



## **DRAFT BUDGET FOR**

**2024/2025 – 2026/2027**

## **TABLE OF CONTENTS**

### **SECTION A - BUDGET**

1	Glossary
2	Mayors Report
3	Resolutions
4	Executive Summary
5	Overview of annual Budget Process
6	Overview of alignment of annual budget with Integrated Development Plan
7	Measurable performance objectives and indicators
8	Overview of Budget Related Policies and amendments
9	Overview of Budget Related By-laws and amendments
10	Overview of Budget Assumptions
11	Overview of Budget Funding
12	Expenditure on allocations and grant programmes
13	Allocations or grants made by the municipality.
14	Councillor allowances and employee benefits
15	Monthly targets for revenue, expenditure and cash flow
16	Capital expenditure detail.
17	List of significant amendments from tabled to final budget.
18	Legislation compliance status
19	Municipal Manager's quality certification

## **SECTION B – BUDGET**

- 1** Capital Budget
- 2** Tariffs
- 3** Supporting Tables
- 4** Service Standards
- 5** MFMA Circulars 126 and 128 (For noting only)
- 6** NT Tariff setting tool (For noting only)
- 7** Budget related Policies

## 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 principal piece of legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

**Unauthorised expenditure** – Generally, spending without, or more than, an approved budget.

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## 2 Mayors Report

Speaker

Aldermen

Deputy Executive Mayor

Members of the Mayoral Committee

Councillors

Representatives of Provincial Government

Municipal Manager

Directors and officials

It is my privilege to present to you the budget for the 2024/2025 financial year as well as the 2025/2026 to 2026/2027 medium term revenue and expenditure framework.

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

The collection rate of the municipality has increased from 88% to 90%. This is still below the National Treasury norm of 95%. We believe that the collection rate will rise again as we have started to implement credit control measures and have thus estimated that the budgeted collection rate for the new financial year will reach 92%. The collection rate is under pressure as no new business or expansions of current businesses can be allowed due to the inability of Eskom to increase the electricity supply to the municipal area. The ongoing load shedding have a negative effect on the financial sustainability of businesses, which are the main sources of job creation in the municipal area. We experience an alarming decrease in electricity sales that can only be attributed to load shedding.

The inability to implement credit control measures in the Eskom supply areas Op-Die-Berg & Prince Alfred's Hamlet is of great concern. National revenue sources such as the Equitable Share is decreasing, and this will urge the municipality to explore other potential sources of income.

It is estimated that 18 415 households receive basic services from the municipality. Of these households an estimated 6 632 lives in informal areas where services need to be delivered, these

households are not billed for services. The current indigent register has 3 127 households listed. The remainder of 8 656 households are billed for services. A recovery rate of 90% indicate that a maximum of 7 790 of the 18 415 households pay for the services delivered by the municipality.

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

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

### **Community Relief Initiatives**

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

- The Indigent policy's qualifying criteria has been amended to only include the income of the property owner or account holder and his or her spouse.
- Households earning less than R5 000 and rand qualify for the indigent subsidy.
- Households earning between R5 000 and R6 000 rand may qualify for a rebate equal to 50% of the normal indigent subsidy.
- A pensioner's rebate in terms of Property Rates.
- A general exemption of on the first R150 000 of residential property as previous.

### **The capital budget.**

The capital budget for the next financial year amounts to R 77 million of which R 20 million is from own revenue. The rest of the capital budget is financed from Grants of R 40 million and a proposed external loan of R16.5 million.

As can be seen from the above mentioned, the municipality is reliant on Grants to fund its capital

expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality. The bulk of the proposed capital expenditure is in respect of service delivery and infrastructure.

### **The operating budget**

The operating revenue budget for next year amounts to R 999 million of which R 767 million is from own revenue. The rest of the operating budget is financed from Grants.

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

#### **Electricity:**

It is estimated that the average increase in electricity tariffs will be 10.8%. This increase is dependent on NERSA guidelines and approval that will only be available after the tabling of the budget. The tariffs have been calculated based on the cost of supply study approved by Council. The effect of the study will be implemented over a three-year period.

#### **Water:**

The water consumption tariff increase will be  $\pm 5\%$  for all consumers.

#### **Rates:**

The increase of Property Rates Revenue will be 8%. The following ratios will be applicable:

#### **Sanitation:**

The increase of Sanitation Tariffs will be 5%.

#### **Refuse removal:**

The average tariff increase for Refuse Removal Tariffs will be 5%.

#### **Tabling:**

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



**COUNCILLOR T ABRAHAMS**

**EXECUTIVE MAYOR**

### 3 Draft Resolutions

- (a) *That the annual budget of Witzenberg Municipality for the financial year 2024/2025; and indicative for the two projected years 2025/2026 and 2026/2027, as set out in the schedules contained in Section 4, be approved:*
  - (i) *Table A2: Budgeted Financial Performance (expenditure by standard classification).*
  - (ii) *Table A3: Budgeted Financial Performance (expenditure by municipal vote).*
  - (iii) *Table A4: Budgeted Financial Performance (revenue by source).*
  - (iv) *Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.*
- (b) *Property rates reflected in Annexure 8.1.8(c) and any other municipal tax reflected in Annexure 8.1.8(c) are imposed for the budget year 2024/2025.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2024/2025.*
- (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 2024/2025.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2024/2025.*
- (f) *That the new amended budget related policies be approved with implementationas from 1 July 2024:*
  - (i) *Tariff Policy*

- (ii) Property Rates Policy*
  - (iii) Credit Control and Debt Collection Policy.*
  - (iv) Cash Management and Investment Policy*
  - (v) Consumer Payment Incentive Policy.*
  - (vi) Municipal Supply Chain Management Policy.*
  - (vii) SCM Policy for infrastructure Procurement.*
  - (viii) Preferential Procurement Policy.*
  - (ix) Petty Cash Policy*
  - (x) Indigent Policy*
  - (xi) Budget Policy*
  - (xii) Budget Virement Policy*
  - (xiii) Asset Management Policy*
  - (xiv) Funding and Reserves Policy*
  - (xv) Cellular telephone and data card policy*
  - (xvi) Borrowing Policy*
  - (xvii) Long Term Financial Plan Policy*
  - (xviii) Transport, Travel and Subsistence Allowance*
  - (xix) Post-Employment Medical Aid Contributions*
  - (xx) Infrastructure Investment Policy*
  - (xviiv) Cost Containment Policy*
- (g) That the reviewed Integrated Development Plan be approved*
- (h) That Council takes cognisance of the budget circulars issued by National Treasury and Provincial Treasury. (Only for noting)*
- (i) That Council takes cognisance of the Top Layer SDBIP*

## **4 Executive Summary**

### **Economic outlook**

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually.

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high.

The current economic challenges in the country place pressure on the ability of consumers to settle municipal accounts, therefore municipal own revenue generation gets affected.

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

Population statistics suggest that the municipality has experienced a steep increase in population during the past 10 years. The expansion of Informal settlements within the municipal area supports this argument and this places pressure on the municipality to provide basic services within these areas. The municipality is in the process of lodging a dispute to Statssa as it is of the opinion that the population figure is higher than the numbers published by Statssa.

As a result of the above-mentioned challenges, the municipality followed a conservative approach for projecting revenue and expenditure.

