipalities before submission on the GoMuni Upload. The additional validation rules will be implemented on the stage 1 validation. In other words, a data string that fails the validation will be rejected. The additional rules are as follows:

1. A balanced data string must be submitted. This means that the data strings that is submitted must always be in balance. All the transactions should be included for Revenue, Expenditure, Gains and Losses, Assets, Liabilities and Net Assets;
2. All secondary cost data strings may only be linked to Item: Expenditure: Default. All costing transactions must be linked to Item: Expenditure default as it refers to the reallocation of cost from one function to another or one operational project to another operational project. Where cost is capitalised the costing segment is not used;
3. Inventory for water must be linked to the Function: Water Management. Bulk purchases of Water must only be recorded against the Water management function; and
4. Opening balances must be linked to Project default and Fund: non funding. All opening balances that are not linked to Project default and Non funding will not be valid.

The new validation rules will come into effect from 01 July 2022.

10.4 Publication of municipal documents

Going forward, the following municipal documents will be published on the GoMuni/ Go Public portal:

- Integrated Development Plans;
- Budget Documentation;
- Service Delivery and Budget Implementation Plans;
- Annual Financial Statements;
- Annual Reports; and
- Audit Reports.

Municipal documents submitted to the National Treasury prior to 2022 will be available on the MFMA webpage and can be accessed via the MFMP Share Point Documents option on GoMuni/ Go Public.

GoMuni/ Go Public can be accessed on the following link: <https://lg.treasury.gov.za>

10.5 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
04 March 2022



Reference number: RCS/C.5

Private Bag X9165
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TREASURY CIRCULAR MUN NO. 1/2022

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THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY
THE MAYOR, BITOU MUNICIPALITY: MR D SWART
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR P SWART
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THE MAYOR, CEDERBERG MUNICIPALITY: DR R RICHARDS
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THE MAYOR, LANGEBERG MUNICIPALITY: MR S VAN EEDEN
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THE MAYOR, OVERSTRAND MUNICIPALITY: DR A RABIE
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MS M JAFTHA
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR A TRUTER
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THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR K PAPIER
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THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MS J GANTANA)
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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 2022/23 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

1. PURPOSE

The purpose of this circular is to:

- provide the economic and fiscal context that should be considered by municipalities when compiling the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF);
- outline the legislative requirements guiding the tabling of the 2022/23 MTREF Budgets and accompanied budget documentation; and
- remind municipalities of additional upcoming reporting responsibilities.

2. STRATEGIC CONTEXT

Economic and Fiscal Environment

The 2022 Strategic Integrated Municipal Engagement/ Local Government Medium Term Expenditure (SIME/ LG MTEC) process will take place amidst national and provincial economic recovery following sharp economic contractions in 2020. Based on historical data since 1960, South Africa experienced its steepest decline in economic output with a contraction of 16 per cent from the first to the second quarter of 2020, which was largely due to the strict COVID-19 lockdown. This resulted in an estimated 6.4 per cent contraction in the national GDP for 2020. National Treasury (NT)¹ expects a real economic growth rate of 5.1 per cent in the country for 2021 as the economy rebounds.

National real GDP growth is projected at 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024. The Western Cape economy has outperformed that of South Africa as a whole but has not substantially diverged from the national trajectory. The Provincial economy contracted by 5.5 per cent in 2020 and recovered with an estimated growth of 5.3 per cent in 2021 and a forecast of 1.4 per cent growth in 2022. The rebound is clouded by the COVID-19 pandemic, the discovery of new variants which compromise travel to and from South Africa and slow progress in the national vaccine rollout which reinforces uncertainty and poses risks to economic recovery.

¹ National GDP growth rates are projected by the National Treasury within MFMA Circular No. 112

Other risks to the economic environment include but are not limited to the slow implementation of structural reforms which continues to have a negative impact on business confidence and private investment; supply chain and electricity supply constraints, which could worsen over the short term; deceleration in global demand and declines in commodity prices which could have a negative impact on local industry.

The fiscal environment faces the risk of a further deterioration in public finances which could trigger credit rating downgrades. Cost of Employment pressures, the implementation of the non-pensionable salary increases for Public Servants of salary levels 1 to 12 and the Social Relief Distress Grant (including a potential introduction of a basic income grant) further compromise fiscal consolidation measures. While the fiscal framework does not currently include any additional support to state-owned enterprises, the poor financial condition and operational performance of several of these entities remain a large contingent risk. Ageing infrastructure and outdated technology, vandalism, continued population growth and increasing demand for services require resources that are not met with sufficient increases in revenue. From a governance perspective, an unprecedented number of municipalities have hung councils, which poses risks to municipal operations and service delivery. Significant job losses during this period of economic decline impacts on the affordability of municipal services and therefore municipalities' ability to collect revenue and increases demand for free basic services. Social unrest and challenges such as poverty, crime, low levels of skills, and substance abuse also require intervention.

Since the 2008 global financial crisis, economic growth has trended downwards, resulting in persistent shortfalls in tax revenue that have not been matched by appropriate cost containment measures to reduce expenditure. This in turn has led to wider budget deficits, higher borrowing and a rapid increase in the ratio of debt to GDP. The debt servicing costs are growing at a pace that is faster than the rate of GDP growth, and this ratio will continue to increase until government runs a sufficiently large primary budget surplus. The current prime lending rate is 7.25 per cent. There appears to be consensus in the private sector that there will be quarterly increases in interest rates during 2022 as the Monetary Policy Committee of the South African Reserve Bank is determined to contain inflation and maintain price stability. This will reduce the disposable income of households as interest on loans will increase. It also impacts adversely on municipalities' ability to service debt and take up new loans to fund infrastructure programmes. Headline inflation is currently at a five-year high but is expected to remain between the 3 to 6 per cent target range over the 2022/23 MTEF; at 4.0 per cent for 2022/23, 4.4 per cent for 2023/24 and 4.5 per cent for 2024/25.²

Considering the fiscal constraints, maximising the value of spending is crucial. Government needs to contain costs, especially consumption related spending, exercise prudent and compliant financial management, and eliminate the waste of public funds and resources. Compensation of employees remains a major cost pressure. It remains critical for municipalities to adhere to compensation ceilings, manage headcounts proactively and conduct staff audits to ensure the staff complement is aligned to the approved organogram. It will also be critical for municipalities to build risk management into the budget process, i.e., mitigating, identifying and protecting the institution against potential risks. These will assist government to improve its fiscal position.

² MFMA Circular 112

To combat the socio-economic challenges highlighted above, the Western Cape Recovery Plan themes of Jobs, Safety and Wellbeing remain at the centre of the response to address the impact of COVID-19 and lay the foundation for faster long-run economic growth and poverty reduction in the Province. It is underpinned by the Vision Inspired Priorities within the Provincial Strategic Plan 2019 - 2024. Local Government also has a vital role to play in this regard. Consideration should be given as to how value can be unlocked from good governance. The real challenge is to get beyond stability and for WCG to partner with municipalities to leverage our governance advantage to drive the recovery and growth.

Municipalities should make conscious efforts to maximize service delivery given these social, socio-demographic, economic and fiscal challenges. Municipalities are advised to consult the 2021 Socio-economic profiles³ and Municipal Economic Review and Outlook (MERO)⁴ for municipal specific socio-economic information. The MERO, which was tabled by the Minister of Finance and Economic Opportunities on 6 December 2021, will be distributed to various business forums across the Province and rolled out via the District Coordination Forums. These source documents as well as the above-mentioned macro-economic forecasts should be considered when preparing the 2022/23 MTREF budgets and plans.

3. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

3.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 112 released on 6 December 2021.
- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2022/23 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

3.2 Legislative Requirements: Tabling of the 2022/23 Budgets

- As per section 16(1) of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003) (MFMA), the council of a municipality must approve an annual budget before the start of the financial year. In order for a municipality to comply with section 16(1), the mayor must table the annual budget at a council meeting at least 90 days (end of March 2022) before the start of the budget year as required by section 16(2) of the MFMA.
- Should it be foreseen that a municipality will not be able to comply with section 16(2), the mayor must, as per section 27(1) of the MFMA, inform the MEC for Finance in the province, in writing, of such impending non-compliance.
- Section 27(2) of the MFMA allows the MEC of Finance, on application by the mayor, and if good cause is shown, to extend any time limit or deadline pertaining to the tabling of the budget, provided that such extension does not compromise compliance with section 16(1). Municipalities must however make every effort to ensure that their budgets are tabled by 31 March 2022. This timeline is required to enable effective participation in the budget process by all stakeholders, including Council and the public; and for provincial departments to fulfil their oversight role. Provincial Treasury (PT) will therefore not recommend that an extension be granted unless exceptional circumstances exist.

³ <https://www.westerncape.gov.za/provincial-treasury/socio-economic-profiles-2021>

⁴ <https://www.westerncape.gov.za/provincial-treasury/investor-economic>

- In the event of non-compliance (that the budget was not timeously tabled by the end of March 2022), the mayor must, according to section 27(3) of the MFMA, inform the municipal council, the MEC for Finance and the National Treasury, in writing, of such non-compliance and any remedial or corrective measures the municipality intends to implement to avoid a recurrence. This requirement is dependent on, and subject to, any extension provided by the MEC in terms of section 27(2).
- Notification of impending and/or actual non-compliance with a time provision relating to the annual budget must be done in terms of Chapter 4 of the Municipal Budget and Reporting Recommendations (MBRR) and be in the format outlined in Schedule G of the MFMA.
- Failure to comply with section 16(2) of the MFMA, will compromise a municipality's ability to approve the budget before the start of the financial year as required by section 16(1) of the MFMA. Should a municipality not approve its budget by the start of the new municipal financial year (i.e. 1 July 2022), the Provincial Executive must intervene in terms of section 136(3) of the MFMA and section 139(4) of the Constitution. The Provincial Executive will accordingly take corrective measures which include, but are not limited to, placing a temporary hold on the Municipality's bank account, appointing an administrator, approving a temporary budget, or even dissolving council. Further guidance on this will be provided in a subsequent circular.

3.3 Development and Adoption of IDPs

The date of the 2021 Local Government elections presented a challenge for incoming councils to adopt new Integrated Development Plans (IDPs) by May 2022 within the legislated timeframes. The results from a survey conducted by the Department of Local Government indicates that many newly elected municipal councils plan to adopt the IDP of their predecessor in terms of section 25(3) of the Local Government: Municipal System Act, Act No. 32 of 2000 (MSA) and to only adopt a new IDP in their second year of office to facilitate thorough interrogation and extensive consultation for the finalisation of the new five-year strategy. Some municipalities are however planning to adopt new term of office IDPs in May 2022 despite the tight timelines.

For further guidance municipalities are referred to the joint National Treasury/Department of Cooperative Governance/South African Local Government Association (NT/DCoG/SALGA) Joint Circular No.1 (20 October 2021) on the transitional measures in relation to the IDP process and to, if any further guidance or assistance is required in this regard, contact the IDP Directorate of the Department of Local Government.

3.4 Ensuring Municipal Sustainability through a funded budget

In the current economic and fiscal environment, municipalities may face financial strain for several reasons including rising demand for basic and free basic services, revenue collected being hampered due to reductions in household income, and below inflation increases in transfers from national government.

As per section 18 of the MFMA, municipalities should nevertheless ensure that their budgets are funded from realistically anticipated revenue to be collected, cash backed accumulated funds from the previous year as well as borrowed funds to be utilised for capital projects.

To ensure financial sustainability each Municipality must consider the following when compiling their 2022/23 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read together with MFMA Circular No. 97 (31 July 2019);
- Ensuring value for money through the procurement process and promoting sustainable public procurement;
- The affordability of providing free basic services to all households;
- Any changes to functional assignments between spheres and/or intergovernmental funding arrangements for these services must be assessed for their long-term impact on municipal financial sustainability.
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Curbing the consumption of water and electricity by indigent households to ensure that they do not exceed their allocation without paying for additional consumption;
- Prioritising the filling of critical vacant posts, especially those linked to the delivery of basic services. Municipalities should also carefully consider whether non-critical vacancies need to be filled, or whether savings can be achieved by freezing some of these posts; and
- Ensuring that the budget is aligned to the municipality's Municipal Spatial Development Framework (MSDF), informed by its Capital Expenditure Framework, where this is in place, and is responsive to the municipality's identified risks.

The following sections contain additional guidelines regarding revenue and expenditure to ensure credible and sustainable budgeting.

3.4.1 Revenue

- a) Municipalities are advised to use the indicative numbers presented in the 2021 Division of Revenue Act (DoRA) to compile their 2022/23 MTREF. In terms of the outer year allocations (2023/24 and 2024/25 financial years), it is proposed that municipalities conservatively limit funding allocations for conditional grants to the indicative numbers as presented in the 2021 DoRA for 2023/24. The DoRA is available at:

<http://www.treasury.gov.za/documents/national%20budget/2021/default.aspx>

The 2021 national Medium Term Budget Policy Statement (MTBPS) gave an estimation of growth in equitable share and conditional grants for local government over the 2022/23 MTREF. While these numbers may still change when the Budget is tabled in February, the indication is that following growth in the equitable share of only 0.6 per cent (in nominal terms) in 2023/24, the equitable share will increase by 4.5 per cent in 2024/25. Although municipalities can use this growth rate to estimate their equitable share allocation for 2024/25, cognisance should be taken that NT has taken the approach to gradually decrease the number of indigent households subsidised as part of the equitable share.

Table 1: Local Government Intergovernmental Transfers for the 2022 MTREF

| R billion & per cent | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 |
|--|----------------|-----------------------|----------------|----------------|--------------|-------------|-------------|
| | Revised | Medium-term estimates | | | Growth rates | | |
| Local government | 137,6 | 146,3 | 148,9 | 155,4 | 6,4% | 1,8% | 4,3% |
| Equitable share | 78,0 | 83,1 | 83,6 | 87,3 | 6,5% | 0,6% | 4,5% |
| General fuel levy sharing with metropolitan municipalities | 14,6 | 15,3 | 15,4 | 16,1 | 4,9% | 0,6% | 4,5% |
| Conditional grants | 45,0 | 47,9 | 49,9 | 51,9 | 6,5% | 4,2% | 4,0% |
| Main budget expenditure | 1 893,1 | 1 897,9 | 1 936,7 | 2 039,1 | 0,3% | 2,0% | 5,3% |
| <i>Percentage shares</i> | | | | | | | |
| National departments | 50,6% | 48,7% | 48,3% | 48,2% | | | |
| Provinces | 40,9% | 42,0% | 42,0% | 42,1% | | | |
| Local government | 8,5% | 9,3% | 9,7% | 9,7% | | | |

Source: 2021 National MTBPS

Municipalities are advised to consult section 2.1 of MFMA Budget Circular 112 for detail regarding the changes to local government allocations. All allocations must be updated once the national Minister of Finance tables the 2022 DoRA.

- b) Municipalities should comply with Section 74(2) of the MSA by setting cost-reflective tariffs. This ensures that municipalities set tariffs that enable the recovery of the full cost of providing the service. Municipalities should pay careful attention to tariff increases across all consumer groups. Municipalities are further encouraged to utilise the tariff setting tool referenced in MFMA Circular 98, item 4.2. The NT Municipal Costing Guide is available on the link below:

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

Municipalities should also 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 inflation rates have been provided in section 2 above. Municipalities must justify any increases in excess of the projected inflation rate for 2022/23 and include details of their revenue growth assumptions for the different service charges within the 2022/23 budget narrative.

- c) It is essential that municipalities reconcile their most recent valuation roll data to that of the billing system to ensure that anticipated revenue from property rates are accurate. The recent valuation roll data can be reconciled with the billing system and with the Deeds Office Registry as a further test. In accordance with the MFMA Circular No. 93 (7 December 2018), municipalities are once more requested to submit their annual reconciliation of the valuation roll to the billing system to NT by no later than 4 February 2022. The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <https://lguploadportal.treasury.gov.za/>.
- d) Based on the Constitutional Court decision in Mazibuko and Others vs City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009), a municipality has the right to disconnect the water service in the event of non-payment, or in the case of indigent households, restrict usage to only the national policy limit of 6 kilolitres of water per month.

- e) On 3 December 2021, the Gauteng High Court ruled that the National Energy Regulator of South Africa (NERSA) should process Eskom's application for Electricity Retail Tariffs and Structure Adjustment (ERTSA). Eskom has requested an average increase of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. The High Court set for the National Energy Regulator to make their decision on the ERTSA by 25 February 2022. The Municipal Benchmark tariff will only be finalised once the decision on the ERTSA is made, as this is the municipal bulk tariff input. NERSA's upcoming *Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2022/23 financial year* publication should be consulted before the approval of the final budgets.
- f) The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. Going forward the National and Provincial Treasury will place increased attention and focus on the completeness of municipalities' submissions. National Treasury regards the exclusion of the minimum level of information as serious non-compliance and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. NT will particularly focus on the adequacy of asset management related information as well as the statistical information required in the A, B and C schedules during the 2022/23 MTREF.
- g) Section 216(2) of the Constitution requires that NT enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures. The criteria for the release of the Equitable Share instalments for the 2022/23 municipal financial year are outlined in section 8.1 of MFMA Budget Circular 112. Western Cape municipalities are encouraged to maintain their current high level of compliance.

3.4.2 Expenditure

- a) 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 so will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- b) Municipalities are encouraged to budget and ringfence their payment for bulk services and honour their current account payments (inclusive of Eskom) consistently to avoid stringent application of the bulk suppliers' credit control policy. Note that Eskom's payment terms have been extended to 30 days and the interest on overdue accounts is set at 2.5 per cent plus prime interest rate. Furthermore, municipal payments are allocated to capital first and then to interest.
- c) Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.
- d) Municipalities are encouraged to clear the control accounts monthly and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA.

- e) To address non-payment to Eskom, National Cabinet endorsed the recommendation that a smart prepaid solution for all municipalities be explored. NT, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a MFMA Circular No. 112 transversal contract to standardise prepaid smart meter solutions for electricity that align to minimum and critical technical specifications for local government. If a municipality or entity is currently in the process of procuring any smart meter solution or is planning to, it is cautioned against proceeding prior to the OCPO having issued and awarded the transversal prepaid smart meter Terms of Reference (ToR). With immediate effect, the municipality must obtain NT's input prior to proceeding with any current procurement or proposed procurement for any smart meter solution or similar system solution. This is to prevent unnecessary and wasteful expenditure on such solutions. Contact Mr Sadesh Ramjathan (Sadesh.Ramjathan@treasury.gov.za) for NT inputs on procurement of similar solutions.
- f) Municipalities need to develop a Long-term Financial Model (LTFM) that support decisions on investment selection and assesses the financial impact of policy choices, by forecasting future financial performance and the impact of infrastructure projects on borrowing capacity. The LTFM needs to inform a municipality's long-term financial strategy, which must articulate a sustainable, efficient, and effective borrowing strategy and practices for the municipality and provide a clear statement of intent for lenders and other stakeholders. National Treasury will provide guidance to all municipalities on developing and implementing LTFM's and strategies, based on the pilot projects in this regard. The LTFM must be integrated with the MSDP's Capital Expenditure Framework, where this is in place.
- g) Municipalities are advised to develop a Capital Expenditure Framework, linked to its Long-Term Financial Plan (LTFP) and LTFM, that sets out a 10-year capital expenditure portfolio of projects that are prioritised, sequenced, and within the affordability envelop defined by the LTFM and LTFP. This will guide capital expenditure over the short, medium, and long term, and assist a municipality in allocating its capital budget to capital projects that align to the municipal vision and strategies.
- h) The Salary and Wage Collective Agreement for the period 1 July 2021 to 30 June 2024, as approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution, should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by the agreement shall receive with effect from 1 July 2022 and 1 July 2023 an increase based on the projected average CPI percentages for 2022 and 2023. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees.
- i) 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 DCoG. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

3.4.3 Implementation of Municipal Cost Containment Regulations

Provincial Treasury has a legal responsibility to advocate for fiscal discipline and financial prudence, the need for which cannot be over-stated in the current fiscal and socio-economic environment. The implementation of Municipal Cost Containment Regulations is crucial in this regard.

An effective cost containment program requires the active oversight of management, as well as a budgeting process that yields reasonable expenditure targets. A downside of cost containment is that management focuses too much on the cost side of the business, rather than pursuing new revenue opportunities. A delicate balancing act must be maintained between operational efficiency and the long-term sustainability of an institution.

Most non-metro municipalities are not budgeting on a quarterly basis as per Annexure D of MFMA Circular 97 which results in under reporting and compromise oversight efforts by Council, National Treasury and the relevant provincial treasury, to curb non-essential spending. Observations as per 2021 Quarter 1 reporting outcomes, are that non-metro municipalities allocated 46.8 per cent of the budget towards *Other related Expenditure Items* in terms of the Municipal Cost Containment Regulations. This requires a microscopic view to prevent unnecessary budgeting and spending by some municipalities as a result of the possible vagueness of this section in the Regulations.

Municipalities are encouraged to pay attention to the quarterly reporting requirements since the maturity in the 3rd year of the Municipal Cost Containment Regulations should be at a level where budget cuts and expenditure ceilings on certain items on the item, *Other related Expenditure Items* can be identified.

3.4.4 Addressing Unfunded Budgets

- a) All tabled municipal budgets will be assessed by PT to determine whether they are funded. This assessment uses a Tool prescribed by NT. An assessment of the funding status will be provided to each municipality in their SIME assessment. Further information will be provided to any municipality found to have an unfunded budget on the factors that led to this status as well as advice on how to correct this.
- b) Municipalities are reminded that they should make changes to ensure that they adopt a funded budget for all three years of the 2022/23 MTREF period. If a municipality fails to adopt a funded budget, a credible Budget Funding Plan must be developed. This plan must be tabled and adopted by Council and be submitted to National and Provincial Treasury with its tabled and adopted budget in terms of section 24 (3) of the MFMA. PT is available to review and provide guidance on the credibility of draft Budget Funding Plans.
- c) Where municipalities have adopted an unfunded budget without a credible Budget Funding Plan, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the municipal council, and the changes to the budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA.

3.5 Municipal Standard Chart of Accounts

3.5.1 Release of Version 6.6 of the chart

Version 6.6 was released with MFMA Circular No. 112 and must be used to compile the 2022/23 MTREF budget. As per the mSCOA regulations, each municipality is expected to submit the prescribed supporting data strings containing the required data directly from the financial system using the LG Upload Portal.

The Budget, Adjustments Budget and Section 71 Monthly Reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the mSCOA Chart Version 6.6. The revised MBRR Schedules for the 2022/23 MTREF, and its linkages to the financial and non-financial data strings are available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

Requests for chart changes in the next version of the mSCOA Chart Version 6.6 should be logged on the Frequently Asked Questions (FAQ) database by 31 August 2022. Requests will be considered by the FAQ Committee, mSCOA Technical Committee and the mSCOA Steering Committee for the review of the Chart to be released by December 2022.

3.5.2 Budgeting and Reporting through MSCOA

- a) The credibility of mSCOA data strings remains a concern, although improvements have been observed in some areas. The areas of concern include:
- The incorrect use of the mSCOA Chart and Segments, balance sheet budgeting, movement accounting and basic municipal accounting practices.
 - Some municipalities are either not budgeting, transacting, and reporting directly from their core financial system; have not purchased all the modules of their core financial system; or have not upgraded to the Enterprise Resource Planning (mSCOA enabling) Version of their Financial System.
 - Municipalities are not locking their adopted Budgets and their Financial Systems at month-end to ensure prudent financial management. The Local Government Database and Reporting System will therefore lock all submission periods within the reporting period at the end of each quarter to enforce municipalities to lock their Budgets and close their Financial System at month-end in 2022/23.

Municipalities should refer to the guidance provided in the mSCOA circulars issued by NT to classify their transactions correctly.

- b) Municipalities are required to submit the C-schedule, primary bank statement, bank reconciliation, quality certificate, monthly budget statement and trial balance to the GoMuni Upload portal monthly in PDF format.
- c) The trial balances should from 1 July 2022 include the following minimum information: the mSCOA item description; balance brought forward; movement debit; movement credit; and balanced closing balance at the end of the document. Furthermore, the name of the municipality, municipal code and relevant period (year and month) must be clearly identified in the submission. Municipalities should ensure that the monthly data string aligns to the trial balance submitted to the GoMuni Upload portal.
- d) Municipalities are reminded to record and ring fence all funding and expenditure pertaining to the COVID-19 pandemic when budgeting and transacting in terms of mSCOA Circular No. 9 (9 June 2020). Once NT can draw COVID-19 reports from the mSCOA data strings for the majority of municipalities and the COVID-19 restrictions is lifted as per the Disaster Management Act, 2002 (Act 57 of 2002) and its regulations, the weekly manual reporting will no longer be required.

- e) The purpose of the costing segment in mSCOA is to provide for the recording of the full cost for the four core municipal functions as a minimum requirement. The costing segment does not impact on the financial statements and will be recorded as a 'below the line cost' and are recorded in the management accounts to make decisions in formulating tariffs and cost control. Municipalities must refer to the mSCOA Project Summary Document (PSD) for the detailed application of the costing segment.
- f) Municipalities are not populating the GPS Coordinates in the IDP/Planning and Budgeting stage for their projects. PRTA, PROR, PRAD Data Strings must be populated including GPS Coordinates. GPS coordinates enhances the identification of location of tangible assets, aids in maintenance and replacement of assets, enhances revenue collection and assists with the location of assets during the audit process. Municipalities must ensure that all projects and infrastructure assets have GPS coordinates. PT will analyse the PRTA, PROR and PRAD data strings for completeness in this regard.
- g) Employers must pay 1 per cent of their employees pay to the skills development levy. This is a contribution of 1 per cent of the total amount paid in respect of salaries to employees, which includes overtime payments, leave pay, bonuses, etc. Therefore, this does not constitute employee related cost because it is not a compensation to employees, nor social contributions. Municipalities must ensure that the Skills Development Levy is correctly classified as operational costs as indicated in the PSD.
- h) With reference to MFMA Circular 107 (4 December 2020) municipalities were required to implement the new property categorisation framework by not later than 1 July 2021. The mSCOA Chart Version 6.6 makes provision for the new and old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. To avoid duplication and overstatement of revenue from property rates municipalities should not use both frameworks.
- i) National and Provincial Treasury will assess the 2022/23 MTREF budgets to determine if it is complete, funded and complies with mSCOA requirements. The mSCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment. To generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by 15 July 2022. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via the adjustments budget in February 2023. The TABB should be verified and errors in the TABB should be corrected in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is generated.

3.5.3 Municipal Financial Systems

- a) National Treasury will not be extending the RT25-2016 Service Level Agreements (SLA) for Financial Systems which expired in May 2019. Financial systems procured through this SLA therefore cannot be extended. Municipalities should instead approach the open market to procure a service provider for system support and maintenance. The Municipality may consider the use of long-term contracts in terms of section 33 of the MFMA. Where a municipality has entered an SLA for the provision of system support and maintenance through an open procurement process, the SLA may be extended in terms of section 116(3) of the MFMA.
- b) Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Municipalities need not procure a new financial system unless the system being used does not comply with the required business processes and system specifications. As such, the municipal needs must be re-evaluated to ensure that the IT systems in place are still i) compatible with the needs and systems of the municipality, ii) aligned

to modern technology and new legislative requirements and iii) cost effective prior to concluding long-term maintenance and support agreements in the event that there are other financial management solutions or systems that may be better or even more cost effective as opposed to the current ones that may be outdated.

3.5.4 Non-compliance with mSCOA Requirements

- a) One of the key objectives of the mSCOA reform is to ensure that municipalities are planning, budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. Several Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016. These will be expanded on in 2022/23.
- b) If a municipality has not yet achieved the minimum required level of mSCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of mSCOA. The action plan should include the system landscape, governance and institutional arrangements, system functionality and the proficiency of municipal officials to use the financial system (see section 5.3 of MFMA Circular 112 for further detail on what should be included in the action plan).
- c) The progress against the action plan must be monitored by the municipality's mSCOA Project Steering Committee and should also be reported on at the 2021/22 Mid-year Budget and Performance engagements, the Budget and Benchmark engagements with the National and Provincial Treasury, as well as the SIME engagements. Copies of the action plan and progress reports should also be shared with the National and Provincial Treasury.

4. UPCOMING MFMA REPORTING REQUIREMENTS

4.1 Mid-year Report

- a) As per section 72(1) of the MFMA, the Accounting Officer must by 25 January 2022 assess the municipality's financial and non-financial performance for the first half of 2021/22 and submit a report of such an assessment to the mayor as well as National and Provincial Treasury.
- b) The Accounting Officer must furthermore make the report public by close of business on 31 January 2022. In turn, the mayor must also in terms of section 54(1)(f) of the MFMA submit the report to the municipal council by 31 January 2022.
- c) Electronic versions (PDF and where applicable, Excel) of the report can be e-mailed to MFMA.MFMA@westerncape.gov.za copying in Dian.Cronje@westerncape.gov.za.

4.2 Annual Report

- a) In terms of section 127(2) of the MFMA, the mayor is required to table the (draft) annual report in council within seven (7) months after the end of the financial year, i.e., 31 January 2022. Municipalities are encouraged to prepare and submit the annual report in the template as outlined in MFMA Circular No. 63 (26 September 2012).
- b) In terms of section 127(5)(b), the annual report must immediately after being tabled in council, be submitted to the Auditor-General, the relevant PT and provincial department responsible for local government in the province. The tabled report can be e-mailed to MFMA.MFMA@westerncape.gov.za.

- c) Section 129(1) of the MFMA prescribes that the council of a municipality must consider the Annual Report (as tabled) and by no later than two months from the date on which the Annual Report was tabled, adopt an oversight report containing the council's comments on the annual report.
- d) In terms of section 132(2) of the MFMA, the approved annual report and the oversight report must be submitted to the Provincial Legislature within seven (7) days after the adoption hereof.
- e) Section 129(2) of the MFMA states that minutes of the council meetings and oversight committee meetings at which the annual report is discussed should be submitted to the AG, PT and the provincial department responsible for local government in the province.
- f) In terms of section 121(3)k of the MFMA, which indicates that the annual report of a municipality should include *any other information as may be prescribed*, the municipalities' attention is drawn to Section 13G of the Broad-based Black Economic Empowerment (B-BBEE) Act which requires the municipality to report on their compliance with B-BBEE in their AFS and annual reports. Municipalities were alerted to this requirement in section 4 of Treasury Circular Mun No. 29/2019 (1 November 2019). Compliance in this regard has been lacking. Municipalities are therefore reminded to provide the required information in the completion of the 2020/21 Annual Reports and AFS. The B-BBEE Commission's Explanatory Notice No.2 of 2021 (hereto attached as Annexure A) contains guidelines for completing the information required in terms of section 13G(1) of the B-BBEE Act.

5. KEY DATES OF THE 2022/23 INTEGRATED PLANNING AND BUDGETING PROCESS

Municipalities are urged to consult MFMA Circular 112 for information regarding the budget process and submissions. Provincial Treasury will issue a follow-up circular in which the budgeting process and submission, as well as the tabled budget, IDP and related documentation assessments and SIME engagements will be outlined.

The following key dates should be considered by the Municipality in the 2022/23 IDP and budgeting process.

| Dates | Budget Process |
|--------------------------------------|--|
| 25 January 2022 | Mid-year Budget and Performance Assessment |
| 31 January 2022 | Tabling of Annual Report |
| 28 February 2022 | Municipal Main Adjustments Budget |
| 23 February 2022 | National Budget Day |
| 8 March 2022 | Provincial Budget Day |
| Latest 31 March 2022 | Tabling of Annual Municipal Budget Adoption of Annual and Oversight Reports |
| Provisionally 25 April – 20 May 2022 | SIME Engagements |
| 31 May 2022 | Adoption of Annual Municipal Budget |

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

| Directorate | Official | Tel. No. | Email |
|---------------------------|-------------------|--------------|--------------------------------------|
| MFMA Co-Ordination | Elton Johannes | 021 483 4229 | Elton.Johannes@westerncape.gov.za |
| Public Finance | Kim-Kay Neethling | 021 483 9186 | Kim-Kay.Neethling@westerncape.gov.za |
| | Isaac Tsie | 021 483 6241 | Isaac.Tsie@westerncape.gov.za |
| Budget Office | Malcolm Booysen | 021 483 3386 | Malcolm.Booyesen@westerncape.gov.za |
| | Kim Engel | 021 483 8459 | Kim.Engel@westerncape.gov.za |
| | Shannon Engel | 021 483 9198 | Shannon.Engel@westerncape.gov.za |
| | Keith Roman | 021 483 5434 | Keith.Roman@westerncape.gov.za |
| Fiscal Policy | Shafeeqa Davids | 021 483 9192 | Shafeeqa.Davids@westerncape.gov.za |
| Cash Management | Anthea Paries | 021 483 5472 | Anthea.Paries@westerncape.gov.za |
| Accounting | Faez Salie | 021 483 4252 | Faez.Salie@westerncape.gov.za |

Municipalities may also contact the following officials at NT:

| | Responsible official | Tel. No. | Email |
|--|----------------------|--------------|------------------------------------|
| Western Cape | Willem Voigt | 012 315 5830 | WillemCordes.Voigt@treasury.gov.za |
| Cape Town | Kgomotso Baloyi | 012 315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| George | Mandla Gilimani | 012 315 5807 | Mandla.Gilimani@treasury.gov.za |
| Technical issues with Excel formats | Sephiri Tlhomeli | 012 406 9064 | lgdataqueries@treasury.gov.za |

6. CONCLUSION

Municipalities are encouraged to consider and apply the contents on this budget circular in the 2022/23 planning and budgeting process.

Please direct any queries regarding this circular to: Malcolm Booysen at Malcolm.Booyesen@westerncape.gov.za.

DAVID SAVAGE
HEAD OFFICIAL: PROVINCIAL TREASURY
DATE:



Reference: RCS/C.5

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR MUN. NO. 7/2022

THE MAYOR, CITY OF CAPE TOWN: MR G HILL-LEWIS
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR R STRYDOM
THE MAYOR, MATZIKAMA MUNICIPALITY: MR J VAN DER HOVEN
THE MAYOR, CEDERBERG MUNICIPALITY: DR R RICHARDS
THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR A TRUTER
THE MAYOR, SWARTLAND MUNICIPALITY: MR H CLEOPHAS
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT
THE MAYOR, WITZENBERG MUNICIPALITY: MR H SMIT
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR C POOLE
THE MAYOR, STELLENBOSCH MUNICIPALITY: ADV. G VAN DEVENTER
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGEBERG MUNICIPALITY: MR S VAN EEDEN
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR A FRANKEN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR K PAPIER
THE MAYOR, OVERSTRAND MUNICIPALITY: DR A RABIE
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR P SWART
THE MAYOR, SWELLEN DAM MUNICIPALITY: MR F DU RAND
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KANNALAND MUNICIPALITY: MR N VALENTYN
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDLES
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR D KOTZE
THE MAYOR, GEORGE MUNICIPALITY: MR L VAN WYK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR C LOUW
THE MAYOR, BITOU MUNICIPALITY: MR D SWART
THE MAYOR, KNYSNA MUNICIPALITY: MR L DAVIS
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MS J BOTHA
THE MAYOR, LAINGSBURG MUNICIPALITY: MR M SMITH
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MS M JAFTHA
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR G PIETERSEN

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: ADV. L MBANDAZAYO
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THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE
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THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
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THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
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THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR J PENXA

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 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
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 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR T NTSHINGILA)
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 THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

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MUNICIPAL BUDGET CIRCULAR FOR THE 2022/23 MTREF AND ASSOCIATED 2022 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

1. INTRODUCTION

This Circular is a follow-up to the Provincial Treasury (PT) Circular 01/2022 issued on 24 January 2022 and should be read in conjunction with National Treasury (NT) MFMA Circulars No. 112 and No. 115 issued on 06 December 2021 and 04 March 2022 respectively.

The purpose of this circular is to:

- provide guidance to municipalities with the finalisation of the 2022/23 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- brief municipalities on the 2022 Strategic Integrated Municipal Engagements (SIME) process and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) 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;
- 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 2022 SIME process will give effect to the "Integrated Work Plan" adopted in 2017. It builds on the 2021 integrated municipal and provincial processes to strengthen alignment between municipal and provincial planning and budgeting and drives the theme of "Integrated service delivery", specifically as municipalities are preparing for the new Integrated Development Planning Cycle.

3. FISCAL AND ECONOMIC CONTEXT

3.1 2022 National Budget

The key highlights of the 2022 National Budget are summarised below.

- The world economy is expected to grow by 4.4 per cent in 2022 which is slightly lower than the 4.9 per cent that was anticipated when tabling the Medium-term Budget Policy Statement (MTBPS). The Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread. In addition, continued imbalances in global supply chains, global geopolitical risk (particularly the Russian invasion of Ukraine) and reduced fiscal and monetary policy support have limited the pace of the world's economic recovery.
- The South African economy has not been shielded from these global developments; hence real GDP growth is estimated at 4.9 per cent in 2021, bouncing back from a 6.4 per cent contraction in 2020 and is projected to be followed by growth averaging 1.9 per cent over the next two years. The Western Cape GDP is expected to follow the national trajectory, expanding by 4.3 per cent in 2021, by 2.0 per cent in 2022 and by 1.9 per cent in 2023. This outlook partly reflects a slowing recovery. A more rapid implementation of economic reforms, complemented by fiscal consolidation, will ease investor concerns and support faster recovery and higher levels of economic growth over the long term. Significant risks to the economic outlook include new COVID-19 variants leading to new waves of infections, continued interruptions in power supply, rising inflation resultant from supply chain disruptions and increasing energy prices, fiscal risks as well as global economic uncertainty.
- Headline inflation is expected to remain between the 3 - 6 per cent target range over the 2022/23 MTEF as seen in the CPI inflation projections below. Although prime lending rates are increasing ,borrowing conditions remain favourable. Lending rates are however expected to increase in the short-term.

Table 1: CPI Performance and Projections, 2020-2025¹

| Fiscal year | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---------------|---------|----------|----------|---------|---------|
| | Actual | Estimate | Forecast | | |
| CPI Inflation | 2.9% | 4.5% | 4.8% | 4.4% | 4.5% |

Source: National Treasury, 2022

- A consolidated budget deficit of 6 per cent of GDP is projected for 2022/23, narrowing to 4.2 per cent of GDP in 2024/25. Gross debt is projected to stabilise at 75.1 per cent of GDP in 2024/25. Gross tax revenue for 2021/22 is expected to be R181.9 billion higher than projections in the 2021 budget. Government will continue to focus on broadening the tax base, improving administration and lowering taxes.
- Government's medium-term spending plans include an allocation of R3.3 trillion for the social wage, and R18.4 billion to support youth employment and the creation of short-term jobs in 2022/23 and 2023/24. Additional allocations since the 2021 MTBPS support policy priorities in higher education, teacher retention in basic education, health budgets for new hires and the continued response to COVID-19. Debt-service costs account for 15.1 per cent of total spending and grow faster than all functions, including learning and culture and health.

¹ Updated from the 2021 National Medium Term Budget Policy Statement (MTBPS). The Provincial Government inflation assumptions are based on the 2021 MTBPS projections.

- Over the 2022 MTEF period, after budgeting for debt-service costs, the contingency reserve and provisional allocations, 48.8 per cent of nationally raised funds are allocated to national government, 41.4 per cent to provinces and 9.8 per cent to local government.

The 2022 National Budget documentation is available at: <http://www.treasury.gov.za/documents/National%20Budget/2022/>

3.2 2022 Western Cape Provincial Budget

On Monday, 14 March 2022, the Western Cape Minister for Finance and Economic Opportunities, Mr. David Maynier, tabled the 2022 Western Cape Budget in the provincial legislature. The 2022 Budget focuses on implementing the Western Cape Recovery Plan priorities namely, Jobs, Safety, and Wellbeing, while maintaining a response to COVID-19. The budget policy priorities will support economic growth and job creation; strengthen law enforcement and social protection; and ensure human dignity by protecting human rights and supporting mental wellbeing.

