

# WITZENBERG

MUNISIPALITEIT

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MUNICIPALITY

## - MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Director: Finance

DATUM / DATE: 22 March 2016

VERW. / REF.: 05/01/1/15

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### DRAFT BUDGET 2016/2017 FOR TABLING

#### 1. PURPOSE

The purpose of this report is to table the 2015/2016 draft Budget and IDP for consideration to the Municipal Manager, Executive Mayor and Council.

#### 2. LEGAL FRAMEWORK

Section 16 - 18 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

##### *"Annual budgets*

16. (1) *The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.*

(2) *In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.*

(3) *Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years."*

##### *"Contents of annual budgets and supporting documents*

17. (1) *An annual budget of a municipality must be a schedule in the prescribed format –*
- (a) setting out realistically anticipated revenue for the budget year from each revenue source;*
  - (b) appropriating expenditure for the budget year under the different votes of the municipality;*
  - (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;*
  - (d) setting out –*

- (i) *estimated revenue and expenditure by vote for the current year; and*
- (ii) *actual revenue and expenditure by vote for the financial year preceding the current year; and*
- (e) *a statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.*

(2) *An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.*

(3) *When an annual budget is tabled in terms of section 16 (2), it must be accompanied by the following documents:*

- (a) *draft resolutions –*
  - (i) *approving the budget of the municipality;*
  - (ii) *imposing any municipal tax and setting any municipal tariffs as may be required for the budget year;*
  - (iii) *approving the budgets for the relevant financial year of each municipal entity under the sole or shared control of the municipality; and*
  - (iv) *approving any other matter that may be prescribed;*
- (b) *measurable performance objectives for each vote in the budget, taking into account the municipality's integrated development plan;*
- (c) *a projection of cash flow for the budget year by revenue source, broken down per month;*
- (d) *any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;*
- (e) *any proposed amendments to the budget-related policies of the municipality;*
- (f) *particulars of the municipality's investments;*
- (g) *any prescribed budget information on municipal entities under the sole or shared control of the municipality;*
- (h) *particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;*
- (i) *particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;*
- (j) *particulars of any proposed allocations or grants by the municipality to –*
  - (i) *other municipalities;*
  - (ii) *any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;*
  - (iii) *any other organs of state;*
  - (iv) *any organisations or bodies referred to in section 67 (1);*
- (k) *the proposed cost to the municipality for the budget year of the salary, allowances and benefits of–*
  - (i) *each political office-bearer of the municipality;*
  - (ii) *councillors of the municipality; and*
  - (iii) *the municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality at a remuneration package at least equal to that of a senior manager;*
- (l) *the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of –*
  - (i) *each member of the entity's board of directors; and*
  - (ii) *the chief executive officer and each senior manager of the entity; and*
- (m) *any other supporting documentation as may be prescribed."*

***"Funding of expenditures***

18. (1) *An annual budget may only be funded from –*
- (a) realistically anticipated revenues to be collected;*
  - (b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
  - (c) borrowed funds, but only for the capital budget referred to in section 17 (2).*
- (2) *Revenue projections in the budget must be realistic, taking into account –*
- (a) projected revenue for the current year based on collection levels to date; and*
  - (b) actual revenue collected in previous financial years."*

**3. DISCUSSION**

The Budget documents and IDP will be tabled at the Council Meeting to be held on 30 March 2016.

**4. RECOMMENDATION**

- a) That council note that the Budget documents and IDP of Witzenberg Municipality for the financial year 2016/2017; and the indicative budget for the two years 2017/2018 and 2018/2019 have been tabled by the mayor in council.
- b) That the public participation process as per the IDP & budget process plan be followed.

Yours faithfully

H J KRITZINGER  
DIRECTOR FINANCE



# **DRAFT BUDGET: 2016 / 2017 – 2018 / 2019**

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# 1 Glossary

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CFO** – Chief Financial Officer / Director: Finance

**DORA** – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant

## **Glossary (Continued)**

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

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

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

**Operating Expenditure** – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality



## **2 Mayors Report**

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

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

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

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

### **The capital budget**

The capital budget for the next financial year amounts to R 69.7 million of which only R 19.1 million is from own revenue. The rest of the capital budget is financed from Grants.

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

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

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

<b>Capital Expenditure</b>	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>
Governance and administration	1,280,000	630,000	670,000
Community and public safety	3,050,000	3,561,000	2,412,000
Economic and environmental services	4,955,000	7,477,000	18,000,000
Trading services	60,443,027	27,510,351	8,500,000
<b>Total Capital Expenditure</b>	<b>69,728,027</b>	<b>39,178,351</b>	<b>29,582,000</b>

### **The operating budget**

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

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

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

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

### **Electricity:**

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

### **Water:**

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

### **Rates:**

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

### **Sanitation:**

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

### **Refuse removal:**

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

### **Tabling:**

Honourable Speaker, I hereby table the following documents to council in order to allow for the required public participation processes:

1. The Budget for the 2016/2017 financial year as well as the 2017/2018 to 2018/2019 medium term revenue and expenditure framework
2. The Integrated Development Plan review for the 2016/2017 financial year.
3. The Serve Delivery and Budget Implementation Plan for the 2016/2017 financial year.

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

### 3 Resolutions

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

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

## **4 Executive Summary**

### **Economic outlook**

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

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

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

### **Past performance**

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

### **Budget Summary**

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

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

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

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

### ***Expenditure category increases***

The budgeted increase in expenditure categories are as follows:

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

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

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

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

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

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

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

### **Financial position and MTREF strategy**

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

### **Integrated Development Plan & Priorities**

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

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

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

### **Effect of the annual budget**

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

### **Financial performance**

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

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

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

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

### **The National, Provincial and District Context**

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



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

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

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

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

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

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

### **Budget-related policies**

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

## **5 Annual budget Tables**

**(These tables will be distributed at the council meeting)**

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

## **Annual budget Supporting Tables**

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

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

## **6 Overview of the Budget Process**

### **6.1 Political oversight of the budget process**

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

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

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

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

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

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

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

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

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

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

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

Following tabling of the draft budget in March 2016, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald. The budget documentation will be available on the municipal website: [witzenberg.gov.za](http://witzenberg.gov.za)

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

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

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

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

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

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

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

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

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

## 7 IDP Overview and Amendments

- **VISION**

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

- **MISSION**

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

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

- **VALUE SYSTEM**

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

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

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

The four focus areas are:

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

## 8 Measurable performance objectives and indicators

### (a) KEY FINANCIAL INDICATORS AND RATIOS

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

### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

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

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

*Provision of free basic services:*

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

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

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

- (ii) Level of service to be provided

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

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

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

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

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

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

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

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

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

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

### **TARIFF POLICY**

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

No amendments are recommended.

### **PROPERTY RATES POLICY**

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

The policy guides the annual setting of property rates.

No amendments are recommended.



## CREDIT CONTROL AND DEBT COLLECTION POLICY

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

No amendments are recommended.

## CASH MANAGEMENT AND INVESTMENT POLICY

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

No amendments are recommended.

## CONSUMER PAYMENT INCENTIVE POLICY

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

Amendments recommended:

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

## MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

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

No amendments are recommended.

## PETTY CASH POLICY

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

No amendments are recommended.

## INDIGENT POLICY

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

No amendments are recommended.

## BUDGET POLICY

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

No amendments are recommended.

## BUDGET VIREMENT POLICY

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

No amendments are recommended.

## ASSET MANAGEMENT POLICY

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

No amendments are recommended.

## FUNDING AND RESERVE POLICY

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

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

No amendments are recommended.

## CELLULAR TELEPHONE AND DATA CARD POLICY

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

No amendments are recommended.

## BORROWING POLICY

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

No amendments are recommended.

## 10 Overview of Budget Assumptions

### Expenditure

#### Salaries and Allowances

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

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

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

#### General expenditure

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

#### Repairs and Maintenance

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

#### Capital costs

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

#### Bulk Purchases

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

## **Income**

### **Households**

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

### **Collection rate for municipal services**

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

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

### **Grants**

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

### **Indigents**

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

## 11 Overview of Budget Funding

### Summary

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

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

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

	2016/2017	2017/2018	2018/2019
Own Funds (Capital Replacement Reserves)	19,067,500	10,998,000	2,582,000
Grants	48,160,527	27,180,351	27,000,000
Borrowing	2,500,000	1,000,000	0
<b>Total Capital Budget</b>	<b>69,728,027</b>	<b>39,178,351</b>	<b>29,582,000</b>

### *Reserves*

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

### *Sustainability of municipality*

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

### *Impact on rates and tariffs*

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

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

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

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

### Collection Rate

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

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

### Planned savings and efficiencies

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

Telephone costs  
Cell phone cost  
Overtime  
Standby  
Vehicle running cost

### Investments

Particulars of monetary investments as at 28 February 2016:

<b>Investments</b>	<b>Amount</b>
Standard Bank	R 13 000 000
<b>TOTAL</b>	<b>R 13 000 000</b>

### Contributions and donations received

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

#### Planned proceeds of sale of assets

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

#### Planned use of previous year's cash backed accumulated surplus

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

#### Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

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

#### Particulars of budgeted allocations and grants

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

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

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

## **14 Councillor allowances and employee benefits**

#### Costs to Municipality:

##### *Councillors*

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

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

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

*All other staff* R 136 927 411

Number of Councillors 23

Number of Senior Managers employed 5

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

## **15 Monthly targets for revenue, expenditure and cash flow**

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

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

## **16 Capital spending detail**

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

## **17 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable to municipalities.



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

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



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Date

30 March 2016

## RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
<b>1. Property rates and other municipal taxes</b>											
<b>1.1. Property rates</b>											
R 0.00850		1.1.1.	Residential Property	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.00680		1.1.2.	Informal Settlements	0.0%	R 0.00734	8.00%	R 0.00793	8.00%	R 0.00857	8.00%	
R 0.01615		1.1.3.	Business/Commercial Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
R 0.01615		1.1.4.	Industrial Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
<b>1.1.5. Agricultural Properties:</b>											
R 0.00213		1.1.5.1	Bona fida Agricultural	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.00850		1.1.5.2	Agricultural/Business/Residential	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.00850		1.1.5.3	Agricultural/Industrial	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.01615		1.1.6.	State owned Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
R 0.01275		1.1.7.	Vacant Land - Urban	0.0%	R 0.01377	8.00%	R 0.01487	8.00%	R 0.01606	8.00%	
R 0.00213		1.1.8.	Public Service Infrastructure	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.00213		1.1.9.	Public Benefit Organisations	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.01063		1.1.10.	Building clauses	0.0%	R 0.01148	8.00%	R 0.01239	8.00%	R 0.01338	8.00%	
<b>1.2. Concanted use and departures</b>											
R 1,150.00		1.2.1.	Residential properties		R 1,322.50	15.00%	R 1,428.300	8.00%	R 1,542.564	8.00%	
R 1,150.00		1.2.2.	Bona fida Agricultural		R 1,322.50	15.00%	R 1,428.300	8.00%	R 1,542.564	8.00%	
<b>2. Electricity Service Tariffs</b>											
High-demand (June – August) and low-demand (September – May) seasons											
<b>Peak:</b>											
<b>Standard:</b>											
R 136.8000	R 120.0000	2.1	<b>Service Availability:</b> Unimproved sites charge per month or part of it	14.0%	R 136.80	0.00%	R 147.744	8.00%	R 159.564	8.00%	R 120.00
<b>2.2 Residential customers</b>											
<b>2.2.1 Single part tariff</b>											
<b>2.2.1.1 Prepaid</b>											
R 0.9690	R 0.8500		0-50 kWh	14.0%	R 0.99	2.35%	R 1.051	6.00%	R 1.114	6.00%	R 0.87
R 1.1742	R 1.0300		51-350 kWh	14.0%	R 1.22	3.88%	R 1.293	6.00%	R 1.371	6.00%	R 1.07
R 1.4706	R 1.2900		351-600 kWh	14.0%	R 1.61	9.30%	R 1.736	8.00%	R 1.875	8.00%	R 1.41
R 1.7784	R 1.5600		601-800 kWh	14.0%	R 1.93	8.33%	R 2.081	8.00%	R 2.247	8.00%	R 1.69
R 1.7784	R 1.5600		Above 800 kWh	14.0%	R 1.93	8.33%	R 2.081	8.00%	R 2.247	8.00%	R 1.69
<b>2.2.1.2 1 x 20 A</b>											
R 1.0830	R 0.9500		0-50 kWh	14.0%	R 1.11	2.11%	R 1.172	6.00%	R 1.242	6.00%	R 0.97
R 1.2084	R 1.0600		51-350 kWh	14.0%	R 1.25	3.77%	R 1.329	6.00%	R 1.409	6.00%	R 1.10
R 1.5960	R 1.4000		351-600 kWh	14.0%	R 1.70	6.43%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
R 1.8582	R 1.6300		601-800 kWh	14.0%	R 1.98	6.75%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
R 1.8582	R 1.6300		Above 800 kWh	14.0%	R 1.98	6.75%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
<b>2.2.1.3 Single phase</b>											
R 1.0032	R 1.0032		0-50 kWh	14.0%	R 1.06	5.68%	R 1.124	6.00%	R 1.191	6.00%	R 0.93
R 1.1628			51-350 kWh	14.0%	R 1.25	7.84%	R 1.329	6.00%	R 1.409	6.00%	R 1.10
R 1.5276			351-600 kWh	14.0%	R 1.65	8.21%	R 1.785	8.00%	R 1.928	8.00%	R 1.45
R 1.7328			601-800 kWh	14.0%	R 1.88	8.55%	R 2.031	8.00%	R 2.194	8.00%	R 1.65
R 1.7328			Above 800 kWh	14.0%	R 1.88	8.55%	R 2.031	8.00%	R 2.194	8.00%	R 1.65
<b>2.2.1.4 Three phase</b>											
R 1.1286	R 1.1286		0-50 kWh	14.0%	R 1.17	4.04%	R 1.268	8.00%	R 1.370	8.00%	R 1.03
R 1.2426			51-350 kWh	14.0%	R 1.31	5.50%	R 1.416	8.00%	R 1.529	8.00%	R 1.15
R 1.5846			351-600 kWh	14.0%	R 1.69	6.47%	R 1.822	8.00%	R 1.968	8.00%	R 1.48
R 1.8240			601-800 kWh	14.0%	R 1.98	8.75%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
R 1.8240			Above 800 kWh	14.0%	R 1.98	8.75%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
<b>2.2.2 Two part tariff</b>											
<b>2.2.2.1 Single phase</b>											
R 479.94	R 421.00		Basic charge per month or part of it:	14.0%	R 517.56	7.84%	R 558.965	8.00%	R 603.682	8.00%	R 454.00
			Energy in c/kWh								
R 0.6270	R 0.5500		0-50 kWh	14.0%	R 0.67	7.27%	R 0.713	6.00%	R 0.756	6.00%	R 0.59
R 0.7182	R 0.6300		51-350 kWh	14.0%	R 0.79	9.52%	R 0.834	6.00%	R 0.884	6.00%	R 0.69
R 1.0830	R 0.9500		351-600 kWh	14.0%	R 1.19	9.47%	R 1.280	8.00%	R 1.383	8.00%	R 1.04
R 1.1970	R 1.0500		601-800 kWh	14.0%	R 1.31	9.52%	R 1.416	8.00%	R 1.529	8.00%	R 1.15
R 1.1970	R 1.0500		Above 800 kWh	14.0%	R 1.31	9.52%	R 1.416	8.00%	R 1.529	8.00%	R 1.15
<b>2.2.2.2 Three phase</b>											
R 511.86	R 449.00		Basic charge per month or part of it:	14.0%	R 551.76	7.80%	R 595.901	8.00%	R 643.573	8.00%	R 484.00
			Energy in c/kWh								
R 0.5700	R 0.5000		0-50 kWh	14.0%	R 0.59	4.00%	R 0.640	8.00%	R 0.691	8.00%	R 0.52
R 0.6384	R 0.5600		51-350 kWh	14.0%	R 0.67	5.36%	R 0.726	8.00%	R 0.785	8.00%	R 0.59
R 0.9234	R 0.8100		351-600 kWh	14.0%	R 0.98	6.17%	R 1.059	8.00%	R 1.144	8.00%	R 0.86
R 1.0716	R 0.9400		601-800 kWh	14.0%	R 1.14	6.38%	R 1.231	8.00%	R 1.330	8.00%	R 1.00
R 1.5960	R 1.4000		Above 800 kWh	14.0%	R 1.70	6.43%	R 1.834	8.00%	R 1.981	8.00%	R 1.49

## RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
<b>2.3 Commercial customers</b>											
<b>2.3.1 Prepaid customers</b>											
R 0.00	R 0.00	2.3.1.1	Basic charge per month or part of it:	14.0%	R 0.00		R 0.000		R 0.000		R 0.00
The basic charge on prepaid commercial customers is not applicable to schools or church properties											
R 1.6074	R 1.4100	2.3.1.2	Energy in c/kWh	14.0%	R 1.78	10.64%	R 1.9207	8.00%	R 2.074	8.00%	R 1.56
R 1.9722	R 1.7300		0-600 kWh	14.0%	R 2.06	4.62%	R 2.228	8.00%	R 2.407	8.00%	R 1.81
			Above 600 kWh								
<b>2.3.2 Single phase</b>											
<b>2.3.2.1 Basic charge per month or part of it:</b>											
R 311.22	R 273.0000		20A - Connection	14.0%	R 332.88	6.96%	R 359.51	8.00%	R 388.27	8.00%	R 292.00
R 570.00	R 500.0000		40A - Connection	14.0%	R 608.76	6.80%	R 657.46	8.00%	R 710.06	8.00%	R 534.00
R 705.90	R 619.2105		60A - Connection	14.0%	R 753.54	6.75%	R 813.82	8.00%	R 878.93	8.00%	R 661.00
R 706.80	R 620.0000		80A - Connection	14.0%	R 754.68	6.77%	R 815.05	8.00%	R 880.25	8.00%	R 662.00
R 923.40	R 810.0000		100A - Connection	14.0%	R 984.96	6.67%	R 1,063.76	8.00%	R 1,148.86	8.00%	R 864.00
R 1,035.83	R 908.6228		150A - Connection	14.0%	R 1,104.66	6.64%	R 1,193.03	8.00%	R 1,288.47	8.00%	R 969.00
R 1,185.45	R 1,039.8684		200A - Connection	14.0%	R 1,264.26	6.65%	R 1,365.40	8.00%	R 1,474.63	8.00%	R 1,109.00
R 1,309.06	R 1,148.2982		250A - Connection	14.0%	R 1,396.50	6.68%	R 1,508.22	8.00%	R 1,628.88	8.00%	R 1,225.00
R 1.4700	R 1.2895	2.3.2.2	Energy in c/kWh	14.0%	R 1.58	7.80%	R 1.711	8.00%	R 1.8483	8.00%	R 1.39
<b>2.3.3 Three phase</b>											
<b>2.3.3.1 Basic charge per month or part of it:</b>											
R 993.77	R 871.73		20A - Connection	14.0%	R 1,070.46	7.72%	R 1,156.10	8.00%	R 1,248.59	8.00%	R 939.00
R 1,116.46	R 979.35		40A - Connection	14.0%	R 1,202.70	7.72%	R 1,298.92	8.00%	R 1,402.83	8.00%	R 1,055.00
R 1,191.23	R 1,044.94		60A - Connection	14.0%	R 1,282.50	7.66%	R 1,385.10	8.00%	R 1,495.91	8.00%	R 1,125.00
R 1,275.12	R 1,118.53		80A - Connection	14.0%	R 1,372.56	7.64%	R 1,482.36	8.00%	R 1,600.95	8.00%	R 1,204.00
R 1,542.82	R 1,353.35		100A - Connection	14.0%	R 1,660.98	7.66%	R 1,793.86	8.00%	R 1,937.37	8.00%	R 1,457.00
R 1,893.46	R 1,660.93		150A - Connection	14.0%	R 2,038.32	7.65%	R 2,201.39	8.00%	R 2,377.50	8.00%	R 1,788.00
R 2,261.24	R 1,983.54		200A - Connection	14.0%	R 2,435.04	7.69%	R 2,629.84	8.00%	R 2,840.23	8.00%	R 2,136.00
R 2,310.93	R 2,027.13		250A - Connection	14.0%	R 2,488.62	7.69%	R 2,687.71	8.00%	R 2,902.73	8.00%	R 2,183.00
R 1.3000	R 1.1404	2.3.2.2	Energy in c/kWh	14.0%	R 1.40	7.86%	R 1.514	8.00%	R 1.6355	8.00%	R 1.23
<b>2.4 Agricultural customers</b>											
<b>2.4.1 &lt; 25 KVA</b>											
R 573.42	R 503.00		Basic charge per month or part of it:	14.0%	R 640.68	11.73%	R 691.93	8.00%	R 747.28	8.00%	R 562.00
<b>2.4.2 25 KVA &lt;= 50 KVA</b>											
R 839.04	R 736.00		Basic charge per month or part of it:	14.0%	R 937.08	11.68%	R 1,012.05	8.00%	R 1,093.01	8.00%	R 822.00
<b>2.4.3 50 KVA &lt;= 100 KVA</b>											
R 1,177.62	R 1,033.00		Basic charge per month or part of it:	14.0%	R 1,267.68	7.65%	R 1,369.09	8.00%	R 1,478.62	8.00%	R 1,112.00
<b>2.4.4 Energy charge c/kWh</b>											
R 1.6074	R 1.4100		Energy in c/kWh < 1,000 units	14.0%	R 1.70	5.67%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
R 1.6074	R 1.4100		Energy in c/kWh > 1,000 units	14.0%	R 1.70	5.67%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
<b>2.5 BULK CONSUMERS</b>											
<b>2.5.1 Agricultural customers</b>											
<b>2.5.1.1 Time of use customers</b>											
<b>2.5.1.1.1 &lt; 1 MVA High tension</b>											
R 6,809.22	R 5,973.00		Basic charge per month or part of it	14.0%	R 7,330.20	7.65%	R 7,916.62	8.00%	R 8,549.95	8.00%	R 6,430.00
R 121.98	R 107.00		Demand charge R/KVA	14.0%	R 127.68	4.67%	R 132.79	4.00%	R 138.10	4.00%	R 112.00
<b>Energy charge c/kWh</b>											
<b>In season</b>											
R 3.1500	R 2.7632		Peak time	14.0%	R 3.40	7.85%	R 3.669	8.00%	R 3.962	8.00%	R 2.98
R 1.0100	R 0.8860		Standard	14.0%	R 1.09	8.36%	R 1.182	8.00%	R 1.277	8.00%	R 0.96
R 0.5900	R 0.5175		Off-peak time	14.0%	R 0.64	8.20%	R 0.689	8.00%	R 0.745	8.00%	R 0.56
<b>Out of season</b>											
R 1.0900	R 0.9561		Peak time	14.0%	R 1.19	8.77%	R 1.280	8.00%	R 1.383	8.00%	R 1.04
R 0.7800	R 0.6842		Standard	14.0%	R 0.84	8.15%	R 0.911	8.00%	R 0.984	8.00%	R 0.74
R 0.5200	R 0.4561		Off-peak time	14.0%	R 0.57	9.62%	R 0.616	8.00%	R 0.665	8.00%	R 0.50
<b>2.5.1.1.2 Low tension</b>											
R 4,363.92	R 3,828.00		Basic charge per month or part of it	14.0%	R 4,697.94	7.65%	R 5,073.78	8.00%	R 5,479.68	8.00%	R 4,121.00
R 119.19	R 104.55		Demand charge R/KVA	14.0%	R 124.26	4.25%	R 129.23	4.00%	R 134.40	4.00%	R 109.00
<b>Energy charge c/kWh</b>											
<b>In season</b>											
R 3.4700	R 3.0439		Peak time	14.0%	R 3.74	7.76%	R 4.038	8.00%	R 4.361	8.00%	R 3.28
R 1.1200	R 0.9825		Standard	14.0%	R 1.21	7.89%	R 1.305	8.00%	R 1.409	8.00%	R 1.06
R 0.6500	R 0.5702		Off-peak time	14.0%	R 0.71	8.74%	R 0.763	8.00%	R 0.824	8.00%	R 0.62
<b>Out of season</b>											
R 1.2000	R 1.0526		Peak time	14.0%	R 1.30	8.30%	R 1.404	8.00%	R 1.516	8.00%	R 1.14
R 0.8600	R 0.7544		Standard	14.0%	R 0.92	7.37%	R 0.997	8.00%	R 1.077	8.00%	R 0.81
R 0.5700	R 0.5000		Off-peak time	14.0%	R 0.62	8.00%	R 0.665	8.00%	R 0.718	8.00%	R 0.54
<b>2.5.1.2 Normal</b>											
<b>2.5.1.2.1 &lt; 1 MVA High tension</b>											
R 6,517.38	R 5,717.00		Basic charge per month or part of it	14.0%	R 7,015.56	7.64%	R 7,576.80	8.00%	R 8,182.94	8.00%	R 6,154.00
R 156.18	R 137.00		Demand charge R/KVA	14.0%	R 163.02	4.38%	R 169.54	4.00%	R 176.32	4.00%	R 143.00
R 0.8300	R 0.7281		Energy charge c/kWh	14.0%	R 0.90	8.51%	R 0.973	8.00%	R 1.0505	8.00%	R 0.79
<b>2.5.1.2.2 Low tension</b>											
R 3,838.38	R 3,367.00		Basic charge per month or part of it	14.0%	R 4,132.50	7.66%	R 4,463.10	8.00%	R 4,820.15	8.00%	R 3,625.00
R 206.34	R 181.00		Demand charge R/KVA	14.0%	R 215.46	4.42%	R 224.08	4.00%	R 233.04	4.00%	R 189.00
R 0.7500	R 0.6579		Energy charge c/kWh	14.0%	R 0.82	9.44%	R 0.886	8.00%	R 0.9574	8.00%	R 0.72

## RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		<b>2.5.2</b>	<b>Urban customers</b>								
		<b>2.5.2.1</b>	<b>Time of use customers</b>								
		<b>2.5.2.1.1</b>	<b>&gt; 1 MVA High tension</b>								
R 14,254.56	R 12,504.00		Basic charge per month or part of it	14.0%	<b>R 15,344.40</b>	7.65%	R 16,571.95	8.00%	R 17,897.71	8.00%	R 13,460.00
R 84.36	R 74.00		Demand charge R/KVA	14.0%	<b>R 88.92</b>	5.41%	R 92.48	4.00%	R 96.18	4.00%	R 78.00
			<b>Energy charge c/kWh</b>								
			In season								
R 3.6800	R 3.23		Peak time	14.0%	<b>R 3.97</b>	7.80%	R 4.285	8.00%	R 4.627	8.00%	R 3.48
R 1.1900	R 1.04		Standard	14.0%	<b>R 1.28</b>	7.29%	R 1.379	8.00%	R 1.489	8.00%	R 1.12
R 0.6800	R 0.60		Off-peak time	14.0%	<b>R 0.74</b>	8.97%	R 0.800	8.00%	R 0.864	8.00%	R 0.65
			Out of season								
R 1.2500	R 1.10		Peak time	14.0%	<b>R 1.36</b>	8.53%	R 1.465	8.00%	R 1.582	8.00%	R 1.19
R 0.9000	R 0.79		Standard	14.0%	<b>R 0.98</b>	8.93%	R 1.059	8.00%	R 1.144	8.00%	R 0.86
R 0.6000	R 0.53		Off-peak time	14.0%	<b>R 0.65</b>	8.30%	R 0.702	8.00%	R 0.758	8.00%	R 0.57
		<b>2.5.2.1.2</b>	<b>&lt; 1 MVA High tension</b>								
R 8,534.04	R 7,486.00		Basic charge per month or part of it	14.0%	<b>R 9,186.12</b>	7.64%	R 9,921.01	8.00%	R 10,714.69	8.00%	R 8,058.00
R 94.62	R 83.00		Demand charge R/KVA	14.0%	<b>R 99.18</b>	4.82%	R 103.15	4.00%	R 107.28	4.00%	R 87.00
			<b>Energy charge c/kWh</b>								
			In season								
R 3.9200	R 3.4386		Peak time	14.0%	<b>R 4.23</b>	7.89%	R 4.568	8.00%	R 4.933	8.00%	R 3.71
R 1.2500	R 1.0965		Standard	14.0%	<b>R 1.36</b>	8.53%	R 1.465	8.00%	R 1.582	8.00%	R 1.19
R 0.7300	R 0.6404		Off-peak time	14.0%	<b>R 0.79</b>	7.75%	R 0.850	8.00%	R 0.917	8.00%	R 0.69
			Out of season								
R 1.3500	R 1.1842		Peak time	14.0%	<b>R 1.46</b>	8.09%	R 1.576	8.00%	R 1.702	8.00%	R 1.28
R 0.9600	R 0.8421		Standard	14.0%	<b>R 1.04</b>	8.06%	R 1.120	8.00%	R 1.210	8.00%	R 0.91
R 0.6500	R 0.5702		Off-peak time	14.0%	<b>R 0.71</b>	8.74%	R 0.763	8.00%	R 0.824	8.00%	R 0.62
		<b>2.5.2.1.3</b>	<b>Low tension</b>								
R 7,879.68	R 6,912.00		Basic charge per month or part of it	14.0%	<b>R 8,482.74</b>	7.65%	R 9,161.36	8.00%	R 9,894.27	8.00%	R 7,441.00
R 111.36	R 97.68		Demand charge R/KVA	14.0%	<b>R 116.28</b>	4.42%	R 120.93	4.00%	R 125.77	4.00%	R 102.00
			<b>Energy charge c/kWh</b>								
			In season								
R 4.0100	R 3.5175		Peak time	14.0%	<b>R 4.32</b>	7.75%	R 4.6662	8.00%	R 5.040	8.00%	R 3.79
R 1.2900	R 1.1316		Standard	14.0%	<b>R 1.39</b>	7.81%	R 1.5021	8.00%	R 1.622	8.00%	R 1.22
R 0.7500	R 0.6579		Off-peak time	14.0%	<b>R 0.82</b>	9.44%	R 0.886	8.00%	R 0.957	8.00%	R 0.72
			Out of season								
R 1.3800	R 1.2105		Peak time	14.0%	<b>R 1.49</b>	8.22%	R 1.6129	8.00%	R 1.742	8.00%	R 1.31
R 0.9800	R 0.8596		Standard	14.0%	<b>R 1.06</b>	8.18%	R 1.145	8.00%	R 1.237	8.00%	R 0.93
R 0.6600	R 0.5789		Off-peak time	14.0%	<b>R 0.72</b>	8.82%	R 0.776	8.00%	R 0.838	8.00%	R 0.63
		<b>2.5.2.2</b>	<b>Normal</b>								
		<b>2.5.2.2.1</b>	<b>&gt; 1 MVA High tension</b>								
R 11,894.76	R 10,434.00		Basic charge per month or part of it	14.0%	<b>R 12,804.48</b>	7.65%	R 13,828.84	8.00%	R 14,935.15	8.00%	R 11,232.00
R 110.58	R 97.00		Demand charge R/KVA	14.0%	<b>R 115.14</b>	4.12%	R 119.75	4.00%	R 124.54	4.00%	R 101.00
R 1.0400	R 0.9123		Energy charge c/kWh	14.0%	<b>R 1.12</b>	7.42%	R 1.207	8.00%	R 1.303	8.00%	R 0.98
		<b>2.5.2.2.2</b>	<b>&lt; 1 MVA High tension</b>								
R 9,686.58	R 8,497.00		Basic charge per month or part of it	14.0%	<b>R 10,427.58</b>	7.65%	R 11,261.79	8.00%	R 12,162.73	8.00%	R 9,147.00
R 117.42	R 103.00		Demand charge R/KVA	14.0%	<b>R 123.12</b>	4.85%	R 128.04	4.00%	R 133.16	4.00%	R 108.00
R 1.0000	R 0.8772		Energy charge c/kWh	14.0%	<b>R 1.08</b>	8.30%	R 1.170	8.00%	R 1.263	8.00%	R 0.95
		<b>2.5.2.2.3</b>	<b>Low tension</b>								
R 7,879.68	R 6,912.00		Basic charge per month or part of it	14.0%	<b>R 8,482.74</b>	7.65%	R 9,161.36	8.00%	R 9,894.27	8.00%	R 7,441.00
R 112.86	R 99.00		Demand charge R/KVA	14.0%	<b>R 117.42</b>	4.04%	R 122.12	4.00%	R 127.00	4.00%	R 103.00
R 1.0800	R 0.9474		Energy charge c/kWh	14.0%	<b>R 1.17</b>	8.72%	R 1.268	8.00%	R 1.3696	8.00%	R 1.03
		<b>2.6</b>	<b>Sport customers</b>								
R 1.6900	R 1.4825		Energy charge c/kWh	14.0%	<b>R 1.85</b>	9.28%	R 1.995	8.00%	R 2.154	8.00%	R 1.62
		<b>2.7</b>	<b>Streetlights</b>								
R 1.5200	R 1.5200		Energy charge c/kWh	0.0%	<b>R 1.57</b>	3.29%	R 1.696	8.00%	R 1.831	8.00%	R 1.57
		<b>3.</b>	<b>Refuse Service Tariffs</b>								
			(All Areas in respect of residential sites)								
		<b>3.1.</b>	<b>Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.</b>								
		<b>3.2.</b>	<b>Tariff per number of collections. 2 refuse bags (unit) per collection</b>								
R 197.52	R 173.27	<b>3.2.1</b>	1 Collection per week (2 refuse bags or less)	14.0%	<b>R 209.38</b>	6.00%	R 224.03	7.00%	R 241.96	8.00%	R 183.66
R 355.51	R 311.85	<b>3.2.2</b>	2 Collection per week (2 refuse bags or less)	14.0%	<b>R 376.84</b>	6.00%	R 403.22	7.00%	R 435.48	8.00%	R 330.56
R 513.53	R 450.47	<b>3.2.3</b>	3 Collection per week (2 refuse bags or less)	14.0%	<b>R 544.34</b>	6.00%	R 582.45	7.00%	R 629.04	8.00%	R 477.49
R 158.02	R 138.62	<b>3.2.4</b>	Additional units per collection	14.0%	<b>R 167.50</b>	6.00%	R 179.23	7.00%	R 193.57	8.00%	R 146.93
R 138.61	R 138.61	<b>3.2.5</b>	Informal settlements without an account (Flat rate)	0.0%	<b>R 146.93</b>	6.00%	R 157.21	7.00%	R 169.79	8.00%	R 146.93
		<b>3.2.6</b>	Departmental tariffs:								
R 25.98	R 25.98	<b>3.2.6.1</b>	Dennebos	0.0%	<b>R 27.54</b>	6.00%	R 29.46	7.00%	R 31.82	8.00%	R 146.93
R 98.76	R 98.76	<b>3.2.6.2</b>	All other	0.0%	<b>R 104.69</b>	6.00%	R 112.02	7.00%	R 120.98	8.00%	R 146.93
			<b>Residential Properties: (2 refuse bags or less)</b>								
			Valuation ≤ 100 000	14.0%	<b>R 148.20</b>	-24.97%	R 158.57	7.00%	R 171.26	8.00%	R 130.00
			Valuation > 100 000 ≤ 150 000	14.0%	<b>R 159.60</b>	-19.20%	R 170.77	7.00%	R 184.43	8.00%	R 140.00
			Valuation > 150 000 ≤ 200 000	14.0%	<b>R 171.00</b>	-13.43%	R 182.97	7.00%	R 197.61	8.00%	R 150.00
			Valuation > 200 000 ≤ 500 000	14.0%	<b>R 182.40</b>	-7.66%	R 195.17	7.00%	R 210.78	8.00%	R 160.00
			Valuation > 500 000 ≤ 1 000 000	14.0%	<b>R 205.20</b>	3.89%	R 219.56	7.00%	R 237.13	8.00%	R 180.00
			Valuation > 1 000 000	14.0%	<b>R 228.00</b>	15.43%	R 243.96	7.00%	R 263.48	8.00%	R 200.00
			All other residential consumers	14.0%	<b>R 148.20</b>	-24.97%	R 158.57	7.00%	R 171.26	8.00%	R 130.00
			Additional units per collection	14.0%	<b>R 148.20</b>	-24.97%	R 158.57	7.00%	R 171.26	8.00%	R 130.00