### **Past performance**

Witzenberg Municipality has now attained ten consecutive clean audit reports. Whilst the reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spending on behalf of the

local population.

## **Budget Summary**

The Municipality's 2024/2025 budget amounts to R 1 072 million, represented by a Capital Budget of R 76.7 million and an Operating Budget of R 996 million.

The total 2024/2025 budget (operating and capital) will be financed from own income R 759 million, Government Grants R 240 million. Debt Impairment is estimated at R62 million.

## **Revenue / tariff increases**

- The increase of Property Rates Revenue will be  $\pm$  8%.
- The increase of Water Consumption Tariffs will be  $\pm$  5%
- The increase of Sanitation Tariffs will be 5%.
- The average tariff increase for Refuse Removal Tariffs will be 5%.
- The tariff increase for Electricity Tariffs will be 10.8 %

## **Expenditure category increases**

The budgeted increase in expenditure categories are as follows:

<b>Expenditure by Type</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>Increase</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Employee related costs	233 565	251 944	8%
Job Creation	10 284	8 024	-22%
Post Employment Provisions	21 221	19 919	-6%
Remuneration of councilors	11 988	12 313	3%
Depreciation & asset impairment	54 369	54 219	0%
Bulk purchases	360 544	375 258	4%
Debt Impairment	64 475	62 260	-3%
Repairs & Maintenance	31 756	34 076	7%
Operational Projects	8 058	9 924	23%
General Expenses	62 297	66 973	8%
Vehicle Expenditure	17 013	18 659	10%
Housing Top Structures	30 000	34 320	14%
Other Contracted Services	43 271	48 193	11%
<b>TOTAL</b>	<b>948 840</b>	<b>996 082</b>	<b>5%</b>

The increase in salary expenditure is based on an expected increase of 4.9% CPI as well as the notch increase of 2.5% for qualifying employees. The municipality is awaiting the new wage agreement, and this may have a material impact on the budget. The municipality has also limited the budget for Overtime & Standby expenditure and expenditure on these items will be closely monitored.

It is estimated that the increase in bulk purchases will be 12.7%.

The financing of capital expenditure from own funds (CRR) totals R 20 million. This amount is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding from Capital Grants represents a significant portion (52%) of the Municipality's Capital Budget in 2024/2025 and consists mainly of the Provincial Housing Grant, Public Transport Infrastructure Grant and the Municipal Infrastructure Grant (MIG).

The 2024/2025 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

## Financial position and MTREF strategy

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

## Integrated Development Plan & Priorities

The Strategic priorities as per the IDP I is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

## Effect of the annual budget

The annual budget for 2024/2025 to 2026/2027 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>2023/2024</b>	<b>2024/2025</b>	<b>Increase</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property Rates	105 352 774	113 495 472	8%
Service Charges: Electricity	403 480 274	436 992 731	8%
Service Charges: Water	56 887 304	52 816 815	-7%
Service Charges: Wastewater	58 716 693	62 611 630	7%
Service Charges: Waste Management	39 562 360	42 503 578	7%
Indigent Rebate	28 037 367	30 621 286	9%
Other Revenue	30 655 704	28 209 474	-8%
Transfers and Subsidies	233 921 535	231 769 217	-1%
<b>TOTAL</b>	<b>956 614 011</b>	<b>999 020 203</b>	<b>7%</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 Bill.

<b>NATIONAL ALLOCATIONS</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>UNCONDITIONAL GRANTS</b>			
EQUITABLE SHARE	145 706	157 204	169 783
<b>CONDITIONAL GRANTS INFRASTRUCTURE</b>			
MIG	25 630	26 709	28 718
INEP		660	596
ENERGY EFFICIENT GRANT	3 500	4 000	
WSIG	15 000		
<b>CONDITIONAL GRANTS SPECIFIC PURPOSE ALLOCATIONS</b>			
LG FMG	1 600	1 700	1 800
EPWP	1 559		
<b>NATIONAL GRANTS TOTAL</b>	<b>192 995</b>	<b>190 273</b>	<b>200 897</b>

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

<b>PROVINCIAL ALLOCATIONS</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>DEPARTMENT OF HUMAN SETTLEMENTS</b>			
IHSDG	25 000	25 400	21 000
Municipal Accreditation and Capacity Building Grant	249	249	260
Contribution towards Acceleration of Housing Delivery	7 788		
Informal Settlement Upgrading Partnership Grant	1 532	8 187	1 413
<b>DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING</b>			
Regional socio-economic project/violence prevention through urban upgrading			
<b>DEPARTMENT OF TRANSPORT AND PUBLIC WORKS</b>			
Maintenance of proclaimed roads	1 375	1 400	1 463
<b>DEPARTMENT OF CULTURAL AFFAIRS AND SPORT</b>			
Library Services	4 271	4 281	4 473
Library services: Municipal Replacement Funding	6 412	6 626	6 804
Development of Sport & Recreation Facilities			
<b>DEPARTMENT OF LOCAL GOVERNMENT</b>			
Thusong Centre	150		
Community Development Worker Operational Support Grant	132	132	132
Fire Service Capacity Building Grant			
Municipal Energy Resilience Grant	700		
<b>PROVINCIAL TREASURY</b>			
Financial Management Capability Building	150		
<b>PROVINCIAL GRAND TOTAL</b>	<b>47 759</b>	<b>46 275</b>	<b>35 545</b>

### **Budget-related policies**

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

## **Annual budget Tables**

- A1 Budget Summary
- A2 Budgeted Financial Performance – by standard classification.
- A3 Budgeted Financial Performance – by municipal vote.
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation.
- A9 Asset Management
- A10 Basic service delivery measurement

## **Annual budget Supporting Tables**

SA1: Supporting Detail to Budgeted Financial Performance

SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

SA3: Supporting detail to Budgeted Financial Position

SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)

SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)

SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)

SA7: Measurable Performance Objectives

SA8: Performance Indicators and Benchmarks

SA9: Social, Economic and Demographic Statistics and Assumptions

SA10: Funding Measurement

SA11: Property Rates Summary

SA12a: Property rates by category (current year)

SA12b: Property rates by category (budget year)

SA13: Service Tariffs by category

SA 14: Household Bills

SA15: Investment Particulars by Type

SA16: Investment Particulars by Type

SA17: Borrowing

SA18: Transfers and Grant Receipts

SA19: Expenditure on Transfers and Grant Programme

SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds

SA21: Transfers and Grants made by the Municipality.

SA22: Summary Councillor and Staff Benefits

SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)

SA24: Summary of Personnel Numbers

SA25: Budgeted Monthly Revenue and Expenditure

SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)

SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)

SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)

SA29: Budgeted Monthly Capital Expenditure (Standard Classification)

SA30: Budgeted Monthly Cash Flow

SA31: Entities not required

SA32: List of External Mechanisms

SA33: Contracts having Future Budgetary Implications

SA34a: Capital Expenditure on New Assets by Asset Class

SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class

SA34c: Repairs and Maintenance Expenditure by Asset Class

SA34d: Depreciation by Assets Class

SA35: Future Financial Implications of the Capital Budget

SA36: Detail Capital Budget

SA37: Projects Delayed from Previous Financial Years

Budget Circulars – only attached for information.