The 2022 Budget is informed by the WCG's Fiscal Strategy which is based on four key fiscal decision-making principles, namely, *Protect basic services outcomes; Unlock allocative efficiency; Enhance productive efficiency; and Enable long-run fiscal sustainability.*

The 2022 Budget, named, "**A Budget to Push Forward**" will over the medium term spend R19.6 billion on "Jobs"; R4.4 billion on "Safety"; R111.3 billion on "Wellbeing"; and R30.3 billion over the medium term on infrastructure in the Western Cape.

The 2022 MTEF budget will over the medium term also allocate an additional R6.2 billion to education; R2.4 billion to healthcare; R136 million to social development; and R2.6 billion on infrastructure in the Western Cape.

These budgetary allocations support the WCGs fiscal principles and ensures that the WCG continues to –

- sustain the fight against the COVID-19 pandemic, including the successful rollout of the vaccination programme;
- support the recovery plan priorities of Jobs, Safety and Wellbeing;
- protect frontline services, including education, health and social development;
- rebalance the composition of expenditure by increasing spending on infrastructure;
- supports effective local governance;
- significantly improves the efficiency of expenditure by driving value for money in procurement;
- mitigate risks including drought, fire and flooding; and
- ensure long-term fiscal sustainability replenishing provincial reserves.

The 2022/23 Budget will spend R76.8 billion across the five districts and the metro in the Western Cape as follows: R8.7 billion in the Cape Winelands District; R3.8 billion in the West Coast District; R6.4 billion in the Garden Route District; R2.8 billion in the Overberg District; R989 million in the Central Karoo District; and R54.2 billion in the City of Cape Town.

To further support municipalities to drive economic growth, a new Municipal Ease of Doing Business Fund will be launched, which will allocate R10 million to projects which reduces red tape in municipalities in the Western Cape.

The budget also allocates an additional R30 million over the medium term to strengthen forensic investigation capability, and legal services capability, in the municipal space in order to support clean governance.

These priority objectives are as relevant to the local government space as it is to the Western Cape as a whole and has informed the formulation of the 2022 SIME theme i.e., Enabling Sustainability and Growth. Municipalities are urged to familiarise themselves with the fiscal strategy underlining the 2022 WCG MTEF Budget and to take cognisance of the Provincial expenditure allocations (including infrastructure investments) within the respective municipal areas. The allocations to be made per school and per hospital in the province, as well as those by Casidra and CapeNature, will be finalised and published in April 2022. The 2022 Main Budget documentation can be found here:

<https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202223>

4. NATIONAL AND PROVINCIAL BUDGET GUIDELINES

Municipalities are advised to consult MFMA Circulars No. 112 (2021) and No. 115 (2022) as well as the Provincial Treasury Circular No. 1/2022 (24 January 2022) for guidance in respect of planning and budgeting towards the 2022 MTREF.

Municipalities MUST include the National and Provincial Treasury 2022 Budget Circulars as part of the source documents consulted in the preparation of the 2022 MTREF Budget documents and table it as part of the budget documentation in the municipal council.

The NT and PT circulars provide guidance to municipalities on revenue, expenditure and accounting related matters for consideration when compiling their 2022/23 MTREF budgets. Although municipalities must thoroughly scrutinise these circulars in their own time, PT wishes to highlight the following key consideration:

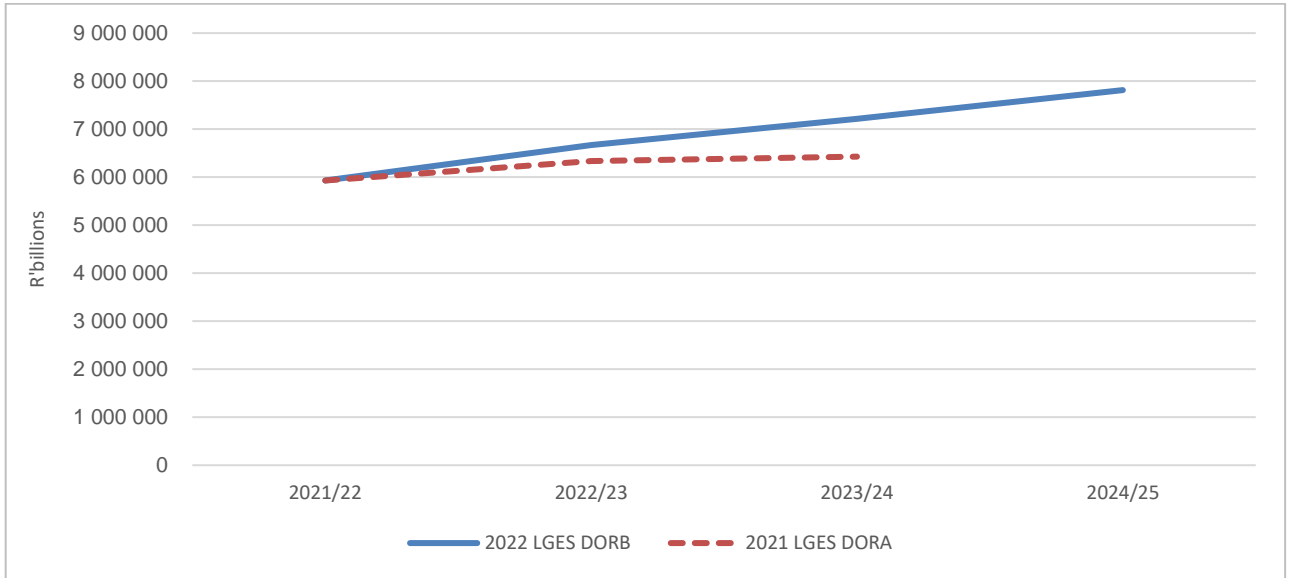
4.1 Direct Transfers to Local Government

The Division of Revenue Bill (DORB) was published on 23 February 2022, following the tabling of the 2022 National Budget in Parliament. The Bill specifies all local government transfers and municipalities must reconcile their budgets to the numbers published therein. Note that in terms of the outer year allocations (2023/24 and 2024/25) it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website at the following link:

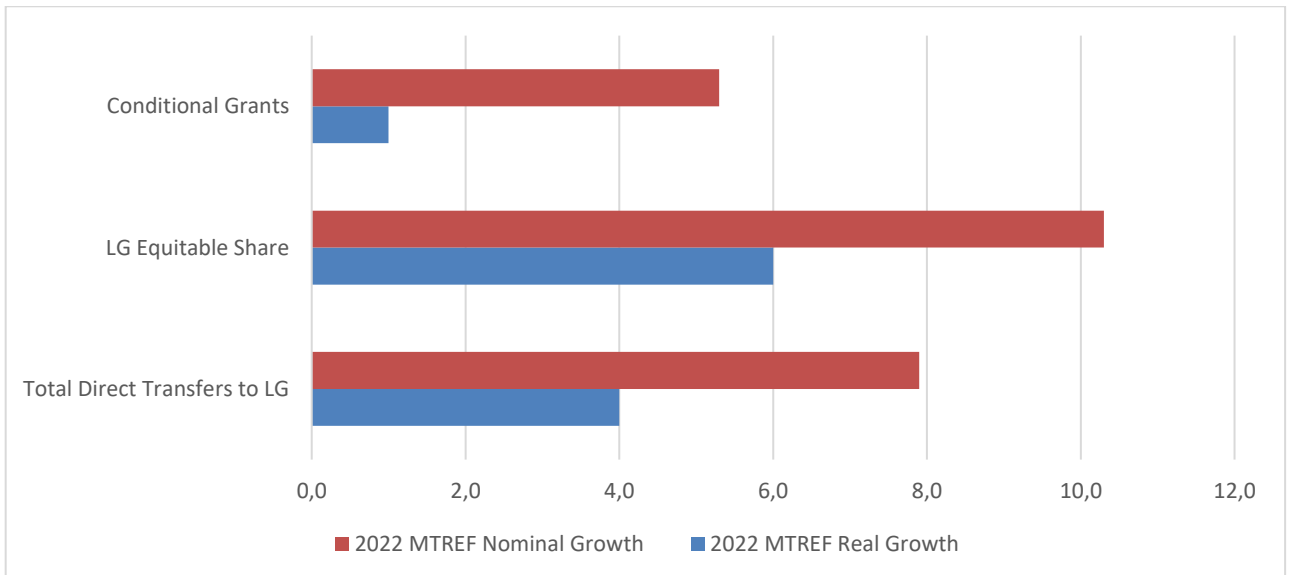
<http://www.treasury.gov.za/documents/national%20budget/2022/dor.aspx>

According to the DORB, direct transfers to municipalities will grow at an annual average rate of 7.9 per cent over the 2022 MTREF; direct conditional grants at 5.3 per cent, while the local government equitable share (LGES) will grow at 10.3 per cent on average per annum over this period. These growth rates are all above the inflationary estimates provided above.

Graph 1: Equitable Share Estimates, 2021 DORA vs 2022 DORB



Graph 2: Nominal vs Real LGES Growth across the 2022 MTEF



Source: Financial and Fiscal Commission; National Treasury, 2022

The two graphs above illustrate the impact of the significant additions to the equitable share over the MTEF. Graph 1 compares projected allocations in the 2021 DoRA with the new allocations in the 2022 DoRA. Graph 2 provides a comparison of average annual LGES growth rates in real and nominal terms for the 2022 MTREF allocations. When adjusted for inflation, the overall allocations to local government (equitable share, direct grants as well as fuel levels) show strong positive growth. This will help municipalities to offset the ever-increasing cost of basic services. The higher than inflation growth of allocations in the local government equitable share ensures that it fully compensates for the annual data updates made to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2022 MTREF. Growth in conditional grant allocations has been more modest.

An amount of R28.9 billion has been added to the LGES allocation over the MTREF to increase coverage for the provision of free basic services. Municipal budgets should demonstrate how the additional funds they have been allocated are being used to sustain and/or expand the provision of basic services to poor households. Municipalities are advised to prioritise ensuring that the full cost of providing free basic services to existing indigent households are fully covered before providing for expanded services.

Municipalities must be mindful that the Equitable Share is primarily meant to fund basic municipal services to indigents. Municipalities must ensure that monies are used for the purpose they were allocated for.

4.2 Salary and Wage Considerations

In line with the 2021 Multi-year Salary and Wage Collective Agreement for the 2022/23 financial year, and as instructed by the South African Local Government Bargaining Council Circular 1 of 2022 (9 March 2022), salary and wage increases shall, as of 1 July 2022, be as follows:

- In terms of Clauses 6.4 and 6.5, the salary and wage increase shall be 4.9 per cent.
- In terms of clause 7.2, the minimum wage shall increase to R9 043.21.
- In terms of clause 9.1.2, the flat rate homeowners' allowance shall increase to R1 011.77.
- In terms of clause 10.1.2, the medical aid maximum employer contribution shall increase to R5 007.00.
- In terms of clause 11.1, all benefits linked to salary shall increase by 4.9 per cent.

Municipalities that cannot afford to implement the above, may in terms of Clause 15 of the Agreement, apply for exemption. Municipalities that want to apply for exemption are requested to inform SALGA of such a decision as soon as possible, but not later than 31 May 2022.

4.3 Eskom Bulk Tariff Increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they have in their Multi-Year Price Determination (MYPD 5) applied for much higher tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA has, after deliberation, approved a 9.61 per cent tariff increase for Eskom starting from April 2022 and includes the 2022/23 tariff approval of 3.49 per cent.

NERSA's "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2021/22 financial year" publication should be consulted before the tabling of the budgets. This guideline will include the maximum increase for tariffs for municipal consumers. Municipalities that table their budgets before the NERSA Guideline is published are advised to base their electricity tariff increases in their tabled budgets on the 9.6 per cent increase published for Eskom customers for the 2022/23 national financial year. Municipalities can then update with the corrected tariff for the 2022/23 municipal financial year as published in the NERSA Guideline when they finalise their budgets for adoption.

4.4 Unauthorised, Irregular, Fruitless and Wasteful Expenditure

Municipalities are reminded to develop council approved Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIF&W) reduction plans as advocated for by MFMA Circular No.111 of November 2021. These reduction plans must align to the targets outlined in the 2019 – 2024 Medium Term Strategic Framework (MTSF). Progress reporting against these plans must be institutionalised as part of the monthly section 71 process to enable effective monitoring and oversight by National and Provincial Treasury, in addition to the reporting to the MEC for Local Government that is already required.

4.5 Unspent conditional grant funds for 2021/22

Municipalities must familiarise themselves with the provisions of Section 21 of the Division of Revenue Act, 2021 (Act No.9 of 2021) (DoRA), read in conjunction with the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021) (DoRAA), which outlines the process to be followed in dealing with unspent conditional grant funding for 2021/22.

Noteworthy action steps and deadlines are briefly as follows:

- Roll-over applications must be submitted to NT by no later than 31 August 2022.
- Outcomes of the roll-over application process will be communicated to municipalities by 21 October 2022.
- Specific unspent grant amounts will be communicated by 8 November 2022 whereafter municipalities will have until 18 November 2022 to return the funds in question to the National Revenue Fund (NRF).
- Any unspent conditional grant funds that should have, but are not repaid to the NRF by 18 November 2021, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's equitable share allocation transfer on 07 December 2022.

When requesting a rollover in terms of section 21(2) of the 2021 DoRA, municipalities must include the information as outlined in section 8.1 of the MFMA Budget Circular 115 with their submission to NT.

Provincial Treasury will shortly issue a circular to guide municipalities in terms of unspent provincial grant allocations for 2021/22 and the roll-over process that should be followed.

4.6 Provincial Conditional Grant Allocations

Total departmental transfers to local government in the Western Cape will in 2022/23 amount to R2.591 billion which equates to a 20.7 per cent decrease from R3.266 billion in 2021/22 (revised estimates). Looking forward, transfers will decrease towards 2023/24 (-0.04 per cent) and 2024/25 (-6.3 per cent). The decline is because of significant amounts being retained by the Department of Human Settlements across the MTREF.

The structure of provincial grants to municipalities remains largely the same as it has been in previous years. Municipalities were briefed on proposed changes to grants in a CFO Forum Technical Engagement workshop on 21 February 2022.

Two of the grants previously transferred by Provincial Treasury have been merged into a consolidated new Western Cape Financial Management Capability Grant. Details of this and all other conditional grants were published in Provincial Gazette 8566 (14 March 2022) and can be accessed at:

<https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202223>).

Municipalities must ensure that the provincial transfer receipts detailed in their budgets, align to the Provincial Gazette.

4.7 Municipal Standard Chart of Accounts

The 2022 MTREF budgets must be compiled making use of Version 6.6.1 of the mSCOA Chart, which will come into effect on 01 July 2022.

Municipalities must take note of the technical changes to the new version of the chart and follow the guiding recommendations made by NT (within MFMA Circular 115) insofar the successful completion of the budget is concerned.

Municipalities are reminded to complete the D-Forms required by NERSA. National Treasury is currently looking into how the mSCOA data strings can be used to populate the NERSA reports and will provide guidance in this regard during 2022.

To ensure that credible data strings are submitted to the GoMuni Upload portal, additional validation rules are being introduced in the 2022/23 MTREF. The credibility and accuracy of the data strings must be verified by municipalities before submission on the GoMuni Upload. The additional rules are outlined in NT MFMA Circular 115.

A web-based eLearning course on mSCOA will be available on the National School of Government (NSG) website from April 2022. This is a self-paced course aimed at all government and municipal officials, especially new employees and interns to on-board them on mSCOA. The course covers fundamentals of mSCOA, system and reporting requirements and budgeting and transacting on the mSCOA chart. Municipalities are reminded to budget for the course in their 2022/23 MTREF budgets.

5. OTHER MATTERS

5.1 Performance Reporting Obligations: Implementation of MFMA Circular 88 (2017) for the 2022/23 municipal financial year

Municipalities are once again reminded to familiarise themselves with MFMA Circular No. 88 of 2017, its accompanying annexures and subsequent addendums which provide guidance to municipalities on the adoption and internalisation of a common set of performance indicators. Experience since the 2018/19 implementation of the original circular has shown that the on-going planning, budgeting and reporting reforms process is complex and requires sufficient time and change management for incremental roll-out, growth and institutionalisation.

Addendum 2 (released in December 2020) introduced a significant shift in the reforms in four respects: 1) it more closely integrates and guides planning, budgeting and reporting reforms; 2) it significantly expands and revises the set of MFMA Circular No. 88 indicators applicable to metropolitan municipalities; 3) it expands the application of the reforms and the indicators to differential categories of municipalities and levels of readiness, for application in 2021/22 MTREF cycle going forward; and 4) it introduces evaluations in the context of these reforms.

For immediate implementation purposes, municipalities should be able to identify the indicators in Appendix A to Addendum 2 that are listed as Tier 1 or Tier 2 for their category of municipality and start establishing baselines for those measurements (if they are not already being tracked). Understanding the standard definitions will require engaging with the technical indicator descriptions (TID) in Appendix B to Addendum 2. Municipalities should be able to navigate Appendix A without any further guidance to understand what is going to apply to them for the 2022/23

financial year and be able to refer to Appendix B to get the detail on the standard formulation of each indicator.

Importantly, please note that intermediate cities, districts and local municipalities will still not yet for 2022/23 be required to incorporate these indicators in their IDPs and SDBIPs. Instead, the relevant indicators should be included as an annexure to the IDP and SDBIP. Although the indicators do not formally have to be included in the IDP/SDBIP, municipalities will be required to report on performance against said indicators on a quarterly and annual basis. Municipalities are therefore advised to put in place the necessary standard operating procedures and portfolios of evidence to ensure timeous reporting throughout 2022/23 to ultimately strengthen the link between planning, budgeting and reporting. Please do note that the roll-out process currently remains a pilot project. Reporting against these indicators will as such not be audited for 2022/23.

6. 2022/23 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME) PROCESS

6.1 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 2022) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or draft IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and draft 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 tabled 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 for 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 municipality's draft IDP has not been completed.

6.2 Consequence Management

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and the compilation of an IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must submit an application for an extension of the said deadline. As per section 27 of the MFMA, the mayor of a municipality must, upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations (MBRR). In addition to the requirement to inform the MEC of impending non-compliance with the MFMA, mayors and accounting officers are requested to inform PT should they have reasons to believe that their municipality's budget might not be tabled/approved timeously due to dynamics in council. This will

enable PT to engage with municipal officials to prepare for any possible action (including in terms of 139(4) of the Constitution) that may be required if a budget is not adopted.

In the event of actual non-compliance by a municipality with time provisions concerning the annual budget, the mayor must inform council, the MEC for Finance and NT, in writing, of such non-compliance and any remedial action or corrective measures the municipality intends to implement. Such a notification must be done in accordance with section 63 and Schedule G of the MBRR.

Municipalities are cautioned that any delay to table the budget in terms of section 16(2) of the MFMA could compromise the ability to approve the budget before the start of the financial year as required by section 16(1) of the MFMA. Failure to approve the budget before the start of the financial year will automatically invoke the provisions of sections 25(1) and 55 of the MFMA. Should a municipality not approve the budget by the start of the new financial year, the provincial executive MUST intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or revenue-raising measures are approved. These steps include, but are not limited to, dissolving council and appointing an administrator and approving a temporary budget or revenue raising measures to provide for the continued functioning of the municipality.

Municipalities are kindly requested to communicate any changes to the confirmed tabling dates (as it appears in **Appendix A**) to PT via Tania.Bosser@westerncape.gov.za by **23 March 2022**.

6.3 Submitting budget documentation and schedules for 2022/23 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 NT and the relevant provincial treasury. If the annual budget is tabled in council on 31 March 2022, the **final date of submission of the electronic budget documents and corresponding mSCOA data strings is Friday, 01 April 2022**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, 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. However, given that municipalities are generating the annual budgets directly from the financial system as required by the mSCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to NT and the relevant provincial treasury in electronic formats **immediately** after approval by the municipal council. Therefore, if the annual budget is tabled to council **on 31 May 2022**, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is **Wednesday, 01 June 2022**.

The accompanying document submission checklist (**see Appendix B**) provides a list of the documentation required by Provincial Government. Electronic budget related documents must be provided in PDF format. 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.

Municipalities should note that NT will no longer accept submissions by email, NT will now only accept uploads via the GoMuni portal. The development work on the GoMuni Upload portal has been concluded and municipalities must submit all documents required for the 2022/23 MTREF in terms of legislation, as per the guidance provided in MFMA Circular No 112 (2021), via the **GoMuni Upload Portal**. The upload portal can be accessed on <https://lguploadportal.treasury.gov.za> from 01 April 2022. All municipal officials that currently have access to the LG Upload portal will be granted access to the GoMuni Upload portal. New users will have to complete and submit a *Request for Access* to

lgdataqueries@treasury.gov.za. The request form will be available on the GoMuni login page under *New Registrations*.

Municipalities must also submit electronic documents to **Provincial Treasury** to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** are provided in **Appendix C**. Provincial Treasury will engage further with NT and municipalities to establish whether in future it is feasible for documentation to only be uploaded to the GoMuni portal. At present, municipalities are still required to separately submit all documentation to PT (as required in the MFMA).

If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

| Directorate | Official | Tel. No. | Email |
|---------------------------|----------------------|--------------|--|
| MFMA Co-Ordination | Steven Kenyon | 021 483 0811 | Steven.kenyon@westerncape.gov.za |
| Public Finance | Isaac Tsie | 021 483 6241 | Isaac.Tsie@westerncap.gov.za |
| | Thobelani Ntshingila | 021 483 6100 | Thobelani.Ntshingila@westerncape.gov.za |
| Budget Office | Malcolm Booysen | 021 483 3386 | Malcolm.Booyesen@westerncape.gov.za |
| | Dian Cronje | 021 483 0390 | Dian.Cronje@westerncape.gov.za |
| Fiscal Policy | Shafeeqa Davids | 021 483 9192 | Shafeeqa.Davids@westerncape.gov.za |
| Accounting | Faez Salie | 021 483 4252 | Faez.Salie@westerncape.gov.za |

Municipalities may also contact the following officials at NT for assistance.

| Responsible Area | Official | Tel. No. | Email |
|--|------------------|--------------|--|
| Western Cape | Willem Voigt | 012 315 5830 | WillemCordes.Voigt@treasury.gov.za |
| Cape Town | Kgomotso Baloyi | 012 315 5866 | Kgomotso.Baloyi@treasury.gov.za |
| George | Mandla Gilimani | 012 315 5807 | Mandla.Gilimani@treasury.gov.za |
| Technical issues with Excel formats | Sephiri Tlhomeli | 012 406 9064 | lgdataqueries@treasury.gov.za |

6.4 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.

6.5 Strategic Integrated Municipal Engagement (SIME) Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places particular emphasis on enhancing the provincial and local government interface. The SIME engagements, which takes place in May 2022, precedes the approval and implementation of municipal budgets. The engagements afford the WCG the opportunity to provide feedback on its assessment of the municipal planning and budgeting efforts for the upcoming financial year and for the 2022 MTREF.

The assessments are based on compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (WCMES) as well as an assessment on conformance, responsiveness, credibility, and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information. The assessment of the tabled IDPs will be undertaken by the Department of Local Government, in close contact with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The SIME engagements will primarily focus on strategic issues emanating from municipalities' draft IDPs and tabled annual budgets to gear municipalities for sustainable growth and development.

The overall objectives of the 2022/23 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the 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 across all spheres of government;
- Identification of areas that require support as well as opportunities for collaboration and partnerships.

The 2022 SIME engagements are planned to be in person, with a hybrid approach where officials can also join in via Microsoft Teams where such facilities can be accommodated by the municipality. Confirmation of the arrangements will be confirmed individually with each municipality.

- The SIME engagements are provisionally scheduled to take place from 3 May 2022 to 18 May 2022, 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.

7. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2022/23 planning and budgeting process.

Please direct any queries regarding this circular to Dian Cronje at:

Dian.Cronje@westerncape.gov.za.

DR R HAVEMANN

DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES

DATE: 18 March 2022

CONFIRMED 2022 BUDGET TABLING DATES

| Municipality | Confirmed date |
|--------------------------------------|--------------------------|
| City of Cape Town | Thursday, 31 March 2022 |
| Matzikama | Tuesday, 29 March 2022 |
| Cederberg | Thursday, 31 March 2022 |
| Bergrivier | Tuesday, 29 March 2022 |
| Saldanha Bay | Thursday, 31 March 2022 |
| Swartland | Thursday, 31 March 2022 |
| West Coast District Municipality | Friday, 25 March 2022 |
| Witzenberg | Wednesday, 30 March 2022 |
| Drakenstein | Wednesday, 30 March 2022 |
| Stellenbosch | Wednesday, 30 March 2022 |
| Breede Valley | Tuesday, 29 March 2022 |
| Langeberg | Thursday, 31 March 2022 |
| Cape Winelands District Municipality | Thursday, 24 March 2022 |
| Theewaterskloof | Wednesday, 30 March 2022 |
| Overstrand | Wednesday, 30 March 2022 |
| Cape Agulhas | Tuesday, 29 March 2022 |
| Swellendam | Thursday, 31 March 2022 |
| Overberg District Municipality | Monday, 28 March 2022 |
| Kannaland | Thursday, 31 March 2022 |
| Hessequa | Friday, 18 March 2022 |
| Mossel Bay | Thursday, 31 March 2022 |
| George | Friday, 25 March 2022 |
| Oudtshoorn | Thursday, 31 March 2022 |
| Bitou | Thursday, 31 March 2022 |
| Knysna | Wednesday, 30 March 2022 |
| Garden Route District Municipality | Tuesday, 29 March 2022 |
| Laingsburg | Wednesday, 30 March 2022 |
| Prince Albert | Tuesday, 29 March 2022 |
| Beaufort West | Thursday, 31 March 2022 |
| Central Karoo District Municipality | Monday, 28 March 2022 |

DOCUMENT SUBMISSION CHECKLIST FOR THE 2022/23 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 and the relevant supporting tables (as listed below) are in **version 6.6.1** of Schedule A1 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 Tabled Budget | | | |
| The Budget Documentation as set out in the MBRR. The Budget Document must include the main A1 Schedule Tables (A1-A10) | | | |
| The non-financial supporting tables A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 and any information not contained in the financial data string in <u>the A1 in the prescribed mSCOA data string in the format published with Version 6.6.1 of the A1 schedule</u> | | | |
| Draft Service Delivery and Budget Implementation Plan | | | |
| Procurement Plan | | | |
| Draft Service Level Standards | | | |
| Signed Quality Certificate as prescribed in the MBRR | | | |
| D Schedules specific for the entities (where applicable) | | | |
| Budget Related Policies | | | |
| Information on any amendments to budget related policies | | | |
| Suite of budget related policies | | | |
| IDP and Related Documentation | | | |
| Council Resolution in terms of the IDP | | | |
| Draft Integrated Development Plan | | | |
| If the predecessors IDP with amendments, the draft memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001 | | | |
| If a District Municipality, the IDP District Framework according to Section 27 of the MSA | | | |
| Process Plan according to Section 28 of the MSA | | | |
| Spatial Development Framework | | | |
| <i>Council Resolution in terms of the adoption of the Spatial Development Framework</i> | | | |
| Applicable Disaster Management Plan | | | |
| <i>Council Resolution in terms of the adoption of the Disaster Management Plan</i> | | | |

| Budget Documentation | Yes | No | N/A |
|--|------------|-----------|------------|
| Integrated Waste Management Plan | | | |
| <i>Council Resolution in terms of the adoption of the Integrated Waste Management Plan</i> | | | |
| Air Quality Management Plan | | | |
| <i>Council Resolution in terms of the adoption of the Air Quality Management Plan</i> | | | |
| Coastal Management Plan <i>(Coastal Municipalities only)</i> | | | |
| <i>Council Resolution in terms of the adoption of the Coastal Management Plan</i> | | | |
| Biodiversity Management Plan <i>(if relevant)</i> | | | |
| Invasive Species Monitoring, Control and Eradication Plan | | | |
| Climate Change Strategy | | | |
| Human Settlement Plan | | | |
| Local Economic Development Strategy | | | |
| Water Services Development Plan | | | |
| Storm Water Master Plan | | | |
| Integrated Transport Plan | | | |
| Electricity Master Plan | | | |
| Infrastructure Growth Plan | | | |
| Workplace Skills Plan | | | |

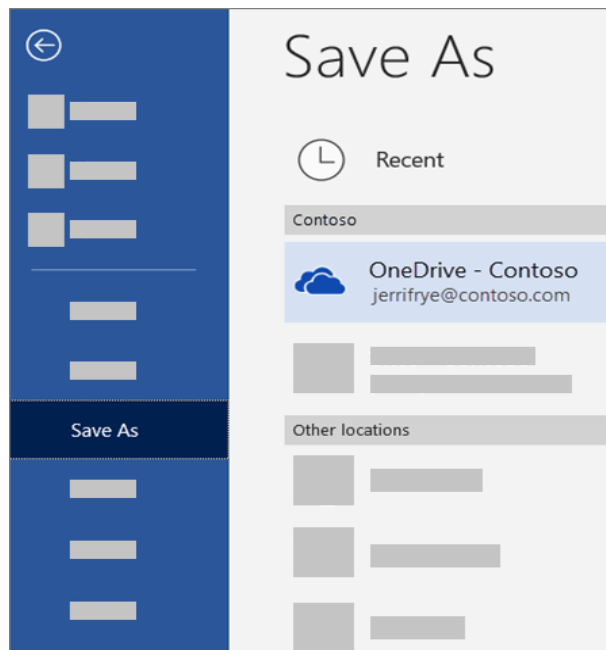
MUNICIPAL REPRESENTATIVE:**Designation:** _____**Name:** _____**Signature:** _____**Date:** _____

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

● **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 2022 Budget Documents) and place all the budget related documents within it.



2. 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 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.2022)
- Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

E.g.: DC1 2022 Draft IDP

E.g.: DC1 2022 MTREF Main Budget

E.g.: DC1 2022 Draft SDBIP

WC022 Witzenberg - Table A1 Budget Summ

| Description | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousands | | | | | | | |
| Financial Performance | | | | | | | |
| Property rates | 83 290 | 83 290 | 83 290 | 74 914 | 96 532 | 103 632 | 111 306 |
| Service charges | 413 772 | 422 772 | 422 772 | 305 470 | 461 524 | 510 735 | 565 294 |
| Investment revenue | 6 990 | 6 990 | 6 990 | 3 171 | 5 089 | 5 193 | 5 303 |
| Transfers recognised - operational | 145 903 | 148 892 | 148 892 | 99 502 | 150 108 | 157 252 | 160 552 |
| Other own revenue | 52 768 | 54 959 | 54 959 | 32 875 | 43 685 | 42 817 | 42 190 |
| Total Revenue (excluding capital transfers and contributions) | 702 723 | 716 903 | 716 903 | 515 932 | 756 938 | 819 629 | 884 645 |
| Employee costs | 237 025 | 234 503 | 234 503 | 141 886 | 246 499 | 258 288 | 277 413 |
| Remuneration of councillors | 12 007 | 11 007 | 11 007 | 6 560 | 12 108 | 13 318 | 14 650 |
| Depreciation & asset impairment | 39 729 | 39 729 | 39 729 | 15 078 | 39 589 | 39 589 | 39 589 |
| Finance charges | 8 696 | 8 690 | 8 690 | 76 | 9 116 | 9 558 | 10 036 |
| Materials and bulk purchases | 300 766 | 305 434 | 305 434 | 186 712 | 337 130 | 375 821 | 419 668 |
| Transfers and grants | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |
| Other expenditure | 151 096 | 145 423 | 145 423 | 73 477 | 146 821 | 152 438 | 160 713 |
| Total Expenditure | 774 922 | 768 451 | 768 451 | 425 412 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) | (72 199) | (51 549) | (51 549) | 90 520 | (47 468) | (43 303) | (41 717) |
| Transfers and subsidies - capital (monetary allocations) | 74 937 | 69 620 | 69 620 | 15 354 | 54 716 | 46 544 | 27 302 |
| 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) | 170 | 170 | 170 | 250 | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Capital expenditure & funds sources | | | | | | | |
| Capital expenditure | 89 244 | 81 284 | 81 284 | 32 625 | 77 431 | 30 475 | 54 621 |
| Transfers recognised - capital | 74 937 | 69 087 | 69 087 | 30 483 | 44 347 | 26 795 | 27 321 |
| Public contributions & donations | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | 10 000 | - | - |
| Internally generated funds | 14 157 | 12 007 | 12 007 | 2 142 | 23 084 | 3 680 | 27 300 |
| Total sources of capital funds | 89 094 | 81 094 | 81 094 | 32 625 | 77 431 | 30 475 | 54 621 |
| Financial position | | | | | | | |
| Total current assets | 59 336 | 433 866 | 433 866 | 226 036 | 234 833 | 280 100 | 284 037 |
| Total non current assets | 49 516 | 1 117 006 | 1 117 006 | 122 767 | 1 109 616 | 1 100 502 | 1 115 535 |
| Total current liabilities | 70 203 | 239 810 | 239 810 | (143 142) | 121 143 | 115 473 | 107 183 |
| Total non current liabilities | 35 741 | 213 111 | 213 111 | 5 586 | 250 296 | 288 878 | 330 554 |
| Community wealth/Equity | - | 1 902 917 | 1 902 917 | - | 973 010 | 976 251 | 961 836 |
| Cash flows | | | | | | | |
| Net cash from (used) operating | 182 253 | 150 479 | 150 479 | 846 964 | 99 506 | 69 835 | 50 991 |
| Net cash from (used) investing | (150) | (190) | (190) | (1 260) | - | - | - |
| Net cash from (used) financing | - | 8 732 | 8 732 | 1 167 | (1 000) | (1 000) | (1 000) |
| Cash/cash equivalents at the year end | 182 103 | 389 631 | 389 631 | 816 695 | 223 004 | 291 840 | 341 831 |
| Cash backing/surplus reconciliation | | | | | | | |
| Cash and investments available | 60 736 | 300 055 | 300 055 | 95 384 | 145 583 | 183 944 | 179 315 |
| Application of cash and investments | 73 174 | 13 111 | 13 111 | (190 070) | 16 728 | 11 071 | (1 918) |
| Balance - surplus (shortfall) | (12 438) | 286 944 | 286 944 | 285 454 | 128 855 | 172 874 | 181 232 |
| Asset management | | | | | | | |
| Asset register summary (WDV) | 49 516 | 2 020 951 | 2 020 951 | | 1 109 607 | 1 100 493 | 1 115 526 |
| Depreciation | 39 729 | 39 729 | 39 729 | | 39 589 | 39 589 | 39 589 |
| Renewal of Existing Assets | 600 | 600 | 600 | | 5 000 | - | 13 650 |
| Repairs and Maintenance | 19 633 | 14 348 | 14 348 | | 19 116 | 19 450 | 20 403 |
| Free services | | | | | | | |

| | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|
| Cost of Free Basic Services provided | 5 406 | 5 406 | 5 406 | 3 839 | 3 839 | 3 897 | 3 960 |
| Revenue cost of free services provided | 39 235 | 34 235 | 34 235 | 35 793 | 35 793 | 38 442 | 41 242 |
| <u>Households below minimum service level</u> | | | | | | | |
| Water: | - | - | - | - | - | - | - |
| Sanitation/sewerage: | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - |