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		<b>6.2.2 Traffic Services</b>								
		<b>6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special</b> (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice								
		<b>6.2.2.1.1 Profit Organisations: (per gathering/march)</b>								
R 465.00		(a) First hour per officer (normal working hours)	14.0%	R 492.00	5.81%	R 531.00	7.93%	R 573.00	7.91%	R 431.58
R 167.00		(b) Subsequent hourly tariff within normal working hours	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 585.00		(c) First hour per officer ( after hours & weekends)	14.0%	R 620.00	5.98%	R 669.00	7.90%	R 722.00	7.92%	R 543.86
		(d) Subsequent hourly tariff after hours & weekends	14.0%	R 245.00	5.60%	R 264.00	7.76%	R 285.00	7.95%	R 214.91
R 232.00		(e) Per officer ( Sundays per 4 hour bracket)	14.0%	R 1,272.00	6.00%	R 1,373.00	7.94%	R 1,482.00	7.94%	R 1,115.79
R 1,200.00		(f) Per vehicle (less than 15 km)	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 143.00		(g) Per kilometre tariff thereafter	14.0%	R 7.00	7.69%	R 8.00	14.29%	R 8.50	6.25%	R 6.14
R 6.50		(h) Hiring of road signs and equipment	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 143.00		(i) Mega phone per day	14.0%	R 629.00	5.89%	R 679.00	7.95%	R 733.00	7.95%	R 551.75
R 594.00		<b>6.2.2.1.2 Non-Profit Organisations:</b> (per gathering/march)								
R 167.00		(a) First hour per officer (normal working hours)	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 87.00		(b) Subsequent hourly tariff within normal working hours	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 220.00		(c) First hour per officer ( after hours & weekends)	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 133.00		(d) Subsequent hourly tariff after hours & weekends	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
R 600.00		(e) Per officer ( Sundays per 4 hour bracket)	14.0%	R 636.00	6.00%	R 686.00	7.86%	R 740.00	7.87%	R 557.89
R 87.00		(f) Per vehicle (less than 15 km)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 6.50		(g) Per kilometre tariff thereafter	14.0%	R 7.00	7.69%	R 8.00	14.29%	R 8.50	6.25%	R 6.14
R 65.00		(h) Hiring of road signs and equipment	14.0%	R 68.00	4.62%	R 73.00	7.35%	R 78.00	6.85%	R 59.65
R 296.00		(i) Mega phone per day	14.0%	R 313.00	5.74%	R 338.00	7.99%	R 365.00	7.99%	R 274.56
		<b>6.2.2.2 Dog Tax Tariffs</b>								
R 178.00		6.2.2.2.1 Male dog: per year or part thereof	14.0%	R 188.00	5.62%	R 203.00	7.98%	R 219.00	7.88%	R 164.91
R 357.00		6.2.2.2.2 Bitch: per year or part thereof	14.0%	R 378.00	5.88%	R 408.00	7.94%	R 440.00	7.84%	R 331.58
R 89.00		6.2.2.2.3 Sterilised/castrated ( proof)	14.0%	R 94.00	5.62%	R 101.00	7.45%	R 109.00	7.92%	R 82.46
R 150.00		<b>6.2.2.3 Executing of warrants of arrest</b>	14.0%	R 150.00	New	R 162.00	8.00%	R 174.00	7.41%	R 131.58
		<b>6.2.3 Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982)								
		<b>6.2.3.1 Call-outs (per call)</b>								
		This includes all fire fighting vehicles, all manpower water supply and pump operation during the actual delivery of specialized in fire fighting, (excluding travel time) where more than 1 hour worked.	14.0%			R 2,404.00	8.00%	R 2,596.00	7.99%	R 1,952.63
R 2,100.00	Cost	<b>6.2.3.2 Additional sources and consumables:</b>		R 2,226.00	6.00%					
		(excluding travel time) (Per hour or part thereof)		Cost	New	Cost		Cost		
R 1,400.00		<b>6.2.3.3 Special Standby Services</b>		R 1,484.00	6.00%	R 1,602.00	7.95%	R 1,730.00	7.99%	R 1,484.00
R 2,162.00		<b>6.2.4 Filling of swimming pools (per pool)</b>	14.0%	R 2,291.00	5.97%	R 2,474.00	7.99%	R 2,671.00	7.96%	R 2,009.65
		<b>6.2.5 Permits (per permit)</b>								
R 200.00		(a) Gas	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(b) Liquid Fuel	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(c) Tanks with hazardous contents (HAZCHEM)	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(d) Spray-paint rooms	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
		<b>6.2.6 Refuse tariffs moved to Civil Services</b>								
		<b>6.2.7 Licensing and Regulating: Hiring and Sundry</b>								
R 595.00		6.2.7.1 Vendor stalls (uncovered)	14.0%	R 630.00	5.88%	R 680.00	7.94%	R 734.00	7.94%	R 552.63
R 962.00		6.2.7.2 Vendor stalls -- under cover (per annum)	14.0%	R 1,019.00	5.93%	R 1,100.00	7.95%	R 1,188.00	8.00%	R 893.86
		6.2.7.3 Clean-up of premises (cost recoverable from owner)								
		<b>6.2.8 Holiday Resorts</b>								
R 450.00		Deposit for hiring C & D types Chalets at Pine Forest (Dennebos)	Exempt	R 477.00	6.00%	R 515.00	7.97%	R 556.00	7.96%	
R 350.00		Deposit for hiring of other Pine Forest (Dennebos)	Exempt	R 371.00	6.00%	R 400.00	7.82%	R 432.00	8.00%	
		<b>6.2.8.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)</b>								
25.00%		<b>6.2.8.1.1 Camping ( per stand per night )</b>								
		High season	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
R 286.00		In season	14.0%	R 197.00	5.91%	R 212.00	7.61%	R 228.00	7.55%	R 172.81
R 186.00		Out of season	14.0%	R 120.00	5.26%	R 129.00	7.50%	R 139.00	7.75%	R 105.26
R 114.00		Deposit	Exempt	R 371.00	6.00%	R 400.00	7.82%	R 432.00	8.00%	
R 350.00		<b>6.2.8.1.3 Annual Booking Fee</b>								
R 12,647.00		A-type - caravan premises	14.0%	R 13,911.00	9.99%	R 15,302.00	10.00%	R 16,832.00	10.00%	R 12,202.63
R 9,944.00		B-type - caravan premises	14.0%	R 10,938.00	10.00%	R 12,031.00	9.99%	R 13,234.00	10.00%	R 9,594.74
R 9,251.00		C-type - caravan premises	14.0%	R 10,176.00	10.00%	R 11,193.00	9.99%	R 12,312.00	10.00%	R 8,926.32
R 12,647.00		Loq Cabins	14.0%	R 13,911.00	9.99%	R 15,302.00	10.00%	R 16,832.00	10.00%	R 12,202.63
R 9,710.00		A-type - Lost City	14.0%	R 10,681.00	10.00%	R 11,749.00	10.00%	R 12,923.00	9.99%	R 9,369.30
R 8,145.00		B-type - Lost City	14.0%	R 8,959.00	9.99%	R 9,854.00	9.99%	R 10,839.00	10.00%	R 7,858.77
		Deposit	Exempt							
		<b>6.2.8.1.4 Chalets (per unit per night)</b>								
		<b>6.2.8.1.4.1 A - Type</b>								
		High season (24 December to 9 January & Easter weekend)	14.0%	R 400.00	0.00%	R 432.00	8.00%	R 466.00	7.87%	R 350.88
R 400.00		In season	14.0%	R 357.00	0.00%	R 385.00	7.79%	R 415.00	7.79%	R 313.16
R 357.00		Out of season	14.0%	R 292.00	0.00%	R 315.00	7.88%	R 340.00	7.94%	R 256.14

## RATES AND TARIFFS 2016/2017 - 2018/2019

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



## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

## RATES AND TARIFFS 2016/2017 - 2018/2019

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

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



Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	45,099	48,585	49,826	56,176	56,176	56,176	56,176	61,025	65,926	71,212
Service charges	207,868	224,379	241,849	271,802	271,802	271,802	271,802	295,516	316,694	339,559
Investment revenue	2,054	3,268	4,658	2,996	2,996	2,996	2,996	4,480	4,562	4,640
Transfers recognised - operational	72,698	89,624	84,488	82,602	77,869	77,869	77,869	134,809	119,516	113,386
Other own revenue	26,072	20,808	38,668	38,377	38,377	38,377	38,377	36,685	38,788	40,982
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>353,791</b>	<b>386,664</b>	<b>419,489</b>	<b>451,953</b>	<b>447,220</b>	<b>447,220</b>	<b>447,220</b>	<b>532,516</b>	<b>545,486</b>	<b>569,778</b>
Employee costs	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Remuneration of councillors	6,932	7,789	8,065	8,949	8,949	8,949	8,949	9,465	10,033	10,635
Depreciation & asset impairment	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Finance charges	13,141	12,373	14,300	13,315	13,265	13,265	13,265	11,710	11,249	11,636
Materials and bulk purchases	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Transfers and grants	767	812	922	831	819	819	819	881	930	976
Other expenditure	86,428	114,197	100,625	113,863	118,424	118,424	118,424	170,277	155,730	149,224
<b>Total Expenditure</b>	<b>337,034</b>	<b>384,100</b>	<b>403,821</b>	<b>455,124</b>	<b>473,270</b>	<b>473,270</b>	<b>473,270</b>	<b>554,700</b>	<b>572,923</b>	<b>596,710</b>
<b>Surplus/(Deficit)</b>	<b>16,756</b>	<b>2,564</b>	<b>15,668</b>	<b>(3,172)</b>	<b>(26,050)</b>	<b>(26,050)</b>	<b>(26,050)</b>	<b>(22,184)</b>	<b>(27,437)</b>	<b>(26,932)</b>
Transfers recognised - capital	73,786	48,136	58,472	25,218	57,170	57,170	57,170	51,580	27,249	27,000
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>90,543</b>	<b>50,700</b>	<b>74,139</b>	<b>22,046</b>	<b>31,121</b>	<b>31,121</b>	<b>31,121</b>	<b>29,396</b>	<b>(188)</b>	<b>68</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>90,543</b>	<b>50,700</b>	<b>74,139</b>	<b>22,046</b>	<b>31,121</b>	<b>31,121</b>	<b>31,121</b>	<b>29,396</b>	<b>(188)</b>	<b>68</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>87,567</b>	<b>58,965</b>	<b>64,040</b>	<b>52,768</b>	<b>77,902</b>	<b>83,847</b>	<b>83,847</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>
Transfers recognised - capital	-	-	-	9,403	23,157	23,797	23,797	48,161	27,180	27,000
Public contributions & donations	-	-	-	1,038	1,138	1,138	1,138	-	-	-
Borrowing	-	-	-	8,290	5,790	5,790	5,790	2,500	1,000	-
Internally generated funds	-	-	-	34,038	47,817	53,122	53,122	19,068	10,998	2,582
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,768</b>	<b>77,902</b>	<b>83,847</b>	<b>83,847</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>
<b>Financial position</b>										
Total current assets	92,096	92,320	129,477	100,775	100,084	100,084	100,084	108,793	102,019	107,442
Total non current assets	610,195	651,278	737,515	733,237	724,829	724,829	724,829	754,042	747,175	728,759
Total current liabilities	81,299	79,697	74,219	61						

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

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

References

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

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

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

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
<b>Expenditure - Standard</b>										
<i>Municipal governance and administration</i>		71,531	77,672	84,000	100,397	101,670	101,670	102,717	107,831	114,624
Executive and council		16,525	18,373	18,075	29,922	28,808	28,808	28,959	30,874	32,855
<i>Mayor and Council</i>		10,249	12,710	12,301	14,742	14,794	14,794	14,807	15,705	16,621
<i>Municipal Manager</i>		6,276	5,663	5,775	15,179	14,014	14,014	14,152	15,169	16,235
Budget and treasury office		30,209	30,684	36,291	41,681	42,666	42,666	43,443	44,187	46,972
Corporate services		24,797	28,615	29,634	28,794	30,197	30,197	30,315	32,771	34,796
<i>Human Resources</i>		12,926	13,869	14,874	16,542	16,326	16,326	17,181	18,527	19,580
<i>Information Technology</i>		1,302	1,764	1,885	1,851	1,834	1,834	2,015	2,135	2,256
<i>Property Services</i>		3,330	5,032	5,533	764	1,379	1,379	556	628	669
<i>Other Admin</i>		7,240	7,949	7,342	9,637	10,658	10,658	10,563	11,480	12,291
<i>Community and public safety</i>		51,811	73,521	70,983	70,850	68,155	68,155	132,666	119,416	112,013
Community and social services		13,538	12,509	16,216	17,707	18,559	18,559	21,300	21,256	22,851
<i>Libraries and Archives</i>		4,976	5,088	6,276	6,709	7,075	7,075	7,786	8,436	9,104
<i>Museums &amp; Art Galleries etc</i>		-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		4,077	3,349	3,731	4,067	4,282	4,282	5,420	5,697	6,124
<i>Cemeteries &amp; Crematoriums</i>		1,879	2,029	2,154	2,811	2,586	2,586	2,837	3,105	3,350
<i>Child Care</i>		-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-
<i>Other Community</i>		-	-	-	-	-	-	-	-	-
<i>Other Social</i>		2,607	2,043	4,055	4,120	4,616	4,616	5,257	4,018	4,274
Sport and recreation		16,259	16,764	18,803	20,676	20,532	20,532	23,799	26,330	28,099
Public safety		7,702	14,553	18,219	20,980	25,126	25,126	27,707	29,767	31,698
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Fire</i>		1,758	2,667	3,656	4,198	4,664	4,664	6,672	7,124	7,627
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		1,697	1,822	1,143	2,339	2,148	2,148	2,214	2,682	2,829
<i>Other</i>		4,246	10,064	13,420	14,443	18,314	18,314	18,822	19,962	21,242
Housing		14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
Health		-	-	-	-	-	-	-	-	-
<i>Clinics</i>		-	-	-	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,424	21,542	25,323	29,554	36,858	36,858	29,044	31,163	33,165
Planning and development		6,612	6,964	7,307	5,223	5,362	5,362	5,667	6,048	6,487
<i>Economic Development/Planning</i>		2,663	2,876	3,243	1,390	1,644	1,644	1,591	1,667	1,782
<i>Town Planning/Building enforcement</i>		3,910	4,052	4,033	3,774	3,659	3,659	4,014	4,317	4,638
<i>Licensing &amp; Regulation</i>		38	35	32	60	60	60	61	64	67
Road transport		10,844	12,753	17,042	23,146	29,892	29,892	22,075	23,715	25,174
<i>Roads</i>		8,779	10,517	14,282	19,667	26,406	26,406	18,629	20,007	21,181
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		2,065	2,236	2,760	3,479	3,486	3,486	3,446	3,708	3,993
<i>Other</i>		-	-	-	-	-	-	-	-	-
Environmental protection		967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
<i>Trading services</i>		194,685	210,772	222,861	253,636	265,900	265,900	289,545	313,744	336,101
Electricity		135,291	142,981	155,706	183,879	183,815	183,815	200,351	217,605	234,608
<i>Electricity Distribution</i>		135,164	142,850	155,587	183,715	183,651	183,651	200,201	217,444	234,435
<i>Electricity Generation</i>		128	131	119	164	164	164	150	161	173
Water		16,851	18,470	17,546	20,672	23,484	23,484	25,030	26,928	28,433
<i>Water Distribution</i>		12,183	14,672	13,501	16,777	19,090	19,090	21,665	23,649	24,989
<i>Water Storage</i>		4,667	3,798	4,045	3,895	4,394	4,394	3,365	3,279	3,444
Waste water management		20,472	24,083	23,713	23,094	25,224	25,224	28,050	31,162	33,117
<i>Sewerage</i>		16,085	19,012	18,251	16,852	18,939	18,939	20,006	21,910	23,254
<i>Storm Water Management</i>		3,320	3,889	4,224	4,868	4,926	4,926	6,415	7,496	7,965
<i>Public Toilets</i>		1,067	1,183	1,239	1,374	1,359	1,359	1,628	1,756	1,898
Waste management		22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
<i>Solid Waste</i>		22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
<i>Other</i>		584	594	654	687	687	687	728	768	807
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		584	594	654	687	687	687	728	768	807
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710
<b>Surplus/(Deficit) for the year</b>		90,543	50,700	74,139	22,046	31,121	31,121	29,396	(188)	68

