



APPROVED BUDGET

2023/ 2024

(and indicative figures for 2024/2025 and 2025/2026)

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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

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 2023/2024 financial year as well as the 2024/2025 to 2025/2026 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 increased from 88% to 90%. This is still below the norm of 94%. 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 collection rate is under pressure as no new business or expansions of current businesses can be allowed due to the inability of Eskom to increase the electricity supply to the municipal area. The ongoing load shedding have a negative effect on the financial sustainability of businesses, which are the main sources of job creation in the municipal area. We experience an alarming decrease in electricity sales that can only be attributed to load shedding.

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 estimated that 19 293 households receive basic services from the municipality. Of these households 5 807 lives in informal areas where services need to be delivered, these households are not billed for services. The current indigent register has 3 024 households listed. The remainder of 10 463 households are billed for services. A recovery rate of 90% indicate that a maximum of 9 416 of the 19 293 households pay for the services delivered by the municipality.

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 constraintby 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 R150 000 of residential property as previous.

The capital budget

The capital budget for the next financial year amounts to R 71.6 million of which R 15.6 million is from own revenue. The rest of the capital budget is financed from Grants of R 46.7 million and a proposed external loan of R9 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 903 million of which R 692 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 18.49% for all customers. NERSA approved an 18.6% tariff increase for Eskom, the increase for municipalities are expected to be 18.49% as the increase is only applicable from 1 July.

Water:

The water consumption tariff increase will be \pm 6% for all consumers.

Rates:

The increase of Property Rates Revenue will be 6%. The following ratios will be applicable:

Categories	Ratio in relation to residential Property
Residential Property:	
Bona Fide residential	1:1
Business / Commercial property:	1:2.75
Industrial Property	1:2.75
Agricultural Properties:	
Bona Fide Agricultural	1:0.25
Public Service Purposes	1:2.75
Vacant Land	1:2.75
Public Service Infrastructure	1:2.75
Building clauses	1:2.75

The ratios are amended to minimise the impact of the new valuation roll on the different

categories of property owners.

Sanitation:

The increase of Sanitation Tariffs will be 6%.

Refuse removal:

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

District Allocations

The Cape Winelands District Municipality has allocated R100 000 for the Construction of a Market Shelter at Wolseley, R150 000 for Tourism and R500 000 for the Upgrade of Pavement at Lyell Street Sport Facilities. These allocations were not included in the distributed budget documentation and is now included for consideration. The Capital Budget will be effected by R600 000 and the operational budget by R150 000. No additional Cash Flow will be required from the municipality as it is grant funded projects.

Renewable Energy Drive

The Witzenberg Municipality is investigating an energy resilience plan. As a proactive measure, the municipality include the following additional own funds for this project:

- R200 000 on the operational Budget for operational and planning fees.
- R1 000 000 on the Capital Budget for the upgrading of certain electrical infrastructure

These allocations were not included in the distributed budget documentation and is now included for consideration

Tabling:

Honourable Speaker, I hereby table the annual budget, budget related policies, tariffs and the reviewed Integrated Development Plan.


ALDERMAN HJ SMIT
EXECUTIVE MAYOR

3 Draft Resolutions

- (a) *That the annual budget of Witzenberg Municipality for the financial year 2023/2024; and indicative for the two projected years 2024/2025 and 2025/2026, 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 2023/2024.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2023/2024.*
- (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 2023/2024.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2023/2024.*
- (f) *That the new amended budget related policies be approved with implementationas from 1 July 2023:*
 - (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) SCM Policy for infrastructure Procurement.*
 - (viii) Preferential Procurement Policy.*
 - (ix) Petty Cash Policy*
 - (x) Indigent Policy*
 - (xi) Budget Policy*
 - (xii) Budget Virement Policy*
 - (xiii) Asset Management Policy*
 - (xiv) Funding and Reserves Policy*
 - (xv) Cellular telephone and data card policy*
 - (xvi) Borrowing Policy*
 - (xvii) Long Term Financial Plan Policy*
 - (xviii) Transport, Travel and Subsistence Allowance*
 - (xix) Post-Employment Medical Aid Contributions*
 - (xx) Infrastructure Investment Policy*
 - (xviiv) Cost Containment Policy*
- (g) That the reviewed Integrated Development Plan be approved*
- (h) That Council takes cognisance of the budget circulars issued by National Treasury and Provincial Treasury. (Only for noting)*
- (i) That Council takes cognisance of the Top Layer SDBIP*

4 Executive Summary

Economic outlook

The National Treasury projects real economic growth of 5.3 per cent in 2023, following an expected growth estimate of 4.4 per cent in 2022. Real GDP growth is expected to moderate to 0.9 per cent in 2023. Over the next 3 years, GDP growth is expected to average 1.4 percent.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook. Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state

The main risks to the economic outlook are weaker-than-expected growth, continued deterioration in the public finances and a failure to implement structural reforms. Electricity remains a binding constraint on economic recovery, with power interruptions expected to continue into 2023.

These factors may jeopardize South Africa's prudent macroeconomic and fiscal policies, which include inflation targeting and a flexible exchange rate, the local economy's ability to adjust to global volatility and the stable investment platform.

The Russia-Ukraine War continues to have a negative impact on key global markets. Fruit Exports in the Witzenberg Region has also been negatively affected and this may pose a real risk to job security in the area.

The municipality's notional maximum demand (NMD) ceiling has also been reached and this is hampering its ability to attract investments to the municipal area. Continued talks are underway with Eskom to increase Witzenberg Municipality's NMD.

Population statistics suggest that the municipality has experienced a steep increase in population during the past 10 years. The expansion of Informal settlements within the municipal area supports this argument and this places pressure on the municipality to provide basic services within these areas.

The municipality followed a conservative approach for projecting revenue. The municipality will have to

improve their efforts to limit non-priority spending and to implement stringent cost-containment measures. South Africa's economy is increasingly vulnerable to a recession in the next 12 months, with an ongoing electricity crisis seen further curbing activity.

The probability of a recession stands at 68% in February 2023, up from odds of 45% in January 2023, according to various news agencies, based on economist polls conducted in February 2023.

Past performance

Witzenberg Municipality has now attained ten 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 2023/2024 budget amounts to R 983 million, represented by a Capital Budget of R 71 million and an Operating Budget of R912 million.

The total 2023/2024 budget (operating and capital) will be financed from own income R 692 million, Government Grants R 212 million. Debt Impairment is estimated at R64 million

Revenue / tariff increases

- The increase of Property Rates Revenue will be $\pm 6\%$.
- The increase of Water Consumption Tariffs will be $\pm 6\%$
- The increase of Sanitation Tariffs will be 6%.
- The average tariff increase for Refuse Removal Tariffs will be 6%.
- The tariff increase for Electricity Tariffs will be 20.7%

Expenditure category increases

The budgeted increase in expenditure categories are as follows:

Expenditure by Type	2022/2023	2023/2024	Increase
	R'000	R'000	R'000
Employee related costs	203 981	232 587	14%
Job Creation	4 302	9 683	125%
Post-Employment Provisions	32 287	21 221	-34%
Remuneration of councilors	12 108	11 983	-1%
Depreciation & asset impairment	52 989	54 369	3%
Bulk purchases	314 411	360 544	15%
Debt Impairment	61 230	64 475	5%
Repairs & Maintenance	28 377	31 148	10%
Operational Projects	7 116	5 286	-26%
General Expenses	59 625	59 389	0%
Vehicle Expenditure	15 456	17 134	11%
Housing Top Structures	5 000	6 665	33%
Other Contracted Services	30 729	37 903	23%
TOTAL	827 608	912 387	10%

The increase in salary expenditure is based on an expected increase of 5.4% 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 18.49%.

The financing of capital expenditure from own funds (CRR) totals R 15.6 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 (65%) of the Municipality's Capital Budget in 2023/2024 and consist mainly of the Provincial Housing Grant, Public Transport Infrastructure Grant and the Municipal Infrastructure Grant (MIG).

The 2023/2024 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 2023/2024 to 2025/2026 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	2022/2023	2023/2024	Increase
	R'000	R'000	R'000
Property Rates	108 503	113 917	5%
Service Charges: Electricity	341 246	403 471	18%
Service Charges: Water	53 649	56 887	6%
Service Charges: Waste Water	37 094	38 703	4%
Service Charges: Waste Management	43 839	46 173	5%
Indigent Rebate	-39 191	-36 601	-7%
Other Revenue	68 601	76 437	11%
Transfers and Subsidies	228 295	204 964	-10%
TOTAL	842 037	903 952	7%

The National, Provincial and District Context

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

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Bill.

NATIONAL ALLOCATIONS	2023/2024	2024/2025	2025/2026
	R'000	R'000	R'000
UNCONDITIONAL GRANTS			
EQUITABLE SHARE	135,729	149,824	166,319
CONDITIONAL GRANTS INFRASTRUCTURE			
MIG	26,051	27,072	28,136
INEP	3,900	1,000	1,000
CONDITIONAL GRANTS SPECIFIC PURPOSE ALLOCATIONS			
LG FMG	1,550	1,550	1,688
EPWP	3,439		
NATIONAL GRANTS TOTAL	170,669	179,446	197,143

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

PROVINCIAL ALLOCATIONS	2023/2024	2024/2025	2025/2026
	R'000	R'000	R'000
DEPARTMENT OF HUMAN SETTLEMENTS			
IHSDG			
Municipal Accreditation and Capacity Building Grant	245	249	249
Informal Settlements Upgrading Partnership Grant: Provinces (beneficiaries)	5 600	2 384	5 280
DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING			
Regional socio-economic project/violence prevention through urban upgrading	200		
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS			
Maintenance of proclaimed roads	23 130	1 375	1 400
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT			
Library Services	3,367	3,498	3,655
Library services: Municipal Replacement Funding	6,406	6,295	6,571
Development of Sport & Recreation Facilities	423		
DEPARTMENT OF LOCAL GOVERNMENT			
Thusong Centre		150	145
Community Development Worker Operational Support Grant	132	132	132
Fire Service Capacity Building Grant	985		
Municipal Interventions Grant			
PROVINCIAL TREASURY			
Financial Management Capacity Building	150		
PROVINCIAL GRAND TOTAL	40,638	14,083	17,432

Budget-related policies

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

Annual budget Tables

- 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 122 & 123 – only attached for information

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 2023/2024 budget cycle was adopted by Council during August 2022, 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 2023, local input has been solicited via notices published in the media and budget meetings held in the different towns. The budget documentation was also made available on the municipal website: witzenberg.gov.za

The majority of the comments from the community relates to service delivery issues which has already been included in the budget, subject to financial affordability. The rest of the inputs is already part of the IDP process and will, subject to financial affordability, be included in future budgets.

6.5. Stakeholders involved in consultations

The tabled budget was provided to National Treasury and Provincial Treasury in March/April 2023 for their consideration in line with S23 of the MFMA. Comments on the budget were received via Provincial treasury's SIME engagement and its overall assessment concluded that the budget is funded.

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 was published in the relevant media during April/May 2023, where input from various stakeholders were requested.

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 2023/2024), advertisements were placed in the media. The information relating to budget documentation was displayed at the notice boards in the municipal offices as well as libraries.

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

7 IDP Overview and Amendments

- **VISION**

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

- **MISSION**

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

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

- **VALUE SYSTEM**

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

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

The Municipality's 2023/2024 to 2025/2026 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:

	2023-2024	2024-2025	2025-2026
DESCRIPTION	R'000	R'000	R'000
Property rates	1 050	1 113	1 180
Water	3 887	3 939	3 993
Sanitation	10 658	11 297	11 975
Electricity	4 378	5 022	5 911
Refuse	9 114	9 661	10 241
Total	29 087	31 032	33 299

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

(ii) Level of service to be provided

The first R 150 000 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 5 807 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 Policy₂₅

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
Preferential Procurement Policy
Long Term Financial Plan Policy
Transport- travel- and subsistence allowance Policy
Post-Employment Medical Aid Contribution Policy
Infrastructure Investment Policy

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

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

BUDGET POLICY

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

No amendments are recommended.

TARIFF POLICY

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

It is recommended that a paragraph be added to provide for the levying of deposits to cover possible damages losses or to cover expenses incurred due to the actions of the applicant.

PROPERTY RATES POLICY

A new Rates Policy is included in the budget documentation to give effect to the amendments of the Municipal Property Rates Act (No 6 of 2004) and to provide for rates to be levied in terms of the new general valuation.

The policy guides the annual setting of property rates.

It is recommended that the rebate in terms of section 12.3 for residential property be adjusted from R120 000 to R150 000. Thus, the Municipality will not levy a rate on the first value up to R 150 000 of the market value of Residential Property.

CREDIT CONTROL AND DEBT COLLECTION POLICY

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

No amendments are recommended.

CASH MANAGEMENT AND INVESTMENT POLICY

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

No amendments are recommended.

CONSUMER PAYMENT INCENTIVE POLICY

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

Amendments recommended:

Verified debt as at 30 June 2021 to be "parked" and written-off in instalments as the conditions are met. Verified debt accrued after 1st July 2021 to be dealt with via an acknowledgement of debt and arrangement for payment by the participant.

PETTY CASH POLICY

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

No amendments are recommended.

INDIGENT POLICY

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

The following amendments are recommended:

That the definition of bond expenditure to be added:

“Monthly interest and redemption payments on a bond registered in the name of the head of the family, his or her spouse on condition that the applicant(s) occupies the house.”

Add paragraph 6.1.5.1

6.1.5.1 The household income as per paragraph 6.1.5 may be reduced with the monthly bond expenditure.

Amend paragraphs 7.1 and 7.2 to the following:

7.1 Households with a joint monthly gross income less bond cost, not exceeding R 3,000.

7.2 Households with a joint monthly gross income less bond cost, between R 3,000 and R 5,000.

BUDGET VIREMENT POLICY

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

No amendments are recommended.

ASSET MANAGEMENT POLICY

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

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.

It is recommended that the benefits in terms of the policy be updated to be market related.

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.

It is proposed that paragraph 48 (9) be added to the policy in terms of National Treasury circular 62:

"48 (9) Management of expansion or variation of orders against the original contract

The accounting officer may expand contracts by not more than 20% for construction related goods, services and/or infrastructure projects and 15% for all other goods and/or services of the original value of the contract."

PREFERENTIAL PROCUREMENT POLICY

The purpose of this policy is to provide for categories of preference in awarding of bids and to provide for the advancement of persons or categories of persons disadvantaged by unfair discrimination.

No amendments are recommended. 29

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.

It is recommended that the Travel management policy and the Transport Travel and Subsistence allowance policies be combined to reduce confusion.

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.

No amendments are recommended.

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 5.4 % 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 by 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 2023/2024 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 20.7% as from 1 July 2023, as approved by NERSA.

The NERSA Tariff Guidelines for municipalities has not been received but it is envisaged that the bulk cost increase will be adjusted to 20.7% 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 92%. 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 2023/2024 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 2023/2024 will be financed as follows:

	2022/2023	2023/2024	Increase
	R'000	R'000	R'000
Charged for electricity, water, refuse and sewerage	436 637	508 634	16%

Property Rates	108 503	113 917	5%
Provincial and National Operating Grants	143 981	157 615	9%
Sundry charges / Other	68 601	76 437	11%
Total Operating Revenue excl. Capital Transfers	757 723	856 603	13%

The capital budget for 2023/2024 to 2025/2026 will be financed as follows:

	2023/2024	2024/2025	2025/2026
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	15 923	16 400	19 930
Grants	46 744	23 541	24 942
Borrowing	9 000	-	-
Total Capital Budget	71 664	39 941	44 872

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 revenue will increase with $\pm 6\%$. The municipality has no control over the increases of electricity tariffs and the proposed 20.7% 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:

Rates	86.0%
Electricity	99.0%
Water	70.0%
Sanitation	77.0%
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 2023/2024 financial year.

Planned use of previous year's cash backed accumulated surplus

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

Particulars of existing and any new borrowing proposed to be raised

Borrowing of R9 million is proposed for³⁴ funding of capital expenditure relating to solid

waste management infrastructure. This expenditure is rolled over from the 2022/2023 budget.

13 Expenditure on allocations and grant programs

Particulars of budgeted allocations and grants

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

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 – Budgeted amounts

Position	2023/2024 R
Speaker (1)	713,001
Executive Mayor (1)	816,510
Deputy Executive Mayor (1)	730,797
Executive Committee (4)	2,612,034
Chairperson MPAC (1)	411,299
Other councillors (15)	6,699,457
TOTAL	11,983,098

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

Position	2023/2024 R
Municipal Manager	1 958 600
Director: Corporate Services	1 601 060
Director: Community Services	1 601 060
Director: Technical Services	1 601 060
Chief Financial Officer	1 601 060
TOTAL Senior Management	8 362 838
All other staff	255 127 784

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 List of significant amendments from Tabled to Final Budget

Operational Revenue Amendments										
Item	Tabled 2023-24	Tabled 2024-25	Tabled 2025-26	Amendment 2023-24	Amendment 2024-25	Amendment 2025-26	Final 2023-24	Final 2024-25	Final 2025-26	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Property Rates	113 917	122 176	131 033	-	1 424	3 037	113 917	120 752	127 997	
Service Charges-Electricity	421 620	486 032	570 001	18 149	22 776	29 890	403 471	463 255	540 111	
Service Charges-Waste Management	41 168	42 880	45 453	-	-	-	41 168	42 880	45 453	
Service Charges-Waste Water Management	38 703	41 026	43 487	-	-	-	38 703	41 026	43 487	
Service Charges-Water	56 887	59 939	62 993	-	-	-	56 887	59 939	62 993	
Industrial Effluent	5 005	5 005	5 368	-	-	-	5 005	5 005	5 368	
Indigent Rebate	39 580	42 062	44 827	2 979	3 105	3 166	36 601	38 957	41 660	
Agency Services	4 461	4 684	4 918	-	-	-	4 461	4 684	4 918	
Fines, Penalties and Forfeits	11 194	11 254	11 816	-	-	-	11 194	11 254	11 816	
Interest, Dividend and Rent on	14 985	15 575	16 193	24 564	25 952	27 410	39 549	41 527	43 603	
Licences or Permits	2 327	2 444	2 566	-	-	-	2 327	2 444	2 566	
Operational Revenue	1 246	1 307	1 370	-	-	-	1 246	1 307	1 370	
Rental from Fixed Assets	4 648	5 084	5 563	-	-	-	4 648	5 084	5 563	
Sales of Goods and Rendering o	5 722	6 009	6 310	-	-	-	5 722	6 009	6 310	
Surcharges and Taxes	7 521	3 532	3 620	231	446	518	7 290	3 978	4 138	
Transfers and Subsidies	47 349	25 437	26 046	-	-	-	47 349	25 437	26 046	
Transfers and Subsidies Operational	157 615	164 925	185 274	-	-	-	157 615	164 925	185 274	
	894 790	955 245	1 077 187	9 163	5 303	1 833	903 952	960 548	1 075 354	

Operational Expenditure Amendments										
Item	Tabled	Tabled	Tabled	Amendment	Amendment	Amendment	Final	Final	Final	
	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Employee Related Cost	220 413	236 504	254 241	12 174	16 394	21 247	232 587	252 897	275 489	
Employee Related Cost - EPWP	9 683	6 761	7 332	-	-	-	9 683	6 761	7 332	
Post Employment Provisions	33 395	36 236	39 385	12 174	16 394	21 247	21 221	19 842	18 137	
Remuneration of Councillors	11 983	13 038	14 211	-	-	-	11 983	13 038	14 211	
General Expenses	49 147	51 431	53 912	807	863	920	49 954	52 294	54 831	
Interest Cost Landfill Sites	9 086	9 540	10 017	-	-	-	9 086	9 540	10 017	
Housing Top Structure Expenses	6 665	5 024	5 280	-	-	-	6 665	5 024	5 280	
Debt Impairment	64 475	67 570	70 745	-	-	-	64 475	67 570	70 745	
Bad Debts Written Off	-	-	-	-	-	-	-	-	-	
Bulk Purchases	374 555	431 919	506 239	14 010	19 163	16 903	360 544	412 757	489 336	
Repairs and Maintenance	31 148	32 656	34 231	-	-	-	31 148	32 656	34 231	
Vehicle Expenditure	4 978	5 199	5 495	-	-	-	4 978	5 199	5 495	
Vehicle Expenditure_Fuel	12 156	13 290	14 512	-	-	-	12 156	13 290	14 512	
Other Contracted Services	17 887	18 275	19 134	-	-	-	17 887	18 275	19 134	
Security Services	20 016	20 911	21 787	-	-	-	20 016	20 911	21 787	
Depreciation Charges	54 369	39 319	39 319	-	-	-	54 369	39 319	39 319	
Gains and Losses	-	-	-	-	-	-	-	-	-	
Specific Projects	5 046	4 514	4 715	590	590	590	5 636	5 104	5 305	
	925 000	992 185	1 100 554	12 613	17 710	15 394	912 387	974 475	1 085 161	

Capital Budget										
Project	Funding	Tabled	Tabled	Tabled	Amendment	Amendment	Amendment	Final	Final	Final
		2023-24	2024-25	2025-26	2023-24	2024-25	2025-26	2023-24	2024-25	2025-26
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
New regional cemetery	MIG	-	4 957	6 000	-	-	6 000	-	4 957	-
Firefighting Vehicle	Prov Grant	857	-	350	857	-	-	-	-	350
Firefighting Equipment	Prov Grant	-	-	-	857	-	-	857	-	-
Ceres upgrade Of Leyell Str Sport Facilities	MIG	-	-	-	435	-	-	435	-	-
Vredebes sportsgrounds	MIG	-	-	1 000	-	-	1 000	-	-	-
Tulbagh Sports Facilities Upgrade	MIG	-	-	4 500	-	-	587	-	-	3 913
Vredebes Access Collector	MIG	2 284	-	-	2 284	-	-	-	-	-
Vredebes Access Collector	CRR	-	-	-	436	-	-	436	-	-
Road Maintenance & Upgrading	MIG	-	-	2 713	-	-	2 713	-	-	-
Op-Die-Berg Reservoir	MIG	-	-	-	2 681	-	-	2 681	-	-
Tulbagh Reservoir	MIG	3 534	3 693	-	833	834	-	2 701	4 526	-
Tulbagh bulk sewer lowcost housing	MIG	-	-	-	-	-	10 435	-	-	10 435
Rossouw Straat Upgrade	MIG	-	1 382	9 053	-	1 274	22	-	107	9 075
Library Nduli	CRR	1 000	-	-	1 000	-	-	2 000	-	-
Vehicle Replacement Program	CRR	1 000	-	-	1 000	-	-	2 000	-	-
Upgrade of Busy Bee Building- Tulabgh	CRR	-	-	-	300	-	-	300	-	-
Tulbagh upgrade roads north of Steinthal Rd	MIG	-	7 826	-	-	435	-	-	8 261	-
		8 675	17 857	23 616	2 734	6	157	11 409	17 851	23 773

19 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable with municipalities.


20 Municipal Manager's quality certification

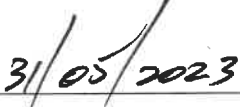
Quality Certificate

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:  _____

Capital Budget : MTREF 2023/2024 - 2025/2026

Department	IDP	Description	Funding Source	Ward	Budget 2023 -2024	Budget 2024 -2025	Budget 2025 -2026
Cemeteries	3.1 Provide & maintain facilities	Expanding of Cemetery	CRR	All	-	300 000	-
Cemeteries	3.1 Provide & maintain facilities	New regional cemetery	MIG	All	0	4 956 522	0
Community Parks	3.1 Provide & maintain facilities	Chainsaws	CRR	All	-	90 000	-
Community Parks	3.1 Provide & maintain facilities	Brushcutters	CRR	All	-	120 000	-
Community Parks	3.1 Provide & maintain facilities	Irrigation equipment for parks	CRR	All	-	-	500 000
Community Parks	3.1 Provide & maintain facilities	Truck 1.3 ton	CRR	All	-	0	1 350 000
Community Parks	3.1 Provide & maintain facilities	Landscaping of parks	CRR	All	-	300 000	500 000
Community Parks	3.1 Provide & maintain facilities	Parks equipment	CRR	All	-	-	600 000
Fire Fighting & Protection	3.1 Provide & maintain facilities	Capex Fire Fighting Equipment	CRR	All	-	350 000	150 000
Fire Fighting & Protection	3.1 Provide & maintain facilities	Firefighting Vehicle	Prov Grant	All	0	-	350 000
Fire Fighting & Protection	3.1 Provide & maintain facilities	Firefighting Equipment	Prov Grant	All	856 522	-	-
Housing	3.1 Provide & maintain facilities	Fencing of Trichard str Flats	CRR	3	500 000	-	-
LED	4.2 Create an enabling environment	Upgrade of Busy Bee Building-Tulbagh	CRR	7, 11	300 000	-	-
Library	3.1 Provide & maintain facilities	Library Nduli	CRR	1	2 000 000	-	-
Library	3.1 Provide & maintain facilities	Swimming Pool Nduli	CRR	1	-	-	30 000
Resorts	3.1 Provide & maintain facilities	Chalet Furniture	CRR	3	-	450 000	-
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Containers 3x3m	CRR	All	-	100 000	500 000
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Ceres upgrade Of Leyell Str Sport Facilities	MIG	3	434 783	-	-
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Tulbagh Sports Facilities Upgrade	MIG	11	-	-	3 913 043
Roads	1.1 Sustainable provision & infrastructure	Tulbagh Taxi Rank	RSEP	7, 11	173 913	-	-
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Sportsground development	CRR	All	-	0	400 000
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Resurface netball courts	CRR	All	-	200 000	250 000
Sport Grounds & Stadiums	3.1 Provide & maintain facilities	Upgrade of Sport Facilities	Sport	All	423 000	-	-
Administrative & Corporate Support	2.1 Support Institutional Transformation	Council chambers furniture	CRR	All	-	-	500 000
Communication	2.1 Support Institutional Transformation	Access Control - Furniture and Equipment	CRR	All	-	-	1 000 000
Communication	2.1 Support Institutional Transformation	Camera equipment	CRR	All	-	20 000	-
Dir Comm	2.1 Support Institutional Transformation	Office Equipment	CRR	All	-	30 000	-
Dir Corp	2.1 Support Institutional Transformation	Office Equipment	CRR	All	-	50 000	500 000
Dir Fin	2.1 Support Institutional Transformation	Office Equipment	CRR	All	-	30 000	-
Dir Tech	2.1 Support Institutional Transformation	Office Equipment	CRR	All	-	30 000	-
Information Technology	2.1 Support Institutional Transformation	IT Equipment	CRR	All	-	0	650 000
Information Technology	2.1 Support Institutional Transformation	IT Equipment	CRR	All	-	-	2 500 000
Municipal Manager	2.1 Support Institutional Transformation	Office Equipment	CRR	All	-	30 000	-
Traffic	2.1 Support Institutional Transformation	Vehicle Replacement Programme	CRR	All	-	-	500 000
Traffic	2.1 Support Institutional Transformation	Testing Centre Equipment	CRR	Ceres	850 000	-	-

Capital Budget : MTREF 2023/2024 - 2025/2026

Department	IDP	Description	Funding Source	Ward	Budget 2023 -2024	Budget 2024 -2025	Budget 2025 -2026
Finance	2.2 Ensure financial viability	Furniture & equipment (Parke & Tegnies)	CRR	All	100 000	-	-
Finance	2.2 Ensure financial viability	Furniture & equipment	CRR	All	30 000	-	-
Information Technology	2.2 Ensure financial viability	Computer hardware	CRR	All	50 000	-	-
Electricity Administration	1.1 Sustainable provision &	Vredebes Electrical Network	INEP	1	3 391 304	869 565	869 565
Electricity Administration	1.1 Sustainable provision &	MV Substation Equipment	CRR	All	-	1 500 000	-
Electricity Administration	1.1 Sustainable provision &	Upgrade of LV Network Cables	CRR	All	-	1 000 000	-
Electricity Administration	1.1 Sustainable provision &	MV Network Equipment	CRR	All	100 000	1 000 000	-
Electricity Administration	1.1 Sustainable provision &	Upgrade of MV Cables	CRR	All	-	600 000	1 500 000
Electricity Administration	1.1 Sustainable provision &	Tools & Equipment	CRR	All	-	150 000	250 000
Electricity Administration	1.1 Sustainable provision &	Electrical Network Refurbishment	CRR	All	-	1 500 000	-
Electricity Streetlights	1.1 Sustainable provision &	Upgrade of Streetlights	CRR	All	-	350 000	500 000
Fleet Management	1.1 Sustainable provision &	Vehicle Replacement Program	CRR	All	2 000 000	-	400 000
Fleet Management	1.1 Sustainable provision &	Workshop Building Upgrade	CRR	3	-	-	300 000
Fleet Management	1.1 Sustainable provision &	Vehicle Replacement	Belguim	All	-	-	300 000
Roads	1.1 Sustainable provision &	Network streets	CRR	All	-	0	2 500 000
Roads	4.2 Create an enabling envi	Upgrade Van Breda Bridge	Prov Grant	3,5	20 113 043	-	-
Roads	1.1 Sustainable provision &	Traffic Calming	CRR	All	-	200 000	50 000
Roads	1.1 Sustainable provision &	Rehabilitation - Streets Tulbagh	CRR	11	-	0	3 500 000
Roads	4.2 Create an enabling envi	Upgrade Van Breda bridge (own contribution)	CRR	3,5	4 400 000	-	-
Roads	1.1 Sustainable provision &	Tools & Equipment	CRR	All	-	50 000	-
Roads	1.1 Sustainable provision &	NMT Sidewalks Ceres	CRR	3,5	-	500 000	-
Roads	1.1 Sustainable provision &	Vredebes Access Collector	CRR	1	436 187	-	-
Sewerage	1.1 Sustainable provision &	Aerator replacement programme	CRR	All	-	500 000	-
Sewerage	1.1 Sustainable provision &	Refurbishment WWTW	CRR	All	-	750 000	-
Sewerage	1.1 Sustainable provision &	Sewer Pumps-replacement	CRR	All	-	250 000	-
Sewerage	1.1 Sustainable provision &	Sewer Network Replacement	CRR	All	100 000	2 000 000	-
Sewerage	1.1 Sustainable provision &	Security upgrades Pumpstations	CRR	All	-	300 000	-
Solid Waste	1.1 Sustainable provision &	Drop-offs Transfer stations_Tulbagh/Hamlet/Bella Vista	LOAN	All	6 000 000	0	-
Solid Waste	1.1 Sustainable provision &	Fencing Landfill site	LOAN	4	3 000 000	-	-
Storm Water	1.1 Sustainable provision &	Network - Storm Water Upgrading	CRR	All	-	450 000	-
Water Distribution	1.1 Sustainable provision &	Infrastructure Management System	CRR	All	-	200 000	-
Water Distribution	1.1 Sustainable provision &	Plant & Equipment	CRR	All	-	50 000	-
Water Distribution	1.1 Sustainable provision &	Security upgrades	CRR	All	-	450 000	-
Water Distribution	1.1 Sustainable provision &	Network- Water Pipes & Valve Replacement	CRR	All	100 000	2 000 000	-
Water Distribution	1.1 Sustainable provision &	Grey Water System	CRR	All	-	500 000	1 000 000

Capital Budget : MTREF 2023/2024 - 2025/2026

Department	IDP	Description	Funding Source	Ward	Budget 2023 -2024	Budget 2024 -2025	Budget 2025 -2026
Water Distribution	1.1 Sustainable provision &	Op-Die-Berg Reservoir	MIG	8	2 680 669	-	-
Water Distribution	1.1 Sustainable provision &	Tulbagh Reservoir	MIG	7,11	2 700 827	4 526 320	-
Sewerage	1.1 Sustainable provision &	Tulbagh bulk sewer lowcost housing	MIG	7,11	-	-	10 434 783
Roads	1.1 Sustainable provision &	Rossouw Straat Upgrade	MIG	7,11	-	107 177	9 074 783
Water Distribution	1.1 Sustainable provision &	Vredebes Bulk internal water pipeline	MIG	1	-	907 372	-
Water Distribution	1.1 Sustainable provision &	Nduli: Upgrade & replace water pipe line along R46	MIG	7,11	-	3 913 043	-
Roads	1.1 Sustainable provision &	Tulbagh upgrade roads north of Steinthal Rd	MIG	7,11	-	8 260 870	-
Solid Waste	1.1 Sustainable provision &	Waste Management Vehicles - Yellow Fleet	MIG	All	5 047 826	-	-
Water Distribution	1.1 Sustainable provision &	Tierhokskloof bulk pipeline	MIG	2,7	10 919 809	-	-
Water Distribution	1.1 Sustainable provision &	Tierhokskloof bulk pipeline (own contribution)	CRR	2,7	2 956 522	-	-
Electricity	1.1 Sustainable provision &	Capex Fencing Tulbagh	CRR	7, 11	2 000 000	-	-

Total Budget 71 664 405 39 940 869 44 872 174

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
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1. Property rates and other municipal taxes

1.1. Property rates											
R 0.01054	R 0.01054	1.1.1.	Residential Property	0.0%	R 0.00600	-43.06%	R 0.00636	6.00%	R 0.00674	6.00%	R 0.00600
R 0.01054	R 0.01054	1.1.2.	Informal Settlements	0.0%	R 0.00600	-43.06%	R 0.00636	6.00%	R 0.00674	6.00%	R 0.00600
R 0.01903	R 0.01903	1.1.3.	Business/Commercial Property	0.0%	R 0.01650	-13.31%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.01903	R 0.01903	1.1.4.	Industrial Property	0.0%	R 0.01650	-13.31%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
1.1.5. Agricultural Properties:											
R 0.00151	R 0.00151	1.1.5.1	Bona fida Agricultural	0.0%	R 0.00150	-0.96%	R 0.00159	6.00%	R 0.00169	6.00%	R 0.00150
R 0.01903	R 0.01903	1.1.5.2	Agricultural/Business	0.0%	R 0.01650	-13.31%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.01903	R 0.01903	1.1.5.3	Agricultural/Industrial	0.0%	R 0.01650	-13.31%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.01723	R 0.01723	1.1.6.	Public service purposes	0.0%	R 0.01650	-4.25%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.01584	R 0.01584	1.1.7.	Vacant Land - Urban	0.0%	R 0.01650	4.17%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.01723	R 0.01723	1.1.8.	Public Service Infrastructure	0.0%	R 0.01650	-4.24%	R 0.01749	6.00%	R 0.01854	6.00%	R 0.01650
R 0.00263	R 0.00263	1.1.9.	Public Benefit Organisations	0.0%	R 0.00150	-43.00%	R 0.00159	6.00%	R 0.00169	6.00%	R 0.00150
R 0.01317	R 0.01317	1.1.10.	Building clauses	0.0%	R 0.00150	-88.61%	R 0.00159	6.00%	R 0.00169	6.00%	R 0.00150

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

Exemption

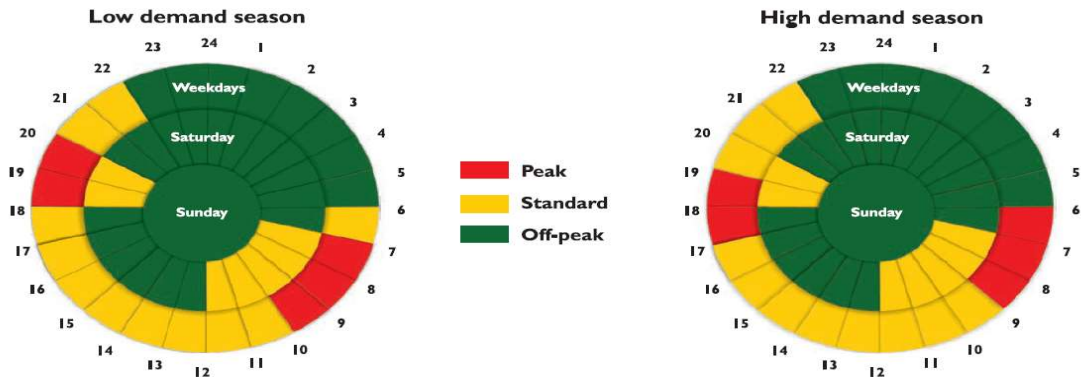
The first R 150 000.00 of property values are exempt from rates for tariffs 1.1.1 & 1.1.2

1.2. Conceted use and departures

R 2,145.00	R 2,145.00	1.2.1.	Residential properties		Removed						Removed
R 2,145.00	R 2,145.00	1.2.2.	Bona fida Agricultural		Removed						Removed

2. Electricity Service Tariffs

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



R 286.26	R 248.92	2.1	Service Availability: Unimproved sites charge per month or part of it	15.0%	R 339.19	18.49%	R 389.053	14.70%	R 457.915	17.70%	R 294.95
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RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		2.2	Residential customers								
		2.2.1	Single part tariff								
		2.2.1.1	Prepaid								
R 2.023	R 1.759		0-50 kWh	15.0%	R 2.3975	18.49%	R 2.750	14.70%	R 3.237	17.70%	R 2.0848
R 2.023	R 1.759		51-350 kWh	15.0%	R 2.3975	18.49%	R 2.750	14.70%	R 3.237	17.70%	R 2.0848
R 2.023	R 1.759		351-600 kWh	15.0%	R 2.3975	18.49%	R 2.750	14.70%	R 3.237	17.70%	R 2.0848
R 3.485	R 3.030		601-800 kWh	15.0%	R 4.1291	18.49%	R 4.736	14.70%	R 5.574	17.70%	R 3.5905
R 3.485	R 3.030		Above 800 kWh	15.0%	R 4.1291	18.49%	R 4.736	14.70%	R 5.574	17.70%	R 3.5905
		2.2.1.3	Single phase								
R 2.298	R 1.998		0-50 kWh	15.0%	R 2.7231	18.49%	R 3.123	14.70%	R 3.676	17.70%	R 2.3679
R 2.298	R 1.998		51-350 kWh	15.0%	R 2.7231	18.49%	R 3.123	14.70%	R 3.676	17.70%	R 2.3679
R 2.298	R 1.998		351-600 kWh	15.0%	R 2.7231	18.49%	R 3.123	14.70%	R 3.676	17.70%	R 2.3679
R 3.694	R 3.212		601-800 kWh	15.0%	R 4.3768	18.49%	R 5.020	14.70%	R 5.909	17.70%	R 3.8059
R 3.694	R 3.212		Above 800 kWh	15.0%	R 4.3768	18.49%	R 5.020	14.70%	R 5.909	17.70%	R 3.8059
		2.2.2	Two part tariff								
		2.2.2.2	Three phase (Limited to 60 Amps per phase)								
R 932.66	R 811.01		Basic charge per month or part of it:	15.0%	R 1,105.11	18.49%	R 1,267.57	14.70%	R 1,491.93	17.70%	R 960.97
			Energy in c/kWh								
R 1.336	R 1.162		0-50 kWh	15.0%	R 1.5836	18.49%	R 1.82	14.70%	R 2.14	17.70%	R 1.3770
R 1.336	R 1.162		51-350 kWh	15.0%	R 1.5836	18.49%	R 1.82	14.70%	R 2.14	17.70%	R 1.3770
R 1.336	R 1.162		351-600 kWh	15.0%	R 1.5836	18.49%	R 1.82	14.70%	R 2.14	17.70%	R 1.3770
R 1.923	R 1.673		Above 600 kWh	15.0%	R 2.2791	18.49%	R 2.61	14.70%	R 3.08	17.70%	R 1.9819
		2.3	Commercial customers								
		2.3.1	Prepaid customers								
R 0.00	R 0.00		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								
R 3.235	R 2.813		0-600 kWh	15.0%	R 3.8331	18.49%	R 4.3966	14.70%	R 5.175	17.70%	R 3.3331
R 3.510	R 3.052		Above 600 kWh	15.0%	R 4.1587	18.49%	R 4.770	14.70%	R 5.614	17.70%	R 3.6162
		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:								
R 566.22	R 492.36		20A - Connection	15.0%	R 670.91	18.49%	R 769.53	14.70%	R 905.74	17.70%	R 583.40
R 2.698	R 2.346		Energy in c/kWh	15.0%	R 3.1967	18.49%					R 2.7798
R 1,024.72	R 891.06		40A - Connection	15.0%	R 1,214.19	18.49%	R 1,392.68	14.70%	R 1,639.18	17.70%	R 1,055.8170
R 2.670	R 2.322		Energy in c/kWh	15.0%	R 3.1634	18.49%					R 2.7507
R 1,096.59	R 953.56		60A - Connection	15.0%	R 1,299.35	18.49%	R 1,490.36	14.70%	R 1,754.15	17.70%	R 1,129.8732
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%					R 2.7252
R 1,098.25	R 955.00		80A - Connection	15.0%	R 1,301.32	18.49%	R 1,492.61	14.70%	R 1,756.80	17.70%	R 1,131.5795
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%					R 2.7252
R 1,408.16	R 1,224.49		100A - Connection	15.0%	R 1,668.53	18.49%	R 1,913.81	14.70%	R 2,252.55	17.70%	R 1,450.8982
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%					R 2.7252
R 1,344.90	R 1,169.48		150A - Connection	15.0%	R 1,593.57	18.49%	R 1,827.83	14.70%	R 2,151.36	17.70%	R 1,385.7169
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%					R 2.7252
R 1,489.37	R 1,295.10		200A - Connection	15.0%	R 1,764.75	18.49%	R 2,024.17	14.70%	R 2,382.45	17.70%	R 1,534.5640
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%					R 2.7252
R 1,820.35	R 1,582.91		250A - Connection	15.0%	R 2,156.93	18.49%	R 2,474.00	14.70%	R 2,911.90	17.70%	R 1,875.5901
R 2.645	R 2.300		Energy in c/kWh	15.0%	R 3.1339	18.49%	R 3.595	14.70%	R 4.2309	17.70%	R 2.7252
		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:								
R 1,818.38	R 1,581.20		20A - Connection	15.0%	R 2,154.60	18.49%	R 2,471.322	14.70%	R 2,908.75	17.70%	R 1,873.56
R 2.398	R 2.085		Energy in c/kWh	15.0%	R 2.8415	18.49%	R 3.259	14.70%	R 3.8361	17.70%	R 2.4709
R 1,946.59	R 1,692.69		40A - Connection	15.0%	R 2,306.51	18.49%	R 2,645.572	14.70%	R 3,113.84	17.70%	R 2,005.66
R 2.333	R 2.029		Energy in c/kWh	15.0%	R 2.7643	18.49%	R 3.171	14.70%	R 3.7318	17.70%	R 2.4037
R 1,899.56	R 1,651.80		60A - Connection	15.0%	R 2,250.79	18.49%	R 2,581.661	14.70%	R 3,038.61	17.70%	R 1,957.21
R 2.373	R 2.064		Energy in c/kWh	15.0%	R 2.8119	18.49%	R 3.225	14.70%	R 3.7961	17.70%	R 2.4451
R 2,047.45	R 1,780.39		80A - Connection	15.0%	R 2,426.02	18.49%	R 2,782.646	14.70%	R 3,275.17	17.70%	R 2,109.58
R 2.373	R 2.064		Energy in c/kWh	15.0%	R 2.8119	18.49%	R 3.225	14.70%	R 3.7961	17.70%	R 2.4451
R 2,744.82	R 2,386.80		100A - Connection	15.0%	R 3,252.34	18.49%	R 3,730.435	14.70%	R 4,390.72	17.70%	R 2,828.12
R 2.398	R 2.085		Energy in c/kWh	15.0%	R 2.8415	18.49%	R 3.259	14.70%	R 3.8361	17.70%	R 2.4709
R 3,461.93	R 3,010.38		150A - Connection	15.0%	R 4,102.04	18.49%	R 4,705.044	14.70%	R 5,537.84	17.70%	R 3,566.99
R 2.398	R 2.085		Energy in c/kWh	15.0%	R 2.8415	18.49%	R 3.259	14.70%	R 3.8361	17.70%	R 2.4709
R 3,691.34	R 3,209.86		200A - Connection	15.0%	R 4,373.87	18.49%	R 5,016.826	14.70%	R 5,904.80	17.70%	R 3,803.36
R 2.348	R 2.042		Energy in c/kWh	15.0%	R 2.7823	18.49%	R 3.191	14.70%	R 3.7562	17.70%	R 2.4194
R 3,779.52	R 3,286.54		250A - Connection	15.0%	R 4,478.35	18.49%	R 5,136.670	14.70%	R 6,045.86	17.70%	R 3,894.22
R 2.348	R 2.042		Energy in c/kWh	15.0%	R 2.7823	18.49%	R 3.191	14.70%	R 3.7562	17.70%	R 2.4194

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		2.4 Agricultural customers								
		2.4.1 < 25 KVA								
R 1,090.64	R 948.38	Basic charge per month or part of it:	15.0%	R 1,292.30	18.49%	R 1,482.269	14.70%	R 1,744.63	17.70%	R 1,123.74
R 2.887	R 2.510	Energy in c/kWh	15.0%	R 3.4155	18.33%	R 3.918	14.70%	R 4.611	17.70%	R 2.9700
		2.4.2 25 KVA < = 50 KVA								
R 1,594.16	R 1,386.23	Basic charge per month or part of it:	15.0%	R 1,888.92	18.49%	R 2,166.592	14.70%	R 2,550.08	17.70%	R 1,642.54
R 2.887	R 2.510	Energy in c/kWh	15.0%	R 3.4201	18.49%	R 3.923	14.70%	R 4.617	17.70%	R 2.9740
		2.4.3 50 KVA < = 100 KVA								
R 2,097.91	R 1,824.27	Basic charge per month or part of it:	15.0%	R 2,485.82	18.49%	R 2,851.232	14.70%	R 3,355.90	17.70%	R 2,161.58
R 2.806	R 2.440	Energy in c/kWh	15.0%	R 3.3247	18.48%	R 3.813	14.70%	R 4.488	17.70%	R 2.8910
		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 12,447.44	R 10,823.86	Basic charge per month or part of it	15.0%	R 14,748.97	18.49%	R 16,917.067	14.70%	R 19,911.388	17.70%	R 12,825.19
R 214.429	R 186.460	Demand charge R/KVA	15.0%	R 254.08	18.49%	R 291.431	14.70%	R 343.014	17.70%	R 220.94
		Energy charge c/kWh								
		High season								
		Peak time	15.0%	R 6.8425	18.53%	R 7.848	14.70%	R 9.238	17.70%	R 5.9500
R 5.773	R 5.020	Standard	15.0%	R 2.2080	18.52%	R 2.533	14.70%	R 2.981	17.70%	R 1.9200
R 1.863	R 1.620	Off- peak time	15.0%	R 1.3110	18.75%	R 1.504	14.70%	R 1.770	17.70%	R 1.1400
R 1.104	R 0.960	Low season								
		Peak time	15.0%	R 2.3805	18.29%	R 2.730	14.70%	R 3.214	17.70%	R 2.0700
R 2.013	R 1.750	Standard	15.0%	R 1.7135	18.25%	R 1.965	14.70%	R 2.313	17.70%	R 1.4900
R 1.449	R 1.260	Off- peak time	15.0%	R 1.1581	18.47%	R 1.328	14.70%	R 1.563	17.70%	R 1.0070
R 0.978	R 0.850									
		2.5.1.1.2 Low tension								
R 7,978.45	R 6,937.78	Basic charge per month or part of it	15.0%	R 9,453.67	18.49%	R 10,843.356	14.70%	R 12,762.630	17.70%	R 8,220.58
R 199.19	R 173.21	Demand charge R/KVA	15.0%	R 236.03	18.49%	R 270.722	14.70%	R 318.640	17.70%	R 205.24
		Energy charge c/kWh								
		High season								
		Peak time	15.0%	R 7.5419	18.49%	R 8.651	14.70%	R 10.182	17.70%	R 6.5582
R 6.365	R 5.535	Standard	15.0%	R 2.4318	18.49%	R 2.789	14.70%	R 3.283	17.70%	R 2.1146
R 2.052	R 1.785	Off- peak time	15.0%	R 1.4414	18.49%	R 1.653	14.70%	R 1.946	17.70%	R 1.2534
R 1.216	R 1.058	Low season								
		Peak time	15.0%	R 2.6341	18.49%	R 3.021	14.70%	R 3.556	17.70%	R 2.2905
R 2.223	R 1.933	Standard	15.0%	R 1.8691	18.49%	R 2.144	14.70%	R 2.523	17.70%	R 1.6253
R 1.577	R 1.372	Off- peak time	15.0%	R 1.2601	18.49%	R 1.445	14.70%	R 1.701	17.70%	R 1.0958
R 1.064	R 0.925									
		2.5.1.2 Normal								
		2.5.1.2.1 < 1 MVA High tension								
R 11,913.49	R 10,359.56	Basic charge per month or part of it	15.0%	R 14,116.30	18.49%	R 16,191.392	14.70%	R 19,057.268	17.70%	R 12,275.04
R 272.23	R 236.72	Demand charge R/KVA	15.0%	R 322.56	18.49%	R 369.980	14.70%	R 435.467	17.70%	R 280.49
R 1.536	R 1.336	Energy charge c/kWh	15.0%	R 1.8203	18.49%	R 2.088	14.70%	R 2.458	17.70%	R 1.5829
		2.5.1.2.2 < 1 MVA Low tension								
R 6,827.11	R 5,936.62	Basic charge per month or part of it	15.0%	R 8,089.45	18.49%	R 9,278.593	14.70%	R 10,920.904	17.70%	R 7,034.30
R 350.05	R 304.39	Demand charge R/KVA	15.0%	R 414.77	18.49%	R 475.742	14.70%	R 559.948	17.70%	R 360.67
R 1.374	R 1.195	Energy charge c/kWh	15.0%	R 1.6281	18.49%	R 1.867	14.70%	R 2.198	17.70%	R 1.4157