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

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Revenue - Functional | | | | | | | |
| Governance and administration | | 110 918 | 113 730 | 113 730 | 119 089 | 124 780 | 131 269 |
| Executive and council | | – | 600 | 600 | – | 31 | 31 |
| Finance and administration | | 110 918 | 113 130 | 113 130 | 119 089 | 124 749 | 131 238 |
| Internal audit | | – | – | – | – | – | – |
| Community and public safety | | 171 710 | 174 355 | 174 355 | 169 124 | 178 847 | 181 783 |
| Community and social services | | 120 006 | 122 331 | 122 331 | 135 103 | 143 687 | 156 714 |
| Sport and recreation | | 1 661 | 2 734 | 2 734 | 5 817 | 5 036 | 5 156 |
| Public safety | | 26 158 | 26 713 | 26 713 | 16 035 | 17 193 | 16 654 |
| Housing | | 23 884 | 22 577 | 22 577 | 12 170 | 12 930 | 3 259 |
| Health | | – | – | – | – | – | – |
| Economic and environmental services | | 25 287 | 19 692 | 19 692 | 5 381 | 8 813 | 1 897 |
| Planning and development | | 2 365 | 2 937 | 2 937 | 3 646 | 1 572 | 1 651 |
| Road transport | | 22 907 | 16 742 | 16 742 | 1 725 | 7 230 | 236 |
| Environmental protection | | 14 | 14 | 14 | 10 | 10 | 11 |
| Trading services | | 469 795 | 478 795 | 478 795 | 517 933 | 553 602 | 596 858 |
| Energy sources | | 334 664 | 338 664 | 338 664 | 347 858 | 393 319 | 440 370 |
| Water management | | 72 201 | 72 201 | 72 201 | 83 304 | 68 396 | 59 125 |
| Waste water management | | 27 843 | 30 843 | 30 843 | 33 120 | 35 126 | 37 277 |
| Waste management | | 35 087 | 37 087 | 37 087 | 53 651 | 56 760 | 60 087 |
| Other | 4 | 120 | 120 | 120 | 126 | 133 | 139 |
| Total Revenue - Functional | 2 | 777 830 | 786 693 | 786 693 | 811 654 | 866 174 | 911 947 |
| Expenditure - Functional | | | | | | | |
| Governance and administration | | 145 004 | 147 786 | 147 786 | 154 245 | 163 202 | 174 320 |
| Executive and council | | 29 621 | 30 416 | 30 416 | 31 784 | 34 243 | 36 914 |
| Finance and administration | | 112 849 | 115 257 | 115 257 | 120 230 | 126 577 | 134 861 |
| Internal audit | | 2 534 | 2 114 | 2 114 | 2 231 | 2 383 | 2 545 |
| Community and public safety | | 133 059 | 138 417 | 138 417 | 121 531 | 124 218 | 121 074 |
| Community and social services | | 28 680 | 30 305 | 30 305 | 31 611 | 29 388 | 31 299 |
| Sport and recreation | | 32 356 | 30 106 | 30 106 | 30 591 | 32 229 | 34 157 |
| Public safety | | 43 012 | 50 920 | 50 920 | 42 158 | 44 340 | 46 672 |
| Housing | | 29 011 | 27 086 | 27 086 | 17 172 | 18 260 | 8 945 |
| Health | | – | – | – | – | – | – |
| Economic and environmental services | | 36 288 | 32 932 | 32 932 | 37 538 | 39 441 | 41 606 |
| Planning and development | | 11 280 | 11 706 | 11 706 | 12 176 | 12 938 | 13 854 |
| Road transport | | 22 910 | 19 684 | 19 684 | 23 714 | 24 744 | 25 876 |
| Environmental protection | | 2 098 | 1 541 | 1 541 | 1 648 | 1 758 | 1 876 |
| Trading services | | 459 620 | 448 366 | 448 366 | 490 138 | 535 116 | 588 359 |
| Energy sources | | 327 833 | 324 323 | 324 323 | 360 346 | 400 879 | 446 628 |
| Water management | | 36 559 | 37 827 | 37 827 | 40 330 | 42 445 | 44 674 |
| Waste water management | | 43 400 | 38 413 | 38 413 | 39 096 | 39 778 | 41 958 |
| Waste management | | 51 829 | 47 804 | 47 804 | 50 366 | 52 015 | 55 099 |
| Other | 4 | 951 | 951 | 951 | 953 | 956 | 1 003 |
| Total Expenditure - Functional | 3 | 774 922 | 768 451 | 768 451 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) for the year | | 2 908 | 18 241 | 18 241 | 7 248 | 3 241 | (14 415) |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Revenue - Functional | | | | | | | |
| Municipal governance and administration | | 110 918 | 113 730 | 113 730 | 119 089 | 124 780 | 131 269 |
| Executive and council | | - | 600 | 600 | - | 31 | 31 |
| <i>Mayor and Council</i> | | - | - | - | - | 31 | 31 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | - | 600 | 600 | - | - | - |
| Finance and administration | | 110 918 | 113 130 | 113 130 | 119 089 | 124 749 | 131 238 |
| <i>Administrative and Corporate Support</i> | | 9 | 9 | 9 | 10 | 10 | 11 |
| <i>Asset Management</i> | | - | - | - | - | - | - |
| <i>Finance</i> | | 110 250 | 112 462 | 112 462 | 118 388 | 124 012 | 130 465 |
| <i>Fleet Management</i> | | - | - | - | - | - | - |
| <i>Human Resources</i> | | 580 | 580 | 580 | 609 | 639 | 671 |
| <i>Information Technology</i> | | - | - | - | - | - | - |
| <i>Legal Services</i> | | - | - | - | - | - | - |
| <i>Marketing, Customer Relations, Publicity and Media Co-ordination</i> | | 5 | 5 | 5 | 5 | 5 | 5 |
| <i>Property Services</i> | | - | - | - | - | - | - |
| <i>Risk Management</i> | | - | - | - | - | - | - |
| <i>Security Services</i> | | - | - | - | - | - | - |
| <i>Supply Chain Management</i> | | 74 | 74 | 74 | 78 | 82 | 86 |
| <i>Valuation Service</i> | | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - |
| <i>Governance Function</i> | | - | - | - | - | - | - |
| Community and public safety | | 171 710 | 174 355 | 174 355 | 169 124 | 178 847 | 181 783 |
| Community and social services | | 120 006 | 122 331 | 122 331 | 135 103 | 143 687 | 156 714 |
| <i>Aged Care</i> | | 109 415 | 111 015 | 111 015 | 124 036 | 133 076 | 145 476 |
| <i>Agricultural</i> | | - | - | - | - | - | - |
| <i>Animal Care and Diseases</i> | | - | - | - | - | - | - |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 367 | 367 | 367 | 242 | 254 | 266 |
| <i>Child Care Facilities</i> | | - | - | - | - | - | - |
| <i>Community Halls and Facilities</i> | | 485 | 485 | 485 | 283 | 295 | 458 |
| <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> | | 9 739 | 10 463 | 10 463 | 10 542 | 10 062 | 10 514 |
| <i>Literacy Programmes</i> | | - | - | - | - | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <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 | | 1 661 | 2 734 | 2 734 | 5 817 | 5 036 | 5 156 |
| <i>Beaches and Jetties</i> | | - | - | - | - | - | - |
| <i>Casinos, Racing, Gambling, Wagering</i> | | - | - | - | - | - | - |
| <i>Community Parks (including Nurseries)</i> | | - | - | - | - | - | - |
| <i>Recreational Facilities</i> | | 1 611 | 2 684 | 2 684 | 4 869 | 4 981 | 5 098 |
| <i>Sports Grounds and Stadiums</i> | | 50 | 50 | 50 | 947 | 55 | 58 |
| Public safety | | 26 158 | 26 713 | 26 713 | 16 035 | 17 193 | 16 654 |
| <i>Civil Defence</i> | | - | - | - | - | - | - |
| <i>Cleansing</i> | | - | - | - | - | - | - |
| <i>Control of Public Nuisances</i> | | - | - | - | - | - | - |
| <i>Fencing and Fences</i> | | - | - | - | - | - | - |
| <i>Fire Fighting and Protection</i> | | 6 | 6 | 6 | 7 | 864 | 8 |
| <i>Licensing and Control of Animals</i> | | - | - | - | - | - | - |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 26 152 | 26 707 | 26 707 | 16 028 | 16 330 | 16 646 |
| <i>Pounds</i> | | - | - | - | - | - | - |
| Housing | | 23 884 | 22 577 | 22 577 | 12 170 | 12 930 | 3 259 |
| <i>Housing</i> | | 23 884 | 22 577 | 22 577 | 12 170 | 12 930 | 3 259 |
| <i>Informal Settlements</i> | | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - |
| <i>Ambulance</i> | | - | - | - | - | - | - |
| <i>Health Services</i> | | - | - | - | - | - | - |
| <i>Laboratory Services</i> | | - | - | - | - | - | - |
| <i>Food Control</i> | | - | - | - | - | - | - |
| <i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i> | | - | - | - | - | - | - |
| <i>Vector Control</i> | | - | - | - | - | - | - |
| <i>Chemical Safety</i> | | - | - | - | - | - | - |
| Economic and environmental services | | 25 287 | 19 692 | 19 692 | 5 381 | 8 813 | 1 897 |
| Planning and development | | 2 365 | 2 937 | 2 937 | 3 646 | 1 572 | 1 651 |
| <i>Billboards</i> | | - | - | - | - | - | - |
| <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i> | | - | - | - | - | - | - |
| <i>Central City Improvement District</i> | | - | - | - | - | - | - |
| <i>Development Facilitation</i> | | - | - | - | - | - | - |
| <i>Economic Development/Planning</i> | | 279 | 851 | 851 | 2 149 | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <i>Regional Planning and Development</i> | | - | - | - | - | - | - |
| <i>Town Planning, Building Regulations and Enforcement, and City Engineer</i> | | 1 426 | 1 426 | 1 426 | 1 497 | 1 572 | 1 651 |
| <i>Project Management Unit</i> | | 660 | 660 | 660 | - | - | - |
| <i>Provincial Planning</i> | | - | - | - | - | - | - |
| <i>Support to Local Municipalities</i> | | - | - | - | - | - | - |
| Road transport | | 22 907 | 16 742 | 16 742 | 1 725 | 7 230 | 236 |
| <i>Public Transport</i> | | - | - | - | - | - | - |
| <i>Road and Traffic Regulation</i> | | - | - | - | - | - | - |
| <i>Roads</i> | | 22 907 | 16 742 | 16 742 | 1 725 | 7 230 | 236 |
| <i>Taxi Ranks</i> | | - | - | - | - | - | - |
| Environmental protection | | 14 | 14 | 14 | 10 | 10 | 11 |
| <i>Biodiversity and Landscape</i> | | 14 | 14 | 14 | 10 | 10 | 11 |
| <i>Coastal Protection</i> | | - | - | - | - | - | - |
| <i>Indigenous Forests</i> | | - | - | - | - | - | - |
| <i>Nature Conservation</i> | | - | - | - | - | - | - |
| <i>Pollution Control</i> | | - | - | - | - | - | - |
| <i>Soil Conservation</i> | | - | - | - | - | - | - |
| Trading services | | 469 795 | 478 795 | 478 795 | 517 933 | 553 602 | 596 858 |
| Energy sources | | 334 664 | 338 664 | 338 664 | 347 858 | 393 319 | 440 370 |
| <i>Electricity</i> | | 333 099 | 337 099 | 337 099 | 347 858 | 393 319 | 440 370 |
| <i>Street Lighting and Signal Systems</i> | | 1 565 | 1 565 | 1 565 | - | - | - |
| <i>Nonelectric Energy</i> | | - | - | - | - | - | - |
| Water management | | 72 201 | 72 201 | 72 201 | 83 304 | 68 396 | 59 125 |
| <i>Water Treatment</i> | | - | - | - | - | - | - |
| <i>Water Distribution</i> | | 60 921 | 60 921 | 60 921 | 69 651 | 55 962 | 59 125 |
| <i>Water Storage</i> | | 11 279 | 11 279 | 11 279 | 13 653 | 12 434 | - |
| Waste water management | | 27 843 | 30 843 | 30 843 | 33 120 | 35 126 | 37 277 |
| <i>Public Toilets</i> | | - | - | - | - | - | - |
| <i>Sewerage</i> | | 26 954 | 29 954 | 29 954 | 33 120 | 35 126 | 37 277 |
| <i>Storm Water Management</i> | | 889 | 889 | 889 | - | - | - |
| <i>Waste Water Treatment</i> | | - | - | - | - | - | - |
| Waste management | | 35 087 | 37 087 | 37 087 | 53 651 | 56 760 | 60 087 |
| <i>Recycling</i> | | - | - | - | - | - | - |
| <i>Solid Waste Disposal (Landfill Sites)</i> | | - | - | - | - | - | - |
| <i>Solid Waste Removal</i> | | 35 087 | 37 087 | 37 087 | 53 651 | 56 760 | 60 087 |
| <i>Street Cleaning</i> | | - | - | - | - | - | - |
| Other | | 120 | 120 | 120 | 126 | 133 | 139 |
| Abattoirs | | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Forestry | | - | - | - | - | - | - |
| Licensing and Regulation | | 120 | 120 | 120 | 126 | 133 | 139 |
| Markets | | - | - | - | - | - | - |
| Tourism | | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 777 830 | 786 693 | 786 693 | 811 654 | 866 174 | 911 947 |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Expenditure - Functional | | | | | | | |
| Municipal governance and administration | | 145 004 | 147 786 | 147 786 | 154 245 | 163 202 | 174 320 |
| Executive and council | | 29 621 | 30 416 | 30 416 | 31 784 | 34 243 | 36 914 |
| <i>Mayor and Council</i> | | 18 723 | 18 384 | 18 384 | 20 035 | 21 658 | 23 433 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | 10 897 | 12 031 | 12 031 | 11 749 | 12 585 | 13 481 |
| Finance and administration | | 112 849 | 115 257 | 115 257 | 120 230 | 126 577 | 134 861 |
| <i>Administrative and Corporate Support</i> | | 11 560 | 11 883 | 11 883 | 13 079 | 13 845 | 14 612 |
| <i>Asset Management</i> | | 5 167 | 1 591 | 1 591 | 1 804 | 1 934 | 2 074 |
| <i>Finance</i> | | 37 107 | 38 760 | 38 760 | 36 861 | 40 235 | 42 452 |
| <i>Fleet Management</i> | | 2 806 | 2 837 | 2 837 | 3 146 | 3 356 | 3 583 |
| <i>Human Resources</i> | | 36 284 | 39 131 | 39 131 | 40 419 | 42 028 | 45 415 |
| <i>Information Technology</i> | | 3 372 | 4 534 | 4 534 | 5 135 | 5 367 | 5 613 |
| <i>Legal Services</i> | | 2 279 | 2 002 | 2 002 | 2 821 | 3 030 | 3 211 |
| <i>Marketing, Customer Relations, Publicity and Media Co-ordination</i> | | 3 900 | 3 890 | 3 890 | 4 189 | 4 478 | 4 787 |
| <i>Property Services</i> | | 1 268 | 1 598 | 1 598 | 1 687 | 1 763 | 1 844 |
| <i>Risk Management</i> | | 497 | 355 | 355 | 382 | 409 | 439 |
| <i>Security Services</i> | | - | - | - | - | - | - |
| <i>Supply Chain Management</i> | | 7 052 | 7 743 | 7 743 | 8 381 | 8 952 | 9 563 |
| <i>Valuation Service</i> | | 1 557 | 932 | 932 | 2 325 | 1 179 | 1 268 |
| Internal audit | | 2 534 | 2 114 | 2 114 | 2 231 | 2 383 | 2 545 |
| <i>Governance Function</i> | | 2 534 | 2 114 | 2 114 | 2 231 | 2 383 | 2 545 |
| Community and public safety | | 133 059 | 138 417 | 138 417 | 121 531 | 124 218 | 121 074 |
| Community and social services | | 28 680 | 30 305 | 30 305 | 31 611 | 29 388 | 31 299 |
| <i>Aged Care</i> | | 4 347 | 7 511 | 7 511 | 7 985 | 4 219 | 4 474 |
| <i>Agricultural</i> | | - | - | - | - | - | - |
| <i>Animal Care and Diseases</i> | | - | - | - | - | - | - |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 3 600 | 3 515 | 3 515 | 3 705 | 3 962 | 4 237 |
| <i>Child Care Facilities</i> | | 972 | 132 | 132 | 167 | 179 | 192 |
| <i>Community Halls and Facilities</i> | | 6 608 | 6 361 | 6 361 | 6 675 | 7 087 | 7 529 |
| <i>Consumer Protection</i> | | - | - | - | - | - | - |
| <i>Cultural Matters</i> | | - | - | - | - | - | - |
| <i>Disaster Management</i> | | 236 | 208 | 208 | 69 | 73 | 76 |
| <i>Education</i> | | 831 | 104 | 104 | 136 | 146 | 157 |
| <i>Indigenous and Customary Law</i> | | - | - | - | - | - | - |
| <i>Industrial Promotion</i> | | - | - | - | - | - | - |
| <i>Language Policy</i> | | - | - | - | - | - | - |
| <i>Libraries and Archives</i> | | 12 086 | 12 473 | 12 473 | 12 874 | 13 723 | 14 634 |
| <i>Literacy Programmes</i> | | - | - | - | - | - | - |
| <i>Media Services</i> | | - | - | - | - | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <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 | | 32 356 | 30 106 | 30 106 | 30 591 | 32 229 | 34 157 |
| <i>Beaches and Jetties</i> | | - | - | - | - | - | - |
| <i>Casinos, Racing, Gambling, Wagering</i> | | - | - | - | - | - | - |
| <i>Community Parks (including Nurseries)</i> | | 7 228 | 7 945 | 7 945 | 8 646 | 9 159 | 9 709 |
| <i>Recreational Facilities</i> | | 18 999 | 15 975 | 15 975 | 15 400 | 16 155 | 17 104 |
| <i>Sports Grounds and Stadiums</i> | | 6 129 | 6 186 | 6 186 | 6 544 | 6 916 | 7 343 |
| Public safety | | 43 012 | 50 920 | 50 920 | 42 158 | 44 340 | 46 672 |
| <i>Civil Defence</i> | | - | 96 | 96 | - | - | - |
| <i>Cleansing</i> | | - | - | - | - | - | - |
| <i>Control of Public Nuisances</i> | | - | - | - | - | - | - |
| <i>Fencing and Fences</i> | | - | - | - | - | - | - |
| <i>Fire Fighting and Protection</i> | | 8 118 | 10 270 | 10 270 | 10 820 | 11 467 | 12 196 |
| <i>Licensing and Control of Animals</i> | | - | - | - | - | - | - |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 34 894 | 40 554 | 40 554 | 31 338 | 32 873 | 34 476 |
| <i>Pounds</i> | | - | - | - | - | - | - |
| Housing | | 29 011 | 27 086 | 27 086 | 17 172 | 18 260 | 8 945 |
| <i>Housing</i> | | 27 003 | 26 821 | 26 821 | 16 888 | 17 957 | 8 620 |
| <i>Informal Settlements</i> | | 2 009 | 265 | 265 | 284 | 304 | 325 |
| Health | | - | - | - | - | - | - |
| <i>Ambulance</i> | | - | - | - | - | - | - |
| <i>Health Services</i> | | - | - | - | - | - | - |
| <i>Laboratory Services</i> | | - | - | - | - | - | - |
| <i>Food Control</i> | | - | - | - | - | - | - |
| <i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i> | | - | - | - | - | - | - |
| <i>Vector Control</i> | | - | - | - | - | - | - |
| <i>Chemical Safety</i> | | - | - | - | - | - | - |
| Economic and environmental services | | 36 288 | 32 932 | 32 932 | 37 538 | 39 441 | 41 606 |
| Planning and development | | 11 280 | 11 706 | 11 706 | 12 176 | 12 938 | 13 854 |
| <i>Billboards</i> | | - | - | - | - | - | - |
| <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i> | | 1 982 | 2 166 | 2 166 | 2 329 | 2 489 | 2 661 |
| <i>Central City Improvement District</i> | | - | - | - | - | - | - |
| <i>Development Facilitation</i> | | - | - | - | - | - | - |
| <i>Economic Development/Planning</i> | | 2 115 | 2 038 | 2 038 | 1 778 | 1 799 | 1 920 |
| <i>Regional Planning and Development</i> | | - | - | - | - | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <i>Town Planning, Building Regulations and Enforcement, and City Engineer</i> | | 4 473 | 4 702 | 4 702 | 5 072 | 5 439 | 5 833 |
| <i>Project Management Unit</i> | | 2 710 | 2 799 | 2 799 | 2 998 | 3 211 | 3 440 |
| <i>Provincial Planning</i> | | - | - | - | - | - | - |
| <i>Support to Local Municipalities</i> | | - | - | - | - | - | - |
| Road transport | | 22 910 | 19 684 | 19 684 | 23 714 | 24 744 | 25 876 |
| <i>Public Transport</i> | | - | - | - | - | - | - |
| <i>Road and Traffic Regulation</i> | | - | - | - | - | - | - |
| <i>Roads</i> | | 22 910 | 19 684 | 19 684 | 23 714 | 24 744 | 25 876 |
| <i>Taxi Ranks</i> | | - | - | - | - | - | - |
| Environmental protection | | 2 098 | 1 541 | 1 541 | 1 648 | 1 758 | 1 876 |
| <i>Biodiversity and Landscape</i> | | 2 098 | 1 541 | 1 541 | 1 648 | 1 758 | 1 876 |
| <i>Coastal Protection</i> | | - | - | - | - | - | - |
| <i>Indigenous Forests</i> | | - | - | - | - | - | - |
| <i>Nature Conservation</i> | | - | - | - | - | - | - |
| <i>Pollution Control</i> | | - | - | - | - | - | - |
| <i>Soil Conservation</i> | | - | - | - | - | - | - |
| Trading services | | 459 620 | 448 366 | 448 366 | 490 138 | 535 116 | 588 359 |
| Energy sources | | 327 833 | 324 323 | 324 323 | 360 346 | 400 879 | 446 628 |
| <i>Electricity</i> | | 324 461 | 321 680 | 321 680 | 354 308 | 396 915 | 442 458 |
| <i>Street Lighting and Signal Systems</i> | | 3 371 | 2 643 | 2 643 | 6 038 | 3 964 | 4 169 |
| <i>Nonelectric Energy</i> | | - | - | - | - | - | - |
| Water management | | 36 559 | 37 827 | 37 827 | 40 330 | 42 445 | 44 674 |
| <i>Water Treatment</i> | | 1 838 | 1 278 | 1 278 | 1 406 | 1 508 | 1 617 |
| <i>Water Distribution</i> | | 30 463 | 32 319 | 32 319 | 33 914 | 35 704 | 37 583 |
| <i>Water Storage</i> | | 4 258 | 4 231 | 4 231 | 5 010 | 5 233 | 5 474 |
| Waste water management | | 43 400 | 38 413 | 38 413 | 39 096 | 39 778 | 41 958 |
| <i>Public Toilets</i> | | 1 984 | 1 839 | 1 839 | 1 995 | 2 132 | 2 280 |
| <i>Sewerage</i> | | 30 347 | 27 091 | 27 091 | 28 183 | 28 244 | 29 756 |
| <i>Storm Water Management</i> | | 8 141 | 8 028 | 8 028 | 7 358 | 7 727 | 8 127 |
| <i>Waste Water Treatment</i> | | 2 928 | 1 455 | 1 455 | 1 561 | 1 674 | 1 795 |
| Waste management | | 51 829 | 47 804 | 47 804 | 50 366 | 52 015 | 55 099 |
| <i>Recycling</i> | | - | - | - | - | - | - |
| <i>Solid Waste Disposal (Landfill Sites)</i> | | 16 403 | 14 070 | 14 070 | 15 368 | 16 358 | 17 123 |
| <i>Solid Waste Removal</i> | | 33 991 | 33 215 | 33 215 | 34 432 | 35 050 | 37 326 |
| <i>Street Cleaning</i> | | 1 436 | 519 | 519 | 566 | 607 | 651 |
| Other | | 951 | 951 | 951 | 953 | 956 | 1 003 |
| Abattoirs | | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - |

| Functional Classification Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Licensing and Regulation | | 51 | 51 | 51 | 53 | 56 | 58 |
| Markets | | - | - | - | - | - | - |
| Tourism | | 900 | 900 | 900 | 900 | 900 | 945 |
| Total Expenditure - Functional | 3 | 774 922 | 768 451 | 768 451 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) for the year | | 2 908 | 18 241 | 18 241 | 7 248 | 3 241 | (14 415) |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

| Vote Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Revenue by Vote | 1 | | | | | | |
| Vote 1 - Financial Services | | 107 712 | 109 497 | 109 497 | 115 730 | 121 142 | 127 364 |
| Vote 2 - Community Services | | 35 720 | 36 210 | 36 210 | 27 919 | 29 174 | 19 220 |
| Vote 3 - Community Services | | 131 976 | 134 131 | 134 131 | 136 063 | 145 202 | 157 706 |
| Vote 4 - Community Services | | 4 581 | 5 152 | 5 152 | 7 560 | 4 742 | 5 129 |
| Vote 5 - Corporate Services | | 594 | 594 | 594 | 624 | 686 | 719 |
| Vote 6 - Technical Services | | 388 952 | 389 786 | 389 786 | 386 436 | 439 686 | 482 194 |
| Vote 7 - Technical Services | | 107 224 | 109 224 | 109 224 | 136 889 | 125 086 | 119 138 |
| Vote 8 - Municipal Manager | | 1 072 | 2 099 | 2 099 | 432 | 454 | 477 |
| 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] | | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 777 830 | 786 693 | 786 693 | 811 654 | 866 174 | 911 947 |
| Expenditure by Vote to be appropriated | 1 | | | | | | |
| Vote 1 - Financial Services | | 52 465 | 50 854 | 50 854 | 51 063 | 54 115 | 57 302 |
| Vote 2 - Community Services | | 41 879 | 44 526 | 44 526 | 55 613 | 57 908 | 49 630 |
| Vote 3 - Community Services | | 54 069 | 60 242 | 60 242 | 52 345 | 50 850 | 53 515 |
| Vote 4 - Community Services | | 43 719 | 40 063 | 40 063 | 20 241 | 22 493 | 25 450 |
| Vote 5 - Corporate Services | | 77 479 | 81 432 | 81 432 | 86 647 | 91 329 | 98 034 |
| Vote 6 - Technical Services | | 401 057 | 389 685 | 389 685 | 430 970 | 473 744 | 523 372 |
| Vote 7 - Technical Services | | 90 791 | 87 580 | 87 580 | 93 292 | 97 257 | 102 791 |
| Vote 8 - Municipal Manager | | 13 462 | 13 819 | 13 819 | 14 235 | 15 237 | 16 267 |
| 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] | | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 774 922 | 768 201 | 768 201 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) for the year | 2 | 2 908 | 18 491 | 18 491 | 7 248 | 3 241 | (14 415) |

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

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

| Vote Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| 4,3 - Recreational Land | | 50 | 50 | 50 | 947 | 55 | 58 |
| 4,4 - Swimming Pools | | 205 | 205 | 205 | 215 | 226 | 237 |
| 4,5 - Vehicle Licensing & Testing | | 4 046 | 4 046 | 4 046 | 4 249 | 4 461 | 4 684 |
| 4,6 - Property Maintenance | | - | - | - | - | - | - |
| 4,7 - L E D | | 279 | 851 | 851 | 2 149 | - | - |
| 4,8 - Housing : Maintenance | | - | - | - | - | - | - |
| 4,9 - Thusong Centre | | - | - | - | - | - | 150 |
| | | - | - | - | - | - | - |
| Vote 5 - Corporate Services | | 594 | 594 | 594 | 624 | 686 | 719 |
| 5,1 - Property Administration | | - | - | - | - | - | - |
| 5,2 - Information Tecnology | | - | - | - | - | - | - |
| 5,3 - Human Resources | | 580 | 580 | 580 | 609 | 639 | 671 |
| 5,4 - Council Cost | | - | - | - | - | 31 | 31 |
| 5,5 - Town Secretary | | - | - | - | - | - | - |
| 5,6 - Tourism | | - | - | - | - | - | - |
| 5,7 - Director Corporate Services | | - | - | - | - | - | - |
| 5,8 - Marketing & Communications | | 5 | 5 | 5 | 5 | 5 | 5 |
| 5,9 - Administration | | 9 | 9 | 9 | 10 | 10 | 11 |
| | | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 388 952 | 389 786 | 389 786 | 386 436 | 439 686 | 482 194 |
| 6,1 - Building Regulations & Enforce | | 947 | 947 | 947 | 995 | 1 044 | 1 097 |
| 6,2 - Electricity: Administration | | 335 097 | 339 097 | 339 097 | 349 970 | 395 620 | 442 877 |
| 6,3 - Electricity: Street Lights | | 1 565 | 1 565 | 1 565 | - | - | - |
| 6,4 - Electricity: Distribution | | - | - | - | - | - | - |
| 6,5 - Mechanical Workshop | | - | - | - | - | - | - |
| 6,6 - Public Toilets | | - | - | - | - | - | - |
| 6,7 - Sewerage | | 27 281 | 30 281 | 30 281 | 33 469 | 35 501 | 37 679 |
| 6,8 - Town Planning | | 264 | 264 | 264 | 277 | 291 | 305 |
| 6,9 - Stormwater Management | | 889 | 889 | 889 | - | - | - |
| 6.10 - Roads | | 22 907 | 16 742 | 16 742 | 1 725 | 7 230 | 236 |
| | | - | - | - | - | - | - |
| Vote 7 - Technical Services | | 107 224 | 109 224 | 109 224 | 136 889 | 125 086 | 119 138 |
| 7,1 - Solid Waste (Dumping Site) | | 8 700 | 8 700 | 8 700 | 22 578 | 23 470 | 24 420 |
| 7,2 - Solid Waste (Garden) | | 5 | 5 | 5 | 5 | 6 | 6 |
| 7,3 - Solid Waste (Removal) | | 26 319 | 28 319 | 28 319 | 31 002 | 33 216 | 35 588 |
| 7,4 - Water Storage | | 11 279 | 11 279 | 11 279 | 13 653 | 12 434 | - |
| 7,5 - Water Distribution | | 60 921 | 60 921 | 60 921 | 69 651 | 55 962 | 59 125 |
| 7,6 - Director: Technical Services | | - | - | - | - | - | - |

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

| Vote Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Expenditure by Vote | | | | | | | |
| | 1 | | | | | | |
| Vote 1 - Financial Services | | 52 465 | 50 854 | 50 854 | 51 063 | 54 115 | 57 302 |
| 1,1 - Assessment Rates | | 4 683 | 5 683 | 5 683 | 1 943 | 4 172 | 4 479 |
| 1,2 - Treasury: Administration | | 23 920 | 19 391 | 19 391 | 19 021 | 19 718 | 20 700 |
| 1,3 - Treasury: Debtors | | 6 540 | 6 507 | 6 507 | 9 087 | 7 906 | 8 412 |
| 1,4 - Treasury: Credit controle | | 8 247 | 9 797 | 9 797 | 10 773 | 11 376 | 12 014 |
| 1,5 - Supply Chain Management | | 7 052 | 7 743 | 7 743 | 8 381 | 8 952 | 9 563 |
| 1,6 - Director: Finance | | 2 022 | 1 733 | 1 733 | 1 858 | 1 991 | 2 135 |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| Vote 2 - Community Services | | 41 879 | 44 526 | 44 526 | 55 613 | 57 908 | 49 630 |
| 2,1 - Cemeteries | | 3 600 | 3 515 | 3 515 | 3 705 | 3 962 | 4 237 |
| 2,2 - Controle Centre | | - | - | - | - | - | - |
| 2,3 - Housing: Administration | | 5 681 | 7 386 | 7 386 | 17 172 | 17 195 | 6 305 |
| 2,4 - Library Services | | 11 782 | 12 473 | 12 473 | 12 874 | 13 723 | 14 634 |
| 2,5 - Fire Protection Services | | 8 118 | 10 179 | 10 179 | 10 820 | 11 467 | 12 196 |
| 2,6 - Pine Forest : Administration | | 12 699 | 10 972 | 10 972 | 11 043 | 11 561 | 12 258 |
| 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 | | 54 069 | 60 242 | 60 242 | 52 345 | 50 850 | 53 515 |
| 3,1 - Community Halls And Facilities | | 6 295 | 5 885 | 5 885 | 6 163 | 6 538 | 6 941 |
| 3,2 - Klipriver Park: Administration | | 1 578 | 1 444 | 1 444 | 1 541 | 1 646 | 1 759 |
| 3,3 - Kliprivirpark:Cleaning Service | | - | - | - | - | - | - |
| 3,4 - Klipriver Park: Swimming Pool | | - | - | - | - | - | - |
| 3,5 - Licensing & Regulation | | 51 | 51 | 51 | 53 | 56 | 58 |
| 3,6 - Enviromental Protection | | 2 098 | 1 541 | 1 541 | 1 648 | 1 758 | 1 876 |
| 3,7 - Parks | | 7 521 | 7 944 | 7 944 | 8 635 | 9 146 | 9 697 |
| 3,8 - Traffic | | 30 141 | 35 422 | 35 422 | 25 948 | 27 088 | 28 285 |
| 3,9 - Disaster Management | | 236 | 208 | 208 | 69 | 73 | 76 |
| 3.10 - Social & Welfare Services | | 6 150 | 7 747 | 7 747 | 8 288 | 4 544 | 4 823 |
| Vote 4 - Community Services | | 43 719 | 40 063 | 40 063 | 20 241 | 22 493 | 25 450 |
| 4,1 - Housing Construction | | 23 331 | 19 700 | 19 700 | - | 1 065 | 2 640 |

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

| Vote Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| 4,2 - Director: Community Services | | 1 865 | 2 082 | 2 082 | 2 231 | 2 393 | 2 566 |
| 4,3 - Recreational Land | | 6 129 | 6 186 | 6 186 | 6 544 | 6 916 | 7 343 |
| 4,4 - Swimming Pools | | 4 722 | 3 560 | 3 560 | 2 816 | 2 948 | 3 088 |
| 4,5 - Vehicle Licensing & Testing | | 4 754 | 5 132 | 5 132 | 5 390 | 5 784 | 6 191 |
| 4,6 - Property Maintenance | | 472 | 880 | 880 | 950 | 1 018 | 1 091 |
| 4,7 - L E D | | 2 115 | 2 038 | 2 038 | 1 778 | 1 799 | 1 920 |
| 4,8 - Housing : Maintenance | | - | - | - | - | - | - |
| 4,9 - Thusong Centre | | 332 | 485 | 485 | 532 | 570 | 611 |
| | | - | - | - | - | - | - |
| Vote 5 - Corporate Services | | 77 479 | 81 432 | 81 432 | 86 647 | 91 329 | 98 034 |
| 5,1 - Property Administration | | - | - | - | - | - | - |
| 5,2 - Information Tecnology | | 3 371 | 4 533 | 4 533 | 5 134 | 5 366 | 5 612 |
| 5,3 - Human Resources | | 36 284 | 39 131 | 39 131 | 40 419 | 42 028 | 45 415 |
| 5,4 - Council Cost | | 18 723 | 18 384 | 18 384 | 20 035 | 21 658 | 23 433 |
| 5,5 - Town Secretary | | 1 634 | 1 645 | 1 645 | 1 774 | 1 902 | 2 040 |
| 5,6 - Tourism | | 900 | 900 | 900 | 900 | 900 | 945 |
| 5,7 - Director Corporate Services | | 2 113 | 2 082 | 2 082 | 2 258 | 2 418 | 2 590 |
| 5,8 - Marketing & Communications | | 3 901 | 3 891 | 3 891 | 4 190 | 4 479 | 4 788 |
| 5,9 - Administration | | 10 553 | 10 866 | 10 866 | 11 936 | 12 577 | 13 210 |
| | | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 401 057 | 389 685 | 389 685 | 430 970 | 473 744 | 523 372 |
| 6,1 - Building Regulations & Enforce | | 3 016 | 3 146 | 3 146 | 3 392 | 3 636 | 3 899 |
| 6,2 - Electricity: Administration | | 324 300 | 320 634 | 320 634 | 356 256 | 396 306 | 441 507 |
| 6,3 - Electricity: Street Lights | | - | - | - | - | - | - |
| 6,4 - Electricity: Distribution | | - | - | - | - | - | - |
| 6,5 - Mechanical Workshop | | 2 806 | 2 928 | 2 928 | 3 146 | 3 356 | 3 583 |
| 6,6 - Public Toilets | | 1 984 | 1 839 | 1 839 | 1 995 | 2 132 | 2 280 |
| 6,7 - Sewerage | | 36 443 | 31 870 | 31 870 | 33 430 | 34 039 | 36 166 |
| 6,8 - Town Planning | | 1 457 | 1 556 | 1 556 | 1 680 | 1 803 | 1 934 |
| 6,9 - Stormwater Management | | 8 141 | 8 028 | 8 028 | 7 358 | 7 727 | 8 127 |
| 6.10 - Roads | | 22 910 | 19 684 | 19 684 | 23 714 | 24 744 | 25 876 |
| | | - | - | - | - | - | - |
| Vote 7 - Technical Services | | 90 791 | 87 580 | 87 580 | 93 292 | 97 257 | 102 791 |
| 7,1 - Solid Waste (Dumping Site) | | 16 403 | 14 070 | 14 070 | 15 368 | 16 358 | 17 123 |
| 7,2 - Solid Waste (Garden) | | 12 168 | 11 312 | 11 312 | 12 386 | 13 148 | 13 961 |
| 7,3 - Solid Waste (Removal) | | 23 258 | 22 172 | 22 172 | 22 612 | 22 509 | 24 016 |
| 7,4 - Water Storage | | 4 276 | 4 244 | 4 244 | 5 026 | 5 250 | 5 492 |
| 7,5 - Water Distribution | | 32 606 | 33 655 | 33 655 | 35 661 | 37 594 | 39 629 |

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

| Vote Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 774 922 | 768 201 | 768 201 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) for the year | 2 | 2 908 | 18 491 | 18 491 | 7 248 | 3 241 | (14 415) |

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

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

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | 2 | 83 290 | 83 290 | 83 290 | 74 914 | 96 532 | 103 632 | 111 306 |
| Service charges - electricity revenue | 2 | 323 478 | 327 478 | 327 478 | 225 246 | 349 426 | 391 599 | 438 704 |
| Service charges - water revenue | 2 | 39 677 | 39 677 | 39 677 | 33 958 | 49 810 | 52 694 | 55 694 |
| Service charges - sanitation revenue | 2 | 25 043 | 28 043 | 28 043 | 24 179 | 32 053 | 34 014 | 36 117 |
| Service charges - refuse revenue | 2 | 25 574 | 27 574 | 27 574 | 22 086 | 30 236 | 32 428 | 34 779 |
| Rental of facilities and equipment | | 1 470 | 2 970 | 2 970 | 3 458 | 3 416 | 3 452 | 3 491 |
| Interest earned - external investments | | 6 990 | 6 990 | 6 990 | 3 171 | 5 089 | 5 193 | 5 303 |
| Interest earned - outstanding debtors | | 8 677 | 8 677 | 8 677 | 12 301 | 9 111 | 9 566 | 10 044 |
| Dividends received | | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 21 479 | 21 479 | 21 479 | 5 591 | 11 137 | 11 194 | 11 254 |
| Licences and permits | | 2 111 | 2 111 | 2 111 | 965 | 2 216 | 2 327 | 2 444 |
| Agency services | | 4 046 | 4 046 | 4 046 | 3 452 | 4 249 | 4 461 | 4 684 |
| Transfers and subsidies | | 145 903 | 148 892 | 148 892 | 99 502 | 150 108 | 157 252 | 160 552 |
| Other revenue | 2 | 14 985 | 15 676 | 15 676 | 7 108 | 13 556 | 11 816 | 10 273 |
| Gains | | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 702 723 | 716 903 | 716 903 | 515 932 | 756 938 | 819 629 | 884 645 |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 2 | 237 025 | 234 503 | 234 503 | 141 886 | 246 499 | 258 288 | 277 413 |
| Remuneration of councillors | | 12 007 | 11 007 | 11 007 | 6 560 | 12 108 | 13 318 | 14 650 |
| Debt impairment | 3 | 63 750 | 63 750 | 63 750 | 25 005 | 46 171 | 52 494 | 55 876 |
| Depreciation & asset impairment | 2 | 39 729 | 39 729 | 39 729 | 15 078 | 39 589 | 39 589 | 39 589 |
| Finance charges | | 8 696 | 8 690 | 8 690 | 76 | 9 116 | 9 558 | 10 036 |
| Bulk purchases | 2 | 285 789 | 289 789 | 289 789 | 176 294 | 321 346 | 359 299 | 402 338 |
| Other materials | 8 | 14 977 | 15 646 | 15 646 | 10 418 | 15 784 | 16 523 | 17 330 |
| Contracted services | | 48 390 | 38 414 | 38 414 | 21 015 | 51 736 | 48 669 | 51 102 |
| Transfers and subsidies | | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |
| Other expenditure | 4, 5 | 38 955 | 43 258 | 43 258 | 27 457 | 48 914 | 51 275 | 53 735 |
| Losses | | 0 | 0 | 0 | - | 0 | 0 | 0 |
| Total Expenditure | | 774 922 | 768 451 | 768 451 | 425 412 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) | | (72 199) | (51 549) | (51 549) | 90 520 | (47 468) | (43 303) | (41 717) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 74 937 | 69 620 | 69 620 | 15 354 | 54 716 | 46 544 | 27 302 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 6 | 170 | 170 | 170 | 250 | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Taxation | | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Attributable to minorities | | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Share of surplus/ (deficit) of associate | 7 | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Total Revenue 777 830 786 693 786 693 531 536 811 654 866 174 911 947

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

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | |
| Capital expenditure - Vote | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | |
| Vote 1 - Financial Services | | - | - | - | (18) | - | - | - |
| Vote 2 - Community Services | | - | - | - | - | - | - | 350 |
| Vote 3 - Community Services | | - | - | - | - | - | - | - |
| Vote 4 - Community Services | | - | - | - | - | - | - | 400 |
| Vote 5 - Corporate Services | | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 27 630 | 15 209 | 15 209 | 810 | 16 017 | 4 152 | 22 130 |
| Vote 7 - Technical Services | | 34 373 | 39 769 | 39 769 | 2 649 | 24 730 | 2 000 | 4 000 |
| 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] | | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | 62 004 | 54 977 | 54 977 | 3 442 | 40 747 | 6 152 | 26 880 |
| Single-year expenditure to be appropriated | 2 | | | | | | | |
| Vote 1 - Financial Services | | 180 | 1 012 | 1 012 | - | 180 | 180 | 30 |
| Vote 2 - Community Services | | - | - | - | - | - | 6 313 | 5 750 |
| Vote 3 - Community Services | | - | 240 | 240 | - | 80 | - | 860 |
| Vote 4 - Community Services | | 6 151 | 3 758 | 3 758 | (908) | 6 545 | - | 1 330 |
| Vote 5 - Corporate Services | | 900 | 1 069 | 1 069 | - | 650 | - | 720 |
| Vote 6 - Technical Services | | 16 266 | 19 338 | 19 338 | (1) | 6 000 | 14 194 | 11 150 |
| Vote 7 - Technical Services | | 3 744 | 889 | 889 | - | 23 179 | 3 635 | 7 871 |
| Vote 8 - Municipal Manager | | - | - | - | - | 40 | - | 30 |
| 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] | | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 27 241 | 26 307 | 26 307 | (909) | 36 674 | 24 323 | 27 741 |
| Total Capital Expenditure - Vote | 3,7 | 89 244 | 81 284 | 81 284 | 2 532 | 77 421 | 30 475 | 54 621 |