## **5 Overview of the Budget Process**

### **5.1 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.

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

The IDP and Budget time schedule of the 2024/2025 budget cycle was adopted by Council during August 2023, 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.

### **5.3 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 2023 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

#### **5.4 Process for consultation with each group of stakeholders**

Immediately after the tabling of the budget, a legislative consultative process will be followed to obtain inputs on the IDP & Budget from the relevant stakeholders.

#### **5.5 Stakeholders involved in consultations**

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2024 for their consideration in line with S23 of the MFMA.

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

The Municipality's consultation process on its draft IDP and budget will be published in the relevant media during April/May 2024, requesting input from various stakeholders.

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2023/2024), advertisements will be placed in the media. The information relating to 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.

### **6 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 2024/2025 to 2026/2027 integrated development plan focuses on four strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The four focus areas are:

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

## 7 Measurable performance objectives and indicators

### (a) KEY FINANCIAL INDICATORS AND RATIOS

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

### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

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

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

*Provision of free basic services:*

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

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>DESCRIPTION</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property rates	1 113	1 180	1 251
Water	3 939	3 993	4 051
Sanitation	11 297	11 975	12 693
Electricity	4 793	5 402	6 088
Refuse	9 661	10 241	10 855
<b>Total</b>	<b>30 803</b>	<b>32 790</b>	<b>34 938</b>

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

- (ii) Level of service to be provided.

The first R 150 000 of the municipal valuation of property in Town areas are exempt from property rates.

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

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

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month. Provision has also been made for households earning between R3000 and R5000 which may qualify for 50% of the indigent subsidy.

An estimated further 6 632 households in informal areas receive all services excluding electricity free of charge.

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

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

Budget Policy

Tariff Policy

Property Rates Policy

Credit Control and Debt Collection Policy

Cash Management and Investment Policy

Consumer Payment Incentive Policy

Petty Cash Policy

Indigent Policy

Budget Virement Policy

Asset Management Policy

Funding and Reserves Policy

Borrowing Policy

Cellular the phone and data card policy

Municipal Supply Chain Management Policy

Preferential Procurement Policy

Long Term Financial Plan Policy

Transport- travel- and subsistence allowance Policy

Post-Employment Medical Aid Contribution Policy

Infrastructure Investment Policy

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

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

## BUDGET POLICY

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

It is recommended that the accounting officer can approve adjustment to projects linked to the SDBIP to enhance service delivery and other operational requirements.

## TARIFF POLICY

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

It is recommended that a paragraph be added to provide that new rates and tariffs approved during the budget cycle is applicable to all debits raised after 1 July of the relevant year, regardless of the time off consumption.

## PROPERTY RATES POLICY

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

The policy guides the annual setting of property rates.

## 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 to promote the culture of payment amongst its citizens.

Amendments recommended:

Verified debt as at 30 June 2022 to be "parked" and written-off in instalments as the conditions are met. Verified debt accrued after 1<sup>st</sup> July 2022 to be dealt with via an acknowledgement of debt and arrangement for payment by the participant.

#### PETTY CASH POLICY

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

It is recommended to amend the policy to include additional expenditure items such as fruit baskets, Data, Airtime, Batteries, Official photos, parking fees and cost involved with the registration of vehicles.

#### 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 to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

It is recommended that the policy be amended as follows:

Section 7.1 which relates to the 100% Indigent benefit criteria, and which currently reads as: Households with a joint monthly gross income less bond cost, not exceeding R 3,000

be amended to read as:

Households with a joint monthly gross income less bond cost, not exceeding R 5,000

Section 7.2. which relates to the 50% Indigent benefit criteria, and which currently read as:

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

be amended to read as:

Households with a joint monthly gross income less bond cost, between R 5,000 and R 6,000

Old age homes where more than 50% of the residence within the old age home receive less than R 5,000 per month qualify for assistance (previously R 3,000)

#### BUDGET VIREMENT POLICY

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

No amendments are recommended.

#### ASSET MANAGEMENT POLICY

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

#### FUNDING AND RESERVE POLICY

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

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

No amendments are recommended.

#### BORROWING POLICY

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

No amendments are recommended.

#### CELLULAR TELEPHONE AND DATA CARD POLICY

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

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

#### MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

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

No amendments are recommended.

#### PREFERENTIAL PROCUREMENT POLICY

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

No amendments are recommended.

#### LONG TERM FINANCIAL PLAN POLICY

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

No amendments are recommended.

#### TRAVEL MANAGEMENT POLICY

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

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

#### POST-EMPLOYMENT MEDICAL AID CONTRIBUTION POLICY

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

No amendments recommended.

#### INFRASTRUCTURE INVESTMENT POLICY

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

No amendments are recommended.

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

No amendments to any By-Laws are recommended.

## **10 Overview of Budget Assumptions**

### **Expenditure**

#### Salaries and Allowances

Provision has been made for a 4.9 % increase in salaries plus an additional notch increase (2.5%) for qualifying employees.

Provision has been made for a 4.5% increase in councillor allowances, the councillor allowances is subject to approval by the National Minister.

#### General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern, and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2024/2025 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 year 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 12.7 % as from 1 July 2024, as per initial guideline by NERSA. The NERSA Tariff Guidelines for municipalities has not been received but it is envisaged that the bulk cost increase will be adjusted to 12.7 % for the final budget for consideration.

### Income

#### Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The construction of Top Structures in the Vredebes Housing Development is currently underway, and it is expected that the estimated completion of some of these top structures will be reached during the new budget year.

#### Collection rate for municipal services

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

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 92%. Adequate provision is made for non-recovery.

The collection rate of 92% is attributable to:

- Inability to apply credit control measures in Eskom areas such as Prince Alfred Hamlet and Op-Die-Berg.
- Inability to implement Smart Water Meters to prevent excessive usage of water and enabling consumers to manage their water consumption effectively.
- General socio-economic conditions such as unemployment, low economic growth, inflation, etc.

## 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 2024/2025 financial year.

## Indigents

It is assumed that the total number of indigents will remain stable during the budget year, ranging within the bandwidth of 3 000-3 500 indigent households. The municipality urges the communities of Prince Alfred Hamlet & Op-Die-Berg to apply for Indigency to enable the municipality to plan more effectively.

## Efficiencies and cost containment measures

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

## **11 Overview of Budget Funding**

### Summary

*The operating budget for 2024/2025 will be financed as follows:*

	<b>2023/2024</b>	<b>2024/2025</b>	<b>Increase</b>
	R'000	R'000	R'000
Charged for electricity, water, refuse and sewerage	530 572	558 016	5%
Property Rates	105 352	113 495	8%
Provincial and National Operating Grants	185 336	195 169	5%
Sundry charges / Other	88 613	96 784	9%
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>909 873</b>	<b>963 464</b>	<b>6%</b>

*The capital budget for 2024/2025 to 2026/2027 will be financed as follows:*

	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	20 359	21 720	18 685
Grants	39 880	34 177	22 850
Borrowing	16 518	-	-
<b>Total Capital Budget</b>	<b>76 757</b>	<b>55 897</b>	<b>41 535</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. In addition, one of the greatest risks facing the municipality is the inability to promote local economic development due to Eskom's inability to increase the Notional Maximum Demand.