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 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 26,057.70	R 22,658.87	Basic charge per month or part of it	15.0%	R 30,875.78	18.49%	R 35,414.514	14.70%	R 41,682.883	17.70%	R 26,848.50
R 150.59	R 130.95	Demand charge R/KVA	15.0%	R 178.43	18.49%	R 204.664	14.70%	R 240.889	17.70%	R 155.16
		Energy charge c/kWh								
		High season								
R 6.739	R 5.860	Peak time	15.0%	R 7.9810	18.43%	R 9.154	14.70%	R 10.775	17.70%	R 6.9400
R 2.185	R 1.900	Standard	15.0%	R 2.5875	18.42%	R 2.968	14.70%	R 3.493	17.70%	R 2.2500
R 1.277	R 1.110	Off-peak time	15.0%	R 1.5180	18.92%	R 1.741	14.70%	R 2.049	17.70%	R 1.3200
		Low season								
R 2.323	R 2.020	Peak time	15.0%	R 2.7485	18.32%	R 3.153	14.70%	R 3.711	17.70%	R 2.3900
R 1.679	R 1.460	Standard	15.0%	R 1.9895	18.49%	R 2.282	14.70%	R 2.686	17.70%	R 1.7300
R 1.104	R 0.960	Off-peak time	15.0%	R 1.3087	18.54%	R 1.501	14.70%	R 1.767	17.70%	R 1.1380
		2.5.2.1.2 < 1 MVA High tension								
R 15,599.51	R 13,564.79	Basic charge per month or part of it	15.0%	R 18,483.86	18.49%	R 21,200.985	14.70%	R 24,953.559	17.70%	R 16,072.92
R 167.53	R 145.68	Demand charge R/KVA	15.0%	R 198.51	18.49%	R 227.694	14.70%	R 267.996	17.70%	R 172.62
		Energy charge c/kWh								
		High season								
R 7.188	R 6.250	Peak time	15.0%	R 8.5169	18.50%	R 9.769	14.70%	R 11.498	17.70%	R 7.4060
R 2.323	R 2.020	Standard	15.0%	R 2.7520	18.47%	R 3.156	14.70%	R 3.715	17.70%	R 2.3930
R 1.346	R 1.170	Off-peak time	15.0%	R 1.5939	18.46%	R 1.828	14.70%	R 2.152	17.70%	R 1.3860
		Low season								
R 2.484	R 2.160	Peak time	15.0%	R 2.9429	18.47%	R 3.375	14.70%	R 3.973	17.70%	R 2.5590
R 1.771	R 1.540	Standard	15.0%	R 2.0988	18.51%	R 2.407	14.70%	R 2.833	17.70%	R 1.8250
R 1.208	R 1.050	Off-peak time	15.0%	R 1.4306	18.48%	R 1.641	14.70%	R 1.931	17.70%	R 1.2440
		2.5.2.1.3 < 1 MVA Low tension								
R 14,021.17	R 12,192.32	Basic charge per month or part of it	15.0%	R 16,613.68	18.49%	R 19,055.893	14.70%	R 22,428.786	17.70%	R 14,446.68
R 185.41	R 161.23	Demand charge R/KVA	15.0%	R 219.70	18.49%	R 251.991	14.70%	R 296.594	17.70%	R 191.0400
		Energy charge c/kWh								
		High season								
R 6.964	R 6.056	Peak time	15.0%	R 8.2570	18.56%	R 9.4708	14.70%	R 11.147	17.70%	R 7.18
R 2.188	R 1.902	Standard	15.0%	R 2.5921	18.49%	R 2.9731	14.70%	R 3.499	17.70%	R 2.25
R 1.360	R 1.182	Off-peak time	15.0%	R 1.6112	18.51%	R 1.848	14.70%	R 2.175	17.70%	R 1.40
		Low season								
R 2.460	R 2.139	Peak time	15.0%	R 2.9141	18.48%	R 3.3425	14.70%	R 3.934	17.70%	R 2.53
R 1.730	R 1.505	Standard	15.0%	R 2.0505	18.50%	R 2.352	14.70%	R 2.768	17.70%	R 1.78
R 1.112	R 0.967	Off-peak time	15.0%	R 1.3179	18.49%	R 1.512	14.70%	R 1.779	17.70%	R 1.15
		2.5.2.2 Normal								
		2.5.2.2.1 > 1 MVA High tension								
R 19,856.84	R 17,266.82	Basic charge per month or part of it	15.0%	R 23,528.38	18.49%	R 26,987.051	14.70%	R 31,763.759	17.70%	R 20,459.46
R 187.36	R 162.92	Demand charge R/KVA	15.0%	R 222.00	18.49%	R 254.6294	14.70%	R 299.699	17.70%	R 193.04
R 1.875	R 1.630	Energy charge c/kWh	15.0%	R 2.2207	18.47%	R 2.5471	14.70%	R 2.998	17.70%	R 1.9310
		2.5.2.2.2 < 1 MVA High tension								
R 17,521.79	R 15,236.34	Basic charge per month or part of it	15.0%	R 20,761.57	18.49%	R 23,813.522	14.70%	R 28,028.515	17.70%	R 18,053.54
R 204.80	R 178.09	Demand charge R/KVA	15.0%	R 242.67	18.49%	R 278.346	14.70%	R 327.613	17.70%	R 211.02
R 1.829	R 1.591	Energy charge c/kWh	15.0%	R 2.1620	18.19%	R 2.480	14.70%	R 2.919	17.70%	R 1.88
		2.5.2.2.3 < 1 MVA Low tension								
R 14,012.58	R 12,184.85	Basic charge per month or part of it	15.0%	R 16,603.50	18.49%	R 19,044.220	14.70%	R 22,415.047	17.70%	R 14,437.83
R 190.44	R 165.60	Demand charge R/KVA	15.0%	R 225.65	18.49%	R 258.824	14.70%	R 304.6358	17.70%	R 196.22
R 1.944	R 1.690	Energy charge c/kWh	15.0%	R 2.3000	18.34%	R 2.638	14.70%	R 3.1050	17.70%	R 2.0000
		2.6 Sport customers								
R 3.163	R 2.750	Energy charge c/kWh	15.0%	R 3.7490	18.55%	R 4.300	14.70%	R 5.061	17.70%	R 3.2600
		2.7 Streetlights								
R 2.640	R 2.640	Energy charge c/kWh	0.0%	R 3.1300	18.56%	R 3.590	14.70%	R 4.226	17.70%	R 3.1300
R 543.05	R 472.22	2.8 Unnecessary call outs for work on customer side	15.0%	R 643.46	18.49%	R 738.048	14.70%	R 868.683	17.70%	R 559.530

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
3. Refuse Service Tariffs											
(All Areas in respect of residential sites)											
R 97.42	R 84.71	3.1.	Service Availability charge per month or part of it: Unimproved sites	15.0%	R 103.26	5.99%	R 109.50	6.04%	R 116.07	6.00%	R 89.79
Residential Properties: (2 refuse bags or less)											
R 218.62	R 190.10		Valuation ≤ 100 000	15.0%	R 231.73	6.00%	R 245.63	6.00%	R 260.37	6.00%	R 201.51
R 235.43	R 204.73		Valuation > 100 000 ≤ 150 000	15.0%	R 249.56	6.00%	R 264.53	6.00%	R 280.41	6.00%	R 217.01
R 252.25	R 219.35		Valuation > 150 000 ≤ 200 000	15.0%	R 267.39	6.00%	R 283.43	6.00%	R 300.44	6.00%	R 232.51
R 269.07	R 233.97		Valuation > 200 000 ≤ 500 000	15.0%	R 285.21	6.00%	R 302.32	6.00%	R 320.46	6.00%	R 248.01
R 292.61	R 254.44		Valuation > 500 000 ≤ 800 000	15.0%	R 310.17	6.00%	R 328.78	6.00%	R 348.51	6.00%	R 269.71
R 302.70	R 263.22		Valuation > 800 000 ≤ 1 000 000	15.0%	R 320.86	6.00%	R 340.11	6.00%	R 360.52	6.00%	R 279.01
R 336.34	R 292.47		Valuation > 1 000 000	15.0%	R 356.52	6.00%	R 377.91	6.00%	R 400.59	6.00%	R 310.01
R 218.62	R 190.10		All other residential consumers	15.0%	R 231.73	6.00%	R 245.63	6.00%	R 260.37	6.00%	R 201.51
R 218.62	R 190.10		Additional units per collection	15.0%	R 231.73	6.00%	R 245.63	6.00%	R 260.37	6.00%	R 201.51
Residential Properties : (240L Wheelie Bin)											
R 246.6750	R 214.5000		1 Collection per week per 240 Wheelie Bin per household	15.0%	R 261.48	6.00%	R 277.16	6.00%	R 293.79	6.00%	R 227.37
All other properties Monthly Tariff											
700L Wheelie Bin											
R 1,009.01	R 877.40		1 Collection per week per	15.0%	R 1,069.55	6.00%	R 1,133.72	6.00%	R 1,201.75	6.00%	R 930.04
R 2,018.01	R 1,754.79		2 Collections per week per 700L Wheelie Bin	15.0%	R 2,139.09	6.00%	R 2,267.44	6.00%	R 2,403.48	6.00%	R 1,860.08
R 3,027.02	R 2,632.19		3 Collections per week per 700L Wheelie Bin	15.0%	R 3,208.64	6.00%	R 3,401.16	6.00%	R 3,605.23	6.00%	R 2,790.12
R 1,009.01	R 877.40		1 Collection per week per additional Wheelie Bin	15.0%	R 1,069.55	6.00%	R 1,133.72	6.00%	R 1,201.75	6.00%	R 930.04
R 2,018.01	R 1,754.79		2 Collections per week per additional Wheelie Bin	15.0%	R 2,139.09	6.00%	R 2,267.44	6.00%	R 2,403.48	6.00%	R 1,860.08
R 3,027.02	R 2,632.19		3 Collections per week per additional Wheelie Bin	15.0%	R 3,208.64	6.00%	R 3,401.16	6.00%	R 3,605.23	6.00%	R 2,790.12
If a counter system is available, the above tariffs will be implemented as follows:											
R 1,009.01	R 877.40		Service availability - per month. Include 4 removals/month.	15.0%	R 1,069.55	6.00%	R 1,133.72	6.00%	R 1,201.75	6.00%	R 930.04
R 250.78	R 218.07		Additional removals per removal.	15.0%	R 265.82	6.00%	R 281.77	6.00%	R 298.68	6.00%	R 231.15
240L Wheelie Bin											
R 420.42	R 365.58		1 Collection per week per 240L Wheelie Bin	15.0%	R 445.64	6.00%	R 472.38	6.00%	R 500.72	6.00%	R 387.52
R 840.84	R 731.16		2 Collections per week per 240L Wheelie Bin	15.0%	R 891.29	6.00%	R 944.77	6.00%	R 1,001.45	6.00%	R 775.03
R 1,261.26	R 1,096.75		3 Collections per week per 240L Wheelie Bin	15.0%	R 1,336.93	6.00%	R 1,417.15	6.00%	R 1,502.17	6.00%	R 1,162.55
R 420.42	R 365.58		1 Collection per week per additional Wheelie Bin	15.0%	R 445.64	6.00%	R 472.38	6.00%	R 500.72	6.00%	R 387.52
R 840.84	R 731.16		2 Collections per week per additional Wheelie Bin	15.0%	R 891.29	6.00%	R 944.77	6.00%	R 1,001.45	6.00%	R 775.03
R 1,261.26	R 1,096.75		3 Collections per week per additional Wheelie Bin	15.0%	R 1,336.93	6.00%	R 1,417.15	6.00%	R 1,502.17	6.00%	R 1,162.55
If a counter system is available, the above tariffs will be implemented as follows:											
R 420.42	R 365.58		Service availability - per month. Include 4 removals/month.	15.0%	R 445.64	6.00%	R 472.38	6.00%	R 500.72	6.00%	R 387.52
R 106.21	R 92.36		Additional removals per removal.	15.0%	R 112.58	6.00%	R 119.33	6.00%	R 126.49	6.00%	R 97.90
Cost of Wheelie Bins											
R 6,345.95	R 5,518.22		700L Wheelie Bin	15.0%	R 6,726.70	6.00%	R 7,130.30	6.00%	R 7,558.12	6.00%	R 5,849.31
R 713.92	R 620.80		240L Wheelie Bin	15.0%	R 756.75	6.00%	R 802.16	6.00%	R 850.28	6.00%	R 658.05
-R 3.0000	-R 2.6087	3.3	Recyclable material per filled 15l recyclable bag/ 15l of recyclable material	15.0%	-R 3.00	0.00%	-R 3.18	6.00%	-R 3.37	6.00%	-R 2.61

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 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 46.04	R 40.04	4.1.1.1 Per site with improvements	15.0%	R 48.81	6.00%	R 51.73	6.00%	R 54.84	6.00%	R 42.44
4.1.2. Suction charge:										
R 275.30	R 239.39	4.1.2.1 Urban areas charge per occasion	15.0%	R 291.81	6.00%	R 309.32	6.00%	R 327.88	6.00%	R 253.75
4.1.2.2. Rural areas:										
R 1,110.24	R 965.43	4.1.2.2.1 Charge per occasion	15.0%	R 1,176.85	6.00%	R 1,247.47	6.00%	R 1,322.31	6.00%	R 1,023.35
R 51.82	R 45.06	4.1.2.2.2 Charge per kilometre	15.0%	R 54.93	6.00%	R 54.93	0.00%	R 54.93	0.00%	R 47.76
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 larges water connection will be applicable on every point of service)										
4.2.1. Service Availability charge per month or part of it:										
R 97.39	R 84.69	4.2.1.1 Unimproved sites	15.0%	R 103.24	6.00%	R 109.43	6.00%	R 116.00	6.00%	R 89.77
R 275.30	R 239.39	4.2.1.2 Water connection size: 0 - 25 mm	15.0%	R 291.81	6.00%	R 309.32	6.00%	R 327.88	6.00%	R 253.75
R 1,071.31	R 931.57	4.2.1.3 Water connection size: 26 - 50 mm	15.0%	R 1,135.58	6.00%	R 1,203.72	6.00%	R 1,275.94	6.00%	R 987.46
R 2,743.09	R 2,385.30	4.2.1.4 Water connection size: 51 - 80 mm	15.0%	R 2,907.68	6.00%	R 3,082.14	6.00%	R 3,267.07	6.00%	R 2,528.42
R 4,285.66	R 3,726.66	4.2.1.5 Water connection size: 81 - 100 mm	15.0%	R 4,542.80	6.00%	R 4,815.37	6.00%	R 5,104.29	6.00%	R 3,950.26
R 9,639.79	R 8,382.42	4.2.1.6 Water connection size: 101 - 150 mm	15.0%	R 10,218.18	6.00%	R 10,831.27	6.00%	R 11,481.14	6.00%	R 8,885.37
4.2.2. Exceptions: Charge per month or part of it										
R 45,610.35	R 39,661.17	4.2.2.1 Obiqua Prison - Tulbagh	15.0%	R 48,346.97	6.00%	R 51,247.79	6.00%	R 54,322.66	6.00%	R 42,040.84
R 275.30	R 239.39	4.2.2.2 Schools - Op-die-Berg	15.0%	R 291.81	6.00%	R 309.32	6.00%	R 327.88	6.00%	R 253.75
R 275.30	R 239.39	4.2.2.3 Other sites - Op-die-Berg	15.0%	R 291.81	6.00%	R 309.32	6.00%	R 327.88	6.00%	R 253.75
R 98.33	R 98.33	4.2.2.4 Departmental tariff	0.0%	R 104.23	6.00%	R 110.48	6.00%	R 117.11	6.00%	R 104.23
4.2.2.5. Special Contracts, for example Del monte as per each agreement. Rand per Kg COD										
R 7.61	R 6.62	4.2.2.5.1 Ceres Group Companies	15.0%	R 8.07	6.00%	R 8.55	6.00%	R 9.06	6.00%	R 7.01
R 12.23	R 10.64	4.2.2.5.2 Du Toit Vruate	15.0%	R 12.96	6.00%	R 13.74	6.00%	R 14.57	6.00%	R 11.27
R 12.23	R 10.64	4.2.2.5.3 L O Rall	15.0%	R 12.96	6.00%	R 13.74	6.00%	R 14.57	6.00%	R 11.27
R 12.23	R 10.64	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15.0%	R 12.96	6.00%	R 13.74	6.00%	R 14.57	6.00%	R 11.27
R 12.23	R 10.64	4.2.2.5.5 Snocoled Marketing (Edms). Bpk.	15.0%	R 12.96	6.00%	R 13.74	6.00%	R 14.57	6.00%	R 11.27
R 12.23	R 10.64	4.2.2.5.6 Ceres Fruit Growers	15.0%	R 12.96	6.00%	R 13.74	6.00%	R 14.57	6.00%	R 11.27
R 180.67	R 180.67	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	R 191.52	6.00%	R 203.01	6.00%	R 215.19	6.00%	R 191.52
R 568.43	R 494.28	4.3 Unnecessary call outs for work on customer side	15.0%	R 602.53	6.00%	R 638.68	6.00%	R 677.00	6.00%	R 523.94

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
5. Water service Tariffs										
5.1. Conventional Meters (All Areas)										
5.1.1. Service Availability charge per month or part of it:										
R 163.89	R 142.51	5.1.1.1 Unimproved sites	15.0%	R 173.72	6.00%	R 184.14	6.00%	R 195.19	6.00%	R 151.06
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 1,236.39	R 1,075.12	5.1.1.3 Water connection size: 26 - 50 mm	15.0%	R 1,310.57	6.00%	R 1,389.21	6.00%	R 1,472.56	6.00%	R 1,139.63
R 3,123.52	R 2,716.10	5.1.1.4 Water connection size: 51 - 80 mm	15.0%	R 3,310.93	6.00%	R 3,509.58	6.00%	R 3,720.16	6.00%	R 2,879.07
R 4,945.57	R 4,300.49	5.1.1.5 Water connection size: 81 - 100 mm	15.0%	R 5,242.30	6.00%	R 5,556.84	6.00%	R 5,890.25	6.00%	R 4,558.52
R 11,062.46	R 9,619.53	5.1.1.6 Water connection size: 101 - 150 mm	15.0%	R 11,726.21	6.00%	R 12,429.78	6.00%	R 13,175.57	6.00%	R 10,196.70
R 240,771.19	R 209,366.25	5.1.1.7 Consumption of more than 20,000 kl per month	15.0%	R 255,217.46	6.00%	R 270,530.51	6.00%	R 286,762.34	6.00%	R 221,928.23
R 364.41	R 316.88	5.1.1.8 Un-metered connections	15.0%	R 386.28	6.00%	R 409.46	6.00%	R 434.02	6.00%	R 335.89
5.1.2. Consumption per kiloliter										
5.1.2.1. Block A (Aimed at residential and smaller commercial clients)										
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.00%	R 3.40
R 10.66	R 9.27	7-30 kl	15.0%	R 11.30	6.00%	R 11.98	6.00%	R 12.70	6.00%	R 9.83
R 10.66	R 9.27	31-60 kl	15.0%	R 11.30	6.00%	R 11.98	6.00%	R 12.70	6.00%	R 9.83
R 10.66	R 9.27	61-300 kl	15.0%	R 11.30	6.00%	R 11.98	6.00%	R 12.70	6.00%	R 9.83
R 37.16	R 32.32	Above 300 kl	15.0%	R 39.39	6.00%	R 41.76	6.00%	R 44.26	6.00%	R 34.25
5.1.2.2. Block B (Aimed at larger commercial and smaller industrial clients)										
R 12.33	R 10.72	0-300 kl	15.0%	R 13.07	6.00%	R 13.86	6.00%	R 14.69	6.00%	R 11.37
R 12.33	R 10.72	301-1000 kl	15.0%	R 13.07	6.00%	R 13.86	6.00%	R 14.69	6.00%	R 11.37
R 12.33	R 10.72	1001-8000 kl	15.0%	R 13.07	6.00%	R 13.86	6.00%	R 14.69	6.00%	R 11.37
R 13.57	R 11.80	Above 8000 kl	15.0%	R 14.38	6.00%	R 15.24	6.00%	R 16.16	6.00%	R 12.50
5.1.2.3. Block C (Aimed at larger industrial clients)										
R 5.00	R 4.35	Consumption above 20,000 kl per month	15.0%	R 5.30	6.00%	R 6.50	22.64%	R 8.00	23.08%	R 4.61
5.1.2.4. Block D (Internal)										
R 4.50	R 3.91	Departmental consumption	15.0%	R 4.77	6.00%	R 5.06	6.00%	R 5.36	6.00%	R 4.15
5.1.2. Consumption per kiloliter: Restrictions Level 1										
5.1.2.1. Block A (Aimed at residential and smaller commercial clients)										
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.0%	R 3.40
R 11.85	R 10.30	7-30 kl	15.0%	R 12.56	6.00%	R 13.31	6.00%	R 14.11	6.0%	R 10.92
R 11.85	R 10.30	31-60 kl	15.0%	R 12.56	6.00%	R 13.31	6.00%	R 14.11	6.0%	R 10.92
R 11.85	R 10.30	61-300 kl	15.0%	R 12.56	6.00%	R 13.31	6.00%	R 14.11	6.0%	R 10.92
R 42.90	R 37.30	Above 300 kl	15.0%	R 45.47	6.00%	R 48.20	6.00%	R 51.09	6.0%	R 39.54
5.1.2.2. Block B (Aimed at larger commercial and smaller industrial clients)										
R 14.80	R 12.87	0-300 kl	15.0%	R 15.69	6.00%	R 16.63	6.00%	R 17.63	6.0%	R 13.65
R 14.80	R 12.87	301-1000 kl	15.0%	R 15.69	6.00%	R 16.63	6.00%	R 17.63	6.0%	R 13.65
R 14.80	R 12.87	1001-8000 kl	15.0%	R 15.69	6.00%	R 16.63	6.00%	R 17.63	6.0%	R 13.65
R 14.80	R 12.87	Above 8000 kl	15.0%	R 15.69	6.00%	R 16.63	6.00%	R 17.63	6.0%	R 13.65
5.1.2.3. Block C (Aimed at larger industrial clients)										
R 6.00	R 5.22	Consumption above 20,000 kl per month	15.0%	R 6.36	6.00%	R 6.74	6.00%	R 7.15	6.0%	R 5.53
5.1.2. Consumption per kiloliter: Restrictions Level 2										
5.1.2.1. Block A (Aimed at residential and smaller commercial clients)										
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.0%	R 3.40
R 14.93	R 12.99	7-30 kl	15.0%	R 15.83	6.00%	R 16.78	6.00%	R 17.79	6.0%	R 13.77
R 14.93	R 12.99	31-60 kl	15.0%	R 15.83	6.00%	R 16.78	6.00%	R 17.79	6.0%	R 13.77
R 14.93	R 12.99	61-300 kl	15.0%	R 15.83	6.00%	R 16.78	6.00%	R 17.79	6.0%	R 13.77
R 48.26	R 41.97	Above 300 kl	15.0%	R 51.16	6.00%	R 54.23	6.00%	R 57.48	6.0%	R 44.49
5.1.2.2. Block B (Aimed at larger commercial and smaller industrial clients)										
R 17.28	R 15.02	0-300 kl	15.0%	R 18.31	6.00%	R 19.41	6.00%	R 20.58	6.0%	R 15.93
R 17.28	R 15.02	301-1000 kl	15.0%	R 18.31	6.00%	R 19.41	6.00%	R 20.58	6.0%	R 15.93
R 17.28	R 15.02	1001-8000 kl	15.0%	R 18.31	6.00%	R 19.41	6.00%	R 20.58	6.0%	R 15.93
R 17.28	R 15.02	Above 8000 kl	15.0%	R 18.31	6.00%	R 19.41	6.00%	R 20.58	6.0%	R 15.93
5.1.2.3. Block C (Aimed at larger industrial clients)										
R 7.00	R 6.09	Consumption above 20,000 kl per month	15.0%	R 7.42	6.00%	R 7.87	6.00%	R 8.34	6.0%	R 6.46
5.1.2. Consumption per kiloliter: Restrictions Level 3										
5.1.2.1. Block A (Aimed at residential and smaller commercial clients)										
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.0%	R 3.40
R 17.07	R 14.84	7-30 kl	15.0%	R 18.10	6.00%	R 19.18	6.00%	R 20.33	6.0%	R 15.74
R 17.07	R 14.84	31-60 kl	15.0%	R 18.10	6.00%	R 19.18	6.00%	R 20.33	6.0%	R 15.74
R 17.07	R 14.84	61-300 kl	15.0%	R 18.10	6.00%	R 19.18	6.00%	R 20.33	6.0%	R 15.74
R 53.63	R 46.63	Above 300 kl	15.0%	R 56.84	6.00%	R 60.25	6.00%	R 63.87	6.0%	R 49.43
5.1.2.2. Block B (Aimed at larger commercial and smaller industrial clients)										
R 19.75	R 17.17	0-300 kl	15.0%	R 20.93	6.00%	R 22.19	6.00%	R 23.52	6.0%	R 18.20
R 19.75	R 17.17	301-1000 kl	15.0%	R 20.93	6.00%	R 22.19	6.00%	R 23.52	6.0%	R 18.20
R 19.75	R 17.17	1001-8000 kl	15.0%	R 20.93	6.00%	R 22.19	6.00%	R 23.52	6.0%	R 18.20
R 19.75	R 17.17	Above 8000 kl	15.0%	R 20.93	6.00%	R 22.19	6.00%	R 23.52	6.0%	R 18.20
5.1.2.3. Block C (Aimed at larger industrial clients)										
R 8.41	R 7.31	Consumption above 20,000 kl per month	15.0%	R 8.91	6.00%	R 9.44	6.00%	R 10.01	6.0%	R 7.75

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		5.1.2 Consumption per kiloliter: Restrictions Level 4								
		5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.0%	R 3.40
R 19.21	R 16.70	7-30 kl	15.0%	R 20.36	6.00%	R 21.58	6.00%	R 22.88	6.0%	R 17.71
R 19.21	R 16.70	31-60 kl	15.0%	R 20.36	6.00%	R 21.58	6.00%	R 22.88	6.0%	R 17.71
R 19.21	R 16.70	61-300 kl	15.0%	R 20.36	6.00%	R 21.58	6.00%	R 22.88	6.0%	R 17.71
R 58.99	R 51.29	Above 300 kl	15.0%	R 62.53	6.00%	R 66.28	6.00%	R 70.26	6.0%	R 54.37
		5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 22.22	R 19.32	0-300 kl	15.0%	R 23.55	6.00%	R 24.97	6.00%	R 26.47	6.0%	R 20.48
R 22.22	R 19.32	301-1000 kl	15.0%	R 23.55	6.00%	R 24.97	6.00%	R 26.47	6.0%	R 20.48
R 22.22	R 19.32	1001-8000 kl	15.0%	R 23.55	6.00%	R 24.97	6.00%	R 26.47	6.0%	R 20.48
R 22.22	R 19.32	Above 8000 kl	15.0%	R 23.55	6.00%	R 24.97	6.00%	R 26.47	6.0%	R 20.48
		5.1.2.3 Block C (Aimed at larger industrial clients)								
R 10.09	R 8.77	Consumption above 20,000 kl per month	15.0%	R 10.69	6.00%	R 11.33	6.00%	R 12.01	6.0%	R 9.30
		5.1.2 Consumption per kiloliter: Restrictions Level 5								
		5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.69	R 3.20	0-6 kl	15.0%	R 3.91	6.00%	R 4.14	6.00%	R 4.39	6.0%	R 3.40
R 21.33	R 18.55	7-30 kl	15.0%	R 22.61	6.00%	R 23.97	6.00%	R 25.41	6.0%	R 19.66
R 21.33	R 18.55	31-60 kl	15.0%	R 22.61	6.00%	R 23.97	6.00%	R 25.41	6.0%	R 19.66
R 21.33	R 18.55	61-300 kl	15.0%	R 22.61	6.00%	R 23.97	6.00%	R 25.41	6.0%	R 19.66
R 64.35	R 55.96	Above 300 kl	15.0%	R 68.21	6.00%	R 72.30	6.00%	R 76.64	6.0%	R 59.31
		5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 24.68	R 21.46	0-300 kl	15.0%	R 26.16	6.00%	R 27.73	6.00%	R 29.39	6.0%	R 22.75
R 24.68	R 21.46	301-1000 kl	15.0%	R 26.16	6.00%	R 27.73	6.00%	R 29.39	6.0%	R 22.75
R 24.68	R 21.46	1001-8000 kl	15.0%	R 26.16	6.00%	R 27.73	6.00%	R 29.39	6.0%	R 22.75
R 24.68	R 21.46	Above 8000 kl	15.0%	R 26.16	6.00%	R 27.73	6.00%	R 29.39	6.0%	R 22.75
		5.1.2.3 Block C (Aimed at larger industrial clients)								
R 12.10	R 10.53	Consumption above 20,000 kl per month	15.0%	R 12.83	6.00%	R 13.60	6.00%	R 14.42	6.0%	R 11.16
		5.2. Water Management Device								
		5.2.1. Water connection on site (Consumption per kiloliter)								
R 6.59	R 5.73	0-6 kl	15.0%	R 6.99	6.00%	R 7.41	6.00%	R 7.85	6.00%	R 6.08
R 12.66	R 11.01	Bo 6 kl	15.0%	R 13.42	6.00%	R 14.23	6.00%	R 15.08	6.00%	R 11.67
		Consumption per kiloliter: Restrictions Level 1								
R 7.74	R 6.73	0-6 kl	15.0%	R 8.20	6.00%	R 8.70	6.00%	R 9.22	6.00%	R 7.13
R 14.87	R 12.93	Bo 6 kl	15.0%	R 15.77	6.00%	R 16.71	6.00%	R 17.71	6.00%	R 13.71
		Consumption per kiloliter: Restrictions Level 2								
R 8.89	R 7.73	0-6 kl	15.0%	R 9.42	6.00%	R 9.99	6.00%	R 10.58	6.00%	R 8.19
R 17.08	R 14.85	Bo 6 kl	15.0%	R 18.11	6.00%	R 19.19	6.00%	R 20.35	6.00%	R 15.75
		Consumption per kiloliter: Restrictions Level 3								
R 10.03	R 8.73	0-6 kl	15.0%	R 10.64	6.00%	R 11.27	6.00%	R 11.95	6.00%	R 9.25
R 19.29	R 16.78	Bo 6 kl	15.0%	R 20.45	6.00%	R 21.68	6.00%	R 22.98	6.00%	R 17.78
		Consumption per kiloliter: Restrictions Level 4								
R 11.18	R 9.72	0-6 kl	15.0%	R 11.85	6.00%	R 12.56	6.00%	R 13.32	6.00%	R 10.31
R 21.50	R 18.70	Bo 6 kl	15.0%	R 22.79	6.00%	R 24.16	6.00%	R 25.61	6.00%	R 19.82
		Consumption per kiloliter: Restrictions Level 5								
R 13.18	R 11.46	0-6 kl	15.0%	R 13.97	6.00%	R 14.81	6.00%	R 15.70	6.00%	R 12.15
R 25.33	R 22.03	Bo 6 kl	15.0%	R 26.85	6.00%	R 28.46	6.00%	R 30.17	6.00%	R 23.35
		Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.								
R 1,133.13	R 985.33	5.3. "Leiwater beurte" (In Urban areas per month)	15.0%	R 1,201.12	6.00%	R 1,273.19	6.00%	R 1,349.58	6.00%	R 1,044.45
R 117.29	R 101.99	5.4. Informal settlements without an account (Flat rate)	15.0%	R 124.33	6.00%	R 131.78	6.00%	R 139.69	6.00%	R 108.11
		5.5. Mobile Water provision								
Free		5.5.1 Humanitarian purposes		Free		Free		Free		
R 327.44	R 284.73	5.5.2 All non Residential per trip	15.0%	R 347.09	6.00%	R 367.91	6.00%	R 389.99	6.00%	R 301.82
R 654.89	R 569.47	5.6 Unnecessary call outs for work on customer side	15.0%	R 694.18	6.00%	R 735.83	6.00%	R 779.98	6.00%	R 603.63
		5.7 Greywater								
R 0.3321	R 0.2888	5.7.1 Per Cubic Meter (m3)	15.0%	R 0.35	6.00%	R 0.37	6.00%	R 0.40	6.00%	R 0.31
		5.8 Raw Water for Agricultural use								
R 0.7590	R 0.6600	5.8.1 Per kiloliter water	15.0%	R 0.80	6.00%	R 0.85	6.00%	R 0.90	6.00%	R 0.70

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Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.	Other tariffs and charges								
		6.1.	CORPORATE SERVICES								
R 735.00	R 639.13	6.1.1	Erection of banners (per application)	15.0%	R 779.00	5.99%	R 825.00	5.91%	R 874.00	5.94%	R 677.39
R 565.00	R 491.30	6.1.2	Erection of placards (deposit)	15.0%	R 598.00	5.84%	R 633.00	5.85%	R 670.00	5.85%	R 520.00
R 1,149.00	R 999.13	6.1.3	Cancellation of purchase agreement (Admin fee)	15.0%	R 1,217.00	5.92%	R 1,290.00	6.00%	R 1,367.00	5.97%	R 1,058.26
		6.1.4	Agenda and minutes of Council meetings								
R 188.00	R 163.48		001-400 q	15.0%	R 199.00	5.85%	R 210.00	5.53%	R 222.00	5.71%	R 173.04
R 209.00	R 181.74		401-500 q	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 246.00	R 213.91		501-600 q	15.0%	R 260.00	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
R 266.00	R 231.30		601-700 q	15.0%	R 281.00	5.64%	R 297.00	5.69%	R 314.00	5.72%	R 244.35
R 328.00	R 285.22		701+ q	15.0%	R 347.00	5.79%	R 367.00	5.76%	R 389.00	5.99%	R 301.74
R 511.00	R 444.35	6.1.6	Translation service (Per hour or part of it)	15.0%	R 541.00	5.87%	R 573.00	5.91%	R 607.00	5.93%	R 470.43
		6.1.7	Access to information								
R 135.00	R 117.39	6.1.7.1	Fee payable when information is requested	15.0%	R 143.00	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
		6.1.7.2	Reproduction fees:								
R 1.50	R 1.30		Photocopies (A4 or part of it) per page	15.0%	R 1.50	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.30
R 1.00	R 0.87		Print outs per copy	15.0%	R 1.00	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.87
R 27.00	R 23.48		Information on a memory stick	15.0%	R 28.00	3.70%	R 29.00	3.57%	R 30.00	3.45%	R 24.35
R 152.00	R 132.17		Information on a CD	15.0%	R 161.00	5.92%	R 170.00	5.59%	R 180.00	5.88%	R 140.00
R 84.00	R 73.04		Transcription of visual image (A4 page) per page	15.0%	R 89.00	5.95%	R 94.00	5.62%	R 99.00	5.32%	R 77.39
R 225.00	R 195.65		Copy of a visual image (A4 page) per page	15.0%	R 238.00	5.78%	R 252.00	5.88%	R 267.00	5.95%	R 206.96
R 46.00	R 40.00		Transcription of an audio record (A4 page) per page	15.0%	R 48.00	4.35%	R 50.00	4.17%	R 53.00	6.00%	R 41.74
R 61.00	R 53.04		Copy of audio record	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
		6.1.7.3	Investigation fee								
R 56.00	R 48.70		To search for record and to prepare it for release -- per hour, first hour excluded	15.0%	R 59.00	5.36%	R 62.00	5.08%	R 65.00	4.84%	R 51.30
		6.1.7.4	Postage								
Actual cost plus 20% plus VAT			If record should be posted to applicant	15.0%	Actual cost plus 20% plus VAT						
R 4,810.00	R 4,182.61	6.1.8	Application for extension of trading hours to sell Liquor	15.0%	R 5,098.00	5.99%	R 5,403.00	5.98%	R 5,727.00	6.00%	R 4,433.04
		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 171.00	R 148.70		08:00 - 13:00	15.0%	R 181.00	5.85%	R 191.00	5.52%	R 202.00	5.76%	R 157.39
R 188.00	R 163.48		13:00 - 18:00	15.0%	R 199.00	5.85%	R 210.00	5.53%	R 222.00	5.71%	R 173.04
R 209.00	R 181.74		18:00 - 00:00	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
			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 463.00	R 402.61	6.2.1.2	Kitchen rental (per session or part thereof)	15.0%	R 490.00	5.83%	R 519.00	5.92%	R 550.00	5.97%	R 426.09
R 202.00			Deposit for kitchen rental	Exempt	R 214.00	5.94%	R 226.00	5.61%	R 239.00	5.75%	

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 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 742.00	R 645.22	(a) First hour per officer (normal working hours)	15.0%	R 786.00	5.93%	R 833.00	5.98%	R 882.00	5.88%	R 683.48
R 266.00	R 231.30	(b) Subsequent hourly tariff within normal working hours	15.0%	R 281.00	5.64%	R 297.00	5.69%	R 314.00	5.72%	R 244.35
R 935.00	R 813.04	(c) First hour per officer (after hours & weekends)	15.0%	R 991.00	5.99%	R 1,050.00	5.95%	R 1,113.00	6.00%	R 861.74
R 367.00	R 319.13	(d) Subsequent hourly tariff after hours & weekends	15.0%	R 389.00	5.99%	R 412.00	5.91%	R 436.00	5.83%	R 338.26
R 1,922.00	R 1,671.30	(e) Per officer (Sundays per 4 hour bracket)	15.0%	R 2,037.00	5.98%	R 2,159.00	5.99%	R 2,288.00	5.97%	R 1,771.30
R 225.00	R 195.65	(f) Per vehicle (less than 15 km)	15.0%	R 238.00	5.78%	R 252.00	5.88%	R 267.00	5.95%	R 206.96
R 11.20	R 9.74	(g) Per kilometre tariff thereafter	15.0%	R 12.10	8.04%	R 13.00	7.44%	R 13.50	3.85%	R 10.52
R 225.00	R 195.65	(h) Hiring of road signs and equipment	15.0%	R 238.00	5.78%	R 252.00	5.88%	R 267.00	5.95%	R 206.96
R 950.00	R 826.09	(i) Mega phone per day	15.0%	R 1,007.00	6.00%	R 1,067.00	5.96%	R 1,131.00	6.00%	R 875.65
		6.2.2.1.2 Non-Profit Organisations: (per gathering/march)								
R 266.00	R 231.30	(a) First hour per officer (normal working hours)	15.0%	R 281.00	5.64%	R 297.00	5.69%	R 314.00	5.72%	R 244.35
R 135.00	R 117.39	(b) Subsequent hourly tariff within normal working hours	15.0%	R 143.00	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
R 349.00	R 303.48	(c) First hour per officer (after hours & weekends)	15.0%	R 369.00	5.73%	R 391.00	5.96%	R 414.00	5.88%	R 320.87
R 209.00	R 181.74	(d) Subsequent hourly tariff after hours & weekends	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 959.00	R 833.91	(e) Per officer (Sundays per 4 hour bracket)	15.0%	R 1,016.00	5.94%	R 1,076.00	5.91%	R 1,140.00	5.95%	R 883.48
R 135.00	R 117.39	(f) Per vehicle (less than 15 km)	15.0%	R 143.00	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
R 11.20	R 9.74	(g) Per kilometre tariff thereafter	15.0%	R 12.10	8.04%	R 13.00	7.44%	R 13.50	3.85%	R 10.52
R 101.00	R 87.83	(h) Hiring of road signs and equipment	15.0%	R 107.00	5.94%	R 113.00	5.61%	R 119.00	5.31%	R 93.04
R 470.00	R 408.70	(i) Mega phone per day	15.0%	R 498.00	5.96%	R 527.00	5.82%	R 558.00	5.88%	R 433.04
		6.2.2.2 Dog Tax Tariffs								
R 282.00	R 245.22	6.2.2.2.1 Male dog: per year or part thereof	15.0%	R 298.00	5.67%	R 315.00	5.70%	R 333.00	5.71%	R 259.13
R 568.00	R 493.91	6.2.2.2.2 Bitch: per year or part thereof	15.0%	R 602.00	5.99%	R 638.00	5.98%	R 676.00	5.96%	R 523.48
R 139.00	R 120.87	6.2.2.2.3 Sterilised/castrated (proof)	15.0%	R 147.00	5.76%	R 155.00	5.44%	R 164.00	5.81%	R 127.83
R 224.00	R 194.78	6.2.2.3 Executing of warrants of arrest	15.0%	R 237.00	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 206.09
		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 3,366.00	R 2,926.96	6.2.3.1 Call-outs (per call) (excluding residential) This includes all fire fighting vehicles, all manpower water supply and (Per hour or part thereof)	15.0%	R 3,567.00	5.97%	R 3,781.00	6.00%	R 4,007.00	5.98%	R 3,101.74
		6.2.3.2 Additional services (such as pumping, cleaning roads, decontamination) and consumables								
R 561.00	R 487.83	a) Call-out per hour or part thereof	15.0%	R 594.00	5.88%	R 629.00	5.89%	R 666.00	5.88%	R 516.52
R 49.00	R 42.61	b) Absorbent per kilogram	15.0%	R 51.00	4.08%	R 54.00	5.88%	R 57.00	5.56%	R 44.35
R 52.00	R 45.22	c) Foam per litre	15.0%	R 55.00	5.77%	R 58.00	5.45%	R 61.00	5.17%	R 47.83
R 494.00	R 429.57	d) Handheld extinguisher	15.0%	R 523.00	5.87%	R 554.00	5.93%	R 587.00	5.96%	R 454.78
R 114.00	R 99.13	e) Decontamination concentrate	15.0%	R 120.00	5.26%	R 127.00	5.83%	R 134.00	5.51%	R 104.35
		6.2.3.3 Special Standby Services at Events								
R 2,244.00	R 1,951.30	a) First hour	15.0%	R 2,378.00	5.97%	R 2,520.00	5.97%	R 2,671.00	5.99%	R 2,067.83
R 564.00	R 490.43	b) Per hour or part thereof, thereafter	15.0%	R 597.00	5.85%	R 632.00	5.86%	R 669.00	5.85%	R 519.13
R 2,751.00	R 2,392.17	6.2.3.4 Controlled Burns	15.0%	R 2,916.00	6.00%	R 3,090.00	5.97%	R 3,275.00	5.99%	R 2,535.65
R 715.00	R 621.74	6.2.3.5 Clearing of overgrown properties (residential areas) a	15.0%	R 757.00	5.87%	R 802.00	5.94%	R 850.00	5.99%	R 658.26
		6.2.3.6 Flammable Liquid Certificates:								
R 132.00	R 114.78	(a) Domestic installations	15.0%	R 139.00	5.30%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
R 506.00	R 440.00	(b) Commercial installations	15.0%	R 536.00	5.93%	R 568.00	5.97%	R 602.00	5.99%	R 466.09
R 571.00	R 496.52	(c) Industrial Installations	15.0%	R 605.00	5.95%	R 641.00	5.95%	R 679.00	5.93%	R 526.09
R 506.00	R 440.00	(d) LPG Suppliers	15.0%	R 536.00	5.93%	R 568.00	5.97%	R 602.00	5.99%	R 466.09
R 506.00	R 440.00	(e) Spray paint rooms	15.0%	R 536.00	5.93%	R 568.00	5.97%	R 602.00	5.99%	R 466.09
		6.2.3.7 Fire Safety Certification								
R 390.00	R 339.13	a) New Building plan or alterations	15.0%	R 413.00	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 359.13
R 132.00	R 114.78	b) Educational and old age facilities	15.0%	R 139.00	5.30%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
R 390.00	R 339.13	c) New business licence application	15.0%	R 413.00	5.90%	R 437.00	5.81%	R 463.00	5.95%	R 359.13
R 506.00	R 440.00	d) Commercial/Industrial Facility	15.0%	R 536.00	5.93%	R 568.00	5.97%	R 602.00	5.99%	R 466.09
		6.2.3.8 Dangerous Goods Transport Permit (Annual)								
R 335.00	R 291.30	a) Light Delivery vehicle up to 3500 kg	15.0%	R 355.00	5.97%	R 376.00	5.92%	R 398.00	5.85%	R 308.70
R 423.00	R 367.83	b) Light Delivery vehicle above 3500 kg	15.0%	R 448.00	5.91%	R 474.00	5.80%	R 502.00	5.91%	R 389.57
R 830.00	R 721.74	c) Rigid tankers and flat beds up to 20 l	15.0%	R 879.00	5.90%	R 931.00	5.92%	R 986.00	5.91%	R 764.35
R 1,243.00	R 1,080.87	d) Rigid tankers and flat beds above 20 l	15.0%	R 1,317.00	5.95%	R 1,396.00	6.00%	R 1,479.00	5.95%	R 1,145.22
		e) Articulated vehicles up to 20 000 litres								
R 335.00	R 291.30	1) Horse	15.0%	R 355.00	5.97%	R 376.00	5.92%	R 398.00	5.85%	R 308.70
R 830.00	R 721.74	2) Per unit or tanker thereafter	15.0%	R 879.00	5.90%	R 931.00	5.92%	R 986.00	5.91%	R 764.35
		f) Articulated vehicles above 20 000 litres								
R 335.00	R 291.30	1) Horse	15.0%	R 355.00	5.97%	R 376.00	5.92%	R 398.00	5.85%	R 308.70
R 1,243.00	R 1,080.87	2) Per unit or tanker thereafter	15.0%	R 1,317.00	5.95%	R 1,396.00	6.00%	R 1,479.00	5.95%	R 1,145.22
R 187.00	R 162.61	g) Transfer of certificate	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 221.00	5.74%	R 172.17
		6.2.3.9 Event application								
R 187.00	R 162.61	a) Below 500 attendees	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 221.00	5.74%	R 172.17
R 373.00	R 324.35	b) Between 500 and 1000 attendees	15.0%	R 395.00	5.90%	R 418.00	5.82%	R 443.00	5.98%	R 343.48
R 753.00	R 654.78	c) More than 1000 attendees	15.0%	R 798.00	5.98%	R 845.00	5.89%	R 895.00	5.92%	R 693.91
		6.2.3.10 Training per person								
R 395.00	R 343.48	Industrial and Commercial Basic Firefighting – 3 days	15.0%	R 418.00	5.82%	R 443.00	5.98%	R 469.00	5.87%	R 363.48
R 660.00	R 573.91	Industrial and Commercial Advanced– 5 days	15.0%	R 699.00	5.91%	R 740.00	5.87%	R 784.00	5.95%	R 607.83
R 132.00	R 114.78	Portable Fire Extinguisher course – 4 hours (excluding	15.0%	R 139.00	5.30%	R 147.00	5.76%	R 155.00	5.44%	R 120.87
		6.2.6 Refuse tariffs moved to Civil Services								

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
R 951.00	R 826.96	6.2.7	Licensing and Regulating: Hiring and Sundry								
R 1,540.00	R 1,339.13	6.2.7.1	Vendor stalls (uncovered)	15.0%	R 1,008.00	5.99%	R 1,068.00	5.95%	R 1,132.00	5.99%	R 876.52
		6.2.7.2	Vendor stalls – under cover (per annum)	15.0%	R 1,632.00	5.97%	R 1,729.00	5.94%	R 1,832.00	5.96%	R 1,419.13
		6.2.7.3	Clean-up of premises (cost recoverable from owner)								
		6.2.8	Holiday Resorts								
R 720.00			Deposit for hiring C & D types Chalets at Pine Forest (<i>Dennebos</i>)	Exempt	R 763.00	5.97%	R 808.00	5.90%	R 856.00	5.94%	
R 559.00			Deposit for hiring of other	Exempt	R 592.00	5.90%	R 627.00	5.91%	R 664.00	5.90%	
		6.2.8.1	Pine Forest (<i>Dennebos</i>)								
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 442.00	R 384.35		High season	15.0%	R 468.00	5.88%	R 496.00	5.98%	R 525.00	5.85%	R 406.96
R 287.00	R 249.57		High season	15.0%	R 304.00	5.92%	R 322.00	5.92%	R 341.00	5.90%	R 264.35
R 174.00	R 151.30		Out of season	15.0%	R 184.00	5.75%	R 195.00	5.98%	R 206.00	5.64%	R 160.00
R 545.00			Deposit	Exempt	R 577.00	5.87%	R 611.00	5.89%	R 647.00	5.89%	
		6.2.8.1.3	Annual Booking Fee								
R 22,872.00	R 19,888.70		A-type - caravan premises	15.0%	R 24,244.00	6.00%	R 25,698.00	6.00%	R 27,239.00	6.00%	R 21,081.74
R 17,982.00	R 15,636.52		B-type - caravan premises	15.0%	R 19,060.00	5.99%	R 20,203.00	6.00%	R 21,415.00	6.00%	R 16,573.91
R 16,731.00	R 14,548.70		C-type - caravan premises	15.0%	R 17,734.00	5.99%	R 18,798.00	6.00%	R 19,925.00	6.00%	R 15,420.87
R 22,872.00	R 19,888.70		Loq Cabins	15.0%	R 24,244.00	6.00%	R 25,698.00	6.00%	R 27,239.00	6.00%	R 21,081.74
R 17,562.00	R 15,271.30		A-type - Lost City	15.0%	R 18,615.00	6.00%	R 19,731.00	6.00%	R 20,914.00	6.00%	R 16,186.96
R 14,729.00	R 12,807.83		B-type - Lost City	15.0%	R 15,612.00	5.99%	R 16,548.00	6.00%	R 17,540.00	5.99%	R 13,575.65
			Deposit	Exempt							
		6.2.8.1.4	Chalets (per unit per night)								
		6.2.8.1.4.1	A - Type								
R 539.00	R 468.70		High season (24 December to 9 January & Easter weekend)	15.0%	R 571.00	5.94%	R 605.00	5.95%	R 641.00	5.95%	R 496.52
R 480.00	R 417.39		High season	15.0%	R 508.00	5.83%	R 538.00	5.91%	R 570.00	5.95%	R 441.74
R 391.00	R 340.00		Out of season	15.0%	R 414.00	5.88%	R 438.00	5.80%	R 464.00	5.94%	R 360.00
		6.2.8.1.4.2	B - Type								
R 878.00	R 763.48		High season (24 December to 9 January & Easter weekend)	15.0%	R 930.00	5.92%	R 985.00	5.91%	R 1,044.00	5.99%	R 808.70
R 714.00	R 620.87		High season	15.0%	R 756.00	5.88%	R 801.00	5.95%	R 849.00	5.99%	R 657.39
R 552.00	R 480.00		Out of season	15.0%	R 585.00	5.98%	R 620.00	5.98%	R 657.00	5.97%	R 508.70
		6.2.8.1.4.3	C - Type								
R 1,259.00	R 1,094.78		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,334.00	5.96%	R 1,414.00	6.00%	R 1,498.00	5.94%	R 1,160.00
R 1,202.00	R 1,045.22		High season	15.0%	R 1,274.00	5.99%	R 1,350.00	5.97%	R 1,431.00	6.00%	R 1,107.83
R 662.00	R 575.65		Out of season	15.0%	R 701.00	5.89%	R 743.00	5.99%	R 787.00	5.92%	R 609.57
		6.2.8.1.4.4	D - Type								
R 1,139.00	R 990.43		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,207.00	5.97%	R 1,279.00	5.97%	R 1,355.00	5.94%	R 1,049.57
R 955.00	R 830.43		High season	15.0%	R 1,012.00	5.97%	R 1,072.00	5.93%	R 1,136.00	5.97%	R 880.00
R 603.00	R 524.35		Out of season	15.0%	R 639.00	5.97%	R 677.00	5.95%	R 717.00	5.91%	R 555.65
		6.2.8.1.4.5	E - Type								
R 827.00	R 719.13		High season (24 December to 9 January & Easter weekend)	15.0%	R 876.00	5.93%	R 928.00	5.94%	R 983.00	5.93%	R 761.74
R 766.00	R 666.09		High season	15.0%	R 811.00	5.87%	R 859.00	5.92%	R 910.00	5.94%	R 705.22
R 491.00	R 426.96		Out of season	15.0%	R 520.00	5.91%	R 551.00	5.96%	R 584.00	5.99%	R 452.17
		6.2.8.1.4.6	F - Type								
R 539.00	R 468.70		High season (24 December to 9 January & Easter weekend)	15.0%	R 571.00	5.94%	R 605.00	5.95%	R 641.00	5.95%	R 496.52
R 480.00	R 417.39		High season	15.0%	R 508.00	5.83%	R 538.00	5.91%	R 570.00	5.95%	R 441.74
R 391.00	R 340.00		Out of season	15.0%	R 414.00	5.88%	R 438.00	5.80%	R 464.00	5.94%	R 360.00
		6.2.8.1.4.7	G - Type								
R 1,265.00	R 1,100.00		High season (24 December to 9 January & Easter weekend)	15.0%	R 1,340.00	5.93%	R 1,420.00	5.97%	R 1,505.00	5.99%	R 1,165.22
R 1,007.00	R 875.65		High season	15.0%	R 1,067.00	5.96%	R 1,131.00	6.00%	R 1,198.00	5.92%	R 927.83
R 624.00	R 542.61		Out of season	15.0%	R 661.00	5.93%	R 700.00	5.90%	R 742.00	6.00%	R 574.78
		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 86.00	R 74.78		Per person per day	15.0%	R 91.00	5.81%	R 96.00	5.49%	R 101.00	5.21%	R 79.13
R 81.00	R 70.43		Per vehicle per day	15.0%	R 85.00	4.94%	R 90.00	5.88%	R 95.00	5.56%	R 73.91
		6.2.8.1.6	Sundry Tariffs								
R 800.00			Conference Hall (deposit)	Exempt	R 800.00	0.00%	R 848.00	6.00%	R 898.00	5.90%	
R 635.00	R 552.17		Conference Hall hire: per session 08:00 – 13:00	15.0%	R 673.00	5.98%	R 713.00	5.94%	R 755.00	5.89%	R 585.22
R 635.00	R 552.17		13:00 – 18:00	15.0%	R 673.00	5.98%	R 713.00	5.94%	R 755.00	5.89%	R 585.22
R 849.00	R 738.26		18:00 – 24:00	15.0%	R 899.00	5.89%	R 952.00	5.90%	R 1,009.00	5.99%	R 781.74
R 1,627.00	R 1,414.78		Conference Hall hire: per day	15.0%	R 1,724.00	5.96%	R 1,827.00	5.97%	R 1,936.00	5.97%	R 1,499.13
			<i>Renting of Recreational Halls to sports clubs (local):</i>								
R 350.00			Deposit	Exempt	R 350.00	0.00%	R 371.00	6.00%	R 393.00	5.93%	
R 2,270.40	R 1,974.26		Annual tariff	15.0%	R 2,724.48	20.00%	R 2,887.00	5.97%	R 3,060.00	5.99%	R 2,369.11
R 94.00	R 81.74		Bedding hiring: per set per week (chalets)	15.0%	R 99.00	5.32%	R 104.00	5.05%	R 110.00	5.77%	R 86.09
			Entrance (Local Residents)								
R 207.00	R 180.00		Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.0%	R 219.00	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 190.43
			Local residence in Witzenberg annual tickets (per ticket)								
R 480.00	R 417.39		Adults	15.0%	R 508.00	5.83%	R 538.00	5.91%	R 570.00	5.95%	R 441.74
R 352.00	R 306.09		Children	15.0%	R 373.00	5.97%	R 395.00	5.90%	R 418.00	5.82%	R 324.35
R 329.00	R 286.09		Vehicles	15.0%	R 348.00	5.78%	R 368.00	5.75%	R 390.00	5.98%	R 302.61
			Clip cards - Recreational facilities 5 clips per ticket	15.0%	R 77.00	5.48%	R 81.00	5.19%	R 85.00	4.94%	R 66.96
R 73.00	R 63.48		Laundromat facilities								
R 58.00	R 50.43		Per 8kg. excluding washing powder	15.0%	R 61.00	5.17%	R 64.00	4.92%	R 67.00	4.69%	R 53.04
		6.2.8.2	Klipriver Park (Closed)								