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

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

References

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

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

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

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

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	44,051	47,327	48,474	55,316	55,316	55,316	55,316	59,625	64,414	69,579
Property rates - penalties & collection charges		1,047	1,258	1,352	860	860	860	860	1,400	1,512	1,633
Service charges - electricity revenue	2	146,639	156,352	171,615	198,529	198,529	198,529	198,529	215,414	232,691	251,350
Service charges - water revenue	2	27,881	33,737	31,117	34,986	34,986	34,986	34,986	39,203	41,096	43,150
Service charges - sanitation revenue	2	16,011	16,984	19,061	18,484	18,484	18,484	18,484	19,968	20,925	21,977
Service charges - refuse revenue	2	16,216	17,221	18,854	19,321	19,321	19,321	19,321	20,419	21,442	22,514
Service charges - other		1,121	85	1,202	482	482	482	482	511	540	567
Rental of facilities and equipment		6,761	7,762	8,443	8,159	8,159	8,159	8,159	9,475	10,001	10,574
Interest earned - external investments		2,054	3,268	4,658	2,996	2,996	2,996	2,996	4,480	4,562	4,640
Interest earned - outstanding debtors		4,748	6,077	7,585	4,883	4,883	4,883	4,883	5,474	5,778	6,074
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		760	7,625	10,106	8,559	8,559	8,559	8,559	13,020	13,801	14,629
Licences and permits		125	166	155	288	288	288	288	168	178	187
Agency services		3,051	3,326	3,849	3,602	3,602	3,602	3,602	4,274	4,524	4,782
Transfers recognised - operational		72,698	89,624	84,488	82,602	77,869	77,869	77,869	134,809	119,516	113,386
Other revenue	2	10,624	(4,148)	4,261	4,584	4,584	4,584	4,584	4,272	4,503	4,734
Gains on disposal of PPE		3	-	4,268	8,302	8,302	8,302	8,302	2	3	3
Total Revenue (excluding capital transfers and contributions)		353,791	386,664	419,489	451,953	447,220	447,220	447,220	532,516	545,486	569,778
Expenditure By Type											
Employee related costs	2	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Remuneration of councillors		6,932	7,789	8,065	8,949	8,949	8,949	8,949	9,465	10,033	10,635
Debt impairment	3	19,723	27,825	26,883	20,754	24,754	24,754	24,754	25,640	27,100	28,561
Depreciation & asset impairment	2	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Finance charges		13,141	12,373	14,300	13,315	13,265	13,265	13,265	11,710	11,249	11,636
Bulk purchases	2	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		8,838	9,904	12,287	12,084	14,779	14,779	14,779	14,929	15,381	16,298
Transfers and grants		767	812	922	831	819	819	819	881	930	976
Other expenditure	4, 5	57,792	75,518	61,333	81,025	78,891	78,891	78,891	129,709	113,250	104,365
Loss on disposal of PPE		75	950	123	-	-	-	-	-	-	-
Total Expenditure		337,034	384,100	403,821	455,124	473,270	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit)											
Transfers recognised - capital		16,756	2,564	15,668	(3,172)	(26,050)	(26,050)	(26,050)	(22,184)	(27,437)	(26,932)
Contributions recognised - capital	6	73,786	48,136	58,472	25,218	57,170	57,170	57,170	51,580	27,249	27,000
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method



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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–	–	250	250
Vote 2 - Civil Services		13,628	7,537	–	7,388	9,749	10,848	10,848	43,861	23,180	18,000
Vote 3 - Community & Social Services		–	–	–	–	–	–	–	400	1,600	–
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Electricity		150	1,643	–	100	897	897	897	1,050	1,000	2,000
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning		–	–	–	–	–	–	–	–	–	–
Vote 9 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 10 - Sport & Recreation		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 - 0		–	–	–	–	–	–	–	–	–	–
Vote 15 - 0		–	–	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>13,778</b>	<b>9,180</b>	<b>–</b>	<b>7,488</b>	<b>10,646</b>	<b>11,745</b>	<b>11,745</b>	<b>45,311</b>	<b>26,030</b>	<b>20,250</b>
<b>Single-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Budget & Treasury Office		0	440	–	350	425	425	425	130	310	350
Vote 2 - Civil Services		59,752	27,926	–	26,756	49,214	53,734	53,734	12,543	2,770	–
Vote 3 - Community & Social Services		262	8,301	–	2,214	2,489	2,489	2,489	300	–	–
Vote 4 - Corporate Services		2,069	908	–	350	513	513	513	1,150	70	70
Vote 5 - Electricity		3,032	1,211	–	7,890	6,540	6,866	6,866	8,995	9,037	8,500
Vote 6 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		1	27	–	2,000	–	–	–	–	200	–
Vote 8 - Planning		46	75	–	–	–	–	–	–	–	–
Vote 9 - Public Safety		1,459	425	–	3,570	5,845	5,845	5,845	–	–	–
Vote 10 - Sport & Recreation		6,917	12,364	–	2,150	2,230	2,230	2,230	1,300	761	412
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 - 0		–	–	–	–	–	–	–	–	–	–
Vote 15 - 0		–	–	–	–	–	–	–	–	–	–
<b>Capital single-year expenditure sub-total</b>		<b>73,539</b>	<b>51,678</b>	<b>–</b>	<b>45,280</b>	<b>67,256</b>	<b>72,101</b>	<b>72,101</b>	<b>24,418</b>	<b>13,148</b>	<b>9,332</b>
<b>Total Capital Expenditure - Vote</b>		<b>87,318</b>	<b>60,858</b>	<b>–</b>	<b>52,768</b>	<b>77,902</b>	<b>83,847</b>	<b>83,847</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>2,097</b>	<b>908</b>	<b>1,036</b>	<b>700</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>1,280</b>	<b>630</b>	<b>670</b>
Executive and council		–	–	–	–	–	–	–	–	–	–
Budget and treasury office		0	135	118	350	425	425	425	130	560	600
Corporate services		2,096	773	917	350	513	513	513	1,150	70	70
<b>Community and public safety</b>		<b>9,625</b>	<b>18,422</b>	<b>8,502</b>	<b>9,761</b>	<b>11,088</b>	<b>11,088</b>	<b>11,088</b>	<b>3,050</b>	<b>3,561</b>	<b>2,412</b>
Community and social services		2,462	11,196	6,906	1,941	2,116	2,116	2,116	700	1,600	–
Sport and recreation		4,714	6,844	1,559	2,150	2,230	2,230	2,230	1,300	761	412
Public safety		2,448	358	37	3,670	6,742	6,742	6,742	1,050	1,000	2,000
Housing		1	25	–	2,000	–	–	–	–	200	–
Health		–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>26,118</b>	<b>9,850</b>	<b>13,097</b>	<b>8,113</b>	<b>11,131</b>	<b>13,012</b>	<b>13,012</b>	<b>4,955</b>	<b>7,477</b>	<b>18,000</b>
Planning and development		46	69	47	–	–	–	–	–	–	–
Road transport		26,071	9,781	13,051	7,840	10,758	12,639	12,639	4,955	7,477	18,000
Environmental protection		–	–	–	273	373	373	373	–	–	–
<b>Trading services</b>		<b>49,728</b>	<b>29,785</b>	<b>41,405</b>	<b>34,194</b>	<b>54,745</b>	<b>58,810</b>	<b>58,810</b>	<b>60,443</b>	<b>27,510</b>	<b>8,500</b>
Electricity		2,169	2,813	3,583	7,860	6,510	6,836	6,836	8,960	9,000	8,500
Water		25,292	9,881	15,800	10,913	17,446	21,184	21,184	35,105	17,290	–
Waste water management		21,924	15,555	22,022	12,381	28,749	28,749	28,749	13,578	1,220	–
Waste management		343	1,536	–	3,040	2,040	2,040	2,040	2,800	–	–
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>87,567</b>	<b>58,965</b>	<b>64,040</b>	<b>52,768</b>	<b>77,902</b>	<b>83,847</b>	<b>83,847</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>
<b>Funded by:</b>											
National Government		–	–	–	5,289	8,493	9,133	9,133	48,161	27,180	27,000
Provincial Government		–	–	–	3,076	13,526	13,526	13,526	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	1,038	1,138	1,138	1,138	–	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,403</b>	<b>23,157</b>	<b>23,797</b>	<b>23,797</b>	<b>48,161</b>	<b>27,180</b>	<b>27,000</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,038</b>	<b>1,138</b>	<b>1,138</b>	<b>1,138</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,290</b>	<b>5,790</b>	<b>5,790</b>	<b>5,790</b>	<b>2,500</b>	<b>1,000</b>	<b>–</b>
<b>Internally generated funds</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>34,038</b>	<b>47,817</b>	<b>53,122</b>	<b>53,122</b>	<b>19,068</b>	<b>10,998</b>	<b>2,582</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>52,768</b>	<b>77,902</b>	<b>83,847</b>	<b>83,847</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>

**References**

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

[illegible][illegible]

WC022 Witzenberg - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash	1	8,940	33,063	62,383	38,758	42,067	42,067	42,067	60,525	64,079	80,453
Call investment deposits		21,914	–	–	–	–	–	–	–	–	–
Consumer debtors		37,799	45,629	54,289	49,364	45,364	45,364	45,364	34,984	23,993	12,346
Other debtors		18,057	6,077	5,481	6,873	6,873	6,873	6,873	7,217	7,578	7,957
Current portion of long-term receivables	2	–	–	–	28	28	28	28	28	28	28
Inventory		5,386	7,552	7,324	5,752	5,752	5,752	5,752	6,040	6,342	6,659
Total current assets		92,096	92,320	129,477	100,775	100,084	100,084	100,084	108,793	102,019	107,442
Non current assets											
Long-term receivables	3	201	115	114	249	249	249	249	249	249	249
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		48,012	49,596	49,010	48,300	48,300	48,300	48,300	48,300	48,300	48,300
Investment in Associate		105	105	105	105	105	105	105	105	105	105
Property, plant and equipment		554,872	598,370	648,818	677,890	669,482	669,482	669,482	699,730	692,863	674,447
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1,859	1,349	723	1,757	1,757	1,757	1,757	723	723	723
Other non-current assets		5,148	1,743	38,746	4,936	4,936	4,936	4,936	4,936	4,936	4,936
Total non current assets		610,195	651,278	737,515	733,237	724,829	724,829	724,829	754,042	747,175	728,759
TOTAL ASSETS		702,292	743,599	866,993	834,012	824,913	824,913	824,913	862,835	849,194	836,202
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	7,545	8,290	8,860	8,860	8,860	8,860	8,860	8,860	8,774	1,660
Consumer deposits	4	1,863	2,041	2,475	2,090	2,090	2,090	2,090	2,090	2,090	2,090
Trade and other payables		52,574	39,729	49,893	48,132	48,132	48,132	48,132	49,297	51,287	60,789
Provisions		19,318	29,637	12,991	2,765	2,765	2,765	2,765	2,765	2,765	2,765
Total current liabilities		81,299	79,697	74,219	61,847	61,847	61,847	61,847	63,012	64,916	67,304
Non current liabilities											
Borrowing		32,335	25,709	18,349	16,274	16,274	16,274	16,274	9,038	6,736	4,439
Provisions		73,929	79,586	141,322	94,958	94,958	94,958	94,958	99,705	94,720	89,984
Total non current liabilities		106,264	105,295	159,671	111,232	111,232	111,232	111,232	108,744	101,457	94,423
TOTAL LIABILITIES		187,563	184,992	233,889	173,079	173,079	173,079	173,079	171,756	166,373	161,728
NET ASSETS	5	514,729	558,607	633,103	660,933	651,835	651,835	651,835	691,079	682,822	674,474
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	506,163	549,388	623,673	651,714	642,616	642,616	642,616	672,012	671,824	671,892
Reserves		8,566	9,219	9,430	9,219	9,219	9,219	9,219	19,068	10,998	2,582
TOTAL COMMUNITY WEALTH/EQUITY	5	514,729	558,607	633,103	660,933	651,835	651,835	651,835	691,079	682,822	674,474

References

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

WC022 Witzenberg - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		40,859	44,204	48,574	52,409	52,409	52,409	52,409	57,009	61,679	66,753
Service charges		204,458	206,658	237,994	259,917	259,917	259,917	259,917	284,273	304,832	327,104
Other revenue		–	–	–	28,392	28,392	28,392	28,392	21,009	22,196	23,448
Government - operating	1	55,433	90,256	86,035	82,602	74,623	74,623	74,623	134,809	119,516	113,386
Government - capital	1	73,085	48,136	51,634	25,218	48,401	48,401	48,401	51,580	27,249	27,000
Interest		7,849	10,600	13,595	7,880	7,880	7,880	7,880	9,954	10,340	10,713
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(276,253)	(319,266)	(325,744)	(391,189)	(397,957)	(397,957)	(397,957)	(476,993)	(487,599)	(507,539)
Finance charges		(11,319)	(10,672)	(12,814)	(4,040)	(4,040)	(4,040)	(4,040)	(11,710)	(11,249)	(11,636)
Transfers and Grants	1	(767)	(813)	(922)	(831)	(831)	(831)	(831)	(881)	(930)	(976)
NET CASH FROM/(USED) OPERATING ACTIVITIES		93,344	69,104	98,351	60,355	68,792	68,792	68,792	69,050	46,035	48,253
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		13	278	3,006	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		(104)	45	(155)	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables					–	–	–	–	–	–	–
Decrease (Increase) in non-current investments			–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(87,865)	(59,814)	(64,040)	(52,768)	(58,060)	(58,060)	(58,060)	(69,728)	(39,178)	(29,582)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(87,957)	(59,491)	(61,188)	(52,768)	(58,060)	(58,060)	(58,060)	(69,728)	(39,178)	(29,582)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing			–	–	8,300	8,300	8,300	8,300	–	–	–
Increase (decrease) in consumer deposits		121	178	434	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(7,217)	(7,582)	(8,277)	(10,475)	(10,475)	(10,475)	(10,475)	(9,736)	(3,302)	(2,297)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7,096)	(7,404)	(7,843)	(2,175)	(2,175)	(2,175)	(2,175)	(9,736)	(3,302)	(2,297)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,709)	2,209	29,320	5,412	8,556	8,556	8,556	(10,414)	3,554	16,374
Cash/cash equivalents at the year begin:	2	32,562	30,853	33,062	62,382	62,382	62,382	62,382	70,938	60,525	64,079
Cash/cash equivalents at the year end:	2	30,853	33,062	62,382	67,794	70,938	70,938	70,938	60,525	64,079	80,453

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

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

W0622 Wittenberg Table A10 Consolidated Cash backed reserves accumulated surplus reconciliation											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	30,853	33,062	62,382	67,794	70,938	70,938	70,938	60,525	64,079	80,453
Other current investments > 90 days		(0)	1	1	(29,036)	(28,871)	(28,871)	(28,871)	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		30,853	33,063	62,383	38,758	42,067	42,067	42,067	60,525	64,079	80,453
Application of cash and investments											
Unspent conditional transfers		7,170	2,297	3,780	7,768	7,768	7,768	7,768	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(3,879)	(6,819)	(6,514)	(13,387)	(9,581)	(9,581)	(9,581)	10,187	21,937	41,804
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		3,291	(4,522)	(2,735)	(5,619)	(1,813)	(1,813)	(1,813)	10,187	21,937	41,804
Surplus(shortfall)		27,563	37,585	65,118	44,377	43,881	43,881	43,881	50,338	42,142	38,649

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

WC022 Witzenberg - Table A9 Consolidated Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	23,871	21,954	51,796	46,533	71,362	77,307	62,506	36,278	28,032
Infrastructure - Road transport		11,038	3,713	15,646	4,350	15,683	17,563	1,020	7,410	18,000
Infrastructure - Electricity		1,901	39	1,814	9,900	6,597	6,924	12,350	8,400	9,000
Infrastructure - Water		2,269	1,810	13,809	8,413	17,180	20,919	32,205	15,990	-
Infrastructure - Sanitation		2,003	761	12,715	10,906	15,288	15,288	11,355	-	-
Infrastructure - Other		-	-	-	1,500	4,068	4,068	-	-	-
Infrastructure		17,212	6,324	43,983	35,069	58,817	64,762	56,931	31,800	27,000
Community		5,205	14,803	6,917	200	200	200	-	450	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1,454	826	896	11,064	12,026	12,026	5,575	4,028	1,032
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	200	320	320	-	-	-
<u>Total Renewal of Existing Assets</u>	2	63,696	37,012	12,244	6,235	6,539	6,539	7,223	50	50
Infrastructure - Road transport		20,381	8,277	819	3,500	3,500	3,500	3,600	-	-
Infrastructure - Electricity		957	2,146	482	-	-	-	-	-	-
Infrastructure - Water		23,022	7,707	1,681	-	145	145	-	-	-
Infrastructure - Sanitation		14,020	12,282	5,893	1,025	1,025	1,025	1,823	-	-
Infrastructure - Other		-	148	-	-	-	-	-	-	-
Infrastructure		58,381	30,560	8,876	4,525	4,670	4,670	5,423	-	-
Community		402	1,248	424	150	147	147	1,000	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4,166	5,088	2,944	1,560	1,722	1,722	800	50	50
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		747	116	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road transport		31,419	11,990	16,466	7,850	19,183	21,063	4,620	7,410	18,000
Infrastructure - Electricity		2,859	2,185	2,295	9,900	6,597	6,924	12,350	8,400	9,000
Infrastructure - Water		25,291	9,517	15,491	8,413	17,326	21,064	32,205	15,990	-
Infrastructure - Sanitation		16,023	13,044	18,608	11,931	16,313	16,313	13,178	-	-
Infrastructure - Other		-	148	-	1,500	4,068	4,068	-	-	-
Infrastructure		75,593	36,885	52,859	39,594	63,487	69,432	62,353	31,800	27,000
Community		5,607	16,051	7,341	350	347	347	1,000	450	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	5,620	5,914	3,840	12,624	13,748	13,748	6,375	4,078	1,082
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		747	116	-	200	320	320	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	87,567	58,965	64,040	52,768	77,902	83,847	69,728	36,328	28,082
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	123,439	118,812	128,125	133,874	144,010	145,891	145,975	148,985	162,398
Infrastructure - Electricity		36,352	35,238	36,884	44,855	40,454	40,780	51,033	57,398	64,278
Infrastructure - Water		107,340	124,094	136,818	143,530	151,474	155,213	184,238	197,145	193,929
Infrastructure - Sanitation		42,128	58,172	76,013	86,222	89,622	89,622	99,355	96,019	92,541
Infrastructure - Other		4,901	5,567	5,825	7,325	9,429	9,429	9,065	8,786	8,495
Infrastructure		314,160	341,883	383,664	415,806	434,990	440,935	489,666	508,332	521,642
Community		48,086	64,698	70,411	69,884	69,381	69,381	68,267	66,665	64,527
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		48,012	49,596	49,010	48,300	48,300	48,300	48,300	48,300	48,300
Other assets		192,874	191,789	194,743	193,010	185,957	92,407	(20,175)	(170,996)	(330,803)
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1,859	1,349	723	1,757	1,757	1,757	723	723	723
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	604,991	649,316	698,551	728,757	740,385	652,780	586,781	453,025	304,388
EXPENDITURE OTHER ITEMS										
<u>Depreciation &amp; asset impairment</u>	3	14,654	17,953	26,327	24,054	37,754	37,754	39,480	46,045	47,998
<u>Repairs and Maintenance by Asset Class</u>		13,524	14,994	18,470	20,275	21,539	21,539	22,197	25,115	26,476
Infrastructure - Road transport		3,299	3,906	7,447	7,223	7,218	7,218	8,096	8,585	9,051
Infrastructure - Electricity		4,126	3,442	2,780	4,442	4,442	4,442	4,743	5,088	5,342
Infrastructure - Water		1,056	1,292	1,468	1,476	2,200	2,200	1,618	1,699	1,784
Infrastructure - Sanitation		1,331	1,730	2,266	2,166	1,812	1,812	3,060	3,240	3,413
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		9,813	10,369	13,961	15,308	15,673	15,673	17,517	18,612	19,590
Community		1,204	1,053	1,535	1,454	1,746	1,746	1,873	1,880	2,018
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	2,507	3,572	2,974	3,513	4,120	4,120	2,806	4,624	4,869
TOTAL EXPENDITURE OTHER ITEMS		28,178	32,946	44,797	44,329	59,293	59,293	61,677	71,161	74,474
<i>Renewal of Existing Assets as % of total capex</i>		72.7%	62.8%	19.1%	11.8%	8.4%	7.8%	10.4%	0.1%	0.2%
<i>Renewal of Existing Assets as % of deprecn"</i>		434.7%	206.2%	46.5%	25.9%	17.3%	17.3%	18.3%	0.1%	0.1%
<i>R&amp;M as a % of PPE</i>		2.4%	2.5%	2.8%	3.0%	3.2%	3.2%	3.2%	3.6%	3.9%
<i>Renewal and R&amp;M as a % of PPE</i>		13.0%	8.0%	4.0%	4.0%	4.0%	4.0%	5.0%	6.0%	9.0%