### *Impact on rates and tariffs*

The way that the budget is funded will ensure that, except for electricity, refuse removal and water tariffs, service tariff increases will be  $\pm 5\%$ . Property rates revenue will increase with  $\pm 8\%$ . The municipality has no control over the increases of electricity tariffs and the proposed municipal tariff of 10.8% increase in electricity tariffs is subjected to NERSA approval.

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

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

### Collection Rate

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

Rates	91.0%
Electricity	98.0%
Water	65.0%
Sanitation	80.0%
Refuse	65.0%

### Planned savings and efficiencies.

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

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

### Contributions and donations received.

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

### Planned proceeds of sale of assets

The municipality envisage no sale of fixed property during the 2024/2025 financial year.

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

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

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

No new loans proposed.

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

### Particulars of budgeted allocations and grants

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

## **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' allowances – Budgeted amounts*

<b>Position</b>	<b>2024/2025 R</b>
Speaker (1)	848 974
Executive Mayor (1)	1 039 105
Deputy Executive Mayor (1)	840 271

Executive Committee (4)	3 168 214
Chairperson MPAC (1)	448 698
Other councillors (15)	5 339 891
<b>TOTAL</b>	<b>11 685 153</b>

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

<b>Position</b>	<b>2024/2025 R</b>
Municipal Manager	2 028 276
Director: Corporate Services	1 801 743
Director: Community Services	1 704 747
Director: Technical Services	1 712 744
Chief Financial Officer	1 704 747
<b>TOTAL Senior Management</b>	<b>8 952 258</b>
<b>All other staff</b>	<b>268 605 877</b>

Number of Councillors: 23

Number of Senior Managers employed: 4

(Vacancy: Director Community Services)

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

### **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 List of significant amendments from Tabled to Final Budget**

To be confirmed on tabling of final budget

### **18 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable with municipalities.

**20 Municipal Manager's quality certification**

**Quality Certificate**

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:



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Date:

20/03/2024

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Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Distribution	Capex Nduli upgrade and replace water pip	CAP212	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	252	1,000	-
Water Distribution	Capex Security upgrades	CAP083	Water Treatment Works	Water Treatment Works	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	500	500	200
Water Distribution	Capex Plant & Equipment	CAP011	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	200	50	-	-
Water Distribution	CAPEX Tierhokskloof Bulk pipeline	CAP167	Bulk Mains	Bulk Mains	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	1,512	10,069	-	-
Water Distribution	Capex Nduli upgrade and replace water pip	CAP212	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	2,661	-	-
Water Storage	Capex Tulbagh Reservoir	CAP180	Reservoirs	Reservoirs	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	2,700	6,936	-	-
Electricity	Capex Electrical Network Housing Project	CAP013	MV Networks	MV Networks	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	-	-	574	518
Mayor and Council	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	500	-
Fleet Management	Capex Vehicle Replacement Programme	CAP032	Transport Assets	Transport Assets	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	300	-
Marketing, Customer Relations, Publicity and	Capex Camera Equipment	CAP189	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	20	-	30	35
Fire Fighting and Protection	Capex Firefighting Response Vehicle	CAP150	Transport Assets	Transport Assets	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	350	-
Roads	Capex Rehabilitation - Streets Wolseley	CAP225	Roads	Roads	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	-	-	1,000	900
Roads	Capex Rehabilitation Cellier Street	CAP231	Roads	Roads	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	-	-	3,000	3,000
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	100	-	300	200
Community Parks (including Nurseries)	Capex Landscaping of Parks	CAP188	Parks	Parks	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Recreational Facilities	Capex Swimming Pool Nduli	CAP193	Outdoor Facilities	Outdoor Facilities	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	30	-
Sports Grounds and Stadiums	Capex Sportsground Development & Upgra	CAP141	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151	Outdoor Facilities	Outdoor Facilities	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	-	-	4,780	-
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Wolseley	CAP152	Outdoor Facilities	Outdoor Facilities	Wolseley	-33.2827, 19.1392	-33.2827, 19.1392	-	-	4,780	-
Sewerage	Capex Tulbagh Bulk Sewer low-cost Housin	CAP217	Reticulation	Reticulation	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	-	-	372	18,976
Sewerage	Capex Nduli Housing Sanitation	CAP119	Reticulation	Reticulation	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Storm Water Management	Capex Nduli Housing Storm Water	CAP120	Storm water Conveyance	Storm water Conveyance	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Water Distribution	Capex Nduli Housing Water	CAP121	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Electricity	Capex Upgrade of Electrical Infrastructure f	CAP222	HV Transmission Conductors	HV Transmission Conductors	Whole of the Municipality	-33.3692, 19.3117	-33.3692, 19.3117	1,000	-	-	-
Electricity	Capex Electrical Network Housing Project	CAP013	MV Networks	MV Networks	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	1,037	-	-	-
Electricity	Capex Fencing Tulbagh	CAP215	Machinery and Equipment	Machinery and Equipment	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	2,556	-	-	-
Electricity	Capex Upgrade Ceres Substation	CAP223	HV Substations	HV Substations	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	4,918	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	15	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	15	-	-	-
Finance	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	30	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	111	-	-	-
Human Resources	CAPEX Electronic Customer Care System	CAP206	Computer Software and Applications	Computer Software and Applications	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	340	-	-	-
Human Resources	CAPEX Electronic Customer Care System	CAP206	Computer Software and Applications	Computer Software and Applications	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	275	-	-	-
Housing	Capex Fencing Trichard Street Flats	CAP194	Social Housing	Social Housing	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	132	-	-	-
Economic Development/Planning	Capex Upgrading Busy Building Tulbagh	CAP219	Markets	Markets	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	800	-	-	-
Economic Development/Planning	Capex Construction of a Market Shelter at V	CAP220	Markets	Markets	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	100	-	-	-
Civil Defence	Capex Security Cameras	CAP196	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	173	-	-	-
Fire Fighting and Protection	Capex Firefighting Equipment	CAP218	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	857	-	-	-
Police Forces, Traffic and Street Parking Co	Capex Test Centre	CAP111	Training Centres	Training Centres	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	650	-	-	-
Roads	Capex Upgrade Van Breda Bridge	CAP123	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	4,602	-	-	-
Roads	CAPEX: Vredebes Acces Collector	CAP091	Roads	Roads	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	724	-	-	-
Roads	Capex Upgrade of Pavement at Lyeell Street	CAP221	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	500	-	-	-
Roads	Capex Network Street	CAP077	Roads	Roads	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	1	-	-	-
Roads	Capex Upgrading of Roads	CAP190	Roads	Roads	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	200	-	-	-
Roads	Capex Pavement Upgrading	CAP161	Road Structures	Road Structures	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	174	-	-	-
Roads	Capex Upgrade Van Breda Bridge	CAP123	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	11,905	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	427	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Lyeell Str Sport facilities	CAP145	Outdoor Facilities	Outdoor Facilities	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	2,118	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	585	-	-	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184	Landfill Sites	Landfill Sites	PA Hamlet	-33.2821, 19.3252	-33.2821, 19.3252	177	-	-	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184	Landfill Sites	Landfill Sites	PA Hamlet	-33.2821, 19.3252	-33.2821, 19.3252	4,518	-	-	-
Solid Waste Removal	Capex Drop/Transfer Stations	CAP155	Waste Drop-off Points	Waste Drop-off Points	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	1,200	-	-	-

Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Solid Waste Removal	Capex furniture and office equipment	CAP202	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	256	-	-	-
Solid Waste Removal	Capex Waste Management Vehicles - Yellow	CAP213	<i>Transport Assets</i>	<i>Transport Assets</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	7,415	-	-	-
Solid Waste Removal	Capex Drop/Transfer Stations	CAP155	<i>Waste Drop-off Points</i>	<i>Waste Drop-off Points</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	1,082	-	-	-
Sewerage	CAPEX Generators	CAP204	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	2,441	-	-	-
Sewerage	Capex Toilets for Informal Settlements	CAP195	<i>Toilet Facilities</i>	<i>Toilet Facilities</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	957	-	-	-
Sewerage	CAPEX Generators	CAP204	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	413	-	-	-
Water Distribution	Capex Plant & Equipment	CAP011	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	24	-	-	-
Water Distribution	Capex Tulbagh Dam	CAP029	<i>Dams and Weirs</i>	<i>Dams and Weirs</i>	<b>Tulbagh</b>	-33.2827, 19.1392	-33.2827, 19.1392	2,957	-	-	-
Water Distribution	CAPEX Vredebes Phase H Bulk water pipe	CAP165	<i>Bulk Mains</i>	<i>Bulk Mains</i>	<b>Vredebes</b>	-33.3531, 19.3372	-33.3531, 19.3372	1,632	-	-	-
Water Storage	Capex Op Die Berg Reservoir	CAP101	<i>Reservoirs</i>	<i>Reservoirs</i>	<b>Op-Die-Berg</b>	-33.0237, 19.3110	-33.0237, 19.3110	1,649	-	-	-
Water Storage	Capex Op Die Berg Reservoir	CAP101	<i>Reservoirs</i>	<i>Reservoirs</i>	<b>Op-Die-Berg</b>	-33.0237, 19.3110	-33.0237, 19.3110	4,979	-	-	-
<b>Parent Capital expenditure</b>								<b>84,976</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<b>Entities:</b>											
<i>List all capital projects grouped by Entity</i>											
<b>Entity A</b>											
Water project A											
<b>Entity B</b>											
Electricity project B											
<b>Entity Capital expenditure</b>								<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital expenditure</b>								<b>84,976</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
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### 1. Property rates and other municipal taxes

R 0,00600	R 0,00600	1.1.1.	Property rates	0,0%	<b>R 0,00648</b>	8,00%	R 0,00700	8,00%	R 0,00756	8,00%	R 0,00648
R 0,00600	R 0,00600	1.1.1.	Residential Property	0,0%	<b>R 0,00648</b>	8,00%	R 0,00700	8,00%	R 0,00756	8,00%	R 0,00648
R 0,01650	R 0,01650	1.1.2.	Informal Settlements	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.3.	Business/Commercial Property	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.4.	Industrial Property	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,00150	R 0,00150	1.1.5.	Agricultural Properties:	0,0%	<b>R 0,00150</b>	0,00%	R 0,00162	8,00%	R 0,00175	8,00%	R 0,00150
R 0,01650	R 0,01650	1.1.5.1	Bona fida Agricultural	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.5.2	Agricultural/Business	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.5.3	Agricultural/Industrial	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.6.	Public service purposes	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.7.	Vacant Land - Urban	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,01650	R 0,01650	1.1.8.	Public Service Infrastructure	0,0%	<b>R 0,01782</b>	8,00%	R 0,01925	8,00%	R 0,02079	8,00%	R 0,01782
R 0,00150	R 0,00150	1.1.9.	Public Benefit Organisations	0,0%	<b>R 0,00162</b>	8,00%	R 0,00175	8,00%	R 0,00189	8,00%	R 0,00162
R 0,00150	R 0,00150	1.1.10.	Building clauses	0,0%	<b>R 0,00162</b>	8,00%	R 0,00175	8,00%	R 0,00189	8,00%	R 0,00162

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

#### Exemption

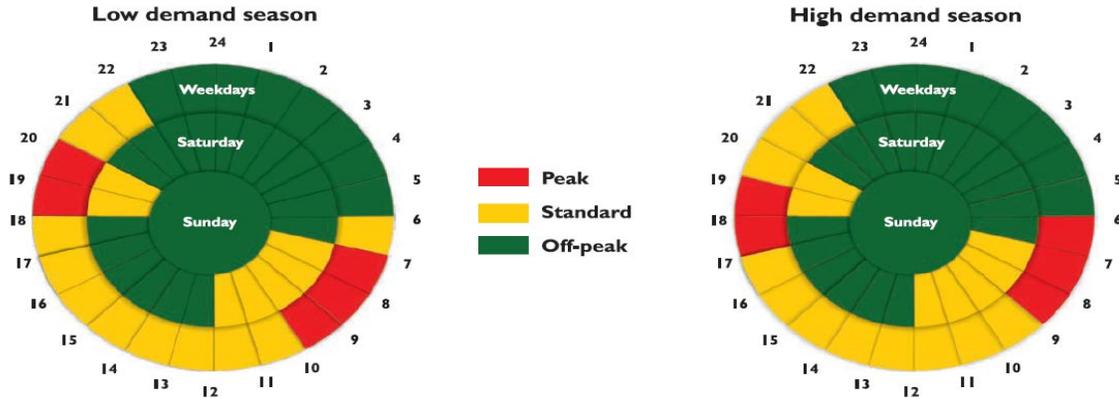
The first R 150 000.00 of property values are exempt from rates for tariffs 1.1.1 & 1.1.2

### 1.2. Concened use and departures

Removed	Removed	1.2.1.	Residential properties		Removed						Removed
Removed	Removed	1.2.2.	Bona fida Agricultural		Removed						Removed

### 2. Electricity Service Tariffs

High-demand (June – August) and low-demand (September – May) seasons  
High-demand tariffs applicable to July - September accounts



R 339,19	R 294,95	2.1	<b>Service Availability:</b> Unimproved sites charge per month or part of it	15,0%	<b>R 535,65</b>	57,92%	R 593,503	10,80%	R 657,601	10,80%	R 465,78
		2.2	<b>Residential customers</b>								
		2.2.1	<b>Single part tariff</b>								
		2.2.1.1	<b>Prepaid</b>								
R 2,329	R 2,025		0-50 kWh	15,0%	<b>R 2,5805</b>	10,80%	R 2,859	10,80%	R 3,168	10,80%	R 2,2439
R 2,329	R 2,025		51-350 kWh	15,0%	<b>R 2,5805</b>	10,80%	R 2,859	10,80%	R 3,168	10,80%	R 2,2439
R 2,329	R 2,025		351-600 kWh	15,0%	<b>R 2,5805</b>	10,80%	R 2,859	10,80%	R 3,168	10,80%	R 2,2439
R 4,010	R 3,487		601-800 kWh	15,0%	<b>R 4,4435</b>	10,81%	R 4,923	10,80%	R 5,455	10,80%	R 3,8639
R 4,010	R 3,487		Above 800 kWh	15,0%	<b>R 4,4435</b>	10,81%	R 4,923	10,80%	R 5,455	10,80%	R 3,8639
		2.2.1.2	<b>1 x 20 A</b>								
			0-50 kWh								
			51-350 kWh								
			351-600 kWh								
			Above 600 kWh								
		2.2.1.3	<b>Single phase</b>								
		New	<b>Basic Charge</b>	15,0%	<b>R 40,6200</b>	New	R 45,007	10,80%	R 49,868	10,80%	R 35,32
		New	<b>Capacity Charge</b>	15,0%	<b>R 6,2917</b>	New	R 6,971	10,80%	R 7,724	10,80%	R 5,47
R 2,645	R 2,300		0-50 kWh	15,0%	<b>R 2,8966</b>	9,50%	R 3,209	10,80%	R 3,556	10,80%	R 2,5188
R 2,645	R 2,300		51-350 kWh	15,0%	<b>R 2,8966</b>	9,50%	R 3,209	10,80%	R 3,556	10,80%	R 2,5188
R 2,645	R 2,300		351-600 kWh	15,0%	<b>R 2,8966</b>	9,50%	R 3,209	10,80%	R 3,556	10,80%	R 2,5188
R 4,252	R 3,697		601-800 kWh	15,0%	<b>R 4,7101</b>	10,78%	R 5,219	10,80%	R 5,782	10,80%	R 3,5505