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Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		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 89.00	R 77.39	School practices (per practice) max 2/week @3hours / occasion	15.0%	R 94.00	5.62%	R 99.00	5.32%	R 104.00	5.05%	R 81.74
R 191.00	R 166.09	School matches (per match)	15.0%	R 202.00	5.76%	R 214.00	5.94%	R 226.00	5.61%	R 175.65
R 191.00	R 166.09	Sports clubs (per practice) max 2/week @3hours / occasion	15.0%	R 202.00	5.76%	R 214.00	5.94%	R 226.00	5.61%	R 175.65
R 550.00	R 434.78	Sports clubs (per match) with no entrance fees	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 434.78
R 1,100.00	R 869.57	Sports clubs (per match) with entrance/ gate fees	15.0%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 869.57
R 1,650.00	R 1,304.35	Other events	15.0%	R 1,749.00	6.00%	R 1,853.00	5.95%	R 1,964.00	5.99%	R 1,304.35
R 1,650.00	R 1,304.35	Tournaments / day	15.0%	R 1,749.00	6.00%	R 1,853.00	5.95%	R 1,964.00	5.99%	R 1,304.35
R 1,650.00	R 1,304.35	Festivals and Carnivals (per day)	15.0%	R 1,749.00	6.00%	R 1,853.00	5.95%	R 1,964.00	5.99%	R 1,304.35
R 2,750.00	R 2,750.00	6.2.10.2 Deposit per event	Exempt	R 2,915.00	6.00%	R 3,089.00	5.97%	R 3,274.00	5.99%	R 2,915.00
		No standing depositos 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								
		6.2.11.1.3 Town Hall - Ceres								
		Hall, stage and main toilets								
R 420.00	R 365.22	Morning	15.0%	R 445.00	5.95%	R 471.00	5.84%	R 499.00	5.94%	R 386.96
R 420.00	R 365.22	Afternoon	15.0%	R 445.00	5.95%	R 471.00	5.84%	R 499.00	5.94%	R 386.96
R 518.00	R 450.43	Evening	15.0%	R 549.00	5.98%	R 581.00	5.83%	R 615.00	5.85%	R 477.39
		Kitchen								
R 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 249.57	Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 249.57
		Banqueting Hall: (only when not used in								
R 257.00	R 223.48	Morning	15.0%	R 272.00	5.84%	R 288.00	5.88%	R 305.00	5.90%	R 236.52
R 257.00	R 223.48	Afternoon	15.0%	R 272.00	5.84%	R 288.00	5.88%	R 305.00	5.90%	R 236.52
R 292.00	R 253.91	Evening	15.0%	R 309.00	5.82%	R 327.00	5.83%	R 346.00	5.81%	R 268.70
		Tariff 3: Guarantee deposit								
R 2,099.00	R 2,099.00	Per function	Exempt	R 2,224.00	5.96%	R 2,357.00	5.98%	R 2,498.00	5.98%	R 2,224.00
		Tariff 4: equipment per occasion								
R 36.00	R 31.30	Hiring of table cloths (each, per day)	15.0%	R 38.00	5.56%	R 40.00	5.26%	R 42.00	5.00%	R 33.04
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
R 23.00	R 20.00	Hiring of cutlery (per dozen, per day)	15.0%	R 24.00	4.35%	R 25.00	4.17%	R 26.00	4.00%	R 20.87
		Tariff 5: reduced rates								
		50% discount to organisations that qualify								
		Tariff 6: Levy in respect of exceeding the								
		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 243.00	R 211.30	Piano organ	15.0%	R 257.00	5.76%	R 272.00	5.84%	R 288.00	5.88%	R 223.48
R 273.00	R 237.39	Grand piano	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
		Tariff 8: Rehearsals (per rehearsal)								
		In respect of hall and stage only								
R 171.00	R 148.70	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 181.00	5.85%	R 191.00	5.52%	R 202.00	5.76%	R 157.39
R 191.00	R 166.09	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 202.00	5.76%	R 214.00	5.94%	R 226.00	5.61%	R 175.65
		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 140.00	R 121.74	Levy	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 292.00	R 253.91	Sound system for Town Hall (per occasion)	15.0%	R 309.00	5.82%	R 327.00	5.83%	R 346.00	5.81%	R 268.70

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.2.11.1.4	Bella Vista Community Hall								
			All traditional church services (through the night)								
R 2,625.00	R 2,625.00		X2 the 24hour tariff								
			Deposit for above	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
			Tariff 1: Basic charges per session								
			Hall, stage and main toilets								
R 301.00	R 261.74		Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74		Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91		Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
			Kitchen								
R 273.00	R 237.39		Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39		Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 261.74		Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
			Change rooms (excluding main toilets)								
R 77.00	R 66.96		Morning	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 77.00	R 66.96		Afternoon	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 157.00	R 136.52		Evening	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
			Tariff 2: Public dances per session								
R 1,041.00	R 905.22		Hall, stage and toilets	15.0%	R 1,103.00	5.96%	R 1,169.00	5.98%	R 1,239.00	5.99%	R 959.13
			Tariff 3: Guarantee deposit								
R 525.00	R 456.52		Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,099.00	R 1,825.22		Per function --- including kitchen	15.0%	R 2,224.00	5.96%	R 2,357.00	5.98%	R 2,498.00	5.98%	R 1,933.91
			Tariff 4: equipment per occasion								
R 36.00	R 31.30		Hiring of table cloths (each, per day)	15.0%	R 38.00	5.56%	R 40.00	5.26%	R 42.00	5.00%	R 33.04
R 25.00	R 20.87		Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.60	6.15%	R 29.30	6.16%	R 20.87
R 18.30	R 15.91		Hiring of cutlery (per dozen, per day)	15.0%	R 19.40	6.01%	R 20.60	6.19%	R 21.80	5.83%	R 16.87
			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 8: Rehearsals (per rehearsal)								
			In respect of hall and stage only								
R 110.00	R 95.65		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
			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 124.00	R 107.83		Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
		6.2.11.1.5	Dreyer Hall (currently on lease contract)								
			Tariff 1: Basic charges per session								
			Hall, stage and main toilets								
R 273.00	R 237.39		Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39		Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 376.00	R 326.96		Evening	15.0%	R 398.00	5.85%	R 421.00	5.78%	R 446.00	5.94%	R 346.09
			Kitchen								
R 92.00	R 80.00		Morning	15.0%	R 97.00	5.43%	R 102.00	5.15%	R 108.00	5.88%	R 84.35
R 92.00	R 80.00		Afternoon	15.0%	R 97.00	5.43%	R 102.00	5.15%	R 108.00	5.88%	R 84.35
R 110.00	R 95.65		Evening	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
			Change rooms (excluding main toilets)								
R 79.00	R 68.70		Morning	15.0%	R 83.00	5.06%	R 87.00	4.82%	R 92.00	5.75%	R 72.17
R 79.00	R 68.70		Afternoon	15.0%	R 83.00	5.06%	R 87.00	4.82%	R 92.00	5.75%	R 72.17
R 173.00	R 150.43		Evening	15.0%	R 183.00	5.78%	R 193.00	5.46%	R 204.00	5.70%	R 159.13
			Tariff 2: Public dances per session								
R 1,049.00	R 912.17		Hall, stage and toilets	15.0%	R 1,111.00	5.91%	R 1,177.00	5.94%	R 1,247.00	5.95%	R 966.09
R 399.00	R 399.00			Exempt	R 422.00	5.76%	R 447.00	5.92%	R 473.00	5.82%	R 422.00
			Tariff 3: Guarantee deposit per function								
			Tariff 4: Equipment								
			Tariff 5: Reduced rates								
			50% discount to organisations that qualify								
			Tariff 6: Levy in respect of exceeding the vacating time								
			In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation 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 79.00	R 68.70		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 83.00	5.06%	R 87.00	4.82%	R 92.00	5.75%	R 72.17
R 126.00	R 109.57		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 133.00	5.56%	R 140.00	5.26%	R 148.00	5.71%	R 115.65
			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 126.00	R 109.57		Levy	15.0%	R 133.00	5.56%	R 140.00	5.26%	R 148.00	5.71%	R 115.65

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		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 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 374.00	R 325.22	Evening	15.0%	R 396.00	5.88%	R 419.00	5.81%	R 444.00	5.97%	R 344.35
		Tariff 2: Public dances per session								
R 1,041.00	R 905.22	Hall, stage and toilets	15.0%	R 1,103.00	5.96%	R 1,169.00	5.98%	R 1,239.00	5.99%	R 959.13
R 396.00	R 396.00	Tariff 3: Guarantee deposit per function	Exempt	R 419.00	5.81%	R 444.00	5.97%	R 470.00	5.86%	R 419.00
		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 77.00	R 66.96	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 124.00	R 107.83	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
		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 140.00	R 121.74	Levy	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
		6.2.11.1.7 N'duli New Hall								
		All traditional church services (through the night)								
		X2 the 24 hour tariff								
R 2,625.00	R 2,625.00	Deposit for above	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 140.00	R 121.74	Morning	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 140.00	R 121.74	Afternoon	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 207.00	R 180.00	Evening	15.0%	R 219.00	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 190.43
		Change rooms (excluding main toilets)								
R 58.00	R 50.43	Morning	15.0%	R 61.00	5.17%	R 64.00	4.92%	R 67.00	4.69%	R 53.04
R 58.00	R 50.43	Afternoon	15.0%	R 61.00	5.17%	R 64.00	4.92%	R 67.00	4.69%	R 53.04
R 92.00	R 80.00	Evening	15.0%	R 97.00	5.43%	R 102.00	5.15%	R 108.00	5.88%	R 84.35
R 525.00	R 525.00	Deposit per function- excluding kitchen	Exempt	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 556.00
R 2,100.00	R 2,100.00	Deposit per function- including kitchen	Exempt	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 2,226.00
		Tariff 4: Equipment								
		Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 20.87
R 25.00	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 124.00	R 107.83	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.2.11.1.8 Prince Alfred's Hamlet Town Hall								
		All traditional church services (through the night)								
R 2,625.00	R 2,625.00	X2 the 24 hour tariff	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Deposit for above								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 140.00	R 121.74	Morning	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 140.00	R 121.74	Afternoon	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 207.00	R 180.00	Evening	15.0%	R 219.00	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 190.43
		Tariff 3: Guarantee deposit								
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
		Tariff 4: equipment per occasion								
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
		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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
		6.2.11.1.9 Prince Alfred's Hamlet Community Hall								
		All traditional church services (through the night)								
R 2,625.00	R 2,625.00	X2 the 24 hour tariff	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Deposit for above								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 140.00	R 121.74	Morning	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 140.00	R 121.74	Afternoon	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 207.00	R 180.00	Evening	15.0%	R 219.00	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 190.43
		Tariff 3: Guarantee deposit								
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
		Tariff 4: equipment per occasion								
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
		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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
6.2.11.1.10 Tulbagh Community Hall										
All traditional church services (through the night)										
R 2,625.00	R 2,625.00	X2 the 24 hour tariff	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Deposit for above								
R 124.00	R 107.83	Preparation of hall per hour	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
Tariff 1: Basic charges per session										
Hall, stage and main toilets										
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
Kitchen										
R 140.00	R 121.74	Morning	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 140.00	R 121.74	Afternoon	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 207.00	R 180.00	Evening	15.0%	R 219.00	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 190.43
Tariff 3: Guarantee deposit										
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
Tariff 4: equipment per occasion										
		Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
6.2.11.2 Local Organisations										
6.2.11.2.1 Tulbagh Town Hall										
All traditional church services (through the night) X2 the 24 hour tariff										
R 2,625.00	R 2,625.00	Deposit for above	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
Tariff 1: Basic charges per session										
Hall, stage and main toilets										
R 420.00	R 365.22	Morning	15.0%	R 445.00	5.95%	R 471.00	5.84%	R 499.00	5.94%	R 386.96
R 420.00	R 365.22	Afternoon	15.0%	R 445.00	5.95%	R 471.00	5.84%	R 499.00	5.94%	R 386.96
R 518.00	R 450.43	Evening	15.0%	R 549.00	5.98%	R 581.00	5.83%	R 615.00	5.85%	R 477.39
Kitchen										
R 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 261.74	Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
Banqueting Hall: (only when not used in conjunction with kitchen) per session										
R 257.00	R 223.48	Morning	15.0%	R 272.00	5.84%	R 288.00	5.88%	R 305.00	5.90%	R 236.52
R 257.00	R 223.48	Afternoon	15.0%	R 272.00	5.84%	R 288.00	5.88%	R 305.00	5.90%	R 236.52
R 292.00	R 253.91	Evening	15.0%	R 309.00	5.82%	R 327.00	5.83%	R 346.00	5.81%	R 268.70
Tariff 3: Guarantee deposit										
R 2,100.00	R 1,826.09	Per function	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
Tariff 4: equipment per occasion										
		Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
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 171.00	R 148.70	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 181.00	5.85%	R 191.00	5.52%	R 202.00	5.76%	R 157.39
R 191.00	R 166.09	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 202.00	5.76%	R 214.00	5.94%	R 226.00	5.61%	R 175.65
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 140.00	R 121.74	Levy	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 157.00	R 136.52	Preparation of hall per hour	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.2.11.2.3 Montana Community Hall								
R 2,625.00	R 2,625.00	All traditional church services (through the night) X2 the 24 hour tariff Deposit for above	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 261.74	Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
		Change rooms (excluding main toilets)								
R 77.00	R 66.96	Morning	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 77.00	R 66.96	Afternoon	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 157.00	R 136.52	Evening	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		Tariff 3: Guarantee deposit								
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
		Tariff 4: equipment per occasion								
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
		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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
R 140.00	R 121.74	Montana Library Hall : Per occasion (No Church Services)	15.0%	R 148.00	5.71%	R 156.00	5.41%	R 165.00	5.77%	R 128.70
R 171.00	R 148.70	Stamper Street Hall : (per occasion)	15.0%	R 181.00	5.85%	R 191.00	5.52%	R 202.00	5.76%	R 157.39
	R 0.00									
		6.2.11.2.4 Pine Valley Community Hall								
		All traditional church services (through the night) X2 the 24 hour tariff								
R 2,625.00	R 2,625.00	Deposit for above	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 261.74	Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
		Change rooms (excluding main toilets)								
R 77.00	R 66.96	Morning	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 77.00	R 66.96	Afternoon	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 157.00	R 136.52	Evening	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		Tariff 3: Guarantee deposit								
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
		Tariff 4: equipment per occasion								
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
		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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91

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 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.2.11.2.5 Op-Die-Berg Community Hall								
		All traditional church services (through the night)								
R 2,625.00	R 2,625.00	X2 the 24 hour tariff	Exempt	R 2,782.00	5.98%	R 2,948.00	5.97%	R 3,124.00	5.97%	R 2,782.00
		Deposit for above								
		Tariff 1: Basic charges per session								
		Hall, stage and main toilets								
R 301.00	R 261.74	Morning	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 301.00	R 261.74	Afternoon	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
R 453.00	R 393.91	Evening	15.0%	R 480.00	5.96%	R 508.00	5.83%	R 538.00	5.91%	R 417.39
		Kitchen								
R 273.00	R 237.39	Morning	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 273.00	R 237.39	Afternoon	15.0%	R 289.00	5.86%	R 306.00	5.88%	R 324.00	5.88%	R 251.30
R 301.00	R 261.74	Evening	15.0%	R 319.00	5.98%	R 338.00	5.96%	R 358.00	5.92%	R 277.39
		Change rooms (excluding main toilets)								
R 77.00	R 66.96	Morning	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 77.00	R 66.96	Afternoon	15.0%	R 81.00	5.19%	R 85.00	4.94%	R 90.00	5.88%	R 70.43
R 157.00	R 136.52	Evening	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		Tariff 3: Guarantee deposit								
R 525.00	R 456.52	Per function --- excluding kitchen	15.0%	R 556.00	5.90%	R 589.00	5.94%	R 624.00	5.94%	R 483.48
R 2,100.00	R 1,826.09	Per function --- including kitchen	15.0%	R 2,226.00	6.00%	R 2,359.00	5.97%	R 2,500.00	5.98%	R 1,935.65
		Tariff 4: equipment per occasion								
R 25.00	R 21.74	Hiring of tables (each, per day)	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
		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 110.00	R 95.65	Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 116.00	5.45%	R 122.00	5.17%	R 129.00	5.74%	R 100.87
R 157.00	R 136.52	Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 166.00	5.73%	R 175.00	5.42%	R 185.00	5.71%	R 144.35
		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 124.00	R 107.83	Levy	15.0%	R 131.00	5.65%	R 138.00	5.34%	R 146.00	5.80%	R 113.91
		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.								
		6.2.12 Cemeteries								
		Tariffs								
		6.2.12.1 Non-local residents								
		All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 4,719.00	R 4,103.48	6 ft excavation: plot included	15.0%	R 5,002.00	6.00%	R 5,302.00	6.00%	R 5,620.00	6.00%	R 4,349.57
R 5,604.00	R 4,873.04	8 ft excavation: plot included	15.0%	R 5,940.00	6.00%	R 6,296.00	5.99%	R 6,673.00	5.99%	R 5,165.22
R 1,411.00	R 1,226.96	Re-burials: opening and closing of graves	15.0%	R 1,495.00	5.95%	R 1,584.00	5.95%	R 1,679.00	6.00%	R 1,300.00
R 474.00	R 412.17	Memorial plaque	15.0%	R 502.00	5.91%	R 532.00	5.98%	R 563.00	5.83%	R 436.52
		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 524.00	R 455.65	Plot	15.0%	R 555.00	5.92%	R 588.00	5.95%	R 623.00	5.95%	R 482.61
R 1,683.00	R 1,463.48	6 ft excavation	15.0%	R 1,783.00	5.94%	R 1,889.00	5.95%	R 2,002.00	5.98%	R 1,550.43
R 1,805.00	R 1,569.57	8 ft excavation	15.0%	R 1,913.00	5.98%	R 2,027.00	5.96%	R 2,148.00	5.97%	R 1,663.48
R 809.00	R 703.48	Re-burials: opening and closing of graves	15.0%	R 857.00	5.93%	R 908.00	5.95%	R 962.00	5.95%	R 745.22
R 454.00	R 394.78	Memorial plaque	15.0%	R 481.00	5.95%	R 509.00	5.82%	R 539.00	5.89%	R 418.26

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.3. FINANCIAL SERVICES								
		6.3.1 Administrative fees								
R 171.00	R 148.70	6.3.1.1 Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate: Valuations & deed search	15.0%	R 181.00	5.85%	R 191.00	5.52%	R 202.00	5.76%	R 157.39
		6.3.1.2 Re-evaluation of properties (per application)								
R 308.00	R 267.83	6.3.1.2.1 - Residential properties	15.0%	R 326.00	5.84%	R 345.00	5.83%	R 365.00	5.80%	R 283.48
R 1,505.00	R 1,308.70	- Business properties	15.0%	R 1,595.00	5.98%	R 1,690.00	5.96%	R 1,791.00	5.98%	R 1,386.96
R 1,872.00	R 1,627.83	- Agricultural properties	15.0%	R 1,984.00	5.98%	R 2,103.00	6.00%	R 2,229.00	5.99%	R 1,725.22
R 1,683.00	R 1,463.48	- State owned properties	15.0%	R 1,783.00	5.94%	R 1,889.00	5.95%	R 2,002.00	5.98%	R 1,550.43
R 151.00	R 131.30	- Urban vacant land	15.0%	R 160.00	5.96%	R 169.00	5.63%	R 179.00	5.92%	R 139.13
R 308.00	R 267.83	- Other not specified above	15.0%	R 326.00	5.84%	R 345.00	5.83%	R 365.00	5.80%	R 283.48
R 66.00	R 57.39	6.3.1.2.2 Deeds office search per erf	15.0%	R 69.00	4.55%	R 73.00	5.80%	R 77.00	5.48%	R 60.00
R 1,207.00	R 1,049.57	6.3.1.2.3 Request for valuation detail per erf	15.0%	R 1,279.00	5.97%	R 1,355.00	5.94%	R 1,436.00	5.98%	R 1,112.17
R 64.00	R 55.65	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	15.0%	R 67.00	4.69%	R 71.00	5.97%	R 75.00	5.63%	R 58.26
R 64.00	R 55.65	6.3.1.4 Issuing of accounts' duplicates (per account)	15.0%	R 67.00	4.69%	R 71.00	5.97%	R 75.00	5.63%	R 58.26
R 672.00	R 584.35	6.3.1.5 Furnishing of name- and address list (per list) (per town)	15.0%	R 712.00	5.95%	R 754.00	5.90%	R 799.00	5.97%	R 619.13
R 135.00	R 117.39	6.3.1.6 Surcharge on Refer to Drawer cheques (per cheque)	15.0%	R 143.00	5.93%	R 151.00	5.59%	R 160.00	5.96%	R 124.35
R 44.00	R 38.26	6.3.1.7 Excess	15.0%	R 46.00	4.55%	R 48.00	4.35%	R 50.00	4.17%	R 40.00
		6.3.1.8 Recovery costs								
		6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality								
R 49.00	R 42.61	6.3.1.8.1.1 Serving of a registered reminder (per reminder)	15.0%	R 51.00	4.08%	R 54.00	5.88%	R 57.00	5.56%	R 44.35
R 73.00	R 63.48	6.3.1.8.1.2 Stamp costs (per summonses)	15.0%	R 77.00	5.48%	R 81.00	5.19%	R 85.00	4.94%	R 66.96
		6.3.1.8.1.3 Serving of summonses and/or writs (per serving)								
R 209.00	R 181.74	Inside the Witzenberg jurisdiction	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 511.00	R 444.35	Outside the Witzenberg jurisdiction	15.0%	R 541.00	5.87%	R 573.00	5.91%	R 607.00	5.93%	R 470.43
		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 152.00	R 132.17	6.3.2.1 (a) Urban areas	15.0%	R 161.00	5.92%	R 170.00	5.59%	R 180.00	5.88%	R 140.00
R 188.00	R 163.48	(b) Rural areas	15.0%	R 199.00	5.85%	R 210.00	5.53%	R 222.00	5.71%	R 173.04
		6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 59.00	R 51.30	6.3.2.2.1 (a) Urban areas	15.0%	R 62.00	5.08%	R 65.00	4.84%	R 68.00	4.62%	R 53.91
R 88.00	R 76.52	(b) Rural areas	15.0%	R 93.00	5.68%	R 98.00	5.38%	R 103.00	5.10%	R 80.87
		6.3.2.3 Special meter reading per reading per meter								
R 225.00	R 195.65	6.3.2.3.1 (a) Urban areas	15.0%	R 238.00	5.78%	R 252.00	5.88%	R 267.00	5.95%	R 206.96
R 349.00	R 303.48	(b) Rural areas	15.0%	R 369.00	5.73%	R 391.00	5.96%	R 414.00	5.88%	R 320.87
		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 installed) has been								
R 1,505.00	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:	15.0%	R 1,595.00	5.98%	R 1,690.00	5.96%	R 1,791.00	5.98%	R 1,386.96
		(i) A criminal charge to be laid by the SAPS, or								
R 3,015.00	R 2,621.74	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	15.0%	R 3,195.00	5.97%	R 3,386.00	5.98%	R 3,589.00	6.00%	R 2,778.26
		(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.								

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R 1,100.00	R 956.52	Gaining Access to water services without approval from the municipality	15.0%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 1,100.00	R 956.52	Gain Acces to water services without agreement with the Municipality	15.0%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 1,100.00	R 956.52	Refuse to give access required by the municipality in terms of section 19	15.0%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 550.00	R 478.26	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 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 1,100.00	R 956.52	Disconnect a measuring device and its associated apparatus from the pipe in which	15.0%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 1,309.00	5.99%	R 1,013.91
R 550.00	R 478.26	Break a seal which the municipality has placed on a water meter	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 550.00	R 478.26	Interfere with a measuring device and its associated apparatus	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 2,200.00	R 1,913.04	Owner fail to provide and maintain approved measures to prevent the entry of substance which may be a danger to health or adversely	15.0%	R 2,332.00	6.00%	R 2,471.00	5.96%	R 2,619.00	5.99%	R 2,027.83
R 550.00	R 478.26	Disregard any water restrictions imposed by the municipality	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 550.00	R 478.26	Permit wasteful discharge of water from the terminal fittings	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
R 550.00	R 478.26	Permit an overflow of water to persist	15.0%	R 583.00	6.00%	R 617.00	5.83%	R 654.00	6.00%	R 506.96
		6.3.3 Electricity								
		6.3.3.1 Re-connections of cut supplies of Pre-Paid, per								
R 56.00	R 48.70	(a) Urban areas	15.0%	R 59.00	5.36%	R 62.00	5.08%	R 65.00	4.84%	R 51.30
R 56.00	R 48.70	(b) Rural areas	15.0%	R 59.00	5.36%	R 62.00	5.08%	R 65.00	4.84%	R 51.30
		6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-								
R 149.00	R 129.57	(a) Urban areas	15.0%	R 157.00	5.37%	R 166.00	5.73%	R 175.00	5.42%	R 136.52
R 188.00	R 163.48	(b) Rural areas	15.0%	R 199.00	5.85%	R 210.00	5.53%	R 222.00	5.71%	R 173.04
R 267.00	R 232.17	(c) All areas after hours	15.0%	R 283.00	5.99%	R 299.00	5.65%	R 316.00	5.69%	R 246.09
		6.3.3.3 Special meter reading as per Article 52(3) per								
R 225.00	R 195.65	(a) Urban areas	15.0%	R 238.00	5.78%	R 252.00	5.88%	R 267.00	5.95%	R 206.96
R 349.00	R 303.48	(b) Rural areas	15.0%	R 369.00	5.73%	R 391.00	5.96%	R 414.00	5.88%	R 320.87
R 20.00	R 17.39	6.3.3.4 Duplicate Identification Card: Pre-Paid electricitv. per card.	15.0%	R 22.00	10.00%	R 15.00	-31.82%	R 15.00	0.00%	R 19.13
R 330.00	R 286.96	6.3.3.5 Switching Fee (Any call out for private purposes)	15.0%	R 349.00	5.76%	R 369.00	5.73%	R 391.00	5.96%	R 303.48
		6.3.4 Deposits - new buildings								
R 2,641.00	R 2,641.00	Businesses	Exempt	R 2,799.00	5.98%	R 2,966.00	5.97%	R 3,143.00	5.97%	R 2,799.00
		Industries (Estimated on consumption)	Exempt							
		Residential clients								
R 383.00	R 383.00	With pre-paid electricity and water meter	Exempt	R 405.00	5.74%	R 429.00	5.93%	R 454.00	5.83%	R 405.00
R 620.00	R 620.00	With only a pre-paid electricity meter	Exempt	R 657.00	5.97%	R 696.00	5.94%	R 737.00	5.89%	R 657.00
R 1,475.00	R 1,475.00	All other residential clients	Exempt	R 1,563.00	5.97%	R 1,656.00	5.95%	R 1,755.00	5.98%	R 1,563.00
		<i>Deposit can be adjusted to align it to the Credit Contril Policy</i>								

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Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.4. TECHNICAL SERVICES								
		6.4.1. CIVIL SERVICES								
		6.4.1.1. Building Plan								
R 28.00	R 24.35	6.4.1.1.1 Calculate on the gross covered area, to the nearest square meter - tariff per building plan (Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m² (Subject to the stipulation at 4.1.1.2 hereunder) With a minimum building plan tariff	15.0%	R 30.00	7.14%	R 32.00	6.67%	R 34.00	6.25%	R 26.09
R 317.00	R 275.65	Building deposit	15.0%	R 336.00	5.99%	R 356.00	5.95%	R 377.00	5.90%	R 292.17
R 2,189.00	R 2,189.00	In the event of illegal building operations without an approved plan, a charge of three times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	Exempt	R 2,320.00	5.98%	R 2,459.00	5.99%	R 2,606.00	5.98%	R 2,320.00
R 172.00	R 149.57	6.4.1.1.2 Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.0%	R 182.00	5.81%	R 192.00	5.49%	R 203.00	5.73%	R 158.26
R 533.00	R 463.48	6.4.1.1.3 Advertising signs application		R 564.00	5.82%	R 597.00	5.85%	R 632.00	5.86%	R 490.43
R 2,564.00	R 2,229.57	Permitted third party advertising sign (<2.0m²)	15.0%	R 2,717.00	5.97%	R 2,880.00	6.00%	R 3,052.00	5.97%	R 2,362.61
R 4,274.00	R 3,716.52	Permitted third party advertising sign (>2.0m²)	15.0%	R 4,530.00	5.99%	R 4,801.00	5.98%	R 5,089.00	6.00%	R 3,939.13
R 337.00	R 293.04	Advertising sign, direction indicator or name sign on building (<1.0m²) per sign	15.0%	R 357.00	5.93%	R 378.00	5.88%	R 400.00	5.82%	R 310.43
R 1,191.00	R 1,035.65	Advertising sign, direction indicator or name sign on building (<5.0m²) per sign	15.0%	R 1,262.00	5.96%	R 1,337.00	5.94%	R 1,417.00	5.98%	R 1,097.39
R 2,564.00	R 2,229.57	Advertising sign, direction indicator or name sign on building (>5.0m²) per sign	15.0%	R 2,717.00	5.97%	R 2,880.00	6.00%	R 3,052.00	5.97%	R 2,362.61
R 505.00	R 439.13	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board	15.0%	R 535.00	5.94%	R 567.00	5.98%	R 601.00	6.00%	R 465.22
R 1,791.00	R 1,557.39	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board	15.0%	R 1,898.00	5.97%	R 2,011.00	5.95%	R 2,131.00	5.97%	R 1,650.43
R 3,417.00	R 2,971.30	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board	15.0%	R 3,622.00	6.00%	R 3,839.00	5.99%	R 4,069.00	5.99%	R 3,149.57
R 1,000.00	R 869.57	Removal of illegal signs or advertisements	15.0%	R 1,000.00	new	R 1,060.00	6.00%	R 1,123.00	5.94%	R 869.57
R 777.00	R 675.65	Internal Changes (All Buildings)	15.0%	R 823.00	5.92%	R 872.00	5.95%	R 924.00	5.96%	R 715.65
R 2,199.00	R 1,912.17	6.4.1.1.4 Major Hazard Installations	15.0%	R 2,330.00	5.96%	R 2,469.00	5.97%	R 2,617.00	5.99%	R 2,026.09
R 1,767.00	R 1,536.52	6.4.1.1.5 LPG Installations	15.0%	R 1,873.00	6.00%	R 1,985.00	5.98%	R 2,104.00	5.99%	R 1,628.70
R 3,050.00	R 2,652.17	6.4.1.1.6 Cellphone Mast	15.0%	R 3,233.00	6.00%	R 3,426.00	5.97%	R 3,631.00	5.98%	R 2,811.30
		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 1,100.00	5.97%	R 1,166.00	6.00%	R 1,235.00	5.92%	R 956.52
R 1,038.00	R 902.61	6.4.1.1.8 Demolition certificate	15.0%	R 1,375.00	5.93%	R 1,457.00	5.96%	R 1,544.00	5.97%	R 1,195.65
R 1,298.00	R 1,128.70	6.4.1.1.9 Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.0%	R 2,757.00	6.00%	R 2,922.00	5.98%	R 3,097.00	5.99%	R 2,397.39
R 2,601.00	R 2,261.74	6.4.1.1.10 Minimum building fee	15.0%	R 530.00	6.00%	R 561.00	5.85%	R 594.00	5.88%	R 460.87
R 500.00	R 434.78	6.4.1.1.11 Penalty Fee for moving into house without occupation certificate	15.0%	R 530.00	6.00%	R 561.00	5.85%	R 594.00	5.88%	R 460.87
R 10,499.00	R 8,695.65	6.4.1.1.12	15.0%	R 11,128.00	5.99%	R 11,795.00	5.99%	R 12,502.00	5.99%	R 8,695.65

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R 7,387.00	R 6,423.48	6.4.1.2	Sewerage	15.0%							
			Sewerage connection, per connection	15.0%	R 7,830.00	6.00%	R 8,299.00	5.99%	R 8,796.00	5.99%	R 6,808.70
R 7,403.00	R 6,437.39		150 mm - connection to the maximum of 10 m in length	15.0%	R 7,847.00	6.00%	R 8,317.00	5.99%	R 8,816.00	6.00%	R 6,823.48
R 381.00	R 331.30		> 10 m lengths (per meter)	15.0%	R 403.00	5.77%	R 427.00	5.96%	R 452.00	5.85%	R 350.43
			Sewerage blockages: per blockage	15.0%							
R 695.00	R 604.35		Week days	15.0%	R 736.00	5.90%	R 780.00	5.98%	R 826.00	5.90%	R 640.00
R 1,227.00	R 1,066.96		Weekends and Public Holidays - per call-out	15.0%	R 1,300.00	5.95%	R 1,378.00	6.00%	R 1,460.00	5.95%	R 1,130.43
			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 2,781.00	5.98%	R 2,947.00	5.97%	R 3,123.00	5.97%	R 2,173.91
R 2,624.00	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	15.0%	R 1,669.00	5.97%	R 1,769.00	5.99%	R 1,875.00	5.99%	R 1,304.35
R 1,575.00	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 1,111.00	5.91%	R 1,177.00	5.94%	R 1,247.00	5.95%	R 869.57
R 1,049.00	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 5,563.00	5.98%	R 5,896.00	5.99%	R 6,249.00	5.99%	R 4,347.83
R 5,249.00	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.	15.0%	R 1,669.00	5.97%	R 1,769.00	5.99%	R 1,875.00	5.99%	R 1,304.35
R 1,575.00	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 or calendar day	15.0%	R 2,781.00	5.98%	R 2,947.00	5.97%	R 3,123.00	5.97%	R 2,173.91
R 2,624.00	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 2,781.00	5.98%	R 2,947.00	5.97%	R 3,123.00	5.97%	R 2,173.91
R 2,624.00	R 2,173.91										
		6.4.1.3	Water								
		6.4.1.3.1	Water connection (per connection)								
			Size: To 25 mm	15.0%	R 3,859.00	5.99%	R 4,090.00	5.99%	R 4,335.00	5.99%	R 3,355.65
R 3,641.00	R 3,166.09		32 mm	15.0%	R 4,927.00	5.98%	R 5,222.00	5.99%	R 5,535.00	5.99%	R 4,284.35
R 4,649.00	R 4,042.61		40 mm	15.0%	R 5,619.00	6.00%	R 5,956.00	6.00%	R 6,313.00	5.99%	R 4,886.09
R 5,301.00	R 4,609.57		50 mm	15.0%	R 11,510.00	6.00%	R 12,200.00	5.99%	R 12,932.00	6.00%	R 10,008.70
R 10,859.00	R 9,442.61		80 mm	15.0%	R 12,908.00	5.99%	R 13,682.00	6.00%	R 14,502.00	5.99%	R 11,224.35
R 12,178.00	R 10,589.57		100 mm	15.0%	R 14,867.00	6.00%	R 15,759.00	6.00%	R 16,704.00	6.00%	R 12,927.83
R 14,026.00	R 12,196.52		150 mm	15.0%	R 28,659.00	6.00%	R 30,378.00	6.00%	R 32,200.00	6.00%	R 24,920.87
R 27,037.00	R 23,510.43										
		6.4.1.3.2	Smart Meter Connection (per connection)								
			15 mm	15.0%	R 6,595.00	5.99%	R 6,990.00	5.99%	R 7,409.00	5.99%	R 5,734.78
R 6,222.00	R 5,410.43		20 mm	15.0%	R 6,717.00	6.00%	R 7,120.00	6.00%	R 7,547.00	6.00%	R 5,840.87
R 6,337.00	R 5,510.43		50 mm	15.0%	R 32,249.00	6.00%	R 34,183.00	6.00%	R 36,233.00	6.00%	R 28,042.61
R 30,424.00	R 26,455.65										

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat		Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.4.1.4	Civil								
			Motor driveways								
R 2,457.00	R 2,136.52		Single driveways (3.5m max) each	15.0%	R 2,604.00	5.98%	R 2,760.00	5.99%	R 2,925.00	5.98%	R 2,264.35
R 4,442.00	R 3,862.61		Double driveways (7.0m max) each	15.0%	R 4,708.00	5.99%	R 4,990.00	5.99%	R 5,289.00	5.99%	R 4,093.91
R 816.00	R 709.57		Placement of bridging/kerbing (each)	15.0%	R 864.00	5.88%	R 915.00	5.90%	R 969.00	5.90%	R 751.30
			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 115.00	R 100.00		Copies of plans per square meter size of plan	15.0%	R 121.00	5.22%	R 128.00	5.79%	R 135.00	5.47%	R 105.22
R 286.00	R 248.70		Copies: Sepia, per copy	15.0%	R 303.00	5.94%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
R 337.00	R 293.04		Copies: Durester, per copy	15.0%	R 357.00	5.93%	R 378.00	5.88%	R 400.00	5.82%	R 310.43
R 14.00	R 12.17		A3 or A4, per copy	15.0%	R 15.00	7.14%	R 16.00	6.67%	R 17.00	6.25%	R 13.04
		6.4.1.6	Town Planning costs								
			(In terms of Ordinance on Land Use Planning)								
R 1,844.00	R 1,603.48	6.4.1.6.1	Concessionary use, per application	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.2	Re-zoning, per property	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
		6.4.1.6.3	Departure Art 15(1)(a)(i)								
R 381.00	R 331.30		Erven <500m ² per application	15.0%	R 403.00	5.77%	R 427.00	5.96%	R 452.00	5.85%	R 350.43
R 766.00	R 666.09		Erven 500m ² - 750m ² per application	15.0%	R 811.00	5.87%	R 859.00	5.92%	R 910.00	5.94%	R 705.22
R 1,844.00	R 1,603.48		Erven > 750m ² per application	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48		Section 15(1)(a)(ii)(temporary) per application	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
		6.4.1.6.4	Sub-divisions: per application								
R 1,844.00	R 1,603.48		Up to 20 erven	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 80.00	R 69.57		More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	15.0%	R 84.00	5.00%	R 89.00	5.95%	R 94.00	5.62%	R 73.04
R 7,500.00	R 6,521.74	6.4.1.6.4	Buyout of parking	15.0%	R 7,500.00		R 7,950.00	6.00%	R 8,427.00	6.00%	R 6,521.74
		6.4.1.6.7	Town Planning costs: (In terms of the Land Use Planning By-law)								
R 1,844.00	R 1,603.48	6.4.1.6.7.1	Public place closure	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.2	Restrictive condition	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.3	Deemed zoning	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.4	Amendment/cancellation of subdivision	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.5	Consolidation	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.6	Amendment of Condition	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.7	Extension of validity period	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.8	Lease area	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 1,844.00	R 1,603.48	6.4.1.6.7.9	Transfer certificate	15.0%	R 1,954.00	5.97%	R 2,071.00	5.99%	R 2,195.00	5.99%	R 1,699.13
R 7,289.00	R 6,338.26		Strategic/High impact developments (incl. renewable energy & rezonings exceeding 10ha)	15.0%	R 7,726.00	6.00%	R 8,189.00	5.99%	R 8,680.00	6.00%	R 6,718.26
		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						

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
6.4.1.8 Refuse removal										
R 173.00	R 150.43	Receipt and processing of private dumping at dumping site, per cubic meter	15.0%	R 183.00	5.78%	R 193.00	5.46%	R 204.00	5.70%	R 159.13
R 352.00	R 306.09	Abattoir waste at dumping site, per cubic meter	15.0%	R 373.00	5.97%	R 395.00	5.90%	R 418.00	5.82%	R 324.35
R 25.00	R 21.74	Refuse bags (Black), per package of 25 bags	15.0%	R 26.00	4.00%	R 27.00	3.85%	R 28.00	3.70%	R 22.61
R 32.00	R 27.83	Refuse bags (Green), per package of 25 bags	15.0%	R 33.00	3.13%	R 34.00	3.03%	R 36.00	5.88%	R 28.70
R 10.50	R 9.13	Provision of refuse bins for special events - per bin per occasion	15.0%	R 11.10	5.71%	R 11.80	6.31%	R 12.50	5.93%	R 9.65
R 776.00	R 674.78	Advertisements on street refuse bins. Per advertisement per bin o/a	15.0%	R 822.00	5.93%	R 871.00	5.96%	R 923.00	5.97%	R 714.78
R 565.00	R 491.30	Refuse removal: special events (Festivals & Carnivals)	15.0%	R 598.00	5.84%	R 633.00	5.85%	R 670.00	5.85%	R 520.00
R 1,076.00	R 935.65	Hire of 6m skip for Garden refuse per day	15.0%	R 1,140.00	5.95%	R 1,208.00	5.96%	R 1,280.00	5.96%	R 991.30
R 85.00	R 73.91	Additional day (Skip)	15.0%	R 90.00	5.88%	R 95.00	5.56%	R 100.00	5.26%	R 78.26
R 1,347.00	R 1,171.30	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 1,427.00	5.94%	R 1,512.00	5.96%	R 1,602.00	5.95%	R 1,240.87
6.4.1.9 Development Charges										
Witzenberg										
R 5,781.00	R 5,026.96	6.4.1.9.1.1 Water: Unit of measurement R/kl/day	15.0%	R 6,127.00	5.99%	R 6,494.00	5.99%	R 6,883.00	5.99%	R 5,327.83
R 3,858.00	R 3,354.78	6.4.1.9.1.2 Sewer: Unit of measurement R/kl/day	15.0%	R 4,089.00	5.99%	R 4,334.00	5.99%	R 4,594.00	6.00%	R 3,555.65
R 808.00	R 702.61	6.4.1.9.1.3 Roads: Unit of measurement R/trips/day	15.0%	R 856.00	5.94%	R 907.00	5.96%	R 961.00	5.95%	R 744.35
R 112,256.00	R 97,613.91	6.4.1.9.1.4 Storm water: Unit of measurement R/trips/day	15.0%	R 118,991.00	6.00%	R 126,130.00	6.00%	R 133,697.00	6.00%	R 103,470.43
R 1,614.00	R 1,403.48	6.4.1.9.1.5 Solid Waste: Unit of measurement R/kg/day	15.0%	R 1,710.00	5.95%	R 1,812.00	5.96%	R 1,920.00	5.96%	R 1,486.96
R 1,645.00	R 1,430.43	6.4.1.9.1.6 Electricity: Unit of measurement R/kVA	15.0%	R 1,743.00	5.96%	R 1,847.00	5.97%	R 1,957.00	5.96%	R 1,515.65
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 594.00	R 516.52	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 629.00	5.89%	R 666.00	5.88%	R 705.00	5.86%	R 546.96
R 2,019.00	R 1,755.65	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 2,140.00	5.99%	R 2,268.00	5.98%	R 2,404.00	6.00%	R 1,860.87
R 5,346.00	R 4,648.70	6.4.1.10.1.3 Supervision fee for a wayleave to install an underground service	15.0%	R 5,666.00	5.99%	R 6,005.00	5.98%	R 6,365.00	6.00%	R 4,926.96
		6.4.1.10.1.4 Unauthorised commencement of use of the road reserve	15.0%	200% of above admin & supervision fees						
6.4.1.10.2 Refundable deposit										
R 2,024.00	R 1,760.00	6.4.1.10.2.1 Trenches in roadways measured per m ²	15.0%	R 2,145.00	5.98%	R 2,273.00	5.97%	R 2,409.00	5.98%	R 1,865.22
R 903.00	R 785.22	6.4.1.10.2.2 Trenches in surfaced sidewalks measured m ²	15.0%	R 957.00	5.98%	R 1,014.00	5.96%	R 1,074.00	5.92%	R 832.17
R 178.00	R 154.78	6.4.1.10.2.3 Trenches in natural or grass sidewalks measured per m ²	15.0%	R 188.00	5.62%	R 199.00	5.85%	R 210.00	5.53%	R 163.48
R 8,316.00	R 7,231.30	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 8,814.00	5.99%	R 9,342.00	5.99%	R 9,902.00	5.99%	R 7,664.35
6.4.1.10.3 Roadway Open Trench Fee										
R 6,652.00	R 5,784.35	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 7,051.00	6.00%	R 7,474.00	6.00%	R 7,922.00	5.99%	R 6,131.30
R 1,425.00	R 1,239.13	6.4.1.10.3.2 Micro trenching (per m measured from 0.5m behind the kerb or road edge)	15.0%	R 1,510.00	5.96%	R 1,600.00	5.96%	R 1,696.00	6.00%	R 1,313.04
% 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 241.00	R 191.30	6.4.1.10.3.4 Fee for laying Electronic Communication network in the public road reserve. Charged per kilometer per annum	15.0%	R 255.00	5.81%	R 270.00	5.88%	R 286.00	5.93%	R 191.30

RATES AND TARIFFS 2023/2024 - 2025/2026

Tariffs 2022/2023 Including Vat	Tariffs 2022/2023 Excluding Vat	Description	VAT Status	Tariffs 2023/2024 Including Vat	Variance	Indicative Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Tariffs 2023/2024 Excluding Vat
		6.4.2. ELECTRICAL SERVICES								
		6.4.2.1 Re-connection after tampering with meters								
		In terms of Section 14 of the Supply								
		Per re-connection								
R 2,038.00	R 1,772.17	First offence	15.0%	R 2,160.00	5.99%	R 2,289.00	5.97%	R 2,426.00	5.99%	R 1,878.26
R 4,081.00	R 3,548.70	Second offence	15.0%	R 4,325.00	5.98%	R 4,584.00	5.99%	R 4,859.00	6.00%	R 3,760.87
		6.4.2.2 Repair to supply								
		In terms of Section 22 of the Supply								
		Regulations								
		Per repair to supply								
R 419.00	R 364.35	Urban areas	15.0%	R 444.00	5.97%	R 470.00	5.86%	R 498.00	5.96%	R 386.09
R 474.00	R 412.17	Rural areas	15.0%	R 502.00	5.91%	R 532.00	5.98%	R 563.00	5.83%	R 436.52
		In terms of Section 28 of the Supply								
		Regulations								
		Per re-connection (Section 28(1))								
R 199.00	R 173.04	Urban areas	15.0%	R 210.00	5.53%	R 222.00	5.71%	R 235.00	5.86%	R 182.61
R 250.00	R 217.39	Rural areas	15.0%	R 265.00	6.00%	R 280.00	5.66%	R 296.00	5.71%	R 230.43
		6.4.2.3 Verification and Testing of electricity meter								
		In terms of Section 51 (3)								
		Per testing of meter								
		Urban areas								
		(i) Test Single Phase electro-mechanical, per meter	15.0%	R 787.00	5.92%	R 834.00	5.97%	R 884.00	6.00%	R 684.35
R 743.00	R 646.09	(ii) Test Three Phase electro-mechanical, per meter	15.0%	R 1,031.00	5.96%	R 1,092.00	5.92%	R 1,157.00	5.95%	R 896.52
R 973.00	R 846.09	(iii) Test Single phase pre-paid meter, per meter	15.0%	R 764.00	5.96%	R 809.00	5.89%	R 857.00	5.93%	R 664.35
R 721.00	R 626.96	(iv) Test Three phase pre-paid meter, per meter	15.0%	R 1,008.00	5.99%	R 1,068.00	5.95%	R 1,132.00	5.99%	R 876.52
R 951.00	R 826.96	(v) Test KVA / kWh meter, per meter	15.0%	R 1,178.00	5.94%	R 1,248.00	5.94%	R 1,322.00	5.93%	R 1,024.35
R 1,112.00	R 966.96	(vi) Meter verifying	15.0%	R 400.00	0.00%	R 423.00	5.75%	R 448.00	5.91%	R 347.83
R 400.00	R 347.83	Rural areas								
		(i) Test Single phase electro-mechanical, per meter	15.0%	R 857.00	5.93%	R 908.00	5.95%	R 962.00	5.95%	R 745.22
R 809.00	R 703.48	(ii) Test Three phase electro-mechanical, per meter	15.0%	R 1,102.00	5.96%	R 1,168.00	5.99%	R 1,238.00	5.99%	R 958.26
R 1,040.00	R 904.35	(iii) Test Single Phase pre-paid meter, per meter	15.0%	R 841.00	5.92%	R 891.00	5.95%	R 944.00	5.95%	R 731.30
R 794.00	R 690.43	(iv) Test Three phase pre-paid meter per meter	15.0%	R 1,085.00	5.96%	R 1,150.00	5.99%	R 1,219.00	6.00%	R 943.48
R 1,024.00	R 890.43	(v) Test KVA / kWh meter per meter	15.0%	R 1,252.00	5.92%	R 1,327.00	5.99%	R 1,406.00	5.95%	R 1,088.70
R 1,182.00	R 1,027.83	(vi) Meter verifying	15.0%	R 640.00	5.96%	R 678.00	5.94%	R 718.00	5.90%	R 478.26
R 604.00	R 478.26									
		6.4.2.4 Single phase connection								
		Single phase connection with underground cable and electro-mechanical meter, per connection	15.0%	R 17,574.00	6.00%	R 18,628.00	6.00%	R 19,745.00	6.00%	R 15,281.74
R 16,580.00	R 14,417.39	Single phase connection with underground cable and pre-paid meter, per connection	15.0%	R 17,574.00	6.00%	R 18,628.00	6.00%	R 19,745.00	6.00%	R 15,281.74
R 16,580.00	R 14,417.39	Single phase connection with overhead cable and electro-mechanical meter, per connection	15.0%	R 12,224.00	5.99%	R 12,957.00	6.00%	R 13,734.00	6.00%	R 10,629.57
R 11,533.00	R 10,028.70	Single phase connection with overhead cable and pre-paid meter, per connection	15.0%	R 12,224.00	5.99%	R 12,957.00	6.00%	R 13,734.00	6.00%	R 10,629.57
R 11,533.00	R 10,028.70	Informal Single phase overhead connection with pre-paid meter and ready board	15.0%	R 13,751.00	6.00%	R 14,576.00	6.00%	R 15,450.00	6.00%	R 11,957.39
R 12,973.00	R 11,280.87	Change from electro-mechanical meter to automat meter, per change	15.0%	R 1,161.00	5.93%	R 1,230.00	5.94%	R 1,303.00	5.93%	R 1,009.57
R 1,096.00	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.								
		6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included)	15.0%	R 11,010.00	6.00%	R 11,670.00	5.99%	R 12,370.00	6.00%	R 9,573.91
R 10,387.00	R 9,032.17									