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

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | |
| Governance and administration | | 2 080 | 4 282 | 4 282 | 1 534 | 2 220 | 1 180 | 840 |
| Executive and council | | 600 | 600 | 600 | - | 440 | - | 170 |
| Finance and administration | | 1 480 | 3 682 | 3 682 | 1 534 | 1 780 | 1 180 | 670 |
| Internal audit | | - | - | - | - | - | - | - |
| Community and public safety | | 5 456 | 3 263 | 3 263 | 1 469 | 6 485 | 6 313 | 8 660 |
| Community and social services | | - | - | - | - | 50 | 4 957 | 5 300 |
| Sport and recreation | | 5 456 | 3 023 | 3 023 | 1 229 | 6 435 | - | 3 010 |
| Public safety | | - | 240 | 240 | 240 | - | 857 | 350 |
| Housing | | - | - | - | - | - | 500 | - |
| Health | | - | - | - | - | - | - | - |
| Economic and environmental services | | 27 042 | 16 007 | 16 007 | 6 939 | 14 017 | 13 346 | 18 750 |
| Planning and development | | 696 | 736 | 736 | 2 | - | - | - |
| Road transport | | 26 347 | 15 272 | 15 272 | 6 938 | 14 017 | 13 346 | 18 750 |
| Environmental protection | | - | - | - | - | - | - | - |
| Trading services | | 54 666 | 57 732 | 57 732 | 22 683 | 54 708 | 9 635 | 26 371 |
| Energy sources | | 13 163 | 13 204 | 13 204 | 2 341 | 4 000 | 4 000 | 10 280 |
| Water management | | 21 135 | 18 281 | 18 281 | 7 996 | 37 708 | 3 635 | 7 841 |
| Waste water management | | 3 386 | 3 870 | 3 870 | 1 779 | 3 000 | - | 4 250 |
| Waste management | | 16 982 | 22 377 | 22 377 | 10 567 | 10 000 | 2 000 | 4 000 |
| Other | | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3,7 | 89 244 | 81 284 | 81 284 | 32 625 | 77 431 | 30 475 | 54 621 |
| Funded by: | | | | | | | | |
| National Government | | 49 637 | 49 637 | 49 637 | 20 636 | 37 647 | 25 786 | 25 821 |
| Provincial Government | | 24 801 | 18 635 | 18 635 | 9 608 | 6 200 | 1 009 | - |
| District Municipality | | 500 | 815 | 815 | 240 | 500 | - | 1 500 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 74 937 | 69 087 | 69 087 | 30 483 | 44 347 | 26 795 | 27 321 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | 10 000 | - | - |
| Internally generated funds | | 14 157 | 12 007 | 12 007 | 2 142 | 23 084 | 3 680 | 27 300 |
| Total Capital Funding | 7 | 89 094 | 81 094 | 81 094 | 32 625 | 77 431 | 30 475 | 54 621 |

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

| R thousand | Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------|------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | 1 | | | | | | | |

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Capital expenditure - Municipal Vote | 2 | | | | | | | | | | | | | | | | | | |
| Multi-year expenditure appropriation | | | | | | | | | | | | | | | | | | | |
| Vote 1 - Financial Services | | | | | (18) | | | | | | | | | | | | | | |
| 1,1 - Assessment Rates | | | | | | | | | | | | | | | | | | | |
| 1,2 - Treasury: Administration | | | | | (18) | | | | | | | | | | | | | | |
| 1,3 - Treasury: Debtors | | | | | | | | | | | | | | | | | | | |
| 1,4 - Treasury: Credit controle | | | | | | | | | | | | | | | | | | | |
| 1,5 - Supply Chain Management | | | | | | | | | | | | | | | | | | | |
| 1,6 - Director: Finance | | | | | | | | | | | | | | | | | | | |
| Vote 2 - Community Services | | | | | | | | 350 | | | | | | | | | | | 350 |
| 2,1 - Cemeteries | | | | | | | | | | | | | | | | | | | |
| 2,2 - Controle Centre | | | | | | | | | | | | | | | | | | | |
| 2,3 - Housing: Administration | | | | | | | | | | | | | | | | | | | |
| 2,4 - Library Services | | | | | | | | | | | | | | | | | | | |
| 2,5 - Fire Protection Services | | | | | | | | 350 | | | | | | | | | | | 350 |
| 2,6 - Pine Forest : Administration | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | |
| 3,1 - Community Halls And Facilities | | | | | | | | | | | | | | | | | | | |
| 3,2 - Klipriver Park: Administration | | | | | | | | | | | | | | | | | | | |
| 3,3 - Klipriverpark:Cleaning Service | | | | | | | | | | | | | | | | | | | |
| 3,4 - Klipriver Park: Swimming Pool | | | | | | | | | | | | | | | | | | | |
| 3,5 - Licensing & Regulation | | | | | | | | | | | | | | | | | | | |
| 3,6 - Enviromental Protection | | | | | | | | | | | | | | | | | | | |
| 3,7 - Parks | | | | | | | | | | | | | | | | | | | |
| 3,8 - Traffic | | | | | | | | | | | | | | | | | | | |
| 3,9 - Disaster Management | | | | | | | | | | | | | | | | | | | |
| 3,10 - Social & Welfare Services | | | | | | | | | | | | | | | | | | | |
| Vote 4 - Community Services | | | | | | | | 400 | | | | | | | | | | | 400 |
| 4,1 - Housing Construction | | | | | | | | | | | | | | | | | | | |
| 4,2 - Director: Community Services | | | | | | | | | | | | | | | | | | | |
| 4,3 - Recreational Land | | | | | | | | 400 | | | | | | | | | | | 400 |
| 4,4 - Swimming Pools | | | | | | | | | | | | | | | | | | | |
| 4,5 - Vehicle Licensing & Testing | | | | | | | | | | | | | | | | | | | |
| 4,6 - Property Maintenance | | | | | | | | | | | | | | | | | | | |
| 4,7 - L E D | | | | | | | | | | | | | | | | | | | |
| 4,8 - Housing : Maintenance | | | | | | | | | | | | | | | | | | | |
| 4,9 - Thusong Centre | | | | | | | | | | | | | | | | | | | |
| Vote 5 - Corporate Services | | | | | | | | | | | | | | | | | | | |
| 5,1 - Property Administration | | | | | | | | | | | | | | | | | | | |
| 5,2 - Information Tecnology | | | | | | | | | | | | | | | | | | | |
| 5,3 - Human Resources | | | | | | | | | | | | | | | | | | | |
| 5,4 - Council Cost | | | | | | | | | | | | | | | | | | | |
| 5,5 - Town Secretary | | | | | | | | | | | | | | | | | | | |
| 5,6 - Tourism | | | | | | | | | | | | | | | | | | | |
| 5,7 - Director Corporate Services | | | | | | | | | | | | | | | | | | | |
| 5,8 - Marketing & Communications | | | | | | | | | | | | | | | | | | | |
| 5,9 - Administration | | | | | | | | | | | | | | | | | | | |
| Vote 6 - Technical Services | | 27 630 | 15 209 | 15 209 | 810 | 16 017 | 4 152 | 22 130 | | | | | | | | | | | |
| 6,1 - Building Regulations & Enforce | | | | | | | | | | | | | | | | | | | |

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|------------------------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | | | | | | | | | | | | |
| 6.2 - Electricity: Administration | | 500 | 542 | 542 | - | 4 000 | 4 000 | 9 780 | | | | | | | | 4 000 | 4 000 | 9 780 | |
| 6.3 - Electricity: Street Lights | | 1 565 | 1 565 | 1 565 | 62 | - | - | 350 | | | | | | | | - | - | 350 | |
| 6.4 - Electricity: Distribution | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.5 - Mechanical Workshop | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.6 - Public Toilets | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.7 - Sewerage | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.8 - Town Planning | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.9 - Stormwater Management | | 108 | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 6.10 - Roads | | 25 457 | 13 102 | 13 102 | 748 | 12 017 | 152 | 12 000 | | | | | | | | 12 017 | 152 | 12 000 | |
| Vote 7 - Technical Services | | 34 373 | 39 769 | 39 769 | 2 649 | 24 730 | 2 000 | 4 000 | | | | | | | | 24 730 | 2 000 | 4 000 | |
| 7.1 - Solid Waste (Dumping Site) | | 16 982 | 22 377 | 22 377 | 2 649 | 6 000 | 2 000 | 4 000 | | | | | | | | 6 000 | 2 000 | 4 000 | |
| 7.2 - Solid Waste (Garden) | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 7.3 - Solid Waste (Removal) | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 7.4 - Water Storage | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 7.5 - Water Distribution | | 17 391 | 17 391 | 17 391 | - | 18 730 | - | - | | | | | | | | 18 730 | - | - | |
| 7.6 - Director: Technical Services | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 7.7 - Electricity: Client Services | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 7.8 - Electricity: Generation | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| Vote 8 - Municipal Manager | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.1 - Municipal Manager | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.2 - Property & Legal Services | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.3 - IDP | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.4 - Project Management | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.5 - Performance Management | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| 8.6 - Internal Audit | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | | | | | | | | - | - | - | |

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | 62 004 | 54 977 | 54 977 | 3 442 | 40 747 | 6 152 | 26 880 | - | - | - | - | - | - | - | 40 747 | 6 152 | - | |

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

| | 2 | | | | | | | |
|---------------------------------|---|-----|-------|-------|---|-----|-----|----|
| Vote 1 - Financial Services | | 180 | 1 012 | 1 012 | - | 180 | 180 | 30 |
| 1,1 - Assessment Rates | | - | - | - | - | - | - | - |
| 1,2 - Treasury: Administration | | 180 | 1 012 | 1 012 | - | 180 | 180 | - |
| 1,3 - Treasury: Debtors | | - | - | - | - | - | - | - |
| 1,4 - Treasury: Credit controle | | - | - | - | - | - | - | - |
| 1,5 - Supply Chain Management | | - | - | - | - | - | - | - |
| 1,6 - Director: Finance | | - | - | - | - | - | - | 30 |

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | |
| R thousand | 1 | | | | | | | |
| | | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| Vote 2 - Community Services | | - | - | - | - | 6 313 | 5 750 | |
| 2.1 - Cemeteries | | - | - | - | - | 4 957 | 5 300 | |
| 2.2 - Controlle Centre | | - | - | - | - | - | - | |
| 2.3 - Housing: Administration | | - | - | - | - | 500 | - | |
| 2.4 - Library Services | | - | - | - | - | - | - | |
| 2.5 - Fire Protection Sevices | | - | - | - | - | 857 | - | |
| 2.6 - Pine Forest : Administration | | - | - | - | - | - | 450 | |
| 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 | | - | 240 | 240 | - | 80 | - | 860 |
| 3.1 - Community Halls And Facilities | | - | - | - | - | 40 | - | - |
| 3.2 - Klipriver Park: Administration | | - | - | - | - | - | - | - |
| 3.3 - Klipriverpark:Cleaning Service | | - | - | - | - | - | - | - |
| 3.4 - Klipriver Park: Swimming Pool | | - | - | - | - | - | - | - |
| 3.5 - Licensing & Regulation | | - | - | - | - | - | - | - |
| 3.6 - Enviromental Protection | | - | - | - | - | - | - | - |
| 3.7 - Parks | | - | - | - | - | 40 | - | 860 |
| 3.8 - Traffic | | - | 240 | 240 | - | - | - | - |
| 3.9 - Disaster Management | | - | - | - | - | - | - | - |
| 3.10 - Social & Welfare Services | | - | - | - | - | - | - | - |
| Vote 4 - Community Services | | 6 151 | 3 758 | 3 758 | (908) | 6 545 | - | 1 330 |
| 4.1 - Housing Construction | | - | - | - | - | - | - | - |
| 4.2 - Director: Community Services | | - | - | - | - | 150 | - | 30 |
| 4.3 - Recreational Land | | 5 456 | 3 023 | 3 023 | (908) | 6 385 | - | 1 300 |
| 4.4 - Swimming Pools | | - | - | - | - | 10 | - | - |
| 4.5 - Vehicle Licensing & Testing | | - | - | - | - | - | - | - |
| 4.6 - Property Maintenance | | - | - | - | - | - | - | - |
| 4.7 - L E D | | 696 | 736 | 736 | - | - | - | - |
| 4.8 - Housing : Maintenance | | - | - | - | - | - | - | - |
| 4.9 - Thusong Centre | | - | - | - | - | - | - | - |
| Vote 5 - Corporate Services | | 900 | 1 069 | 1 069 | - | 650 | - | 720 |
| 5.1 - Property Administration | | - | - | - | - | - | - | - |
| 5.2 - Information Tecnology | | 300 | 469 | 469 | - | 600 | - | 650 |
| 5.3 - Human Resources | | - | - | - | - | - | - | - |
| 5.4 - Council Cost | | 600 | 600 | 600 | - | - | - | - |
| 5.5 - Town Secretary | | - | - | - | - | - | - | - |
| 5.6 - Tourism | | - | - | - | - | - | - | - |
| 5.7 - Director Corporate Services | | - | - | - | - | 50 | - | 50 |
| 5.8 - Marketing & Communications | | - | - | - | - | - | - | 20 |
| 5.9 - Administration | | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 16 266 | 19 338 | 19 338 | (1) | 6 000 | 14 194 | 11 150 |
| 6.1 - Building Regulations & Enforce | | - | - | - | - | - | - | - |
| 6.2 - Electricity: Administration | | 11 097 | 11 097 | 11 097 | (1) | - | - | 150 |
| 6.3 - Electricity: Street Lights | | - | - | - | - | - | - | - |
| 6.4 - Electricity: Distribution | | - | - | - | - | - | - | - |
| 6.5 - Mechanical Workshop | | 1 000 | 2 201 | 2 201 | - | 1 000 | 1 000 | - |
| 6.6 - Public Toilets | | 1 500 | 1 500 | 1 500 | - | 500 | - | - |
| 6.7 - Sewerage | | 889 | 1 480 | 1 480 | - | 2 500 | - | 3 800 |
| 6.8 - Town Planning | | - | - | - | - | - | - | - |
| 6.9 - Stormwater Management | | 889 | 889 | 889 | - | - | - | 450 |
| 6.10 - Roads | | 889 | 2 170 | 2 170 | - | 2 000 | 13 194 | 6 750 |
| Vote 7 - Technical Services | | 3 744 | 889 | 889 | - | 23 179 | 3 635 | 7 871 |

| Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | | | |

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------------------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | |
| R thousand | 1 | | | | | | | |
| 7,1 - Solid Waste (Dumping Site) | | - | - | - | - | 4 000 | - | |
| 7,2 - Solid Waste (Garden) | | - | - | - | - | - | - | |
| 7,3 - Solid Waste (Removal) | | - | - | - | - | - | - | |
| 7,4 - Water Storage | | 2 855 | - | - | - | - | 3 635 | |
| 7,5 - Water Distribution | | 889 | 889 | 889 | - | 16 124 | 4 200 | |
| 7,6 - Director: Technical Services | | - | - | - | - | 200 | 30 | |
| 7,7 - Electricity: Client Services | | - | - | - | - | - | - | |
| 7,8 - Electricity: Generation | | - | - | - | - | - | - | |
| Vote 8 - Muncipal Manager | | - | - | - | - | 40 | 30 | |
| 8,1 - Municipal Manager | | - | - | - | - | 40 | 30 | |
| 8,2 - Property & Legal Services | | - | - | - | - | - | - | |
| 8,3 - IDP | | - | - | - | - | - | - | |
| 8,4 - Project Management | | - | - | - | - | - | - | |
| 8,5 - Performance Management | | - | - | - | - | - | - | |
| 8,6 - Internal Audit | | - | - | - | - | - | - | |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | |

| Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | | | |

| Vote Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 27 241 | 26 307 | 26 307 | (909) | 36 674 | 24 323 | 27 741 |
| Total Capital Expenditure | | 89 244 | 81 284 | 81 284 | 2 532 | 77 421 | 30 475 | 54 621 |

| Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget | | | | Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|-------------------------------|---|------------------------|------------------------|
| Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Appropriation for 2022/23 | Adjustments in 2021/22 | Downward adjustments for 2022/23 | Appropriation carried forward | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | | | | | | | | | |

WC022 Witzenberg - Table A6 Budgeted Financial Position

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| ASSETS | | | | | | | | |
| Current assets | | | | | | | | |
| Cash | | 60 736 | 300 045 | 300 045 | 35 384 | 145 574 | 183 935 | 179 305 |
| Call investment deposits | 1 | – | – | – | 60 000 | – | – | – |
| Consumer debtors | 1 | (22 444) | 73 650 | 73 650 | 89 662 | 69 167 | 64 130 | 65 095 |
| Other debtors | | 20 146 | 55 893 | 55 893 | 42 159 | 9 324 | 21 152 | 28 620 |
| Current portion of long-term receivables | | – | – | – | – | – | – | – |
| Inventory | 2 | 899 | 4 277 | 4 277 | (1 169) | 10 768 | 10 883 | 11 016 |
| Total current assets | | 59 336 | 433 866 | 433 866 | 226 036 | 234 833 | 280 100 | 284 037 |
| Non current assets | | | | | | | | |
| Long-term receivables | | – | – | – | – | – | – | – |
| Investments | | – | 9 | 9 | – | 9 | 9 | 9 |
| Investment property | | (742) | 86 117 | 86 117 | (142) | 41 946 | 41 204 | 40 462 |
| Investment in Associate | | – | – | – | – | – | – | – |
| Property, plant and equipment | 3 | 50 656 | 1 027 934 | 1 027 934 | 123 011 | 1 066 785 | 1 058 810 | 1 074 783 |
| Agricultural | | – | – | – | – | – | – | – |
| Biological | | – | – | – | – | – | – | – |
| Intangible | | (398) | 1 846 | 1 846 | (102) | 326 | (72) | (269) |
| Other non-current assets | | – | 1 100 | 1 100 | – | 550 | 550 | 550 |
| Total non current assets | | 49 516 | 1 117 006 | 1 117 006 | 122 767 | 1 109 616 | 1 100 502 | 1 115 535 |
| TOTAL ASSETS | | 108 852 | 1 550 872 | 1 550 872 | 348 803 | 1 344 449 | 1 380 602 | 1 399 572 |
| LIABILITIES | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank overdraft | 1 | – | – | – | – | – | – | – |
| Borrowing | 4 | (988) | 598 | 598 | (688) | 611 | 624 | 637 |
| Consumer deposits | | – | 17 464 | 17 464 | 1 167 | 8 732 | 8 732 | 8 732 |
| Trade and other payables | 4 | 71 191 | 157 813 | 157 813 | (141 681) | 82 880 | 76 044 | 66 487 |
| Provisions | | – | 63 934 | 63 934 | (1 940) | 28 921 | 30 073 | 31 326 |
| Total current liabilities | | 70 203 | 239 810 | 239 810 | (143 142) | 121 143 | 115 473 | 107 183 |
| Non current liabilities | | | | | | | | |
| Borrowing | | 415 | 1 592 | 1 592 | – | 2 220 | 2 975 | 3 882 |
| Provisions | | 35 326 | 211 519 | 211 519 | 5 586 | 248 076 | 285 903 | 326 671 |
| Total non current liabilities | | 35 741 | 213 111 | 213 111 | 5 586 | 250 296 | 288 878 | 330 554 |
| TOTAL LIABILITIES | | 105 944 | 452 920 | 452 920 | (137 557) | 371 439 | 404 351 | 437 736 |
| NET ASSETS | 5 | 2 908 | 1 097 952 | 1 097 952 | 486 360 | 973 010 | 976 251 | 961 836 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | |
| Accumulated Surplus/(Deficit) | | – | 1 892 475 | 1 892 475 | – | 962 568 | 965 809 | 951 394 |
| Reserves | 4 | – | 10 442 | 10 442 | – | 10 442 | 10 442 | 10 442 |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | – | 1 902 917 | 1 902 917 | – | 973 010 | 976 251 | 961 836 |

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Total Assets must balance with Total Liabilities
6. Net Assets must balance with Total Community Wealth/Equity

WC022 Witzenberg - Table A7 Budgeted Cash Flows

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Property rates | | 78 476 | 80 384 | 80 384 | - | 95 199 | 100 119 | 107 486 |
| Service charges | | 379 328 | 385 845 | 385 845 | - | 483 618 | 535 549 | 594 807 |
| Other revenue | | 16 283 | 15 377 | 15 377 | - | 14 898 | 15 513 | 16 158 |
| Transfers and Subsidies - Operational | 1 | 124 778 | 140 434 | 140 434 | - | 149 721 | 157 252 | 160 552 |
| Transfers and Subsidies - Capital | 1 | 112 333 | 98 046 | 98 046 | - | 62 680 | 52 458 | 31 379 |
| Interest | | 15 666 | 6 971 | 6 971 | - | 14 200 | 14 760 | 15 348 |
| Dividends | | - | - | - | - | - | - | - |
| Payments | | | | | | | | |
| Suppliers and employees | | (544 150) | (576 116) | (576 116) | 846 964 | (720 809) | (805 816) | (874 738) |
| Finance charges | | (461) | (461) | (461) | - | - | - | - |
| Transfers and Grants | 1 | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 182 253 | 150 479 | 150 479 | 846 964 | 99 506 | 69 835 | 50 991 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - |
| Payments | | | | | | | | |
| Capital assets | | (150) | (190) | (190) | (1 260) | - | - | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (150) | (190) | (190) | (1 260) | - | - | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | 8 732 | 8 732 | 1 167 | - | - | - |
| Payments | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | (1 000) | (1 000) | (1 000) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | 8 732 | 8 732 | 1 167 | (1 000) | (1 000) | (1 000) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 182 103 | 159 021 | 159 021 | 846 871 | 98 506 | 68 835 | 49 991 |
| Cash/cash equivalents at the year begin: | 2 | - | 230 610 | 230 610 | (30 176) | 124 499 | 223 004 | 291 840 |
| Cash/cash equivalents at the year end: | 2 | 182 103 | 389 631 | 389 631 | 816 695 | 223 004 | 291 840 | 341 831 |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

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

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Cash and investments available | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 182 103 | 389 631 | 389 631 | 816 695 | 223 004 | 291 840 | 341 831 |
| Other current investments > 90 days | | (121 367) | (89 586) | (89 586) | (721 312) | (77 430) | (107 905) | (162 526) |
| Non current assets - Investments | 1 | - | 9 | 9 | - | 9 | 9 | 9 |
| Cash and investments available: | | 60 736 | 300 055 | 300 055 | 95 384 | 145 583 | 183 944 | 179 315 |
| Application of cash and investments | | | | | | | | |
| Unspent conditional transfers | | 10 490 | 39 866 | 39 866 | 37 896 | 37 717 | 37 717 | 37 717 |
| Unspent borrowing | | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | 62 683 | (26 756) | (26 756) | (227 966) | (20 999) | (26 657) | (39 645) |
| Other provisions | | 1 | 1 | 1 | - | 1 | 1 | 1 |
| Long term investments committed | 4 | - | - | - | - | 9 | 9 | 9 |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 73 174 | 13 111 | 13 111 | (190 070) | 16 728 | 11 071 | (1 918) |
| Surplus(shortfall) | | (12 438) | 286 944 | 286 944 | 285 454 | 128 855 | 172 874 | 181 232 |

References

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

| Other working capital requirements | | | | | | | | |
|---|--|-----------------|---------------|---------------|----------------|---------------|---------------|---------------|
| Debtors | | (1 982) | 111 206 | 111 206 | - | 77 444 | 84 503 | 93 672 |
| Creditors due | | 60 701 | 84 450 | 84 450 | (227 966) | 56 445 | 57 846 | 54 027 |
| Total | | (62 683) | 26 756 | 26 756 | 227 966 | 20 999 | 26 657 | 39 645 |

| Debtors collection assumptions | | | | | | | | |
|---------------------------------------|--|---------|---------|---------|---------|--------|--------|--------|
| Balance outstanding - debtors | | (2 298) | 129 543 | 129 543 | 131 821 | 78 491 | 85 282 | 93 716 |
| Estimate of debtors collection rate | | 86.2% | 85.8% | 85.8% | 0.0% | 98.7% | 99.1% | 100.0% |

| Long term investments committed | | | | | | | | |
|--|--|---|---|---|---|---|---|---|
| Balance (Insert description; eg sinking fund) | | | | | | | | |
| Bankers Acceptance Certificate | | - | - | - | - | - | - | - |
| Deposit Taking Institutions | | - | - | - | - | - | - | - |
| Bank Repurchase Agreements | | - | - | - | - | - | - | - |
| Derivative Financial Assets | | - | - | - | - | 9 | 9 | 9 |
| 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 | | - | - | - | - | - | - | - |
| | | - | - | - | - | 9 | 9 | 9 |

| Reserves to be backed by cash/investments | | | | | | | | |
|---|--|---|--------|--------|---|--------|--------|--------|
| Housing Development Fund | | - | - | - | - | - | - | - |
| Capital replacement | | - | 10 442 | 10 442 | - | 10 442 | 10 442 | 10 442 |
| 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 | | - | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Non-Controlling Interest | | - | - | - | - | - | - | - |
| Share Premium | | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - |
| | | - | 10 442 | 10 442 | - | 10 442 | 10 442 | 10 442 |

WC022 Witzenberg - Table A9 Asset Management

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | |
| Total New Assets | 1 | 57 231 | 63 648 | 63 648 | 49 058 | 30 323 | 22 521 |
| <i>Roads Infrastructure</i> | | 889 | 2 170 | 2 170 | - | 13 194 | 200 |
| <i>Storm water Infrastructure</i> | | 997 | 889 | 889 | - | - | - |
| <i>Electrical Infrastructure</i> | | 12 663 | 12 663 | 12 663 | - | 4 000 | 4 180 |
| <i>Water Supply Infrastructure</i> | | 21 135 | 18 281 | 18 281 | 36 208 | 3 635 | 5 141 |
| <i>Sanitation Infrastructure</i> | | 2 389 | 2 389 | 2 389 | 500 | - | - |
| <i>Solid Waste Infrastructure</i> | | 16 982 | 22 377 | 22 377 | 10 000 | 2 000 | 4 000 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - |
| Infrastructure | | 55 056 | 58 769 | 58 769 | 46 708 | 22 830 | 13 521 |
| Community Facilities | | 696 | 736 | 736 | 10 | 4 957 | 5 300 |
| Sport and Recreation Facilities | | - | - | - | 40 | - | 1 400 |
| Community Assets | | 696 | 736 | 736 | 50 | 4 957 | 6 700 |
| Heritage Assets | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - |
| Housing | | - | - | - | - | 500 | - |
| Other Assets | | - | - | - | - | 500 | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | 200 |
| Intangible Assets | | - | - | - | - | - | 200 |
| Computer Equipment | | 450 | 694 | 694 | 650 | 50 | 670 |
| Furniture and Office Equipment | | 30 | 787 | 787 | 170 | 130 | 170 |
| Machinery and Equipment | | - | 221 | 221 | 480 | - | 910 |
| Transport Assets | | 1 000 | 2 441 | 2 441 | 1 000 | 1 857 | 350 |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Renewal of Existing Assets | 2 | 600 | 600 | 600 | 5 000 | - | 13 650 |
| <i>Roads Infrastructure</i> | | - | - | - | 2 000 | - | 6 000 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | - | - | - | - | - | 1 500 |
| <i>Water Supply Infrastructure</i> | | - | - | - | 1 500 | - | 2 000 |
| <i>Sanitation Infrastructure</i> | | - | - | - | 1 500 | - | 3 500 |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - |
| Infrastructure | | - | - | - | 5 000 | - | 13 000 |
| Community Facilities | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | 650 |
| Community Assets | | - | - | - | - | - | 650 |
| Heritage Assets | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Operational Buildings | | 600 | 600 | 600 | - | - | - |
| Housing | | - | - | - | - | - | - |
| Other Assets | | 600 | 600 | 600 | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - |

| R thousand | Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | Transport Assets | | - | - | - | - | - | - |
| | Land | | - | - | - | - | - | - |
| | Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| | Total Upgrading of Existing Assets | 6 | 31 413 | 17 037 | 17 037 | 23 372 | 152 | 18 450 |
| | <i>Roads Infrastructure</i> | | 25 457 | 13 102 | 13 102 | 12 017 | 152 | 12 500 |
| | <i>Storm water Infrastructure</i> | | - | - | - | - | - | 450 |
| | <i>Electrical Infrastructure</i> | | 500 | 542 | 542 | 4 000 | - | 4 450 |
| | <i>Water Supply Infrastructure</i> | | - | - | - | - | - | 450 |
| | <i>Sanitation Infrastructure</i> | | - | 370 | 370 | 1 000 | - | 300 |
| | <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - |
| | <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| | <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| | <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - |
| | Infrastructure | | 25 957 | 14 014 | 14 014 | 17 017 | 152 | 18 150 |
| | Community Facilities | | - | - | - | - | - | 300 |
| | Sport and Recreation Facilities | | 5 456 | 3 023 | 3 023 | 6 355 | - | - |
| | Community Assets | | 5 456 | 3 023 | 3 023 | 6 355 | - | 300 |
| | Heritage Assets | | - | - | - | - | - | - |
| | Revenue Generating | | - | - | - | - | - | - |
| | Non-revenue Generating | | - | - | - | - | - | - |
| | Investment properties | | - | - | - | - | - | - |
| | Operational Buildings | | - | - | - | - | - | - |
| | Housing | | - | - | - | - | - | - |
| | Other Assets | | - | - | - | - | - | - |
| | Biological or Cultivated Assets | | - | - | - | - | - | - |
| | Servitudes | | - | - | - | - | - | - |
| | Licences and Rights | | - | - | - | - | - | - |
| | Intangible Assets | | - | - | - | - | - | - |
| | Computer Equipment | | - | - | - | - | - | - |
| | Furniture and Office Equipment | | - | - | - | - | - | - |
| | Machinery and Equipment | | - | - | - | - | - | - |
| | Transport Assets | | - | - | - | - | - | - |
| | Land | | - | - | - | - | - | - |
| | Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| | Total Capital Expenditure | 4 | 89 244 | 81 284 | 81 284 | 77 431 | 30 475 | 54 621 |
| | <i>Roads Infrastructure</i> | | 26 347 | 15 272 | 15 272 | 14 017 | 13 346 | 18 700 |
| | <i>Storm water Infrastructure</i> | | 997 | 889 | 889 | - | - | 450 |
| | <i>Electrical Infrastructure</i> | | 13 163 | 13 204 | 13 204 | 4 000 | 4 000 | 10 130 |
| | <i>Water Supply Infrastructure</i> | | 21 135 | 18 281 | 18 281 | 37 708 | 3 635 | 7 591 |
| | <i>Sanitation Infrastructure</i> | | 2 389 | 2 760 | 2 760 | 3 000 | - | 3 800 |
| | <i>Solid Waste Infrastructure</i> | | 16 982 | 22 377 | 22 377 | 10 000 | 2 000 | 4 000 |
| | <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| | <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| | <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - |
| | Infrastructure | | 81 013 | 72 783 | 72 783 | 68 726 | 22 982 | 44 671 |
| | Community Facilities | | 696 | 736 | 736 | 10 | 4 957 | 5 600 |
| | Sport and Recreation Facilities | | 5 456 | 3 023 | 3 023 | 6 395 | - | 2 050 |
| | Community Assets | | 6 151 | 3 758 | 3 758 | 6 405 | 4 957 | 7 650 |
| | Heritage Assets | | - | - | - | - | - | - |
| | Revenue Generating | | - | - | - | - | - | - |
| | Non-revenue Generating | | - | - | - | - | - | - |
| | Investment properties | | - | - | - | - | - | - |
| | Operational Buildings | | 600 | 600 | 600 | - | - | - |
| | Housing | | - | - | - | - | 500 | - |
| | Other Assets | | 600 | 600 | 600 | - | 500 | - |
| | Biological or Cultivated Assets | | - | - | - | - | - | - |
| | Servitudes | | - | - | - | - | - | - |
| | Licences and Rights | | - | - | - | - | - | 200 |
| | Intangible Assets | | - | - | - | - | - | 200 |
| | Computer Equipment | | 450 | 694 | 694 | 650 | 50 | 670 |
| | Furniture and Office Equipment | | 30 | 787 | 787 | 170 | 130 | 170 |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Machinery and Equipment | | - | 221 | 221 | 480 | - | 910 |
| Transport Assets | | 1 000 | 2 441 | 2 441 | 1 000 | 1 857 | 350 |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 89 244 | 81 284 | 81 284 | 77 431 | 30 475 | 54 621 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 49 516 | 2 020 951 | 2 020 951 | 1 109 607 | 1 100 493 | 1 115 526 |
| <i>Roads Infrastructure</i> | | 21 589 | 519 918 | 519 918 | 282 111 | 290 699 | 304 691 |
| <i>Storm water Infrastructure</i> | | (1 094) | 192 181 | 192 181 | 93 843 | 91 752 | 90 111 |
| <i>Electrical Infrastructure</i> | | 9 251 | (81 568) | (81 568) | (30 447) | (30 359) | (24 741) |
| <i>Water Supply Infrastructure</i> | | (1 690) | 336 207 | 336 207 | 179 820 | 178 021 | 180 178 |
| <i>Sanitation Infrastructure</i> | | (3 169) | 230 489 | 230 489 | 112 412 | 106 853 | 104 845 |
| <i>Solid Waste Infrastructure</i> | | 15 242 | 126 605 | 126 605 | 93 070 | 93 330 | 95 590 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | 3 219 | 3 219 | 1 609 | 1 609 | 1 609 |
| Infrastructure | | 40 128 | 1 327 050 | 1 327 050 | 732 418 | 731 906 | 752 284 |
| Community Assets | | 2 485 | 156 440 | 156 440 | 83 063 | 84 493 | 88 166 |
| Heritage Assets | | - | 1 100 | 1 100 | 550 | 550 | 550 |
| Investment properties | | (742) | 86 117 | 86 117 | 41 946 | 41 204 | 40 462 |
| Other Assets | | 10 470 | 288 034 | 288 034 | 169 757 | 163 336 | 156 415 |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | (398) | 1 846 | 1 846 | 326 | (72) | (269) |
| Computer Equipment | | (1 923) | 782 | 782 | (1 824) | (4 147) | (5 849) |
| Furniture and Office Equipment | | (0) | (456) | (456) | 384 | (116) | (126) |
| Machinery and Equipment | | (1 505) | 18 235 | 18 235 | 8 644 | 7 139 | 7 344 |
| Transport Assets | | 1 000 | 898 | 898 | 3 890 | 5 747 | 6 097 |
| Land | | - | 140 904 | 140 904 | 70 452 | 70 452 | 70 452 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 49 516 | 2 020 951 | 2 020 951 | 1 109 607 | 1 100 493 | 1 115 526 |
| EXPENDITURE OTHER ITEMS | | | | | | | |
| Depreciation | 7 | 39 729 | 39 729 | 39 729 | 39 589 | 39 589 | 39 589 |
| Repairs and Maintenance by Asset Class | 3 | 19 633 | 14 348 | 14 348 | 19 116 | 19 450 | 20 403 |
| <i>Roads Infrastructure</i> | | 7 173 | 3 726 | 3 726 | 7 489 | 7 826 | 8 217 |
| <i>Storm water Infrastructure</i> | | 2 971 | 2 348 | 2 348 | 1 351 | 1 414 | 1 485 |
| <i>Electrical Infrastructure</i> | | 2 012 | 1 356 | 1 356 | 2 198 | 2 195 | 2 305 |
| <i>Water Supply Infrastructure</i> | | 1 299 | 853 | 853 | 1 356 | 1 417 | 1 488 |
| <i>Sanitation Infrastructure</i> | | 1 639 | 1 953 | 1 953 | 2 082 | 2 158 | 2 246 |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - |
| Infrastructure | | 15 094 | 10 236 | 10 236 | 14 476 | 15 010 | 15 740 |
| Community Facilities | | 605 | 427 | 427 | 453 | 474 | 497 |
| Sport and Recreation Facilities | | 510 | 456 | 456 | 532 | 556 | 584 |
| Community Assets | | 1 115 | 883 | 883 | 985 | 1 030 | 1 081 |
| Heritage Assets | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Operational Buildings | | 357 | 329 | 329 | 783 | 389 | 409 |
| Housing | | 99 | 128 | 128 | 103 | 108 | 113 |
| Other Assets | | 456 | 457 | 457 | 886 | 497 | 522 |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - |
| Computer Equipment | | 311 | 138 | 138 | 325 | 339 | 356 |
| Furniture and Office Equipment | | 53 | 30 | 30 | 55 | 58 | 61 |
| Machinery and Equipment | | 288 | 288 | 288 | 300 | 314 | 329 |
| Transport Assets | | 2 316 | 2 317 | 2 317 | 2 087 | 2 202 | 2 312 |
| Libraries | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 59 362 | 54 077 | 54 077 | 58 705 | 59 039 | 59 991 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 35.9% | 21.7% | 21.7% | 36.6% | 0.5% | 58.8% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 80.6% | 44.4% | 44.4% | 71.7% | 0.4% | 81.1% |
| <i>R&M as a % of PPE</i> | | 38.8% | 1.4% | 1.4% | 1.8% | 1.8% | 1.9% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 104.0% | 2.0% | 2.0% | 4.0% | 2.0% | 5.0% |

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC022 Witzenberg - Table A10 Basic service delivery measurement

| | | -2021-O | -2021-A | -2021-F | -2022 | -2023 | -2024 |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Household service targets | 1 | | | | | | |
| Water: | | | | | | | |
| Piped water inside dwelling | | - | - | - | - | - | - |
| Piped water inside yard (but not in dwelling) | | - | - | - | - | - | - |
| 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> | | - | - | - | - | - | - |
| Using public tap (< min.service level) | 3 | - | - | - | - | - | - |
| Other water supply (< min.service level) | 4 | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - |
| Sanitation/sewerage: | | | | | | | |
| Flush toilet (connected to sewerage) | | - | - | - | - | - | - |
| Flush toilet (with septic tank) | | - | - | - | - | - | - |
| Chemical toilet | | - | - | - | - | - | - |
| Pit toilet (ventilated) | | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - |
| Bucket toilet | | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - |
| Energy: | | | | | | | |
| Electricity (at least min.service level) | | - | - | - | - | - | - |
| Electricity - prepaid (min.service level) | | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - |
| Electricity (< min.service level) | | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - |
| Refuse: | | | | | | | |
| Removed at least once a week | | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Removed less frequently than once a week | | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - |
| <u>Households receiving Free Basic Service</u> | 7 | | | | | | |
| Water (6 kilolitres per household per month) | | 5 406 089 | 5 406 089 | 5 406 089 | 3 838 852 | 3 897 399 | 3 960 191 |
| Sanitation (free minimum level service) | | - | - | - | - | - | - |
| Electricity/other energy (50kwh per household per month) | | - | - | - | - | - | - |
| Refuse (removed at least once a week) | | - | - | - | - | - | - |
| <u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u> | 8 | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 5 406 | 5 406 | 5 406 | 3 839 | 3 897 | 3 960 |
| Sanitation (free sanitation service to indigent households) | | - | - | - | - | - | - |
| Electricity/other energy (50kwh per indigent household per month) | | - | - | - | - | - | - |
| Refuse (removed once a week for indigent households) | | - | - | - | - | - | - |
| <u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u> | | - | - | - | - | - | - |
| Total cost of FBS provided | | 5 406 | 5 406 | 5 406 | 3 839 | 3 897 | 3 960 |
| <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 |
| Water (kilolitres per household per month) | | 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 |
| Refuse (average litres per week) | | 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) | | 10 371 | 10 371 | 10 371 | 13 352 | 14 218 | 15 088 |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | 13 392 | 10 392 | 10 392 | 10 054 | 10 783 | 11 565 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | 4 860 | 4 860 | 4 860 | 3 788 | 4 219 | 4 698 |
| Refuse (in excess of one removal a week for indigent households) | | 10 635 | 8 635 | 8 635 | 8 598 | 9 222 | 9 890 |
| Municipal Housing - rental rebates | | (24) | (24) | (24) | - | - | - |
| Housing - top structure subsidies | 6 | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Other | | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | 39 235 | 34 235 | 34 235 | 35 793 | 38 442 | 41 242 |