## References

1. Detail of new assets provided in Table SA34i;
2. Detail of renewal of existing assets provided in Table SA34i;
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34i;
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure;
5. Must reconcile to 'Budgeted Financial Position' (written down value);
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC022 Witzenberg - Table A10 Consolidated basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling		Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Piped water inside yard (but not in dwelling)		10,835	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845
Using public tap (at least min.service level)	2	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)		10,296	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
Flush toilet (with septic tank)		735	730	730	730	730	730	730	730	730
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
<i>Minimum Service Level and Above sub-total</i>		12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
<b><u>Energy:</u></b>										
Electricity (at least min.service level)		1,768	1,769	1,769	1,769	1,769	1,769	1,769	1,769	1,769
Electricity - prepaid (min.service level)		8,855	8,856	8,856	8,856	8,856	8,856	8,856	8,856	8,856
<i>Minimum Service Level and Above sub-total</i>		10,623	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		2,190	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2,190	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408
<b>Total number of households</b>	5	12,813	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033
<b><u>Refuse:</u></b>										
Removed at least once a week		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
<i>Minimum Service Level and Above sub-total</i>		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		658	862	2,545	5,080	5,080	5,080	5,080	7,890	8,502
Water (in excess of 6 kilolitres per indigent household per month)		2,872	2,872	3,276	3,342	3,342	3,342	3,342	3,574	3,821
Sanitation (in excess of free sanitation service to indigent households)		4,280	4,293	4,971	5,712	5,712	5,712	5,712	6,110	6,537
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1,799	2,609	1,642	2,332	2,332	2,332	2,332	2,462	2,588
Refuse (in excess of one removal a week for indigent households)		4,645	4,656	5,469	6,263	6,263	6,263	6,263	6,701	7,170
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6	14,253	15,292	17,904	22,729	22,729	22,729	22,729	26,737	28,618

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	44,710	48,189	51,019	60,396	60,396	60,396	60,396	67,515	72,916	78,749
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		658	862	2,545	5,080	5,080	5,080	5,080	7,890	8,502	9,170
Net Property Rates		44,051	47,327	48,474	55,316	55,316	55,316	55,316	59,625	64,414	69,579
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	148,438	158,961	173,257	200,861	200,861	200,861	200,861	217,876	235,280	254,068
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		1,799	2,609	1,642	2,332	2,332	2,332	2,332	2,462	2,588	2,718
less Cost of Free Basis Services (50 kwh per indigem household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		146,639	156,352	171,615	198,529	198,529	198,529	198,529	215,414	232,691	251,350
Service charges - water revenue											
Total Service charges - water revenue	6	30,753	36,609	34,393	38,328	38,328	38,328	38,328	42,778	44,917	47,163
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		2,872	2,872	3,276	3,342	3,342	3,342	3,342	3,574	3,821	4,013
less Cost of Free Basis Services (6 kilolitres per indigem household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		27,881	33,737	31,117	34,986	34,986	34,986	34,986	39,203	41,096	43,150
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	20,291	21,277	24,033	24,195	24,195	24,195	24,195	26,079	27,462	28,841
less Revenue Foregone (in excess of free sanitation service to indigent households)		4,280	4,293	4,971	5,712	5,712	5,712	5,712	6,110	6,537	6,863
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		16,011	16,984	19,061	18,484	18,484	18,484	18,484	19,968	20,925	21,977
Service charges - refuse revenue											
Total refuse removal revenue	6	20,861	21,877	24,323	25,584	25,584	25,584	25,584	27,120	28,612	30,042
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		4,645	4,656	5,469	6,263	6,263	6,263	6,263	6,701	7,170	7,528
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		16,216	17,221	18,854	19,321	19,321	19,321	19,321	20,419	21,442	22,514
Other Revenue by source											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue	3	10,624	(4,148)	4,261	4,584	4,584	4,584	4,584	4,272	4,503	4,734
Total 'Other' Revenue	1	10,624	(4,148)	4,261	4,584	4,584	4,584	4,584	4,272	4,503	4,734
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	60,492	64,581	70,039	82,651	82,588	82,588	82,588	85,594	92,316	99,989
Pension and UIF Contributions		10,670	11,850	12,037	14,057	14,057	14,057	14,057	14,891	16,074	17,342
Medical Aid Contributions		4,305	4,871	5,102	6,268	6,268	6,268	6,268	7,003	7,557	8,137
Overtime		4,559	5,444	6,437	4,397	4,620	4,620	4,620	7,338	7,889	8,478
Performance Bonus		-	-	-	785	785	785	785	767	805	845
Motor Vehicle Allowance		3,523	3,709	3,935	4,777	4,777	4,777	4,777	5,151	6,061	5,941
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		676	812	773	961	961	961	961	5,334	5,768	6,237
Other benefits and allowances		12,523	13,460	16,305	16,375	16,161	16,161	16,161	16,469	17,728	18,990
Payments in lieu of leave		291	634	536	750	750	750	750	750	791	831
Long service awards		279	424	419	347	347	347	347	367	388	407
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
sub-total	4	97,319	105,785	115,583	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Less: Employees costs capitalised to PPE	5	389	215	171	-	-	-	-	-	-	-
Total Employee related costs	1	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Contributions recognised - capital											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
Contract 3		-	-	-	-	-	-	-	-	-	-
Contract 4		-	-	-	-	-	-	-	-	-	-
Contract 5		-	-	-	-	-	-	-	-	-	-
(Default)		-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	10	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Bulk purchases											
Electricity Bulk Purchases		118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Transfers and grants											
Cash transfers and grants		767	812	922	831	819	819	819	881	930	976
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	767	812	922	831	819	819	819	881	930	976
Contracted services											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
(Default)		8,838	9,904	12,287	12,084	14,779	14,779	14,779	14,929	15,381	16,298
sub-total	1	8,838	9,904	12,287	12,084	14,779	14,779	14,779	14,929	15,381	16,298
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		8,838	9,904	12,287	12,084	14,779	14,779	14,779	14,929	15,381	16,298
Other Expenditure By Type											
Collection costs		299	155	519	800	800	800	800	1,041	1,103	1,169
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
General expenses	3	57,493	75,363	60,814	80,225	78,091	78,091	78,091	128,668	112,146	103,196
List Other Expenditure by Type		-	-	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	1	57,792	75,518	61,333	81,025	78,891	78,891	78,891	129,709	113,250	104,365
by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		13,524	14,994	18,470	20,275	21,539	21,539	22,197	22,197	25,115	26,476
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	13,524	14,994	18,470	20,275	21,539	21,539	22,197	22,197	25,115	26,476



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

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		21,914	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	21,914	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		131,132	164,225	194,370	148,967	148,967	148,967	148,967	164,227	180,335	197,250
Less: Provision for debt impairment		(93,333)	(118,596)	(140,081)	(99,603)	(103,603)	(103,603)	(103,603)	(129,243)	(156,343)	(184,903)
Total Consumer debtors	2	37,799	45,629	54,289	49,364	45,364	45,364	45,364	34,984	23,993	12,346
Debt impairment provision											
Balance at the beginning of the year		(69,849)	(93,333)	(123,872)	(78,849)	(78,849)	(78,849)	(78,849)	(103,603)	(129,243)	(156,343)
Contributions to the provision		(23,484)	(30,548)	(28,610)	(20,754)	(24,754)	(24,754)	(24,754)	(25,640)	(27,100)	(28,561)
Bad debts written off		-	9	6	-	-	-	-	-	-	-
Balance at end of year		(93,333)	(123,872)	(152,477)	(99,603)	(103,603)	(103,603)	(103,603)	(129,243)	(156,343)	(184,903)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		662,269	721,673	790,471	839,592	844,884	844,884	844,884	914,612	953,790	983,372
Leases recognised as PPE		-	-	-	691	691	691	691	-	-	-
Less: Accumulated depreciation		107,397	123,302	141,652	162,393	176,093	176,093	176,093	215,573	261,619	309,617
Total Property, plant and equipment (PPE)	2	554,872	598,370	648,818	677,890	669,482	669,482	669,482	699,038	692,171	673,755
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		7,545	8,290	8,860	8,860	8,860	8,860	8,860	8,860	8,774	1,660
Total Current liabilities - Borrowing		7,545	8,290	8,860	8,860	8,860	8,860	8,860	8,860	8,774	1,660
Trade and other payables											
Trade and other creditors		45,404	37,432	46,114	40,364	40,364	40,364	40,364	49,297	51,287	60,789
Unspent conditional transfers		7,170	2,297	3,780	7,768	7,768	7,768	7,768	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	52,574	39,729	49,893	48,132	48,132	48,132	48,132	49,297	51,287	60,789
Non current liabilities - Borrowing											
Borrowing		32,335	25,709	18,349	16,274	16,274	16,274	16,274	9,038	6,736	4,439
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	32,335	25,709	18,349	16,274	16,274	16,274	16,274	9,038	6,736	4,439
Provisions - non-current											
Retirement benefits		57,154	71,101	74,528	67,234	67,234	67,234	67,234	70,596	67,066	63,713
List other major provision items											
Refuse landfill site rehabilitation		16,775	8,485	66,794	27,723	27,723	27,723	27,723	29,110	27,654	26,271
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		73,929	79,586	141,322	94,958	94,958	94,958	94,958	99,705	94,720	89,984
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		417,428	506,163	549,388	628,968	628,968	628,968	628,968	642,616	672,012	671,824
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		417,428	506,163	549,388	628,968	628,968	628,968	628,968	642,616	672,012	671,824
Surplus/(Deficit)		90,543	50,700	74,139	22,046	13,647	13,647	13,647	29,396	(188)	68
Appropriations to Reserves		(15,673)	(13,310)	(12,504)	-	-	-	-	-	-	-
Transfers from Reserves		13,486	12,656	12,293	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		378	(6,822)	357	700	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	506,163	549,388	623,673	651,714	642,616	642,616	642,616	672,012	671,824	671,892
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		8,566	9,219	9,430	9,219	9,219	9,219	9,219	19,068	10,998	2,582
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	8,566	9,219	9,430	9,219	9,219	9,219	9,219	19,068	10,998	2,582
TOTAL COMMUNITY WEALTH/EQUITY	2	514,729	558,607	633,103	660,933	651,835	651,835	651,835	691,079	682,822	674,474

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

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

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

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

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

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

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		76,858	39,635	54,461	42,134	66,391	66,391	66,448	35,987	28,500
Essential Services	1.2 Provide for the needs of informal settlements through improved services	B		-	-	411	-	10	10	-	-	-
Governance	2.1 Support Institutional Transformation & Development	C		2,069	716	548	350	513	513	1,150	70	70
Governance	2.2 Ensure financial viability.	D		0	135	118	350	425	425	130	560	600
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the	E		-	-	-	-	-	-	-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	F		8,639	18,479	8,502	9,934	10,564	10,564	2,000	2,561	412
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	G		-	-	-	-	-	-	-	-	-
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	H		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	87,567	58,965	64,040	52,768	77,902	77,902	69,728	39,178	29,582

## WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

[illegible]

## WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b><u>Borrowing Management</u></b>											
Credit Rating	Interest & Principal Paid /Operating Expenditure Finance charges & Repayment of borrowing /Own Revenue Borrowing/Capital expenditure excl. transfers and grants and contributions										
Capital Charges to Operating Expenditure		6.0%	5.2%	5.6%	5.2%	5.0%	5.0%	5.0%	3.9%	2.5%	2.3%
Capital Charges to Own Revenue		7.2%	6.7%	6.7%	6.4%	6.4%	6.4%	6.4%	5.4%	3.4%	3.1%
Borrowed funding of 'own' capital expenditure		0.0%	0.0%	0.0%	19.6%	15.5%	14.1%	14.1%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	377.5%	278.9%	194.6%	176.5%	176.5%	176.5%	176.5%	47.4%	61.3%	171.9%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	1.1	1.2	1.7	1.6	1.6	1.6	1.6	1.7	1.6	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	1.2	1.7	1.6	1.6	1.6	1.6	1.7	1.6	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.4	0.8	0.6	0.7	0.7	0.7	1.0	1.0	1.2
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.9%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%	95.7%	95.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		97.0%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%	95.7%	95.8%	95.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.8%	13.4%	14.3%	12.5%	11.7%	11.7%	11.7%	8.0%	5.8%	3.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		147.2%	113.2%	73.9%	59.5%	56.9%	56.9%	56.9%	81.4%	80.0%	75.6%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)	16,155,532	17,901,875	16,682,019							
	% Volume (units purchased and generated less units sold)/units purchased and generated	9,890	11,857	11,867							
		8.4%	9.5%	8.6%							
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1,455,797	1,878,755	1,463,304							
	Total Cost of Losses (Rand '000)	765	1028	836							
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		21.5%	27.1%	20.7%							
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.4%	27.3%	27.5%	29.1%	29.4%	29.4%	29.4%	27.0%	28.5%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.8%	3.9%	4.4%	4.5%	4.8%	4.8%	4.8%	4.2%	4.6%	4.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.9%	7.8%	9.7%	8.3%	11.4%	11.4%	11.4%	9.6%	10.5%	10.5%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.5	13.6	18.3	20.1	20.1	20.1	18.8	29.2	32.7	35.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	21.5%	18.4%	19.9%	16.7%	15.5%	15.5%	15.5%	11.5%	8.0%	4.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.3	1.3	2.3	2.2	2.3	2.3	2.3	1.7	1.7	2.0

**References**

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



Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			84	75	116	91	91	116	116	122	122	122
Females aged 5 - 14			Not available	Not available	Not available							
Males aged 5 - 14			Not available	Not available	Not available							
Females aged 15 - 34			Not available	Not available	Not available	21	21	21	21	21	21	21
Males aged 15 - 34			Not available	Not available	Not available	24	24	24	24	24	24	24
Unemployment			Not available	Not available	Not available	3	3	3	3	3	3	3
<b>Monthly household income (no. of households)</b>	1, 12											
No income			Not available	Not available	Not available	1,757	1,757	1,757	1,757	1,757	1,757	1,757
R1 - R1 600			Not available	Not available	Not available	6,703	6,703	6,703	6,703	6,703	6,703	6,703
R1 601 - R2 200			Not available	Not available	Not available	7,079	7,079	7,079	7,079	7,079	7,079	7,079
R3 201 - R6 400			Not available	Not available	Not available	5,723	5,723	5,723	5,723	5,723	5,723	5,723
R6 401 - R12 800			Not available	Not available	Not available	2,863	2,863	2,863	2,863	2,863	2,863	2,863
R12 801 - R25 600			Not available	Not available	Not available	1,851	1,851	1,851	1,851	1,851	1,851	1,851
R25 601 - R51 200			Not available	Not available	Not available	1,064	1,064	1,064	1,064	1,064	1,064	1,064
R52 201 - R102 400			Not available	Not available	Not available	253	253	253	253	253	253	253
R102 401 - R204 800			Not available	Not available	Not available	77	77	77	77	77	77	77
R204 801 - R409 600			Not available	Not available	Not available	49	49	49	49	49	49	49
R409 601 - R819 200			Not available	Not available	Not available	-	-	-	-	-	-	-
> R819 200			Not available	Not available	Not available	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13		Not available	Not available	Not available	8460.00	8460.00	8460.00	8460.00	8460.00	8460.00	8460.00
Insert description	2		Not available	Not available	Not available	15539.00	15539.00	15539.00	15539.00	15539.00	15539.00	15539.00
<b>Household demographics (000)</b>												
Number of people in municipal area			Not available	Not available	Not available	116	116	116	116	116	116	116
Number of poor people in municipal area			Not available	Not available	Not available	90	90	90	90	90	90	90
Number of households in municipal area			Not available	Not available	Not available	27	27	27	27	27	27	27
Number of poor households in municipal area			Not available	Not available	Not available	21	21	21	21	21	21	21
Definition of poor household (R per month)			Not available	Not available	Not available	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>	3											
Formal			Not available	Not available	Not available	23,642	23,642	23,642	23,642	23,642	23,642	23,642
Informal			Not available	Not available	Not available	3,778	3,778	3,778	3,778	3,778	3,778	3,778
<b>Total number of households</b>	4		-	-	-	27,420	27,420	27,420	27,420	27,420	27,420	27,420
Dwellings provided by municipality			-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>	6											
Inflation/Inflation outlook (CPIX)						4.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Interest rate - borrowing						9.5%	9					