WC022 Witzenberg - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	73 497	80 674	88 709	95 592	95 592	95 592	95 592	105 353	111 714	118 456
Service charges	352 556	376 201	431 573	449 486	449 486	434 672	457 113	516 476	581 435	664 497
Investment revenue	7 446	3 078	5 580	5 079	6 010	6 010	6 010	12 444	13 066	13 719
Transfer and subsidies - Operational	133 217	131 640	124 619	152 300	153 268	153 268	153 268	158 793	165 440	185 784
Other own revenue	50 594	31 814	65 212	45 748	62 859	62 859	62 859	64 715	63 971	67 361
Total Revenue (excluding capital transfers and contributions)	617 309	623 407	715 693	748 205	767 216	752 402	774 843	857 781	935 626	1 049 818
Employee costs	180 466	201 544	202 247	247 136	242 363	242 363	242 363	257 116	276 004	300 323
Remuneration of councillors	10 604	9 897	10 070	12 108	11 790	11 790	11 790	11 983	13 038	14 211
Depreciation and amortisation	36 232	33 224	38 331	39 589	52 989	52 989	52 989	54 369	39 319	39 319
Finance charges	9 374	4 484	8 908	9 080	13 664	13 664	13 664	9 535	10 011	10 510
Inventory consumed and bulk purchases	236 130	252 332	300 157	330 565	333 636	333 636	333 636	379 057	431 534	509 047
Transfers and subsidies	25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577
Other expenditure	108 292	139 833	128 173	147 864	168 913	168 913	168 913	191 760	197 347	204 174
Total Expenditure	606 575	647 848	690 510	799 484	830 491	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit)	10 734	(24 441)	25 183	(51 279)	(63 275)	(78 089)	(55 648)	(54 955)	(38 849)	(35 343)
Transfers and subsidies - capital (monetary allocations)	14 247	52 768	64 244	54 274	77 796	77 796	77 796	46 921	24 922	25 536
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)
Capital expenditure & funds sources										
Capital expenditure	27 938	117 174	128 142	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Transfers recognised - capital	13 123	52 852	64 196	60 036	77 978	77 978	77 978	47 342	23 541	24 592
Borrowing	-	-	1 478	10 000	1 000	1 000	1 000	9 000	-	-
Internally generated funds	21 175	14 202	9 398	22 107	21 910	21 910	21 910	16 923	16 400	20 280
Total sources of capital funds	34 298	67 054	75 072	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Financial position										
Total current assets	229 358	216 793	271 947	242 916	261 223	261 223	261 223	296 094	329 401	363 605
Total non current assets	944 425	1 032 565	1 118 690	1 124 460	1 119 804	1 119 804	1 119 804	1 185 439	1 184 461	1 190 015
Total current liabilities	143 200	127 838	120 617	137 549	135 086	135 086	135 086	154 205	183 639	218 252
Total non current liabilities	115 138	175 032	234 105	260 296	264 885	264 885	264 885	304 136	321 359	336 310
Community wealth/Equity	915 445	946 489	1 035 915	969 530	981 056	981 056	992 403	1 023 192	1 008 865	999 058
Cash flows										
Net cash from (used) operating	70 963	50 883	97 075	74 035	113 496	113 496	113 496	59 301	79 296	79 070
Net cash from (used) investing	(34 496)	(65 411)	(68 377)	-	4 412	4 412	4 412	(84 254)	(45 932)	(51 603)
Net cash from (used) financing	(344)	(339)	876	10 000	10 000	10 000	10 000	(2 740)	(2 740)	(2 740)
Cash/cash equivalents at the year end	130 394	115 528	144 880	236 775	280 648	280 648	280 648	199 597	230 221	254 948
Cash backing/surplus reconciliation										
Cash and investments available	1 094 502	1 173 072	1 304 268	1 277 611	1 293 788	1 293 788	1 293 788	1 386 299	1 403 170	1 427 596
Application of cash and investments	15 041	4 088	64 963	44 400	38 247	38 018	38 348	72 854	82 717	96 199
Balance - surplus (shortfall)	1 079 461	1 168 985	1 239 305	1 233 211	1 255 540	1 255 770	1 255 440	1 313 445	1 320 453	1 331 397
Asset management										
Asset register summary (WDV)	(9 475)	88 944	1 118 690	1 124 450	1 119 794	1 119 794		1 185 439	1 184 461	1 190 015
Depreciation	36 232	33 224	38 331	39 589	52 989	52 989		54 369	39 319	39 319
Renewal and Upgrading of Existing Assets	18 828	19 023	14 724	42 980	57 576	57 576		27 645	26 581	32 473
Repairs and Maintenance	15 044	20 536	14 233	20 306	27 238	27 238		29 343	30 835	32 404
Free services										
Cost of Free Basic Services provided	6 715	5 608	6 568	7 627	7 627	22 441		28 037	29 919	32 119
Revenue cost of free services provided	21 913	25 996	22 683	35 352	35 352	35 352		32 714	35 018	37 667
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	3	3	4	5	5	5		5	5	5
Refuse:	3	3	4	5	5	5		5	5	5

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		92 680	94 586	121 109	120 607	124 439	124 439	136 529	140 698	149 128
Executive and council		249	13	8 088	260	260	260	31	31	31
Finance and administration		92 431	94 573	113 021	120 347	124 179	124 179	136 498	140 667	149 097
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		167 155	155 331	146 316	175 474	169 566	169 566	180 091	187 785	209 115
Community and social services		105 936	128 957	121 745	135 103	135 304	135 304	149 753	160 621	177 588
Sport and recreation		10 348	9 166	9 438	12 172	12 172	12 172	6 956	7 499	8 090
Public safety		26 591	16 929	14 298	16 035	16 299	16 299	17 193	16 654	17 486
Housing		24 280	278	835	12 165	5 792	5 792	6 189	3 012	5 950
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 633	16 878	15 086	17 180	41 333	39 339	45 791	27 446	28 548
Planning and development		1 933	4 244	2 643	4 600	3 631	3 631	3 097	3 267	3 749
Road transport		3 548	12 634	12 443	12 570	35 708	35 708	42 683	24 168	24 788
Environmental protection		152	-	0	10	1 993	-	10	11	11
<i>Trading services</i>		365 996	409 304	497 310	489 091	509 547	509 547	542 009	604 480	688 416
Energy sources		257 723	274 353	335 811	335 873	338 295	338 295	400 702	457 056	532 683
Water management		43 372	52 476	72 814	87 028	93 788	93 788	63 463	66 986	70 535
Waste water management		36 777	49 259	37 551	33 120	39 020	39 020	38 364	40 310	42 731
Waste management		28 124	33 216	51 135	33 071	38 444	38 444	39 480	40 128	42 467
<i>Other</i>	4	93	77	116	126	126	126	283	139	146
Total Revenue - Functional	2	631 556	676 175	779 937	802 479	845 012	843 018	904 702	960 548	1 075 354
Expenditure - Functional										
<i>Governance and administration</i>		108 669	123 855	108 349	154 226	167 386	167 386	161 851	170 212	179 152
Executive and council		23 672	23 838	23 583	31 784	32 123	32 123	29 907	32 232	34 797
Finance and administration		82 556	97 509	82 852	120 211	133 176	133 176	128 942	134 733	140 837
Internal audit		2 441	2 508	1 914	2 231	2 087	2 087	3 002	3 247	3 518
<i>Community and public safety</i>		131 928	97 587	99 148	121 751	113 068	113 068	135 513	138 082	148 113
Community and social services		24 634	23 902	27 397	31 831	30 190	30 190	32 794	30 765	32 825
Sport and recreation		27 496	27 211	30 250	30 591	30 437	30 437	40 127	42 149	45 240
Public safety		51 502	42 004	36 554	42 158	41 879	41 879	50 926	54 756	58 958
Housing		28 297	4 469	4 947	17 172	10 562	10 562	11 667	10 411	11 090
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34 911	34 992	32 010	37 538	42 771	42 771	44 187	46 584	49 524
Planning and development		9 690	10 129	11 200	12 176	12 792	12 792	14 566	15 396	16 649
Road transport		24 213	24 385	20 001	23 714	26 448	26 448	28 202	29 671	31 252
Environmental protection		1 008	479	808	1 648	3 531	3 531	1 419	1 516	1 623
<i>Trading services</i>		330 184	390 511	450 070	485 015	506 314	506 314	570 032	618 546	707 270
Energy sources		247 017	271 934	316 479	353 660	352 430	352 430	403 519	458 053	537 303
Water management		40 298	41 091	39 383	40 655	47 738	47 738	51 024	53 758	56 673
Waste water management		33 627	36 877	37 782	39 546	40 425	40 425	44 548	47 207	50 096
Waste management		9 242	40 609	56 427	51 154	65 721	65 721	70 941	59 528	63 198
<i>Other</i>	4	882	902	933	953	953	953	1 154	1 052	1 101
Total Expenditure - Functional	3	606 575	647 848	690 510	799 484	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit) for the year		24 981	28 327	89 427	2 995	14 520	12 527	(8 035)	(13 927)	(9 807)

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		92 680	94 586	121 109	120 607	124 439	124 439	136 529	140 698	149 128
Executive and council		249	13	8 088	260	260	260	31	31	31
<i>Mayor and Council</i>		230	13	8 088	-	-	-	31	31	31
<i>Municipal Manager, Town Secretary and Chief Executive</i>		19	-	-	260	260	260	-	-	-
Finance and administration		92 431	94 573	113 021	120 347	124 179	124 179	136 498	140 667	149 097
<i>Administrative and Corporate Support</i>		-	0	1	10	10	10	10	11	11
<i>Asset Management</i>		-	-	-	-	-	-	-	-	-
<i>Finance</i>		92 296	94 239	112 606	119 453	123 085	123 085	135 762	139 893	148 285
<i>Fleet Management</i>		-	-	-	193	193	193	-	-	-
<i>Human Resources</i>		313	254	354	609	809	809	639	671	705
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Legal Services</i>		-	-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		-	0	-	5	5	5	5	5	6
<i>Property Services</i>		(231)	-	-	-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		52	80	60	78	78	78	82	86	90
<i>Valuation Service</i>		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Governance Function</i>		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		167 155	155 331	146 316	175 474	169 566	169 566	180 091	187 785	209 115
Community and social services		105 936	128 957	121 745	135 103	135 304	135 304	149 753	160 621	177 588
<i>Aged Care</i>		95 300	118 121	110 799	124 036	124 237	124 237	139 300	149 956	166 451
<i>Agricultural</i>		-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		981	328	262	242	242	242	254	266	280
<i>Child Care Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>		357	31	186	283	283	283	400	578	603
<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>		9 299	10 475	10 498	10 542	10 542	10 542	9 799	9 820	10 254
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-
Sport and recreation		10 348	9 166	9 438	12 172	12 172	12 172	6 956	7 499	8 090
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		6 269	1 909	6 547	4 869	4 869	4 869	6 900	7 441	8 029
<i>Sports Grounds and Stadiums</i>		4 079	7 257	2 891	7 302	7 302	7 302	55	58	61
Public safety		26 591	16 929	14 298	16 035	16 299	16 299	17 193	16 654	17 486
<i>Civil Defence</i>		-	-	-	-	264	264	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		5	2	25	7	7	7	864	8	8
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		26 585	16 928	14 273	16 028	16 028	16 028	16 330	16 646	17 478
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
Housing		24 280	278	835	12 165	5 792	5 792	6 189	3 012	5 950
<i>Housing</i>		24 280	278	835	12 165	5 792	5 792	6 189	3 012	5 950
<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</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 633	16 878	15 086	17 180	41 333	39 339	45 791	27 446	28 548
Planning and development		1 933	4 244	2 643	4 600	3 631	3 631	3 097	3 267	3 749
<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>		166	1 892	902	2 149	780	780	283	365	365
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement,</i>		1 768	1 721	1 741	1 497	1 497	1 497	1 818	1 908	2 004
<i>Project Management Unit</i>		-	630	-	954	1 354	1 354	997	993	1 380
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
Road transport		3 548	12 634	12 443	12 570	35 708	35 708	42 683	24 168	24 788
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Roads</i>		3 548	12 634	12 443	12 570	35 708	35 708	42 683	24 168	24 788
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		152	-	0	10	1 993	-	10	11	11
<i>Biodiversity and Landscape</i>		152	-	0	10	1 993	-	10	11	11
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		365 996	409 304	497 310	489 091	509 547	509 547	542 009	604 480	688 416
Energy sources		257 723	274 353	335 811	335 873	338 295	338 295	400 702	457 056	532 683
<i>Electricity</i>		257 250	274 131	334 246	335 873	338 295	338 295	400 702	457 056	532 683
<i>Street Lighting and Signal Systems</i>		474	222	1 565	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		43 372	52 476	72 814	87 028	93 788	93 788	63 463	66 986	70 535
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		43 372	52 476	72 814	70 521	81 640	81 640	63 463	66 986	70 535
<i>Water Storage</i>		-	-	-	16 508	12 148	12 148	-	-	-
Waste water management		36 777	49 259	37 551	33 120	39 020	39 020	38 364	40 310	42 731
<i>Public Toilets</i>		-	-	164	-	812	812	-	-	-
<i>Sewerage</i>		33 514	38 651	36 498	33 120	38 208	38 208	38 364	40 310	42 731
<i>Storm Water Management</i>		3 263	10 607	889	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-
Waste management		28 124	33 216	51 135	33 071	38 444	38 444	39 480	40 128	42 467
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	3 086	16 237	-	-	-	-	-	-
<i>Solid Waste Removal</i>		28 124	30 130	34 897	33 071	38 444	38 444	39 480	40 128	42 467
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		93	77	116	126	126	126	283	139	146
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		93	77	116	126	126	126	133	139	146
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	150	-	-
Total Revenue - Functional	2	631 556	676 175	779 937	802 479	845 012	843 018	904 702	960 548	1 075 354
Expenditure - Functional										
<i>Municipal governance and administration</i>		108 669	123 855	108 349	154 226	167 386	167 386	161 851	170 212	179 152
Executive and council		23 672	23 838	23 583	31 784	32 123	32 123	29 907	32 232	34 797
<i>Mayor and Council</i>		15 490	15 898	14 331	20 035	19 923	19 923	18 348	19 712	21 214
<i>Municipal Manager, Town Secretary and Chief Executive</i>		8 181	7 941	9 252	11 749	12 199	12 199	11 559	12 520	13 583
Finance and administration		82 556	97 509	82 852	120 211	133 176	133 176	128 942	134 733	140 837

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Administrative and Corporate Support</i>		16 445	17 899	10 523	13 079	14 374	14 374	16 959	17 933	18 983
<i>Asset Management</i>		156	31	31	1 804	1 819	1 819	51	55	58
<i>Finance</i>		30 615	30 343	34 833	36 843	47 972	47 972	49 370	52 785	56 341
<i>Fleet Management</i>		3 005	3 406	4 925	3 146	3 111	3 111	4 209	4 557	4 943
<i>Human Resources</i>		12 137	22 230	11 708	40 419	42 402	42 402	32 405	31 800	30 935
<i>Information Technology</i>		3 647	4 385	3 868	5 135	4 981	4 981	5 379	5 493	5 772
<i>Legal Services</i>		3 270	5 416	1 368	2 821	2 130	2 130	2 820	3 013	3 223
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		3 864	3 904	4 022	4 189	4 168	4 168	4 780	5 176	5 615
<i>Property Services</i>		2 381	2 717	4 110	1 687	1 676	1 676	1 768	1 866	1 974
<i>Risk Management</i>		-	-	7	382	382	382	-	-	-
<i>Security Services</i>		-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		6 687	6 778	7 006	8 381	7 838	7 838	9 249	9 995	10 819
<i>Valuation Service</i>		348	400	451	2 325	2 325	2 325	1 951	2 060	2 174
Internal audit		2 441	2 508	1 914	2 231	2 087	2 087	3 002	3 247	3 518
<i>Governance Function</i>		2 441	2 508	1 914	2 231	2 087	2 087	3 002	3 247	3 518
Community and public safety		131 928	97 587	99 148	121 751	113 068	113 068	135 513	138 082	148 113
Community and social services		24 634	23 902	27 397	31 831	30 190	30 190	32 794	30 765	32 825
<i>Aged Care</i>		4 942	4 658	6 887	7 985	6 232	6 232	9 181	6 209	6 726
<i>Agricultural</i>		-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2 931	3 189	3 511	3 925	4 040	4 040	4 569	4 946	5 362
<i>Child Care Facilities</i>		6	8	36	167	170	170	87	8	8
<i>Community Halls and Facilities</i>		6 482	5 360	5 875	6 675	6 670	6 670	7 288	7 819	8 407
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>		54	95	118	69	69	69	72	76	79
<i>Education</i>		2	1	1	136	134	134	5	5	5
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		10 217	10 591	10 969	12 874	12 874	12 874	11 592	11 703	12 237
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-
Sport and recreation		27 496	27 211	30 250	30 591	30 437	30 437	40 127	42 149	45 240
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		7 725	8 229	8 412	8 646	8 948	8 948	12 920	13 845	14 936
<i>Recreational Facilities</i>		15 034	12 763	15 126	15 400	15 197	15 197	18 164	19 399	20 752

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Sports Grounds and Stadiums</i>		4 737	6 219	6 712	6 544	6 292	6 292	9 043	8 906	9 551
Public safety		51 502	42 004	36 554	42 158	41 879	41 879	50 926	54 756	58 958
<i>Civil Defence</i>		-	-	96	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		7 960	8 395	9 108	10 820	10 822	10 822	12 008	12 955	14 001
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		43 541	33 609	27 350	31 338	31 057	31 057	38 918	41 801	44 957
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
Housing		28 297	4 469	4 947	17 172	10 562	10 562	11 667	10 411	11 090
<i>Housing</i>		28 118	4 463	4 917	16 888	10 278	10 278	11 614	10 356	11 032
<i>Informal Settlements</i>		178	6	30	284	284	284	53	55	58
Health		-	-	-	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Health Services</i>		-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34 911	34 992	32 010	37 538	42 771	42 771	44 187	46 584	49 524
Planning and development		9 690	10 129	11 200	12 176	12 792	12 792	14 566	15 396	16 649
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		1 541	1 686	2 177	2 329	2 644	2 644	3 133	3 340	3 570
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		1 609	1 400	1 669	1 778	2 142	2 142	2 177	2 341	2 522
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement,</i>		4 818	4 745	4 880	5 072	5 008	5 008	6 225	6 422	6 973
<i>Project Management Unit</i>		1 722	2 298	2 473	2 998	2 998	2 998	3 032	3 294	3 584
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
Road transport		24 213	24 385	20 001	23 714	26 448	26 448	28 202	29 671	31 252
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		24 213	24 385	20 001	23 714	26 448	26 448	28 202	29 671	31 252
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		1 008	479	808	1 648	3 531	3 531	1 419	1 516	1 623
<i>Biodiversity and Landscape</i>		1 008	479	808	1 648	3 531	3 531	1 229	1 324	1 430
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Pollution Control</i>		-	-	-	-	-	-	190	192	193
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		330 184	390 511	450 070	485 015	506 314	506 314	570 032	618 546	707 270
Energy sources		247 017	271 934	316 479	353 660	352 430	352 430	403 519	458 053	537 303
<i>Electricity</i>		244 253	269 233	313 742	347 622	348 876	348 876	399 364	453 671	532 682
<i>Street Lighting and Signal Systems</i>		2 764	2 700	2 737	6 038	3 554	3 554	4 155	4 382	4 622
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		40 298	41 091	39 383	40 655	47 738	47 738	51 024	53 758	56 673
<i>Water Treatment</i>		25	154	201	1 406	1 406	1 406	231	252	274
<i>Water Distribution</i>		37 186	37 996	36 316	34 239	42 372	42 372	46 494	49 095	51 871
<i>Water Storage</i>		3 087	2 941	2 866	5 010	3 961	3 961	4 300	4 412	4 527
Waste water management		33 627	36 877	37 782	39 546	40 425	40 425	44 548	47 207	50 096
<i>Public Toilets</i>		1 489	1 566	1 712	1 995	1 998	1 998	1 924	2 083	2 259
<i>Sewerage</i>		24 811	27 990	28 232	28 633	29 546	29 546	33 820	35 704	37 736
<i>Storm Water Management</i>		7 325	7 321	7 838	7 358	7 320	7 320	8 789	9 405	10 085
<i>Waste Water Treatment</i>		2	0	0	1 561	1 561	1 561	14	15	16
Waste management		9 242	40 609	56 427	51 154	65 721	65 721	70 941	59 528	63 198
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		(22 567)	7 600	21 147	15 368	33 123	33 123	30 827	16 621	17 347
<i>Solid Waste Removal</i>		29 893	31 591	35 105	35 220	32 032	32 032	40 065	42 854	45 794
<i>Street Cleaning</i>		1 915	1 418	174	566	566	566	49	53	58
<i>Other</i>		882	902	933	953	953	953	1 154	1 052	1 101
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		28	10	33	53	53	53	56	58	61
Markets		-	-	-	-	-	-	-	-	-
Tourism		854	892	900	900	900	900	1 098	993	1 040
Total Expenditure - Functional	3	606 575	647 848	690 510	799 484	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit) for the year		24 981	28 327	89 427	2 995	14 520	12 527	(8 035)	(13 927)	(9 807)

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Revenue by Vote	1									
Vote 1 - Financial Services		90 228	92 572	110 999	116 830	121 132	121 132	133 121	137 004	145 093
Vote 2 - Community Services		141 193	140 638	133 319	161 869	156 312	156 312	164 312	171 619	192 111
Vote 3 - Corporate Services		26 897	17 195	22 716	16 652	17 116	17 116	17 166	17 515	18 376
Vote 4 - Technical Services		372 667	424 651	512 276	505 741	548 665	548 665	588 653	632 941	717 893
Vote 5 - Municipal Manager		575	1 129	611	1 386	1 786	1 786	1 451	1 470	1 881
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	631 560	676 184	779 921	802 479	845 012	845 012	904 702	960 548	1 075 354
Expenditure by Vote to be appropriated	1									
Vote 1 - Financial Services		25 108	24 861	34 002	51 044	61 223	61 223	62 909	67 382	72 104
Vote 2 - Community Services		91 468	66 462	74 834	96 548	97 358	97 358	107 855	108 258	115 905
Vote 3 - Corporate Services		100 245	103 131	78 251	118 517	125 130	125 130	125 929	131 513	137 738
Vote 4 - Technical Services		364 175	424 873	481 802	519 140	532 511	532 511	599 843	649 893	740 634
Vote 5 - Municipal Manager		12 340	14 779	11 383	14 235	14 269	14 269	16 201	17 428	18 780
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	593 336	634 106	680 271	799 484	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit) for the year	2	38 224	42 078	99 649	2 995	14 520	14 520	(8 035)	(13 927)	(9 807)

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Revenue by Vote										
	1									
Vote 1 - Financial Services		90 228	92 572	110 999	116 830	121 132	121 132	133 121	137 004	145 093
1.1 - Director: Finance		-	-	-	-	-	-	-	-	-
1.2 - Income		67 384	73 962	79 462	95 786	95 786	95 786	105 563	111 935	118 689
1.3 - Financial Administration		22 792	18 529	31 477	20 708	25 010	25 010	27 206	24 699	26 016
1.4 - Credit Control		(0)	-	-	258	258	258	270	284	298
1.5 - Supply Chain & Expenditure		52	80	60	78	78	78	82	86	90
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		141 193	140 638	133 319	161 869	156 312	156 312	164 312	171 619	192 111
2.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
2.2 - Cemeteries		981	328	262	242	242	242	254	266	280
2.3 - Housing		24 474	492	1 029	12 260	5 888	5 888	6 269	3 078	5 997
2.4 - Libraries		9 434	10 475	10 575	10 757	10 542	10 542	9 799	9 820	10 254
2.5 - Resorts & Swimming Pools		6 269	1 909	6 547	4 869	5 084	5 084	7 126	7 678	8 278
2.6 - Social Services		95 300	118 121	110 799	124 036	124 237	124 237	139 300	149 956	166 451
2.7 - Fire Services & Disaster Management		5	2	25	7	7	7	864	8	8
2.8 - Environment & Licencing		245	77	116	136	2 120	2 120	143	150	158
2.9 - Community Halls and Amenities		4 320	7 342	3 064	7 413	7 413	7 413	275	296	320
2.10 - Local Economic Development		166	1 892	902	2 149	780	780	283	365	365
Vote 3 - Corporate Services		26 897	17 195	22 716	16 652	17 116	17 116	17 166	17 515	18 376
3.1 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
3.2 - Human Resources		313	254	354	609	809	809	639	671	705
3.3 - Administration		(231)	0	1	10	10	10	10	11	11
3.4 - Information Technology		-	-	-	-	-	-	-	-	-
3.5 - Marketing & Communication		-	0	-	5	5	5	5	5	6
3.6 - Thusong Centre		-	-	-	-	-	-	-	150	145
3.7 - Traffic and Protection Services		26 585	16 928	14 273	16 028	16 292	16 292	16 330	16 646	17 478
3.8 - Tourism		-	-	-	-	-	-	150	-	-
3.9 - Council Cost		230	13	8 088	-	-	-	31	31	31
		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		372 667	424 651	512 276	505 741	548 665	548 665	588 653	632 941	717 893
4.1 - Director: Technical Services		-	-	-	260	260	260	-	-	-
4.2 - Electro Technical Services		258 540	274 798	336 868	337 945	339 698	339 698	402 787	459 376	535 296
4.3 - Water Storage & Distribution		43 372	52 476	72 814	87 028	93 788	93 788	63 463	66 986	70 535
4.4 - Waste Water Management		34 278	39 463	36 498	33 469	38 558	38 558	38 729	40 696	43 141
4.5 - Waste Management		28 104	33 163	51 071	33 004	38 377	38 377	39 410	40 055	42 390
4.6 - Roads		3 548	12 634	12 443	12 570	35 708	35 708	42 683	24 168	24 788

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
4.7 - Storm Water Management		3 263	10 607	889	-	-	-	-	-	-
4.8 - Town Planning & Building Control		1 562	1 510	1 530	1 272	1 272	1 272	1 580	1 660	1 742
4.9 - Public Toilets		-	-	164	-	812	812	-	-	-
4.10 - Mechanical Workshop		-	-	-	193	193	193	-	-	-
Vote 5 - Municipal Manager		575	1 129	611	1 386	1 786	1 786	1 451	1 470	1 881
5.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
5.2 - Performance & Project Management		19	630	-	954	1 354	1 354	997	993	1 380
5.3 - Property & Legal Services		556	499	611	432	432	432	454	477	501
5.4 - Internal Audit		-	-	-	-	-	-	-	-	-
5.5 - IDP		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	631 560	676 184	779 921	802 479	845 012	845 012	904 702	960 548	1 075 354
Expenditure by Vote	1									
Vote 1 - Financial Services		25 108	24 861	34 002	51 044	61 223	61 223	62 909	67 382	72 104
1.1 - Director: Finance		223	1 495	1 795	1 858	1 858	1 858	2 287	2 487	2 709
1.2 - Income		6 637	3 949	8 821	11 011	21 718	21 718	23 231	24 553	25 951
1.3 - Financial Administration		13 319	13 980	12 945	19 021	18 836	18 836	16 751	18 153	19 555
1.4 - Credit Control		3 498	3 566	4 553	10 773	10 669	10 669	11 364	12 166	13 038
1.5 - Supply Chain & Expenditure		1 431	1 871	5 888	8 381	8 143	8 143	9 276	10 024	10 851
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Vote 2 - Community Services		91 468	66 462	74 834	96 548	97 358	97 358	107 855	108 258	115 905
2.1 - Director: Community Services		273	299	322	2 231	2 231	2 231	396	430	468
2.2 - Cemeteries		2 931	3 189	3 501	3 925	4 071	4 071	4 521	4 896	5 312
2.3 - Housing		28 297	4 469	4 947	17 172	10 562	10 562	11 667	10 411	11 090
2.4 - Libraries		14 817	12 850	14 211	15 690	13 279	13 279	12 021	12 158	12 720
2.5 - Resorts & Swimming Pools		10 434	10 504	11 884	12 584	18 674	18 674	21 690	23 137	24 715
2.6 - Social Services		4 950	4 667	6 924	8 288	6 553	6 553	9 281	6 231	6 748
2.7 - Fire Services & Disaster Management		8 014	8 490	9 178	10 889	10 891	10 891	12 081	13 031	14 081
2.8 - Environment & Licencing		1 036	489	841	1 701	3 584	3 584	1 474	1 575	1 684
2.9 - Community Halls and Amenities		19 108	20 104	21 450	22 291	25 380	25 380	32 548	34 049	36 565
2.10 - Local Economic Development		1 609	1 400	1 574	1 778	2 134	2 134	2 177	2 341	2 522
Vote 3 - Corporate Services		100 245	103 131	78 251	118 517	125 130	125 130	125 929	131 513	137 738
3.1 - Director: Corporate Services		2 041	1 891	1 904	2 258	2 211	2 211	2 613	2 839	3 091
3.2 - Human Resources		12 137	22 230	11 708	40 419	42 402	42 402	32 405	31 800	30 935
3.3 - Administration		18 238	19 848	13 686	13 709	18 698	18 698	21 564	22 811	24 155
3.4 - Information Technology		3 646	4 385	3 868	5 134	4 980	4 980	5 378	5 492	5 771
3.5 - Marketing & Communication		3 865	3 904	4 022	4 190	4 169	4 169	4 781	5 177	5 616
3.6 - Thusong Centre		432	473	482	532	627	627	650	704	763
3.7 - Traffic and Protection Services		43 541	33 609	27 350	31 338	31 221	31 221	39 092	41 985	45 153
3.8 - Tourism		854	892	900	900	900	900	1 098	993	1 040
3.9 - Council Cost		15 490	15 898	14 331	20 035	19 923	19 923	18 348	19 712	21 214
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Vote 4 - Technical Services		364 175	424 873	481 802	519 140	532 511	532 511	599 843	649 893	740 634
4.1 - Director: Technical Services		1 967	1 830	1 885	2 239	2 312	2 312	2 311	2 505	2 721
4.2 - Electro Technical Services		244 253	268 152	312 119	349 658	333 396	333 396	382 997	435 910	513 172

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
4.3 - Water Storage & Distribution		40 298	41 291	39 383	41 005	47 963	47 963	51 861	54 679	57 706
4.4 - Waste Water Management		27 566	31 567	32 584	33 800	39 314	39 314	43 399	46 208	49 465
4.5 - Waste Management		9 242	40 609	56 427	51 154	65 165	65 165	69 926	58 452	62 058
4.6 - Roads		24 213	24 385	20 001	23 714	26 148	26 148	28 202	29 671	31 252
4.7 - Storm Water Management		7 325	7 321	7 838	7 358	8 095	8 095	8 789	9 405	10 085
4.8 - Town Planning & Building Control		4 818	4 745	4 880	5 072	5 008	5 008	6 225	6 422	6 973
4.9 - Public Toilets		1 489	1 566	1 712	1 995	1 998	1 998	1 924	2 083	2 259
4.10 - Mechanical Workshop		3 005	3 406	4 972	3 146	3 111	3 111	4 209	4 557	4 943
Vote 5 - Municipal Manager		12 340	14 779	11 383	14 235	14 269	14 269	16 201	17 428	18 780
5.1 - Municipal Manager		3 360	2 869	3 413	3 337	3 765	3 765	3 961	4 268	4 604
5.2 - Performance & Project Management		1 722	2 298	2 473	2 998	2 998	2 998	3 032	3 294	3 584
5.3 - Property & Legal Services		3 275	5 418	1 399	2 958	2 268	2 268	2 939	3 138	3 353
5.4 - Internal Audit		2 441	2 508	1 921	2 613	2 468	2 468	3 002	3 247	3 518
5.5 - IDP		1 541	1 686	2 177	2 329	2 770	2 770	3 267	3 482	3 720
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Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
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Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

R thousand	Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	593 336	634 106	680 271	799 484	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit) for the year	2	38 224	42 078	99 649	2 995	14 520	14 520	(8 035)	(13 927)	(9 807)

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Revenue	1										
Exchange Revenue											
Service charges - Electricity	2	255 095	274 180	326 063	337 388	337 388	337 388	341 176	399 102	458 243	534 211
Service charges - Water	2	39 419	43 137	45 340	49 810	49 810	53 649	53 649	53 000	56 000	59 000
Service charges - Waste Water Management	2	32 329	30 920	31 194	32 053	32 053	21 998	32 053	33 059	34 743	36 890
Service charges - Waste Management	2	25 713	27 965	28 976	30 236	30 236	21 637	30 236	31 315	32 449	34 396
Sale of Goods and Rendering of Services		5 130	3 316	5 069	4 232	4 232	4 232	4 232	5 272	5 536	5 813
Agency services		3 477	4 354	4 415	4 249	4 249	4 249	4 249	4 461	4 684	4 918
Interest		-	0	-	10	10	10	10	10	11	11
Interest earned from Receivables		8 498	5 141	14 935	7 107	20 381	20 381	20 381	23 503	24 678	25 912
Interest earned from Current and Non Current Assets		7 446	3 078	5 580	5 079	6 010	6 010	6 010	12 444	13 066	13 719
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	25	25	25	25	26	27	29
Rental from Fixed Assets		3 878	1 458	4 604	3 416	3 416	3 416	3 416	4 648	5 084	5 563
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 131	411	2 652	3 513	3 513	3 513	3 513	1 679	1 761	1 847
Non-Exchange Revenue											
Property rates	2	73 497	80 674	88 709	95 592	95 592	95 592	95 592	105 353	111 714	118 456
Surcharges and Taxes		2 300	4 047	9 083	7 840	11 677	11 677	11 677	7 290	3 978	4 138
Fines, penalties and forfeits		22 149	11 593	9 670	11 137	11 137	11 137	11 137	11 194	11 254	11 816
Licences or permits		1 042	1 065	1 198	2 216	2 216	2 216	2 216	2 327	2 444	2 566
Transfer and subsidies - Operational		133 217	131 640	124 619	152 300	153 268	153 268	153 268	158 793	165 440	185 784
Interest		2 017	428	2 315	2 004	2 004	2 004	2 004	3 566	3 744	3 932
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	3 209	-	-	-	-	739	770	816
Gains on disposal of Assets		(28)	-	8 062	-	-	-	-	-	-	-
Other Gains		0	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		617 309	623 407	715 693	748 205	767 216	752 402	774 843	857 781	935 626	1 049 818
Expenditure											
Employee related costs	2	180 466	201 544	202 247	247 136	242 363	242 363	242 363	257 116	276 004	300 323
Remuneration of councillors		10 604	9 897	10 070	12 108	11 790	11 790	11 790	11 983	13 038	14 211
Bulk purchases - electricity	2	221 831	239 632	285 708	314 411	314 411	314 411	314 411	360 544	412 757	489 336
Inventory consumed	8	14 299	12 699	14 449	16 154	19 226	19 226	19 226	18 512	18 778	19 711
Debt impairment	3	-	32 454	36 053	46 031	61 230	61 230	61 230	64 475	67 570	70 745
Depreciation and amortisation		36 232	33 224	38 331	39 589	52 989	52 989	52 989	54 369	39 319	39 319
Interest		9 374	4 484	8 908	9 080	13 664	13 664	13 664	9 535	10 011	10 510
Contracted services		44 653	52 293	33 782	52 776	53 368	53 368	53 368	64 652	66 823	69 859
Transfers and subsidies		25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577
Irrecoverable debts written off		14 187	17 561	14 711	-	0	0	0	-	-	-
Operational costs		48 982	37 459	40 378	49 056	54 315	54 315	54 315	56 396	59 458	62 935
Losses on disposal of Assets		469	66	3 248	-	-	-	-	-	-	-
Other Losses		-	-	-	0	0	0	0	6 237	3 497	635
Total Expenditure		606 575	647 848	690 510	799 484	830 491	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit)		10 734	(24 441)	25 183	(51 279)	(63 275)	(78 089)	(55 648)	(54 955)	(38 849)	(35 343)
Transfers and subsidies - capital (monetary allocations)	6	14 247	52 768	64 244	54 274	77 796	77 796	77 796	46 921	24 922	25 536
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	24 981	28 327	89 427	2 995	14 520	(293)	22 148	(8 035)	(13 927)	(9 807)

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		4 108	9 190	1 988	56 292	50 360	50 360	50 360	-	-	-
Vote 3 - Corporate Services		-	-	240	-	-	-	-	-	-	-
Vote 4 - Technical Services		23 881	45 299	63 719	-	-	-	-	61 572	32 884	31 179
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
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		27 988	54 489	65 948	56 292	50 360	50 360	50 360	61 572	32 884	31 179
Single-year expenditure to be appropriated	2										
Vote 1 - Financial Services		206	165	937	180	189	189	189	180	30	-
Vote 2 - Community Services		1 104	3 620	986	9 126	8 126	8 126	8 126	4 614	6 897	8 543
Vote 3 - Corporate Services		949	3 630	446	650	1 287	1 287	1 287	850	70	5 150
Vote 4 - Technical Services		3 185	5 041	1 381	24 895	40 199	40 199	40 199	6 048	30	-
Vote 5 - Municipal Manager		33	-	-	-	-	-	-	-	30	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
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		5 476	12 455	3 750	34 851	49 802	49 802	49 802	11 692	7 057	13 693
Total Capital Expenditure - Vote	3,7	33 465	66 944	69 698	91 143	100 161	100 161	100 161	73 264	39 941	44 872
Capital Expenditure - Functional											
Governance and administration		(3 873)	53 283	57 080	2 180	3 286	3 286	3 286	2 180	190	6 650
Executive and council		166	-	-	340	427	427	427	-	170	500
Finance and administration		(4 038)	53 283	57 080	1 840	2 859	2 859	2 859	2 180	20	6 150
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5 091	10 902	3 991	9 976	9 121	9 121	9 121	5 064	6 867	8 543
Community and social services		313	1 639	667	1 222	718	718	718	2 000	5 257	-
Sport and recreation		4 651	7 782	3 084	8 754	8 174	8 174	8 174	858	1 260	8 043
Public safety		126	1 481	240	-	230	230	230	1 707	350	500
Housing		-	-	-	-	-	-	-	500	-	-
Health		-	-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<i>Economic and environmental services</i>		7 871	17 373	13 136	24 927	47 070	47 070	47 070	26 023	9 118	15 125
Planning and development		76	1 934	736	-	-	-	-	400	-	-
Road transport		7 795	15 439	12 401	24 927	47 070	47 070	47 070	25 623	9 118	15 125
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 849	35 616	53 934	55 060	41 411	41 411	41 411	39 997	23 766	14 554
Energy sources		7 740	3 943	9 573	4 000	4 739	4 739	4 739	6 491	6 970	3 120
Water management		2 297	7 954	20 159	23 954	17 801	17 801	17 801	19 358	12 547	1 000
Waste water management		7 096	18 448	2 448	16 653	16 218	16 218	16 218	100	4 250	10 435
Waste management		1 716	5 272	21 754	10 453	2 653	2 653	2 653	14 048	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3,7	27 938	117 174	128 142	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Funded by:											
National Government		12 852	18 164	47 360	51 371	47 902	47 902	47 902	25 175	23 541	24 292
Provincial Government		271	33 326	16 432	7 712	27 487	27 487	27 487	21 566	-	-
District Municipality		-	861	404	500	2 135	2 135	2 135	600	-	-
Transfers and subsidies - capital (in-kind)		-	501	-	453	453	453	453	-	-	300
Transfers recognised - capital	4	13 123	52 852	64 196	60 036	77 978	77 978	77 978	47 342	23 541	24 592
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	1 478	10 000	1 000	1 000	1 000	9 000	-	-
Internally generated funds		21 175	14 202	9 398	22 107	21 910	21 910	21 910	16 923	16 400	20 280
Total Capital Funding	7	34 298	67 054	75 072	92 143	100 887	100 887	100 887	73 264	39 941	44 872

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 2 - Community Services		4 108	9 190	1 988	56 292	50 360	50 360	50 360	-	-	-
2.2 - Cemeteries		76	1 934	-	4 000	4 890	4 890	4 890	-	-	-
2.3 - Housing		-	-	-	18 730	19 634	19 634	19 634	-	-	-
2.4 - Libraries		-	-	-	14 653	11 726	11 726	11 726	-	-	-
2.5 - Resorts & Swimmng Pools		-	-	-	6 000	1 200	1 200	1 200	-	-	-
2.6 - Social Services		-	-	-	12 910	12 910	12 910	12 910	-	-	-
2.10 - Local Economic Development		4 031	7 256	1 988	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	240	-	-	-	-	-	-	-
3.7 - Traffic and Protection Services		-	-	240	-	-	-	-	-	-	-
Vote 4 - Technical Services		23 881	45 299	63 719	-	-	-	-	61 572	32 884	31 179
4.2 - Electro Technical Services		7 632	2 852	9 573	-	-	-	-	3 491	6 970	3 120
4.3 - Water Storage & Distribution		1 006	7 103	18 143	-	-	-	-	19 358	12 547	1 000
4.4 - Waste Water Management		2 737	7 841	889	-	-	-	-	100	3 800	10 435
4.5 - Waste Management		1 716	5 272	20 930	-	-	-	-	9 000	-	-
4.6 - Roads		7 526	11 623	11 837	-	-	-	-	27 623	9 118	15 125
4.7 - Storm Water Management		3 263	10 607	889	-	-	-	-	-	450	-
4.10 - Mechanical Workshop		-	-	1 458	-	-	-	-	2 000	-	1 500
Capital multi-year expenditure sub-total		27 988	54 489	65 948	56 292	50 360	50 360	50 360	61 572	32 884	31 179

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

	2										
Vote 1 - Financial Services		206	165	937	180	189	189	189	180	30	-
1.1 - Director: Finance		19	-	-	-	-	-	-	-	30	-
1.3 - Financial Administration		187	165	937	180	189	189	189	180	-	-
Vote 2 - Community Services		1 104	3 620	986	9 126	8 126	8 126	8 126	4 614	6 897	8 543
2.1 - Director: Community Services		44	-	-	150	150	150	150	-	30	-
2.2 - Cemeteries		-	-	319	-	-	-	-	400	-	-
2.3 - Housing		-	-	-	-	-	-	-	-	5 257	-
2.4 - Libraries		-	-	-	1 182	182	182	182	500	-	-
2.5 - Resorts & Swimming Pools		-	696	667	-	-	-	-	2 000	-	-
2.6 - Social Services		-	-	-	-	-	-	-	-	450	30
2.8 - Environment & Licensing		126	1 481	-	-	-	-	-	857	350	500
2.9 - Community Halls and Amenities		-	-	-	7 794	7 794	7 794	7 794	-	-	-
2.10 - Local Economic Development		933	1 443	-	-	-	-	-	858	810	8 013
Vote 3 - Corporate Services		949	3 630	446	650	1 287	1 287	1 287	850	70	5 150
3.1 - Director: Corporate Services		46	-	-	50	110	110	110	-	50	500
3.2 - Human Resources		-	-	-	-	348	348	348	-	-	-
3.3 - Administration		70	2 143	-	-	-	-	-	-	-	500
3.4 - Information Technology		666	636	446	600	600	600	600	-	-	3 150
3.5 - Marketing & Communication		47	-	-	-	-	-	-	-	20	1 000
3.7 - Traffic and Protection Services		120	-	-	-	230	230	230	850	-	-
3.9 - Council Cost		-	850	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		3 185	5 041	1 381	24 895	40 199	40 199	40 199	6 048	30	-
4.1 - Director: Technical Services		23	-	-	140	140	140	140	-	30	-
4.2 - Electro Technical Services		108	1 202	-	-	-	-	-	1 000	-	-
4.3 - Water Storage & Distribution		287	-	-	5 224	2 320	2 320	2 320	-	-	-
4.4 - Waste Water Management		212	-	505	1 500	1 500	1 500	1 500	-	-	-
4.5 - Waste Management		-	-	-	4 453	1 453	1 453	1 453	5 048	-	-
4.6 - Roads		148	3 620	712	12 017	31 876	31 876	31 876	-	-	-
4.9 - Public Toilets		884	-	164	500	1 370	1 370	1 370	-	-	-
4.10 - Mechanical Workshop		1 522	219	-	1 060	1 541	1 541	1 541	-	-	-
Vote 5 - Municipal Manager		33	-	-	-	-	-	-	-	30	-
5.1 - Municipal Manager		14	-	-	-	-	-	-	-	30	-
5.2 - Performance & Project Management		19	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		5 476	12 455	3 750	34 851	49 802	49 802	49 802	11 692	7 057	13 693
Total Capital Expenditure		33 465	66 944	69 698	91 143	100 161	100 161	100 161	73 264	39 941	44 872

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		130 394	115 305	144 880	143 632	180 011	180 011	180 011	199 597	230 221	254 948
Trade and other receivables from exchange transaction	1	66 384	71 504	86 203	52 351	37 153	37 153	37 153	44 957	31 512	24 788
Receivables from non-exchange transactions	1	12 650	11 026	13 412	37 204	37 204	37 204	37 204	45 608	63 876	82 325
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	11 602	9 963	9 035	9 481	6 608	6 608	6 608	4 484	2 344	96
VAT		4 689	7 322	7 601	-	-	-	-	996	996	996
Other current assets		3 639	1 672	10 816	248	248	248	248	453	453	453
Total current assets		229 358	216 793	271 947	242 916	261 223	261 223	261 223	296 094	329 401	363 605
Non current assets											
Investments		-	-	-	9	9	9	9	-	-	-
Investment property		44 505	43 562	42 842	41 946	41 946	41 946	41 946	41 358	40 617	39 875
Property, plant and equipment	3	897 724	986 263	1 073 185	1 081 628	1 076 625	1 076 625	1 076 625	1 141 746	1 141 438	1 147 861
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		550	550	550	550	550	550	550	550	550	550
Intangible assets		1 647	2 191	2 113	326	674	674	674	1 785	1 857	1 729
Trade and other receivables from exchange transaction		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transaction		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		944 425	1 032 565	1 118 690	1 124 460	1 119 804	1 119 804	1 119 804	1 185 439	1 184 461	1 190 015
TOTAL ASSETS		1 173 783	1 249 359	1 390 637	1 367 376	1 381 027	1 381 027	1 381 027	1 481 533	1 513 862	1 553 620
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		1 968	1 587	1 897	611	611	611	611	2 050	4 776	11 046
Consumer deposits		8 310	9 303	11 549	8 732	8 732	8 732	8 732	11 549	11 549	11 549
Trade and other payables from exchange transactions	4	106 248	89 123	79 467	65 138	60 404	60 404	60 404	93 087	113 764	138 528
Trade and other payables from non-exchange transactions	5	-	-	-	37 019	39 290	39 290	39 290	6 092	5 281	4 398
Provision		26 674	27 825	27 705	28 920	28 920	28 920	28 920	31 424	34 769	38 596
VAT		-	-	-	(2 871)	(2 871)	(2 871)	(2 871)	3 449	3 449	3 449
Other current liabilities		-	-	-	0	0	0	0	6 555	10 051	10 686
Total current liabilities		143 200	127 838	120 617	137 549	135 086	135 086	135 086	154 205	183 639	218 252
Non current liabilities											
Financial liabilities	6	2 620	1 188	527	12 220	12 225	12 225	12 225	9 475	5 820	(1 295)
Provision	7	-	-	-	129 862	134 446	134 446	134 446	195 158	204 724	214 770
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		112 518	173 844	233 577	118 214	118 214	118 214	118 214	99 503	110 815	122 835
Total non current liabilities		115 138	175 032	234 105	260 296	264 885	264 885	264 885	304 136	321 359	336 310
TOTAL LIABILITIES		258 338	302 870	354 722	397 846	399 971	399 971	399 971	458 341	504 997	554 562
NET ASSETS		915 445	946 489	1 035 915	969 530	981 056	981 056	981 056	1 023 192	1 008 865	999 058
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	904 827	936 046	1 023 376	959 088	970 614	970 614	981 961	1 010 653	996 325	986 518
Reserves and funds	9	10 618	10 442	12 540	10 442	10 442	10 442	10 442	12 540	12 540	12 540
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	915 445	946 489	1 035 915	969 530	981 056	981 056	992 403	1 023 192	1 008 865	999 058

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		70 590	82 812	92 226	94 278	94 278	94 278	94 278	91 170	101 135	108 088
Service charges		324 535	345 527	408 859	469 912	469 912	469 912	469 912	552 108	624 281	716 690
Other revenue		-	-	-	14 898	14 898	14 898	14 898	19 515	20 564	21 817
Transfers and Subsidies - Operational	1	137 993	99 459	115 045	149 721	146 616	146 616	146 616	156 768	164 082	184 039
Transfers and Subsidies - Capital	1	50 387	62 202	53 638	62 680	91 971	91 971	91 971	55 289	29 447	30 536
Interest		17 961	8 648	22 831	14 200	27 474	27 474	27 474	16 020	16 821	17 662
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(530 034)	(547 532)	(595 298)	(731 654)	(731 654)	(731 654)	(731 654)	(831 570)	(877 035)	(999 762)
Finance charges		(469)	(233)	(226)	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		70 963	50 883	97 075	74 035	113 496	113 496	113 496	59 301	79 296	79 070
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		28	905	-	-	4 412	4 412	4 412	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(34 524)	(66 316)	(68 377)	-	-	-	-	(84 254)	(45 932)	(51 603)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34 496)	(65 411)	(68 377)	-	4 412	4 412	4 412	(84 254)	(45 932)	(51 603)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	10 000	10 000	10 000	10 000	-	-	-
Increase (decrease) in consumer deposits		855	992	2 246	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1 199)	(1 331)	(1 370)	-	-	-	-	(2 740)	(2 740)	(2 740)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(344)	(339)	876	10 000	10 000	10 000	10 000	(2 740)	(2 740)	(2 740)
NET INCREASE/ (DECREASE) IN CASH HELD		36 123	(14 866)	29 574	84 035	127 908	127 908	127 908	(27 693)	30 624	24 727
Cash/cash equivalents at the year begin:	2	94 272	130 394	115 305	152 740	152 740	152 740	152 740	227 290	199 597	230 221
Cash/cash equivalents at the year end:	2	130 394	115 528	144 880	236 775	280 648	280 648	280 648	199 597	230 221	254 948

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	130 394	115 528	144 880	236 775	280 648	280 648	280 648	199 597	230 221	254 948
Other current investments > 90 days		66 384	71 281	86 203	(40 792)	(63 485)	(63 485)	(63 485)	44 957	31 512	24 788
Investments - Property, plant and equipment	1	897 724	986 263	1 073 185	1 081 628	1 076 625	1 076 625	1 076 625	1 141 746	1 141 438	1 147 861
Cash and investments available:		1 094 502	1 173 072	1 304 268	1 277 611	1 293 788	1 293 788	1 293 788	1 386 299	1 403 170	1 427 596
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cond		-	-	(1 046)	214	(1 548)	(1 548)	(1 548)	(1 072)	(1 072)	(1 072)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	1 658	3 881	65 790	44 176	39 785	39 566	39 896	73 925	83 788	97 270
Other provisions		13 383	207	219	1	1	-	-	1	1	1
Long term investments committed	4	-	-	-	9	9	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		15 041	4 088	64 963	44 400	38 247	38 018	38 348	72 854	82 717	96 199
Surplus(shortfall)		1 079 461	1 168 985	1 239 305	1 233 211	1 255 540	1 255 770	1 255 440	1 313 445	1 320 453	1 331 397

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

<u>Other working capital requirements</u>											
Debtors		5 046	4 822	5 825	18 091	17 748	17 967	17 637	22 611	33 425	44 707
Creditors due		6 704	8 703	71 615	62 267	57 533	57 533	57 533	96 536	117 213	141 977
Total		(1 658)	(3 881)	(65 790)	(44 176)	(39 785)	(39 566)	(39 896)	(73 925)	(83 788)	(97 270)

<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		12 650	11 026	13 412	37 214	37 214	37 214	37 214	45 608	63 876	82 325
Estimate of debtors collection rate		39,9%	43,7%	43,4%	48,6%	47,7%	48,3%	47,4%	49,6%	52,3%	54,3%

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

<u>Reserves to be backed by cash/investments</u>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		10 618	10 442	12 540	10 442	10 442	10 442	10 442	12 540	12 540	12 540
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit		-	-	-	-	-	-	-	-	-	-
Non-current Provisions		-	-	-	-	-	-	-	-	-	-
Valuation		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
		10 618	10 442	12 540	10 442	10 442	10 442	10 442	12 540	12 540	12 540