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

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

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | |
| Property rates | | | | | | | | |
| Total Property Rates | 6 | 93 662 | 93 662 | 93 662 | 58 440 | 109 884 | 117 850 | 126 394 |
| <i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i> | | 10 371 | 10 371 | 10 371 | (16 475) | 13 352 | 14 218 | 15 088 |
| Net Property Rates | | 83 290 | 83 290 | 83 290 | 74 914 | 96 532 | 103 632 | 111 306 |
| Service charges - electricity revenue | | | | | | | | |
| Total Service charges - electricity revenue | 6 | 328 338 | 332 338 | 332 338 | 226 891 | 353 215 | 395 817 | 443 402 |
| <i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i> | | 4 860 | 4 860 | 4 860 | - | 3 788 | 4 219 | 4 698 |
| <i>less Cost of Free Basic Services (50 kwh per indigent household per month)</i> | | - | - | - | 1 645 | - | - | - |
| Net Service charges - electricity revenue | | 323 478 | 327 478 | 327 478 | 225 246 | 349 426 | 391 599 | 438 704 |
| Service charges - water revenue | | | | | | | | |
| Total Service charges - water revenue | 6 | 45 083 | 45 083 | 45 083 | 10 504 | 53 649 | 56 592 | 59 654 |
| <i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i> | | - | - | - | (25 457) | - | - | - |
| <i>less Cost of Free Basic Services (6 kilolitres per indigent household per month)</i> | | 5 406 | 5 406 | 5 406 | 2 002 | 3 839 | 3 897 | 3 960 |
| Net Service charges - water revenue | | 39 677 | 39 677 | 39 677 | 33 958 | 49 810 | 52 694 | 55 694 |
| Service charges - sanitation revenue | | | | | | | | |
| Total Service charges - sanitation revenue | | 38 435 | 38 435 | 38 435 | 21 737 | 42 107 | 44 797 | 47 682 |
| <i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i> | | 13 392 | 10 392 | 10 392 | (2 442) | 10 054 | 10 783 | 11 565 |
| <i>less Cost of Free Basic Services (free sanitation service to indigent households)</i> | | - | - | - | - | - | - | - |
| Net Service charges - sanitation revenue | | 25 043 | 28 043 | 28 043 | 24 179 | 32 053 | 34 014 | 36 117 |
| Service charges - refuse revenue | | | | | | | | |
| Total refuse removal revenue | 6 | 35 498 | 35 498 | 35 498 | 19 309 | 38 071 | 40 831 | 43 792 |
| Total landfill revenue | | 712 | 712 | 712 | 541 | 763 | 818 | 878 |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| <i>less Revenue Foregone (in excess of one removal a week to indigent households)</i> | | 10 635 | 8 635 | 8 635 | (2 237) | 8 598 | 9 222 | 9 890 |
| <i>less Cost of Free Basic Services (removed once a week to indigent households)</i> | | - | - | - | 0 | - | - | - |
| Net Service charges - refuse revenue | | 25 574 | 27 574 | 27 574 | 22 086 | 30 236 | 32 428 | 34 779 |
| Other Revenue by source | | | | | | | | |
| <i>Fuel Levy</i> | | - | - | - | - | - | - | - |
| <i>Other Revenue</i> | | | | | | | | |
| <i>Discontinued Operations</i> | | - | - | - | - | - | - | - |
| <i>Rent on Land</i> | | 23 | 23 | 23 | - | 25 | 26 | 27 |
| <i>Operational Revenue</i> | | 1 258 | 1 258 | 1 258 | 170 | 1 336 | 1 433 | 1 503 |
| <i>Intercompany/Parent-subsidiary Transactions</i> | | - | - | - | - | - | - | - |
| <i>Surcharges and Taxes</i> | | 10 769 | 11 460 | 11 460 | 2 649 | 7 964 | 5 914 | 4 077 |
| <i>Sales of Goods and Rendering of Services</i> | | 2 935 | 2 935 | 2 935 | 4 290 | 4 232 | 4 443 | 4 665 |
| <i>Fuel Levy</i> | 3 | - | - | - | - | - | - | - |
| Total 'Other' Revenue | 1 | 14 985 | 15 676 | 15 676 | 7 108 | 13 556 | 11 816 | 10 273 |
| EXPENDITURE ITEMS: | | | | | | | | |
| Employee related costs | | | | | | | | |
| <i>Basic Salaries and Wages</i> | 2 | 144 052 | 135 364 | 135 364 | 86 336 | 141 092 | 146 511 | 157 110 |
| <i>Pension and UIF Contributions</i> | | 21 584 | 20 893 | 20 893 | 13 581 | 22 407 | 23 992 | 25 732 |
| <i>Medical Aid Contributions</i> | | 9 359 | 9 359 | 9 359 | 5 509 | 10 037 | 10 765 | 11 546 |
| <i>Overtime</i> | | 24 | 24 | 24 | 208 | 26 | 28 | 30 |
| <i>Performance Bonus</i> | | 10 362 | 13 480 | 13 480 | 6 845 | 14 457 | 15 505 | 16 629 |
| <i>Motor Vehicle Allowance</i> | | 6 551 | 7 157 | 7 157 | 4 602 | 7 931 | 8 505 | 9 122 |
| <i>Cellphone Allowance</i> | | 562 | 605 | 605 | 372 | 639 | 685 | 735 |
| <i>Housing Allowances</i> | | 2 128 | 1 318 | 1 318 | 943 | 1 418 | 1 521 | 1 631 |
| <i>Other benefits and allowances</i> | | 13 175 | 15 082 | 15 082 | 14 453 | 16 205 | 17 381 | 18 643 |
| <i>Payments in lieu of leave</i> | | 1 050 | 3 043 | 3 043 | 2 109 | 3 264 | 3 501 | 3 754 |
| <i>Long service awards</i> | | 1 087 | 1 087 | 1 087 | 1 344 | 1 119 | 1 153 | 1 252 |
| <i>Post-retirement benefit obligations</i> | 4 | 27 091 | 27 091 | 27 091 | 5 586 | 27 904 | 28 741 | 31 229 |
| sub-total | 5 | 237 025 | 234 503 | 234 503 | 141 886 | 246 499 | 258 288 | 277 413 |
| <i>Less: Employees costs capitalised to PPE</i> | | - | - | - | - | - | - | - |
| Total Employee related costs | 1 | 237 025 | 234 503 | 234 503 | 141 886 | 246 499 | 258 288 | 277 413 |
| Contributions recognised - capital | | | | | | | | |
| <i>List contributions by contract</i> | | 170 | 170 | 170 | 250 | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Total Contributions recognised - capital | | 170 | 170 | 170 | 250 | - | - | - |
| Depreciation & asset impairment | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 39 331 | 39 331 | 39 331 | 14 976 | 39 191 | 39 191 | 39 191 |
| Lease amortisation | | 398 | 398 | 398 | 102 | 398 | 398 | 398 |
| Capital asset impairment | | - | - | - | - | - | - | - |
| Depreciation resulting from revaluation of PPE | | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 10 | 39 729 | 39 729 | 39 729 | 15 078 | 39 589 | 39 589 | 39 589 |
| Bulk purchases | | | | | | | | |
| Electricity Bulk Purchases | | 285 789 | 289 789 | 289 789 | 176 294 | 321 346 | 359 299 | 402 338 |
| Water Bulk Purchases | | - | - | - | - | - | - | - |
| Total bulk purchases | 1 | 285 789 | 289 789 | 289 789 | 176 294 | 321 346 | 359 299 | 402 338 |
| Transfers and grants | | | | | | | | |
| Cash transfers and grants | | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |
| Non-cash transfers and grants | | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |
| Contracted services | | | | | | | | |
| <i>Outsourced Services</i> | | 26 514 | 21 122 | 21 122 | 14 689 | 25 672 | 25 536 | 26 821 |
| <i>Consultants and Professional Services</i> | | 15 470 | 11 127 | 11 127 | 4 012 | 17 083 | 16 489 | 17 306 |
| <i>Contractors</i> | | 6 406 | 6 166 | 6 166 | 2 314 | 8 981 | 6 643 | 6 976 |
| sub-total | 1 | 48 390 | 38 414 | 38 414 | 21 015 | 51 736 | 48 669 | 51 102 |
| Allocations to organs of state: | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - |
| Sanitation | | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - |
| Total contracted services | | 48 390 | 38 414 | 38 414 | 21 015 | 51 736 | 48 669 | 51 102 |
| Other Expenditure By Type | | | | | | | | |
| Collection costs | | 1 669 | 2 979 | 2 979 | 1 714 | 3 500 | 3 600 | 3 700 |
| Contributions to 'other' provisions | | 1 | 1 | 1 | - | 1 | 1 | 1 |
| Audit fees | | 3 792 | 3 682 | 3 682 | 3 155 | 3 967 | 4 165 | 4 373 |
| General expenses | | | | | | | | |
| <i>Operating Leases</i> | | 646 | 957 | 957 | 713 | 1 176 | 1 294 | 1 424 |
| <i>Operational Cost</i> | | 32 846 | 35 639 | 35 639 | 21 874 | 40 270 | 42 215 | 44 237 |
| <i>Statutory Payments other than Income Taxes</i> | | - | - | - | - | - | - | - |
| <i>Discontinued Operations</i> | | - | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|--------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Total 'Other' Expenditure | 1 | 38 955 | 43 258 | 43 258 | 27 457 | 48 914 | 51 275 | 53 735 |
| by Expenditure Item | | | | | | | | |
| Employee related costs | 8 | 2 166 | 1 698 | 1 698 | 1 151 | 333 | 350 | 367 |
| Other materials | | 3 272 | 3 303 | 3 303 | 2 615 | 3 432 | 3 591 | 3 771 |
| Contracted Services | | 12 745 | 7 684 | 7 684 | 2 402 | 13 468 | 13 559 | 14 237 |
| Other Expenditure | | 1 449 | 1 663 | 1 663 | 724 | 1 883 | 1 950 | 2 028 |
| Total Repairs and Maintenance Expenditure | 9 | 19 633 | 14 348 | 14 348 | 6 892 | 19 116 | 19 450 | 20 403 |
| Inventory Consumed | | | | | | | | |
| Inventory Consumed - Water | | (20) | (20) | (20) | (20) | (192) | (192) | (192) |
| Inventory Consumed - Other | | (66 800) | (1 486 589) | (1 486 589) | (275 896) | (1 514 625) | (1 531 827) | (1 581 475) |
| Total Inventory Consumed & Other Material | | (66 820) | (1 486 608) | (1 486 608) | (275 916) | (1 514 817) | (1 532 018) | (1 581 667) |

check 19 633 14 348 14 348 19 116 19 450 20 403

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Mair
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

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 | 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] | Total |
|--|-----|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | 96 532 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 96 532 |
| Service charges - electricity revenue | | 401 | - | - | - | - | 349 025 | - | - | - | - | - | - | - | - | - | 349 426 |
| Service charges - water revenue | | - | - | - | - | - | - | 49 810 | - | - | - | - | - | - | - | - | 49 810 |
| Service charges - sanitation revenue | | - | - | - | - | - | 32 053 | - | - | - | - | - | - | - | - | - | 32 053 |
| Service charges - refuse revenue | | - | - | - | - | - | - | 30 236 | - | - | - | - | - | - | - | - | 30 236 |
| Rental of facilities and equipment | | - | 2 886 | 45 | 53 | - | - | - | 432 | - | - | - | - | - | - | - | 3 416 |
| Interest earned - external investments | | 5 089 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 089 |
| Interest earned - outstanding debtors | | 2 115 | 153 | - | - | - | 2 249 | 4 593 | - | - | - | - | - | - | - | - | 9 111 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 405 | 20 | 9 700 | - | 5 | 8 | - | - | - | - | - | - | - | - | - | 11 137 |
| Licences and permits | | 5 | - | 2 207 | - | 5 | - | - | - | - | - | - | - | - | - | - | 2 216 |
| Agency services | | - | - | - | 4 249 | - | - | - | - | - | - | - | - | - | - | - | 4 249 |
| Other revenue | | 8 633 | 2 487 | 76 | 215 | 614 | 1 481 | 50 | - | - | - | - | - | - | - | - | 13 556 |
| Transfers and subsidies | | 1 550 | 22 373 | 124 036 | 2 149 | - | - | - | - | - | - | - | - | - | - | - | 150 108 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 115 730 | 27 919 | 136 063 | 6 665 | 624 | 384 816 | 84 688 | 432 | - | - | - | - | - | - | - | 756 938 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 27 826 | 32 755 | 33 735 | 15 930 | 52 424 | 44 132 | 28 706 | 10 991 | - | - | - | - | - | - | - | 246 499 |
| Remuneration of councillors | | - | - | - | - | 12 108 | - | - | - | - | - | - | - | - | - | - | 12 108 |
| Debt impairment | | 1 943 | - | 8 242 | - | - | 11 065 | 24 921 | - | - | - | - | - | - | - | - | 46 171 |
| Depreciation & asset impairment | | 418 | 2 318 | 3 168 | 1 473 | 3 910 | 18 486 | 9 768 | 48 | - | - | - | - | - | - | - | 39 589 |
| Finance charges | | 17 | 44 | 22 | 13 | 34 | 112 | 8 876 | - | - | - | - | - | - | - | - | 9 116 |
| Bulk purchases | | 8 | - | 9 | - | 30 | 320 942 | 357 | - | - | - | - | - | - | - | - | 321 346 |
| Other materials | | 699 | 875 | 786 | 735 | 569 | 7 256 | 4 796 | 68 | - | - | - | - | - | - | - | 15 784 |
| Contracted services | | 3 574 | 5 501 | 3 497 | 1 632 | 7 122 | 22 672 | 5 679 | 2 059 | - | - | - | - | - | - | - | 51 736 |
| Transfers and subsidies | | - | 11 600 | - | - | 1 097 | - | - | 446 | - | - | - | - | - | - | - | 13 143 |
| Other expenditure | | 16 578 | 2 519 | 2 888 | 458 | 9 353 | 6 305 | 10 189 | 624 | - | - | - | - | - | - | - | 48 915 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 51 063 | 55 613 | 52 345 | 20 241 | 86 647 | 430 970 | 93 292 | 14 235 | - | - | - | - | - | - | - | 804 406 |
| Surplus/(Deficit) | | 64 667 | (27 693) | 83 718 | (13 576) | (86 023) | (46 154) | (8 604) | (13 803) | - | - | - | - | - | - | - | (47 468) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | - | - | 895 | - | 1 620 | 52 201 | - | - | - | - | - | - | - | - | 54 716 |
| 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) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 64 667 | (27 693) | 83 718 | (12 681) | (86 023) | (44 534) | 43 597 | (13 803) | - | - | - | - | - | - | - | 7 248 |

References

1. Departmental columns to be based on municipal organisation structure

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

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| ASSETS | | | | | | | | |
| Call investment deposits | | | | | | | | |
| Call deposits | | - | - | - | 60 000 | - | - | - |
| Other current investments | | - | - | - | - | - | - | - |
| Total Call investment deposits | 2 | - | - | - | 60 000 | - | - | - |
| Consumer debtors | | | | | | | | |
| Consumer debtors | | 41 306 | 367 236 | 367 236 | 48 331 | 418 694 | 478 095 | 541 397 |
| <u>Less: Provision for debt impairment</u> | | (63 750) | (293 585) | (293 585) | 41 330 | (349 527) | (413 965) | (476 301) |
| Total Consumer debtors | 2 | (22 444) | 73 650 | 73 650 | 89 662 | 69 167 | 64 130 | 65 095 |
| Debt impairment provision | | | | | | | | |
| Balance at the beginning of the year | | - | (238 835) | (238 835) | - | (292 585) | (349 527) | (413 965) |
| Contributions to the provision | | (63 750) | (53 750) | (53 750) | 41 348 | (56 941) | (64 438) | (62 336) |
| Bad debts written off | | - | (1 000) | (1 000) | (18) | - | - | - |
| Balance at end of year | | (63 750) | (293 585) | (293 585) | 41 330 | (349 527) | (413 965) | (476 301) |
| Inventory | | | | | | | | |
| Water | | | | | | | | |
| Opening Balance | | 20 | 20 | 20 | 20 | 192 | 192 | 192 |
| System Input Volume | | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - |
| Bulk Purchases | | - | - | - | - | - | - | - |
| Natural Sources | | - | - | - | - | - | - | - |
| Authorised Consumption | 6 | - | - | - | - | - | - | - |
| Billed Authorised Consumption | | - | - | - | - | - | - | - |
| Billed Metered Consumption | | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - |
| Billed Unmetered Consumption | | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - |
| UnBilled Authorised Consumption | | - | - | - | - | - | - | - |
| Unbilled Metered Consumption | | - | - | - | - | - | - | - |
| Unbilled Unmetered Consumption | | - | - | - | - | - | - | - |
| Water Losses | | (0) | (0) | (0) | - | (0) | (0) | (0) |
| Apparent losses | | - | - | - | - | - | - | - |
| Unauthorised Consumption | | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - |
| Real losses | | (0) | (0) | (0) | - | (0) | (0) | (0) |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - |
| Leakage on Service Connections up to the point of Customer | | - | - | - | - | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | (0) | (0) | (0) | - | (0) | (0) | (0) |
| Non-revenue Water | | (0) | (0) | (0) | - | (0) | (0) | (0) |
| Closing Balance Water | | 20 | 20 | 20 | 20 | 192 | 192 | 192 |
| Agricultural | | | | | | | | |
| Opening Balance | | 246 | 246 | 246 | 246 | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Acquisitions | | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - |
| Closing balance - Agricultural | | 246 | 246 | 246 | 246 | - | - | - |
| Consumables | | | | | | | | |
| Standard Rated | | | | | | | | |
| Opening Balance | | 4 377 | 4 377 | 4 377 | 4 377 | 1 332 | 1 332 | 1 332 |
| Acquisitions | | 1 949 | 1 949 | 1 949 | 194 | 1 853 | 1 937 | 2 028 |
| Issues | 7 | (1 839) | (2 850) | (2 850) | 4 036 | (1 853) | (1 937) | (2 028) |
| Adjustments | 8 | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - |
| Closing balance - Consumables Standard Rated | | 4 488 | 3 477 | 3 477 | 8 607 | 1 332 | 1 332 | 1 332 |
| Zero Rated | | | | | | | | |
| Opening Balance | | 4 | 4 | 4 | 4 | 200 | 160 | 117 |
| Acquisitions | | 56 | 56 | 56 | (2) | - | - | - |
| Issues | 7 | (53) | (43) | (43) | 3 | (40) | (42) | (45) |
| Adjustments | 8 | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - |
| Closing balance - Consumables Zero Rated | | 7 | 17 | 17 | 6 | 160 | 117 | 73 |
| Finished Goods | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - |
| Closing balance - Finished Goods | | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | |
| Opening Balance | | 1 999 | 1 999 | 1 999 | 1 999 | 8 975 | 9 085 | 9 242 |
| Acquisitions | | 13 870 | 13 870 | 13 870 | (343) | 14 000 | 14 700 | 15 435 |
| Issues | 7 | (13 085) | (12 756) | (12 756) | 6 749 | (13 890) | (14 543) | (15 258) |
| Adjustments | 8 | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - |
| Closing balance - Materials and Supplies | | 2 784 | 3 113 | 3 113 | 8 406 | 9 085 | 9 242 | 9 419 |
| Work-in-progress | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - |
| Materials | | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - |
| Closing balance - Work-in-progress | | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Closing Balance - Housing Stock | | - | - | - | - | - | - | - |
| Land | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - |
| Closing Balance - Land | | - | - | - | - | - | - | - |
| Closing Balance - Inventory & Consumables | | 7 545 | 6 873 | 6 873 | 17 284 | 10 768 | 10 883 | 11 016 |
| Property, plant and equipment (PPE) | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 89 244 | 1 379 441 | 1 379 441 | 137 845 | 1 456 741 | 1 487 216 | 1 541 637 |
| Leases recognised as PPE | 3 | - | 3 111 | 3 111 | - | 3 111 | 3 111 | 3 111 |
| Less: Accumulated depreciation | | (38 589) | (354 619) | (354 619) | (14 834) | (393 068) | (431 516) | (469 965) |
| Total Property, plant and equipment (PPE) | 2 | 50 656 | 1 027 934 | 1 027 934 | 123 011 | 1 066 785 | 1 058 810 | 1 074 783 |
| LIABILITIES | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | |
| Short term loans (other than bank overdraft) | | - | - | - | - | - | - | - |
| Current portion of long-term liabilities | | (988) | 598 | 598 | (688) | 611 | 624 | 637 |
| Total Current liabilities - Borrowing | | (988) | 598 | 598 | (688) | 611 | 624 | 637 |
| Trade and other payables | | | | | | | | |
| Trade Payables | | 60 701 | 85 285 | 85 285 | (227 966) | 55 517 | 56 918 | 53 099 |
| Other Creditors | | - | (834) | (834) | - | 928 | 928 | 928 |
| Unspent conditional transfers | | 10 490 | 39 866 | 39 866 | 37 896 | 37 717 | 37 717 | 37 717 |
| VAT | | - | 33 497 | 33 497 | 48 389 | (11 282) | (19 519) | (25 257) |
| Total Trade and other payables | 2 | 71 191 | 157 813 | 157 813 | (141 681) | 82 880 | 76 044 | 66 487 |
| Non current liabilities - Borrowing | | | | | | | | |
| Borrowing | 4 | 415 | 1 591 | 1 591 | - | 1 007 | 429 | (128) |
| Finance leases (including PPP asset element) | | 0 | 0 | 0 | - | 1 213 | 2 546 | 4 010 |
| Total Non current liabilities - Borrowing | | 415 | 1 592 | 1 592 | - | 2 220 | 2 975 | 3 882 |
| Provisions - non-current | | | | | | | | |
| Retirement benefits | | 27 091 | 90 361 | 90 361 | 5 586 | 118 265 | 147 006 | 178 235 |
| List other major provision items | | | | | | | | |
| Refuse landfill site rehabilitation | | 8 235 | 110 611 | 110 611 | - | 119 263 | 128 349 | 137 889 |
| Other | | - | 10 547 | 10 547 | - | 10 548 | 10 548 | 10 548 |
| Total Provisions - non-current | | 35 326 | 211 519 | 211 519 | 5 586 | 248 076 | 285 903 | 326 671 |
| CHANGES IN NET ASSETS | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | - | 937 210 | 937 210 | - | 955 320 | 962 568 | 965 809 |
| GRAP adjustments | | - | - | - | - | - | - | - |
| Restated balance | | - | 937 210 | 937 210 | - | 955 320 | 962 568 | 965 809 |
| Surplus/(Deficit) | | - | 18 055 | 18 055 | - | 7 248 | 3 241 | (14 415) |
| Transfers to/from Reserves | | - | - | - | - | - | - | - |
| Depreciation offsets | | - | - | - | - | - | - | - |
| Other adjustments | | - | - | - | - | - | - | - |
| Accumulated Surplus/(Deficit) | 1 | - | 955 265 | 955 265 | - | 962 568 | 965 809 | 951 394 |
| Reserves | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - |
| Capital replacement | | - | 10 442 | 10 442 | - | 10 442 | 10 442 | 10 442 |
| Self-insurance | | - | - | - | - | - | - | - |
| Other reserves | | | | | | | | |
| Compensation for Occupational Injuries and Diseases | | - | - | - | - | - | - | - |
| Employee Benefit Reserve | | - | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | |
| Non-current Provisions Reserve | | - | - | - | - | - | - | - |
| Valuation Reserve | | - | - | - | - | - | - | - |
| Investment in associate account | | - | - | - | - | - | - | - |
| Capitalisation Reserve | | - | - | - | - | - | - | - |
| Equity | | - | - | - | - | - | - | - |
| Non-Controlling Interest | | - | - | - | - | - | - | - |
| Share Premium | | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - |
| Total Reserves | 2 | - | 10 442 | 10 442 | - | 10 442 | 10 442 | 10 442 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | 965 707 | 965 707 | - | 973 010 | 976 251 | 961 836 |

Total capital expenditure includes expenditure on nationally significant priorities:

| | | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|--|
| Provision of basic services | | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|--|

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|----------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | |
| R thousand | | | | | | | | | | | | | |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | | | 367 773 | 372 013 | 423 843 | | 497 799 | 497 799 | 522 053 | 563 438 | 599 930 | |
| Governance | 2.1 Support Institutional Transformation & Development | | | 2 248 | 2 478 | 2 906 | | 3 904 | 3 904 | 2 328 | 2 475 | 2 597 | |
| Governance | 2.2 Ensure financial viability. | | | 86 134 | 89 640 | 91 143 | | 109 497 | 109 497 | 115 730 | 121 142 | 127 364 | |
| 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. | | | - | - | - | | - | - | - | - | - | |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | | | 124 348 | 143 138 | 156 052 | | 151 951 | 151 951 | 157 134 | 166 104 | 178 721 | |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | | | 9 049 | 24 474 | 492 | | 22 691 | 22 691 | 12 260 | 13 014 | 3 334 | |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy. | | | 388 | 166 | 1 892 | | 851 | 851 | 2 149 | - | - | |
| | | | | | | | | | | | | | |
| Allocations to other priorities | | | 2 | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | | 1 | 589 940 | 631 908 | 676 328 | - | 786 693 | 786 693 | 811 654 | 866 174 | 911 947 |

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|---------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | |
| R thousand | | | | | | | | | | | | | |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | | | 350 783 | 357 407 | 417 658 | 485 294 | 470 436 | 470 436 | 516 951 | 563 164 | 617 760 | |
| Governance | 2.1 Support Institutional Transformation & Development | | | 48 836 | 73 764 | 88 926 | 98 353 | 103 431 | 103 431 | 109 668 | 115 995 | 124 422 | |
| Governance | 2.2 Ensure financial viability. | | | 33 053 | 37 781 | 36 965 | 50 442 | 67 177 | 67 177 | 49 205 | 52 123 | 55 168 | |
| 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 | | | 2 316 | 2 441 | 2 508 | 3 031 | 2 469 | 2 469 | 2 613 | 2 792 | 2 984 | |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | | | 85 750 | 103 361 | 95 757 | 106 676 | 113 786 | 113 786 | 107 019 | 108 798 | 115 164 | |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | | | 12 958 | 28 297 | 4 469 | 29 011 | 27 086 | 27 086 | 17 172 | 18 260 | 8 945 | |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy. | | | 1 570 | 1 609 | 1 400 | 2 115 | 2 041 | 2 041 | 1 778 | 1 799 | 1 920 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 535 266 | 604 660 | 647 683 | 774 922 | 786 424 | 786 424 | 804 406 | 862 933 | 926 363 |

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|----------------------------------|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | A | | 81 382 | 27 138 | 50 339 | 82 013 | 75 074 | 75 074 | 69 726 | 23 982 | 45 121 |
| Governance | 2.1 Support Institutional Transformation & Development | B | | 1 192 | 1 952 | 3 629 | 900 | 1 069 | 1 069 | 1 040 | - | 840 |
| Governance | 2.2 Ensure financial viability. | C | | 591 | 187 | 165 | 180 | 976 | 976 | 180 | 180 | - |
| 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 | D | | - | - | - | - | - | - | - | - | - |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | E | | 3 455 | 5 211 | 10 876 | 5 456 | 3 263 | 3 263 | 6 475 | 5 813 | 8 660 |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | F | | - | - | - | - | - | - | - | 500 | - |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy. | G | | 549 | 76 | 1 934 | 696 | 736 | 736 | - | - | - |
| | | H | | | | | | | | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 87 168 | 34 564 | 66 944 | 89 244 | 81 117 | 81 117 | 77 421 | 30 475 | 54 621 |

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36
- Balance of allocations not directly linked to an IDP strategic objective

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Essential Services | | | | | | | | | | |
| Sustainable provision & maintenance of basic | | | | | | | | | | |
| % Expenditure on Operational Budget by | | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| % Expenditure on Capital Budget by | | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Percentage compliance with drinking water | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Number of outstanding valid applications for | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Number of outstanding valid applications for | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Number of outstanding valid applications for | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Number of outstanding valid applications for | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Decrease unaccounted water losses. | | 19.0% | 19.0% | 19.0% | 19.0% | 19.0% | 19.0% | 19.0% | 19.0% | 19.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Decrease unaccounted electricity losses. | | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Percentage compliance with drinking water | | 1070.0% | 1070.0% | 1070.0% | 1070.0% | 1070.0% | 1070.0% | 1070.0% | 1070.0% | 1070.0% |
| <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 | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Provide basic services - number of informal | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Improve basic services - number of informal | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Number of subsidised electricity connections | | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Governance | | | | | | | | | | |
| Support Institutional Transformation & | | | | | | | | | | |
| Percentage budget spent on implementation | | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Percentage of people from employment equity | | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Ensure financial viability. | | | | | | | | | | |
| Financial viability expressed as Debt- | | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 40.00 | 40.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Financial viability expressed as Cost- | | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Financial viability expressed outstanding | | 54.0% | 54.0% | 54.0% | 54.0% | 54.0% | 54.0% | 54.0% | 54.0% | 54.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Opinion of the Auditor-General on annual | | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Increased revenue collection | | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 91.0% | 91.0% | 91.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Percentage of budget spent on repairs & | | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Percentage spend of capital budget. | | 97.4% | 97.4% | 97.4% | 97.4% | 97.4% | 97.4% | 97.4% | 97.4% | 97.4% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| To maintain and strengthen relations with | | | | | | | | | | |
| Number of IDP community meetings held. | | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |

| | | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Number of meetings with inter-governmental | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Communal Services | | | | | | | | | | |
| Provide & maintain facilities that make citizens | | | | | | | | | | |
| Customer satisfaction survey (Score 1-5) - | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% | 220.0% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| % Expenditure on Operational Budget by | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| % Expenditure on Capital Budget by | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% | 96.1% |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Socio-Economic Support Services | | | | | | | | | | |
| Support the poor & vulnerable through | | | | | | | | | | |
| Number of account holders subsidised | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 | 2521.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Number of jobs created through | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 | 398.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Number of social development programmes | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Number of housing opportunities provided | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Number of Rental Stock transferred | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| <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> | | | | | | | | | | |
| | | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | | |

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC022 Witzenberg - Entities measurable performance objectives

| Description | Unit of measurement | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Entity 1 - (name of entity) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Entity 2 - (name of entity) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| Entity 3 - (name of entity) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| | | | | | | | | | | |
| And so on for the rest of the Entities | | | | | | | | | | |

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 1.5% | 1.5% | 0.7% | 1.1% | 1.1% | 1.1% | 0.0% | 1.3% | 1.2% | 1.2% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 2.0% | 1.9% | 0.9% | 1.6% | 1.5% | 1.5% | 0.0% | 1.7% | 1.6% | 1.5% |
| Borrowed funding of 'own' 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% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | -565.6% | 816.5% | 0.0% | 15.2% | 15.2% | 0.0% | 21.3% | 28.5% | 37.2% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 0.2 | 0.9 | 0.0 | 0.8 | 1.8 | 1.8 | (1.6) | 1.9 | 2.4 | 2.7 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 0.2 | 0.9 | 0.0 | 0.8 | 1.8 | 1.8 | (1.6) | 1.9 | 2.4 | 2.7 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | (0.2) | 0.7 | 0.1 | 0.9 | 1.3 | 1.3 | (0.7) | 1.2 | 1.6 | 1.7 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| 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) | | 0.0% | 0.0% | -101.2% | 92.1% | 92.1% | 92.1% | 0.0% | 103.7% | 103.5% | 103.8% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 1.2% | 2.0% | 1.0% | -0.3% | 18.1% | 18.1% | 25.6% | 10.4% | 10.4% | 10.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |
| Creditors to Cash and Investments | | -0.5% | -0.4% | 14.3% | 33.3% | 21.9% | 21.9% | -27.9% | 24.9% | 19.5% | 15.5% |
| <u>Other Indicators</u> | | | | | | | | | | | |
| Total Volume Losses (kW) | | 21334198 | 21334198.1 | 21782563 | 21782563 | 21782563 | 21782563 | 21782563 | 21782563 | 21782563 | 21782563 |

| Description of financial indicator | Basis of calculation | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | 23 697 | 23 698 | 25 880 | 25 880 | 25 880 | 25 880 | 25 880 | 25 880 | 25 880 | 25 880 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 10.51% | 10.68% | 10.80% | 10.80% | 10.80% | 10.80% | 10.80% | 10.80% | 10.80% | 10.80% |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | 1 136 | 1 009 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 |
| | Total Cost of Losses (Rand '000) | 458209 | 379461 | 355945.6928 | 355945.6928 | 355945.6928 | 355945.6928 | 355945.6928 | 355945.6928 | 355945.6928 | 355945.6928 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 17.73% | 15.04% | 12.12% | 12.12% | 12.12% | 12.12% | 12.12% | 12.12% | 12.12% | 12.12% |
| | | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 32.0% | 30.6% | 26.5% | 33.7% | 32.7% | 32.7% | 27.5% | 32.6% | 31.5% | 31.4% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 29.7% | 30.9% | 28.5% | 35.4% | 34.2% | 34.2% | | 34.2% | 33.1% | 33.0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 3.4% | 2.4% | 3.0% | 2.8% | 2.0% | 2.0% | | 2.5% | 2.4% | 2.3% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 7.4% | 7.0% | 4.9% | 6.9% | 6.8% | 6.8% | 2.9% | 6.4% | 6.0% | 5.6% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | (156.6) | 31.5 | 79.9 | 79.9 | 79.9 | 27.4 | 38.5 | 40.5 | 44.3 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 1.7% | 2.9% | 1.6% | -0.5% | 25.4% | 25.4% | 34.3% | 14.0% | 13.8% | 13.8% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | (22.1) | (16.6) | (29.2) | 3.1 | 6.7 | 6.7 | 25.3 | 3.7 | 4.5 | 4.9 |

References

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

| Description of financial indicator | Basis of calculation | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------------------------------|----------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

| | | | | | | | | | |
|---------|--------|--------|--------|--------|--------|----------|--------|--------|--------|
| 40 087 | 45 040 | 48 940 | 58 569 | 57 782 | 57 782 | 32 301 | 60 416 | 65 139 | 70 261 |
| 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% |
| (3 334) | 9 934 | 52 265 | 14 307 | 12 197 | 12 197 | (27 951) | 33 074 | 3 680 | 27 300 |
| - | - | - | - | - | - | - | - | - | - |

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

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-------|----------------------|-------------|-------------|-------------|--------------------|--------------------|--------------------|-------------------------|--|---------------------------|---------------------------|
| | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Demographics | | | | | | | | | | | | |
| 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 |
| Monthly household income (no. of households) | | | | | | | | | | | | |
| No income | 1, 12 | | - | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| R1 - R1 600 | | | - | - | - | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| R1 601 - R3 200 | | | - | - | - | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| R3 201 - R6 400 | | | - | - | - | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| R6 401 - R12 800 | | | - | - | - | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| R12 801 - R25 600 | | | - | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| R25 601 - R51 200 | | | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| R52 201 - R102 400 | | | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R102 401 - R204 800 | | | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R204 801 - R409 600 | | | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R409 601 - R819 200 | | | - | - | - | - | - | - | - | - | - | - |
| > R819 200 | | | - | - | - | - | - | - | - | - | - | - |
| Poverty profiles (no. of households) | | | | | | | | | | | | |
| < 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 |
| Household/demographics (000) | | | | | | | | | | | | |
| 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 |
| Housing statistics | | | | | | | | | | | | |
| 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 | | | - | - | - | - | - | - | - | - | - | - |
| Economic | | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | 6 | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

| | | | | | | | | | | | |
|----------------------------------|---|--|--|------|------|------|------|------|------|------|------|
| Interest rate - borrowing | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Interest rate - investment | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Remuneration increases | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Consumption growth (electricity) | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Consumption growth (water) | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Collection rates | 7 | | | | | | | | | | |
| Property tax/service charges | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Rental of facilities & equipment | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Interest - external investments | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Interest - debtors | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Revenue from agency services | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| | 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> | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Municipal in-house services | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|-----------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| 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> | - | - | - | - | - | - | - | - | - |
| 9 | | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Municipal entity services | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Name of municipal entity | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| | 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> | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Services provided by 'external mechanisms' | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Names of service providers | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| | 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> | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Detail of Free Basic Services (FBS) provided | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|------|---|-----------|-----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|-----------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | |
| 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) | 837 839 | 3 288 084 | 2 462 465 | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Electricity for informal settlements | - | - | - | - | - | - | - | - | - |
| Water | Ref. | <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) | 3 450 717 | 3 427 046 | 3 145 249 | 5 406 089 | 5 406 089 | 5 406 089 | 3 838 852 | 3 897 399 | 3 960 191 |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Water for informal settlements | - | - | - | - | - | - | - | - | - |
| Sanitation | Ref. | <u>Location of households for each type of FBS</u> | | | | | | | | | |
| List type of FBS service | | Formal settlements - (free sanitation service to indigent households) | 8 747 756 | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Sanitation for informal settlements | - | - | - | - | - | - | - | - | - |
| Refuse Removal | Ref. | <u>Location of households for each type of FBS</u> | | | | | | | | | |

| | | | | | | | | | | | |
|--------------------------|--|-----------|---|---|---|---|---|---|---|---|---|
| List type of FBS service | Formal settlements - (removed once a week to indigent households) | 7 255 520 | - | - | - | - | - | - | - | - | - |
| | <i>Number of HH receiving this type of FBS</i> | - | - | - | - | - | - | - | - | - | - |
| | Informal settlements (Rands) | - | - | - | - | - | - | - | - | - | - |
| | <i>Number of HH receiving this type of FBS</i> | - | - | - | - | - | - | - | - | - | - |
| | Informal settlements targeted for upgrading (Rands) | - | - | - | - | - | - | - | - | - | - |
| | <i>Number of HH receiving this type of FBS</i> | - | - | - | - | - | - | - | - | - | - |
| | Living in informal backyard rental agreement (Rands) | - | - | - | - | - | - | - | - | - | - |
| | <i>Number of HH receiving this type of FBS</i> | - | - | - | - | - | - | - | - | - | - |
| | Other (Rands) | - | - | - | - | - | - | - | - | - | - |
| | <i>Number of HH receiving this type of FBS</i> | - | - | - | - | - | - | - | - | - | - |
| | Total cost of FBS - Refuse Removal for informal settlements | - | - | - | - | - | - | - | - | - | - |