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome

[illegible]

Total municipal services		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	<b>Household service targets (000)</b>									
	<b>Water:</b>									
	Piped water inside dwelling	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
	Piped water inside yard (but not in dwelling)	10,835	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845
8	Using public tap (at least min.service level)	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
	<b>Sanitation/Sewerage:</b>									
	Flush toilet (connected to sewerage)	10,296	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
	Flush toilet (with septic tank)	735	730	730	730	730	730	730	730	730
	Chemical toilet	-	-	-	-	-	-	-	-	-
	Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
	Other toilet provisions (> min.service level)	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
	<i>Minimum Service Level and Above sub-total</i>	12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
	Bucket toilet	-	-	-	-	-	-	-	-	-
	Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
	No toilet provisions	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
	<b>Energy:</b>									
	Electricity (at least min.service level)	1,768	1,769	1,769	1,769	1,769	1,769	1,769	1,769	1,769
	Electricity - prepaid (min.service level)	8,855	8,856	8,856	8,856	8,856	8,856	8,856	8,856	8,856
	<i>Minimum Service Level and Above sub-total</i>	10,623	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625
	Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (< min. service level)	2,190	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	2,190	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408
	<b>Total number of households</b>	12,813	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033
	<b>Refuse:</b>									
	Removed at least once a week	11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
	<i>Minimum Service Level and Above sub-total</i>	11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
	Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
Municipal in-house services										
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	<b>Household service targets (000)</b>									
	<b>Water:</b>									
	Piped water inside dwelling									
	Piped water inside yard (but not in dwelling)									
8	Using public tap (at least min.service level)									
10	Other water supply (at least min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	No water supply									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b>Sanitation/Sewerage:</b>									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b>Energy:</b>									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b>Refuse:</b>									
	Removed at least once a week									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Detail of Free Basic Services (FBS) provided				2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
							Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Electricity	Ref.	Location of households for each type of FBS Total cost of FBS - Electricity for informal settlements		--	--	--	--	--	--	--	--	--
List type of FBS service		Location of households for each type of FBS		--	--	--	--	--	--	--	--	--
		Formal settlements - (50 kwh per indigent household per month R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements targeted for upgrading (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Living in informal backyard rental agreement (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
	Other (R'000)		--	--	--	--	--	--	--	--	--	
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	
Water	Ref.	Location of households for each type of FBS Total cost of FBS - Water for informal settlements		--	--	--	--	--	--	--	--	--
List type of FBS service		Location of households for each type of FBS		--	--	--	--	--	--	--	--	--
		Formal settlements - (6 kilolitre per indigent household per month R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements targeted for upgrading (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Living in informal backyard rental agreement (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
	Other (R'000)		--	--	--	--	--	--	--	--	--	
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	
		Total cost of FBS - Water for informal settlements		--	--	--	--	--	--	--	--	
Sanitation	Ref.	Location of households for each type of FBS Total cost of FBS - Sanitation for informal settlements		--	--	--	--	--	--	--	--	--
List type of FBS service		Location of households for each type of FBS		--	--	--	--	--	--	--	--	--
		Formal settlements - (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements targeted for upgrading (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Living in informal backyard rental agreement (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
	Other (R'000)		--	--	--	--	--	--	--	--	--	
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	
		Total cost of FBS - Sanitation for informal settlements		--	--	--	--	--	--	--	--	
Refuse Removal	Ref.	Location of households for each type of FBS Total cost of FBS - Refuse Removal for informal settlements		--	--	--	--	--	--	--	--	--
List type of FBS service		Location of households for each type of FBS		--	--	--	--	--	--	--	--	--
		Formal settlements - (removed once a week to indigent households)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Informal settlements targeted for upgrading (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--
		Living in informal backyard rental agreement (R'000)		--	--	--	--	--	--	--	--	--
		Number of HH receiving this type of FBS		--	--							

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30,853	33,062	62,382	67,794	70,938	70,938	70,938	60,525	64,079	80,453
Cash + investments at the yr end less applications - R'000	18(1)b	2	27,563	37,585	65,118	44,377	43,881	43,881	43,881	50,338	42,142	38,649
Cash year end/monthly employee/supplier payment	18(1)b	3	1.3	1.3	2.3	2.2	2.3	2.3	2.3	1.7	1.7	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	5	N.A.	1.9%	0.9%	6.4%	(6.0%)	(6.0%)	(6.0%)	2.7%	1.3%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	87.9%	85.4%	87.9%	95.2%	95.2%	95.2%	95.2%	92.1%	92.2%	92.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.8%	10.2%	9.2%	6.3%	7.5%	7.5%	7.5%	7.2%	7.1%	7.0%
Capital payments % of capital expenditure	18(1)c,19	8	100.6%	98.3%	0.0%	100.0%	74.5%	69.2%	69.2%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	9	0.0%	0.0%	0.0%	19.1%	15.2%	13.8%	13.8%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr	18(1)a	11	N.A.	(7.4%)	15.6%	(5.9%)	(7.1%)	0.0%	0.0%	(19.2%)	(25.2%)	(35.7%)
Long term receivables % change - incr(decr	18(1)a	12	N.A.	(42.8%)	(0.9%)	118.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	2.5%	2.8%	3.0%	3.2%	3.2%	3.3%	3.2%	3.6%	3.9%
Asset renewal % of capital budge	20(1)(vi)	14	72.9%	60.8%	0.0%	11.8%	8.4%	7.8%	0.0%	10.4%	0.1%	0.2%



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

[illegible]

[illegible]

## |WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Property rates</b> <i>(rate in the Rand)</i>	1								
Residential properties			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Residential properties - vacant land			0.0111	0.0102	0.0110	0.0128	0.0138	0.0149	0.0161
Formal/informal settlements			0.0059	0.0054	0.0059	0.0068	0.0073	0.0079	0.0086
Small holdings			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Farm properties - used			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Farm properties - not used			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Industrial properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Business and commercial properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Communal land - residential			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Communal land - small holdings			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Communal land - farm property			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Communal land - business and commercial			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Communal land - other			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
State-owned properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Municipal properties			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Public service infrastructure			0.0018	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Privately owned towns serviced by the owner		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State trust land			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Restitution and redistribution properties									
Protected areas									
National monuments properties			0.0018	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	85,000	85,000	85,000	85,000
Indigent rebate or exemption			70,000	70,000	70,000				
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption		In terms of regulation							
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			73	78	82	82	82	82	82
Service point - vacant land <i>(Rands/month)</i>			83	88	93	102	112	121	131
Water usage - flat rate tariff <i>(c/k)</i>									
Water usage - life line tariff									
Water usage - Block 1 (c/k)			368	390	413	285	285	285	285
Water usage - Block 2 (c/k)			620	657	697	695	745	805	870
Water usage - Block 3 (c/k)			571	605	642	684	745	805	870
Water usage - Block 4 (c/k)			536	568	602	684	745	805	870
<b>Other</b>	2	Above 300 kl	2,910	2,910	2,910	2,910	2,910	2,910	2,910
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			149	158	168	179	190	203	218
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/k)</i>									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			-	-	-	-	-	-	-
Service point - vacant land <i>(Rands/month)</i>			101	110	118	137	137	148	160
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		Indigent households receive							
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 (c/kwh)		0-50 kWh	80	85	92	100	106	112	119
Meter - IBT Block 2 (c/kwh)		51-350 kWh	93	99	107	116	125	133	141
Meter - IBT Block 3 (c/kwh)		351-600 kWh	115	124	134	153	165	179	193
Meter - IBT Block 4 (c/kwh)		Above 600 kWh	125	135	145	173	188	203	219
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		0-50 kWh	77	82	88	97	99	105	111
Prepaid - IBT Block 2 (c/kwh)		51-350 kWh	93	99	107	117	122	129	137
Prepaid - IBT Block 3 (c/kwh)		351-600 kWh	111	119	129	147	161	174	187
Prepaid - IBT Block 4 (c/kwh)		Above 600 kWh	134	144	156	178	193	208	225
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge			-	-	-	-			
Basic charge/fixed fee			160	169	183	198	148.2 - 228	158.6 - 244	169.7 - 261.1
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	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i> <i>[Insert lines as applicable]</i>			15,000	15,000	15,000	15,000 85,000 - 100,000 100,000	15,000 85,000 - 100,000 100,000	15,000 85,000 - 100,000 100,000	
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	6 KL Basic Charge	6 KL Basic Charge	6 KL Basic Charge	6 KL Basic Charge	6 KL Basic Charge	6 KL Basic Charge	
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	

WC022 Witzenberg - Supporting Table SA14 Household bills

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

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		21,914	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	21,914	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		21,914	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity  Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
<u>Parent municipality</u> There will be no longterm investments for the 2015/16 financial year. All possible investments will be call deposits	1								
Municipality sub-total									
<u>Entities</u> Not applicable									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type  R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		32,335	25,709	18,349	16,274	16,274	16,274	9,038	6,736	4,439
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										
Total Borrowing	1	32,335	25,709	18,349	16,274	16,274	16,274	9,038	6,736	4,439

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

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

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		(47,513)	(51,872)	(56,496)	(58,307)	(57,466)	(56,202)	(63,502)	(68,767)	(75,035)
Local Government Equitable Share		(46,200)	(49,553)	(54,124)	(54,850)	(54,850)	(53,485)	(59,734)	(66,184)	(72,400)
MIG		–	(60)	(82)	(36)	(125)	(65)	–	–	–
MSIG		(135)	(230)	–	(930)	(350)	(315)	(957)	(1,033)	(1,085)
FMG		(979)	(1,075)	(1,259)	(1,450)	(1,100)	(1,707)	(1,475)	(1,550)	(1,550)
EPWP		(200)	(955)	(1,031)	(1,041)	(1,041)	(630)	(1,336)	–	–
			–	–	–	–	–	–	–	–
Provincial Government:		(17,347)	(32,511)	(22,530)	(19,600)	(14,783)	(10,807)	(64,365)	(46,944)	(34,571)
Library MRF		(5,316)	(5,551)	(5,428)	(5,628)	(5,708)	(5,708)	(5,498)	(5,828)	(6,178)
Library Conditional Grant		–	–	(1,550)	(2,061)	(2,347)	(2,347)	(2,477)	(2,626)	(2,783)
Housing		(11,554)	(26,664)	(15,017)	(7,550)	–	–	(56,000)	(38,000)	(25,000)
CDW		(113)	(73)	(94)	(144)	(144)	(144)	(150)	(150)	(150)
Tariffs		(263)	–	–	–	(870)	(290)	(120)	(240)	(360)
Department of Local Government		–	–	–	–	–	–	–	–	–
Thusong Centre		–	–	–	(211)	(211)	(70)	–	(100)	(100)
Maintenance of Transport Infrastructure		(101)	(71)	–	(4,007)	(4,883)	(1,628)	(120)	–	–
Mandela Memorial		–	(100)	–	–	–	–	–	–	–
Long Term Financial Plan		–	–	(441)	–	(620)	(620)	–	–	–
Compliance Assist		–	(51)	–	–	–	–	–	–	–
District Municipality:		(5)	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Water & Sanitation Informal Areas		(5)	–	–	–	–	–	–	–	–
Upgrading Of Streets & Sidewalks		–	–	–	–	–	–	–	–	–
Other grant providers:		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	–	–
Belgium		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	–	–
Total Operating Transfers and Grants	5	(65,216)	(84,907)	(79,506)	(78,162)	(73,429)	(67,729)	(128,067)	(115,711)	(109,606)
<u>Capital Transfers and Grants</u>										
National Government:		(59,565)	(33,330)	(19,479)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
MIG		(19,407)	(18,433)	(18,541)	(19,104)	(18,979)	(10,421)	(17,739)	(20,690)	(20,000)
MSIG		(743)	(592)	(820)	–	(580)	(193)	–	–	–
FMG		–	(113)	(118)	–	(350)	(350)	–	–	–
EPWP		(800)	–	–	–	–	–	–	–	–
INEP		–	(2,000)	–	(4,000)	(4,000)	(766)	(5,000)	(6,000)	(7,000)
RBIG		(21,007)	(5,658)	–	–	–	–	(27,841)	(559)	–
DWAF		(5,256)	(73)	–	–	–	–	–	–	–
ACIP		(3,478)	–	–	–	–	–	–	–	–
NDEV		(1,196)	–	–	–	–	–	–	–	–
Rural Development		(7,678)	(6,461)	–	–	–	–	(1,000)	–	–
Provincial Government:		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	–	–	–
Library Condional Grant		–	(3,500)	(1,868)	(925)	(1,175)	(76)	–	–	–
MRF		–	–	(62)	(151)	(71)	(110)	–	–	–
Housing		(13,386)	(11,298)	(29,697)	–	(29,623)	(27,030)	–	–	–
PTIP		(30)	–	–	–	–	–	–	–	–
Sport		(104)	–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant		–	–	(527)	–	(155)	(244)	–	–	–
CDW		–	(8)	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Other grant providers:		(701)	–	(6,838)	(1,038)	(1,138)	(379)	–	–	–
Public Contribution		(701)	–	(6,838)	–	–	–	–	–	–
Belgium		–	–	–	(1,038)	(1,138)	(379)	–	–	–
Total Capital Transfers and Grants	5	(73,786)	(48,136)	(58,472)	(25,218)	(56,070)	(39,570)	(51,580)	(27,249)	(27,000)
TOTAL RECEIPTS OF TRANSFERS & GRANTS		(139,002)	(133,043)	(137,978)	(103,380)	(129,500)	(107,300)	(179,647)	(142,960)	(136,606)

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		(47,513)	(51,872)	(56,496)	(58,307)	(57,466)	(56,202)	(63,502)	(68,767)	(75,035)
Local Government Equitable Share		(46,200)	(49,553)	(54,124)	(54,850)	(54,850)	(53,485)	(59,734)	(66,184)	(72,400)
MIG		–	(60)	(82)	(36)	(125)	(65)	–	–	–
MSIG		(135)	(230)	–	(930)	(350)	(315)	(957)	(1,033)	(1,085)
FMG		(979)	(1,075)	(1,259)	(1,450)	(1,100)	(1,707)	(1,475)	(1,550)	(1,550)
EPWP		(200)	(955)	(1,031)	(1,041)	(1,041)	(630)	(1,336)	–	–
Provincial Government:		(17,347)	(32,511)	(22,530)	(19,600)	(14,783)	(10,807)	(64,365)	(46,944)	(34,571)
Library MRF		(5,316)	(5,551)	(5,428)	(5,628)	(5,708)	(5,708)	(5,498)	(5,828)	(6,178)
Library Conditional Grant		–	–	(1,550)	(2,061)	(2,347)	(2,347)	(2,477)	(2,626)	(2,783)
Housing		(11,554)	(26,664)	(15,017)	(7,550)	–	–	(56,000)	(38,000)	(25,000)
CDW		(113)	(73)	(94)	(144)	(144)	(144)	(150)	(150)	(150)
Tariffs		(263)	–	–	–	(870)	(290)	(120)	(240)	(360)
Department of Local Government		–	–	–	–	–	–	–	–	–
Thusong Centre		–	–	–	(211)	(211)	(70)	–	(100)	(100)
Maintenance of Transport Infrastructure		(101)	(71)	–	(4,007)	(4,883)	(1,628)	(120)	–	–
Mandela Memorial		–	(100)	–	–	–	–	–	–	–
Long Term Financial Plan		–	–	(441)	–	(620)	(620)	–	–	–
Compliance Assist		–	(51)	–	–	–	–	–	–	–
District Municipality:		(5)	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Water & Sanitation Informal Areas		(5)	–	–	–	–	–	–	–	–
Upgrading Of Streets & Sidewalks		–	–	–	–	–	–	–	–	–
Other grant providers:		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	–	–
Belgium		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	–	–
Total operating expenditure of Transfers and Grants:		(65,216)	(84,907)	(79,506)	(78,162)	(73,429)	(67,729)	(128,067)	(115,711)	(109,606)
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		(59,565)	(33,330)	(19,479)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
MIG		(19,407)	(18,433)	(18,541)	(19,104)	(18,979)	(10,421)	(17,739)	(20,690)	(20,000)
MSIG		(743)	(592)	(820)	–	(580)	(193)	–	–	–
FMG		–	(113)	(118)	–	(350)	(350)	–	–	–
EPWP		(800)	–	–	–	–	–	–	–	–
INEP		–	(2,000)	–	(4,000)	(4,000)	(766)	(5,000)	(6,000)	(7,000)
RBIG		(21,007)	(5,658)	–	–	–	–	(27,841)	(559)	–
DWAF		(5,256)	(73)	–	–	–	–	–	–	–
ACIP		(3,478)	–	–	–	–	–	–	–	–
NDEV		(1,196)	–	–	–	–	–	–	–	–
Rural Development		(7,678)	(6,461)	–	–	–	–	(1,000)	–	–
Provincial Government:		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	–	–	–
Library Conditional Grant		–	(3,500)	(1,868)	(925)	(1,175)	(76)	–	–	–
MRF		–	–	(62)	(151)	(71)	(110)	–	–	–
Housing		(13,386)	(11,298)	(29,697)	–	(29,623)	(27,030)	–	–	–
PTIP		(30)	–	–	–	–	–	–	–	–
Sport		(104)	–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant		–	–	(527)	–	(155)	(244)	–	–	–
CDW		–	(8)	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Other grant providers:		(701)	–	(6,838)	(1,038)	(1,138)	(379)	–	–	–
Public Contribution		(701)	–	(6,838)	–	–	–	–	–	–
Belgium		–	–	–	(1,038)	(1,138)	(379)	–	–	–
Total capital expenditure of Transfers and Grants		(73,786)	(48,136)	(58,472)	(25,218)	(56,070)	(39,570)	(51,580)	(27,249)	(27,000)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(139,002)	(133,043)	(137,978)	(103,380)	(129,500)	(107,300)	(179,647)	(142,960)	(136,606)