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	9 110	98 151	113 418	49 163	43 312	43 312	45 620	13 360	12 400
<i>Roads Infrastructure</i>		1 804	9 528	2 169	10 910	13 194	13 194	436	200	50
<i>Storm water Infrastructure</i>		3 263	10 607	889	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2 770	1 901	9 041	-	890	890	3 391	870	870
<i>Water Supply Infrastructure</i>		204	7 103	20 159	22 454	17 773	17 773	19 258	5 934	1 000
<i>Sanitation Infrastructure</i>		884	7 321	1 053	500	2 266	2 266	-	-	-
<i>Solid Waste Infrastructure</i>		(5 334)	55 393	74 115	10 000	2 200	2 200	9 000	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		3 591	91 853	107 426	43 864	36 324	36 324	32 085	7 003	1 920
Community Facilities		76	1 934	736	1 000	500	500	2 100	5 257	500
Sport and Recreation Facilities		-	317	-	1 465	489	489	-	-	430
Community Assets		76	2 252	736	2 465	989	989	2 100	5 257	930
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	850	-	-
Housing		-	-	-	-	-	-	500	-	-
Other Assets		-	-	-	-	-	-	1 350	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	348	348	-	-	-
Intangible Assets		-	-	-	-	348	348	-	-	-
Computer Equipment		825	636	2 091	832	897	897	50	20	3 150
Furniture and Office Equipment		213	(1)	1 436	390	549	549	130	170	1 500
Machinery and Equipment		3 361	2 137	189	420	2 775	2 775	2 857	910	2 000
Transport Assets		1 043	1 275	1 541	1 193	1 430	1 430	7 048	-	2 900
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	10 309	4 955	559	5 000	5 210	5 210	200	7 650	6 750
<i>Roads Infrastructure</i>		5 300	1 596	-	2 000	2 000	2 000	-	-	6 000
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 163	-	-	-	-	-	-	1 500	-
<i>Water Supply Infrastructure</i>		802	-	-	1 500	28	28	100	2 000	-
<i>Sanitation Infrastructure</i>		2 737	520	-	1 500	3 182	3 182	100	3 500	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		10 002	2 116	-	5 000	5 210	5 210	200	7 000	6 000
Community Facilities		238	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	650	250
Community Assets		238	-	-	-	-	-	-	650	250
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		70	2 839	-	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Other Assets		70	2 839	-	-	-	-	-	-	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	559	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	8 519	14 068	14 165	37 980	52 365	52 365	27 445	18 931	25 723
<i>Roads Infrastructure</i>		571	4 315	10 231	12 017	30 876	30 876	25 187	8 868	9 075
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	450	-
<i>Electrical Infrastructure</i>		3 700	2 041	533	4 000	3 848	3 848	1 100	4 450	2 000
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	4 363	-
<i>Sanitation Infrastructure</i>		188	456	317	14 653	9 356	9 356	-	300	10 435

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		4 458	6 812	11 081	30 670	44 080	44 080	26 287	18 431	21 510
Community Facilities		29	-	-	-	-	-	300	300	-
Sport and Recreation Facilities		4 031	7 256	3 084	7 250	8 165	8 165	858	-	3 913
Community Assets		4 060	7 256	3 084	7 250	8 165	8 165	1 158	300	3 913
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	60	120	120	-	-	300
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	60	120	120	-	-	300
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	200	-
Intangible Assets		-	-	-	-	-	-	-	200	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	27 938	117 174	128 142	92 143	100 887	100 887	73 264	39 941	44 872
<i>Roads Infrastructure</i>		7 675	15 439	12 401	24 927	46 070	46 070	25 623	9 068	15 125
<i>Storm water Infrastructure</i>		3 263	10 607	889	-	-	-	-	450	-
<i>Electrical Infrastructure</i>		7 632	3 943	9 573	4 000	4 739	4 739	4 491	6 820	2 870
<i>Water Supply Infrastructure</i>		1 006	7 103	20 159	23 954	17 801	17 801	19 358	12 297	1 000
<i>Sanitation Infrastructure</i>		3 810	8 296	1 370	16 653	14 805	14 805	100	3 800	10 435
<i>Solid Waste Infrastructure</i>		(5 334)	55 393	74 115	10 000	2 200	2 200	9 000	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		18 051	100 781	118 507	79 534	85 614	85 614	58 572	32 434	29 429
Community Facilities		342	1 934	736	1 000	500	500	2 400	5 557	500
Sport and Recreation Facilities		4 031	7 573	3 084	8 714	8 654	8 654	858	650	4 593
Community Assets		4 374	9 508	3 820	9 714	9 154	9 154	3 258	6 207	5 093
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		70	2 839	-	60	120	120	850	-	800
Housing		-	-	-	-	-	-	500	-	-
Other Assets		70	2 839	-	60	120	120	1 350	-	800
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	348	348	-	200	-
Intangible Assets		-	-	-	-	348	348	-	200	-
Computer Equipment		825	636	2 091	832	897	897	50	20	3 150
Furniture and Office Equipment		213	(1)	1 436	390	549	549	130	170	1 500
Machinery and Equipment		3 361	2 137	748	420	2 775	2 775	2 857	910	2 000
Transport Assets		1 043	1 275	1 541	1 193	1 430	1 430	7 048	-	2 900
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		27 938	117 174	128 142	92 143	100 887	100 887	73 264	39 941	44 872
ASSET REGISTER SUMMARY - PPE (WDV)	5	(9 475)	88 944	1 118 690	1 124 450	1 119 794	1 119 794	1 185 439	1 184 461	1 190 015
<i>Roads Infrastructure</i>		1 674	13 731	280 555	293 021	314 163	314 163	340 448	344 308	354 675
<i>Storm water Infrastructure</i>		1 273	13 067	98 502	93 843	93 843	93 843	94 320	92 679	90 588
<i>Electrical Infrastructure</i>		4 628	3 009	(30 075)	(30 447)	(29 557)	(29 557)	(29 517)	(28 209)	(30 751)
<i>Water Supply Infrastructure</i>		(3 785)	2 265	181 320	166 066	161 913	161 913	188 750	195 613	191 178
<i>Sanitation Infrastructure</i>		(330)	2 165	113 246	126 319	124 471	124 471	117 093	115 084	119 961
<i>Solid Waste Infrastructure</i>		(8 022)	52 894	116 254	93 070	71 870	71 870	95 674	93 934	92 194
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		(138)	8 764	10 153	1 609	1 609	1 609	10 153	10 153	10 153
Infrastructure		(4 701)	95 894	769 954	743 481	738 313	738 313	816 920	823 561	827 997
Community Assets		(272)	(6 225)	64 736	86 372	85 808	85 808	73 764	75 894	77 460
Heritage Assets		-	-	550	550	550	550	550	550	550

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Investment properties		45	(943)	42 842	41 946	41 946	41 946	41 358	40 617	39 875
Other Assets		(3 520)	100	144 106	169 817	168 877	168 877	150 010	143 089	137 468
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(313)	544	2 113	326	674	674	1 785	1 857	1 729
Computer Equipment		(189)	(289)	1 846	(1 642)	(1 577)	(1 577)	(1 972)	(4 325)	(3 548)
Furniture and Office Equipment		(723)	(878)	1 287	605	624	624	556	546	1 416
Machinery and Equipment		1 863	236	17 201	8 461	9 808	9 808	16 922	17 127	18 623
Transport Assets		(1 305)	(1 075)	2 282	4 083	4 320	4 320	13 771	13 771	16 671
Land		(361)	1 580	71 774	70 452	70 452	70 452	71 774	71 774	71 774
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	(9 475)	88 944	1 118 690	1 124 450	1 119 794	1 119 794	1 185 439	1 184 461	1 190 015
EXPENDITURE OTHER ITEMS										
<u>Depreciation</u>	7	36 232	33 224	38 331	39 589	52 989	52 989	54 369	39 319	39 319
<u>Repairs and Maintenance by Asset Class</u>	3	15 044	20 536	14 233	20 306	27 238	27 238	29 343	30 835	32 404
<i>Roads Infrastructure</i>		6 665	9 066	3 986	7 489	11 157	11 157	12 404	12 961	13 533
<i>Storm water Infrastructure</i>		2 118	1 675	1 976	1 351	1 296	1 296	1 766	1 919	2 086
<i>Electrical Infrastructure</i>		1 649	1 789	1 291	2 568	2 154	2 154	2 269	2 377	2 489
<i>Water Supply Infrastructure</i>		567	1 878	696	1 576	3 018	3 018	2 324	2 435	2 550
<i>Sanitation Infrastructure</i>		1 441	2 855	2 652	2 532	5 164	5 164	5 502	5 766	6 037
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		12 440	17 263	10 602	15 516	22 789	22 789	24 264	25 459	26 695
Community Facilities		277	339	430	453	401	401	494	437	461
Sport and Recreation Facilities		256	402	431	532	177	177	240	251	263
Community Assets		533	742	861	985	578	578	733	688	724
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		319	152	293	783	345	345	880	1 056	1 183
Housing		81	191	97	103	212	212	224	234	245
Other Assets		400	344	390	886	557	557	1 103	1 290	1 428
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		166	203	104	325	180	180	184	193	202
Furniture and Office Equipment		10	3	19	55	36	36	58	61	64
Machinery and Equipment		23	99	89	300	255	255	300	315	329
Transport Assets		1 472	1 882	2 169	2 237	2 843	2 843	2 699	2 829	2 962
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		51 275	53 760	52 564	59 895	80 227	80 227	83 711	70 153	71 723
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		67,4%	16,2%	11,5%	46,6%	57,1%	57,1%	37,7%	66,6%	72,4%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		52,0%	57,3%	38,4%	108,6%	108,7%	108,7%	50,8%	67,6%	82,6%
<i>R&M as a % of PPE</i>		1,7%	2,1%	1,3%	1,9%	2,5%	2,5%	2,6%	2,7%	2,8%
<i>Renewal and upgrading and R&M as a % of PPE</i>		-357,0%	44,0%	3,0%	6,0%	8,0%	8,0%	5,0%	5,0%	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 SA34o

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	-2019	-2020	-2021	-2022-O	-2022-A	-2022-F	-2023	-2024	-2025
		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		12 343	12 453	12 394	12 454	12 454	12 454	12 600	12 650	12 700
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
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	15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		12 697	12 861	12 993	13 000	13 000	13 000	13 100	13 150	13 200
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
<u>Energy:</u>										
Electricity (at least min.service level)		2 285	2 260	2 228	2 187	2 187	2 187	2 150	2 100	2 050
Electricity - prepaid (min.service level)		10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550
<i>Minimum Service Level and Above sub-total</i>		12 810	12 964	13 152	13 461	13 461	13 461	13 500	13 550	13 600
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Total number of households	5	15 855	15 931	17 179	18 249	18 249	18 249	18 350	18 450	18 550
<u>Refuse:</u>										
Removed at least once a week		13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
<i>Minimum Service Level and Above sub-total</i>		13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<i>Below Minimum Service Level sub-total</i>		3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
Total number of households	5	16 196	16 286	17 492	18 258	18 258	18 258	18 370	18 470	18 570
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	3 427 046	3 145 249	2 670 961	3 838 852	3 838 852	-	3 887 304	3 938 664	3 993 106
Sanitation (free minimum level service)		-	-	-	-	-	10 054 311	10 657 570	11 297 024	11 974 845
Electricity/other energy (50kwh per household per month)		3 288 084	2 462 465	3 889 461	3 788 467	3 788 467	3 788 467	4 378 101	5 021 682	5 910 520
Refuse (removed at least once a week)		-	-	7 174	-	-	8 598 483	9 114 392	9 661 227	10 240 901
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	3 427	3 145	2 671	3 839	3 839	-	3 887	3 939	3 993
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	10 054	10 658	11 297	11 975
Electricity/other energy (50kwh per indigent household per month)		3 288	2 462	3 889	3 788	3 788	3 788	4 378	5 022	5 911
Refuse (removed once a week for indigent households)		-	-	7	-	-	8 598	9 114	9 661	10 241
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		6 715	5 608	6 568	7 627	7 627	22 441	28 037	29 919	32 119
Highest level of free service provided per household										
Property rates (R value threshold)		120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		216	228	242	257	257	257	275	295	317
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		20	20	20	20	20	20	20	20	20
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		7 720	8 193	9 471	12 911	12 911	12 911	8 564	9 038	9 541
Water (in excess of 6 kilolitres per indigent household per month)		7	7	(1 740)	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		7 664	11 650	8 128	10 054	10 054	10 054	10 658	11 297	11 975
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	3 788	3 788	3 788	4 378	5 022	5 911
Refuse (in excess of one removal a week for indigent households)		6 523	6 145	6 824	8 598	8 598	8 598	9 114	9 661	10 241
Municipal Housing - rental rebates		(1)	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		21 913	25 996	22 683	35 352	35 352	35 352	32 714	35 018	37 667

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	81 218	88 868	98 180	108 503	108 503	108 503	108 503	113 917	120 752	127 997
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		7 720	8 193	9 471	12 911	12 911	12 911	12 911	8 564	9 038	9 541
Net Property Rates		73 497	80 674	88 709	95 592	95 592	95 592	95 592	105 353	111 714	118 456
Service charges - Electricity											
Total Service charges - Electricity	6	258 383	276 642	329 953	344 965	344 965	344 965	344 965	407 858	468 287	546 032
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	3 788	3 788	3 788	3 788	4 378	5 022	5 911
<i>less Cost of Free Basic Services (50 kwh per indigent household per month)</i>		3 288	2 462	3 889	3 788	3 788	3 788	-	4 378	5 022	5 911
Net Service charges - Electricity		255 095	274 180	326 063	337 388	337 388	337 388	341 176	399 102	458 243	534 211
Service charges - Water											
Total Service charges - Water	6	42 853	46 289	46 271	53 649	53 649	53 649	53 649	56 887	59 939	62 993
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		7	7	(1 740)	-	-	-	-	-	-	-
<i>less Cost of Free Basic Services (6 kilolitres per indigent household per month)</i>		3 427	3 145	2 671	3 839	3 839	-	-	3 887	3 939	3 993
Net Service charges - Water		39 419	43 137	45 340	49 810	49 810	53 649	53 649	53 000	56 000	59 000
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		39 993	42 570	39 322	42 107	42 107	42 107	42 107	54 374	57 337	60 840
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		7 664	11 650	8 128	10 054	10 054	10 054	10 054	10 658	11 297	11 975
<i>less Cost of Free Basic Services (free sanitation service to indigent households)</i>		-	-	-	-	-	10 054	-	10 658	11 297	11 975
Net Service charges - Waste Water Management		32 329	30 920	31 194	32 053	32 053	21 998	32 053	33 059	34 743	36 890
Service charges - Waste Management											
Total refuse removal revenue	6	31 432	33 429	34 899	38 071	38 071	38 071	38 071	48 677	50 869	53 921
Total landfill revenue		803	681	908	763	763	763	763	867	903	957
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		6 523	6 145	6 824	8 598	8 598	8 598	8 598	9 114	9 661	10 241
<i>less Cost of Free Basic Services (removed once a week to indigent households)</i>		-	-	7	-	-	8 598	-	9 114	9 661	10 241
Net Service charges - Waste Management		25 713	27 965	28 976	30 236	30 236	21 637	30 236	31 315	32 449	34 396

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	113 424	120 276	127 716	141 680	136 734	136 734	136 734	149 588	158 998	173 097
Pension and UIF Contributions		17 396	19 364	20 540	22 407	22 480	22 480	22 480	23 921	25 996	28 336
Medical Aid Contributions		8 133	8 014	8 519	10 037	10 037	10 037	10 037	9 955	10 831	11 806
Overtime		10 763	10 535	13 010	7 279	7 282	7 282	7 282	18 812	20 470	22 315
Performance Bonus		9 312	9 443	10 163	14 457	14 457	14 457	14 457	12 198	13 271	14 465
Motor Vehicle Allowance		6 010	6 689	6 912	7 931	7 931	7 931	7 931	8 339	9 073	9 889
Cellphone Allowance		539	532	501	639	778	778	778	1 154	1 256	1 369
Housing Allowances		1 545	1 819	1 412	1 418	1 418	1 418	1 418	1 670	1 817	1 981
Other benefits and allowances		8 083	8 963	9 827	8 951	8 909	8 909	8 909	14 072	15 310	16 688
Payments in lieu of leave		4 832	1 355	1 859	3 264	3 264	3 264	3 264	3 501	3 754	4 092
Long service awards		879	798	966	1 119	1 119	1 119	1 119	2 248	2 444	2 660
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		839	1 077	1 086	50	50	50	50	1 329	1 446	1 576
In kind benefits		-	-	-	-	-	-	-	-	-	-
<i>sub-total</i>	5	180 466	201 544	202 247	247 136	242 363	242 363	242 363	257 116	276 004	300 323
<u>Less: Employees costs capitalised to PPE</u>		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	180 466	201 544	202 247	247 136	242 363	242 363	242 363	257 116	276 004	300 323
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		34 888	32 188	38 246	39 191	52 591	52 591	52 591	54 091	39 191	39 191
Lease amortisation		328	387	78	398	398	398	398	278	128	128
Capital asset impairment		1 015	649	6	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	36 232	33 224	38 331	39 589	52 989	52 989	52 989	54 369	39 319	39 319
Bulk purchases - electricity											
Electricity Bulk Purchases		221 831	239 632	285 708	314 411	314 411	314 411	314 411	360 544	412 757	489 336
Total bulk purchases	1	221 831	239 632	285 708	314 411	314 411	314 411	314 411	360 544	412 757	489 336
Transfers and grants											
Cash transfers and grants		25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577
Contracted services											
<i>Outsourced Services</i>		25 060	27 287	17 971	26 342	22 921	22 921	22 921	31 454	32 718	34 128
<i>Consultants and Professional Services</i>		16 023	21 127	10 931	17 303	24 881	24 881	24 881	26 488	27 023	28 240
<i>Contractors</i>		3 570	3 878	4 879	9 131	5 567	5 567	5 567	6 709	7 081	7 492
<i>sub-total</i>	1	44 653	52 293	33 782	52 776	53 368	53 368	53 368	64 652	66 823	69 859
Operational Costs											
Collection costs		2 354	2 421	2 785	3 500	3 344	3 344	3 344	3 521	3 690	3 864
Contributions to 'other' provisions		13 383	207	219	1	1	1	1	1	1	1
Audit fees		3 371	3 215	3 232	3 967	3 863	3 863	3 863	4 068	4 263	4 464

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
<i>Other Operational Costs</i>	3										
<i>Operating Leases</i>		798	895	951	1 176	1 174	1 174	1 174	1 239	1 298	1 359
<i>Operational Cost</i>		29 076	30 722	33 191	40 412	45 932	45 932	45 932	47 567	50 205	53 247
<i>Statutory Payments other than Income Taxes</i>		–	–	–	–	–	–	–	–	–	–
<i>Discontinued Operations</i>		–	–	–	–	–	–	–	–	–	–
Total Operational Costs	1	48 982	37 459	40 378	49 056	54 315	54 315	54 315	56 396	59 458	62 935
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		1 564	1 430	1 452	333	333	333	333	988	1 107	1 239
Inventory Consumed (Project Maintenance)		2 922	3 244	3 323	3 802	3 882	3 882	3 882	3 651	3 826	4 006
Contracted Services		9 778	14 755	8 252	14 288	20 417	20 417	20 417	22 600	23 697	24 850
Other Expenditure		780	1 106	1 206	1 883	2 607	2 607	2 607	2 104	2 205	2 309
Total Repairs and Maintenance Expenditure	9	15 044	20 536	14 233	20 306	27 238	27 238	27 238	29 343	30 835	32 404
Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		12 959	8 730	10 911	16 154	19 027	19 027	19 027	18 512	18 777	19 710
Total Inventory Consumed & Other Material		12 959	8 730	10 911	16 154	19 027	19 027	19 027	18 512	18 777	19 710

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

R thousand	1	Vote 1 - Financial Services	Vote 2 - Community Services	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Municipal Manager	Total
Revenue							
Exchange Revenue							
Service charges - Electricity		458	150	-	398 644	-	399 252
Service charges - Water		-	-	-	53 000	-	53 000
Service charges - Waste Water Management		-	-	-	33 059	-	33 059
Service charges - Waste Management		-	-	-	31 315	-	31 315
Sale of Goods and Rendering of Services		-	-	-	-	-	-
Agency services		-	-	4 461	-	-	4 461
Interest		-	-	-	-	-	-
Interest earned from Receivables		148	166	-	23 225	-	23 539
Interest earned from Current and Non Current Assets		12 444	-	-	-	-	12 444
Dividends		-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-
Rental from Fixed Assets		-	4 194	-	-	454	4 648
Licence and permits		5	133	2 189	-	-	2 327
Operational Revenue		682	3 736	681	1 852	-	6 951
Non-Exchange Revenue							
Property rates		105 353	-	-	-	-	105 353
Surcharges and Taxes		7 290	-	-	-	-	7 290
Fines, penalties and forfeits		1 475	26	9 685	8	-	11 194
Licences or permits		-	-	-	-	-	-
Transfer and subsidies - Operational		1 550	155 101	150	846	997	158 643
Interest		3 566	-	-	-	-	3 566
Fuel Levy		-	-	-	-	-	-
Service charges		-	-	-	739	-	739
Gains on disposal of Assets		-	-	-	-	-	-
Other Gains		-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution		132 971	163 506	17 166	542 688	1 451	857 781

R thousand	1	Vote 1 - Financial Services	Vote 2 - Community Services	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Municipal Manager	Total
Expenditure							
Employee related costs		26 489	67 821	61 963	88 856	11 987	257 116
Remuneration of councillors		-	-	11 983	-	-	11 983
Bulk purchases - electricity		9	10	34	360 491	-	360 544
Inventory consumed		688	4 564	712	12 480	68	18 512
Debt impairment		14 245	-	14 916	41 551	-	70 712
Depreciation and amortisation		418	6 118	4 630	43 154	48	54 369
Interest		18	69	49	9 438	-	9 574
Contracted services		4 636	9 982	11 249	36 419	2 366	64 652
Transfers and subsidies		-	6 665	1 306	-	947	8 918
Irrecoverable debts written off		-	-	-	-	-	-
Operational costs		16 406	4 882	15 883	18 537	650	56 357
Losses on disposal of Assets		-	-	-	-	-	-
Other Losses		-	-	-	-	-	-
Total Expenditure		62 909	100 111	122 724	610 926	16 067	912 737
Surplus/(Deficit)		70 062	63 395	(105 558)	(68 238)	(14 616)	(54 955)
Transfers and subsidies - capital (monetary allocations)		-	957	-	45 964	-	46 921
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-
Income Tax		70 062	64 351	(105 558)	(22 273)	(14 616)	(8 035)

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		6 431	2 681	55 515	69 132	69 132	69 132	69 132	39 067	44 348	56 647
Water		18 966	17 113	125 096	132 379	132 379	132 379	132 379	156 625	175 767	195 936
Waste		11 092	12 142	73 147	81 092	81 092	81 092	81 092	95 098	107 756	119 146
Waste Water		17 322	9 514	64 672	85 506	85 506	85 506	85 506	87 161	100 796	116 710
Other trade receivables from exchange transactions		(1 481)	1 213	15 792	14 472	14 472	14 472	14 472	26 814	33 630	41 009
Gross: Trade and other receivables from exchange transaction		52 330	42 663	334 222	382 581	382 581	382 581	382 581	404 766	462 297	529 448
Less: Impairment for debt		(38 413)	(37 542)	(248 019)	(330 230)	(345 428)	(345 428)	(345 428)	(359 809)	(430 785)	(504 660)
Impairment for Electricity		1 108	3 169	(2 577)	(9 511)	(9 511)	(9 511)	(9 511)	20 217	22 960	25 841
Impairment for Water		(19 148)	(17 643)	(117 439)	(103 615)	(103 615)	(103 615)	(103 615)	(120 634)	(123 130)	(125 761)
Impairment for Waste		(10 748)	(11 775)	(68 663)	(60 581)	(60 581)	(60 581)	(60 581)	(71 513)	(73 164)	(74 649)
Impairment for Waste Water		(9 440)	(10 933)	(55 537)	(53 559)	(53 559)	(53 559)	(53 559)	(58 392)	(60 394)	(62 288)
Impairment for other trade receivables from exchange transaction		(185)	(360)	(3 802)	(102 963)	(118 161)	(118 161)	(118 161)	(129 487)	(197 057)	(267 802)
Total net Trade and other receivables from Exchange Transaction		13 917	5 120	86 203	52 351	37 153	37 153	37 153	44 957	31 512	24 788
Receivables from non-exchange transactions											
Property rates		5 304	2 010	38 257	38 709	38 709	38 709	38 709	53 568	64 146	74 514
Less: Impairment of Property rates		(4 548)	(1 469)	(31 033)	(24 537)	(24 537)	(24 537)	(24 537)	(31 033)	(31 033)	(31 033)
Net Property rates		756	541	7 223	14 172	14 172	14 172	14 172	22 535	33 113	43 481
Other receivables from non-exchange transactions		5 280	(6 752)	16 171	44 192	44 192	44 192	44 192	33 733	41 423	49 504
Impairment for other receivables from non-exchange transactions		(9 074)	4 601	(10 660)	(21 160)	(21 160)	(21 160)	(21 160)	(10 660)	(10 660)	(10 660)
Net other receivables from non-exchange transactions		(3 793)	(2 150)	5 511	23 032	23 032	23 032	23 032	23 073	30 763	38 844
Total net Receivables from non-exchange transactions		(3 037)	(1 609)	12 734	37 204	37 204	37 204	37 204	45 608	63 876	82 325
Inventory											
Water											
Opening Balance		-	39	14	(6)	(6)	(6)	(6)	172	172	172
System Input Volume		39	(25)	(20)	-	-	-	-	-	-	-
Water Treatment Works		39	(25)	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	(20)	-	-	-	-	-	-	-
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		39	14	(6)	(6)	(6)	(6)	(6)	172	172	172
Agricultural											
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	246	716	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	246	962	962	962	962	962	2 007	2 007	2 007

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Consumables											
Standard Rated											
Opening Balance		-	92	233	296	296	296	296	102	(82)	(279)
Acquisitions		4 424	3 539	3 949	1 853	1 853	1 853	1 853	1 853	1 937	2 028
Issues	7	(4 332)	(3 398)	(3 886)	(1 853)	(2 668)	(2 668)	(2 668)	(2 038)	(2 134)	(2 234)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		92	233	296	296	(518)	(518)	(518)	(82)	(279)	(485)
Zero Rated											
Opening Balance		-	(7)	(5)	(7)	(7)	(7)	(7)	151	108	64
Acquisitions		55	5	4	-	-	-	-	-	-	-
Issues	7	(61)	(4)	(5)	(40)	(34)	(34)	(34)	(43)	(45)	(47)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(7)	(5)	(7)	(47)	(41)	(41)	(41)	108	64	17
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		-	(215)	(2 217)	(3 903)	(3 903)	(3 903)	(3 903)	4 711	2 279	381
Acquisitions		8 351	3 327	5 334	14 000	14 000	14 000	14 000	14 000	14 700	15 435
Issues	7	(8 567)	(5 328)	(7 020)	(14 260)	(16 325)	(16 325)	(16 325)	(16 432)	(16 599)	(17 430)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		(215)	(2 217)	(3 903)	(4 163)	(6 228)	(6 228)	(6 228)	2 279	381	(1 614)
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		(91)	(1 730)	(2 657)	(2 958)	(5 832)	(5 832)	(5 831)	4 484	2 344	96
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		897 724	986 263	1 073 185	1 471 585	1 479 981	1 479 981	1 479 981	1 600 969	1 639 110	1 683 982
Leases recognised as PPE	3	-	-	-	3 111	3 111	3 111	3 111	4 563	4 563	4 563
Less: Accumulated depreciation		-	-	-	(393 068)	(406 468)	(406 468)	(406 468)	(463 787)	(502 236)	(540 684)
Total Property, plant and equipment (PPE)	2	897 724	986 263	1 073 185	1 081 628	1 076 625	1 076 625	1 076 625	1 141 746	1 141 438	1 147 861
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		1 968	1 587	1 897	611	611	611	611	2 050	4 776	11 046
Total Current liabilities - Financial liabilities		1 968	1 587	1 897	611	611	611	611	2 050	4 776	11 046
Trade and other payables											
Trade and other payables from exchange transactions		2 841	7 515	61 869	65 138	60 404	60 404	60 404	93 087	113 764	138 528
Other trade payables from exchange transactions		3 862	1 188	9 746	(2 871)	(2 871)	(2 871)	(2 871)	3 449	3 449	3 449
Trade payables from Non-exchange transactions: Unspent condit		-	-	(1 046)	214	(1 548)	(1 548)	(1 548)	(1 072)	(1 072)	(1 072)
Trade payables from Non-exchange transactions: Other VAT		41 154	(22 351)	7 827	36 805	40 838	40 838	40 838	7 163	6 352	5 469
Total Trade and other payables	2	47 857	(13 648)	78 396	99 286	96 823	96 823	96 823	102 628	122 493	146 374
Non current liabilities - Financial liabilities											

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Borrowing	4	2 620	1 188	527	11 007	11 007	11 007	11 007	6 984	1 990	(6 526)
Other financial liabilities		-	-	-	1 213	1 218	1 218	1 218	2 491	3 829	5 231
Total Non current liabilities - Financial liabilities		2 620	1 188	527	12 220	12 225	12 225	12 225	9 475	5 820	(1 295)

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Provisions											
Retirement benefits					51	51	51	51	582	609	638
<i>List other major provision items</i>											
Refuse landfill site rehabilitation					119 263	123 848	123 848	123 848	184 695	194 235	204 252
Other					10 548	10 548	10 548	10 548	9 880	9 880	9 880
Total Provisions		-	-	-	129 862	134 446	134 446	134 446	195 158	204 724	214 770
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit) - opening balance		926 265	950 046	943 501	956 093	956 093	956 093	956 093	1 037 804	1 010 253	996 325
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		926 265	950 046	943 501	956 093	956 093	956 093	956 093	1 037 804	1 010 253	996 325
Surplus/(Deficit)		(21 437)	(14 000)	79 875	2 995	(11 347)	(11 347)	-	(8 435)	(13 927)	(9 807)
Transfers to/from Reserves				-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	25 868	25 868	25 868	(18 716)	-	-
Accumulated Surplus/(Deficit)	1	904 827	936 046	1 023 376	959 088	970 614	970 614	981 961	1 010 653	996 325	986 518
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		10 618	10 442	12 540	10 442	10 442	10 442	10 442	12 540	12 540	12 540
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	10 618	10 442	12 540	10 442	10 442	10 442	10 442	12 540	12 540	12 540
TOTAL COMMUNITY WEALTH/EQUITY	2	915 445	946 489	1 035 915	969 530	981 056	981 056	992 403	1 023 192	1 008 865	999 058

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

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure		372 013	423 839	511 427	504 210	547 133	547 133	587 072	631 282	716 150
Governance	2.1 Support Institutional Transformation & Development		2 478	2 906	2 522	3 542	4 142	4 142	3 867	3 848	4 376
Governance	2.2 Ensure financial viability.		89 316	91 143	111 015	116 830	121 132	121 132	133 121	137 004	145 093
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.		143 138	155 904	145 661	163 488	165 937	165 937	174 090	184 971	203 372
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy		24 474	492	1 029	12 260	5 888	5 888	6 269	3 078	5 997
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.		166	1 892	221	2 149	780	780	283	365	365
Allocations to other priorities		2									
Total Revenue (excluding capital transfers and contributions)		1	631 584	676 175	771 875	802 479	845 012	845 012	904 702	960 548	1 075 354

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

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure		357 390	418 298	475 037	511 829	524 457	524 457	591 307	640 966	730 941	
Governance	2.1 Support Institutional Transformation & Development		71 720	87 783	57 556	109 668	114 181	114 181	109 554	113 708	118 711	
Governance	2.2 Ensure financial viability.		39 882	39 014	45 591	49 186	60 710	60 710	60 622	64 896	69 395	
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.		2 441	2 508	1 921	2 613	2 618	2 618	3 002	3 247	3 518	
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.		105 139	94 332	95 840	107 238	115 888	115 888	134 407	138 907	148 983	
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy		28 282	4 451	4 930	17 172	10 577	10 577	11 667	10 411	11 090	
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.		1 609	1 400	1 574	1 778	2 106	2 106	2 177	2 341	2 522	
Allocations to other priorities												
Total Expenditure			1	606 463	647 786	682 448	799 484	830 537	830 537	912 737	974 475	1 085 161

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

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		27 042	50 339	65 101	81 047	90 419	90 419	67 620	24 516	22 104
Governance	2.1 Support Institutional Transformation & Development	B		949	3 629	446	940	1 193	1 193	-	190	5 150
Governance	2.2 Ensure financial viability.	C		187	165	937	180	189	189	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		5 211	10 876	2 896	8 976	8 360	8 360	4 564	15 235	17 618
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		76	1 934	319	-	-	-	400	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	33 465	66 944	69 698	91 143	100 161	100 161	73 264	39 941	44 872

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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										
<i>Insert measure/s description</i>		98,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%
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		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-Coverage ratio		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	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										

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6,2%	5,3%	5,7%	5,0%	6,4%	6,4%	6,4%	6,3%	4,3%	3,9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6,9%	6,4%	6,3%	6,1%	7,9%	8,1%	7,8%	7,6%	5,1%	4,5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	32,1%	45,1%	45,1%	45,1%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	24,7%	11,4%	4,2%	117,0%	117,1%	117,1%	117,1%	75,6%	46,4%	-10,3%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1,6	1,7	2,3	1,8	1,9	1,9	1,9	1,9	1,8	1,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,6	1,7	2,3	1,8	1,9	1,9	1,9	1,9	1,8	1,7
Liquidity Ratio	Monetary Assets/Current Liabilities	1,4	1,5	1,9	1,4	1,6	1,6	1,6	1,6	1,4	1,3
<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)		110,5%	112,9%	114,8%	124,3%	124,3%	128,5%	122,3%	123,3%	123,6%	123,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3,9%	3,4%	3,1%	6,2%	5,7%	5,8%	5,7%	5,8%	7,1%	7,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		2,2%	6,5%	42,7%	27,5%	21,5%	21,5%	21,5%	46,6%	49,4%	54,3%

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21334198	21782563	22149703	22149703	22149703	22149703	22149703	22149703	22149703	22149703
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	23 697	25,879,903	30,694,121	25 880	25 880	25 880	25 880	40 234	46 148	54 317
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.51%	10.68%	0	0	0	0	0	0	0	0
Water Volumes :System input	Bulk Purchase	6 708	7 188	6 938	7 285	7 285	7 285	7 285	7 649	8 031	8 433
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 136	871	965	965	965	965	965	965	965	965
	Total Cost of Losses (Rand '000)	458209	379461	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,6928	355945,693
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	29,2%	32,3%	28,3%	33,0%	31,6%	32,2%	31,3%	30,0%	29,5%	28,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30,8%	33,7%	29,5%	34,6%	33,1%	33,8%		31,2%	30,7%	29,8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2,4%	3,3%	2,0%	2,7%	3,6%	3,6%		3,4%	3,3%	3,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5,9%	10,5%	10,4%	11,4%	14,9%	15,2%	14,7%	13,9%	11,4%	10,5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	54,5	22,4	44,2	23,8	23,8	23,8	36,2	38,5	40,4	45,6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6,7%	5,5%	5,1%	10,2%	9,6%	9,9%	9,4%	9,5%	11,2%	12,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2,8	2,4	2,9	4,0	4,6	4,6	4,6	3,0	3,2	3,2

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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Demographics												
Population		Stats SA community survey	-	-	-	116	116	116	116	150	150	150
Females aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
Monthly household income (no. of households)												
No income	1, 12	Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R1 - R1 600		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R1 601 - R3 200		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R3 201 - R6 400		Stats SA community survey	-	-	-	6	6	6	6	6	6	6
R6 401 - R12 800		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
R12 801 - R25 600		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R25 601 - R51 200		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R52 201 - R102 400		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-

Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	-	-	-	8 460	8 460	8 460	8 460	8 460	8 460	8 460
	2	0	-	-	-	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	0	-	-	-	23 642	23 642	23 642	23 642	23 642	23 642	23 642
Informal		0	-	-	-	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	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	-	-	-	-	-	-	-	-	-	-
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%
Interest rate - investment						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%
Consumption growth (electricity)						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%
Collection rates												
Property tax/service charges	7					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%
Interest - external investments						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%
Revenue from agency services						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.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	12 343	12 453	12 394	12 454	12 454	12 454	12 600	12 650	12 700
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
8		Using public tap (at least min.service level)	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
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	15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	12 697	12 861	12 993	13 000	13 000	13 000	13 100	13 150	13 200
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
		Energy:									
		Electricity (at least min.service level)	2 285	2 260	2 228	2 187	2 187	2 187	2 150	2 100	2 050
		Electricity - prepaid (min.service level)	10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550
		<i>Minimum Service Level and Above sub-total</i>	12 810	12 964	13 152	13 461	13 461	13 461	13 500	13 550	13 600
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Total number of households	15 855	15 931	17 179	18 249	18 249	18 249	18 350	18 450	18 550
		Refuse:									
		Removed at least once a week	13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
		<i>Minimum Service Level and Above sub-total</i>	13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Total number of households	16 196	16 286	17 492	18 258	18 258	18 258	18 370	18 470	18 570

Municipal in-house services	Ref.	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
		Household service targets (000)									
		<u>Water:</u>									
		Piped water inside dwelling	12 343	12 453	12 394	12 454	12 454	12 454	12 600	12 650	12 700
	8	Piped water inside yard (but not in dwelling)									
	10	Using public tap (at least min.service level)	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
	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	15 388	15 420	16 421	17 242	17 242	17 242	17 450	17 550	17 650
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	12 697	12 861	12 993	13 000	13 000	13 000	13 100	13 150	13 200
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	15 742	15 828	17 020	17 788	17 788	17 788	17 950	18 050	18 150
		<u>Energy:</u>									
		Electricity (at least min.service level)	2 285	2 260	2 228	2 187	2 187	2 187	2 150	2 100	2 050
		Electricity - prepaid (min.service level)	10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550
		<i>Minimum Service Level and Above sub-total</i>	12 810	12 964	13 152	13 461	13 461	13 461	13 500	13 550	13 600
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Total number of households	15 855	15 931	17 179	18 249	18 249	18 249	18 350	18 450	18 550
		<u>Refuse:</u>									
		Removed at least once a week	13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
		<i>Minimum Service Level and Above sub-total</i>	13 151	13 319	13 465	13 470	13 470	13 470	13 520	13 570	13 620
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	3 045	2 967	4 027	4 788	4 788	4 788	4 850	4 900	4 950
		Total number of households	16 196	16 286	17 492	18 258	18 258	18 258	18 370	18 470	18 570

Detail of Free Basic Services (FBS) provided		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
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)	3 288 084	2 462 465	3 889 461	3 788 467	3 788 467	3 788 467	4 378 101	5 021 682	5 910 520
		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)	3 427 046	3 145 249	2 670 961	3 838 852	3 838 852	-	3 887 304	3 938 664	3 993 106
		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)	-	-	-	-	10 054 311	10 657 570	11 297 024	11 974 845
		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)	-	-	7 174	-	8 598 483	9 114 392	9 661 227	10 240 901
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	130 394	115 528	144 880	236 775	280 648	280 648	280 648	199 597	230 221	254 948
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 079 461	1 168 985	1 239 305	1 233 211	1 255 540	1 255 770	1 255 440	1 313 445	1 320 453	1 331 397
Cash year end/monthly employee/supplier payments	18(1)b	3	2,8	2,4	2,9	4,0	4,6	4,6	4,6	3,0	3,2	3,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1,2%	7,9%	(1,2%)	(6,0%)	(8,7%)	(1,8%)	8,1%	5,5%	7,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	39,9%	43,7%	43,4%	48,6%	47,7%	48,3%	47,4%	49,6%	52,3%	54,3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	3,4%	2,8%	2,8%	3,0%	3,5%	3,6%	3,5%	3,0%	2,7%	2,5%
Capital payments % of capital expenditure	18(1)c;19	8	103,2%	99,1%	98,1%	0,0%	0,0%	0,0%	0,0%	115,0%	115,0%	115,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	31,1%	43,6%	43,6%	43,6%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100,5%	100,2%	100,2%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(13,5%)	6,9%	108,0%	(6,2%)	0,0%	0,0%	14,3%	32,2%	24,5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	(100,0%)	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,7%	2,1%	1,3%	1,9%	2,5%	2,5%	2,7%	2,6%	2,7%	2,8%
Asset renewal % of capital budget	20(1)(vi)	14	36,9%	4,2%	0,4%	5,4%	5,2%	5,2%	0,0%	0,3%	19,2%	15,0%

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	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			7,2%	13,9%	4,8%	0,0%	(2,7%)	4,2%	14,1%	11,5%	13,0%
% incr Property Tax	18(1)a			9,8%	10,0%	7,8%	0,0%	0,0%	0,0%	10,2%	6,0%	6,0%
% incr Service charges - Water	18(1)a			7,5%	18,9%	3,5%	0,0%	0,0%	1,1%	18,3%	14,8%	16,6%
% incr Service charges - Waste Water Management	18(1)a			9,4%	5,1%	9,9%	0,0%	7,7%	0,0%	6,4%	5,7%	5,4%
% incr Service charges - Waste Management	18(1)a			(4,4%)	0,9%	2,8%	0,0%	(31,4%)	45,7%	3,1%	5,1%	6,2%
#REF!	18(1)a			8,8%	3,6%	4,3%	0,0%	(28,4%)	39,7%	3,6%	3,6%	6,0%
% incr in Sale of Goods and Rendering of Services	18(1)a			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		426 053	456 875	520 282	545 078	545 078	530 264	552 706	621 829	693 149	782 953
Service charges			426 053	456 875	520 282	545 078	545 078	530 264	552 706	621 829	693 149	782 953
Property rates			73 497	80 674	88 709	95 592	95 592	95 592	95 592	105 353	111 714	118 456
Service charges - electricity revenue			255 095	274 180	326 063	337 388	337 388	337 388	341 176	399 102	458 243	534 211
Service charges - water revenue			39 419	43 137	45 340	49 810	49 810	53 649	53 649	53 000	56 000	59 000
Service charges - sanitation revenue			32 329	30 920	31 194	32 053	32 053	21 998	32 053	33 059	34 743	36 890
Service charges - refuse removal			25 713	27 965	28 976	30 236	30 236	21 637	30 236	31 315	32 449	34 396
Service charges - other												
Interest			3 477	4 354	4 415	4 249	4 249	4 249	4 249	4 461	4 684	4 918
Capital expenditure excluding capital grant funding			14 815	64 322	63 947	32 107	22 910	22 910	22 910	25 923	16 400	20 280
Cash receipts from ratepayers	18(1)a		395 125	428 339	501 084	579 088	579 088	579 088	579 088	662 793	745 980	846 595
Ratepayer & Other revenue	18(1)a		990 461	979 466	1 153 787	1 191 199	1 214 223	1 199 409	1 221 851	1 336 912	1 425 577	1 558 947
Change in consumer debtors (current and non-current)		N/A		3 496	17 084	(10 060)	(15 198)	-	-	16 208	4 823	11 725
Operating and Capital Grant Revenue	18(1)a		147 464	184 408	188 863	206 574	231 064	231 064	231 064	205 714	190 362	211 320
Capital expenditure - total	20(1)(vi)		27 938	117 174	128 142	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Capital expenditure - renewal	20(1)(vi)		10 309	4 955	559	5 000	5 210	5 210	200	200	7 650	6 750
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										140 718	151 374	168 007
Provincial operating grants										15 900	12 708	16 032
Provincial capital grants										21 143	1 375	1 400
District Municipality grants										750	-	-
Total gazetted/advised national, provincial and district grants										204 686	189 997	210 955
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										135 729	149 824	166 319
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]										3 439	-	-
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	1 688
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]										-	-	-
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										-	-	-
Programme and Project Preparation Support Grant										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year	Budget Year	
										2023/24	+1 2024/25	+2 2025/26	
										140 718	151 374	168 007	
DoRA Capital													
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										3 391	870	870	
Municipal Infrastructure Grant [Schedule 5B]										22 783	23 670	24 646	
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)										-	-	-	
Water Services Infrastructure Grant [Schedule 5B]										-	-	-	
WIFI Connectivity										-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-	
Aquaponic Project										-	-	-	
Restition Settlement										-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-	
Restructuring Seed Funding										-	-	-	
Municipal Disaster Relief Grant										-	-	-	
Municipal Emergency Housing Grant										-	-	-	
Metro Informal Settlements Partnership Grant										-	-	-	
Integrated Urban Development Grant										-	-	-	

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<u>Trend</u>												
Change in consumer debtors (current and non-current)			10 285	3 496	17 084	(10 060)	(15 198)	-	-	16 208	4 823	11 725
<u>Total Operating Revenue</u>			617 309	623 407	715 693	748 205	767 216	752 402	774 843	857 781	935 626	1 049 818
<u>Total Operating Expenditure</u>			606 575	647 848	690 510	799 484	830 491	830 491	830 491	912 737	974 475	1 085 161
<u>Operating Performance Surplus/(Deficit)</u>			10 734	(24 441)	25 183	(51 279)	(63 275)	(78 089)	(55 648)	(54 955)	(38 849)	(35 343)
<u>Cash and Cash Equivalents (30 June 2012)</u>										-		
<u>Revenue</u>												
% Increase in Total Operating Revenue				1,0%	14,8%	4,5%	2,5%	(1,9%)	3,0%	11,8%	9,1%	12,2%
% Increase in Property Rates Revenue				9,8%	10,0%	7,8%	0,0%	0,0%	0,0%	10,2%	6,0%	6,0%
% Increase in Electricity Revenue				7,5%	18,9%	3,5%	0,0%	0,0%	1,1%	18,3%	14,8%	16,6%
% Increase in Property Rates & Services Charges				7,2%	13,9%	4,8%	0,0%	(2,7%)	4,2%	14,1%	11,5%	13,0%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure												
% Increase in Total Operating Expenditure				6,8%	6,6%	15,8%	3,9%	0,0%	0,0%	9,9%	6,8%	11,4%
% Increase in Employee Costs				11,7%	0,3%	22,2%	(1,9%)	0,0%	0,0%	6,1%	7,3%	8,8%
% Increase in Electricity Bulk Purchases				8,0%	19,2%	10,0%	0,0%	0,0%	0,0%	14,7%	14,5%	18,6%
Average Cost Per Budgeted Employee Position (Remuneration)					327791,2958	1008720,343				1049453,531		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1,7%	2,1%	1,3%	1,9%	2,5%	2,5%		2,6%	2,7%	2,8%
Asset Renewal and R&M as a % of PPE			(357,0%)	44,0%	3,0%	6,0%	8,0%	8,0%		5,0%	5,0%	5,0%
Debt Impairment % of Total Billable Revenue			3,4%	2,8%	2,8%	3,0%	3,5%	3,6%	3,5%	3,0%	2,7%	2,5%
Capital Revenue												
Internally Funded & Other (R'000)			-	-	1 478	10 000	1 000	1 000	1 000	9 000	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			27 938	117 174	128 142	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Internally Generated funds % of Non Grant Funding			(194,0%)	(51,3%)	(55,3%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)	(100,0%)
Borrowing % of Non Grant Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding			131,9%	825,0%	1363,5%	416,8%	460,5%	460,5%	460,5%	432,9%	243,5%	221,3%
Capital Expenditure												
Total Capital Programme (R'000)			34 298	67 054	75 072	92 143	100 887	100 887	100 887	73 264	39 941	44 872
Asset Renewal			18 828	19 023	14 724	42 980	57 576	57 576	-	27 645	26 581	32 473
Asset Renewal % of Total Capital Expenditure			54,9%	28,4%	19,6%	46,6%	57,1%	57,1%	0,0%	37,7%	66,6%	72,4%
Cash												
Cash Receipts % of Rate Payer & Other			39,9%	43,7%	43,4%	48,6%	47,7%	48,3%	47,4%	49,6%	52,3%	54,3%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			6,2%	5,3%	5,7%	5,0%	6,4%	6,4%	6,4%	6,3%	4,3%	3,9%
Borrowing Receipts % of Capital Expenditure			0,0%	0,0%	0,0%	31,1%	43,6%	43,6%	43,6%	0,0%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			1 079 461	1 168 985	1 239 305	1 233 211	1 255 540	1 255 770	1 255 440	1 313 445	1 320 453	1 331 397
Free Services												
Free Basic Services as a % of Equitable Share			7,2%	4,8%	6,2%	6,3%	6,3%	0,0%		20,7%	20,0%	19,3%
Free Services as a % of Operating Revenue (excl operational transfers)			4,5%	5,3%	3,8%	5,9%	5,8%	5,9%		4,7%	4,5%	4,4%
Total Operating Revenue			617 309	623 407	715 693	748 205	767 216	752 402	774 843	857 781	935 626	1 049 818
Total Operating Expenditure			606 575	647 848	690 510	799 484	830 491	830 491	830 491	912 737	974 475	1 085 161
Surplus/(Deficit) Budgeted Operating Statement			10 734	(24 441)	25 183	(51 279)	(63 275)	(78 089)	(55 648)	(54 955)	(38 849)	(35 343)
Surplus/(Deficit) Considering Reserves and Cash Backing			1 079 461	1 168 985	1 239 305	1 233 211	1 255 540	1 255 770	1 255 440	1 313 445	1 320 453	1 331 397
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	-	-	-	-	-	-	-	-	-
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)		-	-	-	-	-	-	-	-	-
Non-residential prescribed ratio s19? (%)	0,0%	0,0%	0,0%	0,0%			0,0%			
Rate revenue:										
Rate revenue budget (R'000)	6	81 218	88 868	98 180	108 492	108 492	-	113 917	120 752	127 997
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7	-	-	-	11	11	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	8 428	8 428	-	1 050	1 113	1 180
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	(0)	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		7 720	8 193	9 471	4 483	4 483	-	7 514	7 925	8 361
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2022/23													
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:													

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
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%	-
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)		-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2023/24													
Valuation:													
No. of properties		2 167	91	474	11 213	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)		-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
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%	-
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)		-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-

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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)	1								
Residential properties			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Residential properties - vacant land			0,0131	0,0139	0,0148	0,0158	0,0165	0,0175	0,0185
Formal/informal settlements			0,0078	0,0083	0,0094	0,0105	0,0060	0,0064	0,0067
Small holdings			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Farm properties - used			0,0010	0,0015	0,0140	0,0190	0,0165	0,0175	0,0185
Farm properties - not used			0,0010	0,0015	0,0140	0,0190	0,0165	0,0175	0,0185
Industrial properties			0,0158	0,0163	0,0173	0,0190	0,0165	0,0175	0,0185
Business and commercial properties			0,0158	0,0167	0,0177	0,0190	0,0165	0,0175	0,0185
Communal land - residential			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Communal land - small holdings			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Communal land - farm property			0,0010	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Communal land - business and commercial			0,0158	0,0167	0,0177	0,0190	0,0165	0,0175	0,0185
Communal land - other			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
State-owned properties			0,0138	0,0146	0,0155	0,0172	0,0165	0,0175	0,0185
Municipal properties			0,0087	0,0093	0,0098	0,0105	0,0060	0,0064	0,0067
Public service infrastructure			0,0022	0,0023	0,0025	0,0026	0,0165	0,0175	0,0185
Privately owned towns serviced by the owner		n/a	-	-	-	n/a	-	-	-
State trust land		0,0158	0,0163	0,0173	0,0190	0,0190	0,0165	0,0175	0,0185
Restitution and redistribution properties		n/a	n/a	n/a	n/a	n/a	-	-	-
Protected areas		n/a	n/a	n/a	n/a	n/a	-	-	-
National monuments properties		0,0010	0,0139	0,0148	0,0158	0,0158	0,0165	0,0175	0,0185
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			135 000	135 000	135 000	135 000	135 000	135 000	135 000
Indigent rebate or exemption			135 000	135 000	135 000	135 000	135 000	135 000	135 000
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			83	83	83	83	83	83	83
Service point - vacant land (Rands/month)			144	153	162	164	174	184	195
Water usage - flat rate tariff (c/kl)		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	-	-	-
Water usage - Block 1 (c/kl)			324	344	344	369	391	414	439
Water usage - Block 2 (c/kl)			1 023	1 085	994	1 066	1 130	1 198	1 270
Water usage - Block 3 (c/kl)			1 023	1 085	994	1 066	1 130	1 198	1 270
Water usage - Block 4 (c/kl)			1 023	1 085	994	1 066	1 130	1 198	1 270
Other	2		-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste water tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)			228	242	257	275	292	309	328
Service point - vacant land (Rands/month)		n/a		86	91	97	103	109	116
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
<i>Other</i>	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Electricity tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			217	230	264	286	346	396	466
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	230	277	318	375
Meter - IBT Block 2 (c/kwh)				184	212	230	277	318	375
Meter - IBT Block 3 (c/kwh)				184	212	230	277	318	375
Meter - IBT Block 4 (c/kwh)				184	286	370	446	511	602
Meter - IBT Block 5 (c/kwh)				310	286	370	446	511	602
Prepaid - IBT Block 1 (c/kwh)				162	186	202	244	280	330
Prepaid - IBT Block 2 (c/kwh)				162	186	202	244	280	330
Prepaid - IBT Block 3 (c/kwh)				162	186	207	244	280	330
Prepaid - IBT Block 4 (c/kwh)				280	321	349	420	482	568
Prepaid - IBT Block 5 (c/kwh)				-	321	349	420	482	568
<i>Other</i>	2		-	-	-	-	-	-	-
Waste management tariffs									
<i>Domestic</i>									
Street cleaning charge		n/a	n/a	n/a		-	-	-	-
Basic charge/ fixed fee			181	192	203	219	232	246	260
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