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 4,252	R 3,697	Above 800 kWh	15,0%	<b>R 4,7101</b>	10,78%	R 5,219	10,80%	R 5,782	10,80%	R 3,5505

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		2.2.1.4	<b>Three phase</b> 0-50 kWh 51-350 kWh 351-600 kWh Above 600 kWh								
					<b>Remo</b>						
		2.2.2	<b>Two part tariff</b>								
		2.2.2.1	<b>Single phase</b> Basic charge per month or part of it: Energy in c/kWh 0-50 kWh 51-350 kWh 351-600 kWh Above 600 kWh								
					<b>Remo</b>						
R 1 073,49	R 933,47	2.2.2.2	<b>Three phase (Limited to 60 Amps per phase)</b> Basic charge per month or part of it:	15,0%	<b>R 842,67</b>	-21,50%	R 933,68	10,80%	R 1 034,52	10,80%	R 732,76
		NEW	Capacity Charge	15,0%	<b>R 4,8447</b>	New	R 5,368	10,80%	R 5,948	10,80%	R 4,21
R 1,538	R 1,338		Energy in c/kWh								
R 1,538	R 1,338		0-50 kWh	15,0%	<b>R 2,0778</b>	35,07%	R 2,30	10,80%	R 2,55	10,80%	R 1,81
R 1,538	R 1,338		51-350 kWh	15,0%	<b>R 2,0778</b>	35,07%	R 2,30	10,80%	R 2,55	10,80%	R 1,81
R 2,213	R 1,925		351-600 kWh	15,0%	<b>R 2,0778</b>	35,07%	R 2,30	10,80%	R 2,55	10,80%	R 1,81
			Above 600 kWh	15,0%	<b>R 2,5764</b>	16,41%	R 2,85	10,80%	R 3,16	10,80%	R 2,24
		2,3	<b>Commercial customers</b>								
		2.3.1	<b>Prepaid customers</b>								
R 0,00	R 0,00	2.3.1.1	Basic charge per month or part of it:	15,0%	<b>R 0,00</b>		R 0,000		R 0,000		R 0,00
		2.3.1.2	Energy in c/kWh								
R 3,723	R 3,238		0-600 kWh	15,0%	<b>R 4,1256</b>	10,80%	R 4,5712	10,80%	R 5,065	10,80%	R 3,59
R 4,040	R 3,513		Above 600 kWh	15,0%	<b>R 4,3591</b>	7,91%	R 4,830	10,80%	R 5,352	10,80%	R 3,79
		2.3.2	<b>Single phase</b> <b>No new connections allowed larger than 80 AMPS on Single phase on this tariff</b>								
		2.3.2.1	Basic charge per month or part of it:								
			Single phase>20Amp <=80 AMPS 1ph)								
		NEW	Basic charge	15,0%	<b>R 33,9617</b>	New	R 37,630	10,80%	R 41,694	10,80%	R 29,53
		NEW	Capacity Charge	15,0%	<b>R 5,7246</b>	New	R 6,343	10,80%	R 7,028	10,80%	R 4,98
		NEW	Energy Charge	15,0%	<b>R 0,9009</b>	New	R 0,998	10,80%	R 1,106	10,80%	R 0,78
R 670,91	R 583,40		20A - Connection	15,0%	<b>R 644,07</b>	-4,00%	R 713,63	10,80%	R 790,70	10,80%	R 560,06
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%	R 3,15				R 2,74
R 1 264,09	R 1 099,21		40A - Connection	15,0%	<b>R 1 196,77</b>	-5,33%	R 1 326,02	10,80%	R 1 469,23	10,80%	R 1 040,67
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 1 262,18	R 1 097,55		60A - Connection	15,0%	<b>R 1 312,34</b>	3,97%	R 1 454,07	10,80%	R 1 611,11	10,80%	R 1 141,17
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 1 264,09	R 1 099,21		80A - Connection	15,0%	<b>R 1 425,84</b>	12,80%	R 1 579,83	10,80%	R 1 750,45	10,80%	R 1 239,86
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 1 620,80	R 1 409,39		100A - Connection	15,0%	<b>R 1 803,86</b>	11,29%	R 1 998,68	10,80%	R 2 214,54	10,80%	R 1 568,58
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 1 547,98	R 1 346,07		150A - Connection	15,0%	<b>R 2 036,41</b>	31,55%	R 2 256,35	10,80%	R 2 500,04	10,80%	R 1 770,79
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 1 714,26	R 1 490,66		200A - Connection	15,0%	<b>R 2 445,57</b>	42,66%	R 2 709,70	10,80%	R 3 002,35	10,80%	R 2 126,59
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%					R 2,74
R 2 095,22	R 1 821,93		250A - Connection	15,0%	<b>R 3 013,45</b>	43,82%	R 3 338,90	10,80%	R 3 699,50	10,80%	R 2 620,39
R 3,044	R 2,647		Energy in c/kWh	15,0%	<b>R 3,1496</b>	3,46%	R 3,490	10,80%	R 3,8667	10,80%	R 2,74
		2.3.2.2	All users with greater than 80Amp Connections must be converted to 3 phase connections								