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC022 Witzenberg Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Funding measures | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 182 103 | 389 631 | 389 631 | 816 695 | 223 004 | 291 840 | 341 831 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | (12 438) | 286 944 | 286 944 | 285 454 | 128 855 | 172 874 | 181 232 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 3.1 | 6.7 | 6.7 | 25.3 | 3.7 | 4.5 | 4.9 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 2 908 | 18 241 | 18 241 | 106 124 | 7 248 | 3 241 | (14 415) |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | 2.8% | (4.2%) | (6.0%) | (30.8%) | 4.3% | 4.1% | 4.1% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 86.2% | 85.8% | 85.8% | 0.0% | 98.7% | 99.1% | 100.0% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 12.8% | 12.6% | 12.6% | 6.6% | 8.3% | 8.5% | 8.3% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.2% | 0.2% | 0.2% | 49.8% | 0.0% | 0.0% | 0.0% |
| 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% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | 100.2% | 100.0% | 100.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | (131.9%) | (5736.4%) | 0.0% | 1.8% | (39.4%) | 8.7% | 9.9% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 38.8% | 1.4% | 1.4% | 15.5% | 1.8% | 1.8% | 1.9% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.7% | 0.7% | 0.7% | 0.0% | 6.5% | 0.0% | 25.0% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Supporting indicators | | | | | | | | | |
| % incr total service charges (incl prop rates) | 18(1)a | | 8.8% | 1.8% | 0.0% | (24.8%) | 10.3% | 10.1% | 10.1% |
| % incr Property Tax | 18(1)a | | 3.2% | 0.0% | 0.0% | (10.1%) | 15.9% | 7.4% | 7.4% |
| % incr Service charges - electricity revenue | 18(1)a | | 18.0% | 1.2% | 0.0% | (31.2%) | 6.7% | 12.1% | 12.0% |
| % incr Service charges - water revenue | 18(1)a | | (8.0%) | 0.0% | 0.0% | (14.4%) | 25.5% | 5.8% | 5.7% |
| % incr Service charges - sanitation revenue | 18(1)a | | (19.0%) | 12.0% | 0.0% | (13.8%) | 14.3% | 6.1% | 6.2% |
| % incr Service charges - refuse revenue | 18(1)a | | (8.5%) | 7.8% | 0.0% | (19.9%) | 9.7% | 7.3% | 7.3% |
| % incr in Service charges - other | 18(1)a | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable revenue | 18(1)a | | 497 062 | 506 062 | 506 062 | 380 384 | 558 056 | 614 367 | 676 600 |
| Service charges | | | 497 062 | 506 062 | 506 062 | 380 384 | 558 056 | 614 367 | 676 600 |
| Property rates | | | 83 290 | 83 290 | 83 290 | 74 914 | 96 532 | 103 632 | 111 306 |
| Service charges - electricity revenue | | | 323 478 | 327 478 | 327 478 | 225 246 | 349 426 | 391 599 | 438 704 |
| Service charges - water revenue | | | 39 677 | 39 677 | 39 677 | 33 958 | 49 810 | 52 694 | 55 694 |
| Service charges - sanitation revenue | | | 25 043 | 28 043 | 28 043 | 24 179 | 32 053 | 34 014 | 36 117 |
| Service charges - refuse removal | | | 25 574 | 27 574 | 27 574 | 22 086 | 30 236 | 32 428 | 34 779 |
| Service charges - other | | | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | | 1 470 | 2 970 | 2 970 | 3 458 | 3 416 | 3 452 | 3 491 |
| Capital expenditure excluding capital grant funding | | | 14 307 | 12 197 | 12 197 | (27 951) | 33 074 | 3 680 | 27 300 |
| Cash receipts from ratepayers | 18(1)a | | 474 087 | 481 606 | 481 606 | - | 593 715 | 651 181 | 718 451 |
| Ratepayer & Other revenue | 18(1)a | | 549 831 | 561 021 | 561 021 | 413 259 | 601 741 | 657 184 | 718 790 |
| Change in consumer debtors (current and non-current) | | | (9 499) | 122 343 | 122 343 | 124 621 | 80 789 | 6 791 | 8 434 |
| Operating and Capital Grant Revenue | 18(1)a | | 220 840 | 218 512 | 218 512 | 114 856 | 204 823 | 203 796 | 187 854 |
| Capital expenditure - total | 20(1)(vi) | | 89 244 | 81 284 | 81 284 | 2 532 | 77 421 | 30 475 | 54 621 |
| Capital expenditure - renewal | 20(1)(vi) | | 600 | 600 | 600 | | 5 000 | - | 13 650 |
| Supporting benchmarks | | | | | | | | | |
| Growth guideline maximum | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| CPI guideline | | | 5.0% | 5.0% | 5.0% | 5.0% | 5.4% | 5.6% | 5.4% |
| DoRA operating grants total MFY | | | | | | | 125 455 | 134 495 | 146 895 |
| DoRA capital grants total MFY | | | | | | | 52 201 | 38 568 | 27 182 |
| Provincial operating grants | | | | | | | 24 266 | 22 757 | 13 657 |
| Provincial capital grants | | | | | | | 2 515 | 7 977 | 120 |
| District Municipality grants | | | | | | | - | - | - |
| Total gazetted/advised national, provincial and district grants | | | | | | | 204 437 | 203 796 | 187 854 |
| Average annual collection rate (arrears inclusive) | | | | | | | | | |

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| DoRA operating | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | | | | | | 121 668 | 132 945 | 145 345 |
| 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] | | | | | | | 2 237 | - | - |
| 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 | | | | | | | - | - | - |

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| 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] | | | | | | | - | - | - |
| 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 | | | | | | | - | - | - |
| Integrated Urban Development Grant | | | | | | | - | - | - |
| | | | | | | | 125 455 | 134 495 | 146 895 |

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| DoRA Capital | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | | | | | | - | 3 478 | 3 635 |
| Municipal Infrastructure Grant [Schedule 5B] | | | | | | | 21 818 | 22 656 | 23 547 |
| 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) | | | | | | | 16 730 | - | - |
| Water Services Infrastructure Grant [Schedule 5B] | | | | | | | 13 653 | 12 434 | - |
| 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 | | | | | | | - | - | - |
| | | | | | | | 52 201 | 38 568 | 27 182 |

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Trend | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | (9 499) | 122 343 | 122 343 | 124 621 | 80 789 | 6 791 | 8 434 |
| Total Operating Revenue | | | 702 723 | 716 903 | 716 903 | 515 932 | 756 938 | 819 629 | 884 645 |
| Total Operating Expenditure | | | 774 922 | 768 451 | 768 451 | 425 412 | 804 406 | 862 933 | 926 363 |
| Operating Performance Surplus/(Deficit) | | | (72 199) | (51 549) | (51 549) | 90 520 | (47 468) | (43 303) | (41 717) |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | 223 004 | | |
| Revenue | | | | | | | | | |
| % Increase in Total Operating Revenue | | | (5.2%) | 2.0% | 0.0% | (28.0%) | 5.6% | 8.3% | 7.9% |
| % Increase in Property Rates Revenue | | | 3.2% | 0.0% | 0.0% | (10.1%) | 15.9% | 7.4% | 7.4% |
| % Increase in Electricity Revenue | | | 18.0% | 1.2% | 0.0% | (31.2%) | 6.7% | 12.1% | 12.0% |
| % Increase in Property Rates & Services Charges | | | 8.8% | 1.8% | 0.0% | (24.8%) | 10.3% | 10.1% | 10.1% |
| Expenditure | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | 18.9% | (0.8%) | 0.0% | (44.6%) | 4.7% | 7.3% | 7.4% |
| % Increase in Employee Costs | | | 20.8% | (1.1%) | 0.0% | (39.5%) | 5.1% | 4.8% | 7.4% |
| % Increase in Electricity Bulk Purchases | | | 19.3% | 1.4% | 0.0% | (39.2%) | 10.9% | 11.8% | 12.0% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | 392426.2997 | | | | 408110.2997 | | |
| Average Cost Per Councillor (Remuneration) | | | 522041.2609 | | | | 526419.8261 | | |
| R&M % of PPE | | | 38.8% | 1.4% | 1.4% | | 1.8% | 1.8% | 1.9% |
| Asset Renewal and R&M as a % of PPE | | | 104.0% | 2.0% | 2.0% | | 4.0% | 2.0% | 5.0% |
| Debt Impairment % of Total Billable Revenue | | | 12.8% | 12.6% | 12.6% | 6.6% | 8.3% | 8.5% | 8.3% |
| Capital Revenue | | | | | | | | | |
| Internally Funded & Other (R'000) | | | 14 157 | 12 007 | 12 007 | 2 142 | 23 084 | 3 680 | 27 300 |
| Borrowing (R'000) | | | - | - | - | - | 10 000 | - | - |
| Grant Funding and Other (R'000) | | | 74 937 | 69 087 | 69 087 | 30 483 | 44 347 | 26 795 | 27 321 |
| Internally Generated funds % of Non Grant Funding | | | 100.0% | 100.0% | 100.0% | 100.0% | 69.8% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | | | 0.0% | 0.0% | 0.0% | 0.0% | 30.2% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | | | 84.1% | 85.2% | 85.2% | 93.4% | 57.3% | 87.9% | 50.0% |
| Capital Expenditure | | | | | | | | | |
| Total Capital Programme (R'000) | | | 89 244 | 81 284 | 81 284 | 32 625 | 77 431 | 30 475 | 54 621 |
| Asset Renewal | | | 600 | 600 | 600 | - | 5 000 | - | 13 650 |
| Asset Renewal % of Total Capital Expenditure | | | 0.7% | 0.7% | 0.7% | 0.0% | 6.5% | 0.0% | 25.0% |
| Cash | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 86.2% | 85.8% | 85.8% | 0.0% | 98.7% | 99.1% | 100.0% |
| Cash Coverage Ratio | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Description | MFMA section | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Borrowing | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | 0 | | |
| Capital Charges to Operating | | | 1.1% | 1.1% | 1.1% | 0.0% | 1.3% | 1.2% | 1.2% |
| Borrowing Receipts % of Capital Expenditure | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Reserves | | | | | | | | | |
| Surplus/(Deficit) | | | (12 438) | 286 944 | 286 944 | 285 454 | 128 855 | 172 874 | 181 232 |
| Free Services | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 5.1% | 5.1% | 5.1% | | 3.2% | 2.9% | 2.7% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 7.0% | 6.0% | 6.0% | | 5.9% | 5.8% | 5.7% |
| High Level Outcome of Funding Compliance | | | | | | | | | |
| Total Operating Revenue | | | 702 723 | 716 903 | 716 903 | 515 932 | 756 938 | 819 629 | 884 645 |
| Total Operating Expenditure | | | 774 922 | 768 451 | 768 451 | 425 412 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) Budgeted Operating Statement | | | (72 199) | (51 549) | (51 549) | 90 520 | (47 468) | (43 303) | (41 717) |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | (12 438) | 286 944 | 286 944 | 285 454 | 128 855 | 172 874 | 181 232 |
| MTREF Funded (1) / Unfunded (0) | | 15 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded ✘ | | 15 | ✘ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

References

15. Subject to figures provided in Schedule.

WC022 Witzenberg - Supporting Table SA11 Property rates summary

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | | | | | | | | | |
| Financial year valuation used | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | | | 2022/23 | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | Yes | Yes | Yes | Yes | | | Yes | | |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Municipal partnership s38 used? (Y/N) | | No | No | No | No | | | No | | |
| No. of assistant valuers (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | appointed | | Service provider | appointed | |
| No. of data collectors (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | appointed | | Service provider | appointed | |
| No. of internal valuers (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | appointed | | Service provider | appointed | |
| No. of external valuers (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | appointed | | Service provider | appointed | |
| No. of additional valuers (FTE) | 4 | Service provider | Service provider | Service provider | Service provider | appointed | | Service provider | appointed | |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Implementation time of new valuation roll (mths) | | July | July | July | July | | | July | | |
| No. of properties | 5 | 13 919 | 13 919 | 13 919 | 15 919 | | | 15 919 | | |
| No. of sectional title values | 5 | 558 | 558 | 558 | 558 | | | 558 | | |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | | | - | | |
| No. of supplementary valuations | | - | - | - | - | | | - | | |
| 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) | | - | - | - | - | | | - | | |
| Valuation reductions: | | | | | | | | | | |
| 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 | - | 19 301 | 19 446 | 19 446 | 19 446 | 19 446 | 19 446 | 19 446 | 19 446 |
| Total land value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Differential rates used? (Y/N) | 5 | Yes | Yes | Yes | Yes | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | No | No | No | No | | | No | | |
| Special rating area used? (Y/N) | | No | No | No | No | | | No | | |
| Phasing-in properties s21 (number) | | - | - | - | - | | | - | | |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Fixed amount minimum value (R'000) | | N/A | N/A | N/A | N/A | | | N/A | | |
| Non-residential prescribed ratio s19? (%) | | 0.0% | 0.0% | 0.0% | 0.0% | | | 0.0% | | |

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | 77 260 | 81 218 | 88 868 | 93 652 | 93 652 | 93 652 | 109 872 | 117 838 | 126 381 |
| Rate revenue expected to collect (R'000) | 6 | 73 397 | 77 157 | 84 424 | 84 287 | 84 287 | 84 287 | 101 082 | 108 411 | 116 271 |
| Expected cash collection rate (%) | | 95.0% | 95.0% | 95.0% | 90.0% | 90.0% | 90.0% | 92.0% | 92.0% | 92.0% |
| Special rating areas (R'000) | 7 | - | - | - | 10 | 10 | 10 | 11 | 12 | 13 |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | 8 500 | 9 010 | 9 551 |
| Rebates, exemptions - pensioners (R'000) | | (1) | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | (0) | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | 7 484 | 7 720 | 8 193 | 10 371 | 10 371 | 10 371 | 4 852 | 5 208 | 5 538 |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - |
| Total rebates, exemptns, reductns, discs (R'000) | | 7 483 | 7 720 | 8 193 | 10 371 | 10 371 | 10 371 | 13 352 | 14 218 | 15 088 |

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

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 |
|---|-----|--------------|------------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|-------------------|------------------------|---------------|----------------|----------------------|--------------|-------------------|------------------|---------------|
| Current Year 2021/22 | | | | | | | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | | | | | | | |
| No. of properties | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of sectional title property values | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of supplementary valuations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplementary valuation (Rm) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of valuation roll amendments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of objections by rate-payers | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of appeals by rate-payers finalised | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No. of successful objections > 10% | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Estimated no. of properties not valued | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Years since last valuation (select) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Frequency of valuation (select) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Method of valuation used (select) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Base of valuation (select) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Phasing-in properties s21 (number) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Combination of rating types used? (Y/N) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Flat rate used? (Y/N) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Is balance rated by uniform rate/variable rate? | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions: | | | | | | | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | | | | | | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total land value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rating: | | | | | | | | | | | | | | | | | | | | | | | |
| Average rate | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate revenue budget (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate revenue expected to collect (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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% | 0.0% |
| Special rating areas (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | 9 801 | 220 | 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10 371 |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total rebates,exemptns,eductns,discs (R'000) | | 9 801 | 220 | 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10 371 |

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

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 |
|---|-----|---------------|--------------|--------------|--------------|--------------|--------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|-------------------|------------------------|---------------|----------------|----------------------|--------------|-------------------|------------------|---------------|
| Budget Year 2022/23 | | | | | | | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | | | | | | | |
| No. of properties | | 11 213 | 91 | 474 | 2 167 | 168 | 1 974 | 88 | - | 597 | - | - | - | - | - | - | - | - | - | - | - | - | 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? | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Valuation reductions: | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | | | | | | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total land value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rating: | | | | | | | | | | | | | | | | | | | | | | | |
| Average rate | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate revenue budget (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate revenue expected to collect (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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) | | 8 500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8 500 |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | 4 242 | 235 | 375 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 852 |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total rebates, exemptns, reductns, discs (R'000) | | 12 742 | 235 | 375 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13 352 |

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Residential properties - vacant land | | | 0.0021 | 0.0131 | 0.0139 | 0.0148 | 0.0158 | 0.0170 | 0.0182 |
| Formal/informal settlements | | | 0.0074 | 0.0078 | 0.0083 | 0.0094 | 0.0105 | 0.0113 | 0.0121 |
| Small holdings | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Farm properties - used | | | 0.0010 | 0.0010 | 0.0015 | 0.0140 | 0.0190 | 0.0204 | 0.0219 |
| Farm properties - not used | | | 0.0010 | 0.0010 | 0.0015 | 0.0140 | 0.0190 | 0.0204 | 0.0219 |
| Industrial properties | | | 0.0149 | 0.0158 | 0.0163 | 0.0173 | 0.0185 | 0.0199 | 0.0213 |
| Business and commercial properties | | | 0.0149 | 0.0158 | 0.0167 | 0.0177 | 0.0190 | 0.0204 | 0.0219 |
| Communal land - residential | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Communal land - small holdings | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Communal land - farm property | | | 0.0010 | 0.0010 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Communal land - business and commercial | | | 0.0149 | 0.0158 | 0.0167 | 0.0177 | 0.0190 | 0.0204 | 0.0219 |
| Communal land - other | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| State-owned properties | | | 0.0124 | 0.0138 | 0.0146 | 0.0155 | 0.0172 | 0.0185 | 0.0198 |
| Municipal properties | | | 0.0083 | 0.0087 | 0.0093 | 0.0098 | 0.0105 | 0.0113 | 0.0121 |
| Public service infrastructure | | | 0.0021 | 0.0022 | 0.0023 | 0.0025 | 0.0026 | 0.0028 | 0.0030 |
| Privately owned towns serviced by the owner | | n/a | n/a | n/a | - | - | n/a | n/a | n/a |
| State trust land | | | 0.0124 | 0.0158 | 0.0163 | 0.0173 | 0.0185 | 0.0199 | 0.0213 |
| 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 | | | 0.0021 | 0.0010 | 0.0139 | 0.0148 | 0.0158 | 0.0170 | 0.0182 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | 85 000 | 105 000 | 105 000 | 105 000 | 105 000 | 105 000 | 105 000 |
| Indigent rebate or exemption | | | 85 000 | 105 000 | 105 000 | 105 000 | 105 000 | 105 000 | 105 000 |
| Pensioners/social grants rebate or exemption | | | 1 | - | - | - | - | - | - |
| Temporary relief rebate or exemption | | | - | - | - | - | - | - | - |
| Bona fide farmers rebate or exemption | | | - | - | - | - | - | - | - |
| Other rebates or exemptions | 2 | | - | - | - | - | - | - | - |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixd fee (Rands/month) | | | 83 | 83 | 83 | 83 | 83 | 83 | 83 |
| Service point - vacant land (Rands/month) | | | 136 | 144 | 153 | 162 | 164 | 176 | 189 |
| 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) | | | 300 | 324 | 344 | 344 | 369 | 395 | 424 |
| Water usage - Block 2 (c/kl) | | | 868 | 1 023 | 1 085 | 994 | 1 066 | 1 143 | 1 226 |
| Water usage - Block 3 (c/kl) | | | 868 | 1 023 | 1 085 | 994 | 1 066 | 1 143 | 1 226 |
| Water usage - Block 4 (c/kl) | | | 868 | 1 023 | 1 085 | 994 | 1 066 | 1 143 | 1 226 |
| Other | 2 | | - | - | - | - | - | - | - |

| Description | Ref | Provide description of tariff structure where appropriate | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 216 | 228 | 242 | 257 | 275 | 295 | 317 |
| Service point - vacant land (Rands/month) | | n/a | n/a | n/a | 86 | 91 | 97 | 104 | 112 |
| Waste water - flat rate tariff (c/kl) | | n/a | 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 | n/a |
| Volumetric charge - Block 2 (c/kl) | | n/a | 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 | n/a |
| Volumetric charge - Block 4 (c/kl) | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Other | 2 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | n/a | - | - | - | - | - | - | - |
| Service point - vacant land (Rands/month) | | 192 | 217 | 230 | 264 | 294 | 327 | 364 | |
| 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) | | | | | | 212 | 236 | 262 | 292 |
| Meter - IBT Block 2 (c/kwh) | | 154 | - | 184 | 212 | 236 | 262 | 292 | |
| Meter - IBT Block 3 (c/kwh) | | 154 | - | 184 | 212 | 236 | 262 | 292 | |
| Meter - IBT Block 4 (c/kwh) | | 154 | - | 184 | 286 | 379 | 422 | 470 | |
| Meter - IBT Block 5 (c/kwh) | | 208 | - | 310 | 286 | 379 | 422 | 470 | |
| Prepaid - IBT Block 1 (c/kwh) | | 135 | - | 162 | 186 | 207 | 231 | 257 | |
| Prepaid - IBT Block 2 (c/kwh) | | 135 | - | 162 | 186 | 207 | 231 | 257 | |
| Prepaid - IBT Block 3 (c/kwh) | | 135 | - | 162 | 186 | 207 | 231 | 257 | |
| Prepaid - IBT Block 4 (c/kwh) | | 233 | - | 280 | 321 | 357 | 398 | 443 | |
| Prepaid - IBT Block 5 (c/kwh) | | | - | - | 321 | 357 | 398 | 443 | |
| Other | 2 | | - | - | - | - | - | - | - |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | n/a | n/a | n/a | n/a | n/a | - | - | - |
| Basic charge/ fixed fee | | 166.52 - 256.18 | 181 | 192 | 203 | 219 | 234 | 251 | |
| 80l bin - once a week | | - | - | - | - | - | - | - | - |
| 250l bin - once a week | | - | - | - | - | - | - | - | - |

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

WC022 Witzenberg - Supporting Table SA14 Household bills

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 % incr. | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | - | - | - | 474.92 | 474.92 | 474.92 | 7.3% | 509.35 | 546.28 | 585.88 |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | - | - | - | 2 088.00 | 2 088.00 | 2 088.00 | 11.4% | 2 325.20 | 2 589.34 | 2 883.49 |
| Water: Basic levy | | - | - | - | 72.17 | 72.17 | 72.17 | - | 72.17 | 72.17 | 72.17 |
| Water: Consumption | | - | - | - | 225.29 | 225.29 | 225.29 | 7.3% | 241.70 | 259.23 | 278.02 |
| Sanitation | | - | - | - | 223.21 | 223.21 | 223.21 | 7.3% | 239.39 | 256.74 | 275.36 |
| Refuse removal | | - | - | - | 237.24 | 237.24 | 237.24 | 7.3% | 254.44 | 272.89 | 292.68 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | - | - | - | 3 320.83 | 3 320.83 | 3 320.83 | 9.7% | 3 642.26 | 3 996.65 | 4 387.60 |
| VAT on Services | | - | - | - | 426.89 | 426.89 | 426.89 | - | 469.94 | 517.56 | 570.26 |
| Total large household bill: | | - | - | - | 3 747.72 | 3 747.72 | 3 747.72 | 9.7% | 4 112.19 | 4 514.21 | 4 957.86 |
| % increase/-decrease | | - | - | - | - | - | - | 9.7% | 9.7% | 9.8% | 9.8% |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | - | - | - | 311.15 | 311.15 | 311.15 | 7.3% | 333.71 | 357.91 | 383.85 |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | - | - | - | 810.00 | 810.00 | 810.00 | 11.4% | 902.02 | 1 004.49 | 1 118.59 |
| Water: Basic levy | | - | - | - | 72.17 | 72.17 | 72.17 | - | 72.17 | 72.17 | 72.17 |
| Water: Consumption | | - | - | - | 182.09 | 182.09 | 182.09 | 7.3% | 195.35 | 209.52 | 224.71 |
| Sanitation | | - | - | - | 223.21 | 223.21 | 223.21 | 7.3% | 239.39 | 256.74 | 275.36 |
| Refuse removal | | - | - | - | 237.24 | 237.24 | 237.24 | 7.3% | 254.44 | 272.89 | 292.68 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | - | - | - | 1 835.87 | 1 835.87 | 1 835.87 | 8.8% | 1 997.09 | 2 173.72 | 2 367.36 |
| VAT on Services | | - | - | - | 228.71 | 228.71 | 228.71 | - | 249.51 | 272.37 | 297.53 |
| Total small household bill: | | - | - | - | 2 064.57 | 2 064.57 | 2 064.57 | 8.8% | 2 246.60 | 2 446.09 | 2 664.89 |
| % increase/-decrease | | - | - | - | - | - | - | 8.8% | 8.8% | 8.9% | 8.9% |
| Monthly Account for Household - 'Indigent Household receiving free basic services' | 3 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | - | - | - | 147.39 | 147.39 | 147.39 | 7.3% | 158.07 | 169.53 | 181.83 |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | - | - | - | 486.00 | 486.00 | 486.00 | 11.4% | 541.21 | 602.69 | 671.16 |
| Water: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Water: Consumption | | - | - | - | 138.89 | 138.89 | 138.89 | (6.6%) | 129.78 | 139.19 | 149.28 |
| Sanitation | | - | - | - | - | - | - | - | - | - | - |
| Refuse removal | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | - | - | - | 772.28 | 772.28 | 772.28 | 7.4% | 829.06 | 911.41 | 1 002.26 |
| VAT on Services | | - | - | - | 93.73 | 93.73 | 93.73 | 7.4% | 100.65 | 111.28 | 123.07 |
| Total small household bill: | | - | - | - | 866.01 | 866.01 | 866.01 | 7.4% | 929.71 | 1 022.69 | 1 125.33 |
| % increase/-decrease | | - | - | - | - | - | - | 7.4% | 7.4% | 10.0% | 10.0% |

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | No Investments at year-end | | | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |
| Municipal Bonds | | - | - | - | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Securities - National Government | | - | - | - | - | - | - | - | - | - |
| Listed Corporate Bonds | | - | - | - | - | - | - | - | - | - |
| Deposits - Bank | | - | - | - | - | - | - | - | - | - |
| Deposits - Public Investment Commissioners | | - | - | - | - | - | - | - | - | - |
| Deposits - Corporation for Public Deposits | | - | - | - | - | - | - | - | - | - |
| Bankers Acceptance Certificates | | - | - | - | - | - | - | - | - | - |
| Negotiable Certificates of Deposit - Banks | | - | - | - | - | - | - | - | - | - |
| Guaranteed Endowment Policies (sinking) | | - | - | - | - | - | - | - | - | - |
| Repurchase Agreements - Banks | | - | - | - | - | - | - | - | - | - |
| Entities sub-total | | - | - | - | - | - | - | - | - | - |
| Consolidated total: | | - | - | - | - | - | - | - | - | - |

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

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 | | | | | | | | | | | | |
| Parent municipality | | | | | | | | | | | | | | |
| All Investment matured at year-end | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | | | | | |
| Entities | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | | | | | |

References
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

WC022 Witzenberg - Supporting Table SA17 Borrowing

| Borrowing - Categorized by type R thousand | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Parent municipality | | | | | | | |
| Annuity and Bullet Loans | | - | 1 188 | 1 188 | 1 592 | 2 220 | 2 975 |
| 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 | | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | 1 188 | 1 188 | 1 592 | 2 220 | 2 975 |
| Entities | | | | | | | |
| 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 | - | - | - | - | - | - |
| Total Borrowing | 1 | - | 1 188 | 1 188 | 1 592 | 2 220 | 2 975 |

| Borrowing - Categorised by type R thousand | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Unspent Borrowing - Categorised by type | | | | | | | |
| Parent municipality | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | - | - | - | - | - | - |
| Local registered stock | | - | - | - | - | - | - |
| Instalment Credit | | - | - | - | - | - | - |
| Financial Leases | | - | - | - | - | - | - |
| PPP liabilities | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - |
| Non-Marketable Bonds | | - | - | - | - | - | - |
| Bankers Acceptances | | - | - | - | - | - | - |
| Financial derivatives | | - | - | - | - | - | - |
| Other Securities | | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | - | - | - | - | - |
| Entities | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | - | - | - | - | - | - |
| Local registered stock | | - | - | - | - | - | - |
| Instalment Credit | | - | - | - | - | - | - |
| Financial Leases | | - | - | - | - | - | - |
| PPP liabilities | | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - |
| Non-Marketable Bonds | | - | - | - | - | - | - |
| Bankers Acceptances | | - | - | - | - | - | - |
| Financial derivatives | | - | - | - | - | - | - |
| Other Securities | | - | - | - | - | - | - |
| Entities sub-total | 1 | - | - | - | - | - | - |
| Total Unspent Borrowing | 1 | - | - | - | - | - | - |

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | |
| Operating Transfers and Grants | | | | | | | |
| National Government: | | 110 696 | 110 696 | 110 696 | 125 455 | 134 495 | 146 895 |
| Operational Revenue:General Revenue:Equitable Share | | 106 666 | 106 666 | 106 666 | 121 668 | 132 945 | 145 345 |
| 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] | | 2 617 | 2 617 | 2 617 | 2 237 | - | - |
| 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] | | 1 413 | 1 413 | 1 413 | 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 | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Sport and Recreation | | - | - | - | - | - | - |
| Terrestrial Invasive Alien Plants | | - | - | - | - | - | - |
| Water Services Operating Subsidy Grant [Schedule 5B] | | - | - | - | - | - | - |
| Health Hygiene in Informal Settlements | | - | - | - | - | - | - |
| Municipal Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - |
| Provincial Government: | | 34 268 | 34 751 | 34 751 | 24 266 | 22 757 | 13 657 |
| Capacity Building | | - | - | - | - | - | - |
| Capacity Building and Other | | 10 937 | 13 261 | 13 261 | 12 666 | 10 412 | 11 017 |
| Disaster and Emergency Services | | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Infrastructure | | 23 331 | 21 490 | 21 490 | 11 600 | 12 345 | 2 640 |
| Libraries, Archives and Museums | | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - |
| Road Infrastructure - Maintenance | | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - |
| Waste Water Infrastructure - Maintenance | | - | - | - | - | - | - |
| Water Supply Infrastructure - Maintenance | | - | - | - | - | - | - |
| District Municipality: | | - | 1 934 | 1 934 | - | - | - |
| <i>All Grants</i> | | - | 1 934 | 1 934 | - | - | - |
| Other Grant Providers: | | 279 | 851 | 851 | 387 | - | - |
| <i>Departmental Agencies and Accounts</i> | | - | - | - | - | - | - |
| <i>Foreign Government and International Organisations</i> | | 279 | 851 | 851 | 387 | - | - |
| <i>Households</i> | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| <i>Non-profit Institutions</i> | | - | - | - | - | - | - |
| <i>Private Enterprises</i> | | - | - | - | - | - | - |
| <i>Public Corporations</i> | | - | - | - | - | - | - |
| <i>Higher Educational Institutions</i> | | - | - | - | - | - | - |
| <i>Parent Municipality / Entity</i> | | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 145 243 | 148 232 | 148 232 | 150 108 | 157 252 | 160 552 |
| Capital Transfers and Grants | | | | | | | |
| National Government: | | 50 296 | 50 296 | 50 296 | 52 201 | 38 568 | 27 182 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 11 097 | 11 097 | 11 097 | - | 3 478 | 3 635 |
| Municipal Infrastructure Grant [Schedule 5B] | | 21 808 | 21 808 | 21 808 | 21 818 | 22 656 | 23 547 |
| 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) | | 17 391 | 17 391 | 17 391 | 16 730 | - | - |
| Water Services Infrastructure Grant [Schedule 5B] | | - | - | - | 13 653 | 12 434 | - |
| 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 | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | - | - | - | - |
| Provincial Government: | | 24 801 | 19 169 | 19 169 | 2 515 | 7 977 | 120 |
| Capacity Building | | - | - | - | - | - | - |
| Capacity Building and Other | | - | - | - | - | 857 | - |
| Disaster and Emergency Services | | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Infrastructure | | 24 801 | 19 169 | 19 169 | 2 515 | 7 120 | 120 |
| Libraries, Archives and Museums | | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - |
| Road Infrastructure | | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - |
| Waste Water Infrastructure | | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - |
| District Municipality: | | 500 | 815 | 815 | - | - | - |
| <i>All Grants</i> | | 500 | 815 | 815 | - | - | - |
| Other Grant Providers: | | - | - | - | - | - | - |
| <i>Departmental Agencies and Accounts</i> | | - | - | - | - | - | - |
| <i>Foreign Government and International Organisations</i> | | - | - | - | - | - | - |
| <i>Households</i> | | - | - | - | - | - | - |
| <i>Non-Profit Institutions</i> | | - | - | - | - | - | - |
| <i>Private Enterprises</i> | | - | - | - | - | - | - |
| <i>Public Corporations</i> | | - | - | - | - | - | - |
| <i>Higher Educational Institutions</i> | | - | - | - | - | - | - |
| <i>Parent Municipality / Entity</i> | | - | - | - | - | - | - |
| <i>Transfer from Operational Revenue</i> | | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 75 597 | 70 280 | 70 280 | 54 716 | 46 544 | 27 302 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 220 840 | 218 512 | 218 512 | 204 823 | 203 796 | 187 854 |

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| EXPENDITURE: | 1 | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | |
| National Government: | | 61 657 | 61 436 | 61 436 | 67 434 | 67 656 | 72 134 |
| Operational Revenue:General Revenue:Equitable Share | | 56 917 | 57 067 | 57 067 | 61 443 | 65 573 | 70 017 |
| 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] | | 2 617 | 2 617 | 2 617 | 3 999 | - | - |
| 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] | | 1 463 | 1 453 | 1 453 | 1 671 | 1 739 | 1 749 |
| 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] | | 660 | 299 | 299 | 321 | 344 | 369 |
| 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 | | - | - | - | - | - | - |
| Provincial Government: | | 34 306 | 34 728 | 34 728 | 22 940 | 24 458 | 15 601 |
| Capacity Building | | - | - | - | - | - | - |
| Capacity Building and Other | | 10 975 | 13 238 | 13 238 | 11 340 | 12 113 | 12 961 |
| Disaster and Emergency Services | | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Infrastructure | | 23 331 | 21 490 | 21 490 | 11 600 | 12 345 | 2 640 |
| Libraries, Archives and Museums | | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - |
| Road Infrastructure - Maintenance | | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - |
| Waste Water Infrastructure - Maintenance | | - | - | - | - | - | - |

| R thousand | Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | Water Supply Infrastructure - Maintenance | | - | - | - | - | - | - |
| | District Municipality: | | - | 1 934 | 1 934 | - | - | - |
| | <i>All Grants</i> | | - | 1 934 | 1 934 | - | - | - |
| | Other Grant Providers: | | 829 | 1 799 | 1 799 | 747 | 60 | 64 |
| | <i>Departmental Agencies and Accounts</i> | | - | - | - | - | - | - |
| | <i>Foreign Government and International Organisations</i> | | 829 | 1 799 | 1 799 | 747 | 60 | 64 |
| | <i>Households</i> | | - | - | - | - | - | - |
| | <i>Non-profit Institutions</i> | | - | - | - | - | - | - |
| | <i>Private Enterprises</i> | | - | - | - | - | - | - |
| | <i>Public Corporations</i> | | - | - | - | - | - | - |
| | <i>Higher Educational Institutions</i> | | - | - | - | - | - | - |
| | <i>Parent Municipality / Entity</i> | | - | - | - | - | - | - |
| | Total operating expenditure of Transfers and Grants: | | 96 792 | 99 897 | 99 897 | 91 121 | 92 174 | 87 799 |
| | Capital expenditure of Transfers and Grants | | | | | | | |
| | National Government: | | 49 637 | 49 637 | 49 637 | 37 647 | 25 786 | 25 821 |
| | Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 11 097 | 11 097 | 11 097 | - | 4 000 | 4 180 |
| | Municipal Infrastructure Grant [Schedule 5B] | | 21 148 | 21 148 | 21 148 | 20 917 | 21 786 | 21 641 |
| | 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) | | 17 391 | 17 391 | 17 391 | 16 730 | - | - |
| | 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: | | 24 801 | 18 635 | 18 635 | 6 200 | 1 009 | - |
| | Capacity Building | | - | - | - | - | - | - |
| | Capacity Building and Other | | - | - | - | - | 857 | - |
| | Disaster and Emergency Services | | - | - | - | - | - | - |
| | Health | | - | - | - | - | - | - |
| | Housing | | - | - | - | - | - | - |
| | Infrastructure | | 24 801 | 18 635 | 18 635 | 6 200 | 152 | - |
| | Libraries, Archives and Museums | | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - |
| | Public Transport | | - | - | - | - | - | - |
| | Road Infrastructure | | - | - | - | - | - | - |
| | Sports and Recreation | | - | - | - | - | - | - |
| | Waste Water Infrastructure | | - | - | - | - | - | - |
| | Water Supply Infrastructure | | - | - | - | - | - | - |
| | District Municipality: | | 500 | 815 | 815 | 500 | - | 1 500 |
| | <i>All Grants</i> | | 500 | 815 | 815 | 500 | - | 1 500 |
| | Other Grant Providers: | | - | - | - | - | - | - |
| | <i>Departmental Agencies and Accounts</i> | | - | - | - | - | - | - |
| | <i>Foreign Government and International Organisations</i> | | - | - | - | - | - | - |
| | <i>Households</i> | | - | - | - | - | - | - |

| R thousand | Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|------------|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | <i>Non-Profit Institutions</i> | | - | - | - | - | - | - |
| | <i>Private Enterprises</i> | | - | - | - | - | - | - |
| | <i>Public Corporations</i> | | - | - | - | - | - | - |
| | <i>Higher Educational Institutions</i> | | - | - | - | - | - | - |
| | <i>Parent Municipality / Entity</i> | | - | - | - | - | - | - |
| | <i>Transfer from Operational Revenue</i> | | - | - | - | - | - | - |
| | Total capital expenditure of Transfers and Grants | | 74 937 | 69 087 | 69 087 | 44 347 | 26 795 | 27 321 |
| | TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 171 729 | 168 984 | 168 984 | 135 467 | 118 969 | 115 120 |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | |
| National Government: | | | | | | | |
| Balance unspent at beginning of the year | | - | (9 370) | - | (9 499) | (9 499) | (9 499) |
| Current year receipts | | (2 210) | (2 210) | (2 210) | (3 787) | (1 550) | (1 550) |
| Conditions met - transferred to revenue | | (2 210) | (11 580) | (2 210) | (13 286) | (11 049) | (11 049) |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - |
| Provincial Government: | | | | | | | |
| Balance unspent at beginning of the year | | - | (6 797) | - | (3 364) | (1 602) | (1 602) |
| Current year receipts | | (15 902) | (31 318) | (31 318) | (22 504) | (22 757) | (13 657) |
| Conditions met - transferred to revenue | | (15 902) | (38 115) | (31 318) | (25 868) | (24 359) | (15 259) |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - |
| District Municipality: | | | | | | | |
| Balance unspent at beginning of the year | | - | (2 287) | - | (593) | (593) | (593) |
| Current year receipts | | - | (240) | (240) | - | - | - |
| Conditions met - transferred to revenue | | - | (2 527) | (240) | (593) | (593) | (593) |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - |
| Other grant providers: | | | | | | | |
| Balance unspent at beginning of the year | | - | (3 767) | - | (2 916) | (2 529) | (2 529) |
| Current year receipts | | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | (3 767) | - | (2 916) | (2 529) | (2 529) |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - |
| Total operating transfers and grants revenue | | (18 112) | (55 989) | (33 768) | (42 663) | (38 530) | (29 430) |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | |
| National Government: | | | | | | | |
| Balance unspent at beginning of the year | | - | (679) | - | (5 516) | (5 516) | (5 516) |
| Current year receipts | | (57 082) | (57 082) | (57 082) | (60 031) | (44 353) | (31 259) |
| Conditions met - transferred to revenue | | (57 082) | (57 761) | (57 082) | (65 547) | (49 869) | (36 775) |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - |
| Provincial Government: | | | | | | | |
| Balance unspent at beginning of the year | | - | (2 889) | - | (16 736) | (16 736) | (16 736) |
| Current year receipts | | (48 970) | (33 017) | (33 017) | (2 649) | (8 105) | (120) |
| Conditions met - transferred to revenue | | (48 970) | (35 906) | (33 017) | (19 385) | (24 841) | (16 856) |
| 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 | | - | - | - | - | - | - |
| Total capital transfers and grants revenue | | (105 552) | (93 166) | (89 599) | (84 932) | (74 710) | (53 631) |
| Total capital transfers and grants - CTBM | 2 | (500) | (500) | (500) | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | (123 664) | (149 155) | (123 367) | (127 595) | (113 241) | (83 062) |
| TOTAL TRANSFERS AND GRANTS - CTBM | | (500) | (500) | (500) | - | - | - |