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	(151)	-	-	-	-	-	-
Current year receipts		(47,513)	(51,872)	(56,496)	(58,307)	(57,466)	(56,202)	(63,502)	(68,767)	(75,035)
Conditions met - transferred to revenue		(47,513)	(51,721)	(56,647)	(58,307)	(57,466)	(56,202)	(63,502)	(68,767)	(75,035)
Conditions still to be met - transferred to liabilities		-	(151)	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	1,076	-	-	-	-	-	-
Current year receipts		(17,347)	(32,511)	(22,530)	(19,600)	(14,783)	(10,807)	(64,365)	(46,944)	(34,571)
Conditions met - transferred to revenue		(17,347)	(33,587)	(21,454)	(19,600)	(14,783)	(10,807)	(64,365)	(46,944)	(34,571)
Conditions still to be met - transferred to liabilities		-	1,076	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(5)	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(5)	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	1,019	-	-	-	-	-	-
Current year receipts		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	-	-
Conditions met - transferred to revenue		(351)	(1,543)	540	(255)	(1,181)	(721)	(200)	-	-
Conditions still to be met - transferred to liabilities		-	1,019	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		(65,216)	(86,852)	(77,561)	(78,162)	(73,429)	(67,729)	(128,067)	(115,711)	(109,606)
<b>Total operating transfers and grants - CTBM</b>	2	-	1,945	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	(8,907)	-	-	-	-	-	-
Current year receipts		(59,565)	(33,330)	(19,479)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
Conditions met - transferred to revenue		(59,565)	(24,423)	(28,386)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
Conditions still to be met - transferred to liabilities		-	(8,907)	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	-	-	-
Conditions met - transferred to revenue		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(701)	-	(6,838)	(1,038)	(1,138)	(379)	-	-	-
Conditions met - transferred to revenue		(701)	-	(6,838)	(1,038)	(1,138)	(379)	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		(73,786)	(39,229)	(67,379)	(25,218)	(56,070)	(39,570)	(51,580)	(27,249)	(27,000)
<b>Total capital transfers and grants - CTBM</b>	2	-	(8,907)	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		(139,002)	(126,081)	(144,940)	(103,380)	(129,500)	(107,300)	(179,647)	(142,960)	(136,606)
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	(6,962)	-	-	-	-	-	-	-



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

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

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Councillors (Political Office Bearers plus Other)</b>	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		6,147	6,922	7,160	7,945	7,945	7,945	8,445	8,952	9,489
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		786	866	905	1,004	1,004	1,004	1,020	1,081	1,146
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		6,932	7,789	8,065	8,949	8,949	8,949	9,465	10,033	10,635
<b>% increase</b>	4		12.4%	3.5%	11.0%	-	-	5.8%	6.0%	6.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3,205	3,412	3,656	3,917	3,917	3,917	4,062	4,265	4,479
Pension and UIF Contributions		528	613	698	637	637	637	670	704	739
Medical Aid Contributions		-	-	-	111	111	111	124	131	127
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	757	690	785	785	785	767	805	845
Motor Vehicle Allowance	3	512	696	790	859	859	859	900	945	993
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	144	85	103	103	103	66	69	73
Other benefits and allowances	3	-	-	92	136	136	136	145	154	164
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6				-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		4,245	5,623	6,012	6,548	6,548	6,548	6,734	7,074	7,420
<b>% increase</b>	4		32.4%	6.9%	8.9%	-	-	2.8%	5.0%	4.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		57,287	61,169	66,383	78,734	78,734	78,734	81,532	88,051	95,511
Pension and UIF Contributions		10,142	11,237	11,339	13,726	13,726	13,726	14,540	15,705	16,955
Medical Aid Contributions		4,305	4,871	5,102	6,191	6,191	6,191	6,916	7,466	8,052
Overtime		6,809	8,257	9,208	7,361	7,376	7,376	10,152	10,925	11,752
Performance Bonus		5,043	4,838	4,909	6,826	6,826	6,826	6,813	7,363	7,953
Motor Vehicle Allowance	3	3,011	3,012	3,145	3,919	3,919	3,919	4,251	5,116	4,948
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	676	668	689	857	857	857	5,269	5,699	6,165
Other benefits and allowances	3	2,342	2,332	4,916	3,457	3,451	3,451	3,454	3,694	3,944
Payments in lieu of leave		291	634	536	750	750	750	750	791	831
Long service awards		279	424	419	347	347	347	367	388	407
Post-retirement benefit obligations	6	2,889	2,719	2,926	2,651	2,651	2,651	2,887	3,106	3,262
<b>Sub Total - Other Municipal Staff</b>		93,074	100,162	109,571	124,819	124,828	124,828	136,931	148,303	159,778
<b>% increase</b>	4		7.6%	9.4%	13.9%	0.0%	-	9.7%	8.3%	7.7%
<b>Total Parent Municipality</b>		104,252	113,573	123,648	140,317	140,326	140,326	153,130	165,410	177,833
<b>Board Members of Entities</b>			8.9%	8.9%	13.5%	0.0%	-	9.1%	8.0%	7.5%
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									
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		104,252	113,573	123,648	140,317	140,326	140,326	153,130	165,410	177,833
<b>% increase</b>	4		8.9%	8.9%	13.5%	0.0%	-	9.1%	8.0%	7.5%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	97,319	105,785	115,583	131,367	131,376	131,376	143,665	155,377	167,191

## References

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

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

[illegible]

WC022 Witzenberg - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

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

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

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

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

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

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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	250	250
Vote 2 - Civil Services		100	3,500	1,500	3,000	3,156	-	79	10,500	7,036	500	3,990	10,500	43,861	23,180	18,000
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	400	-	400	1,600	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	250	-	-	-	-	-	-	-	800	-	-	1,050	1,000	2,000
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	100	3,750	1,500	3,000	3,156	-	79	10,500	7,036	1,300	4,390	10,500	45,311	26,030	20,250
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	80	-	-	-	50	130	310	350
Vote 2 - Civil Services		570	4,023	3,050	1,300	-	-	-	-	-	-	-	3,600	12,543	2,770	-
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	300	-	-	300	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	150	1,000	1,150	70	70
Vote 5 - Electricity		25	400	1,200	10	160	-	-	1,500	5,700	-	-	-	8,995	9,037	8,500
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	200	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	500	-	-	300	500	-	-	-	-	1,300	761	412
<b>Capital single-year expenditure sub-total</b>	2	595	4,423	4,250	1,810	160	-	300	2,080	5,700	300	150	4,650	24,418	13,148	9,332
<b>Total Capital Expenditure</b>	2	695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	15,150	69,728	39,178	29,582



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

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>																
<b>Capital Expenditure - Standard</b>	<b>1</b>															
<i>Governance and administration</i>		-	-	-	-	-	-	-	80	-	-	150	1,050	1,280	630	670
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	80	-	-	-	50	130	560	600
Corporate services		-	-	-	-	-	-	-	-	-	-	150	1,000	1,150	70	70
<i>Community and public safety</i>		-	250	-	500	-	-	300	500	-	1,100	400	-	3,050	3,561	2,412
Community and social services		-	-	-	-	-	-	-	-	-	300	400	-	700	1,600	-
Sport and recreation		-	-	-	500	-	-	300	500	-	-	-	-	1,300	761	412
Public safety		-	250	-	-	-	-	-	-	-	800	-	-	1,050	1,000	2,000
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	200	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		245	1,100	-	10	-	-	-	-	-	-	-	3,600	4,955	7,477	18,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		245	1,100	-	10	-	-	-	-	-	-	-	3,600	4,955	7,477	18,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		450	6,823	5,750	4,300	3,316	-	79	12,000	12,736	500	3,990	10,500	60,443	27,510	8,500
Electricity		-	400	1,200	-	160	-	-	1,500	5,700	-	-	-	8,960	9,000	8,500
Water		200	1,000	3,000	3,000	1,000	-	-	10,000	2,916	-	3,990	10,000	35,105	17,290	-
Waste water management		250	2,623	1,550	1,300	2,156	-	79	500	4,120	500	-	500	13,578	1,220	-
Waste management		-	2,800	-	-	-	-	-	-	-	-	-	-	2,800	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>2</b>	<b>695</b>	<b>8,173</b>	<b>5,750</b>	<b>4,810</b>	<b>3,316</b>	<b>-</b>	<b>379</b>	<b>12,580</b>	<b>12,736</b>	<b>1,600</b>	<b>4,540</b>	<b>15,150</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>
<b>Funded by:</b>																
National Government		100	3,000	1,000	3,000	3,156	-	79	10,000	12,036	800	3,990	11,000	48,161	27,180	27,000
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		100	3,000	1,000	3,000	3,156	-	79	10,000	12,036	800	3,990	11,000	48,161	27,180	27,000
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	2,500	-	-	-	-	-	-	-	-	-	2,500	1,000	-
Internally generated funds		595	5,173	2,250	1,810	160	-	300	2,580	700	800	550	4,150	19,068	10,998	2,582
<b>Total Capital Funding</b>		<b>695</b>	<b>8,173</b>	<b>5,750</b>	<b>4,810</b>	<b>3,316</b>	<b>-</b>	<b>379</b>	<b>12,580</b>	<b>12,736</b>	<b>1,600</b>	<b>4,540</b>	<b>15,150</b>	<b>69,728</b>	<b>39,178</b>	<b>29,582</b>

WC022 Witzenberg - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	21,984	4,159	4,083	3,933	3,718	3,736	3,714	3,623	1,636	1,727	1,641	1,653	55,609	60,167	65,120
Property rates - penalties & collection charges	120	114	114	162	137	122	89	105	82	106	129	122	1,400	1,512	1,633
Service charges - electricity revenue	20,884	19,672	18,228	15,115	14,530	16,056	16,483	18,876	19,786	19,760	20,535	14,602	214,527	231,755	250,367
Service charges - water revenue	2,625	2,018	1,975	3,186	2,163	3,514	3,395	3,341	3,350	2,995	3,390	1,922	33,873	35,473	37,246
Service charges - sanitation revenue	1,266	1,720	2,259	1,227	1,723	1,703	1,235	1,235	1,845	1,309	1,301	1,563	18,385	19,255	20,224
Service charges - refuse revenue	1,444	1,446	1,446	1,426	1,427	1,423	1,429	1,435	1,359	1,405	1,369	1,369	16,976	17,810	18,700
Service charges - other	43	43	43	43	43	43	43	43	43	43	43	43	511	540	567
Rental of facilities and equipment	627	670	819	831	699	905	1,128	721	1,111	697	690	577	9,475	10,001	10,574
Interest earned - external investments	297	341	265	380	454	370	360	462	279	324	400	548	4,480	4,562	4,640
Interest earned - outstanding debtors	439	461	451	462	455	513	444	451	450	450	436	462	5,474	5,778	6,074
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,068	1,068	68	0	68	68	68	68	68	68	68	137	2,820	2,990	3,171
Licences and permits	12	12	15	18	16	12	15	11	14	14	17	12	168	178	187
Agency services	300	280	391	410	399	310	496	365	370	335	290	329	4,274	4,524	4,782
Transfer receipts - operational	23,760	93	1,182	558	817	48,285	213	405	44,518	914	1,184	12,880	134,809	119,516	113,386
Other revenue	307	329	320	326	353	359	499	322	409	350	299	398	4,272	4,503	4,734
<b>Cash Receipts by Source</b>	<b>75,176</b>	<b>32,426</b>	<b>31,659</b>	<b>28,075</b>	<b>27,002</b>	<b>77,419</b>	<b>29,610</b>	<b>31,464</b>	<b>75,320</b>	<b>30,497</b>	<b>31,792</b>	<b>36,616</b>	<b>507,054</b>	<b>518,563</b>	<b>541,404</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	2,328	2,328	3,983	4,674	7,576	3,181	2,328	4,332	2,242	(4,788)	(3,668)	27,063	51,580	27,249	27,000
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>77,505</b>	<b>34,754</b>	<b>35,641</b>	<b>32,749</b>	<b>34,578</b>	<b>80,599</b>	<b>31,939</b>	<b>35,796</b>	<b>77,562</b>	<b>25,709</b>	<b>28,124</b>	<b>63,679</b>	<b>558,634</b>	<b>545,812</b>	<b>568,404</b>
<b>Cash Payments by Type</b>															
Employee related costs	11,573	11,499	13,954	13,109	12,743	11,534	11,813	17,344	9,421	10,334	9,915	10,426	143,665	155,377	167,198
Remuneration of councillors	748	739	739	739	739	739	1,014	778	673	1,046	771	739	9,465	10,033	10,635
Finance charges	515	718	1,227	617	617	743	698	618	1,229	515	515	3,699	11,710	11,249	11,636
Bulk purchases - Electricity	-	18,429	19,634	11,673	12,236	12,311	12,433	15,851	13,959	16,462	13,861	32,371	179,221	193,559	209,043
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1,422	900	831	1,200	1,197	1,888	987	1,292	1,042	847	938	2,384	14,929	15,381	16,298
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	73	73	73	73	73	73	73	73	73	73	73	73	881	930	976
Other expenditure	7,838	9,552	9,745	10,813	10,832	10,717	9,981	9,691	11,416	10,425	11,276	17,427	129,713	113,250	104,365
<b>Cash Payments by Type</b>	<b>22,168</b>	<b>41,912</b>	<b>46,203</b>	<b>38,224</b>	<b>38,436</b>	<b>38,005</b>	<b>37,000</b>	<b>45,648</b>	<b>37,815</b>	<b>39,702</b>	<b>37,350</b>	<b>67,121</b>	<b>489,584</b>	<b>499,778</b>	<b>520,151</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	15,150	69,728	39,178	29,582
Repayment of borrowing	-	-	4,170	-	510	129	-	-	4,261	-	528	139	9,736	3,302	2,297
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>22,863</b>	<b>50,084</b>	<b>56,122</b>	<b>43,034</b>	<b>42,262</b>	<b>38,134</b>	<b>37,379</b>	<b>58,228</b>	<b>54,812</b>	<b>41,302</b>	<b>42,417</b>	<b>82,409</b>	<b>569,047</b>	<b>542,258</b>	<b>552,030</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>54,641</b>	<b>(15,330)</b>	<b>(20,481)</b>	<b>(10,285)</b>	<b>(7,684)</b>	<b>42,465</b>	<b>(5,440)</b>	<b>(22,432)</b>	<b>22,750</b>	<b>(15,593)</b>	<b>(14,293)</b>	<b>(18,730)</b>	<b>(10,414)</b>	<b>3,554</b>	<b>16,374</b>
Cash/cash equivalents at the month/year begin	70,938	125,580	110,249	89,768	79,483	71,799	114,264	108,823	86,391	109,141	93,548	79,255	70,938	60,525	64,079
Cash/cash equivalents at the month/year end	125,580	110,249	89,768	79,483	71,799	114,264	108,823	86,391	109,141	93,548	79,255	60,525	60,525	64,079	80,453

## WC022 Witzenberg - Supporting Table SA31 Aggregated entity budget

[illegible]

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

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

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

[illegible]



WC022 Witzenberg - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

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

WC022 Witzenberg - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		747	116	-	-	-	-	-	-	-
Computers - software & programming		747	116	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	63,696	37,012	12,244	6,235	6,539	6,539	7,223	50	50
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		72.7%	62.8%	19.1%	11.8%	8.4%	7.8%	10.4%	0.1%	0.2%
<b>Renewal of Existing Assets as % of deprecn*</b>		434.7%	206.2%	46.5%	25.9%	17.3%	17.3%	18.3%	0.1%	0.1%



## WC022 Witzenberg - Supporting Table SA34c Consolidated repairs and maintenance by asset class

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

WC022 Witzenberg - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	13,524	14,994	18,470	20,275	21,539	21,539	22,197	25,115	26,476
<b>Specialised vehicles</b>		56	89	154	77	69	69	27	84	89
Refuse		-	-	-	-	-	-	-	-	-
Fire		56	89	154	77	69	69	27	84	89
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>R&amp;M as a % of PPE</b>		2.4%	2.5%	2.8%	3.0%	3.2%	3.2%	3.2%	3.6%	3.9%
<b>R&amp;M as % Operating Expenditure</b>		4.0%	3.9%	4.6%	4.5%	4.6%	4.6%	4.0%	4.4%	4.4%

WC022 Witzenberg - Supporting Table SA34d Consolidated Depreciation by asset class