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>2.3.3 Three phase</b>										
<b>No new connections allowed larger than 150 AMPS on Three phase on this tariff</b>										
<b>2.3.3.1 Basic charge per month or part of it:</b>										
		Three phase <=150 Amp 3 phase								
		Basic charge	15,0%	<b>R 126,7635</b>	New	R 140,454	10,80%	R 155,623	10,80%	R 110,23
		New Capacity Charge	15,0%	<b>R 5,7246</b>	New	R 6,343	10,80%	R 7,028	10,80%	R 4,98
		New Energy Charge	15,0%	<b>R 0,9009</b>	New	R 0,998	10,80%	R 1,106	10,80%	R 0,78
R 2 092,95	R 1 819,96	20A - Connection	15,0%	<b>R 2 016,36</b>	-3,66%	R 2 234,127	10,80%	R 2 475,41	10,80%	R 1 753,36
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 2 240,53	R 1 948,29	40A - Connection	15,0%	<b>R 2 468,98</b>	10,20%	R 2 735,627	10,80%	R 3 031,07	10,80%	R 2 146,94
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 2 186,40	R 1 901,22	60A - Connection	15,0%	<b>R 2 772,60</b>	26,81%	R 3 072,040	10,80%	R 3 403,82	10,80%	R 2 410,96
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 2 356,61	R 2 049,23	80A - Connection	15,0%	<b>R 3 241,93</b>	37,57%	R 3 592,058	10,80%	R 3 980,00	10,80%	R 2 819,07
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 3 159,29	R 2 747,21	100A - Connection	15,0%	<b>R 4 178,45</b>	32,26%	R 4 629,718	10,80%	R 5 129,73	10,80%	R 3 633,43
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 3 984,69	R 3 464,95	150A - Connection	15,0%	<b>R 5 647,16</b>	41,72%	R 6 257,050	10,80%	R 6 932,81	10,80%	R 4 910,57
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 4 248,73	R 3 694,55	200A - Connection	15,0%	<b>R 6 701,20</b>	57,72%	R 7 424,934	10,80%	R 8 226,83	10,80%	R 5 827,13
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
R 4 350,23	R 3 782,81	250A - Connection	15,0%	<b>R 7 635,19</b>	75,51%	R 8 459,788	10,80%	R 9 373,44	10,80%	R 6 639,29
R 2 703	R 2,350	Energy in c/kWh	15,0%	<b>R 2,8974</b>	7,20%	R 3,210	10,80%	R 3,5570	10,80%	R 2,52
<b>2.4 Agricultural customers</b>										
<b>2.4.1 &lt; 25 KVA</b>										
R 1 255,33	R 1 091,59	Basic charge per month or part of it:	15,0%	<b>R 1 390,90</b>	10,80%	R 1 541,119	10,80%	R 1 707,56	10,80%	R 1 209,48
R 3 230	R 2,808	Energy in c/kWh	15,0%	<b>R 3,6127</b>	11,86%	R 4,003	10,80%	R 4,435	10,80%	R 3,14
<b>2.4.2 25 KVA &lt;= 50 KVA</b>										
R 1 834,88	R 1 595,55	Basic charge per month or part of it:	15,0%	<b>R 2 033,05</b>	10,80%	R 2 252,620	10,80%	R 2 495,90	10,80%	R 1 767,87
R 3 230	R 2,808	Energy in c/kWh	15,0%	<b>R 3,6127</b>	11,86%	R 4,003	10,80%	R 4,435	10,80%	R 3,14
<b>2.4.3 50 KVA &lt;= 100 KVA</b>										
R 2 414,69	R 2 099,73	Basic charge per month or part of it:	15,0%	<b>R 2 675,48</b>	10,80%	R 2 964,430	10,80%	R 3 284,59	10,80%	R 2 326,50
R 3 230	R 2,808	Energy in c/kWh	15,0%	<b>R 3,5785</b>	10,80%	R 3,965	10,80%	R 4,393	10,80%	R 3,11
<b>2.5 BULK CONSUMERS (LARGE POWER USERS)</b>										
<b>All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better</b>										
<b>The following public holidays will always be treated as a Sunday for Large Power Users. New Year's Day, Good Friday, Family Day, Christmas Day and Day of Goodwill. All other public holidays will be treated as the day of the week on which it falls.</b>										
<b>2.5.1 Agricultural customers</b>										
<b>2.5.1.1 Time of use customers</b>										
<b>2.5.1.1.1 &lt; 1 MVA High tension (Rural)</b>										
R 14 327,03	R 12 458,29	Basic charge per month or part of it	15,0%	<b>R 15 874,36</b>	10,80%	R 17 588,789	10,80%	R 19 488,378	10,80%	R 13 803,79
R 246,813	R 214,620	Demand charge R/KVA	15,0%	<b>R 273,47</b>	10,80%	R 303,005	10,80%	R 335,729	10,80%	R 237,80
<b>Energy charge c/kWh</b>										
<b>High season</b>										
		Peak time	15,0%	<b>R 7,3600</b>	10,76%	R 8,155	10,80%	R 9,036	10,80%	R 6,4000
R 6,645	R 5,778	Standard	15,0%	<b>R 2,3805</b>	11,02%	R 2,638	10,80%	R 2,922	10,80%	R 2,0700
R 2,144	R 1,865	Off-peak time	15,0%	<b>R 1,4030</b>	10,41%	R 1,555	10,80%	R 1,722	10,80%	R 1,2200
R 1,271	R 1,105									
<b>Low season</b>										
		Peak time	15,0%	<b>R 2,5645</b>	10,71%	R 2,841	10,80%	R 3,148	10,80%	R 2,2300
R 2,316	R 2,014	Standard	15,0%	<b>R 1,8515</b>	11,01%	R 2,051	10,80%	R 2,273	10,80%	R 1,6100
R 1,668	R 1,450	Off-peak time	15,0%	<b>R 1,2466</b>	10,79%	R 1,381	10,80%	R 1,530	10,80%	R 1,0840
R 1,125	R 0,978									
<b>2.5.1.1.2 Low tension</b>										
R 9 453,67	R 8 220,58	Basic charge per month or part of it	15,0%	<b>R 7 222,17</b>	-23,60%	R 8 002,159	10,80%	R 8 866,392	10,80%	R 6 280,14
		New Capacity Charge	15,0%	<b>R 32,8422</b>	New	R 36,389	10,80%	R 40,319	10,80%	R 28,56
R 236,03	R 205,24	Demand charge R/KVA	15,0%	<b>R 242,85</b>	2,89%	R 269,077	10,80%	R 298,138	10,80%	R 211,17
<b>Energy charge c/kWh</b>										
<b>High season</b>										
		Peak time	15,0%	<b>R 8,7369</b>	15,84%	R 9,681	10,80%	R 10,726	10,80%	R 7,60
R 7,542	R 6,558	Standard	15,0%	<b>R 2,8101</b>	15,56%	R 3,114	10,80%	R 3,450	10,80%	R 2,44
R 2,432	R 2,115	Off-peak time	15,0%	<b>R 1,6514</b>	14,57%	R 1,830	10,80%	R 2,027	10,80%	R 1,44
R 1,441	R 1,253									
<b>Low season</b>										
		Peak time	15,0%	<b>R 3,0314</b>	15,08%	R 3,359	10,80%	R 3,722	10,80%	R 2,64
R 2,634	R 2,291	Standard	15,0%	<b>R 2,1525</b>	15,16%	R 2,385	10,80%	R 2,643	10,80%	R 1,87
R 1,869	R 1,625	Off-peak time	15,0%	<b>R 1,4491</b>	14,99%	R 1,606	10,80%	R 1,779	10,80%	R 1,26
R 1,260	R 1,096									
		New Reactive Energy	15,0%	<b>R 0,1110</b>	New	R 0,123	10,80%	R 0,136	10,80%	R 0,10