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

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

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Cash Transfers to other municipalities | | | | | | | | |
| Operational | 1 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Cash Transfers To Municipalities: | | - | - | - | - | - | - | - |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | |
| Operational | 2 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - |
| Cash Transfers to other Organs of State | | | | | | | | |
| Operational | 3 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - |
| Cash Transfers to Organisations | | | | | | | | |
| Operational | | 1 235 | 1 863 | 1 863 | 1 182 | 1 346 | 1 368 | 1 436 |
| Capital | | - | - | - | - | - | - | - |
| Total Cash Transfers To Organisations | | 1 235 | 1 863 | 1 863 | 1 182 | 1 346 | 1 368 | 1 436 |
| Cash Transfers to Groups of Individuals | | | | | | | | |
| Operational | | 24 368 | 21 802 | 21 802 | 441 | 11 797 | 12 552 | 2 858 |
| Capital | | - | - | - | - | - | - | - |
| Total Cash Transfers To Groups Of Individuals: | | 24 368 | 21 802 | 21 802 | 441 | 11 797 | 12 552 | 2 858 |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |

| Description | Ref | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Non-Cash Transfers to other municipalities | | | | | | | | |
| Operational | 1 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | |
| Operational | 2 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State | | | | | | | | |
| Operational | 3 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations | | | | | | | | |
| Operational | 4 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - |
| Non-Cash Transfers to Groups of Individuals | | | | | | | | |
| Operational | 5 | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | 25 603 | 23 665 | 23 665 | 1 623 | 13 143 | 13 920 | 4 294 |

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | |
| | | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | |
| Basic Salaries and Wages | | 7 980 | 7 980 | 7 980 | 8 778 | 9 656 | 10 622 |
| Pension and UIF Contributions | | 1 787 | 1 706 | 1 706 | 1 876 | 2 064 | 2 270 |
| Medical Aid Contributions | | 335 | 335 | 335 | 369 | 406 | 446 |
| Motor Vehicle Allowance | | 817 | 0 | 0 | 0 | 0 | 0 |
| Cellphone Allowance | | 985 | 942 | 942 | 1 037 | 1 140 | 1 254 |
| Housing Allowances | | 43 | 43 | 43 | 48 | 53 | 58 |
| Other benefits and allowances | | 59 | 0 | 0 | 0 | 0 | 0 |
| Sub Total - Councillors | | 12 007 | 11 007 | 11 007 | 12 108 | 13 318 | 14 650 |
| % increase | 4 | 21.3% | (8.3%) | - | 10.0% | 10.0% | 10.0% |
| Senior Managers of the Municipality | 2 | | | | | | |
| Basic Salaries and Wages | | 4 497 | 4 317 | 4 317 | 4 630 | 4 966 | 5 326 |
| Pension and UIF Contributions | | 925 | 925 | 925 | 992 | 1 064 | 1 141 |
| Medical Aid Contributions | | 159 | 159 | 159 | 171 | 183 | 196 |
| Overtime | | - | - | - | - | - | - |
| Performance Bonus | | 1 052 | 1 052 | 1 052 | 1 128 | 1 210 | 1 297 |
| Motor Vehicle Allowance | 3 | 1 242 | 1 242 | 1 242 | 1 332 | 1 429 | 1 532 |
| Cellphone Allowance | 3 | 84 | 94 | 94 | 90 | 97 | 104 |
| Housing Allowances | 3 | 182 | 182 | 182 | 195 | 209 | 224 |
| Other benefits and allowances | 3 | 136 | 136 | 136 | 145 | 156 | 167 |
| Payments in lieu of leave | | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 8 276 | 8 106 | 8 106 | 8 683 | 9 313 | 9 988 |
| % increase | 4 | 47.2% | (2.1%) | - | 7.1% | 7.3% | 7.2% |
| Other Municipal Staff | | | | | | | |
| Basic Salaries and Wages | | 136 537 | 131 000 | 131 000 | 136 412 | 141 492 | 151 727 |
| Pension and UIF Contributions | | 20 659 | 19 968 | 19 968 | 21 415 | 22 928 | 24 591 |
| Medical Aid Contributions | | 9 200 | 9 200 | 9 200 | 9 867 | 10 582 | 11 349 |
| Overtime | | 10 906 | 11 040 | 11 040 | 11 713 | 12 562 | 13 472 |
| Performance Bonus | | 9 311 | 12 428 | 12 428 | 13 329 | 14 296 | 15 332 |
| Motor Vehicle Allowance | 3 | 5 309 | 5 915 | 5 915 | 6 599 | 7 077 | 7 590 |
| Cellphone Allowance | 3 | 478 | 511 | 511 | 548 | 588 | 631 |
| Housing Allowances | 3 | 1 947 | 1 137 | 1 137 | 1 223 | 1 312 | 1 407 |
| Other benefits and allowances | 3 | 5 175 | 3 977 | 3 977 | 4 422 | 4 745 | 5 091 |
| Payments in lieu of leave | | 1 050 | 3 043 | 3 043 | 3 264 | 3 501 | 3 754 |
| Long service awards | | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | 28 178 | 28 178 | 28 178 | 29 023 | 29 894 | 32 481 |
| Sub Total - Other Municipal Staff | | 228 749 | 226 397 | 226 397 | 237 815 | 248 975 | 267 425 |
| % increase | 4 | 16.8% | (1.0%) | - | 5.0% | 4.7% | 7.4% |
| Total Parent Municipality | | 249 032 | 245 510 | 245 510 | 258 606 | 271 607 | 292 063 |
| | | 17.8% | (1.4%) | - | 5.3% | 5.0% | 7.5% |
| Board Members of Entities | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - |
| Motor Vehicle Allowance | 3 | - | - | - | - | - | - |
| Cellphone Allowance | 3 | - | - | - | - | - | - |
| Housing Allowances | 3 | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | - | - | - | - |
| Board Fees | | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - |
| % increase | 4 | - | - | - | - | - | - |

| Summary of Employee and Councillor remuneration R thousand | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Senior Managers of Entities | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - |
| Motor Vehicle Allowance | 3 | - | - | - | - | - | - |
| Cellphone Allowance | 3 | - | - | - | - | - | - |
| Housing Allowances | 3 | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - |
| % increase | 4 | - | - | - | - | - | - |
| Other Staff of Entities | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - |
| Motor Vehicle Allowance | 3 | - | - | - | - | - | - |
| Cellphone Allowance | 3 | - | - | - | - | - | - |
| Housing Allowances | 3 | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - |
| % increase | 4 | - | - | - | - | - | - |
| Total Municipal Entities | | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 249 032 | 245 510 | 245 510 | 258 606 | 271 607 | 292 063 |
| % increase | 4 | 17.8% | (1.4%) | - | 5.3% | 5.0% | 7.5% |
| TOTAL MANAGERS AND STAFF | 5,7 | 237 025 | 234 503 | 234 503 | 246 499 | 258 288 | 277 413 |

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

| Disclosure of Salaries, Allowances & Benefits 1. | Ref | No. | Salary | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|-----|-----|--------|---------------|------------|---------------------|------------------|---------------|
| Rand per annum | | | | 1. | | | | 2. |

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | Ref | 2020/21 | | | Current Year 2021/22 | | | Budget Year 2022/23 | | |
|---|-------|-----|------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | | 23 | 23 | – | 23 | 23 | – | 23 | 23 | – |
| Board Members of municipal entities | 4 | | – | – | – | – | – | – | – | – | – |
| Municipal employees | | | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | | 5 | – | 5 | 5 | – | 5 | 5 | – | 5 |
| Other Managers | 7 | | 23 | 23 | – | 23 | 23 | – | 23 | 23 | – |
| Professionals | | | 27 | 23 | 1 | 27 | 23 | 1 | 27 | 23 | 1 |
| Finance | | | 2 | – | – | 2 | – | – | 2 | – | – |
| Spatial/town planning | | | 1 | – | – | 1 | – | – | 1 | – | – |
| Information Technology | | | – | – | – | – | – | – | – | – | – |
| Roads | | | – | – | – | – | – | – | – | – | – |
| Electricity | | | – | – | – | – | – | – | – | – | – |
| Water | | | – | – | – | – | – | – | – | – | – |
| Sanitation | | | – | – | – | – | – | – | – | – | – |
| Refuse | | | – | – | – | – | – | – | – | – | – |
| Other | | | 24 | 23 | 1 | 24 | 23 | 1 | 24 | 23 | 1 |
| Technicians | | | 30 | 30 | – | 30 | 30 | – | 30 | 30 | – |
| Finance | | | 1 | 1 | – | 1 | 1 | – | 1 | 1 | – |
| Spatial/town planning | | | 5 | 5 | – | 5 | 5 | – | 5 | 5 | – |
| Information Technology | | | – | – | – | – | – | – | – | – | – |
| Roads | | | 1 | 1 | – | 1 | 1 | – | 1 | 1 | – |
| Electricity | | | 2 | 2 | – | 2 | 2 | – | 2 | 2 | – |
| Water | | | 14 | 14 | – | 14 | 14 | – | 14 | 14 | – |
| Sanitation | | | – | – | – | – | – | – | – | – | – |
| Refuse | | | 1 | 1 | – | 1 | 1 | – | 1 | 1 | – |
| Other | | | 6 | 6 | – | 6 | 6 | – | 6 | 6 | – |
| Clerks (Clerical and administrative) | | | 111 | 92 | 19 | 111 | 92 | 19 | 111 | 92 | 19 |
| Service and sales workers | | | 87 | 78 | 9 | 87 | 78 | 9 | 87 | 78 | 9 |
| Skilled agricultural and fishery workers | | | 31 | 31 | – | 31 | 31 | – | 31 | 31 | – |
| Craft and related trades | | | – | – | – | – | – | – | – | – | – |
| Plant and Machine Operators | | | 37 | 37 | – | 37 | 37 | – | 37 | 37 | – |
| Elementary Occupations | | | 253 | 238 | 15 | 253 | 238 | 15 | 253 | 238 | 15 |
| TOTAL PERSONNEL NUMBERS | | 9 | 627 | 575 | 49 | 627 | 575 | 49 | 627 | 575 | 49 |
| % increase | | | | | | | | | | | |
| Total municipal employees headcount | 6, 10 | | – | – | – | – | – | – | – | – | – |
| Finance personnel headcount | 8, 10 | | 59 | 54 | 5 | 59 | 54 | 5 | 59 | 54 | 5 |
| Human Resources personnel headcount | 8, 10 | | 13 | 7 | 6 | 13 | 7 | 6 | 13 | 7 | 6 |

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 8 044 | 96 532 | 103 632 | 111 306 |
| Service charges - electricity revenue | | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 29 119 | 349 426 | 391 599 | 438 704 |
| Service charges - water revenue | | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 4 151 | 49 810 | 52 694 | 55 694 |
| Service charges - sanitation revenue | | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 2 671 | 32 053 | 34 014 | 36 117 |
| Service charges - refuse revenue | | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 30 236 | 32 428 | 34 779 |
| Rental of facilities and equipment | | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 3 416 | 3 452 | 3 491 |
| Interest earned - external investments | | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 5 089 | 5 193 | 5 303 |
| Interest earned - outstanding debtors | | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 759 | 9 111 | 9 566 | 10 044 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 928 | 11 137 | 11 194 | 11 254 |
| Licences and permits | | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 2 216 | 2 327 | 2 444 |
| Agency services | | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 354 | 4 249 | 4 461 | 4 684 |
| Transfers and subsidies | | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 12 509 | 150 108 | 157 252 | 160 552 |
| Other revenue | | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 130 | 1 129 | 13 556 | 11 816 | 10 273 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 63 078 | 756 938 | 819 629 | 884 645 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 542 | 20 541 | 246 499 | 258 288 | 277 413 |
| Remuneration of councillors | | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 1 009 | 12 108 | 13 318 | 14 650 |
| Debt impairment | | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 3 848 | 46 171 | 52 494 | 55 876 |
| Depreciation & asset impairment | | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 3 299 | 39 589 | 39 589 | 39 589 |
| Finance charges | | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 9 116 | 9 558 | 10 036 |
| Bulk purchases | | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 26 779 | 321 346 | 359 299 | 402 338 |
| Other materials | | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 1 315 | 15 784 | 16 523 | 17 330 |
| Contracted services | | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 4 311 | 51 736 | 48 669 | 51 102 |
| Transfers and subsidies | | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 1 095 | 13 143 | 13 920 | 4 294 |
| Other expenditure | | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 4 076 | 48 914 | 51 275 | 53 735 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - | 0 | 0 | 0 | 0 |
| Total Expenditure | | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 033 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) | | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 956) | (3 955) | (47 468) | (43 303) | (41 717) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 4 560 | 54 716 | 46 544 | 27 302 |
| 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) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|-------|---------|----------|----------|---------|----------|-------|-------|-----|------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Surplus/(Deficit) after capital transfers & contributions | | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Financial Services | | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 9 644 | 115 730 | 121 142 | 127 364 |
| Vote 2 - Community Services | | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 2 327 | 27 919 | 29 174 | 19 220 |
| Vote 3 - Community Services | | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 339 | 11 338 | 136 063 | 145 202 | 157 706 |
| Vote 4 - Community Services | | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 7 560 | 4 742 | 5 129 |
| Vote 5 - Corporate Services | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 624 | 686 | 719 |
| Vote 6 - Technical Services | | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 32 203 | 386 436 | 439 686 | 482 194 |
| Vote 7 - Technical Services | | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 11 407 | 136 889 | 125 086 | 119 138 |
| Vote 8 - Municipal Manager | | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 432 | 454 | 477 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 637 | 811 654 | 866 174 | 911 947 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Financial Services | | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 4 255 | 51 063 | 54 115 | 57 302 |
| Vote 2 - Community Services | | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 4 634 | 55 613 | 57 908 | 49 630 |
| Vote 3 - Community Services | | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 4 362 | 52 345 | 50 850 | 53 515 |
| Vote 4 - Community Services | | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 1 687 | 20 241 | 22 493 | 25 450 |
| Vote 5 - Corporate Services | | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 7 221 | 86 647 | 91 329 | 98 034 |
| Vote 6 - Technical Services | | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 35 914 | 430 970 | 473 744 | 523 372 |
| Vote 7 - Technical Services | | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 7 774 | 93 292 | 97 257 | 102 791 |
| Vote 8 - Municipal Manager | | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 1 186 | 14 235 | 15 237 | 16 267 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 033 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) before assoc. | | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 119 089 | 124 780 | 131 269 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | 31 | 31 |
| Finance and administration | | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 9 924 | 119 089 | 124 749 | 131 238 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 14 094 | 169 124 | 178 847 | 181 783 |
| Community and social services | | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 11 259 | 135 103 | 143 687 | 156 714 |
| Sport and recreation | | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 485 | 5 817 | 5 036 | 5 156 |
| Public safety | | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 1 336 | 16 035 | 17 193 | 16 654 |
| Housing | | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 1 014 | 12 170 | 12 930 | 3 259 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 5 381 | 8 813 | 1 897 |
| Planning and development | | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 304 | 3 646 | 1 572 | 1 651 |
| Road transport | | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 1 725 | 7 230 | 236 |
| Environmental protection | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 10 | 11 |
| Trading services | | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 43 161 | 517 933 | 553 602 | 596 858 |
| Energy sources | | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 28 988 | 347 858 | 393 319 | 440 370 |
| Water management | | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 6 942 | 83 304 | 68 396 | 59 125 |
| Waste water management | | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 2 760 | 33 120 | 35 126 | 37 277 |
| Waste management | | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 4 471 | 53 651 | 56 760 | 60 087 |
| Other | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 126 | 133 | 139 |
| Total Revenue - Functional | | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 67 638 | 811 654 | 866 174 | 911 947 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 12 854 | 154 245 | 163 202 | 174 320 |
| Executive and council | | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 2 649 | 31 784 | 34 243 | 36 914 |
| Finance and administration | | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 10 019 | 120 230 | 126 577 | 134 861 |
| Internal audit | | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2 231 | 2 383 | 2 545 |
| Community and public safety | | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 10 128 | 121 531 | 124 218 | 121 074 |
| Community and social services | | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 2 634 | 31 611 | 29 388 | 31 299 |
| Sport and recreation | | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 2 549 | 30 591 | 32 229 | 34 157 |
| Public safety | | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 3 513 | 42 158 | 44 340 | 46 672 |
| Housing | | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 1 431 | 17 172 | 18 260 | 8 945 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 3 128 | 37 538 | 39 441 | 41 606 |
| Planning and development | | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 1 015 | 12 176 | 12 938 | 13 854 |
| Road transport | | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 1 976 | 23 714 | 24 744 | 25 876 |
| Environmental protection | | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 1 648 | 1 758 | 1 876 |
| Trading services | | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 40 845 | 490 138 | 535 116 | 588 359 |
| Energy sources | | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 30 029 | 360 346 | 400 879 | 446 628 |
| Water management | | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 3 361 | 40 330 | 42 445 | 44 674 |
| Waste water management | | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 3 258 | 39 096 | 39 778 | 41 958 |
| Waste management | | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 4 197 | 50 366 | 52 015 | 55 099 |
| Other | | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 953 | 956 | 1 003 |

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|----------|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Total Expenditure - Functional | | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 034 | 67 033 | 804 406 | 862 933 | 926 363 |
| Surplus/(Deficit) before assoc. | | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 7 248 | 3 241 | (14 415) |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Financial Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 350 |
| Vote 3 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 400 |
| Vote 5 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 1 335 | 16 017 | 4 152 | 22 130 |
| Vote 7 - Technical Services | | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 2 061 | 24 730 | 2 000 | 4 000 |
| Vote 8 - Muncipal 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 2 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 3 396 | 40 747 | 6 152 | 26 880 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Financial Services | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 180 | 180 | 30 |
| Vote 2 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 313 | 5 750 |
| Vote 3 - Community Services | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 80 | - | 860 |
| Vote 4 - Community Services | | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 545 | 6 545 | - | 1 330 |
| Vote 5 - Corporate Services | | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 650 | - | 720 |
| Vote 6 - Technical Services | | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 6 000 | 14 194 | 11 150 |
| Vote 7 - Technical Services | | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 1 932 | 23 179 | 3 635 | 7 871 |
| Vote 8 - Muncipal Manager | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | - | 30 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 2 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 3 056 | 36 674 | 24 323 | 27 741 |
| Total Capital Expenditure | 2 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 6 452 | 77 421 | 30 475 | 54 621 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|-------------|-----|---------------------|--------|-------|---------|------|------|---------|------|-------|-------|-----|---|---------------------|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | | | | | | |

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 2 220 | 1 180 | 840 |
| Executive and council | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 440 | - | 170 |
| Finance and administration | | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 1 780 | 1 180 | 670 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 540 | 6 485 | 6 313 | 8 660 |
| Community and social services | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 4 957 | 5 300 |
| Sport and recreation | | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 6 435 | - | 3 010 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | 857 | 350 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | 500 | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 14 017 | 13 346 | 18 750 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 1 168 | 14 017 | 13 346 | 18 750 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 4 559 | 54 708 | 9 635 | 26 371 |
| Energy sources | | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 4 000 | 4 000 | 10 280 |
| Water management | | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 3 142 | 37 708 | 3 635 | 7 841 |
| Waste water management | | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 3 000 | - | 4 250 |
| Waste management | | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 10 000 | 2 000 | 4 000 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 77 431 | 30 475 | 54 621 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 3 137 | 37 647 | 25 786 | 25 821 |
| Provincial Government | | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 517 | 6 200 | 1 009 | - |
| District Municipality | | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 500 | - | 1 500 |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 3 696 | 44 347 | 26 795 | 27 321 |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 10 000 | - | - |
| Internally generated funds | | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 1 924 | 23 084 | 3 680 | 27 300 |
| Total Capital Funding | | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 6 453 | 77 431 | 30 475 | 54 621 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|---------------------|------------------------|
| | R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 7 933 | 95 199 | 100 119 | 107 486 |
| Service charges - electricity revenue | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 33 153 | 397 835 | 441 346 | 494 434 |
| Service charges - water revenue | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 3 341 | 40 097 | 42 419 | 44 834 |
| Service charges - sanitation revenue | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 1 866 | 22 389 | 25 680 | 27 542 |
| Service charges - refuse revenue | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 23 297 | 26 105 | 27 997 |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 |
| Interest earned - external investments | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 015 | 12 186 | 12 645 | 13 128 |
| Interest earned - outstanding debtors | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 2 014 | 2 114 | 2 220 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 4 296 | 4 380 | 4 469 |
| Licences and permits | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 193 | 2 320 | 2 436 | 2 558 |
| Agency services | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 4 145 | 4 353 | 4 570 |
| Transfers and Subsidies - Operational | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 12 477 | 149 721 | 157 252 | 160 552 |
| Other revenue | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 344 | 4 132 | 4 339 | 4 556 |
| Cash Receipts by Source | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 63 136 | 757 635 | 823 193 | 894 351 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 5 223 | 62 680 | 52 458 | 31 379 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 360 | 68 359 | 820 315 | 875 651 | 925 730 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (16 645) | (199 745) | (242 953) | (260 882) |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (30 796) | (369 548) | (413 193) | (462 689) |
| Bulk purchases - Water & Sewer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (154) | (1 853) | (1 937) | (2 028) |
| Contracted services | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (4 657) | (55 883) | (58 677) | (61 611) |
| Transfers and grants - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| MONTHLY CASH FLOWS | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | | | | | |
| Other expenditure | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (7 815) | (93 780) | (89 054) | (87 529) |
| Cash Payments by Type | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (60 067) | (720 809) | (805 816) | (874 738) |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (1 000) | (1 000) | (1 000) |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (60 151) | (721 809) | (806 816) | (875 738) |
| NET INCREASE/(DECREASE) IN CASH HELD | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 8 209 | 98 506 | 68 835 | 49 991 |
| Cash/cash equivalents at the month/year begin: | 124 499 | 132 707 | 140 916 | 149 125 | 157 334 | 165 543 | 173 752 | 181 960 | 190 169 | 198 378 | 206 587 | 214 796 | 124 499 | 223 004 | 291 840 |
| Cash/cash equivalents at the month/year end: | 132 707 | 140 916 | 149 125 | 157 334 | 165 543 | 173 752 | 181 960 | 190 169 | 198 378 | 206 587 | 214 796 | 223 004 | 223 004 | 291 840 | 341 831 |

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R million | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| 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) | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | - | - |
| Employee costs | | - | - | - | - | - | - | - | - | - |
| Remuneration of Board Members | | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | | - | - | - | - | - | - | - | - | - |
| Finance charges | | - | - | - | - | - | - | - | - | - |
| Materials and bulk purchases | | - | - | - | - | - | - | - | - | - |
| Transfers and grants | | - | - | - | - | - | - | - | - | - |
| Other expenditure | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | - | - |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - |
| Borrowing | | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - |
| Total sources | | - | - | - | - | - | - | - | - | - |
| Financial position | | | | | | | | | | |
| Total current assets | | - | - | - | - | - | - | - | - | - |
| Total non current assets | | - | - | - | - | - | - | - | - | - |
| Total current liabilities | | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | | - | - | - | - | - | - | - | - | - |
| Equity | | - | - | - | - | - | - | - | - | - |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | | - | - | - | - | - | - | - | - | - |
| Net cash from (used) investing | | - | - | - | - | - | - | - | - | - |
| Net cash from (used) financing | | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | | - | - | - | - | - | - | - | - | - |

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

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

References

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 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|--|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | | | | | | | | | | | | | - |
| Contract 2 | | | | | | | | | | | | | | - |
| Contract 3 | | | | | | | | | | | | | | - |
| Contract 4 | | | | | | | | | | | | | | - |
| Contract 5 | | | | | | | | | | | | | | - |
| Contract 6 | | | | | | | | | | | | | | - |
| Contract 7 | | | | | | | | | | | | | | - |
| Contract 8 | | | | | | | | | | | | | | - |
| Contract 9 | | | | | | | | | | | | | | - |
| Contract 10 | | | | | | | | | | | | | | - |
| Contract 11 | | | | | | | | | | | | | | - |
| Contract 12 | | | | | | | | | | | | | | - |
| Contract 13 | | | | | | | | | | | | | | - |
| Contract 14 | | | | | | | | | | | | | | - |
| Contract 15 | | | | | | | | | | | | | | - |
| Contract 16 | | | | | | | | | | | | | | - |
| Contract 17 | | | | | | | | | | | | | | - |
| Contract 18 | | | | | | | | | | | | | | - |
| Contract 19 | | | | | | | | | | | | | | - |
| Contract 20 | | | | | | | | | | | | | | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Banking Services | | | | 405 | 425 | 446 | 468 | 492 | 516 | 542 | 569 | 598 | 628 | 5 089 |
| Valuation Services | | | | 1 500 | 295 | 319 | 335 | 352 | 370 | 388 | 408 | 428 | 450 | 4 846 |
| Contract 3 | | | | | | | | | | | | | | - |
| Contract 4 | | | | | | | | | | | | | | - |
| Contract 5 | | | | | | | | | | | | | | - |
| Contract 6 | | | | | | | | | | | | | | - |
| Contract 7 | | | | | | | | | | | | | | - |
| Contract 8 | | | | | | | | | | | | | | - |
| Contract 9 | | | | | | | | | | | | | | - |

| Description | Ref | Preceding Years | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| R thousand | 1,3 | | | | | | | | | | | | | |
| <i>Contract 10</i> | | | | | | | | | | | | | | - |
| <i>Contract 11</i> | | | | | | | | | | | | | | - |
| <i>Contract 12</i> | | | | | | | | | | | | | | - |
| <i>Contract 13</i> | | | | | | | | | | | | | | - |
| <i>Contract 14</i> | | | | | | | | | | | | | | - |
| <i>Contract 15</i> | | | | | | | | | | | | | | - |
| <i>Contract 16</i> | | | | | | | | | | | | | | - |
| <i>Contract 17</i> | | | | | | | | | | | | | | - |
| <i>Contract 18</i> | | | | | | | | | | | | | | - |
| <i>Contract 19</i> | | | | | | | | | | | | | | - |
| <i>Contract 20</i> | | | | | | | | | | | | | | - |
| Total Operating Expenditure Implication | | - | - | 1 905 | 720 | 766 | 804 | 844 | 886 | 931 | 977 | 1 026 | 1 077 | 9 934 |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <i>Contract 3</i> | | | | | | | | | | | | | | - |
| <i>Contract 4</i> | | | | | | | | | | | | | | - |
| <i>Contract 5</i> | | | | | | | | | | | | | | - |
| <i>Contract 6</i> | | | | | | | | | | | | | | - |
| <i>Contract 7</i> | | | | | | | | | | | | | | - |
| <i>Contract 8</i> | | | | | | | | | | | | | | - |
| <i>Contract 9</i> | | | | | | | | | | | | | | - |
| <i>Contract 10</i> | | | | | | | | | | | | | | - |
| <i>Contract 11</i> | | | | | | | | | | | | | | - |
| <i>Contract 12</i> | | | | | | | | | | | | | | - |
| <i>Contract 13</i> | | | | | | | | | | | | | | - |
| <i>Contract 14</i> | | | | | | | | | | | | | | - |
| <i>Contract 15</i> | | | | | | | | | | | | | | - |
| <i>Contract 16</i> | | | | | | | | | | | | | | - |
| <i>Contract 17</i> | | | | | | | | | | | | | | - |
| <i>Contract 18</i> | | | | | | | | | | | | | | - |
| <i>Contract 19</i> | | | | | | | | | | | | | | - |
| <i>Contract 20</i> | | | | | | | | | | | | | | - |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | Preceding Years | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| Total Parent Expenditure Implication | | - | - | 1 905 | 720 | 766 | 804 | 844 | 886 | 931 | 977 | 1 026 | 1 077 | 9 934 |
| Entities: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | | | | | | | | | | | | | - |
| Contract 2 | | | | | | | | | | | | | | - |
| Contract 3 | | | | | | | | | | | | | | - |
| Contract 4 | | | | | | | | | | | | | | - |
| Contract 5 | | | | | | | | | | | | | | - |
| Contract 6 | | | | | | | | | | | | | | - |
| Contract 7 | | | | | | | | | | | | | | - |
| Contract 8 | | | | | | | | | | | | | | - |
| Contract 9 | | | | | | | | | | | | | | - |
| Contract 10 | | | | | | | | | | | | | | - |
| Contract 11 | | | | | | | | | | | | | | - |
| Contract 12 | | | | | | | | | | | | | | - |
| Contract 13 | | | | | | | | | | | | | | - |
| Contract 14 | | | | | | | | | | | | | | - |
| Contract 15 | | | | | | | | | | | | | | - |
| Contract 16 | | | | | | | | | | | | | | - |
| Contract 17 | | | | | | | | | | | | | | - |
| Contract 18 | | | | | | | | | | | | | | - |
| Contract 19 | | | | | | | | | | | | | | - |
| Contract 20 | | | | | | | | | | | | | | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | | | | | | | | | | | | | - |
| Contract 2 | | | | | | | | | | | | | | - |
| Contract 3 | | | | | | | | | | | | | | - |
| Contract 4 | | | | | | | | | | | | | | - |
| Contract 5 | | | | | | | | | | | | | | - |
| Contract 6 | | | | | | | | | | | | | | - |
| Contract 7 | | | | | | | | | | | | | | - |
| Contract 8 | | | | | | | | | | | | | | - |
| Contract 9 | | | | | | | | | | | | | | - |
| Contract 10 | | | | | | | | | | | | | | - |
| Contract 11 | | | | | | | | | | | | | | - |
| Contract 12 | | | | | | | | | | | | | | - |
| Contract 13 | | | | | | | | | | | | | | - |

| Description | Ref | Preceding Years | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| R thousand | 1,3 | | | | | | | | | | | | | |
| Contract 14 | | | | | | | | | | | | | | - |
| Contract 15 | | | | | | | | | | | | | | - |
| Contract 16 | | | | | | | | | | | | | | - |
| Contract 17 | | | | | | | | | | | | | | - |
| Contract 18 | | | | | | | | | | | | | | - |
| Contract 19 | | | | | | | | | | | | | | - |
| Contract 20 | | | | | | | | | | | | | | - |
| Total Operating Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| Contract 1 | | | | | | | | | | | | | | - |
| Contract 2 | | | | | | | | | | | | | | - |
| Contract 3 | | | | | | | | | | | | | | - |
| Contract 4 | | | | | | | | | | | | | | - |
| Contract 5 | | | | | | | | | | | | | | - |
| Contract 6 | | | | | | | | | | | | | | - |
| Contract 7 | | | | | | | | | | | | | | - |
| Contract 8 | | | | | | | | | | | | | | - |
| Contract 9 | | | | | | | | | | | | | | - |
| Contract 10 | | | | | | | | | | | | | | - |
| Contract 11 | | | | | | | | | | | | | | - |
| Contract 12 | | | | | | | | | | | | | | - |
| Contract 13 | | | | | | | | | | | | | | - |
| Contract 14 | | | | | | | | | | | | | | - |
| Contract 15 | | | | | | | | | | | | | | - |
| Contract 16 | | | | | | | | | | | | | | - |
| Contract 17 | | | | | | | | | | | | | | - |
| Contract 18 | | | | | | | | | | | | | | - |
| Contract 19 | | | | | | | | | | | | | | - |
| Contract 20 | | | | | | | | | | | | | | - |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Entity Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | |
| Infrastructure | | 55 056 | 58 769 | 58 769 | 46 708 | 22 830 | 13 521 |
| Roads Infrastructure | | 889 | 2 170 | 2 170 | - | 13 194 | 200 |
| Roads | | 889 | 1 457 | 1 457 | - | 13 194 | - |
| Road Structures | | - | 713 | 713 | - | - | 200 |
| Road Furniture | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Storm water Infrastructure | | 997 | 889 | 889 | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | 997 | 889 | 889 | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| Electrical Infrastructure | | 12 663 | 12 663 | 12 663 | - | 4 000 | 4 180 |
| Power Plants | | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - |
| MV Networks | | 11 097 | 11 097 | 11 097 | - | 4 000 | 4 180 |
| LV Networks | | 1 565 | 1 565 | 1 565 | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Water Supply Infrastructure | | 21 135 | 18 281 | 18 281 | 36 208 | 3 635 | 5 141 |
| Dams and Weirs | | 17 391 | 17 391 | 17 391 | 18 730 | - | - |
| Boreholes | | - | - | - | - | - | - |
| Reservoirs | | 2 855 | - | - | 2 855 | 3 635 | 3 641 |
| Pump Stations | | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | 1 500 |
| Bulk Mains | | - | - | - | 14 624 | - | - |
| Distribution | | 889 | 889 | 889 | - | - | - |
| Distribution Points | | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sanitation Infrastructure | | 2 389 | 2 389 | 2 389 | 500 | - | - |
| Pump Station | | - | - | - | - | - | - |
| Reticulation | | 889 | 889 | 889 | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - |
| Toilet Facilities | | 1 500 | 1 500 | 1 500 | 500 | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 16 982 | 22 377 | 22 377 | 10 000 | 2 000 | 4 000 |
| Landfill Sites | | - | - | - | 4 000 | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | 6 000 | 2 000 | 4 000 |
| Waste Separation Facilities | | 16 982 | 22 377 | 22 377 | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Capital Spares | | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Community Assets | | 696 | 736 | 736 | 50 | 4 957 | 6 700 |
| Community Facilities | | 696 | 736 | 736 | 10 | 4 957 | 5 300 |
| Halls | | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - |
| Libraries | | - | - | - | 10 | - | - |
| Cemeteries/Crematoria | | - | - | - | - | 4 957 | 5 000 |
| Police | | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | 300 |
| Public Open Space | | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - |
| Markets | | 696 | 736 | 736 | - | - | - |
| Stalls | | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | 40 | - | 1 400 |
| Indoor Facilities | | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | 40 | - | 1 400 |
| Capital Spares | | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - |
| Other assets | | - | - | - | - | 500 | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Operational Buildings | | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Housing | | - | - | - | - | 500 | - |
| Staff Housing | | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | 500 | - |
| Capital Spares | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | 200 |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | 200 |
| Water Rights | | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | 200 |
| Load Settlement Software Applications | | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - |
| Computer Equipment | | 450 | 694 | 694 | 650 | 50 | 670 |
| Computer Equipment | | 450 | 694 | 694 | 650 | 50 | 670 |
| Furniture and Office Equipment | | 30 | 787 | 787 | 170 | 130 | 170 |
| Furniture and Office Equipment | | 30 | 787 | 787 | 170 | 130 | 170 |
| Machinery and Equipment | | - | 221 | 221 | 480 | - | 910 |
| Machinery and Equipment | | - | 221 | 221 | 480 | - | 910 |
| Transport Assets | | 1 000 | 2 441 | 2 441 | 1 000 | 1 857 | 350 |
| Transport Assets | | 1 000 | 2 441 | 2 441 | 1 000 | 1 857 | 350 |
| Land | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 57 231 | 63 648 | 63 648 | 49 058 | 30 323 | 22 521 |

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing a

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | |
| Infrastructure | | - | - | - | 5 000 | - | 13 000 |
| Roads Infrastructure | | - | - | - | 2 000 | - | 6 000 |
| Roads | | - | - | - | 2 000 | - | 6 000 |
| Road Structures | | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | 1 500 |
| Power Plants | | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | 1 500 |
| LV Networks | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | 1 500 | - | 2 000 |
| Dams and Weirs | | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - |
| Distribution | | - | - | - | 1 500 | - | 2 000 |
| Distribution Points | | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | 1 500 | - | 3 500 |
| Pump Station | | - | - | - | - | - | - |
| Reticulation | | - | - | - | 1 500 | - | 2 250 |
| Waste Water Treatment Works | | - | - | - | - | - | 1 250 |
| Outfall Sewers | | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <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> | | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | 650 |
| Community Facilities | | - | - | - | - | - | - |
| <i>Halls</i> | | - | - | - | - | - | - |
| <i>Centres</i> | | - | - | - | - | - | - |
| <i>Crèches</i> | | - | - | - | - | - | - |
| <i>Clinics/Care Centres</i> | | - | - | - | - | - | - |
| <i>Fire/Ambulance Stations</i> | | - | - | - | - | - | - |
| <i>Testing Stations</i> | | - | - | - | - | - | - |
| <i>Museums</i> | | - | - | - | - | - | - |
| <i>Galleries</i> | | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - |
| <i>Libraries</i> | | - | - | - | - | - | - |
| <i>Cemeteries/Crematoria</i> | | - | - | - | - | - | - |
| <i>Police</i> | | - | - | - | - | - | - |
| <i>Parks</i> | | - | - | - | - | - | - |
| <i>Public Open Space</i> | | - | - | - | - | - | - |
| <i>Nature Reserves</i> | | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | - | - | - | - | - | - |
| <i>Markets</i> | | - | - | - | - | - | - |
| <i>Stalls</i> | | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - |
| <i>Taxi Ranks/Bus Terminals</i> | | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | 650 |
| <i>Indoor Facilities</i> | | - | - | - | - | - | - |
| <i>Outdoor Facilities</i> | | - | - | - | - | - | 650 |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - |
| <i>Monuments</i> | | - | - | - | - | - | - |
| <i>Historic Buildings</i> | | - | - | - | - | - | - |
| <i>Works of Art</i> | | - | - | - | - | - | - |
| <i>Conservation Areas</i> | | - | - | - | - | - | - |
| <i>Other Heritage</i> | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - |
| Other assets | | 600 | 600 | 600 | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Operational Buildings | | 600 | 600 | 600 | - | - | - |
| Municipal Offices | | 600 | 600 | 600 | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | 600 | 600 | 600 | 5 000 | - | 13 650 |
| Renewal of Existing Assets as % of total capex | | 0.7% | 0.7% | 0.7% | 6.5% | 0.0% | 25.0% |
| Renewal of Existing Assets as % of deprecn" | | 1.5% | 1.5% | 1.5% | 12.6% | 0.0% | 34.5% |