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

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates (Rands)									
<i>Please see Tariff List for further detail</i>			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
<i>Please see Tariff List for further detail</i>			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Waste water tariffs									
<i>Please see Tariff List for further detail</i>			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Electricity tariffs									
<i>Please see Tariff List for further detail. Subject to NERSA Approval</i>			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		510,13	540,73	474,92	509,35	509,35	509,35	(43,1%)	290,00	307,40	325,84
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		1 328,57	1 411,21	2 088,00	2 325,20	2 325,20	2 325,20	28,9%	2 687,09	3 082,09	3 627,62
Water: Basic levy		72,17	72,17	72,17	72,17	72,17	72,17	0,9%	72,81	72,81	72,81
Water: Consumption		212,51	225,29	225,29	241,70	241,70	241,70	6,0%	256,21	271,58	287,87
Sanitation		198,65	210,57	223,21	239,39	239,39	239,39	6,0%	253,75	268,98	285,12
Refuse removal		169,89	180,08	237,24	254,44	254,44	254,44	9,7%	279,01	295,75	313,50
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 491,93	2 640,06	3 320,83	3 642,26	3 642,26	3 642,26	5,4%	3 838,87	4 298,61	4 912,76
VAT on Services		297,27	314,90	426,89	469,94	469,94	469,94	23,2%	532,33	598,68	688,04
Total large household bill:		2 789,20	2 954,96	3 747,72	4 112,19	4 112,19	4 112,19	6,3%	4 371,20	4 897,29	5 600,80
% increase/-decrease			5,9%	26,8%	9,7%	-	-		6,3%	12,0%	14,4%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		364,38	386,24	311,15	333,71	333,71	333,71	(43,1%)	190,00	201,40	213,48
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		664,29	705,60	810,00	902,02	902,02	902,02	33,7%	1 042,41	1 195,64	1 407,27
Water: Basic levy		72,17	72,17	72,17	72,17	72,17	72,17	0,9%	72,81	72,81	72,81
Water: Consumption		171,76	182,09	182,09	195,35	195,35	195,35	6,0%	207,08	219,50	232,67
Sanitation		198,65	210,57	223,21	239,39	239,39	239,39	6,0%	253,75	268,98	285,12
Refuse removal		169,89	180,08	237,24	254,44	254,44	254,44	9,7%	201,51	295,75	313,50
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 641,14	1 736,76	1 835,87	1 997,09	1 997,09	1 997,09	(1,5%)	1 967,55	2 254,08	2 524,84
VAT on Services		191,51	202,58	228,71	249,51	249,51	249,51	21,4%	266,63	307,90	346,70
Total small household bill:		1 832,65	1 939,34	2 064,57	2 246,60	2 246,60	2 246,60	(0,6%)	2 234,18	2 561,98	2 871,55
% increase/-decrease			5,8%	6,5%	8,8%	-	-		(0,6%)	14,7%	12,1%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		131,18	131,18	147,39	158,07	158,07	158,07	(43,1%)	90,00	95,40	101,12
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		465,00	465,00	486,00	541,21	541,21	541,21	15,6%	625,44	717,38	844,36
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		131,01	131,01	138,89	129,78	129,78	129,78	6,0%	137,56	145,82	154,57
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		727,19	727,19	772,28	829,06	829,06	829,06	2,9%	853,01	958,60	1 100,05
VAT on Services		89,40	89,40	93,73	100,65	100,65	100,65	13,7%	114,45	129,48	149,84
Total small household bill:		816,59	816,59	866,01	929,71	929,71	929,71	4,1%	967,46	1 088,08	1 249,89
% increase/-decrease			-	6,1%	7,4%	-	-		4,1%	12,5%	14,9%

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		NO INVESTMENTS AT YEAR END			-	-	-	-	-	-
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	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality			o Investments at year en											
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		2 620	1 188	527	11 592	11 592	11 592	7 760	6 891	5 144
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	2 620	1 188	527	11 592	11 592	11 592	7 760	6 891	5 144
Entities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	2 620	1 188	527	11 592	11 592	11 592	7 760	6 891	5 144
Unspent Borrowing - Categorised by type										
Parent municipality										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		96 699	119 996	110 833	125 455	125 455	-	140 718	151 374	168 007
Operational Revenue:General Revenue:Equitable Share		92 850	116 086	106 666	121 668	121 668	-	135 729	149 824	166 319
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]		2 299	2 360	2 617	2 237	2 237	-	3 439	-	-
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	1 550	1 550	-	1 550	1 550	1 688
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]		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		41 219	10 433	13 370	24 266	19 066	-	15 900	12 708	16 032
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		12 492	10 433	13 370	12 666	14 066	-	10 300	10 324	10 752
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		28 727	-	-	11 600	5 000	-	5 600	2 384	5 280
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		2 552	240	-	-	-	-	150	-	-
All Grants		2 552	240	-	-	-	-	150	-	-
Other Grant Providers:		805	-	-	-	2 095	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	112	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		805	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	1 984	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-
<i>Parent Municipality / Entity</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	141 275	130 669	124 203	149 721	146 616	-	156 768	164 082	184 039
Capital Transfers and Grants										
National Government:		44 882	32 013	57 742	60 031	60 031	-	29 951	28 072	29 136
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 000	-	12 762	-	-	-	3 900	1 000	1 000
Municipal Infrastructure Grant [Schedule 5B]		22 411	22 013	24 980	25 091	25 091	-	26 051	27 072	28 136
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)		19 471	10 000	20 000	19 239	19 239	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	-	15 701	15 701	-	-	-	-
WIFI Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8 766	29 689	7 894	2 649	27 101	-	24 738	1 375	1 400
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 830	-	-	-	875	-	985	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		3 937	29 689	7 894	2 649	26 226	-	23 753	1 375	1 400
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		500	-	264	-	1 200	-	600	-	-
<i>All Grants</i>		500	-	264	-	1 200	-	600	-	-
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	54 148	61 702	65 900	62 680	88 332	-	55 289	29 447	30 536
TOTAL RECEIPTS OF TRANSFERS & GRANTS		195 424	192 370	190 103	212 401	234 948	-	212 057	193 529	214 575

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:	1	43 028	44 308	48 056	67 434	65 260	65 260	140 718	151 374	168 007
Operational Revenue:General Revenue:Equitable Share		39 246	40 899	44 192	61 443	61 032	61 032	135 729	149 824	166 319
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 449	2 014	2 446	3 999	2 237	2 237	3 439	-	-
Local Government Financial Management Grant [Schedule 5B]		1 332	1 394	1 418	1 671	1 670	1 670	1 550	1 550	1 688
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	321	321	321	-	-	-
Provincial Government:		34 740	10 403	12 424	22 940	18 802	18 802	18 276	16 707	17 621
Capacity Building and Other		10 758	10 403	11 993	11 340	13 802	13 802	11 611	11 683	12 341
Infrastructure		23 982	-	431	11 600	5 000	5 000	6 665	5 024	5 280
District Municipality:		306	255	24	-	-	-	150	-	-
All Grants		306	255	24	-	-	-	150	-	-
Other Grant Providers:		1 700	357	1 445	1 384	3 761	3 761	2 090	2 183	2 277
Foreign Government and International Organisations		543	357	1 445	1 384	1 778	1 778	2 090	2 183	2 277
Private Enterprises		-	-	-	-	1 984	1 984	-	-	-
Public Corporations		1 157	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		79 773	55 322	61 949	91 758	87 823	87 823	161 235	170 264	187 905
Capital expenditure of Transfers and Grants										
National Government:		12 852	18 164	47 360	51 371	47 902	47 902	25 175	23 541	24 292
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 296	(86)	7 475	-	890	890	3 391	870	870
Municipal Infrastructure Grant [Schedule 5B]		10 352	18 250	20 615	20 989	20 989	20 989	21 784	22 671	23 423
Regional Bulk Infrastructure Grant (Schedule 5B)		204	-	19 270	16 730	16 730	16 730	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	-	13 653	9 294	9 294	-	-	-
Provincial Government:		271	33 326	16 432	7 712	27 487	27 487	21 566	-	-
Capacity Building and Other		-	1 417	667	182	943	943	857	-	-
Infrastructure		271	31 909	15 764	7 530	26 544	26 544	20 710	-	-
District Municipality:		-	861	404	500	2 135	2 135	600	-	-
All Grants		-	861	404	500	2 135	2 135	600	-	-
Other Grant Providers:		-	501	-	453	453	453	-	-	300
Foreign Government and International Organisations		-	501	-	453	453	453	-	-	300
Total capital expenditure of Transfers and Grants		13 123	52 852	64 196	60 036	77 978	77 978	47 342	23 541	24 592
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		92 896	108 174	126 145	151 794	165 801	165 801	208 576	193 805	212 497

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	(9 267)	(9 499)	(9 499)	-	(1 372)	(375)	618
Current year receipts		(1 550)	(1 550)	(4 167)	(67 434)	(65 260)	(65 260)	(140 718)	(151 374)	(168 007)
Conditions met - transferred to revenue		(2 177)	(1 604)	(13 434)	(76 933)	(74 759)	(65 260)	(142 090)	(151 749)	(167 389)
Conditions still to be met - transferred to liabilities		627	54	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	(6 900)	(3 364)	(3 364)	-	(5 957)	(5 957)	(5 957)
Current year receipts		(43 814)	(12 793)	(13 370)	(22 940)	(18 802)	(18 802)	(18 276)	(16 707)	(17 621)
Conditions met - transferred to revenue		(43 814)	(12 793)	(22 606)	(26 305)	(22 166)	(18 802)	(24 233)	(22 664)	(23 578)
Conditions still to be met - transferred to liabilities		-	-	2 335	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	(2 633)	(593)	(593)	-	(2 159)	(2 159)	(2 159)
Current year receipts		(2 552)	(240)	-	-	-	-	(150)	-	-
Conditions met - transferred to revenue		(2 552)	(240)	(2 633)	(593)	(593)	-	(2 309)	(2 159)	(2 159)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	(4 481)	(3 630)	(3 630)	-	(1 329)	(301)	65
Current year receipts		(3 799)	(1 971)	(668)	-	(2 095)	-	-	-	-
Conditions met - transferred to revenue		(3 799)	(1 971)	(5 149)	(3 630)	(5 725)	-	(1 329)	(301)	65
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		(52 342)	(16 608)	(43 822)	(107 460)	(103 243)	(84 062)	(169 961)	(176 873)	(193 062)
Total operating transfers and grants - CTBM	2	627	54	2 335	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	(679)	(5 516)	(5 516)	-	(5 707)	(3 191)	(3 738)
Current year receipts		(45 086)	(32 013)	(76 368)	(60 031)	(60 031)	-	(29 951)	(28 072)	(29 136)
Conditions met - transferred to revenue		(51 527)	(61 092)	(87 387)	(65 547)	(65 547)	-	(35 658)	(31 263)	(32 874)
Conditions still to be met - transferred to liabilities		6 441	29 079	10 340	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	(2 989)	(16 736)	(16 736)	-	8 730	5 136	5 136
Current year receipts		(7 301)	(29 689)	(7 894)	(2 649)	(27 101)	-	(24 738)	(1 375)	(1 400)
Conditions met - transferred to revenue		(7 301)	(29 689)	(11 713)	(19 385)	(43 837)	-	(16 008)	3 761	3 736
Conditions still to be met - transferred to liabilities		-	-	830	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	(1 110)	(1 241)	(1 241)	-	(818)	(818)	(818)
Current year receipts		(1 000)	(500)	(764)	-	(1 200)	-	(600)	-	-
Conditions met - transferred to revenue		(1 000)	(500)	(1 874)	(1 241)	(2 441)	-	(1 418)	(818)	(818)
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	501	-	-	-	501	501	501
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	501	-	-	-	501	501	501
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		(59 829)	(91 281)	(100 473)	(86 174)	(111 826)	-	(52 582)	(27 818)	(29 454)
Total capital transfers and grants - CTBM	2	6 441	29 079	11 170	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		(112 171)	(107 890)	(144 295)	(193 634)	(215 069)	(84 062)	(222 543)	(204 692)	(222 516)
TOTAL TRANSFERS AND GRANTS - CTBM		7 068	29 134	13 505	-	-	-	-	-	-

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		1 289	6 516	1 906	1 346	1 739	1 739	1 739	1 995	1 931	2 019
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		1 289	6 516	1 906	1 346	1 739	1 739	1 739	1 995	1 931	2 019
Cash Transfers to Groups of Individuals											
Operational		24 188	18	718	11 797	5 397	5 397	5 397	6 923	5 292	5 558
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		24 188	18	718	11 797	5 397	5 397	5 397	6 923	5 292	5 558
TOTAL CASH TRANSFERS AND GRANTS	6	25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	25 477	6 534	2 624	13 143	7 137	7 137	7 137	8 918	7 223	7 577

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 600	7 617	7 856	8 716	8 716	8 716	9 277	10 093	11 001
Pension and UIF Contributions		1 106	1 076	1 071	1 231	1 073	1 073	1 524	1 658	1 808
Medical Aid Contributions		216	224	122	257	257	257	87	95	103
Motor Vehicle Allowance		702	-	-	0	0	0	0	0	0
Cellphone Allowance		938	938	1 006	1 738	1 738	1 738	1 095	1 192	1 299
Housing Allowances		41	41	15	166	6	6	-	-	-
Other benefits and allowances		-	-	-	0	0	0	0	0	0
Sub Total - Councillors		10 604	9 897	10 070	12 108	11 790	11 790	11 983	13 038	14 211
% increase	4		(6,7%)	1,7%	20,2%	(2,6%)	-	1,6%	8,8%	9,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 792	3 371	3 901	4 630	4 630	4 630	4 652	5 061	5 516
Pension and UIF Contributions		204	292	343	992	992	992	378	411	448
Medical Aid Contributions		62	56	57	171	171	171	9	9	10
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		721	710	781	1 128	1 128	1 128	850	925	1 008
Motor Vehicle Allowance	3	814	916	990	1 332	1 332	1 332	1 008	1 096	1 195
Cellphone Allowance	3	31	-	(2)	90	176	176	369	401	437
Housing Allowances	3	-	165	282	195	195	195	320	348	380
Other benefits and allowances	3	118	113	115	145	103	103	60	66	71
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 743	5 623	6 468	8 683	8 726	8 726	7 645	8 317	9 066
% increase	4		18,6%	15,0%	34,3%	0,5%	-	(12,4%)	8,8%	9,0%
Other Municipal Staff										
Basic Salaries and Wages		110 632	116 905	123 814	137 050	132 104	132 104	144 937	153 937	167 580
Pension and UIF Contributions		17 192	19 071	20 197	21 415	21 488	21 488	23 543	25 585	27 888
Medical Aid Contributions		8 071	7 958	8 462	9 867	9 867	9 867	9 946	10 821	11 795
Overtime		10 763	10 535	13 010	7 279	7 282	7 282	18 812	20 470	22 315
Performance Bonus		8 591	8 733	9 382	13 329	13 329	13 329	11 347	12 346	13 457
Motor Vehicle Allowance	3	5 197	5 774	5 922	6 599	6 599	6 599	7 331	7 976	8 694
Cellphone Allowance	3	507	532	503	548	602	602	786	855	932
Housing Allowances	3	1 545	1 654	1 130	1 223	1 223	1 223	1 350	1 469	1 601
Other benefits and allowances	3	7 965	8 851	9 712	8 806	8 806	8 806	14 012	15 245	16 617
Payments in lieu of leave		4 832	1 355	1 859	3 264	3 264	3 264	3 501	3 754	4 092
Long service awards		879	798	966	-	-	-	1 095	1 192	1 299
Post-retirement benefit obligations	6	(1 290)	12 678	(263)	29 023	29 023	29 023	11 483	12 591	13 410
Sub Total - Other Municipal Staff		174 885	194 844	194 694	238 403	233 587	233 587	248 143	266 241	289 681
% increase	4		11,4%	(0,1%)	22,5%	(2,0%)	-	6,2%	7,3%	8,8%
Total Parent Municipality		190 232	210 364	211 232	259 194	254 103	254 103	267 770	287 596	312 958
			10,6%	0,4%	22,7%	(2,0%)	-	5,4%	7,4%	8,8%
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		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
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		190 232	210 364	211 232	259 194	254 103	254 103	267 770	287 596	312 958
% increase	4		10,6%	0,4%	22,7%	(2,0%)	-	5,4%	7,4%	8,8%
TOTAL MANAGERS AND STAFF	5,7	179 628	200 467	201 161	247 086	242 313	242 313	255 787	274 558	298 747

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Number	1,2									
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	23	-	23	23	-	23	23	-	23
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	4	-	4	4	-	4	4	-	4
Other Managers	7	20	20	-	20	20	-	20	20	-
Professionals		36	36	-	36	36	-	36	36	-
Finance		4	4	-	4	4	-	4	4	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	1	-	1	1	-	1	1	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		31	31	-	31	31	-	31	31	-
Technicians		75	65	10	75	65	10	75	65	10
Finance		5	5	-	5	5	-	5	5	-
Spatial/town planning		4	4	-	4	4	-	4	4	-
Information Technology		2	2	-	2	2	-	2	2	-
Roads		1	1	-	1	1	-	1	1	-
Electricity		7	7	-	7	7	-	7	7	-
Water		2	2	-	2	2	-	2	2	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		54	44	10	54	44	10	54	44	10
Clerks (Clerical and administrative)		132	105	27	132	105	27	132	105	27
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		82	82	-	82	82	-	82	82	-
Elementary Occupations		245	215	30	245	215	30	245	215	30
TOTAL PERSONNEL NUMBERS	9	617	523	94	617	523	94	617	523	94
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	60	54	6	60	54	6	60	54	6
Human Resources personnel headcount	8, 10	10	7	3	10	7	3	10	7	3

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		33 259	33 259	33 259	33 259	33 259	33 259	33 259	33 259	33 259	33 259	33 259	33 259	399 102	458 243	534 211
Service charges - Water		4 417	4 417	4 417	4 417	4 417	4 417	4 417	4 417	4 417	4 417	4 417	4 417	53 000	56 000	59 000
Service charges - Waste Water Management		2 755	2 755	2 755	2 755	2 755	2 755	2 755	2 755	2 755	2 755	2 755	2 755	33 059	34 743	36 890
Service charges - Waste Management		2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	31 315	32 449	34 396
Sale of Goods and Rendering of Services		439	439	439	439	439	439	439	439	439	439	439	439	5 272	5 536	5 813
Agency services		372	372	372	372	372	372	372	372	372	372	372	372	4 461	4 684	4 918
Interest		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Interest earned from Receivables		1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	23 503	24 678	25 912
Interest earned from Current and Non Current Assets		1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	12 444	13 066	13 719
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	26	27	29
Rental from Fixed Assets		387	387	387	387	387	387	387	387	387	387	387	387	4 648	5 084	5 563
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		140	140	140	140	140	140	140	140	140	140	140	140	1 679	1 761	1 847
Non-Exchange Revenue																
Property rates		8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	8 779	105 353	111 714	118 456
Surcharges and Taxes		607	607	607	607	607	607	607	607	607	607	607	607	7 290	3 978	4 138
Fines, penalties and forfeits		933	933	933	933	933	933	933	933	933	933	933	933	11 194	11 254	11 816
Licences or permits		194	194	194	194	194	194	194	194	194	194	194	194	2 327	2 444	2 566
Transfer and subsidies - Operational		13 220	13 220	13 258	13 220	13 220	13 258	13 220	13 220	13 258	13 220	13 220	13 258	158 793	165 440	185 784
Interest		297	297	297	297	297	297	297	297	297	297	297	297	3 566	3 744	3 932
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		62	62	62	62	62	62	62	62	62	62	62	62	739	770	816
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		71 469	71 469	71 507	71 469	71 469	71 507	71 469	71 469	71 507	71 469	71 469	71 507	857 781	935 626	1 049 818

Description	Ref	Budget Year 2023/24											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Expenditure																
Employee related costs		21 426	21 426	21 426	21 426	21 426	21 426	21 426	21 426	21 426	21 426	21 426	21 426	257 116	276 004	300 323
Remuneration of councillors		999	999	999	999	999	999	999	999	999	999	999	999	11 983	13 038	14 211
Inventory consumed		30 045	30 045	30 045	30 045	30 045	30 045	30 045	30 045	30 045	30 045	30 045	30 045	360 544	412 757	489 336
Debt impairment		1 543	1 543	1 543	1 543	1 543	1 543	1 543	1 543	1 543	1 543	1 543	1 543	18 512	18 778	19 711
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	64 475	64 475	67 570	70 745
Bulk purchases - electricity		4 531	4 531	4 531	4 531	4 531	4 531	4 531	4 531	4 531	4 531	4 531	4 531	54 369	39 319	39 319
Interest		798	798	798	798	798	798	798	798	798	798	798	759	9 535	10 011	10 510
Contracted services		5 371	5 371	5 421	5 371	5 371	5 421	5 371	5 371	5 421	5 371	5 371	5 421	64 652	66 823	69 859
Transfers and subsidies		731	731	768	731	731	768	731	731	768	731	731	768	8 918	7 223	7 577
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		4 696	4 696	4 696	4 696	4 696	4 696	4 696	4 696	4 696	4 696	4 696	4 735	56 396	59 458	62 935
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	(58 582)	6 237	3 497	635
Total Expenditure		76 032	76 032	76 120	76 032	76 032	76 120	76 032	76 032	76 120	76 032	76 032	76 119	912 737	974 475	1 085 161
Surplus/(Deficit)		(4 563)	(4 563)	(4 613)	(4 563)	(4 563)	(4 613)	(4 563)	(4 563)	(4 613)	(4 563)	(4 563)	(4 612)	(54 955)	(38 849)	(35 343)
Transfers and subsidies - capital (monetary allocations)		3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	4 460	46 921	24 922	25 536
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	(8 035)	(8 035)	(13 927)	(9 807)
Income Tax		(703)	(703)	(753)	(703)	(703)	(753)	(703)	(703)	(753)	(703)	(703)	(8 187)	(16 069)	(27 855)	(19 614)
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(8 035)	(8 035)	(13 927)	(9 807)
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	(8 035)	(8 035)	(13 927)	(9 807)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(703)	(703)	(753)	(703)	(703)	(753)	(703)	(703)	(753)	(703)	(703)	(8 187)	(16 069)	(27 855)	(19 614)

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue by Vote																
Vote 1 - Financial Services		11 093	11 093	11 093	11 093	11 093	11 093	11 093	11 093	11 093	11 093	11 093	11 093	133 121	137 004	145 093
Vote 2 - Community Services		13 693	13 693	13 693	13 693	13 693	13 693	13 693	13 693	13 693	13 693	13 693	13 693	164 312	171 619	192 111
Vote 3 - Corporate Services		1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	1 430	17 166	17 515	18 376
Vote 4 - Technical Services		49 054	49 054	49 054	49 054	49 054	49 054	49 054	49 054	49 054	49 054	49 054	49 054	588 653	632 941	717 893
Vote 5 - Municipal Manager		121	121	121	121	121	121	121	121	121	121	121	121	1 451	1 470	1 881
Total Revenue by Vote		75 392	75 392	75 392	75 392	75 392	75 392	75 392	75 392	75 392	75 392	75 392	75 392	904 702	960 548	1 075 354
Expenditure by Vote to be appropriated																
Vote 1 - Financial Services		5 242	5 242	5 242	5 242	5 242	5 242	5 242	5 242	5 242	5 242	5 242	5 242	62 909	67 382	72 104
Vote 2 - Community Services		8 988	8 988	8 988	8 988	8 988	8 988	8 988	8 988	8 988	8 988	8 988	8 988	107 855	108 258	115 905
Vote 3 - Corporate Services		10 494	10 494	10 494	10 494	10 494	10 494	10 494	10 494	10 494	10 494	10 494	10 494	125 929	131 513	137 738
Vote 4 - Technical Services		49 987	49 987	49 987	49 987	49 987	49 987	49 987	49 987	49 987	49 987	49 987	49 987	599 843	649 893	740 634
Vote 5 - Municipal Manager		1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	1 350	16 201	17 428	18 780
Total Expenditure by Vote		76 061	76 061	76 061	76 061	76 061	76 061	76 061	76 061	76 061	76 061	76 061	76 061	912 737	974 475	1 085 161
Surplus/(Deficit) before assoc.		(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(8 035)	(13 927)	(9 807)
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	-	(8 035)	(13 927)	(9 807)
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	-	(8 035)	(13 927)	(9 807)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(670)	(8 035)	(13 927)	(9 807)

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	136 529	140 698	149 128
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	31	31	31
Finance and administration		11 375	11 375	11 375	11 375	11 375	11 375	11 375	11 375	11 375	11 375	11 375	11 375	136 498	140 667	149 097
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 008	15 008	15 008	15 008	15 008	15 008	15 008	15 008	15 008	15 008	15 008	15 008	180 091	187 785	209 115
Community and social services		12 479	12 479	12 479	12 479	12 479	12 479	12 479	12 479	12 479	12 479	12 479	12 479	149 753	160 621	177 588
Sport and recreation		580	580	580	580	580	580	580	580	580	580	580	580	6 956	7 499	8 090
Public safety		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	17 193	16 654	17 486
Housing		516	516	516	516	516	516	516	516	516	516	516	516	6 189	3 012	5 950
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 766	3 766	3 766	3 766	3 766	3 766	3 766	3 766	3 766	3 766	3 766	4 366	45 791	27 446	28 548
Planning and development		250	250	250	250	250	250	250	250	250	250	250	350	3 097	3 267	3 749
Road transport		3 515	3 515	3 515	3 515	3 515	3 515	3 515	3 515	3 515	3 515	3 515	4 015	42 683	24 168	24 788
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
<i>Trading services</i>		45 106	45 106	45 106	45 106	45 106	45 106	45 106	45 106	45 106	45 106	45 106	45 845	542 009	604 480	688 416
Energy sources		33 392	33 392	33 392	33 392	33 392	33 392	33 392	33 392	33 392	33 392	33 392	33 392	400 702	457 056	532 683
Water management		5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	5 289	63 463	66 986	70 535
Waste water management		3 197	3 197	3 197	3 197	3 197	3 197	3 197	3 197	3 197	3 197	3 197	3 197	38 364	40 310	42 731
Waste management		3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 228	3 967	39 480	40 128	42 467
Other		11	11	49	11	11	49	11	11	49	11	11	49	283	139	146
Total Revenue - Functional		75 268	75 268	75 305	75 268	75 268	75 305	75 268	75 268	75 305	75 268	75 268	76 644	904 702	960 548	1 075 354

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure - Functional																
<i>Governance and administration</i>		13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 487	161 851	170 212	179 152
Executive and council		2 492	2 492	2 492	2 492	2 492	2 492	2 492	2 492	2 492	2 492	2 492	2 492	29 907	32 232	34 797
Finance and administration		10 745	10 745	10 745	10 745	10 745	10 745	10 745	10 745	10 745	10 745	10 745	10 745	128 942	134 733	140 837
Internal audit		250	250	250	250	250	250	250	250	250	250	250	250	3 002	3 247	3 518
<i>Community and public safety</i>		11 293	11 293	11 293	11 293	11 293	11 293	11 293	11 293	11 293	11 293	11 293	11 293	135 513	138 082	148 113
Community and social services		2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	32 794	30 765	32 825
Sport and recreation		3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	40 127	42 149	45 240
Public safety		4 244	4 244	4 244	4 244	4 244	4 244	4 244	4 244	4 244	4 244	4 244	4 244	50 926	54 756	58 958
Housing		972	972	972	972	972	972	972	972	972	972	972	972	11 667	10 411	11 090
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	44 187	46 584	49 524
Planning and development		1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	1 214	14 566	15 396	16 649
Road transport		2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 350	28 202	29 671	31 252
Environmental protection		118	118	118	118	118	118	118	118	118	118	118	118	1 419	1 516	1 623
<i>Trading services</i>		47 486	47 486	47 536	47 486	47 486	47 536	47 486	47 486	47 536	47 486	47 486	47 536	570 032	618 546	707 270
Energy sources		33 610	33 610	33 660	33 610	33 610	33 660	33 610	33 610	33 660	33 610	33 610	33 660	403 519	458 053	537 303
Water management		4 252	4 252	4 252	4 252	4 252	4 252	4 252	4 252	4 252	4 252	4 252	4 252	51 024	53 758	56 673
Waste water management		3 712	3 712	3 712	3 712	3 712	3 712	3 712	3 712	3 712	3 712	3 712	3 712	44 548	47 207	50 096
Waste management		5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	70 941	59 528	63 198
<i>Other</i>		84	84	121	84	84	121	84	84	121	84	84	121	1 154	1 052	1 101
Total Expenditure - Functional		76 032	76 032	76 120	76 032	76 032	76 120	76 032	76 032	76 120	76 032	76 032	76 119	912 737	974 475	1 085 161
Surplus/(Deficit) before assoc.		(765)	(765)	(815)	(765)	(765)	(815)	(765)	(765)	(815)	(765)	(765)	525	(8 035)	(13 927)	(9 807)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(765)	(765)	(815)	(765)	(765)	(815)	(765)	(765)	(815)	(765)	(765)	525	(8 035)	(13 927)	(9 807)

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		3 997	4 249	10 382	6 076	8 546	6 140	3 745	3 344	3 602	2 568	2 918	6 004	61 572	32 884	31 179
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	3 997	4 249	10 382	6 076	8 546	6 140	3 745	3 344	3 602	2 568	2 918	6 004	61 572	32 884	31 179
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		12	12	30	18	25	18	11	10	11	8	9	18	180	30	-
Vote 2 - Community Services		300	318	778	455	640	460	281	251	270	192	219	450	4 614	6 897	8 543
Vote 3 - Corporate Services		55	59	143	84	118	85	52	46	50	35	40	83	850	70	5 150
Vote 4 - Technical Services		393	417	1 020	597	839	603	368	328	354	252	287	590	6 048	30	-
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	30	-
Capital single-year expenditure sub-total	2	759	807	1 972	1 154	1 623	1 166	711	635	684	488	554	1 140	11 692	7 057	13 693
Total Capital Expenditure	2	4 756	5 056	12 354	7 230	10 169	7 306	4 456	3 979	4 286	3 056	3 472	7 144	73 264	39 941	44 872

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		-	-	-	-	-	1 000	-	-	180	-	-	1 000	2 180	190	6 650
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	170	500
Finance and administration		-	-	-	-	-	1 000	-	-	180	-	-	1 000	2 180	20	6 150
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		108	108	608	108	608	1 458	108	531	608	108	108	608	5 064	6 867	8 543
Community and social services		-	-	500	-	-	500	-	-	500	-	-	500	2 000	5 257	-
Sport and recreation		36	36	36	36	36	36	36	459	36	36	36	36	858	1 260	8 043
Public safety		71	71	71	71	71	921	71	71	71	71	71	71	1 707	350	500
Housing		-	-	-	-	500	-	-	-	-	-	-	-	500	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 000	4 000	4 000	4 174	4 113	2 650	1 900	-	-	-	-	1 186	26 023	9 118	15 125
Planning and development		-	-	-	-	-	150	-	-	-	-	-	250	400	-	-
Road transport		4 000	4 000	4 000	4 174	4 113	2 500	1 900	-	-	-	-	936	25 623	9 118	15 125
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		648	948	7 746	2 948	5 448	2 198	2 448	3 448	3 498	2 948	3 365	4 350	39 997	23 766	14 554
Energy sources		-	-	250	-	2 000	250	500	500	850	500	696	945	6 491	6 970	3 120
Water management		648	448	448	948	1 448	948	948	2 448	2 548	2 448	2 668	3 405	19 358	12 547	1 000
Waste water management		-	-	-	-	-	-	-	-	100	-	-	-	100	4 250	10 435
Waste management		-	500	7 048	2 000	2 000	1 000	1 000	500	-	-	-	-	14 048	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4 756	5 056	12 354	7 230	10 169	7 306	4 456	3 979	4 286	3 056	3 472	7 144	73 264	39 941	44 872
Funded by:																
National Government		685	485	5 533	985	1 485	985	1 485	2 985	2 985	2 985	3 401	1 180	25 175	23 541	24 292
Provincial Government		4 071	4 071	4 071	4 245	4 184	71	71	494	71	71	71	71	21 566	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	600	600	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
Transfers recognised - capital		4 756	4 556	9 604	5 230	5 669	1 056	1 556	3 479	3 056	3 056	3 472	1 851	47 342	23 541	24 592
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	500	2 000	2 000	2 000	1 000	1 000	500	-	-	-	-	9 000	-	-
Internally generated funds		-	-	750	-	2 500	5 250	1 900	-	1 230	-	-	5 293	16 923	16 400	20 280
Total Capital Funding		4 756	5 056	12 354	7 230	10 169	7 306	4 456	3 979	4 286	3 056	3 472	7 144	73 264	39 941	44 872

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source															
Property rates	7 597	7 597	7 597	7 597	7 597	7 597	7 597	7 597	7 597	7 597	7 597	7 597	91 170	101 135	108 088
Service charges - electricity revenue	37 865	37 865	37 865	37 865	37 865	37 865	37 865	37 865	37 865	37 865	37 865	37 865	454 378	521 710	608 199
Service charges - water revenue	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	42 665	45 080	47 495
Service charges - sanitation revenue	2 439	2 439	2 439	2 439	2 439	2 439	2 439	2 439	2 439	2 439	2 439	2 439	29 262	30 752	32 653
Service charges - refuse revenue	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	25 803	26 739	28 343
Rental of facilities and equipment	387	387	387	387	387	387	387	387	387	387	387	387	4 648	5 084	5 563
Interest earned - external investments	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	12 444	13 066	13 719
Interest earned - outstanding debtors	298	298	298	298	298	298	298	298	298	298	298	298	3 576	3 755	3 943
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	243	243	243	243	243	243	243	243	243	243	243	243	2 910	2 926	3 072
Licences and permits	203	203	203	203	203	203	203	203	203	203	203	203	2 436	2 558	2 685
Agency services	363	363	363	363	363	363	363	363	363	363	363	363	4 353	4 570	4 799
Transfers and Subsidies - Operational	13 064	13 064	13 064	13 064	13 064	13 064	13 064	13 064	13 064	13 064	13 064	13 064	156 768	164 082	184 039
Other revenue	431	431	431	431	431	431	431	431	431	431	431	431	5 168	5 426	5 698
Cash Receipts by Source	69 632	69 632	69 632	69 632	69 632	69 632	69 632	69 632	69 632	69 632	69 632	69 632	835 581	926 883	1 048 296
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	5 545	55 289	29 447	30 536
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	74 154	74 154	74 154	74 154	74 154	74 154	74 154	74 154	74 154	74 154	74 154	75 177	890 870	956 330	1 078 832
Cash Payments by Type															
Employee related costs	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(21 407)	(256 886)	(271 250)	(293 003)
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(34 552)	(414 626)	(474 670)	(562 737)
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(19 591)	(21 289)	(21 594)	(22 667)
Contracted services	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(4 657)	(13 425)	(64 652)	(66 823)	(69 859)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(6 237)	(74 848)	(41 566)	(49 308)
Cash Payments by Type	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(67 008)	(95 212)	(832 301)	(875 904)	(997 574)
Other Cash Flows/Payments by Type															
Capital assets	(5 469)	(5 814)	(14 207)	(8 314)	(11 694)	(8 402)	(5 124)	(4 576)	(4 929)	(3 514)	(3 993)	(8 215)	(84 254)	(45 932)	(51 603)
Repayment of borrowing	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(2 740)	(2 740)	(2 740)
Other Cash Flows/Payments															
Total Cash Payments by Type	(72 706)	(73 051)	(81 443)	(75 551)	(78 931)	(75 638)	(72 361)	(71 812)	(72 165)	(70 751)	(71 229)	(102 925)	(918 564)	(925 707)	(1 054 105)
NET INCREASE/(DECREASE) IN CASH HELD	1 448	1 103	(7 289)	(1 397)	(4 777)	(1 484)	1 793	2 342	1 989	3 403	2 925	(27 748)	(27 693)	30 624	24 727
Cash/cash equivalents at the month/year begin:	227 290	228 738	229 842	222 552	221 155	216 378	214 894	216 687	219 029	221 017	224 420	227 345	227 290	199 597	230 221
Cash/cash equivalents at the month/year end:	228 738	229 842	222 552	221 155	216 378	214 894	216 687	219 029	221 017	224 420	227 345	199 597	199 597	230 221	254 948

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Community wealth/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
NO EXTERNAL MECHANISMS					

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
		Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>Rental of Kliprivier Park (subject to section 33 process)</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Banking Services</i>				927	971	1 017	1 078	1 142	1 211	1 284	1 361	1 442	1 529	11 961
<i>Valuation Services</i>				1 580	50	50	100	1 947	50	50	50	50	2 606	6 533
<i>Financial System (subject to section 33 process)</i>														-
<i>Telephony System (subject to section 33 process)</i>														-
Total Operating Expenditure Implication		-	-	2 506	1 021	1 067	1 178	3 090	1 261	1 334	1 411	1 492	4 135	18 494
Capital Expenditure Obligation By Contract	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	2 506	1 021	1 067	1 178	3 090	1 261	1 334	1 411	1 492	4 135	18 494
Entities:														
Revenue Obligation By Contract	2													
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		3 591	91 853	107 426	43 864	36 324	36 324	32 085	7 003	1 920
Roads Infrastructure		1 804	9 528	2 169	10 910	13 194	13 194	436	200	50
<i>Roads</i>		1 656	9 189	1 457	10 910	13 194	13 194	436	-	-
<i>Road Structures</i>		148	339	712	-	-	-	-	200	50
Storm water Infrastructure		3 263	10 607	889	-	-	-	-	-	-
<i>Storm water Conveyance</i>		3 263	10 607	889	-	-	-	-	-	-
Electrical Infrastructure		2 770	1 901	9 041	-	890	890	3 391	870	870
<i>MV Networks</i>		2 296	1 007	7 475	-	890	890	3 391	870	870
<i>LV Networks</i>		474	894	1 565	-	-	-	-	-	-
Water Supply Infrastructure		204	7 103	20 159	22 454	17 773	17 773	19 258	5 934	1 000
<i>Dams and Weirs</i>		204	-	19 270	18 730	16 730	16 730	-	-	-
<i>Reservoirs</i>		-	-	-	2 855	223	223	5 381	4 526	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	500	1 000
<i>Bulk Mains</i>		-	476	-	870	820	820	13 876	907	-
<i>Distribution</i>		-	6 627	889	-	-	-	-	-	-
Sanitation Infrastructure		884	7 321	1 053	500	2 266	2 266	-	-	-
<i>Reticulation</i>		-	7 321	889	-	-	-	-	-	-
<i>Toilet Facilities</i>		884	-	164	500	2 266	2 266	-	-	-
Solid Waste Infrastructure		(5 334)	55 393	74 115	10 000	2 200	2 200	9 000	-	-
<i>Landfill Sites</i>		-	-	-	4 000	1 000	1 000	3 000	-	-
<i>Waste Transfer Stations</i>		-	1 359	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	6 000	1 200	1 200	6 000	-	-
<i>Waste Separation Facilities</i>		(5 334)	54 034	74 115	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		76	2 252	736	2 465	989	989	2 100	5 257	930
Community Facilities		76	1 934	736	1 000	500	500	2 100	5 257	500
Libraries		-	-	-	1 000	500	500	2 000	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	4 957	-
Parks		-	-	-	-	-	-	-	300	500
Markets		76	1 934	736	-	-	-	100	-	-
Sport and Recreation Facilities		-	317	-	1 465	489	489	-	-	430
Outdoor Facilities		-	317	-	1 465	489	489	-	-	430
Other assets		-	-	-	-	-	-	1 350	-	-
Operational Buildings		-	-	-	-	-	-	850	-	-
Training Centres		-	-	-	-	-	-	850	-	-
Housing		-	-	-	-	-	-	500	-	-
Social Housing		-	-	-	-	-	-	500	-	-
Intangible Assets		-	-	-	-	348	348	-	-	-
Licences and Rights		-	-	-	-	348	348	-	-	-
Computer Software and Applications		-	-	-	-	348	348	-	-	-
Computer Equipment		825	636	2 091	832	897	897	50	20	3 150
Computer Equipment		825	636	2 091	832	897	897	50	20	3 150
Furniture and Office Equipment		213	(1)	1 436	390	549	549	130	170	1 500
Furniture and Office Equipment		213	(1)	1 436	390	549	549	130	170	1 500
Machinery and Equipment		3 361	2 137	189	420	2 775	2 775	2 857	910	2 000
Machinery and Equipment		3 361	2 137	189	420	2 775	2 775	2 857	910	2 000
Transport Assets		1 043	1 275	1 541	1 193	1 430	1 430	7 048	-	2 900
Transport Assets		1 043	1 275	1 541	1 193	1 430	1 430	7 048	-	2 900
Total Capital Expenditure on new assets	1	9 110	98 151	113 418	49 163	43 312	43 312	45 620	13 360	12 400

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		10 002	2 116	-	5 000	5 210	5 210	200	7 000	6 000
Roads Infrastructure		5 300	1 596	-	2 000	2 000	2 000	-	-	6 000
<i>Roads</i>		5 300	1 596	-	2 000	2 000	2 000	-	-	6 000
Electrical Infrastructure		1 163	-	-	-	-	-	-	1 500	-
<i>MV Networks</i>		1 163	-	-	-	-	-	-	1 500	-
Water Supply Infrastructure		802	-	-	1 500	28	28	100	2 000	-
<i>Distribution</i>		802	-	-	1 500	28	28	100	2 000	-
Sanitation Infrastructure		2 737	520	-	1 500	3 182	3 182	100	3 500	-
<i>Reticulation</i>		1 437	103	-	1 500	3 182	3 182	100	2 250	-
<i>Waste Water Treatment Works</i>		1 300	417	-	-	-	-	-	1 250	-
Community Assets		238	-	-	-	-	-	-	650	250
Community Facilities		238	-	-	-	-	-	-	-	-
<i>Halls</i>		238	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	650	250
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	650	250
Other assets		70	2 839	-	-	-	-	-	-	500
Operational Buildings		70	2 839	-	-	-	-	-	-	500
<i>Municipal Offices</i>		70	2 839	-	-	-	-	-	-	500
Machinery and Equipment		-	-	559	-	-	-	-	-	-
Machinery and Equipment		-	-	559	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	10 309	4 955	559	5 000	5 210	5 210	200	7 650	6 750
<i>Renewal of Existing Assets as % of total capex</i>		121,0%	4,2%	0,4%	5,4%	5,2%	5,2%	0,3%	19,2%	15,0%
<i>Renewal of Existing Assets as % of deprecn"</i>		28,5%	14,9%	1,5%	12,6%	9,8%	9,8%	0,4%	19,5%	17,2%

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 440	17 263	10 602	15 516	22 789	22 789	24 264	25 459	26 695
Roads Infrastructure		6 665	9 066	3 986	7 489	11 157	11 157	12 404	12 961	13 533
<i>Roads</i>		6 154	8 380	3 293	6 538	10 316	10 316	11 561	12 078	12 608
<i>Road Furniture</i>		511	685	694	951	841	841	843	883	925
Storm water Infrastructure		2 118	1 675	1 976	1 351	1 296	1 296	1 766	1 919	2 086
<i>Storm water Conveyance</i>		2 118	1 675	1 976	1 351	1 296	1 296	1 766	1 919	2 086
Electrical Infrastructure		1 649	1 789	1 291	2 568	2 154	2 154	2 269	2 377	2 489
<i>HV Substations</i>		14	-	-	29	29	29	31	32	34
<i>MV Substations</i>		898	679	396	959	932	932	982	1 029	1 077
<i>MV Switching Stations</i>		0	-	-	0	0	0	0	0	0
<i>MV Networks</i>		627	782	337	1 043	656	656	691	724	758
<i>LV Networks</i>		110	328	557	537	537	537	565	592	620
Water Supply Infrastructure		567	1 878	696	1 576	3 018	3 018	2 324	2 435	2 550
<i>Dams and Weirs</i>		-	631	-	213	981	981	1 035	1 085	1 136
<i>Boreholes</i>		43	143	68	161	1 357	1 357	380	398	417
<i>Pump Stations</i>		47	49	-	54	54	54	56	59	62
<i>Water Treatment Works</i>		77	502	247	107	107	107	113	118	124
<i>Bulk Mains</i>		151	190	195	437	296	296	505	529	554
<i>Distribution</i>		249	297	149	331	106	106	111	117	122
<i>Distribution Points</i>		-	49	38	274	117	117	124	130	136
<i>PRV Stations</i>		-	18	-	-	-	-	-	-	-
Sanitation Infrastructure		1 441	2 855	2 652	2 532	5 164	5 164	5 502	5 766	6 037
<i>Reticalulation</i>		332	830	1 206	1 401	1 628	1 628	2 450	2 568	2 688
<i>Waste Water Treatment Works</i>		1 081	1 967	1 414	1 032	3 424	3 424	2 990	3 133	3 280
<i>Toilet Facilities</i>		27	57	32	99	111	111	62	65	68
Community Assets		533	742	861	985	578	578	733	688	724
Community Facilities		277	339	430	453	401	401	494	437	461
<i>Halls</i>		141	150	152	163	153	153	161	168	176
<i>Creches</i>		2	5	54	40	61	61	144	67	70
<i>Libraries</i>		33	5	45	(3)	34	34	30	31	33
<i>Cemeteries/Crematoria</i>		96	83	115	166	37	37	39	40	42
<i>Public Ablution Facilities</i>		3	29	1	15	15	15	44	49	55
<i>Markets</i>		2	68	65	73	103	103	77	81	85
Sport and Recreation Facilities		256	402	431	532	177	177	240	251	263
<i>Indoor Facilities</i>		165	189	186	265	102	102	148	155	162
<i>Outdoor Facilities</i>		91	214	245	267	75	75	92	96	101
Other assets		400	344	390	886	557	557	1 103	1 290	1 428
Operational Buildings		319	152	293	783	345	345	880	1 056	1 183
<i>Municipal Offices</i>		319	152	293	783	345	345	880	1 056	1 183
Housing		81	191	97	103	212	212	224	234	245
<i>Social Housing</i>		81	191	97	103	212	212	224	234	245
Computer Equipment		166	203	104	325	180	180	184	193	202
Computer Equipment		166	203	104	325	180	180	184	193	202
Furniture and Office Equipment		10	3	19	55	36	36	58	61	64
Furniture and Office Equipment		10	3	19	55	36	36	58	61	64
Machinery and Equipment		23	99	89	300	255	255	300	315	329
Machinery and Equipment		23	99	89	300	255	255	300	315	329
Transport Assets		1 472	1 882	2 169	2 237	2 843	2 843	2 699	2 829	2 962
Transport Assets		1 472	1 882	2 169	2 237	2 843	2 843	2 699	2 829	2 962

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Total Repairs and Maintenance Expenditure	1	15 044	20 536	14 233	20 306	27 238	27 238	29 343	30 835	32 404
<i>R&M as a % of PPE</i>		1,7%	2,1%	1,3%	1,9%	2,5%	2,5%	2,6%	2,7%	2,8%
<i>R&M as % Operating Expenditure</i>		2,5%	3,2%	2,1%	2,5%	3,3%	3,3%	3,5%	3,4%	3,3%

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation by Asset Class/Sub-class										
Infrastructure		22 532	22 161	30 233	23 494	36 894	36 894	38 394	23 494	23 494
Roads Infrastructure		4 946	5 079	5 475	4 758	4 758	4 758	4 758	4 758	4 758
Roads		4 946	5 079	5 475	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		2 046	2 054	2 389	2 091	2 091	2 091	2 091	2 091	2 091
Drainage Collection		2 046	2 054	2 389	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		4 016	3 289	3 424	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		3 886	2 998	3 105	591	591	591	591	591	591
LV Networks		130	290	319	474	474	474	474	474	474
Capital Spares		-	-	-	474	474	474	474	474	474
Water Supply Infrastructure		4 792	4 838	4 880	5 434	5 434	5 434	5 434	5 434	5 434
Dams and Weirs		-	-	-	407	407	407	407	407	407
Boreholes		77	68	42	407	407	407	407	407	407
Reservoirs		831	829	817	407	407	407	407	407	407
Pump Stations		104	104	104	407	407	407	407	407	407
Water Treatment Works		-	-	-	407	407	407	407	407	407
Bulk Mains		-	-	-	100	100	100	100	100	100
Distribution		3 779	3 837	3 918	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		3 952	4 103	3 770	5 559	5 559	5 559	5 559	5 559	5 559
Pump Station		207	141	(226)	100	100	100	100	100	100
Reticulation		137	136	137	1 200	1 200	1 200	1 200	1 200	1 200
Waste Water Treatment Works		3 608	3 826	3 859	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		2 688	2 499	10 116	1 740	15 140	15 140	16 640	1 740	1 740
Landfill Sites		2 688	2 499	10 116	100	13 500	13 500	15 000	100	100
Waste Transfer Stations		-	-	-	328	328	328	328	328	328
Waste Processing Facilities		-	-	-	328	328	328	328	328	328
Waste Drop-off Points		-	-	1	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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		93	299	178	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Data Centres		93	299	178	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		5 166	2 164	2 727	3 527	3 527	3 527	3 527	3 527	3 527
Community Facilities		2 033	1 191	1 244	2 079	2 079	2 079	2 079	2 079	2 079
Halls		-	-	-	1 422	1 422	1 422	1 422	1 422	1 422
Centres		196	365	285	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		8	12	12	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1 189	170	260	385	385	385	385	385	385
Cemeteries/Crematoria		9	9	5	13	13	13	13	13	13
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7	7	7	260	260	260	260	260	260
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		594	597	645	-	-	-	-	-	-
Markets		29	30	29	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		1	1	1	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3 134	974	1 483	1 448	1 448	1 448	1 448	1 448	1 448
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		3 134	974	1 483	1 448	1 448	1 448	1 448	1 448	1 448
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		280	281	281	742	742	742	742	742	742
Revenue Generating		-	-	-	371	371	371	371	371	371
Improved Property		-	-	-	185	185	185	185	185	185
Unimproved Property		-	-	-	185	185	185	185	185	185
Non-revenue Generating		280	281	281	371	371	371	371	371	371
Improved Property		280	281	281	185	185	185	185	185	185
Unimproved Property		-	-	-	185	185	185	185	185	185
Other assets		1 915	2 456	1 080	-	-	-	-	-	-
Operational Buildings		1 915	2 456	1 080	-	-	-	-	-	-
Municipal Offices		1 866	1 758	1 032	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		49	49	49	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	649	0	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		328	387	78	398	398	398	278	128	128
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		328	387	78	398	398	398	278	128	128
Water Rights		-	-	-	17	17	17	17	17	17
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		328	387	78	381	381	381	261	111	111
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 063	776	376	2 373	2 373	2 373	2 373	2 373	2 373
Computer Equipment		1 063	776	376	2 373	2 373	2 373	2 373	2 373	2 373
Furniture and Office Equipment		773	883	451	630	630	630	630	630	630
Furniture and Office Equipment		773	883	451	630	630	630	630	630	630
Machinery and Equipment		1 854	1 822	1 134	1 505	1 505	1 505	1 505	1 505	1 505
Machinery and Equipment		1 854	1 822	1 134	1 505	1 505	1 505	1 505	1 505	1 505
Transport Assets		2 319	2 292	1 970	6 921	6 921	6 921	6 921	6 921	6 921
Transport Assets		2 319	2 292	1 970	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		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	36 232	33 224	38 331	39 589	52 989	52 989	54 369	39 319	39 319