W022 - W023 Supporting Table One - Consolidated Depreciation by Asset class										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,308	9,083	11,102	7,628	11,972	11,972	13,425	13,017	13,569
Infrastructure - Road transport		3,381	2,751	3,665	2,101	3,298	3,298	4,536	4,400	4,586
<i>Roads, Pavements &amp; Bridges</i>		3,381	2,751	3,665	2,101	3,298	3,298	4,536	4,400	4,586
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,384	1,610	1,770	1,929	3,028	3,028	2,097	2,034	2,121
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		2,293	1,563	1,720	1,871	2,936	2,936	2,037	1,976	2,059
<i>Street Lighting</i>		91	46	50	59	92	92	60	59	61
Infrastructure - Water		2,509	2,048	2,662	1,700	2,669	2,669	3,180	3,084	3,215
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		2,509	2,048	2,662	1,700	2,669	2,669	3,180	3,084	3,215
Infrastructure - Sanitation		2,934	2,537	2,867	1,722	2,703	2,703	3,445	3,336	3,478
<i>Reticulation</i>		2,934	2,537	2,867	1,722	2,703	2,703	3,445	3,336	3,478
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		101	138	138	175	275	275	168	163	169
<i>Waste Management</i>		61	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	1	2	2	2	3	3	2	2	2
<i>Gas</i>		38	136	136	173	271	271	166	161	168
<i>Other</i>	3	0	(0)	(0)	0	(0)	(0)	0	(0)	0
<b>Community</b>		591	669	1,238	515	808	808	1,583	1,461	1,523
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		48	30	344	19	30	30	418	405	422
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		13	5	5	6	9	9	6	5	6
Libraries		5	1	68	2	3	3	213	207	215
Recreational facilities		373	444	632	358	561	561	744	721	752
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		513	267	266	186	292	292	207	161	168
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		(361)	(78)	(76)	(56)	(88)	(88)	(4)	(39)	(40)
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		579	297	315	366	574	574	383	372	387
Housing development		-	-	-	-	-	-	-	-	-
Other		579	297	315	366	574	574	383	372	387
<b>Other assets</b>		970	7,282	13,033	14,840	23,292	22,334	23,981	31,163	32,369
General vehicles		2,748	1,490	1,739	1,892	2,970	2,970	1,945	1,668	1,739
Specialised vehicles	10	32	75	94	64	101	101	114	111	-
Plant & equipment		709	490	497	550	863	863	363	74	77
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		3,204	1,717	1,382	1,055	1,657	1,657	978	737	769
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		58	29	29	37	58	58	35	34	36
Civic Land and Buildings		1,585	395	401	488	766	766	734	712	742
Other Buildings		2,058	1,019	1,116	1,301	2,042	2,042	1,348	1,308	1,363
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		(9,424)	2,068	7,774	9,452	14,835	13,878	18,462	26,519	27,644
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>		-	-	-	-	-	-	-	-	-
<i>Agricultural 2</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological 1</i>		-	-	-	-	-	-	-	-	-
<i>Biological 2</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		1,206	622	639	706	1,107	1,107	109	32	33
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other ( <i>list sub-class</i> )		1,206	622	639	706	1,107	1,107	109	32	33
<b>Total Depreciation</b>	1	14,654	17,953	26,327	24,054	37,754	36,796	39,480	46,045	47,882

## WC022 Witzenberg - Supporting Table SA34d Consolidated Depreciation by asset class

[illegible]

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

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Budget & Treasury Office		130	560	600				
Vote 2 - Civil Services		56,403	25,950	18,000				
Vote 3 - Community & Social Services		700	1,600	-				
Vote 4 - Corporate Services		1,150	70	70				
Vote 5 - Electricity		10,045	10,037	10,500				
Vote 6 - Executive & Council		-	-	-				
Vote 7 - Housing		-	200	-				
Vote 8 - Planning		-	-	-				
Vote 9 - Public Safety		-	-	-				
Vote 10 - Sport & Recreation		1,300	761	412				
<b>Total Capital Expenditure</b>		<b>69,728</b>	<b>39,178</b>	<b>29,582</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Budget & Treasury Office								
Vote 2 - Civil Services								
Vote 3 - Community & Social Services								
Vote 4 - Corporate Services								
Vote 5 - Electricity								
Vote 6 - Executive & Council								
Vote 7 - Housing								
Vote 8 - Planning								
Vote 9 - Public Safety								
Vote 10 - Sport & Recreation								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>69,728</b>	<b>39,178</b>	<b>29,582</b>	-	-	-	-

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote Sort</i>																
Budget & Treasury Office		Insurance Replacements	510200071		Yes	OTHER	Other			-	70	50	50	50	All	
Budget & Treasury Office		New Servers For Scao Implement	510200081		Yes	OTHER	Office equipment			-	5	80	260	300	All	
Budget & Treasury Office		Meter Reading Equipment	510300061		Yes	Other Assets	Computers - hardware/equipment			-	350				All	
Budget & Treasury Office		Upgrading Of Cashier Offices	510300071		Yes	LAND & BUILDINGS	Other Land and Buildings			-	-	-	250	250	All	
Budget & Treasury Office		Forklift	510500051		Yes	Other Assets	Plant & equipment			-	-				All	
		Fencing Cemeteries Extensions	520101301		Yes	Community	Cemeteries			-	100				All	
		Land For Housing	520300031		Yes	Other Assets	Other Land			-	-				All	
Housing		Fencing Maple Park	520300041		Yes	OTHER	Security Measures			-	-	-	200	-	5	
		Book Detecting Systems	520400121		Yes					220	800				ALL	
		New Furniture	520400141		Yes	Other Assets	Furniture and other office equipment			62	71				All	
		New Furniture	520400191		Yes					-	125				All	
		Building Upgrade	520400211		Yes					-	-				3	
		Op Die Berg Mobile Unit	520400221		Yes					-	250				9	
		Brandbestrydings Toerusting	520500051		Yes					-	50				All	
		Vehicle Replacement Programme	520500061		Yes					-	3,000				All	
		Plant & Equipment	520500071		Yes					-	19				All	
		Radio Communication Equipment	520500081		Yes					-	580				All	
Sport & Recreation		Furniture & Equipment	520600041		Yes	OTHER	Other			-	-	-	100	-	All	
Sport & Recreation		Plant & Equipment	520600051		Yes	OTHER	Other			-	-	-	-	220	All	
Sport & Recreation		Fence Around Trampolines	520600061		Yes	OTHER	Security Measures			-	-	-	35	-	3	
Sport & Recreation		Wardrobes For 28 B Chalets + 2	520600071		Yes	OTHER	Other			-	-	-	-	192	3	
Sport & Recreation		Fiberglass - Witzenville Swimm	520600081		Yes	COMMUNITY	Recreational Facilities			-	-	-	450	-	11	
		Equipment Upgrading	520601371		Yes					169	2,000				3	
Community & Social Services		Replace Town Hall Floor Ceres	521100081		Yes	OTHER	Office equipment			-	-	300	-	-	3	
Community & Social Services		Replace Town Hall Floor Tulbag	521100101		Yes	LAND & BUILDINGS	Civic Land and Buildings			-	-	400	-	-	11	
Community & Social Services		Stadsaal Vloer Vervanging	521100141		Yes	LAND & BUILDINGS	Other Land and Buildings			-	-	-	1,600	-	3	
		Upgrading Community Halls And	521102471		Yes					-	5				All	
		Parks Belgium Grant	521860001		Yes					94	373				All	
Sport & Recreation		Plant & Equipment	521901401		Yes	OTHER	Other			61	83	300	176	-	All	
		Fire Arms	522000051		Yes					-	100				All	
		Vehicle Replacement Program	522000071		Yes					-	670				All	
		Test Centre	522000091		Yes					-	1,426				All	
		Upgrading Of Nkataba Centre - O	522200031		Yes					19	625				9	
		It Equipment - Belgium Grant	522200041		Yes					-	140				All	
Sport & Recreation		Extension Of Sport Facility -	522300031		Yes	COMMUNITY	Sportsfields			-	147	500	-	-	All	
Sport & Recreation		Swimming Pool Re-fibreglass Mo	522401571		Yes	COMMUNITY	Recreational Facilities			-	-	500	-	-	5	
Corporate Services		Office Furniture - Witzenberg	530100011		Yes	OTHER	Office equipment			293	150	150	-	-	All	
Corporate Services		Upgrading Of Polo Cross Hall	530250001		Yes	COMMUNITY	Civic Land and Buildings			-	74	1,000	-	-	1	
		It Equipment	530401631		Yes					254	89				All	
		Microsoft Licences	530470001		Yes					-	200				All	
Corporate Services		Signage & Billboards	531200061		Yes	OTHER	Other			-	-	-	70	70	All	
		Security Fence: Wolseley Store	540500021		Yes					-	100				7	
		Vehicle Replacement Programme	540500071		Yes					-	350				All	
Electricity		Tulbagh-streetlight-streetligh	540501841		Yes	INFRASTRUCTURE	Electricity Reticulation			919	4,000	5,000	6,000	7,000	All	
Electricity		Professional Fees Rural Develo	540590001		Yes	INFRASTRUCTURE	Electricity Reticulation			895	900	1,300	400	-	All	
Electricity		Streetlights	540700111		Yes	INFRASTRUCTURE	Street Lighting			-	897	800	1,000	2,000	All	
Electricity		Housing Projects Streetlights	540700121		Yes	INFRASTRUCTURE	Street Lighting			-	-	250	-	-	All	
Electricity		11 Kv Breakers 5 Wolseley (voo	540800021		Yes	INFRASTRUCTURE	Electricity Reticulation			201	800	1,000	1,000	1,500	7	
Electricity		Replace 4x4 LdV's (3)	540800051		Yes	OTHER	Other motor vehicles			-	-	-	1,600	-	All	
Electricity		11 Kv Ring Supply Stanlet/rand	540800071		Yes	INFRASTRUCTURE	Electricity Reticulation			-	-	1,500	-	-	5	
Electricity		Tools & Equipment	540820001		Yes	OTHER	Other			240	360	160	-	-	All	
Electricity		Kenwood Nexedge Repeaters	540920001		Yes	OTHER	Office equipment			370	30	35	37	-	All	
		Bella Vista Sanitation	541100041		Yes					2,462	419				6	
		Vredebes Housing Sanitation	541100051		Yes					931	6,199				All	
Civil Services		Bulk Sewer Bella Vista	541100061		Yes	INFRASTRUCTURE	Sewerage Purification & Reticu			1,688	2,130	4,355	-	-	6	
		Toilets For Informal Settlement	541100091		Yes					411	10				All	

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
		Ceres Vredebes New Bulk Sanita	541100111		Yes					-	3,149				1	
Civil Services		Vehicle Replacement Programme	541100191		Yes	OTHER	Other motor vehicles			-	-	-	1,000	-	All	
Civil Services		Ceres: Bella Vista New Bulk Se	541100201		Yes	INFRASTRUCTURE	Sewerage Purification & Reticu			-	-	2,000	-	-	6	
Civil Services		Sewer Pumps-replacement	541101321		Yes	INFRASTRUCTURE	Sewerage Purification & Reticu			-	300	300	-	-	All	
Civil Services		Sewer Network Replacement	541105061		Yes	INFRASTRUCTURE	Sewerage Purification & Reticu			-	725	1,523	-	-	All	
Civil Services		Tools & Equipment	541120001		Yes	OTHER	Other			-	100	100	-	-	All	
		Prof Fees Rural Development Projects	541120161		Yes					805	259				All	
Civil Services		Vredebes Bulk Sanitation	541190001		Yes	INFRASTRUCTURE	Sewerage Purification & Reticu			2,295	6,690	5,000	-	-	1	
		Bella Vista Storm Water	541300061		Yes					1,357	419				6	
		Vredebes Housing Stormwater	541300071		Yes					931	6,199				1	
Civil Services		Bella Vista : Bulk Storm Wate	541300091		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	1,800	100	-	-	6	
Civil Services		Network - Storm Water Upgradin	541300131		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	150	200	220	-	All	
		Prof Fees For Rural Dev Projects	541390001		Yes					96	200				All	
Civil Services		Traffic Calming	541400111		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	196	220	250	-	All	
		Bella Vista Roads	541400131		Yes					7,487	419				6	
		Vredebes Housing Roads	541400161		Yes					931	6,199				1	
		Skoonsvlei Upgrading Of Roads	541400191		Yes					239	-				6	
		Vehicle Replacement Programme	541400201		Yes					-	230				All	
		Jackhammers	541400211		Yes					-	84				All	
		Bridge Odb	541400251		Yes					-	100				9	
Civil Services		Vredebes Bulk Roads	541400261		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	-	-	7,190	18,000	1	
Civil Services		Side Walks - Op-die-berg	541400271		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	-	500	-	-	9	
Civil Services		Network-street	541401291		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			-	3,000	3,000	-	-	All	
Civil Services		Equipment	541401501		Yes	OTHER	Other			-	-	600	-	-	All	
Civil Services		Prof Fees For Rural Dev Projec	541403891		Yes	INFRASTRUCTURE	Roads, Pavements, Bridges & So			628	500	600	-	-	All	
		Vehicle Replacement Programme	541600021		Yes					-	1,540				All	
		Upgrade Wolsley Landfill Site	541700021		Yes					-	500				7	
Civil Services		Vehicle Replacement Programme	541700041		Yes	OTHER	Other motor vehicles			-	-	2,300	-	-	All	
Civil Services		Refuse Bins	541700051		Yes	OTHER	Other			-	-	500	-	-	All	
		Bella Vista Water	541900061		Yes					1,256	419				6	
		Vredebes Housing Water	541900071		Yes					931	6,199				1	
		Bulk Water Pine Valley	541900081		Yes					1,442	2,662				7	
Civil Services		Ceres: Bella Vista Bulk Water	541900091		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			-	-	4,483	5,500	-	6	
		Bulk Water Pine Valley (own Contribution)	541900141		Yes					240	800				7	
		Replace Water Meters	541900171		Yes					116	145				All	
Civil Services		Prepaid Water Meters	541900201		Yes	INFRASTRUCTURE	Electricity Reticulation			-	-	2,500	1,000	-	All	
Civil Services		Infrastructure Management Syst	541900231		Yes	OTHER	Other motor vehicles			-	-	300	300	-	All	
		Drought Relief	541900251		Yes					-	100				11	
		Draught Relief (dept Of Lg)	541900261		Yes					-	1,100				11	
		Infrastructure Management Syst	541900271		Yes					-	120				All	
Civil Services		Ceres: Bella Vista New Bulk Wa	541900281		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			-	-	-	1,500	-	6	
Civil Services		Ceres: Vredebes New Bulk Water	541900291		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			-	-	-	1,500	-	1	
Civil Services		Tulbagh Dam	541900301		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			-	-	24,422	490	-	11	
Civil Services		Network- Water Pipes & Valve R	541901371		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			-	1,100	300	-	-	All	
Civil Services		Vredebes Bulk Water Supply	541903801		Yes	INFRASTRUCTURE	Water Reservoirs & Reticulatio			8,909	4,800	3,000	7,000	-	1	
Civil Services		Tools & Equipment- New	541920001		Yes	OTHER	Other			-	-	100	-	-	All	
			510200041							118						
			520400681							11						
			520490001							1,648						
			520501361							37						
			521100111							3,461						
			521100121							137						
			521100131							412						
			521400331							88						
			521902161							780						
			522370001							1,302						
			540500031							855						
			540801981							192						

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project  R thousand	Ref  4	Program/Project description  Project number	IDP Goal code 2	Individually Approved (Yes/No)  6	Asset Class  3	Asset Sub-Class  3	GPS co-ordinates  5	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
									Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
		540806411							281						
		541100031							4,123						
		541100101							275						
		541102651							2,754						
		541,180,001							2,864						
		541,200,031							33						
		541,300,051							1,031						
		541,400,121							3,186						
		541,400,181							581						
		541,900,161							993						
		541,901,051							309						
		541,909,131							573						
		542,000,011							14						
		541,900,051							1,031						
Total Capital expenditure									64,040	77,902	69,728	39,178	29,582		



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

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

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. As per Table SA34

4. Correct to seconds. Provide a logical starting point on networked infrastructure.



## Municipal Budget Circular for the 2016/17 MTREF

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## Introduction

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

## 1. 2016 Local Government Elections and the budget process

### 1.1 Impact of Local Government Elections on demarcation changes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 2. The South African economy and inflation targets

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

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

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

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

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

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

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

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

Source: 2016 Budget Review

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

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

### 3.1 Local government conditional grants and additional allocations

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

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

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

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

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

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

### **Reforms to local government infrastructure grants**

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



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

## 4. Revenue management

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

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

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

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

### 4.1 Tariff setting

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

Municipalities should consider the following practicalities when setting tariffs:

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

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

#### **4.2 Eskom bulk tariff increases**

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

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

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

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

#### **5.1 Employee related costs**

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

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

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

#### **5.2 Remuneration of councilors**

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

#### **5.3 Cost containment measures**

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



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

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

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

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

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

#### **5.4 2016/17 MTREF budget assessment**

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

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

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

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

### **6.1 Overspending of conditional grants**

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

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

## 6.2 Criteria for the rollover of conditional grant funds

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

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

## 6.3 Payment procedure on conditional grants

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

# 7. The Municipal Budget and Reporting Regulations

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

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

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

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

## 7.1 Assistance with the compilation of budgets

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

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

	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Vuyo Mbunge	012-315 5661	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

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

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

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

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

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

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

### 8.1 Submitting budget documentation and schedules for 2016/17 MTREF

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

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

The municipal manager must submit:

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

Municipalities are required to send electronic versions of documents and the A1 schedule to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

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

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

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

***For couriered documents***

Ms Linda Kruger  
National Treasury  
40 Church Square  
Pretoria, 0002

***For posted documents***

Ms Linda Kruger  
National Treasury  
Private Bag X115  
Pretoria, 0001

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

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

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

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

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

### 8.3 Municipal Standard Chart of Accounts (*mSCOA*)<sup>1</sup>

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

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

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

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

The MBRR Schedules will remain as is until further notice.

### 8.4 General

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

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001

**Phone** 012 315 5009

**Fax** 012 395 6553

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

**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

07 March 2016

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

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

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

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



## Annexure B – Previous MFMA Circulars

### Budget management issues dealt with in previous MFMA Circulars

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

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

## Conditional grant issues dealt with in previous MFMA Circulars

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

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

## MBRR issues dealt with in previous MFMA Circulars

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

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



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

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