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing e

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | |
| Infrastructure | | 15 094 | 10 236 | 10 236 | 14 476 | 15 010 | 15 740 |
| Roads Infrastructure | | 7 173 | 3 726 | 3 726 | 7 489 | 7 826 | 8 217 |
| Roads | | 6 263 | 3 071 | 3 071 | 6 538 | 6 832 | 7 174 |
| Road Structures | | - | - | - | - | - | - |
| Road Furniture | | 911 | 655 | 655 | 951 | 993 | 1 043 |
| Capital Spares | | - | - | - | - | - | - |
| Storm water Infrastructure | | 2 971 | 2 348 | 2 348 | 1 351 | 1 414 | 1 485 |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | 2 971 | 2 348 | 2 348 | 1 351 | 1 414 | 1 485 |
| Attenuation | | - | - | - | - | - | - |
| Electrical Infrastructure | | 2 012 | 1 356 | 1 356 | 2 198 | 2 195 | 2 305 |
| Power Plants | | - | - | - | - | - | - |
| HV Substations | | 28 | 28 | 28 | 29 | 30 | 32 |
| HV Switching Station | | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - |
| MV Substations | | 825 | 557 | 557 | 959 | 900 | 945 |
| MV Switching Stations | | 0 | 0 | 0 | 0 | 0 | 0 |
| MV Networks | | 999 | 380 | 380 | 1 043 | 1 090 | 1 144 |
| LV Networks | | 160 | 392 | 392 | 167 | 174 | 183 |
| Capital Spares | | - | - | - | - | - | - |
| Water Supply Infrastructure | | 1 299 | 853 | 853 | 1 356 | 1 417 | 1 488 |
| Dams and Weirs | | 204 | - | - | 213 | 223 | 234 |
| Boreholes | | 154 | 70 | 70 | 161 | 168 | 176 |
| Reservoirs | | - | - | - | - | - | - |
| Pump Stations | | 51 | - | - | 54 | 56 | 59 |
| Water Treatment Works | | 103 | 53 | 53 | 107 | 112 | 118 |
| Bulk Mains | | 419 | 261 | 261 | 437 | 457 | 480 |
| Distribution | | 317 | 317 | 317 | 331 | 346 | 363 |
| Distribution Points | | 51 | 151 | 151 | 54 | 56 | 59 |
| PRV Stations | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sanitation Infrastructure | | 1 639 | 1 953 | 1 953 | 2 082 | 2 158 | 2 246 |
| Pump Station | | - | - | - | - | - | - |
| Reticulation | | 556 | 955 | 955 | 951 | 976 | 1 005 |
| Waste Water Treatment Works | | 988 | 903 | 903 | 1 032 | 1 078 | 1 132 |
| Outfall Sewers | | - | - | - | - | - | - |
| Toilet Facilities | | 95 | 95 | 95 | 99 | 104 | 109 |
| Capital Spares | | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <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> | | - | - | - | - | - | - |
| Community Assets | | 1 115 | 883 | 883 | 985 | 1 030 | 1 081 |
| Community Facilities | | 605 | 427 | 427 | 453 | 474 | 497 |
| <i>Halls</i> | | 156 | 126 | 126 | 163 | 170 | 178 |
| <i>Centres</i> | | - | - | - | - | - | - |
| <i>Crèches</i> | | 38 | 38 | 38 | 40 | 41 | 44 |
| <i>Clinics/Care Centres</i> | | - | - | - | - | - | - |
| <i>Fire/Ambulance Stations</i> | | - | - | - | - | - | - |
| <i>Testing Stations</i> | | - | - | - | - | - | - |
| <i>Museums</i> | | - | - | - | - | - | - |
| <i>Galleries</i> | | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - |
| <i>Libraries</i> | | (3) | - | - | (3) | (3) | (4) |
| <i>Cemeteries/Crematoria</i> | | 159 | 126 | 126 | 166 | 173 | 182 |
| <i>Police</i> | | - | - | - | - | - | - |
| <i>Parks</i> | | - | - | - | - | - | - |
| <i>Public Open Space</i> | | - | - | - | - | - | - |
| <i>Nature Reserves</i> | | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | 186 | 75 | 75 | 15 | 16 | 17 |
| <i>Markets</i> | | 70 | 63 | 63 | 73 | 76 | 80 |
| <i>Stalls</i> | | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - |
| <i>Taxi Ranks/Bus Terminals</i> | | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 510 | 456 | 456 | 532 | 556 | 584 |
| <i>Indoor Facilities</i> | | 254 | 193 | 193 | 265 | 277 | 291 |
| <i>Outdoor Facilities</i> | | 256 | 263 | 263 | 267 | 279 | 293 |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - |
| <i>Monuments</i> | | - | - | - | - | - | - |
| <i>Historic Buildings</i> | | - | - | - | - | - | - |
| <i>Works of Art</i> | | - | - | - | - | - | - |
| <i>Conservation Areas</i> | | - | - | - | - | - | - |
| <i>Other Heritage</i> | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - |
| Other assets | | 456 | 457 | 457 | 886 | 497 | 522 |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Operational Buildings | | 357 | 329 | 329 | 783 | 389 | 409 |
| Municipal Offices | | 357 | 329 | 329 | 783 | 389 | 409 |
| Pay/Enquiry Points | | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Housing | | 99 | 128 | 128 | 103 | 108 | 113 |
| Staff Housing | | - | - | - | - | - | - |
| Social Housing | | 99 | 128 | 128 | 103 | 108 | 113 |
| Capital Spares | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - |
| Computer Equipment | | 311 | 138 | 138 | 325 | 339 | 356 |
| Computer Equipment | | 311 | 138 | 138 | 325 | 339 | 356 |
| Furniture and Office Equipment | | 53 | 30 | 30 | 55 | 58 | 61 |
| Furniture and Office Equipment | | 53 | 30 | 30 | 55 | 58 | 61 |
| Machinery and Equipment | | 288 | 288 | 288 | 300 | 314 | 329 |
| Machinery and Equipment | | 288 | 288 | 288 | 300 | 314 | 329 |
| Transport Assets | | 2 316 | 2 317 | 2 317 | 2 087 | 2 202 | 2 312 |
| Transport Assets | | 2 316 | 2 317 | 2 317 | 2 087 | 2 202 | 2 312 |
| Land | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 19 633 | 14 348 | 14 348 | 19 116 | 19 450 | 20 403 |
| R&M as a % of PPE | | 38.8% | 1.4% | 1.4% | 15.5% | 1.8% | 1.9% |
| R&M as % Operating Expenditure | | 2.5% | 1.9% | 1.9% | 4.5% | 2.4% | 2.4% |

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | |
| Infrastructure | | 23 494 | 23 494 | 23 494 | 23 494 | 23 494 | 23 494 |
| Roads Infrastructure | | 4 758 | 4 758 | 4 758 | 4 758 | 4 758 | 4 758 |
| Roads | | 558 | 558 | 558 | 558 | 558 | 558 |
| Road Structures | | 2 100 | 2 100 | 2 100 | 2 100 | 2 100 | 2 100 |
| Road Furniture | | 2 100 | 2 100 | 2 100 | 2 100 | 2 100 | 2 100 |
| Capital Spares | | - | - | - | - | - | - |
| Storm water Infrastructure | | 2 091 | 2 091 | 2 091 | 2 091 | 2 091 | 2 091 |
| Drainage Collection | | 507 | 507 | 507 | 507 | 507 | 507 |
| Storm water Conveyance | | 1 077 | 1 077 | 1 077 | 1 077 | 1 077 | 1 077 |
| Attenuation | | 507 | 507 | 507 | 507 | 507 | 507 |
| Electrical Infrastructure | | 3 912 | 3 912 | 3 912 | 3 912 | 3 912 | 3 912 |
| Power Plants | | - | - | - | - | - | - |
| HV Substations | | 474 | 474 | 474 | 474 | 474 | 474 |
| HV Switching Station | | 474 | 474 | 474 | 474 | 474 | 474 |
| HV Transmission Conductors | | 474 | 474 | 474 | 474 | 474 | 474 |
| MV Substations | | 474 | 474 | 474 | 474 | 474 | 474 |
| MV Switching Stations | | 474 | 474 | 474 | 474 | 474 | 474 |
| MV Networks | | 591 | 591 | 591 | 591 | 591 | 591 |
| LV Networks | | 474 | 474 | 474 | 474 | 474 | 474 |
| Capital Spares | | 474 | 474 | 474 | 474 | 474 | 474 |
| Water Supply Infrastructure | | 5 434 | 5 434 | 5 434 | 5 434 | 5 434 | 5 434 |
| Dams and Weirs | | 407 | 407 | 407 | 407 | 407 | 407 |
| Boreholes | | 407 | 407 | 407 | 407 | 407 | 407 |
| Reservoirs | | 407 | 407 | 407 | 407 | 407 | 407 |
| Pump Stations | | 407 | 407 | 407 | 407 | 407 | 407 |
| Water Treatment Works | | 407 | 407 | 407 | 407 | 407 | 407 |
| Bulk Mains | | 100 | 100 | 100 | 100 | 100 | 100 |
| Distribution | | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 |
| Distribution Points | | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 |
| PRV Stations | | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 | 1 100 |
| Capital Spares | | - | - | - | - | - | - |
| Sanitation Infrastructure | | 5 559 | 5 559 | 5 559 | 5 559 | 5 559 | 5 559 |
| Pump Station | | 100 | 100 | 100 | 100 | 100 | 100 |
| Reticulation | | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 |
| Waste Water Treatment Works | | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 |
| Outfall Sewers | | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 |
| Toilet Facilities | | 1 859 | 1 859 | 1 859 | 1 859 | 1 859 | 1 859 |
| Capital Spares | | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 |
| Landfill Sites | | 100 | 100 | 100 | 100 | 100 | 100 |
| Waste Transfer Stations | | 328 | 328 | 328 | 328 | 328 | 328 |
| Waste Processing Facilities | | 328 | 328 | 328 | 328 | 328 | 328 |
| Waste Drop-off Points | | 328 | 328 | 328 | 328 | 328 | 328 |
| Waste Separation Facilities | | 328 | 328 | 328 | 328 | 328 | 328 |
| Electricity Generation Facilities | | 328 | 328 | 328 | 328 | 328 | 328 |
| Capital Spares | | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| <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> | | - | - | - | - | - | - |
| Community Assets | | 3 667 | 3 667 | 3 667 | 3 527 | 3 527 | 3 527 |
| Community Facilities | | 2 079 | 2 079 | 2 079 | 2 079 | 2 079 | 2 079 |
| <i>Halls</i> | | 1 422 | 1 422 | 1 422 | 1 422 | 1 422 | 1 422 |
| <i>Centres</i> | | - | - | - | - | - | - |
| <i>Crèches</i> | | - | - | - | - | - | - |
| <i>Clinics/Care Centres</i> | | - | - | - | - | - | - |
| <i>Fire/Ambulance Stations</i> | | - | - | - | - | - | - |
| <i>Testing Stations</i> | | - | - | - | - | - | - |
| <i>Museums</i> | | - | - | - | - | - | - |
| <i>Galleries</i> | | - | - | - | - | - | - |
| <i>Theatres</i> | | - | - | - | - | - | - |
| <i>Libraries</i> | | 385 | 385 | 385 | 385 | 385 | 385 |
| <i>Cemeteries/Crematoria</i> | | 13 | 13 | 13 | 13 | 13 | 13 |
| <i>Police</i> | | - | - | - | - | - | - |
| <i>Parks</i> | | - | - | - | - | - | - |
| <i>Public Open Space</i> | | 260 | 260 | 260 | 260 | 260 | 260 |
| <i>Nature Reserves</i> | | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | - | - | - | - | - | - |
| <i>Markets</i> | | - | - | - | - | - | - |
| <i>Stalls</i> | | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - |
| <i>Taxi Ranks/Bus Terminals</i> | | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 1 588 | 1 588 | 1 588 | 1 448 | 1 448 | 1 448 |
| <i>Indoor Facilities</i> | | - | - | - | - | - | - |
| <i>Outdoor Facilities</i> | | 1 588 | 1 588 | 1 588 | 1 448 | 1 448 | 1 448 |
| <i>Capital Spares</i> | | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - |
| <i>Monuments</i> | | - | - | - | - | - | - |
| <i>Historic Buildings</i> | | - | - | - | - | - | - |
| <i>Works of Art</i> | | - | - | - | - | - | - |
| <i>Conservation Areas</i> | | - | - | - | - | - | - |
| <i>Other Heritage</i> | | - | - | - | - | - | - |
| Investment properties | | 742 | 742 | 742 | 742 | 742 | 742 |
| Revenue Generating | | 371 | 371 | 371 | 371 | 371 | 371 |
| <i>Improved Property</i> | | 185 | 185 | 185 | 185 | 185 | 185 |
| <i>Unimproved Property</i> | | 185 | 185 | 185 | 185 | 185 | 185 |
| Non-revenue Generating | | 371 | 371 | 371 | 371 | 371 | 371 |
| <i>Improved Property</i> | | 185 | 185 | 185 | 185 | 185 | 185 |
| <i>Unimproved Property</i> | | 185 | 185 | 185 | 185 | 185 | 185 |
| Other assets | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Operational Buildings | | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | 398 | 398 | 398 | 398 | 398 | 398 |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | 398 | 398 | 398 | 398 | 398 | 398 |
| Water Rights | | 17 | 17 | 17 | 17 | 17 | 17 |
| Effluent Licenses | | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - |
| Computer Software and Applications | | 381 | 381 | 381 | 381 | 381 | 381 |
| Load Settlement Software Applications | | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - |
| Computer Equipment | | 2 373 | 2 373 | 2 373 | 2 373 | 2 373 | 2 373 |
| Computer Equipment | | 2 373 | 2 373 | 2 373 | 2 373 | 2 373 | 2 373 |
| Furniture and Office Equipment | | 630 | 630 | 630 | 630 | 630 | 630 |
| Furniture and Office Equipment | | 630 | 630 | 630 | 630 | 630 | 630 |
| Machinery and Equipment | | 1 505 | 1 505 | 1 505 | 1 505 | 1 505 | 1 505 |
| Machinery and Equipment | | 1 505 | 1 505 | 1 505 | 1 505 | 1 505 | 1 505 |
| Transport Assets | | 6 921 | 6 921 | 6 921 | 6 921 | 6 921 | 6 921 |
| Transport Assets | | 6 921 | 6 921 | 6 921 | 6 921 | 6 921 | 6 921 |
| Land | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Depreciation | 1 | 39 729 | 39 729 | 39 729 | 39 589 | 39 589 | 39 589 |

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | |
| Infrastructure | | 25 957 | 14 014 | 14 014 | 17 017 | 152 | 18 150 |
| Roads Infrastructure | | 25 457 | 13 102 | 13 102 | 12 017 | 152 | 12 500 |
| Roads | | - | - | - | - | - | 12 000 |
| Road Structures | | 25 457 | 13 102 | 13 102 | 12 017 | 152 | 500 |
| Road Furniture | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | 450 |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | 450 |
| Attenuation | | - | - | - | - | - | - |
| Electrical Infrastructure | | 500 | 542 | 542 | 4 000 | - | 4 450 |
| Power Plants | | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - |
| MV Substations | | 500 | 542 | 542 | 1 000 | - | 1 500 |
| MV Switching Stations | | - | - | - | - | - | - |
| MV Networks | | - | - | - | 2 000 | - | 1 600 |
| LV Networks | | - | - | - | 1 000 | - | 1 350 |
| Capital Spares | | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | 450 |
| Dams and Weirs | | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | 450 |
| Bulk Mains | | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 370 | 370 | 1 000 | - | 300 |
| Pump Station | | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | 370 | 370 | 1 000 | - | 300 |
| Outfall Sewers | | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Capital Spares | | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Community Assets | | 5 456 | 3 023 | 3 023 | 6 355 | - | 300 |
| Community Facilities | | - | - | - | - | - | 300 |
| Halls | | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | 300 |
| Police | | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 5 456 | 3 023 | 3 023 | 6 355 | - | - |
| Indoor Facilities | | - | - | - | - | - | - |
| Outdoor Facilities | | 5 456 | 3 023 | 3 023 | 6 355 | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - |

| Description | Ref | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | |
| Operational Buildings | | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | 31 413 | 17 037 | 17 037 | 23 372 | 152 | 18 450 |
| Upgrading of Existing Assets as % of total capex | | 35.2% | 21.0% | 21.0% | 30.2% | 0.5% | 33.8% |
| Upgrading of Existing Assets as % of deprecn" | | 79.1% | 42.9% | 42.9% | 59.0% | 0.4% | 46.6% |

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing

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

| Vote Description | Ref | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Financial Services | | 180 | 180 | 30 | | | | |
| Vote 2 - Community Services | | - | 6 313 | 6 100 | | | | |
| Vote 3 - Community Services | | 80 | - | 860 | | | | |
| Vote 4 - Community Services | | 6 545 | - | 1 730 | | | | |
| Vote 5 - Corporate Services | | 650 | - | 720 | | | | |
| Vote 6 - Technical Services | | 22 017 | 18 346 | 33 280 | | | | |
| Vote 7 - Technical Services | | 47 908 | 5 635 | 11 871 | | | | |
| Vote 8 - Municipal Manager | | 40 | - | 30 | | | | |
| 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> | | | | | | | | |
| Total Capital Expenditure | | 77 421 | 30 475 | 54 621 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Financial Services | | 50 883 | 53 935 | 57 272 | | | | |
| Vote 2 - Community Services | | 55 613 | 51 595 | 43 530 | | | | |
| Vote 3 - Community Services | | 52 265 | 50 850 | 52 655 | | | | |
| Vote 4 - Community Services | | 13 696 | 22 493 | 23 720 | | | | |
| Vote 5 - Corporate Services | | 85 997 | 91 329 | 97 314 | | | | |
| Vote 6 - Technical Services | | 408 952 | 455 398 | 490 092 | | | | |
| Vote 7 - Technical Services | | 45 384 | 91 622 | 90 919 | | | | |
| Vote 8 - Municipal Manager | | 14 195 | 15 237 | 16 237 | | | | |
| 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> | | | | | | | | |
| Total future operational costs | | 726 985 | 832 458 | 871 741 | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | 96 532 | 103 632 | 111 306 | | | | |
| Service charges - electricity revenue | | 349 426 | 391 599 | 438 704 | | | | |
| Service charges - water revenue | | 49 810 | 52 694 | 55 694 | | | | |
| Service charges - sanitation revenue | | 32 053 | 34 014 | 36 117 | | | | |
| Service charges - refuse revenue | | 30 236 | 32 428 | 34 779 | | | | |
| Service charges - other | | - | - | - | | | | |
| Rental of facilities and equipment | | 3 416 | 3 452 | 3 491 | | | | |
| Interest earned - external investments | | 5 089 | 5 193 | 5 303 | | | | |
| Interest earned - outstanding debtors | | 9 111 | 9 566 | 10 044 | | | | |
| Dividends received | | - | - | - | | | | |
| Fines, penalties and forfeits | | 11 137 | 11 194 | 11 254 | | | | |
| Licences and permits | | 2 216 | 2 327 | 2 444 | | | | |
| Agency services | | 4 249 | 4 461 | 4 684 | | | | |
| Transfers and subsidies | | 150 108 | 157 252 | 160 552 | | | | |
| Other revenue | | 13 556 | 11 816 | 10 273 | | | | |
| Gains | | - | - | - | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 54 716 | 46 544 | 27 302 | | | | |
| 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> | | | | | | | | |
| Total future revenue | | 811 654 | 866 174 | 911 947 | - | - | - | - |
| Net Financial Implications | | (7 248) | (3 241) | 14 415 | - | - | - | - |

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

| R thousand | | | | | | | | | | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|---------------------|--|-----------|----------------------|------|--|--------------------------------|------------------------------------|---------------------------|---------------|--------------|-------------------------|---|---------------------|------------------------|------------------------|
| 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 2020/21 | Current Year 2021/22 Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Parent municipality: <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | |
| Community Halls and Facilities | CAP191 | Capex Town Hall Equipment | New | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | | | - | - | 40 | - | - |
| Libraries and Archives | CAP192 | Capex Library Ndui | Renewal | | | 3.1 Provide & maintain facilities that r | Community Facilities | Libraries | Ndui | -33.35424 | 19.34291 | - | - | 10 | - | - |
| Electricity | CAP136 | Capex MV Substation Equipment | Renewal | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | 960 | 542 | 1 000 | - | 1 500 |
| Electricity | CAP137 | Capex MV Network Equipment | Renewal | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | 238 | - | 1 000 | - | 1 000 |
| Electricity | CAP139 | Capex Upgrade of LV Network Cables | Upgrading | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | 282 | - | 1 000 | - | 1 000 |
| Electricity | CAP140 | Capex Upgrade of MV Cables | Upgrading | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | 561 | - | 1 000 | - | 600 |
| Municipal Manager, Town Secretary and CI | CAP073 | Capex Tools & Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 219 | - | 400 | - | 50 |
| Municipal Manager, Town Secretary and CI | CAP099 | Capex Office Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Furniture and Office Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | 400 | - | - |
| Municipal Manager, Town Secretary and CI | CAP005 | Furniture & Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Furniture and Office Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | 787 | 130 | 130 | 170 |
| Finance | CAP116 | Capex Computer Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Computer Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | 304 | 50 | 50 | - |
| Fleet Management | CAP032 | Capex Vehicle Replacement Programme | Renewal | | | 1.1 Sustainable provision & maintain | Transport Assets | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | 2 441 | 1 000 | 1 000 | - |
| Finance | CAP002 | IT Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Computer Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | 390 | 600 | - | 650 |
| Roads | CAP077 | Capex Network Street | Renewal | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Roads | Whole of the municipality | -33.37118 | 19.30735 | 1 596 | - | 2 000 | - | 2 500 |
| Roads | CAP123 | Capex Upgrade Van Breda Bridge | Upgrading | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Road Structures | Ceres | -33.37027 | 19.30891 | (0) | 13 102 | 12 017 | 152 | - |
| Community Parks (including Nurseries) | CAP011 | Plant & Equipment | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 208 | 221 | 40 | - | 50 |
| Recreational Facilities | CAP193 | Capex Swimming Pool Ndui | Renewal | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Ndui | -33.35494 | 19.34157 | - | - | 10 | - | - |
| Sports Grounds and Stadiums | CAP169 | CAPEX Sportfield equipment | Renewal | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Whole of the municipality | -33.37118 | 19.30735 | 317 | - | 30 | - | - |
| Sports Grounds and Stadiums | CAP145 | Capex Upgrade of Layell Str Sport facilities | Upgrading | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Ceres | -33.38033 | 19.31628 | 7 256 | 3 023 | 6 355 | - | - |
| Solid Waste Disposal (Landfill Sites) | CAP184 | Capex Fencing Landfill Site | Renewal | | | 1.1 Sustainable provision & maintain | Solid Waste Infrastructure | Landfill Sites | PA Hamlet | -33.27411 | 19.32886 | - | - | 4 000 | - | - |
| Solid Waste Removal | CAP155 | Capex Drop Transfer Stations | New | | | 1.1 Sustainable provision & maintain | Solid Waste Infrastructure | Waste Transfer Stations | Whole of the municipality | -33.37118 | 19.30735 | - | - | 6 000 | 2 000 | 4 000 |
| Public Toilets | CAP183 | Capex Public Toilets Wolsley | New | | | 3.1 Provide & maintain facilities that r | Solid Waste Infrastructure | Public-Addition Facilities | Wolsley | -33.43267 | 19.19774 | - | 1 500 | 500 | - | - |
| Public Toilets | CAP185 | Capex Sewer Network Refurbishment | Renewal | | | 1.1 Sustainable provision & maintain | Sewer Infrastructure | Reticalution | Whole of the municipality | -33.37118 | 19.30735 | 103 | - | 1 500 | - | 2 000 |
| Community Halls and Facilities | CAP074 | Capex Security upgrades | Upgrading | | | 3.1 Provide & maintain facilities that r | Community Facilities | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 430 | 370 | 1 000 | - | 300 |
| Water Distribution | CAP167 | CAPEX Tienhokskloof Bulk pipeline | Upgrading | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reticalution | Wolsley | -33.41023 | 19.2218 | - | - | 14 624 | - | - |
| Water Distribution | CAP030 | Network- Water Pipes Camp. Valve Replacement | Renewal | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reticalution | Whole of the municipality | -33.37118 | 19.30735 | - | - | 1 500 | - | 2 000 |
| Water Distribution | CAP029 | Tubhag Dam | New | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Dams and Weirs | Tubhag | -33.26962 | 19.15393 | - | 17 391 | 18 750 | - | - |
| Water Storage | CAP101 | Capex Op Die Berg Reservoir | New | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reservoirs | Op-Die-Berg | -33.02359 | 19.31247 | - | - | 2 835 | - | - |
| Cemeteries, Funeral Parlours and Cremato | CAP134 | Capex New Regional Cemetery | New | | | 3.1 Provide & maintain facilities that r | Community Facilities | Cemeteries/Crematoria | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | 4 957 | 5 000 |
| Electricity | CAP182 | Capex Ndui Inlet Electrical Network | Renewal | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Ndui | -33.35557 | 19.34397 | - | - | 4 000 | 4 180 | - |
| Housing | CAP194 | Capex Fencing Trichard Street Flats | New | | | 3.1 Provide & maintain facilities that r | Housing | Unspecified | Ceres | -33.37405 | 19.30836 | - | - | 500 | - | - |
| Fire Fighting and Protection | CAP150 | Capex Firefighting Response Vehicle | New | | | 3.1 Provide & maintain facilities that r | Transport Assets | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 1 275 | - | 857 | - | - |
| Roads | CAP091 | CAPEX. Vredebess Acces Collector | New | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Roads | Vredebess | -33.35314 | 19.35505 | - | - | - | 13 194 | - |
| Water Storage | CAP180 | Capex Tubhag Reservoir | New | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reservoirs | Tubhag | -33.28597 | 19.15311 | - | - | - | 3 635 | 3 641 |
| Cemeteries, Funeral Parlours and Cremato | CAP130 | Capex Expanding of existing cemetery | Upgrading | | | 3.1 Provide & maintain facilities that r | Community Facilities | Cemeteries/Crematoria | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 300 |
| Electricity | CAP186 | Capex Electrical Network Refurbishment | Renewal | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 1 500 |
| Electricity | CAP067 | CAPEX. Tools & Equipment | Renewal | | | 1.1 Sustainable provision & maintain | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 150 |
| Street Lighting and Signal Systems | CAP142 | Capex Upgrade of Streetlights | Upgrading | | | 3.1 Provide & maintain facilities that r | Electrical Infrastructure | LV Networks | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 350 |
| Marketing, Customer Relations, Publicity ar | CAP189 | Capex Camera Equipment | New | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 20 |
| Fire Fighting and Protection | CAP144 | Capex Fire Fighting Equipment | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 206 | - | - | - | 350 |
| Roads | CAP078 | Capex Resurfacing - Streets Tubhag | Renewal | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Roads | Tubhag | -33.2658 | 19.4122 | - | - | - | - | 3 500 |
| Roads | CAP157 | Capex MTF sidewalks Ceres, Voorrekerker str | New | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Road Structures | Ceres | -33.33983 | 19.31496 | - | - | - | - | 500 |
| Roads | CAP020 | Traffic Calming | New | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Road Structures | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 200 |
| Roads | CAP190 | Capex Upgrading of Roads | Upgrading | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Roads | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 12 000 |
| Community Parks (including Nurseries) | CAP055 | CAPEX: 1.3 T TRUCK | New | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 350 |
| Community Parks (including Nurseries) | CAP044 | Capex CHAINSAWS | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 90 |
| Community Parks (including Nurseries) | CAP043 | Capex BRUSHCUTTERS | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 120 |
| Community Parks (including Nurseries) | CAP188 | Capex Landscaping of Parks | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 300 |
| Recreational Facilities | CAP007 | Capex Furniture & Equipment for Chalets | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 450 |
| Sports Grounds and Stadiums | CAP003 | 3X3 M CONTAINER | New | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Whole of the municipality | -33.37118 | 19.30735 | 478 | - | - | - | 100 |
| Sports Grounds and Stadiums | CAP187 | Capex Resurface Netball Courts | Renewal | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 200 |
| Sports Grounds and Stadiums | CAP141 | Capex Sportground Development & Upgrading | Upgrading | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 400 |
| Sports Grounds and Stadiums | CAP185 | Capex Vredebess Sportgrounds | New | | | 3.1 Provide & maintain facilities that r | Community Facilities | Outdoor Facilities | Vredebess | -33.35314 | 19.35505 | - | - | - | - | 1 000 |
| Sewerage | CAP075 | Capex Aerator replacement programme | Renewal | | | 1.1 Sustainable provision & maintain | Sanitation Infrastructure | Reticalution | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 500 |
| Sewerage | CAP076 | Capex Refurbishment WWTW | Renewal | | | 1.1 Sustainable provision & maintain | Sanitation Infrastructure | Waste Water Treatment Works | Whole of the municipality | -33.37118 | 19.30735 | 417 | - | - | - | 750 |
| Sewerage | CAP072 | Capex Sewer Pumps-replacement | Renewal | | | 1.1 Sustainable provision & maintain | Sanitation Infrastructure | Reticalution | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 250 |
| Storm Water Management | CAP019 | Network - Storm Water Upgrading | Upgrading | | | 1.1 Sustainable provision & maintain | Storm water Infrastructure | Storm water Conveyance | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 450 |
| Water Distribution | CAP026 | Infrastructure Management System | Renewal | | | 1.1 Sustainable provision & maintain | Licenses and Rights | Computer Software and Applications | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 200 |
| Water Distribution | CAP083 | Capex Security upgrades | Upgrading | | | 1.1 Sustainable provision & maintain | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 450 |
| Water Distribution | CAP148 | Capex Grey Water System | New | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reticalution | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | 1 500 |
| Electricity | CAP013 | Capex Electrical Network Housing Project | New | | | 1.1 Sustainable provision & maintain | Electrical Infrastructure | MV Networks | Whole of the municipality | -33.37118 | 19.30735 | 1 093 | 11 097 | - | - | - |
| Mayor and Council | CAP062 | CAPEX: Upgrade Council chambers | Upgrading | | | 2.1 Support Institutional Transformatic | Operational Buildings | Municipal Offices | Ceres | -33.37126 | 19.30546 | 2 839 | 600 | - | - | - |
| Economic Development/Planning | CAP181 | Capex Hamlet Economic Hub | Upgrading | | | 4.2 Create an enabling environment f | Community Facilities | Markets | PA Hamlet | -33.30249 | 19.22506 | - | - | 736 | - | - |
| Solid Waste Disposal (Landfill Sites) | CAP133 | Capex New Material Recovery Facility/Drp Off | New | | | 1.1 Sustainable provision & maintain | Solid Waste Infrastructure | Waste Processing Facilities | Ceres | -33.38437 | 19.22208 | 3 913 | 22 377 | - | - | - |
| Street Lighting and Signal Systems | CAP136 | Capex Vredebess Streetlights | New | | | 3.1 Provide & maintain facilities that r | Electrical Infrastructure | LV Networks | Vredebess | -33.35314 | 19.35505 | 2 222 | 1 565 | - | - | - |
| Storm Water Management | CAP143 | Capex Vredebess New Storm water Channel & Detention Pond | New | | | 1.1 Sustainable provision & maintain | Storm water Infrastructure | Storm water Conveyance | Vredebess | -33.35314 | 19.35505 | 3 980 | - | - | - | - |
| Water Distribution | CAP121 | Capex Ndui Housing Water | Upgrading | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reticalution | Ndui | -33.35557 | 19.34397 | 6 627 | 889 | - | - | - |
| Sewerage | CAP119 | Capex Ndui Housing Sanitation | Upgrading | | | 1.1 Sustainable provision & maintain | Sanitation Infrastructure | Reticalution | Ndui | -33.35557 | 19.34397 | 6 627 | 889 | - | - | - |
| Storm Water Management | CAP120 | Capex Ndui Housing Storm Water | Upgrading | | | 1.1 Sustainable provision & maintain | Storm water Infrastructure | Storm water Conveyance | Ndui | -33.35557 | 19.34397 | 6 627 | 889 | - | - | - |
| Roads | CAP118 | Capex Ndui Housing Roads | Upgrading | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Roads | Ndui | -33.35557 | 19.34397 | 6 627 | 1 457 | - | - | - |
| Roads | CAP175 | Capex Van Der Stel Street Pedestrian Walkway | New | | | 1.1 Sustainable provision & maintain | Roads Infrastructure | Road Structures | Tubhag | -33.29301 | 19.13935 | 339 | 713 | - | - | - |
| Water Distribution | CAP105 | CAPEX Vredebess Phase B Bulk water pipeline | New | | | 1.1 Sustainable provision & maintain | Water Supply Infrastructure | Reticalution | Vredebess | -33.35314 | 19.35505 | 476 | - | - | - | - |
| Sewerage | CAP164 | CAPEX Vredebess Phase B Bulk sewerage pipeline | New | | | 1.1 Sustainable provision & maintain | Sanitation Infrastructure | Reticalution | Vredebess | -33.35314 | 19.35505 | 694 | - | - | - | - |
| Community Halls and Facilities | CAP021 | EQUIPMENT: E.G. BUFF MASJEN, VACUUM CLEANERS, TR | Renewal | | | 3.1 Provide & maintain facilities that r | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | - | - | - | - | |

| 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 2020/21 | Current Year 2021/22 Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|--|---------------------|--|-----------|----------------------|------|---|----------------------------|-------------------------|---------------------------|---------------|--------------|-------------------------|---|---------------------|------------------------|------------------------|
| Roads | CAP153 | Capex Vredebos Ph1 Bus Route | New | | | 1.1 Sustainable provision & maintainar | Roads Infrastructure | Roads | Vredebos | -33.35314 | 19.35505 | 2 562 | - | - | - | - |
| Roads | CAP161 | Capex Pavement Upgrading | Upgrading | | | 1.1 Sustainable provision & maintainar | Roads Infrastructure | Road Structures | Whole of the municipality | -33.37118 | 19.30735 | 500 | - | - | - | - |
| Economic Development/Planning | CAP104 | Capex Skoon/lei Economic Hub | New | | | 4.2 Create an enabling environment to | Community Facilities | Markets | Bella Vista | -33.33534 | 19.31317 | 1 934 | - | - | - | - |
| Finance | CAP175 | CAPEX Sanitizing Equipment & Covid-19 Response | New | | | 2.1 Support Institutional Transformatic | Machinery and Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 165 | - | - | - | - |
| Solid Waste Removal | CAP080 | Capex Transfer stations and related infrastructure | New | | | 1.1 Sustainable provision & maintainar | Solid Waste Infrastructure | Waste Transfer Stations | Walseley | -33.41659 | 19.20106 | 1 359 | - | - | - | - |
| Information Technology | CAPE03 | CAPEX: IT Equipment | Renewal | | | 2.1 Support Institutional Transformatic | Computer Equipment | Unspecified | Whole of the municipality | -33.37118 | 19.30735 | 636 | - | - | - | - |
| Parent Capital expenditure | | | | | | | | | | | | 66 944 | 81 284 | 77 431 | 30 475 | 54 621 |
| Entities: | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | | | |
| Entity A | | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | | |
| Entity B | | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | | |
| Entity Capital expenditure | | | | | | | | | | | | - | - | - | - | - |
| Total Capital expenditure | | | | | | | | | | | | 66 944 | 81 284 | 77 431 | 30 475 | 54 621 |

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRBR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check

43 431

-

-

-

-

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 2021/22 | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|----------------|------|---|------|--------------------------|-----------------------------|-----------------|---------------|---------------|--------------|----------------------------------|----------------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Parent municipality: | | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | | |
| Water Distribution | CAP029 | Tulbagh Dam | New | 1.1 Sustainable provision & maintenance | | | Water Supply Infrastructure | Dams and Weirs | Tulbagh | -33.26962 | 19.15393 | 0 | 17 391 | 17 391 | 18 730 | - | - |
| Entities: | | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | | | | |
| Entity Name | | | | | | | | | | | | | | | | | |
| <i>Project name</i> | | | | | | | | | | | | | | | | | |

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code 2 | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2022/23 Medium Term Revenue & Expenditure Framework | | | Project information | |
|---------------------------------------|--|--|--------------------------------------|-----------------|--------------------------------|-------------|-----------------|--------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------------|----------------|
| | | | | | | | | | | Audited Outcome 2020/21 | Current Year 2021/22 Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | | Ward location |
| R thousand | 4 | | | | 6 | | | 5 | | | | | | | | |
| Technical Services/Community Services | PO00300700600000000000000000000000 | Education Programme: Litter | PO00300700600000000000000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 226 | 1 248 | 600 | - | - | Whole of the municipality | |
| Technical Services/Community Services | PO0010010020020080500100000000000000 | Communal Sanitation | PO0010010020020080500100000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 57 | 95 | 99 | 104 | 109 | Whole of the municipality | |
| Technical Services | PO0010010020010080200100000000000000 | Civil Structures | PO0010010020010080200100000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 514 | 845 | 575 | 583 | 592 | Whole of the municipality | |
| Technical Services | PO0010010020010080200200000000000000 | Pipe Work | PO0010010020010080200200000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 11 | 3 | 111 | 116 | 121 | Whole of the municipality | |
| Technical Services | PO0010010020010080200300000000000000 | Pipe Bridges | PO0010010020010080200300000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 59 | 55 | 132 | 138 | 144 | Whole of the municipality | |
| Technical Services | PO0010010020010080200400000000000000 | Municipal Service Connection | PO0010010020010080200400000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 246 | 53 | 134 | 140 | 147 | Whole of the municipality | |
| All Votes | PO0010010020010080300000000000000000 | Mechanical Equipment | PO0010010020010080300000000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 123 | 10 | 134 | 140 | 147 | Whole of the municipality | |
| Technical Services | PO0010010020020080300600000000000000 | Electrical Equipment | PO0010010020020080300600000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 1 011 | 783 | 257 | 269 | 282 | Whole of the municipality | |
| Technical Services | PO0010010020020080300700000000000000 | Mechanical Equipment | PO0010010020020080300700000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 834 | 32 | 559 | 584 | 613 | Whole of the municipality | |
| All Votes | PO0010010020020080300800000000000000 | Buildings | PO0010010020020080300800000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | - | 58 | 61 | 63 | 66 | Whole of the municipality | |
| Technical Services | PO0010010020020080300900000000000000 | Earthworks | PO0010010020020080300900000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | - | 20 | 21 | 22 | 23 | Whole of the municipality | |
| Technical Services | PO0010010020010030020020000000000000 | Civil Structures | PO0010010020010030020020000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 851 | 1 415 | 509 | 533 | 560 | Whole of the municipality | |
| Technical Services | PO0010010020010030020030000000000000 | Drainage | PO0010010020010030020030000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 201 | 302 | 322 | 337 | 353 | Whole of the municipality | |
| Technical Services | PO0010010020010030020060000000000000 | Pipe Work | PO0010010020010030020060000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 623 | 632 | 520 | 544 | 571 | Whole of the municipality | |
| Technical Services | PO0010010020020070040020000000000000 | Pipe Work | PO0010010020020070040020000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 297 | 317 | 331 | 346 | 363 | Whole of the municipality | |
| Technical Services | PO0010010020020070050010000000000000 | Communal Standpipes | PO0010010020020070050010000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 49 | 151 | 54 | 56 | 59 | Whole of the municipality | |
| Technical Services | PO0010010020020070030010000000000000 | Pipe Work | PO0010010020020070030010000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 190 | 261 | 437 | 457 | 480 | Whole of the municipality | |
| Technical Services | PO0010010020020070010010000000000000 | Land | PO0010010020020070010010000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 581 | - | 170 | 178 | 187 | Whole of the municipality | |
| Technical Services | PO0010010020010070010040000000000000 | Civil Structure | PO0010010020010070010040000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 49 | - | 43 | 45 | 47 | Whole of the municipality | |
| Technical Services | PO0010010020020070020040000000000000 | Electrical Equipment | PO0010010020020070020040000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 46 | - | 54 | 56 | 59 | Whole of the municipality | |
| Technical Services | PO0010010020020070020060000000000000 | Mechanical Equipment | PO0010010020020070020060000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 96 | 70 | 107 | 112 | 118 | Whole of the municipality | |
| Technical Services | PO0010010020020070080060000000000000 | Electrical Equipment | PO0010010020020070080060000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 49 | - | 54 | 56 | 59 | Whole of the municipality | |
| Technical Services | PO0010010020020070090070000000000000 | Mechanical Equipment | PO0010010020020070090070000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 502 | 53 | 107 | 112 | 118 | Whole of the municipality | |
| All Votes | PO00301400200000000000000000000000 | Typical Work Streams Disaster Management | PO00301400200000000000000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 941 | 1 734 | - | - | - | Whole of the municipality | |
| Technical Services | PO0010010020020070070070000000000000 | RM COR Emergency PRV Stations Mechanical Equipment | PO0010010020020070070070000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 18 | - | - | - | - | Whole of the municipality | |
| All Votes | PO00300700200000000000000000000000 | Typical Work Streams Community Initiatives | PO00300700200000000000000000000000 | | N | N/A | N/A | 33.37074, 19.30751 | | 1 | 96 | - | - | - | Whole of the municipality | |
| Parent operational expenditure | 1 | | | | | | | | | | | 811 654 | 866 174 | 911 947 | | |
| Entities: | <i>List all operational projects grouped by Entity</i> | | | | | | | | | | | | | | | |
| Entity A | Water project A | | | | | | | | | | | | | | | |
| Entity B | Electricity project B | | | | | | | | | | | | | | | |
| Entity Operational expenditure | | | | | | | | | | | | | | | | |
| Total Operational expenditure | | | | | | | | | | | | 646 415 | 786 507 | 811 654 | 866 174 | 911 947 |

References
1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5