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		4 458	6 812	11 081	30 670	44 080	44 080	26 287	18 431	21 510
Roads Infrastructure		571	4 315	10 231	12 017	30 876	30 876	25 187	8 868	9 075
<i>Roads</i>		-	-	-	-	-	-	-	8 368	9 075
<i>Road Structures</i>		571	4 315	10 231	12 017	30 876	30 876	25 187	500	-
Storm water Infrastructure		-	-	-	-	-	-	-	450	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	450	-
Electrical Infrastructure		3 700	2 041	533	4 000	3 848	3 848	1 100	4 450	2 000
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	1 000	-	-
<i>MV Substations</i>		812	960	533	1 000	1 000	1 000	-	1 500	-
<i>MV Networks</i>		1 166	799	-	2 000	1 848	1 848	100	1 600	1 500
<i>LV Networks</i>		1 722	282	-	1 000	1 000	1 000	-	1 350	500
Water Supply Infrastructure		-	-	-	-	-	-	-	4 363	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	450	-
<i>Distribution</i>		-	-	-	-	-	-	-	3 913	-
Sanitation Infrastructure		188	456	317	14 653	9 356	9 356	-	300	10 435
<i>Reticulation</i>		-	-	-	-	-	-	-	-	10 435
<i>Waste Water Treatment Works</i>		188	456	317	14 653	9 356	9 356	-	300	-
Community Assets		4 060	7 256	3 084	7 250	8 165	8 165	1 158	300	3 913
Community Facilities		29	-	-	-	-	-	300	300	-
<i>Halls</i>		29	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	300	-
<i>Markets</i>		-	-	-	-	-	-	300	-	-
Sport and Recreation Facilities		4 031	7 256	3 084	7 250	8 165	8 165	858	-	3 913
<i>Outdoor Facilities</i>		4 031	7 256	3 084	7 250	8 165	8 165	858	-	3 913
Other assets		-	-	-	60	120	120	-	-	300
Operational Buildings		-	-	-	60	120	120	-	-	300
<i>Workshops</i>		-	-	-	60	120	120	-	-	300
Intangible Assets		-	-	-	-	-	-	-	200	-
Licences and Rights		-	-	-	-	-	-	-	200	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	200	-
Total Capital Expenditure on upgrading of existing assets	1	8 519	14 068	14 165	37 980	52 365	52 365	27 445	18 931	25 723
<i>Upgrading of Existing Assets as % of total capex</i>		0,0%	12,0%	11,1%	41,2%	51,9%	51,9%	37,5%	47,4%	57,3%
<i>Upgrading of Existing Assets as % of deprecn"</i>		23,5%	42,3%	37,0%	95,9%	98,8%	98,8%	50,5%	48,1%	65,4%

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

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework		
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand				
Capital expenditure	1			
Vote 1 - Financial Services		180	30	-
Vote 2 - Community Services		4 614	6 897	8 543
Vote 3 - Corporate Services		850	70	5 150
Vote 4 - Technical Services		67 620	32 914	31 179
Vote 5 - Municipal Manager		-	30	-
Total Capital Expenditure		73 264	39 941	44 872
Future operational costs by vote	2			
Vote 1 - Financial Services		62 729	67 352	72 104
Vote 2 - Community Services		103 241	101 362	107 362
Vote 3 - Corporate Services		125 079	131 443	132 588
Vote 4 - Technical Services		532 223	616 978	709 455
Vote 5 - Municipal Manager		16 201	17 398	18 780
Total future operational costs		839 472	934 534	1 040 289
Future revenue by source	3			
Exchange Revenue				
Service charges - Electricity		399 102	458 243	534 211
Service charges - Water		53 000	56 000	59 000
Service charges - Waste Water Management		33 059	34 743	36 890
Service charges - Waste Management		31 315	32 449	34 396
Agency services		4 461	4 684	4 918
<i>List other revenues sources if applicable</i>				
<i>List entity summary if applicable</i>				
Total future revenue		520 937	586 119	669 416
Net Financial Implications		391 799	388 356	415 745

WC022 Witzberg - Supporting Table SA36 Detailed capital budget

R thousand											2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	GPS Longitude	GPS Latitude	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:													
<i>List all capital projects grouped by Function</i>													
Cemeteries, Funeral Parlours and Crematoriums	Capex Expanding Of Existing Cemetery	CAP130	Upgrading			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	300	-
Cemeteries, Funeral Parlours and Crematoriums	Capex New Regional Cemetery	CAP134	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	4 957	-
Community Parks (including Nurseries)	Capex Chainsaws	CAP044	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	90	-
Community Parks (including Nurseries)	Capex Brushcutters	CAP043	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	120	-
Community Parks (including Nurseries)	capex Irrigation Equipment For Parks	CAP149	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	-	500
Community Parks (including Nurseries)	Capex: 1.3 T Truck	CAP055	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	-	1 350
Community Parks (including Nurseries)	Capex Landscaping Of Parks	CAP188	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	300	500
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	350	150
Fire Fighting and Protection	Capex Firefighting Response Vehicle	CAP150	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	-	350
Housing	Capex Fencing Trichard Street Flats	CAP194	New			3.1 Provide & maintain facilities that make citizens feel at home	Ceres	-33.37405	19.30836	-	500	-	-
Libraries and Archives	Capex Library Nduli	CAP192	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Nduli	-33.35434	19.34291	500	2 000	-	-
Recreational Facilities	Capex Swimming Pool Nduli	CAP193	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Nduli	-33.35494	19.34157	-	-	-	30
Recreational Facilities	Capex Furniture & Equipment For Chalets	CAP007	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Ceres	-33.37118	19.30735	-	-	450	-
Sports Grounds and Stadiums	3x3 M Container	CAP003	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	100	500
Sports Grounds and Stadiums	Capex Vredebos Sportgrounds	CAP185	New			3.1 Provide & maintain facilities that make citizens feel at home	Vredebos	-33.35314	19.35505	-	-	-	-
Sports Grounds and Stadiums	Capex Tulbagh Sports Facilities Upgrade	CAP151	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Tulbagh	-33.2858	19.35505	-	-	-	3 913
Roads	Capex Tulbagh Taxi Rank	CAP161	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33.2858	19.35505	-	174	-	-
Sports Grounds and Stadiums	Capex Sportsground Development & Upgrade	CAP141	Upgrading			3.1 Provide & maintain facilities that make citizens feel at home	Ceres	-33.37118	19.30735	-	-	-	400
Sports Grounds and Stadiums	Capex Resurface Netball Courts	CAP187	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	200	250
Sports Grounds and Stadiums	Capex Upgrade Of Sport Facilities	CAP203	Upgrading			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	1 229	423	-	-
Mayor and Council	Capex: Upgrade Council Chambers	CAP062	Upgrading			2.1 Support Institutional Transformation & Development	Ceres	-33.37126	19.30546	-	-	-	500
Finance and Administration	Capex: Access Control - Furniture And Equipment	CAP065	Upgrading			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33.37126	19.30546	-	-	-	1 000
Marketing, Customer Relations, Publicity	Capex Camera Equipment	CAP189	New			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33.37118	19.30735	-	-	20	-
Information Technology	Capex: It Equipment	CAP002	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	598	-	-	3 150
Fleet Management	Capex Vehicle Replacement Programme	CAP032	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	1 422	2 000	-	1 200
Traffic	Capex Test Centre	CAP111	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	-	-	850	-
Finance and Administration	Capex Plant & Equipment	CAP005	Renewal			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33.37118	19.30735	279	130	170	500
Information Technology	Capex Computer Hardware	CAP116	Renewal			2.2 Ensure financial viability.	Whole of the Municipality	-33.37118	19.30735	50	50	-	-
Electricity	Capex Vredebos Electrical Network	CAP013	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Vredebos	-33.35314	19.35505	890	3 391	870	870
Electricity	Capex Mv Substation Equipment	CAP138	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	1 000	-	1 500	-
Electricity	Capex Upgrade Of Lv Network Cables	CAP139	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	1 000	-	1 000	-
Electricity	Mv Network Equipment	CAP137	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	1 000	100	1 000	-
Electricity	Capex Upgrade Of Mv Cables	CAP140	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Wolseley	-33.37118	19.30735	848	-	600	1 500
Municipal Manager, Town Secretary and Council	Capex Tools & Equipment	CAP073	Renewal			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33.37118	19.30735	290	-	50	-
Electricity	Capex Electrical Network Refurbishment	CAP186	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	1 500	-
Street Lighting and Signal Systems	Capex Upgrade Of Streetlights	CAP142	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	350	500
Fleet Management	Capex Workshop Building Upgrade	CAP200	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Ceres	-33.37118	19.30735	60	-	-	300
Roads	Capex Network Street	CAP077	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	2 000	-	-	2 500
Roads	Traffic Calming	CAP020	New			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	200	50
Roads	Capex Rehabilitation - Streets Tulbagh	CAP078	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33.2858	19.4122	-	-	-	3 500
Roads	Capex Upgrade Van Breda Bridge (own Cost)	CAP123	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Ceres	-33.37983	19.31496	30 876	24 513	-	-
Electricity	Capex: Tools & Equipment	CAP067	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	150	250
Roads	Capex Nmt Sidewalks Ceres, Voortrekker Street	CAP157	New			1.1 Sustainable provision & maintenance of basic infrastructure	Ceres	-33.37983	19.31496	-	-	500	-
Roads	Capex: Vredebos Acces Collector	CAP091	New			1.1 Sustainable provision & maintenance of basic infrastructure	Vredebos	-33.35314	19.35505	10 910	436	-	-
Roads	Capex Road Maintenance & Upgrading	CAP190	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	-	-
Sewerage	Capex Aerator Replacement Programme	CAP075	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	500	-
Sewerage	Capex Refurbishment Wwtw	CAP076	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Wolseley	-33.37118	19.30735	-	-	750	-
Sewerage	Capex Sewer Pumps-replacement	CAP072	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	250	-
Sewerage	Sewer Network Replacement	CAP018	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	3 182	100	2 000	-
Sewerage	Capex Security Upgrades Pumpstations	CAP074	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Wolseley	-33.37118	19.30735	63	-	300	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.27411	19.32686	1 000	3 000	-	-
Solid Waste Disposal (Landfill Sites)	Drop Off-transfer Stations	CAP155	New			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	1 200	6 000	-	-
Storm Water Management	Network - Storm Water Upgrading	CAP019	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	450	-
Water Distribution	Infrastructure Management System	CAP216	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	200	-
Community Parks (including Nurseries)	Plant & Equipment	CAP011	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33.37118	19.30735	40	-	50	600
Water Distribution	Capex Security Upgrades	CAP083	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	450	-
Water Distribution	Network- Water Pipes & Valve Replacement	CAP030	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	28	100	2 000	-
Water Distribution	Capex Grey Water System	CAP148	New			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33.37118	19.30735	-	-	500	1 000

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	GPS Longitude	GPS Latitude	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Storage	Capex Tulbagh Reservoir	CAP180	New			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33,28597	19,15311	-	2 701	4 526	-
Roads	Capex Rossouw Straat Upgrade	CAP209	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Tulbagh	-33,2858	19,4122	-	-	107	9 075
Water Distribution	Capex Vredebes Bulk Internal Waterpipeline	CAP 211	New			1.1 Sustainable provision & maintenance of basic infrastructure	Vredebes	-33,35314	19,35505	-	-	907	-
Water Distribution	Capex Nduli: Upgrade & Replace Water Pipe	CAP212	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Nduli	-33,35434	19,34291	-	-	3 913	-
Roads	Capex Tulbagh Upgrade Roads North Of S	CAP 210	Renewal			3.1 Provide & maintain facilities that make citizens feel at home	Tulbagh	-33,26962	19,15393	-	-	8 261	-
Sewerage	Caapex Refuse Removal Truck	CAP213	New			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	-	5 048	-	-
Water Distribution	Capex Tierhokskloof Bulk Pipeline	CAP167	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Wolseley	-33,41023	19,2218	820	13 876	-	-
Electricity	Capex Fencing Tulbagh	CAP215	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33,26962	19,15393	-	2 000	-	-
Finance and Administration	Capex Electronic Customer Care System	CAP206	New			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33,37118	19,30735	348	-	-	-
Finance and Administration	Capex Security Cameras	CAP196	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33,37118	19,30735	230	-	-	-
Civil Services	Capex Fencing Tulbagh	CAP154	Upgrading			2.1 Support Institutional Transformation & Development	Whole of the Municipality	-33,2858	19,35505	1 000	-	-	-
Recreational Facilities	Capex Ablution Facilities At Hamlet (breast)	CAP199	New			3.1 Provide & maintain facilities that make citizens feel at home	PA Hamlet	-33,27411	19,32686	435	-	-	-
Recreational Facilities	Sportfield Equipment	CAP169	New			3.1 Provide & maintain facilities that make citizens feel at home	Whole of the Municipality	-33,37118	19,30735	30	-	-	-
Recreational Facilities	Ceres Upgrade Of Leyell Str Sport Facilities	CAP145	Upgrading			3.1 Provide & maintain facilities that make citizens feel at home	Ceres	-33,37118	19,30735	6 355	435	-	-
Civil Services	Vehicle Replacement (belguim Funding)	CAP201	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	193	-	-	-
Finance and Administration	Furniture & Office Equipment	CAP202	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	260	-	-	-
Civil Services	Wolseley Public Toilets	CAP183	New			1.1 Sustainable provision & maintenance of basic infrastructure	Wolseley	-33,41023	19,2218	1 370	-	-	-
Civil Services	Capex Generators	CAP204	New			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	1 413	-	-	-
Civil Services	Capex Toilets For Informal Settlements	CAP195	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	957	-	-	-
Civil Services	Upgrade Waste Water Treatment Works	CAP198	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Wolseley	-33,37118	19,30735	9 294	-	-	-
Civil Services	Tulbagh Dam	CAP029	New			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33,2858	19,35505	16 730	-	-	-
Civil Services	Tulbagh Reservoir	CAP207	New			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33,2858	19,35505	50	-	-	-
Civil Services	Op-die-berg Reservoir	CAP101	New			1.1 Sustainable provision & maintenance of basic infrastructure	Op-die-Berg	-33,023803	19,312806	2 855	2 681	-	-
Public safety	Firefighting Equipment	CAP218	Renewal			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	-	857	-	-
Local Economic Development	Upgrading Busy Bee Building-Tulbagh	CAP219	Upgrading			4.2 Create an enabling environment to attract investment & sup	Tulbagh	-33,2858	19,35505	-	300	-	-
Civil Services	Tulbagh bulk sewer lowcost housing	CAP217	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Tulbagh	-33,2858	19,35505	-	-	-	10 435
Local Economic Development	Market Shelter Wolseley	CAP220	New			4.2 Create an enabling environment to attract investment & sup	Wolseley	-33,413418	19,197931	-	100	-	-
Sports Grounds and Stadiums	Pavement Upgrading Lyell Street Sport Fac	CAP221	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Ceres	-33,380711	19,316039	-	500	-	-
Civil Services	Upgrade of Electrical Infrastructure Renewa	CAP222	Upgrading			1.1 Sustainable provision & maintenance of basic infrastructure	Whole of the Municipality	-33,37118	19,30735	-	1 000	-	-
Parent Capital expenditure										100 801	73 264	39 941	44 872
Entity Capital expenditure										-	-	-	-
Total Capital expenditure										100 801	73 264	39 941	44 872

WC022 Witzberg - 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	Ward Location	GPS Longitude	GPS Latitude	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework			
												Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Parent municipality: List all capital projects grouped by Function																	
	Civil Services Electricity	Tulbagh Dam Capex Vredebes Electrical Network	CAP029 CAP013	New Renewal					Tulbagh Whole of the Municipality	-33,2858 -33,35314	19,35505 19,35505	16 730 890	- 3 391	- 870	- 870		

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

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	Prior year outcomes	2023/24 Medium Term Revenue & Expenditure Framework			Project information	
									Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26		Ward location
Parent municipality:														
<i>List all operational projects grouped by Municipal Vote</i>														
Community Services		Aids Day	P00030020300000000000000000000000		No	N/A		33.37074, 19.30751	-	0	0	0	0	Whole of the Municipality
Community Services		Child Programmes	P00030070010000000000000000000000		No	N/A		33.37074, 19.30751	1	1	1	1	1	Whole of the Municipality
Community Services		Gender Development	P00030070110000000000000000000000		No	N/A		33.37074, 19.30751	5	5	5	5	5	Whole of the Municipality
Community Services		Social Development Programme (Welfare)	P00030070160000000000000000000000		No	N/A		33.37074, 19.30751	16	17	18	19	19	Whole of the Municipality
All Votes		Municipal Running Cost	P00020000000000000000000000000000		No	N/A		33.37074, 19.30751	791 074	868 609	932 615	1 041 080	1 041 080	Whole of the Municipality
All Votes		Transport Assets	P0001002001001010000000000000000000		No	N/A		33.37074, 19.30751	2 556	2 699	2 829	2 962	2 962	Whole of the Municipality
All Votes		Buildings	P000100200200200200100300200000000000		No	N/A		33.37074, 19.30751	61	64	67	70	70	Whole of the Municipality
Community Services		Cancer	P0003002002003000000000000000000000		No	N/A		33.37074, 19.30751	8	8	9	9	9	Whole of the Municipality
Community Services		Youth Development	P0003007017002000000000000000000000		No	N/A		33.37074, 19.30751	0	30	31	31	31	Whole of the Municipality
Community Services		Community Development Initiatives	P0003007003000000000000000000000000		No	N/A		33.37074, 19.30751	322	307	322	337	337	Whole of the Municipality
All Votes		Project	P0003016001000000000000000000000000		No	N/A		33.37074, 19.30751	4 389	6 868	3 788	4 188	4 188	Whole of the Municipality
All Votes		External Facilities	P000100200200100200101100300000000000		No	N/A		33.37074, 19.30751	1	1	1	1	1	Whole of the Municipality
All Votes		External Facilities	P000100200100100200101100300000000000		No	N/A		33.37074, 19.30751	35	37	39	41	41	Whole of the Municipality
All Votes		Buildings	P000100200200200200100100200000000000		No	N/A		33.37074, 19.30751	153	161	168	176	176	Whole of the Municipality
Community Services		Disaster Relief	P0003014003000000000000000000000000		No	N/A		33.37074, 19.30751	38	40	42	43	43	Whole of the Municipality
Community Services		Library Programmes	P0003007014000000000000000000000000		No	N/A		33.37074, 19.30751	20	21	22	23	23	Whole of the Municipality
All Votes		Buildings	P000100200200100200101000200000000000		No	N/A		33.37074, 19.30751	28	30	31	33	33	Whole of the Municipality
All Votes		Buildings	P000100200200200300100100200000000000		No	N/A		33.37074, 19.30751	440	464	486	509	509	Whole of the Municipality
Technical Services		MV Network Equipment	P000100100200200100700200000000000000		No	N/A		33.37074, 19.30751	509	536	561	588	588	Whole of the Municipality
Technical Services		MV Substation Equipment	P000100100200200100500200000000000000		No	N/A		33.37074, 19.30751	770	811	850	890	890	Whole of the Municipality
Technical Services		Electricity Meters	P000100100200200100800400000000000000		No	N/A		33.37074, 19.30751	411	433	453	475	475	Whole of the Municipality
Technical Services		Electricity Bulk Meters	P000100100100100100500600000000000000		No	N/A		33.37074, 19.30751	94	99	104	109	109	Whole of the Municipality
Technical Services		Control and Instrumentation	P000100100200200100200600000000000000		No	N/A		33.37074, 19.30751	29	31	32	34	34	Whole of the Municipality
Technical Services		Control and Instrumentation	P000100100200200100500700000000000000		No	N/A		33.37074, 19.30751	29	31	32	34	34	Whole of the Municipality
Technical Services		MV Network Equipment	P000100100200200100500500000000000000		No	N/A		33.37074, 19.30751	39	41	43	45	45	Whole of the Municipality
Technical Services		MV Switching Station Equipment	P000100100200200100600100000000000000		No	N/A		33.37074, 19.30751	0	0	0	0	0	Whole of the Municipality
Technical Services		MV Transformers	P000100100200200100700300000000000000		No	N/A		33.37074, 19.30751	132	139	146	153	153	Whole of the Municipality
Technical Services		MV Conductors	P000100100200200100700400000000000000		No	N/A		33.37074, 19.30751	15	16	16	17	17	Whole of the Municipality
Technical Services		LV Conductors	P000100100200200100800100000000000000		No	N/A		33.37074, 19.30751	39	41	43	45	45	Whole of the Municipality
Technical Services		Public Lighting	P000100100200200100800200000000000000		No	N/A		33.37074, 19.30751	78	82	86	90	90	Whole of the Municipality
Technical Services		Municipal Service Connections	P000100100200200100800300000000000000		No	N/A		33.37074, 19.30751	9	9	9	10	10	Whole of the Municipality
All Votes		Special Events and Functions	P0003017005000000000000000000000000		No	N/A		33.37074, 19.30751	483	442	463	485	485	Whole of the Municipality
Community Services		Allen and Invasive Trees	P0003015008000000000000000000000000		No	N/A		33.37074, 19.30751	2	142	142	142	142	Whole of the Municipality

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	Prior year outcomes	2023/24 Medium Term Revenue & Expenditure Framework			Project information
									Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Ward location
Corporate Services		Education and Training	PO00300700500000000000000000000000		No	N/A	N/A	33.37074, 19.30751	26	28	29	30	Whole of the Municipality
Corporate Services/ Technical Services		Computer Equipment	PO00100200200200400000000000000000		No	N/A	N/A	33.37074, 19.30751	180	184	193	202	Whole of the Municipality
All Votes		Machinery and Equipment	PO00100200200200900000000000000000		No	N/A	N/A	33.37074, 19.30751	222	234	245	256	Whole of the Municipality
All Votes		Buildings	PO0010020020010030010010020000000000		No	N/A	N/A	33.37074, 19.30751	177	416	570	674	Whole of the Municipality
Corporate Services		Workshops, Seminars and Subject Matter Training	PO00300401000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	762	1166	1205	1246	Whole of the Municipality
Corporate Services/ Financial Services		Municipal Minimum Competency Level	PO00300401100000000000000000000000		No	N/A	N/A	33.37074, 19.30751	7	32	34	35	Whole of the Municipality
All Votes		Buildings	PO0010020020020020010160020000000000		No	N/A	N/A	33.37074, 19.30751	15	44	49	55	Whole of the Municipality
All Votes		Buildings	PO0010020020020030020020020000000000		No	N/A	N/A	33.37074, 19.30751	212	224	234	245	Whole of the Municipality
Municipal Manager		IDP Implementation and Monitoring	PO00304400900000000000000000000000		No	N/A	N/A	33.37074, 19.30751	2	2	3	3	Whole of the Municipality
All Votes		Ward Initiatives	PO00304800100000000000000000000000		No	N/A	N/A	33.37074, 19.30751	414	655	658	661	Whole of the Municipality
Municipal Manager		Meetings	PO00304800200000000000000000000000		No	N/A	N/A	33.37074, 19.30751	3	3	3	3	Whole of the Municipality
Municipal Manager		Public Participation Meeting	PO00306600600000000000000000000000		No	N/A	N/A	33.37074, 19.30751	5	6	6	6	Whole of the Municipality
All Votes		Compilation of Plan	PO00302300100000000000000000000000		No	N/A	N/A	33.37074, 19.30751	1	1	1	1	Whole of the Municipality
All Votes		Leadership Development	PO00300400900000000000000000000000		No	N/A	N/A	33.37074, 19.30751	26	27	28	30	Whole of the Municipality
Community Services/Corporate Services		Holiday Program	PO00300701200000000000000000000000		No	N/A	N/A	33.37074, 19.30751	2	2	2	2	Whole of the Municipality
All Votes		Project Implementation	PO00302300200000000000000000000000		No	N/A	N/A	33.37074, 19.30751	25	37	39	41	Whole of the Municipality
All Votes		Training	PO00302300400000000000000000000000		No	N/A	N/A	33.37074, 19.30751	13	3	3	3	Whole of the Municipality
Corporate Services		Capacity Building Unemployed	PO00300400400000000000000000000000		No	N/A	N/A	33.37074, 19.30751	483	-	-	-	Whole of the Municipality
All Votes		Buildings	PO0010020020010020010170020000000000		No	N/A	N/A	33.37074, 19.30751	71	77	81	85	Whole of the Municipality
All Votes		Clean-up Actions	PO00300500100000000000000000000000		No	N/A	N/A	33.37074, 19.30751	6	171	173	174	Whole of the Municipality
All Votes		Machinery and Equipment	PO00100200100100900000000000000000		No	N/A	N/A	33.37074, 19.30751	63	67	70	73	Whole of the Municipality
All Votes		Furniture and Office Equipment	PO00100200200200500000000000000000		No	N/A	N/A	33.37074, 19.30751	35	36	38	40	Whole of the Municipality
All Votes		Public Protection and Safety	PO00308000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	15	16	16	17	Whole of the Municipality
All Votes		Furniture and Office Equipment	PO00100200200100500000000000000000		No	N/A	N/A	33.37074, 19.30751	21	22	23	24	Whole of the Municipality
Technical Services		Traffic Signs	PO0010010020010020030020000000000000		No	N/A	N/A	33.37074, 19.30751	841	843	883	925	Whole of the Municipality
Technical Services		Pavements	PO0010010020010020010020000000000000		No	N/A	N/A	33.37074, 19.30751	10220	11561	12078	12608	Whole of the Municipality
Community Services		Catchment and Forestry	PO00301501000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	2142	166	174	183	Whole of the Municipality
Community Services		Parks Programme	PO00303300000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	380	707	721	735	Whole of the Municipality
All Votes		Buildings	PO0010020020010020020010020000000000		No	N/A	N/A	33.37074, 19.30751	102	107	112	118	Whole of the Municipality
All Votes		Buildings	PO0010020020020020020010020000000000		No	N/A	N/A	33.37074, 19.30751	-	41	43	45	Whole of the Municipality
All Votes		External Facilities	PO0010020020020020020020030000000000		No	N/A	N/A	33.37074, 19.30751	29	31	32	34	Whole of the Municipality
Technical Services		Civil Structures	PO0010020020010020020020040000000000		No	N/A	N/A	33.37074, 19.30751	29	31	32	34	Whole of the Municipality
All Votes		Buildings	PO0010020020020020020020020000000000		No	N/A	N/A	33.37074, 19.30751	29	30	32	33	Whole of the Municipality
Community Services		Spaces for Sport	PO00304300300000000000000000000000		No	N/A	N/A	33.37074, 19.30751	690	1481	790	825	Whole of the Municipality
Technical Services/Community Services		Education Programme: Litter	PO00300700600000000000000000000000		No	N/A	N/A	33.37074, 19.30751	938	1701	1773	1847	Whole of the Municipality
Technical Services/Community Services		Communal Sanitation	PO0010010020020080005001000000000000		No	N/A	N/A	33.37074, 19.30751	66	62	65	68	Whole of the Municipality
Technical Services		Civil Structures	PO0010010020010080020010000000000000		No	N/A	N/A	33.37074, 19.30751	2005	2112	2213	2317	Whole of the Municipality
Technical Services		Pipe Work	PO0010010020010080020020000000000000		No	N/A	N/A	33.37074, 19.30751	111	117	122	128	Whole of the Municipality
Technical Services		Pipe Bridges	PO0010010020010080020030000000000000		No	N/A	N/A	33.37074, 19.30751	74	138	145	152	Whole of the Municipality
Technical Services		Municipal Service Connection	PO0010010020010080020040000000000000		No	N/A	N/A	33.37074, 19.30751	79	83	87	91	Whole of the Municipality
All Votes		Mechanical Equipment	PO0010010020010080030070000000000000		No	N/A	N/A	33.37074, 19.30751	134	141	148	155	Whole of the Municipality
Technical Services		Electrical Equipment	PO0010010020020080030060000000000000		No	N/A	N/A	33.37074, 19.30751	257	271	284	297	Whole of the Municipality
Technical Services		Mechanical Equipment	PO0010010020020080030070000000000000		No	N/A	N/A	33.37074, 19.30751	2367	2492	2612	2734	Whole of the Municipality
All Votes		Buildings	PO0010010010020080030030000000000000		No	N/A	N/A	33.37074, 19.30751	61	64	67	70	Whole of the Municipality
Technical Services		Earthworks	PO0010010020020080030050000000000000		No	N/A	N/A	33.37074, 19.30751	20	21	23	24	Whole of the Municipality
Technical Services		Civil Structures	PO0010010020010030020020000000000000		No	N/A	N/A	33.37074, 19.30751	367	841	932	1033	Whole of the Municipality
Technical Services		Drainage	PO0010010020010030020030000000000000		No	N/A	N/A	33.37074, 19.30751	293	334	353	372	Whole of the Municipality
Technical Services		Pipe Work	PO0010010020010030020060000000000000		No	N/A	N/A	33.37074, 19.30751	438	591	634	680	Whole of the Municipality
Technical Services		Pipe Work	PO0010010020020070040020000000000000		No	N/A	N/A	33.37074, 19.30751	106	111	117	122	Whole of the Municipality
Technical Services		Communal Standpipes	PO0010010010020070050010000000000000		No	N/A	N/A	33.37074, 19.30751	117	124	130	136	Whole of the Municipality
Technical Services		Pipe Work	PO0010010020020070030010000000000000		No	N/A	N/A	33.37074, 19.30751	426	505	529	554	Whole of the Municipality

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	Prior year outcomes	2023/24 Medium Term Revenue & Expenditure Framework			Project information
									Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand	4				6			5					
Technical Services		Land	PO001001001002007001001000000000000000		No	N/A	N/A	33.37074, 19.30751	940	990	1 038	1 086	Whole of the Municipality
Technical Services		Civil Structure	PO001001002001007001004000000000000000		No	N/A	N/A	33.37074, 19.30751	43	45	47	49	Whole of the Municipality
Technical Services		Electrical Equipment	PO001001002002007002004000000000000000		No	N/A	N/A	33.37074, 19.30751	254	267	280	293	Whole of the Municipality
Technical Services		Mechanical Equipment	PO001001002002007002006000000000000000		No	N/A	N/A	33.37074, 19.30751	107	113	118	124	Whole of the Municipality
Technical Services		Electrical Equipment	PO001001002002007008006000000000000000		No	N/A	N/A	33.37074, 19.30751	54	56	59	62	Whole of the Municipality
Technical Services		Mechanical Equipment	PO001001002002007009007000000000000000		No	N/A	N/A	33.37074, 19.30751	107	113	118	124	Whole of the Municipality
Community Services		Community Initiatives	PO003007002000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	-	500	525	551	Whole of the Municipality
Community Services		Buildings	PO00100200200100200100300200000000000000		No	N/A	N/A	33.37074, 19.30751	-	80	-	-	Whole of the Municipality
Technical Services		Electricity (Other Energy)	PO003058001000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	3 788	4 378	5 022	5 911	Whole of the Municipality
Financial Services		Discretionary	PO003059007000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	610	659	659	659	Whole of the Municipality
Financial Services		Indigent Owners	PO003059002000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	8 428	1 050	1 113	1 180	Whole of the Municipality
Financial Services		Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	PO003059006000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	3 873	6 855	7 267	7 703	Whole of the Municipality
Technical Services		Waste Management	PO003058004000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	8 598	9 114	9 661	10 241	Whole of the Municipality
Technical Services		Waste Water Management	PO003058005000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	10 054	10 658	11 297	11 975	Whole of the Municipality
Technical Services		Water (6 kl per household per month)	PO003057004000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	3 839	3 887	3 939	3 993	Whole of the Municipality
Technical Services		Master Plan	PO003044011000000000000000000000000000		No	N/A	N/A	33.37074, 19.30751	-	200	-	-	Whole of the Municipality
All Votes		Municipal Income	PD000000000000000000000000000000000000		No	N/A	N/A	33.37074, 19.30752	(884 203)	(941 304)	(999 505)	(1 117 014)	Whole of the Municipality
All Votes		Internal Charges				N/A	N/A	33.37074, 19.30752	17 637	18 696	19 817	19 502	Whole of the Municipality
All Votes		Internal Recoveries				N/A	N/A	33.37074, 19.30752	(17 637)	(18 696)	(19 817)	(19 502)	Whole of the Municipality
Parent operational expenditure	1								-	-	-	-	
Entity Operational expenditure									8 035	13 927	9 807		
Total Operational expenditure									(16 615)	8 035	13 927	9 807	

Province: (WC022) - Schedule of Service Delivery Standards				
Description	2022/2023			2023/2024
	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
Licenced 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	2022/2023			2023/2024
		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	2022/2023			2023/2024
		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 outsourced? (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	2022/2023			2023/2024
		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

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF). It 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 management 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 forecasts real economic growth of 1.9 per cent in 2022, compared with 2.1 per cent projected in the 2022 Budget Review, in response to global and domestic shocks. Growth is projected to average 1.6 per cent from 2023 to 2025. Implementing structural reforms, especially in the energy sector, remains crucial to improve the economy's productive capacity and competitiveness.

The recovery in economic activity that began in 2021 was driven by a strong rebound in global economic activity, high commodity prices and easing COVID-19 restrictions. The scarring impact of the pandemic on employment and investment decisions will likely weigh on the recovery over the medium term. Investment remains well below pre-pandemic levels.

The economy grew by 1.4 per cent in the first half of 2022 compared with the first half of 2021. Real GDP grew more than expected in the first quarter of 2022, with output returning to pre-pandemic levels. However, a deteriorating global environment, flooding in KwaZulu-Natal and the Eastern Cape, industrial action in the electricity and mining sectors, and prolonged and intense power cuts resulted in a broad-based contraction across most sectors during the second quarter. The third quarter was marked by frequent and prolonged power cuts, which significantly disrupted economic activity.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	5.2%	6.8%	4.7%	4.6%	4.6%

Source: Medium Term Budget Policy Statement 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.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2023/24 budget process

2.1 Local government conditional grants allocations

Over the 2023 MTEF period, conditional grant allocations to municipalities will grow below inflation. This is due to a higher 2022/23 baseline (R3.8 billion) added to local government conditional grants in the 2022 Division of Revenue Amendment Act. Over the next three years, total local government resources, including the equitable share and indirect conditional grants increase at an annual average rate of 6 per cent.

The local government equitable share increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.6 per cent over the 2023 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 2023 MTEF period.

The annual Division of Revenue Bill will be published in February 2023 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 2022 Division of Revenue Act to compile their 2023/24 MTREF. In terms of the outer year allocations (2025/26 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act for 2022/23. The DoRA is available at:

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

2.2 Re-enforcing the 2023 Division of Revenue Bill, (DoRB) to facilitate improved intergovernmental relations

Towards enforcing a system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, the National Treasury would like to remind municipalities of Section 31 of DoRA that articulates the facilitation of personal liability for unnecessary litigation. Going forward, a municipality may therefore only institute litigation against any organ of state, state-owned enterprise, public-and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by NERSA).

The 2023 DoRB will facilitate the personal liability of and refund of any expenditure related to such litigation to the national revenue fund (NRF) by any person responsible for the institution of litigation by a municipality without having exhausted all the available dispute resolution mechanisms. This will be done through the equitable share off-setting processes. Municipalities, parallel to instituting any litigation against any organ of state, must report such litigation to the Auditor-General, the National Treasury and to the relevant provincial treasury. The report must provide the details of all the dispute resolution processes that were attempted, supported by information explaining the failure of these attempts.

Division of Revenue Amendment Bill, 2022 (DoRAB)

Disaster response funding

Conversion of disaster response grants – To allow for adequate response to the April 2022 floods, funding was shifted between the disaster relief grants in August 2022. R145 million

was shifted from the Provincial Disaster Response Grant to the Municipal Disaster Response Grant and R120 million was shifted from the Municipal Emergency Housing Grant to the Provincial Emergency Housing Grant.

Additional funding for disaster response grants – In response to disasters that have occurred, most of the disaster funding for 2022/23 had been depleted by the time of the tabling of the DoRAB. To enable for response should a disaster(s) occur in the remaining months of the current financial year, R248 million is added to the Municipal Disaster Response Grant to enable immediate response by municipalities.

Additional funding for disaster reconstruction and rehabilitation¹ – For the reconstruction and rehabilitation of municipal infrastructure damaged by flash floods in the Western Cape (Overberg District Municipality, Cape Winelands District Municipality and Garden Route District Municipality) in December 2021 and the April 2022 floods in the Eastern Cape (Winnie Madikizela-Mandela Local Municipality) and KwaZulu-Natal (eThekweni Metropolitan Municipality, uMhlathuze Local Municipality, uThukela District Municipality, uMgungundlovu District Municipality and iLembe District Municipality), R3.3 billion is added to the Municipal Disaster Recovery Grant.

Purchasing of land for relocation of flood victims – R92 million is added to the Informal Settlements Upgrading Partnership Grant: Municipalities for eThekweni Metropolitan Municipality for the purchase of land identified for the relocation of displaced flood victims.

Changes to local government allocations

Roll-over of funds in the Integrated National Electrification Programme (municipal) Grant – R1 million is rolled over in the Integrated National Electrification Programme (municipal) Grant to fund 50 electrification connections in Swellendam in Dikgatlong Local Municipality.

Roll-over of funds in the indirect Regional Bulk Infrastructure Grant – R15 million is rolled over in the indirect Regional Bulk Infrastructure Grant to fund operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality.

Reprioritisation in the Neighbourhood Development Partnership Grant – R100 million of the Neighbourhood Development Partnership Grant is shifted from Schedule 5, Part B (direct) to Schedule 6, Part B (indirect) to fund project preparation, planning and implementation for municipalities that are having administrative and financial challenges that are affecting project implementation. These funds will be used for projects they were allocated for in the direct component. Affected municipalities are Mogale City Local Municipality, KwaDukuza Local Municipality and Emfuleni Local Municipality.

Changes to gazetted frameworks and allocations

Municipal Disaster Response Grant – The grant framework for the Municipal Disaster Response Grant is amended to allow for spending to respond to the disasters that occurred in December 2021 and April 2022.

Informal Settlements Upgrading Partnership Grant: Municipalities – The grant framework for the Informal Settlements Upgrading Partnership Grant is amended to ring-fence funds for

¹ There was an oversight in the allocations to Western Cape and KwaZulu-Natal, wherein the allocations or parts thereof allocated to the district municipalities in the DoRAB ought to have been allocated to the respective local municipalities in these districts. This is explained in detail in the section “Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities” below.

the purchase of identified land for the relocation of flood victims who were previously residing in informal settlements that were washed away by April 2022 floods in eThekweni Metropolitan Municipality.

Municipal annexures – Changes to previously gazetted municipal allocations include a change of the name of a municipality. The name of Engcobo Local Municipality in the Eastern Cape is updated to Dr A.B. Xuma Local Municipality as per the Gazette published in terms of section 12 of the Local Government: Municipal Structures Act, on 30 May 2022.

Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities

The National Disaster Management Centre (NDMC) has requested changes to the in-year allocations for the Municipal Disaster Recovery Grant in the DoRAB tabled in Parliament. Part of the funding allocated to uThukela and iLembe district municipalities in KwaZulu Natal (page 36 of the DoRAB), should have been allocated to Alfred Duma and KwaDukuza local municipalities, respectively. The allocations made to the Cape Winelands, Overberg, and Garden Route district municipalities in the Western Cape (page 39 of the DoRAB), should have been made to Breede Valley; Theewaterskloof and Swellendam; and Oudtshoorn and George local municipalities, respectively. These corrections also affect the ring-fencing in the grant framework (page 28 of the DoRAB).

Parliament has approved that the National Treasury correct the allocations and effect the required changes to the MDRG framework, as part of section 15(1) of the 2022 DoRA to ensure that MDRG allocations are correctly allocated to the municipalities assigned for the functions.

3. Pension fund defaults

There has been a growing trend where municipalities are deducting pension from the employees but are not paying it over to their pension fund. This in our view is inconsistent with the intent and spirit of the MFMA and constitute an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and potentially also a criminal offence in terms of section 173 of the MFMA read with other applicable legislation. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also consider laying criminal charges against the accounting officer and other responsible officials that has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that “the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments”. Municipal Councils should also consider further measures and actions in terms of the Pension Funds Administration Act, as may be applicable.

4. Municipal Standard Chart of Accounts (mSCOA)

4.1 Release of Version 6.7 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 6.7 is released with this circular.

Version 6.7 of the chart will be effective from 2023/24 and must be used to compile the 2023/24 MTREF and will be available from 20 December on the link below:

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

Kindly note that, in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply for categories other than the categories in 8(2)(a) to (i). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and
- Residential sectional title garages for Drakenstein Municipality.

These categories were only approved for use by municipalities indicated above. System vendors must therefore block the use of these categories for all other municipalities. The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.7 where applicable. The PSD is also available on the above link.

For the National Treasury to consider a new chart change in version 6.8 of the chart, the issue must be logged with all relevant background and details on the *m*SCOA FAQ portal by 31 August 2023. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link. https://lq.treasury.gov.za/ibi_apps/signin

4.2 Amendments to the regulated A1 schedules

The following tables of the A1 Schedule that was regulated in terms of the Municipal Budget and Reporting Regulations (MBRR), have been aligned to the *m*SCOA and Generally Recognised Accounting Standards (GRAP):

- A4: Statement of Financial Performance; and
- A6: Statement of Financial Position

In addition, tables A8 and A10 have been linked to the *m*SCOA data strings and will be included in the 2023/24 budget reports available on the GoMuni portal from 01 July 2023.

The amended and protected version of the A1 schedule will be available from 20 December on the link below:

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

System vendors and municipalities that are managing their own in-house systems must programme the amended schedules on their financial systems. Input fields for supporting tables that are not part of the non-financial data string must be created to ensure that a complete A schedule is generated from the core municipal financial system.

The *m*SCOA Regulations require that municipalities budget, transact and report on legislated *m*SCOA segments and directly on the core financial system and submit the required data strings directly from this system to the GoMuni Upload portal. To ensure that the data strings submitted are credible, municipalities must:

- Lock the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the GoMuni Upload portal;
- Close the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the GoMuni Upload portal; and
- Generate the regulated MBRR Schedules (A, B and C) directly from the core municipal financial system.

The preparation of budgets on excel spreadsheets that is captured in the system at a later stage and manual correction of data strings by municipal officials or system providers are not allowed in terms of the *m*SCOA Regulations. Where a municipality makes use of a stand-alone 3rd party sub-system or a system provider has entered into an agreement or consortium for the provision of certain functionality with a 3rd party sub-system provider, such a 3rd party sub-system should host the relevant part of the *m*SCOA chart to seamlessly integrate with the core financial system without manual intervention.

4.3 Credibility of *m*SCOA data strings

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 2023/24 municipal financial year.

Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Municipalities are reminded that incorrect or incomplete data string submissions is considered as non-submission.

The credibility of the *m*SCOA data strings remains a concern in the following areas:

The inclusion of opening balances in data strings

Municipalities and system vendors must ensure that opening balances are included in the budget and in-year data strings. The opening balances at year end (month 12 – M12) of the previous financial year must be rolled over to the first month (M01) and updated with pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year in the *applicable open period*. In other words, if the audit is completed on 31 October, then the changes in the opening balances must be reflected in the in-year submission for November 2022 (M05 submission). If opening balances and changes thereto are not included in the budget and in-year data strings, the C schedules will not populate correctly. This means that the movement of the balance sheet items will not have a starting point and the Statement of Financial Position (balance sheet) will be incorrect.

Accounting for Water Inventory

As per the guidance in MFMA Budget Circular No.115 (dated 04 March 2022), municipalities must budget and account for bulk water purchases as **inventory** under current assets in the Statement of Financial Position as per GRAP 12 (paragraph. 07).

In terms of GRAP 12:

Inventories are assets:

- a. *In the form of materials or supplies to be consumed in the production process;*
- b. *In the form of materials or supplies to be consumed or distributed in the rendering of services; and*
- c. *Held for sale or distribution in the ordinary course of operations, or*
- d. *In the process of production for sale or distribution.*

Inventory acquired through non-exchange transactions should be recorded at its fair value as at the date it is acquired. The cost of inventory, except for non-purified water, will be determined or recognised in accordance with paragraph 25 and 26, which is the primary and secondary costs in getting the water either to the treatment works or to the users of the water.

It is important to note that water cannot be issued if it was not purchased or brought into the inventory through system input transactions. Therefore, the total input volume of water related to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment in the *m*SCOA. This is crucial in determining cost reflective tariffs for water.

The fair value of water from natural resources such as boreholes, springs and fountains may be determined by the primary and secondary cost components. Secondary costs include:

- Labour
- Extraction cost
- Distribution cost
- Chemicals/ Treatment
- Maintenance
- Infrastructure
- Depreciation charges

The municipality must account for water from natural resources as follows:

Debit: System Input Volume: Natural Resources

Credit: Gains and Losses: Water at fair value

Water inventory must be budgeted to be acquired and recorded in the Current Assets: Inventory: Water as indicated below. The movement accounts in the *m*SCOA structure makes provision for the different methods of acquiring and the consumption/ issuing of Water inventory.

Current assets:

- Inventory: Water Opening balance: Non-Funding Transactions
- Inventory: Water: System Input volume: Bulk Purchases: Water Treatment/Natural Resources
- Water Authorised Consumption:
 - a) Billed Unmetered Consumption
 - b) Un-Billed Authorised Consumption
 - c) Billed Metered Consumption
- Inventory: Water Losses (Apparent and Real Losses)

Water that is issued to Consumers must be issued from the inventory and expensed in the **Expenditure:** Inventory: Consumed -Water.

Water losses will reduce the Water inventory in current assets and the corresponding amounts should be captured in **Gains and Losses:** Inventory: Water: Fair value

It is important to note that the change in accounting for water through the inventory purchased process and the change of using a methodology to report the balance of water as at year-end may impact on the Annual Financial Statements (AFS). Municipalities must ensure that they update their accounting policy, document this process, and provide comparative figures when assessing and reporting their water balance to ensure that the GRAP guidelines of changes in reporting and materiality is applied correctly.

The Local Government Municipal Property Rates (MPRA) Amendment Act, 2014

Municipalities are reminded that section 8 of the MPRA 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 01 July 2021. The *m*SCOA chart Version 6.7 will only make provision for the new framework. The old framework has been retired and municipalities must prepare their 2023/24 MTREF Budgets accordingly.

Fixed Asset Register

Municipal financials systems must comply with the minimum business processes and system requirements on fixed asset registers as articulated for the asset management module in MFMA Circular No 80. The asset management module should be embedded in the core financial system or seamlessly integrate from a third-party sub-system to the core financial system. This will enable the regular and seamless updating of the fixed asset register. The register must contain the following information as a minimum requirement:

- Description of the asset
- Date of acquisition or brought into use
- Purchase cost
- Location of the asset
- Function responsible for the asset
- Current value
- Depreciation and method utilised
- Remaining life of the asset
- Maintenance information
- Insurance Coverage

Municipalities will be required to upload their updated fixed asset register in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Recording of Schedule 6B Grants in *m*SCOA

Grants allocated in terms of Schedule 6B of DoRA should be recorded in terms of *m*SCOA as an allocation-in-kind. This means that the municipality will only record the transaction once they received a completed asset.

Importantly, a Schedule 6B grant may not be transferred to the end-user of the asset to construct the asset as this is in contravention with the conditional grant framework. If a transferring officer of a Schedule 6B grant consider the municipality capable of constructing its own asset, the grant should be re-gazetted and reclassified as a Schedule 5B grant. The grant will then be transferred directly to the municipality to construct the asset and the receipt and expenditure of the grant must be in accordance with GRAP 17. An adjustments budget in terms of Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR must be adopted to include the grant funding and project in the MTREF budget.

In the case where a municipality is constructing an asset for a national department but will not be the end-user of the asset being constructed, the accounting must be done in terms of GRAP 11. There will be VAT implications as the municipality will be a contractor and act as an agent. It is important to ensure that the contract between the municipality and the department outlines the responsibilities of all parties.

Municipalities must ensure that they are making provision for VAT in accordance with the VAT Act, 1991 (Act No. 89 of 1991) and the VAT 419 guide issued by SARS. The National Treasury issued *m*SCOA Circular No.12 (dated 01 October 2021) that provides guidance on the recording of VAT in the *m*SCOA.

Impact of Balance Sheet Budgeting and Movement Accounting on Cash Flow Tables

From the analysis of the *m*SCOA data strings it is evident that the cash flow tables (A7, B7 and C7) are still not populating correctly or completely. This can be contributed to the fact that a number of municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7 and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020).

4.4 Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for *m*SCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the *m*SCOA requirements, a *m*SCOA Road Map must be in place to drive and fast track the *m*SCOA implementation in the municipality. The *m*SCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the *m*SCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is updated and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated *m*SCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain *m*SCOA compliant.

Guidance on the content of the *m*SCOA Road Map was provided in MFMA Budget Circular No. 115 (dated 04 March 2022).

4.5 *m*SCOA Training Initiatives

Training to municipalities and municipal system vendors

The National Treasury, in conjunction with CIGFARO, will conduct monthly training sessions aimed at municipalities, municipal system vendors and other relevant role-players. The training will focus on technical aspects of budgeting, transacting and reporting in the *m*SCOA and is aimed at improving the quality of *m*SCOA data strings. The draft programme is attached as **Annexure A**.

***m*SCOA eLearning Course**

The National School of Government is hosting the *m*SCOA eLearning Course that was developed by the National Treasury. The *m*SCOA eLearning Course provides government officials with the basic knowledge on the reform and how to record transactions using the *m*SCOA.

Government institutions can enrol their employees for this course by sending a request for training to the NSG at contactcentre@thensg.gov.za. If your institution has not attended any training with the NSG previously, then you will also be required to register on the NSG database. The *mSCOA* eLearning Course will be offered as no cost until 31 March 2022. Thereafter, delegates will have to pay to attend the course.

Any queries in this regard must be directed to the NSG at contactcentre@thensg.gov.za or tel number: 086 100 8326.

5. 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.

5.1 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 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.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the roll and not on the billing system and records on the billing system and not on the roll. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the roll system and on the rates billing system. This property identifier must be unique, without duplicates, and remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title property defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI, and apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

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. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with s23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with s8(1) of the MPRA in terms of the billing methodology that needs to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation 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 or whether the municipality is overstating its revenue budget.

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/Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day. A detailed action plan must accompany the reconciliation where variances are noted.

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

No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the

Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste water.

5.2 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.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, encouraged municipalities to utilise the tool. **With effect, the 2023/24 MTREF, all municipalities (except metropolitan cities and district municipalities that do not provide any services) as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*mSCOA*): costing component. Considering, *mSCOA* implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. 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>.

5.3 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on [Statistics South Africa | Improving Lives Through Data Ecosystems \(statssa.gov.za\)](https://www.statssa.gov.za);
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality*, including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area²; etc.*

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median.

It is also important when setting particularly water and electricity tariffs that municipalities consider setting two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factor this in its tariff application to NERSA, illustrating the cashflow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2023/24** in their budget narratives and pay careful attention to

² The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

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.

5.4 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 urged 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.**

5.5 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 06 December 2022) municipalities are once again alerted that there is still 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. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality 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 inter alia 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/ or
- 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.

5.6 Completeness and credibility of revenue related information in the Budget

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. 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 2023/24 MTREF.

5.7 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2022/23, bulk electricity costs increased moderately at 9.61 per cent, compared to 17.8 per cent in the 2021/22 municipal financial year. Due to Eskom's funding needs, they are seeking higher tariff increases and have applied to NERSA for a 32 per cent hike from 1 April 2023/24. NERSA will make a final decision on the tariff application by 24 December.

In addition, a High Court hearing is still pending on the Multi-Year Price Determination (MYPD 5) application. The urgent High Court review requires NERSA to urgently process the Eskom revenue application for at least one year, as required by law. The timeframes for the review allow for a decision to be made in time for implementation by 1 April 2023.

5.8 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the Update is to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);
- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;
- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA) and
- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>.

5.9 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.10 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses:

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should improve on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice will be deemed irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor

7. Funding choices and management issues

Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 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 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 and 2024. The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, 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.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

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 2023/24 municipal financial year are as follows:

- The 2023/24 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 credible 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 2023.
- Credible *m*SCOA data strings and source documents for the 2023/24 MTREF and 2022/23 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 a copy of the council approved UIFW Reduction Strategy/ Plan, proof of establishment of the Disciplinary Board (or evidence of progress towards their establishment) including evidentiary evidence demonstrating functionality of the Disciplinary Board 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 2023;
 - 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 2020/21 and 2021/22 financial years as well as municipalities with outstanding 2021/22 audit opinions that also received an adverse or disclaimer opinion in 2020/21, 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 2023/24 MTREF

National Treasury has released Version 6.7 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.7 of the *m*SCOA classification framework and must be used when compiling the 2023/24 MTREF budget.

All municipalities must prepare their 2023/24 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 the A1 schedule version 6.7 is not allowed** in terms of the *m*SCOA Regulations.

National Treasury has protected the A1 schedule version 6.7 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 *m*SCOA chart version 6.7. The revised MBRR Schedules for the 2023/24 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
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Ophulusa.Tshidino@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 City of Tshwane and City of Johannesburg Ekurhuleni	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Abigail Maila	012-395 6737	Abigail.Maila@Treasury.gov.za
	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@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 Sibusisiwe Mchani	012-315 5807 012-315 5539	Mandla.Gilimani@treasury.gov.za Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt Enock Ndlovu	012-315 5830 012-315 5385	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@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	lqdataqueries@treasury.gov.za

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

9.3 Assessing the 2023/24 MTREF budget

National and provincial treasuries will assess the 2023/24 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.

Municipalities should note that the MFMA legislated timeframes for submission of the tabled and adopted budgets are outer timeframes. In this context, different to previous MTREF's, going forward, if the municipality's budget is unfunded, council in terms of MFMA section 74 is requested to table and/ or adopt a budget funding plan together with the budget at the same time.

The Treasuries' **assessment period** of municipal budgets will be from **01 April to 30 June 2023 for both the tabled and adopted budgets**. However, (in a context of some municipalities persisting with unfunded budgeting practices), **if the municipality tabled and/ or adopted an unfunded budget in the 2022/23 MTREF**, the municipality must adjust its schedule of key budget deadlines to facilitate an earlier Treasuries' assessment thereof between 1 April to 15 May 2023 for both 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 needs to be made must be done before the start of the municipal financial year on 30 June 2023.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked immediately on the financial system at the start of the new municipal financial year on 1 July. 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 together with a funding plan that lacks credibility, 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 2023/24 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 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Monday, 03 April 2023**; 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 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 June 2023**.

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 2023/24 MTREF

The following information should be submitted for the 2023/24 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 6.7 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;
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July;
- The National or Provincial treasury input to the tabled budget must be included as an Annexure to the adopted budget together with the municipality's explanation of how such was addressed in the adopted budget. If not, the explanation should provide reasons; and
- The bulk water-and electricity invoices for the 3 months immediately preceding respectively the tabled and adopted budgets, must be included as an annexure to the tabled and adopted budgets as part of supporting the municipalities provision for and calculations of payments to bulk suppliers over the 2023/24 MTREF.

10.2 Portals for the submission of information

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

https://lg.treasury.gov.za/ibi_apps/signin (GoMuni Upload Portal) – All documents required in terms of legislation, including:

- *m*SCOA 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://lg.treasury.gov.za/ibi_apps/signin. 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 documents meeting the criteria to release Equitable Share and the contact list information.

FMCM and Audit Action plans – using the web-enabled systems and as articulated in MFMA Circulars No. 113 and 114.

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.**

10.3 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.

10.4 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

09 December 2022

Virtual *m*SCOA Training Programme 2023

Month	TOPIC
Jan	Getting a green submission <ul style="list-style-type: none"> • Overview of <i>m</i>SCOA chart structure • Submission deadlines • Uploading to the GoMuni Upload portal • Correction of validation errors • Using GoMuni to verify receipt and credibility of submission
Feb	Preparing the Budget in <i>m</i>SCOA (1) <ul style="list-style-type: none"> • Preparing the project file (PROR) • Projects Typical Workstreams • Budgeting for disaster/special projects • Infrastructure Management and asset life cycle • The funding matrix <ul style="list-style-type: none"> ○ Allocation of correct funding sources and alignment to the correct segments ○ Funding capital expenditure
March	Preparing the Budget in <i>m</i>SCOA (2) <ul style="list-style-type: none"> • Opening balances & Balance sheet budgeting • Budgeting for cash flow • Budgeting for conditional grants
April	Common Errors in 2023/24 Tabled Budget Data Strings <i>(to be corrected in adopted budget (ORGB submission))</i> <ul style="list-style-type: none"> • Water Inventory
May	Common Budgeting Errors <ul style="list-style-type: none"> • Operating Expenditure – Depreciation • Bad debts written off • Impairment loss for consumer debtors • Travel and Subsistence
June	Last change to get the ORGB right <ul style="list-style-type: none"> • Functional allocation • Use of Regional segment • Alignment of A1 schedules
July	Common Transacting and Reporting Errors <ul style="list-style-type: none"> • Opening balances • Populating the cash flow • Reporting on conditional grants • Transacting without budget
Aug	Preparing the pre-audit AFS Data Strings (PAUD)
Sept	Common Transacting and Reporting Errors
Oct	Preparing the AFS Data Strings (AUDA)
Nov	Chart changes for version 6.8
Dec	Preparing for the Adjustment Budget

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 122 that was issued on 09 December 2022. It aims to provide further guidance to municipalities with the preparation of their 2023/24 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 2023 Budget Review and the 2023 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

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

Source: Budget Review 2023.

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 2023/24 budget process

2.1 Local government conditional and unconditional grants allocations

Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The *local government equitable share* and related allocations increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 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 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The 2023 Budget has ensured that sufficient provision has been made to ensure that all municipalities are fully subsidised to support indigent households. Following this, R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula (see section 5.7 on why this is above the 18.7 per cent approved by the Energy Regulator). If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds. We will consider funding broader cost relief measures for municipalities if funds remain available after that.

The R6.2 billion in direct conditional grants is funded from the Budget Facility for Infrastructure (BFI) and is broken down as follows:

- **R2.2 billion** added to the Urban Settlements Development Grant to fund the implementation of projects in the eThekweni Metropolitan Municipality and the City of Johannesburg;
- **R461 million** added to the Public Transport Network Grant to align funding with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network project; and
- **R3.4 billion** added to the Regional Bulk Infrastructure Grant to fund 3 water projects in Sol Plaatje Local Municipality, Drakenstein Local Municipality and Nelson Mandela Bay Metropolitan Municipality.

Notable changes to the conditional grants system

Housing emergency grants

Changes to conditional grants in the 2023 Budget include the discontinuation of the conditional emergency housing grants for provinces and municipalities. The baselines of these two grants are shifted to the Department of Human Settlements. This will allow the department to respond quickly in the event of an emergency housing need.

Changes to the INEP conditional grant frameworks

As part of government's efforts to accelerate access to electricity thereby addressing the energy crisis, Eskom and municipal INEP grants will begin funding alternative energy technologies such as rooftop solar and energy-saving devices. Due process must be followed to access funding for these new technologies. As a result, both Eskom and municipalities will need to conform to the set requirements by submitting business plans by 31 October 2023. These business plans, will need to be approved by the Department of Mineral Resources and Energy (DMRE) before they can be implemented. Priority should be given to new connections, i.e., non-grid technology should be targeted at households that do not have access to electricity.

The annual Division of Revenue Bill was published on 22 February 2023. The Bill specifies the grant allocations and municipalities must reconcile their budgets to the numbers published therein in compiling their 2023/24 MTREF.

The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

<http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx>

2.2 Re-enforcing improved intergovernmental relations in the 2023 Division of Revenue Bill, (DoRB)

In order to strengthen the system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, municipalities are reminded of Section 31(3) of DoRA that provides for the facilitation of personal liability for unnecessary litigation. As required by subsection (1)(a) of this clause, read together with section 41(3) of the Constitution, a municipality may only institute litigation against any organ of state, state-owned enterprise, public- and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by National Energy Regular of South Africa (NERSA)).

Section 31 is amended to include a clause that requires that where an organ of state decides to institute judicial proceedings against another organ of state, it must, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

2.3 Conditional grants usage

Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant. These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid. Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.

3. Pension and medical aid fund defaults

There has been a growing trend where municipalities are deducting pension and/ or medical aid contributions from officials but are not paying it over to their pension- and/ or medical aid fund. This is inconsistent with the intent and spirit of the MFMA and constitutes an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014 and also a financial offence in terms of section 173 of the MFMA read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also lay criminal charges against the accounting officer or any other responsible or delegated official who has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that “the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments”. Municipal Councils should also consider further measures and actions in terms of the Pension Funds Act, as may be applicable.

4. Municipal Standard Chart of Accounts (mSCOA)

4.1 Version 6.7 of the *m*SCOA Chart Go Live

Version 6.7 of the *m*SCOA chart will go live on 13 March 2023, whereafter tabled budget data strings can be uploaded on the GoMuni portal.

For new *m*SCOA chart changes to be considered for version 6.8 of the chart, a Frequently Asked Questions (FAQ) must be logged by 31 August 2023 on the *m*SCOA FAQ database on GoMuni. FAQ queries can be logged at:

https://lg.treasury.gov.za/ibi_apps/portal/mSCOA_FAQ

It is important that the issue logged is described clearly and that sufficient supporting evidence is provided to ensure that all aspects of the issue are considered. After investigating the query logged, the following actions will be taken:

- If the query does not require a chart change, the FAQ will be closed, and feedback will be provided to the logger.
- If the query warrants a chart change, it will be submitted for consideration and approval by the relevant committees within the National Treasury.

Chart changes are communicated in October of each year to allow sufficient time for municipalities and vendors to effect such changes. Chart changes are officially published in the MFMA Budget Circular in December of each year.

4.2 Additional requirements to change municipal financial systems

The cost and risk associated with procuring and implementing a new Enterprise Resource Planning (ERP) financial system necessitate careful consideration and extensive planning to ensure a smooth operational transition. Such a transition takes at least 18 months to conclude and does not come without challenges and disruptions in operations.

The National Treasury will regulate the minimum business processes and system specifications for *m*SCOA by the end of 2024/25. A new transversal tender for the provision of ERP financial systems that complies with these regulations will be put in place once the regulations have been issued. Municipalities should therefore exercise extreme caution when changing their financial systems at this stage to eliminate fruitless and wasteful expenditure by procuring financial systems that might not comply with the said regulations.

Municipalities are reminded to follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6 prior to procuring new financial systems to protect them from making incorrect decisions in this regard.

In addition, and **with immediate effect**, municipalities must inform the National and relevant Provincial Treasury of any intention to replace the financial system currently operating at the municipality prior to inviting proposals from system providers. This is a requirement in terms of section 74 of the MFMA. The submission should include:

- A comprehensive motivation with specific reasons for why it is deemed necessary to replace the existing financial system;
- A copy of the service level agreement with minutes of the meetings between the municipality and the current service provider (financial system vendor) during the previous twelve months;
- An assessment to determine which modules of the existing financial system are being utilised by the municipality. Reasons must be provided for modules not in operation. Details and reasons must be provided on the use of third-party systems to provide functionality required in terms of MFMA Circular No. 80;

- An assessment to detail the proficiency of municipal users to utilise the current financial system properly. Reasons must be provided if users are not proficient in the use of the system and the details must be provided on how the system is being operated and transactions are being captured on the system in such cases;
- The date on which the existing financial system was implemented, the procurement and implementation costs and the current operational costs thereof must be disclosed;
- The organisational structure, specifically for the IT department/ function, clearly indicating management capacity and responsibility for operating the financial system;
- A technical assessment should be submitted indicating how the existing ICT infrastructure, server and network comply with the requirements of the current financial system; and
- Copies of all IT strategies, policies and procedural documents including the IT disaster recovery plan must be made available.

The above submissions and all enquiries must be forwarded to lgdocuments@treasury.gov.za. A working committee comprising representatives from the National and Provincial Treasuries, the Office of the Auditor-General and other relevant stakeholders will assess the submissions and respond with its findings. These findings must be tabled in Council and a council resolution must be submitted to lgdocuments@treasury.gov.za within 14 working days after the Council meeting has taken place.

It must be emphasized that the combination of both credible data inputs and an effective financial system is fundamental to ensure the quality and timeliness of financial reporting. If the data input into the financial system is incorrect then any management information generated by the system will lack credibility and reliability for decision making. Furthermore, a municipality with poorly designed business processes will not resolve the problem by implementing a new financial system. Processes must firstly be redesigned with the necessary data validation rules if the municipality is to improve its data integrity. This foundation is integral to ensuring that software applications generate credible information and can be used effectively by municipalities.

5. 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. It is important to note that the municipal equitable share as a policy instrument is meant to subsidise services to the poorest of the poor and not to pay municipal creditors. This bad practice by municipalities will have to be addressed as a matter of urgency. Municipal creditors should be advised that municipalities cannot use funds allocated for basic service provision to pay creditors.

Municipalities must ensure that they render basic services, maintain their assets and a clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased employment.

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.

5.1 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 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.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the general valuation roll that are not on the billing system and records on the billing system and vice versa. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that “debtors” can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (General Valuation Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the general valuation roll system and on the rates billing system. This property identifier must be unique, without duplicates, and must remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title properties defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI and, apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This will identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

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. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with Section 23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with Section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation 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 or whether the municipality is overstating its revenue budget.

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/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

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

Municipalities are reminded of the need to clearly communicate the GV appeals and objection process to residents to ensure that any disputes are timeously resolved.

Revenue Collection – No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste-water.

Municipalities should develop a Wheeling Framework to allow for the transmission of energy across their networks. These wheeling frameworks provide an opportunity for municipalities to generate revenue from their distribution networks. Provincial Treasuries or National Treasury can be approached for support to develop these frameworks.

5.2 Funding Depreciation

The information shared in Circular 115 regarding the funding of the depreciation refers. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which the depreciation will not be cash backed on Table A7 and will remain a journal entry with no value as mentioned in MFMA Circular No. 115.

5.3 Tariff-setting – the impact of loadshedding

Loadshedding not only affects the electricity service but also some municipalities' ability to pump water, thereby negatively impacting the stability of water supplies and the related functioning of the wastewater reticulation network. The loadshedding crisis has been declared a state of disaster and will require tough budgeting choices for municipalities to make sure that basic municipal services are sustained. The regulations published in the Government Gazette No. 48152 on 27 February 2023 in terms of the Disaster Management Act, 2002 (Act 57 of 2002) require municipalities to "ensure continuous operation of water infrastructure and other specified essential infrastructure, including by installing alternative energy sources or other measures to provide an uninterrupted power supply." Municipalities are also required to "mobilise available resources" and "provide funds for this purpose, subject to affordability." As an immediate interim solution back-up electricity to pump water should be prioritised while being mindful of its affordability within the municipality's available funding sources and other critical priorities. The municipality need to adequately plan and prioritise funding in its 2023/24 MTREF for this purpose, including:

- When planning to pump water/ maintain the wastewater service by way of any alternative solution(s), it is important that the municipality properly plan and budget for the associated capital and operational costs to operate and maintain the solution(s) over the 2023/24 MTREF and longer-term;
- Any additional cost the municipality already incurred in this regard during the period of elevated loadshedding since December 2022 should be projected to continue in 2023/24 i.e. diesel to operate a generator;
- Although a state of emergency has been declared to deal with the continual loadshedding challenges in the country, it is likely that loadshedding will continue during the 2023/24 municipal financial year. It is proposed that municipalities factor in the impact of loadshedding on their electricity revenue projections, taking into account current experience in terms of loadshedding practices by Eskom;
- The additional costs of prolonged loadshedding should be considered;
- Municipalities are always asked to try to balance full cost recovery on services with affordability for their residents. In practice, this means that where the full increase in the cost of a service is not passed on to consumers, municipalities must offset the increased costs through savings identified elsewhere in their operations. Therefore, **reducing/ limiting overall expenditure** is a key part of budgeting for the response to loadshedding. The municipality should stick to its core mandate and functions and carefully review overall expenditure to manage the net effect. Measures should include aggressively cutting costs, frills, and vanity projects, dealing with bloated administrations and structures possibly duplicated across Municipal Manager and Mayoral offices, and applying for exemptions from the annual salary increases if these are not affordable;
- While municipalities are urged to maximise efficiency in their operations, tariff setting efforts should consider the need to make additional provision for repairs and maintenance associated with infrastructure breakdowns during loadshedding;
- **Reducing/ limiting overall expenditure** – the municipality should stick to its core mandate and functions – it is necessary to carefully look at the overall expenditure side to manage the net effect, including aggressively cutting costs, fancy, frills, vanity

projects, deal with bloated admin- and structures possibly duplicated across Municipal Manager and Mayoral offices, and apply for exemptions from the annual salary increases; and

- The cost should be considered and included when setting the tariffs of the service(s) to which it relates.

Municipalities should also budget for reduced bulk purchases and sales to municipal customers based on the same loadshedding assumptions cited above.

Municipalities should carefully monitor their Eskom accounts for any penalties that result from increased demand immediately after a period of loadshedding is ended. Eskom has indicated that they will reverse any penalties for exceeding notified maximum demand that results from the implementation of loadshedding. This should be factored into the tariff calculation to ensure that consumers are not overcharged.

Lastly, it is important to note that a municipality may only introduce a load-shedding levy or surcharge with the approval of the Minister of Finance and in terms of the legislated processes set-out in the MFMA and Municipal Fiscal Powers and Functions Act, 2007.

5.4 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.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool. **With effect, from the 2023/24 MTREF, all municipalities (except metropolitan cities and district municipalities that do not provide any services) as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*mSCOA*): costing component. Considering, *mSCOA* implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. 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>.

5.5 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on [Statistics South Africa | Improving Lives Through Data Ecosystems \(statssa.gov.za\)](http://Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za));
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality*, including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area¹; etc.*

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally approximately 10 to 15 per cent the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median. Furthermore, municipalities contemplating to increase free basic electricity allocations as an indigent relief measure, should do so only after careful consideration of the long-term financial impact that such a decision might have.

It is also important when setting particularly water and electricity tariffs that municipalities are encouraged to set two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factors this in its tariff application to NERSA, illustrating the cash flow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

¹ The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2023/24** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detailed account of their revenue growth assumptions for the different service charges in the budget narrative.

Additional loadshedding considerations when calculating anticipated revenue collection rates include:

- Consumption patterns amongst pre-paid users who work more sparingly with electricity units. This can have a lagging effect on revenue estimations i.e. although units are paid for up front, it is not necessarily used in high-demand periods; and
- A decline in average consumption patterns for post-paid customers.

As part of its debtor management strategy municipalities should clearly communicate the impact of loadshedding on municipal tariff setting, including through education campaigns. Consumers will expect a decrease in their electricity bills as consumption drops due to loadshedding. Not understanding the impact of tariff structures (fixed and demand-driven components) can create distrust and reduce willingness to pay municipal accounts.

5.6 Municipal Debt Relief

An optimally designed debt solution for Eskom can leverage the structural reform of the electricity sector that is needed both on the Eskom side and the municipal side, however, the municipal debt owed to Eskom pose a material risk to any Eskom debt relief package. In parallel the challenge of defaulting municipalities cannot be separated from a consumer culture to not pay for services.

Municipal Debt Relief that is **conditional and application based**, has therefore been sanctioned. The relief is aimed to correct the underlying behaviour and operational practices in defaulting municipalities and Eskom while in parallel, progressively introducing a smart metering solution to change consumer behaviour by instilling a culture of payment for services consumed. The proposal consists of 4 elements:

- i. **Eskom will write-off all debt municipalities owe** as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities monthly honour their current (monthly consumption) Eskom and water accounts going forward and maintain a minimum average quarterly collection, etc;
- ii. Secondly, **new mechanisms are explored to resolve non-payment** – this to include a dispute ombud mechanism and re-assigning the license of persistent defaulters;
- iii. Thirdly, Eskom will continue to **implement a regime of installation of pre-paid meters** in Eskom supplied areas to improve Eskom collection. Municipalities are additionally encouraged to adopt a similar operating regime; and
- iv. Lastly, the National Treasury will continue to implement municipal revenue enhancement initiatives, including a transversal tender for a smart pre-paid meter solution to change to a forward looking culture of payment of the consolidated municipal bill.

More details on the application process and related conditions for municipalities will soon be outlined and published through a separate MFMA Circular.

5.7 Bulk Account Payments and Concessions

Since 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 urged 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.**

5.8 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 04 March 2022) municipalities are once again alerted that there is still 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. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality 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 inter alia 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 inform and 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) at 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/ or
- 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.

5.9 Completeness and credibility of revenue related information in the Budget

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. 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 2023/24 MTREF.

5.10 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In January 2023, NERSA approved tariff increases of 18.7 per cent in 2023/24 and 12.7 per cent increase in 2024/25. For purposes of calculating the free basic energy subsidy in the local government equitable share formula, the National Treasury has added 2 per cent to these increases. This is in anticipation of higher increases than those published in January, for municipalities, due to the difference in the financial years of Eskom customers and municipalities meaning that Eskom only has nine months to collect the allowable revenue from municipalities. R1.1 billion is added to the free basic energy subcomponent of the free basic services component of the local government equitable share formula to fund these higher tariff increases. To this end, the free basic electricity subsidy in the local government equitable share is calculated based on a 20.7 per cent tariff increase in 2023/24 and a 14.7 per cent increase in 2024/25. In the absence of an approved tariff increase in the outer year of the MTEF period, the formula assumes an increase of 17.7 per cent in 2025/26. This is the average of the estimated increases for the first two years of the MTEF period.

5.11 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the update was to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);
- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;
- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA); and
- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>.

5.12 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities are urged to develop wheeling and Small-Scale Embedded Generation (SSEG) frameworks to guide the

development of associated tariffs. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.13 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should track improvements on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice constitutes irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor.

7. Funding choices and management issues

Municipalities are under pressure to generate and collect revenue for service delivered. 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 2023/24 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;
- Automate business services where possible to increase efficiencies and lower customer costs;
- 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, 2014.

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 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, 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, to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

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 councilor(s) concerned.

8. Conditional Grant Transfers to Municipalities

8.1 Criteria for the release of the Equitable Share

The equitable share release criteria for 2023/24 were set out in MFMA Circular No. 122. To assist with managing this process, a guiding checklist has been developed (attached hereto as Annexure A) which municipalities can follow throughout the course of the year to ensure that the required documents are timeously uploaded to the GoMuni platform in line with the prescribed deadlines.

Going forward, municipalities will be required to submit the completed checklist as part of the quarterly performance reporting process for quarter 1 of the municipal financial year. According to section 52(d) of the MFMA, the mayor of a municipality must within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality. The report must then be submitted to National

and Provincial Treasury within 5 days of being tabled in council as per section 32 of the MBRR. The report for quarter 1 of 2023/24 must therefore be submitted to council by the end of October 2023 and submitted to National and Provincial Treasury by no later than 5 November 2023. By including the completed checklist in this report, municipalities confirm their adherence to the equitable share release criteria, including that all supplementary information (as defined in the checklist) was successfully uploaded to the GoMuni platform.

Please note that most of the information required for the release of the equitable share, is already uploaded/ submitted by municipalities as part of existing reporting requirements throughout the year. There are however a few items (clearly marked in the checklist) that does not have a dedicated storage location (for example, payments of employee benefits) on GoMuni. A dedicated Equitable Share Verification Folder will be created on GoMuni for this purpose.

8.2 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2022/23 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 national transferring 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 2022 DoRA, municipalities must include the following information with their submission to National Treasury:

1. 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 2022 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or
 - b) Proof of project tender and tender submissions published and closed before 31 March or with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the financial year of the project;
 - c) Incorporation of the Appropriation Statement;
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation that includes an attached **legible implementation plan**);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and

9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because 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 2023, the application will be declined.

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

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2022 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2023;
3. Accurate disclosure of grant performance in the 2022/23 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2022/23 pre-audited Annual Financial Statements (i.e Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2023 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover **is not entirely cash-backed**, such a rollover 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 rollover:

1. The entire 2022/23 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 2022/23 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be given a careful consideration;
3. Funding for projects procured through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2023.

8.3 Unspent conditional grant funds for 2022/23

The process to ensure the return of unspent conditional grants for the 2022/23 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2023 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 reconciles;
- 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 2023. The unspent grant values must be determined based on the guidance that was provided in *mSCOA* Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2020 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 2023.

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 20 October 2023;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2023. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 17 November 2023; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 17 November 2023, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 06 December 2023 equitable share allocation.

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

9. The Municipal Budget and Reporting Regulations

9.1 Alignment of Municipal Budget and Reporting Regulations (MBRR) Schedules

The revised Regulated MBRR Schedules (A1, B, C, D, E and F), as aligned to the *mSCOA* chart and GRAP are published on the National Treasury web page and can be accessed using the following link.

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

The alignment of the A1 Schedules required substantial changes to the reporting formats used for budgeting and reporting purposes which required the creation of new A1 Schedule codes to ensure that the data strings populate the new reporting formats. The relevant changes were also made in the reporting formats relating to versions 6.1 to 6.7 of the *mSCOA* chart to ensure that the historical data are populating when reports are drawn from GoMuni.

To ensure that ERP systems generate the A1 Schedule aligned to version 6.7 of the *mSCOA* chart, municipalities and system vendors should refer to the linkages provided on GoMuni. The following reports on GoMuni should be used for this purpose:

- List *m*SCOA account linkages to A1 Schedule based on 6.7 under menu option *m*SCOA Reporting; and
- List *m*SCOA A1 schedule codes WIP (i.e. new A1 Schedule codes) under menu option *m*SCOA Administration.

Both reports can be located under:

https://lg.treasury.gov.za/ibi_apps/portal/Local_Government_Database

The new format for the non-financial data strings A1D and A1F is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

The A1D is the data string which populates information which we do not extract from the TABB while the A1F populates the budget information which we do not extract from the ORGB. Municipalities should ensure that they use the new format when submitting the non-financial data strings.

10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

The MFMA and its Regulations require the submission of *m*SCOA data strings for budgets, in-year reporting, and annual financial statements in a specific format and by a required timeframe. The credibility and accuracy of the *m*SCOA data strings must be verified by municipalities prior to submission to the GoMuni Upload portal. Since the financial system must be locked at the end of the month in order to generate a *m*SCOA data string, municipalities may not open closed periods to correct errors. Errors must be corrected in the next open period. Providers of municipal financial systems must ensure that the necessary internal controls are built into the system to prevent the opening of closed periods on the financial system and the bypassing of such controls. This also applies to the correction of information in closed periods for 3rd party systems that should be integrating with the main financial system in terms of the requirements of the *m*SCOA Regulations.

From 1 July 2023, Municipal Managers and Chief Financial Officers will be required to sign off on the financial and non-financial data strings submitted to the GoMuni Upload portal when they submit their data strings. The schedules prescribed in terms of the Municipal Budget and Reporting Regulations (MBRR) populated from the *m*SCOA data strings on National Treasury's Local Government and Reporting System (LGDRS) must also be signed off monthly. These sign-offs are for audit purposes and serves as a confirmation by the municipality that the data strings submitted are accurate. Details on the submission of the signed-off figures will be communicated in due course.

In terms of Section 171 of the MFMA, financial misconduct by municipal officials includes the provision of incorrect or misleading information in any document which must be submitted to the National Treasury.

From 1 July 2023, the GoMuni Upload portal for the monthly in-year data strings will be closed at 16h00 on the 10th working day of each month. All publications by the National and Provincial Treasuries are now solely sourced from the *m*SCOA data strings submitted by

municipalities and several stakeholders including Statistics South Africa (STATSSA), Auditor General South Africa (AGSA), the Reserve Bank, and NERSA are in the process of streamlining some of their reporting to the information contained on the National Treasury Local Government Database and Reporting System (LGDRS). The resubmission of data strings after the legislated timeframes is not only illegal but also causing challenges in data sets used by various stakeholders for analysis and reporting purposes. **No data string submissions will therefore be accepted by the National Treasury after the 10th working day of the respective month.**

Contact



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JH Hattingh
Chief Director: Local Government Budget Analysis
03 March 2023

ANNEXURE A: Equitable Share Verification Checklist:

General Requirements

Criteria	Verification Requirement	Yes/No
2023/24 Adopted Budget	Council resolution, adopted <i>m</i> SCOA budget data strings (ORGB), PDF version of adopted MTREF budget uploaded to GoMuni Upload portal immediately after approval.	
<ul style="list-style-type: none"> Is the municipality's completed tariff tool (National Treasury format) included as part of its budget submission (MFMA Budget Circular No. 98 (refer item 4.2). 	The completed National Treasury EXCEL tariff tool uploaded to GoMuni with the adopted budget by start of budget year i.e. 1 July 2023 .	
<ul style="list-style-type: none"> Are allocations made for bulk suppliers current account payments? 	Allocations reflected in <i>m</i> SCOA budget data strings (ORGB) and budget schedules/ document.	
<i>If unfunded budget position–</i>		
<ul style="list-style-type: none"> Is a Budget Funding Plan (BFP) adopted with the budget? 	Copy of the adopted Budget Funding Plan uploaded to GoMuni with the adopted budget by start of budget year i.e. 1 July 2023 .	
	PDF version of BFP/progress report uploaded to GoMuni Upload portal by start of budget year i.e. 1 July 2023 .	
	Is the BFP credible and show how the municipality intends moving progressively out of this position into a funded state?	
	In the case of the latest progress report being submitted, is it aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS)?	
<ul style="list-style-type: none"> Council resolution reflecting commitment to address unfunded position. 	PDF copy of resolution uploaded to GoMuni Upload portal by start of budget year i.e. 1 July 2023 .	
<i>m</i>SCOA		
<ul style="list-style-type: none"> Submission of Data Strings 	Successful submission of all financial and non-financial <i>m</i> SCOA data strings to the GoMuni Upload portal	
	Timeous submission of all financial and non-financial <i>m</i> SCOA data strings to the GoMuni Upload portal	
	Data strings submitted are credible as per the analysis done by NT/PTs	
	Data strings are generated directly from the main municipal financial system	
	The regulated MBRR Schedules are generated directly from the core municipal financial system	
	Successful submission of all financial and non-financial <i>m</i> SCOA data strings to the GoMuni Upload portal	
<ul style="list-style-type: none"> Submission of documents 	Municipal documents required in terms of legislation and MFMA Circulars have been submitted timeously and in the required format to the GoMuni Upload portal.	
<ul style="list-style-type: none"> Financial System Changes 	Municipality has followed the processes in Circulars No. 93, 98, 123 and <i>m</i> SCOA Circulars No 5 and 6 to change their financial system.	
UIF & W		
<ul style="list-style-type: none"> UIF&W Register 	Documents need to be uploaded to NTs eMonitoring Webpage	
<ul style="list-style-type: none"> MPAC recommendation on UIF&W 		
<ul style="list-style-type: none"> Council Resolution on UIF&W 		
<ul style="list-style-type: none"> UIF&W Reduction Strategy 		
Disciplinary Board		
<ul style="list-style-type: none"> Does the municipality have a functional disciplinary board? 	Proof of establishment (or efforts to establish DC Board) uploaded to NTs eMonitoring Webpage NTs eMonitoring Website.	
Competency Regulations		
<ul style="list-style-type: none"> Has the minimum municipal competency regulations reporting requirements been adhered to? 	In line with the Competency Regulations, consolidated reporting information must be uploaded to GoMuni by 30 January 2023 and 30 July 2023 .	
Audit Process		
<ul style="list-style-type: none"> Opinion Received 	Did the municipality receive an adverse or disclaimed audit opinion or had outstanding audits for two consecutive financial years?	
<ul style="list-style-type: none"> Adverse or disclaimed audit opinion 	Council resolution signed by each member of the Council was uploaded to NT's eMonitoring Webpage within 1 month after conclusion of the audit process reflecting council's commitment to address the opinion.	
<ul style="list-style-type: none"> Is a council approved audit action plan in place? 	Audit action plan, together with council resolution, to be uploaded to NT's eMonitoring Webpage within 60 days from audit report issuance.	
Interventions (where applicable)		
<ul style="list-style-type: none"> In the event of a discretionary or mandatory intervention in terms of section 139 of the Constitution, is a Financial Recovery Plan (FRP) in place? 	The FRP and monthly progress reports submitted in terms of sections 145 and 146 of the MFMA must be uploaded to GoMuni Upload portal for each month since the inception of the FRP.	

Quarterly Requirements

Criteria	Verification Requirement	Quarter 3 (Jan – March)	Quarter 4 (April – June)	Quarter 1 (July – Sept)	Quarter 2 (Oct – Dec)
Bulk Supplier Payments					
<ul style="list-style-type: none"> Were current account payments to bulk suppliers (Eskom and Water Boards) timeously made? 	PT/NT to verify status according to MFMA S41 Report. No action required from municipality if account in good standing.	-	-	-	-
<ul style="list-style-type: none"> <u>If current account in arrears, are payment agreements in place?</u> 	Copy of payment agreement or evidence of discussions are uploaded to on GoMuni Upload portal.				
Staff benefit Deductions					
<ul style="list-style-type: none"> Were a) SARS, b) pension and c) other staff benefits timeously paid over to the relevant funds/institutions? 	Proof of payment for each category, for each month of the quarter uploaded to on GoMuni Upload portal.				
Reconciliation of Valuation Roll					
<ul style="list-style-type: none"> Has the valuation role been reconciled to the financial system? 	In line with MFMA Circulars No. 93, 98 and 107, proof of the verification for each quarter should be uploaded on GoMuni Upload portal.				

On this sheet, the user must enter data on non-tariff revenues anticipated in the year for which tariffs are being set and allocate these between the services.

OPERATING GRANTS AND SUBSIDIES

User must enter the name of each individual operating grant and the amount that is anticipated to be received **in the year for which the tariffs are being set**. The user must then enter the amount to be allocated to each service. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Equitable Share	135 729 000	-	-	-	-	135 729 000	-	-
Community Libraries	9 773 000	-	-	-	-	9 773 000	-	-
EPWP	3 439 000	-	-	-	-	3 439 000	-	-
FMG	1 550 000	-	-	-	-	-	1 550 000	-
Housing	5 600 000	-	-	-	-	5 600 000	-	-
Belguim	1 028 100	-	-	-	845 500	182 600	-	-
Perdekraal	-	-	-	-	-	-	-	-
Housing Capacity	245 000	-	-	-	-	245 000	-	-
MIG	997 000	-	-	-	-	997 000	-	-
CDW	132 000	-	-	-	-	132 000	-	-
Capacity Building Grant (Beursgeld)	150 000	-	-	-	-	-	150 000	-
Water Resilience	-	-	-	-	-	-	-	-
Total grant allocation per service	158 643 100	-	-	-	845 500	156 097 600	1 700 000	-

PROPERTY RATES

Property rates are typically used to pay for services that are publicly accessed. This means that property rates are typically allocated to 'other' services. However, property rates might be allocated to a trading service if a portion of that trading service is publicly accessed. This may be the case for the street lighting component of electricity, for example. The user must enter the anticipated property rates revenue **in the year for which tariffs are being set**, and then allocate this revenue between the services in the table below. As a default, allocate all property rates revenue to 'other' services. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.

	Total (R)	FX016001 Water (R)	FX015001002 Sanitation (R)	FX002001001 Electricity (R)	FX014001 Solid waste (R)	Other services (R)	check = 0
Rates funding allocated to publicly accessed functions	102 240 779	-	-	-	-	102 240 779	-
Total Rates Funding allocated to each service	102 240 779	-	-	-	-	102 240 779	-

OTHER INCOME SOURCES

User must enter the amount of other income sources anticipated to be received **in the year for which the tariffs are being set**, and then allocate these between the service in the yellow highlighted cells. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Service charges - other	5 272 317	5 172	10 344	-	116 525	5 037 922	102 354	-
Service charges - other	1 678 560	-	-	-	-	608 942	1 069 618	-
Rental of facilities and equipment	4 647 901	-	-	-	-	3 935 693	712 208	-
Interest earned - external investments	5 383 107	-	-	-	-	-	5 383 107	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	10 210 009	-	-	-	-	9 703 326	506 683	-
Licences and permits	2 327 171	-	-	-	-	2 316 825	10 346	-
Agency services	4 461 156	-	-	-	-	4 461 156	-	-
Other revenue	7 521 130	-	-	-	-	-	7 521 130	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total	41 501 351	5 172	10 344	-	116 525	26 063 864	15 305 446	-

SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated **in the year for which the tariffs are being set** in the yellow highlighted cells below.

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	1 134 485,00			
Connection/disconnection		146 385			
Meter reading fees		-			
Industrial water (non-potable)		-			
Availability charges		988 100			
Wastewater management	-		6 271 657,00		
Industrial effluent			5 000 000		
Treatment of effluent			-		
Availability charges			364 550		
Connection/reconnection			138 205		
Pump/removal of wastewater (from tanks)			768 902		

Electricity	-			1 242 469,00	
Appliance maintenance				6 175	
Connection/reconnection				-	
Joint pole usage				-	
Meter compliance testing				6 175	
Meter reading fees				12 350	
Notice revenues				-	
Temporary service plant				-	
Electricity distribution revenue for services				275 754	
Availability charges				942 015	
Waste management	-				873 359,00
Carrier bags				-	
Disposal facilities				862 559	
Refuse bags				6 503	
Waste bins				-	
Availability charges				-	
Skip				4 297	
Total non-tariff service charges	-	1 134 485,00	6 271 657,00	1 242 469,00	873 359,00

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	158 643 100	-	-	-	845 500	156 097 600	1 700 000	-
Property rates	102 240 779	-	-	-	-	102 240 779	-	-
Other income	41 501 351	5 172	10 344	-	116 525	26 063 864	15 305 446	-
Non-tariff service charges	9 521 970	1 134 485	6 271 657	1 242 469	873 359	-	-	-
Total	311 907 200	1 139 657	6 282 001	1 242 469	1 835 384	284 402 243	17 005 446	-

On this sheet, the user must enter data on expenditures anticipated in the year for which tariffs are to be set, and allocate these between services.

ALLOCATING DIRECT COSTS PER FUNCTION

Enter the total anticipated expenditure **in the year for which the tariffs are being set**. This expenditure must then be allocated to each service in order to calculate the total direct cost of providing that service. The expenditure types in white cells are from the MBRR classification. The user may choose to enter other expenditure types in the yellow cells in the 'Type of expenditure' column. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	263 353 367	11 266 729	11 394 434	15 381 515	19 318 786	127 577 802	78 414 101	-
Remuneration of councillors	11 983 096	-	-	-	-	11 983 096	-	-
Debt impairment	64 474 852	18 881 860	7 972 507	3 553 431	11 143 428	8 678 356	14 245 270	-
Depreciation & asset impairment	54 368 569	6 115 542	5 776 076	4 880 643	18 552 398	15 863 603	3 180 307	-
Finance charges	9 573 565	81 267	12 636	25 272	9 238 714	165 885	49 791	-
Bulk purchases	374 554 515	-	-	374 554 515	-	-	-	-
Other materials	18 512 439	2 717 320	498 031	3 616 703	2 569 385	7 927 426	1 183 574	-
Contracted services	63 901 516	7 551 675	5 818 412	7 863 039	2 275 530	26 327 972	14 064 888	-
Transfers and subsidies	8 727 543	-	-	-	-	8 727 543	-	-
Other expenditure	-	-	-	-	-	-	-	-
Other expenditure	1 238 801	146 156	-	220 018	60 914	536 375	275 338	-
Other expenditure	54 311 556	3 726 377	1 718 969	2 251 370	6 822 790	14 199 698	25 592 352	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-
								-
								-
								-
								-
								-
Total direct costs per service	924 999 819	50 486 926	33 191 065	412 346 506	69 981 945	221 987 756	137 005 621	-

ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS

The cost of supply of a service includes a portion of the governance and administration costs (overheads) of the municipality. Governance and Administration costs must thus be allocated between services in order to determine the full cost of supply of that service. Enter the % of governance and administration costs that will be allocated to each service in the grey cells below.

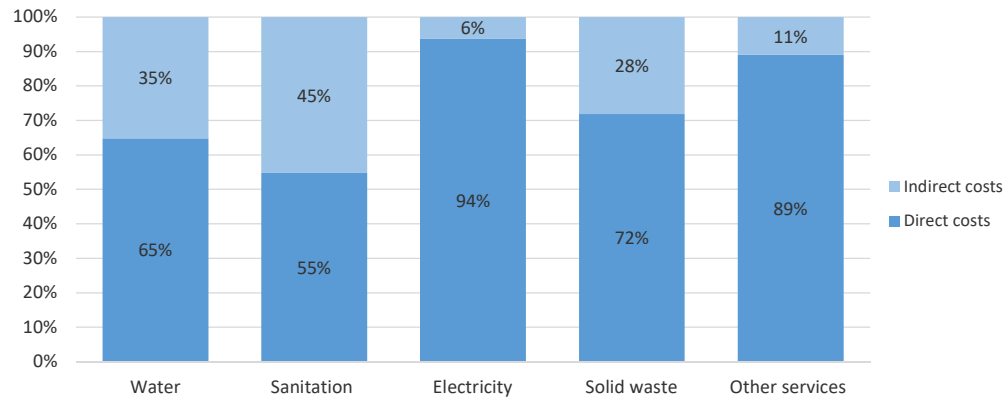
	FX016001	FX015001002	FX002001001	FX014001	
Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
% allocation of Gov & Admin costs	20%	20%	20%	20%	20%
137 005 621	27 401 124	27 401 124	27 401 124	27 401 124	27 401 124

check = 0

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	787 994 198	50 486 926	33 191 065	412 346 506	69 981 945	221 987 756
Indirect costs	137 005 621	27 401 124	27 401 124	27 401 124	27 401 124	27 401 124
Total costs	924 999 819	77 888 050	60 592 189	439 747 630	97 383 069	249 388 880
% direct costs		65%	55%	94%	72%	89%
% indirect costs (overheads)		35%	45%	6%	28%	11%

Chart: Proportion of costs that are direct and indirect



On this sheet, the user must decide if deficits are to be accepted on any services. The user must then enter the surpluses to be generated on the trading services and check that these result in sufficient surplus to cross-subsidise any deficits allowed and still generate an adequate surplus on the budget as a whole.

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to cover the costs of providing these services.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	787 994 198	50 486 926	33 191 065	412 346 506	69 981 945	221 987 756
Indirect expenditure	137 005 621	27 401 124	27 401 124	27 401 124	27 401 124	27 401 124
Total expenditure	924 999 819	77 888 050	60 592 189	439 747 630	97 383 069	249 388 880
Non-tariff revenue allocated to service	294 901 754	1 139 657	6 282 001	1 242 469	1 835 384	284 402 243
Non-tariff revenue allocated to Gov & Admin	17 005 446	3 401 089	3 401 089	3 401 089	3 401 089	3 401 089
Total non-tariff revenue allocated	311 907 200	4 540 746	9 683 090	4 643 558	5 236 473	287 803 332
Gap to be filled through tariffs	613 092 619	73 347 304	50 909 099	435 104 072	92 146 596	38 414 452

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services to cross-subsidise these deficits.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	924 999 819	77 888 050	60 592 189	439 747 630	97 383 069	249 388 880
Enter deficit to be accepted as % of expenditure						
Deficit generated	38 414 452	-	-	-	-	38 414 452

SURPLUS TO BE GENERATED ON SERVICES

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	924 999 819	77 888 050	60 592 189	439 747 630	97 383 069	249 388 880
Enter surplus to be generated as % of expenditure		3%	3%	3%	3%	
Surplus generated	20 268 328	2 336 642	1 817 766	13 192 429	2 921 492	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	58 682 780	Net surplus is positive. No further adjustment is required.
Net surplus or deficit as % of expenditure	6,3%	

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is not necessary for tariff setting, but only to confirm the overall funding of the budget.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	38 414 452	-	-	-	-	38 414 452
Surplus generated	20 268 328	2 336 642	1 817 766	13 192 429	2 921 492	-
Default allocation of surplus to cover deficits	38 414 452	-	-	-	-	38 414 452
Default % allocation of surplus		0%	0%	0%	0%	100%
Use default allocation?	Yes					
User defined allocation of surplus to cover deficits	-					
User defined % allocation of surplus						

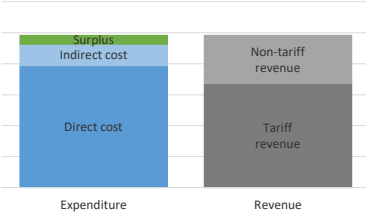
This sheet shows the revenue required from tariffs and the total funding of the budget. There are no user entries. It is a report sheet only.

REVENUE REQUIRED

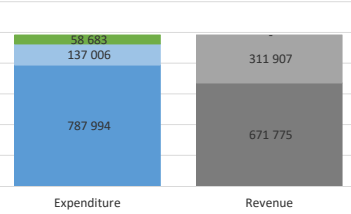
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	787 994 198	50 486 926	33 191 065	412 346 506	69 981 945	221 987 756
Indirect expenditure	137 005 621	27 401 124	27 401 124	27 401 124	27 401 124	27 401 124
Total expenditure	924 999 819	77 888 050	60 592 189	439 747 630	97 383 069	249 388 880
Surplus or deficit	58 682 780	2 336 642	1 817 766	13 192 429	2 921 492	38 414 452
Total expenditure plus surplus or deficit	983 682 599	80 224 692	62 409 955	452 940 059	100 304 561	287 803 332
Operating grants and transfers	158 643 100	340 000	340 000	340 000	1 185 500	156 437 600
Property rates revenue	102 240 779	-	-	-	-	102 240 779
Other income	41 501 351	3 066 261	3 071 433	3 061 089	3 177 614	29 124 953
Other non-tariff service charges	9 521 970,00	1 134 485,00	6 271 657,00	1 242 469,00	873 359,00	
Total non-tariff revenue	311 907 200	4 540 746	9 683 090	4 643 558	5 236 473	287 803 332
Revenue required from tariffs	671 775 399	75 683 946	52 726 865	448 296 501	95 068 088	
Total revenue	983 682 599	80 224 692	62 409 955	452 940 059	100 304 561	287 803 332

BUDGET FUNDING

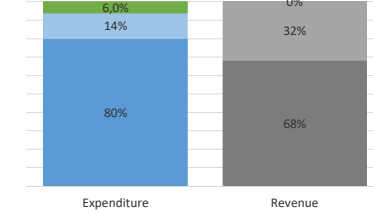
Budget funding: full budget: categories



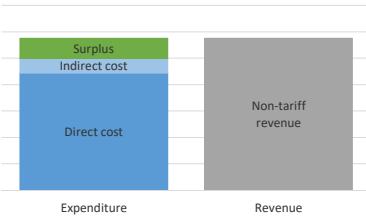
Budget funding: full budget: R'000



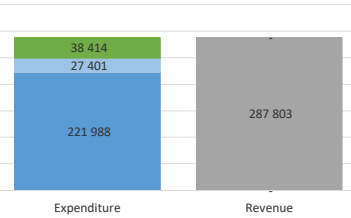
Budget funding: full budget: %s



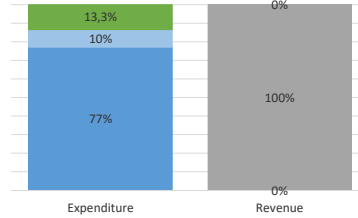
Budget funding: 'other' services: categories



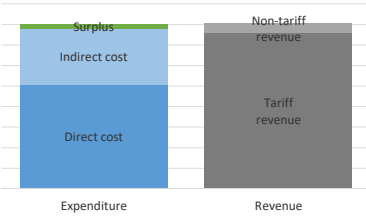
Budget funding: 'other' services: R'000



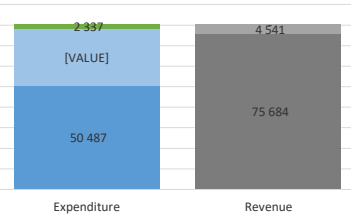
Budget funding: 'other' services: %s



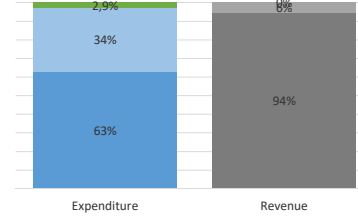
Budget funding: water service: categories



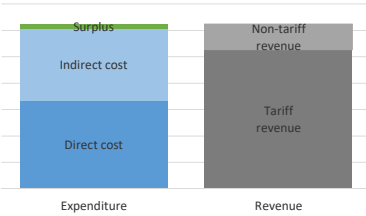
Budget funding: water service R'000



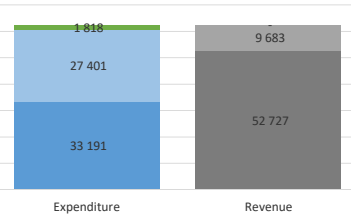
Budget funding: water service: %s



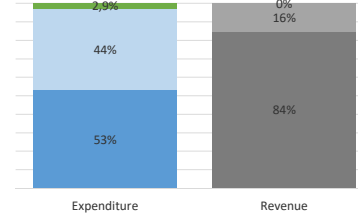
Budget funding: sanitation service: categories



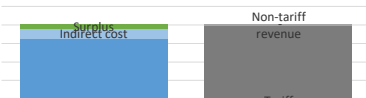
Budget funding: sanitation service R'000



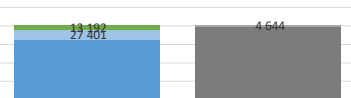
Budget funding: sanitation service: %s



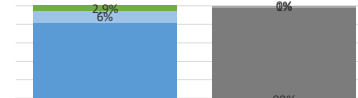
Budget funding: electricity service: categories

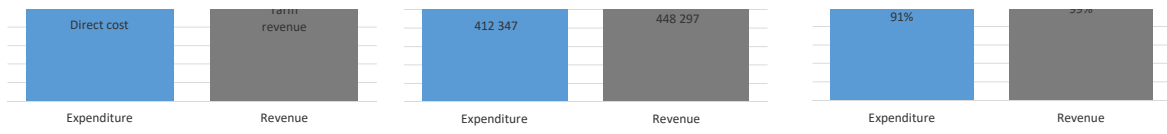


Budget funding: electricity service R'000

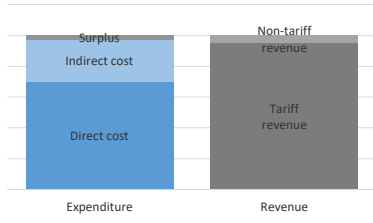


Budget funding: electricity service: %s

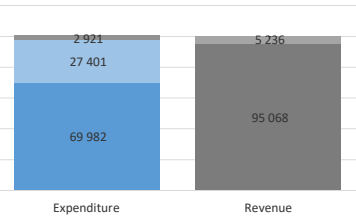




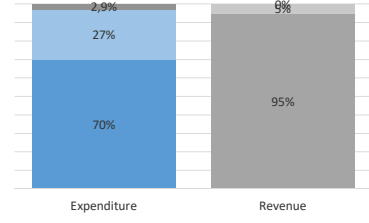
Budget funding: solid waste: categories



Budget funding: solid waste R'000



Budget funding: solid waste: %s



NOTE:

Budget Related Policies – Refer to separate document:

“2023/2024 Budget related Policies”