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		2.5.1.2	<b>Normal</b>								
		2.5.1.2.1	<b>&lt; 1 MVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 13 712,43	R 11 923,85	<b>TOU</b>	Basic charge per month or part of it	15,0%	<b>R 15 193,37</b>	10,80%	R 16 834,259	10,80%	R 18 652,359	10,80%	R 13 211,63
R 313,33	R 272,46	<b>TOU</b>	Demand charge R/KVA	15,0%	<b>R 347,17</b>	10,80%	R 384,668	10,80%	R 426,212	10,80%	R 301,89
R 1,768	R 1,538	<b>TOU</b>	Energy charge c/kWh	15,0%	<b>R 1,9592</b>	10,80%	R 2,171	10,80%	R 2,405	10,80%	R 1,7037
		2.5.1.2.2	<b>&lt; 1 MVA Low tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 7 858,01	R 6 833,05	<b>TOU</b>	Basic charge per month or part of it	15,0%	<b>R 8 706,67</b>	10,80%	R 9 646,994	10,80%	R 10 688,869	10,80%	R 7 571,02
R 402,90	R 350,35	<b>TOU</b>	Demand charge R/KVA	15,0%	<b>R 446,42</b>	10,80%	R 494,632	10,80%	R 548,052	10,80%	R 388,19
R 1,581	R 1,375	<b>TOU</b>	Energy charge c/kWh	15,0%	<b>R 1,7523</b>	10,80%	R 1,942	10,80%	R 2,151	10,80%	R 1,5237
		2.5.2	<b>Urban customers</b>								
		2.5.2.1	<b>Time of use customers</b>								
		2.5.2.1.1	<b>&gt; 1 MVA High tension (Urban)</b>								
R 29 992,41	R 26 080,36	New	Basic charge per month or part of it	15,0%	<b>R 22 642,78</b>	-24,50%	R 25 088,201	10,80%	R 27 797,727	10,80%	R 19 689,37
			Capacity Charge	15,0%	<b>R 17,0908</b>	New	R 18,937	10,80%	R 20,982	10,80%	R 14,86
R 173,31	R 150,70		Demand charge R/KVA	15,0%	<b>R 160,09</b>	-7,62%	R 177,384	10,80%	R 196,542	10,80%	R 139,21
			<b>Energy charge c/kWh</b>								
			High season								
			Peak time	15,0%	<b>R 8,2960</b>	6,95%	R 9,192	10,80%	R 10,185	10,80%	R 7,21
R 7,757	R 6,745		Standard	15,0%	<b>R 2,7834</b>	10,68%	R 3,084	10,80%	R 3,417	10,80%	R 2,42
R 2,515	R 2,187		Off-peak time	15,0%	<b>R 1,6853</b>	14,71%	R 1,867	10,80%	R 2,069	10,80%	R 1,47
R 1,469	R 1,278		Low season								
			Peak time	15,0%	<b>R 2,9555</b>	10,54%	R 3,275	10,80%	R 3,628	10,80%	R 2,57
R 2,674	R 2,325		Standard	15,0%	<b>R 2,1687</b>	12,22%	R 2,403	10,80%	R 2,662	10,80%	R 1,89
R 1,933	R 1,681		Off-peak time	15,0%	<b>R 1,4865</b>	16,98%	R 1,647	10,80%	R 1,825	10,80%	R 1,29
R 1,271	R 1,105		Reactive energy	15,0%	<b>R 0,1036</b>	New	R 0,115	10,80%	R 0,127	10,80%	R 0,09
		2.5.2.1.2	<b>&lt; 1 MVA High tension (Urban)</b>								
R 17 955,03	R 15 613,07	New	Basic charge per month or part of it	15,0%	<b>R 13 751,17</b>	-23,41%	R 15 236,293	10,80%	R 16 881,812	10,80%	R 11 957,54
			Capacity Charge	15,0%	<b>R 17,0908</b>	New	R 18,937	10,80%	R 20,982	10,80%	R 14,86
R 192,83	R 167,68		Demand charge R/KVA	15,0%	<b>R 174,52</b>	-9,50%	R 193,366	10,80%	R 214,250	10,80%	R 151,75
			<b>Energy charge c/kWh</b>								
			High season								
			Peak time	15,0%	<b>R 8,6773</b>	4,89%	R 9,614	10,80%	R 10,653	10,80%	R 7,55
R 8,273	R 7,194		Standard	15,0%	<b>R 2,9007</b>	8,49%	R 3,214	10,80%	R 3,561	10,80%	R 2,52
R 2,674	R 2,325		Off-peak time	15,0%	<b>R 1,7441</b>	12,61%	R 1,932	10,80%	R 2,141	10,80%	R 1,52
R 1,549	R 1,347		Low season								
			Peak time	15,0%	<b>R 3,0924</b>	8,16%	R 3,426	10,80%	R 3,796	10,80%	R 2,69
R 2,859	R 2,486		Standard	15,0%	<b>R 2,2469</b>	10,23%	R 2,490	10,80%	R 2,758	10,80%	R 1,95
R 2,038	R 1,773		Off-peak time	15,0%	<b>R 1,5745</b>	13,29%	R 1,745	10,80%	R 1,933	10,80%	R 1,37
R 1,390	R 1,209		Reactive energy	15,0%	<b>R 0,1036</b>	New	R 0,115	10,80%	R 0,127	10,80%	R 0,09
		2.5.2.1.3	<b>&lt; 1 MVA Low tension</b>								
R 16 138,36	R 14 033,36	New	Basic charge per month or part of it	15,0%	<b>R 12 159,93</b>	-24,65%	R 13 473,200	10,80%	R 14 928,306	10,80%	R 10 573,85
			Capacity Charge	15,0%	<b>R 32,8422</b>	New	R 36,389	10,80%	R 40,319	10,80%	R 28,56
R 213,42	R 185,58		Demand charge R/KVA	15,0%	<b>R 226,15</b>	5,97%	R 250,573	10,80%	R 277,635	10,80%	R 196,65
			<b>Energy charge c/kWh</b>								
			High season								
			Peak time	15,0%	<b>R 8,5328</b>	6,45%	R 9,4543	10,80%	R 10,475	10,80%	R 7,42
R 8,016	R 6,970		Standard	15,0%	<b>R 2,8309</b>	12,43%	R 3,1366	10,80%	R 3,475	10,80%	R 2,46
R 2,518	R 2,189		Off-peak time	15,0%	<b>R 1,8012</b>	15,11%	R 1,996	10,80%	R 2,211	10,80%	R 1,57
R 1,565	R 1,361		Low season								
			Peak time	15,0%	<b>R 3,1168</b>	10,10%	R 3,4535	10,80%	R 3,826	10,80%	R 2,71
R 2,831	R 2,462		Standard	15,0%	<b>R 2,2576</b>	13,36%	R 2,501	10,80%	R 2,772	10,80%	R 1,96
R 1,992	R 1,732		Off-peak time	15,0%	<b>R 1,4937</b>	16,69%	R 1,655	10,80%	R 1,834	10,80%	R 1,30
R 1,280	R 1,113		Reactive energy	15,0%	<b>R 0,1036</b>	New	R 0,115	10,80%	R 0,127	10,80%	R 0,09

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>2.5.2.2</b>	<b>Normal</b>								
		<b>2.5.2.2.1</b>	<b>&gt; 1 MVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 22 855,23	R 19 874,11	<b>TOU</b>	Basic charge per month or part of it	15,0%	<b>R 25 323,59</b>	10,80%	R 28 058,534	10,80%	R 31 088,855	10,80%	R 22 020,51
R 215,65	R 187,52	<b>TOU</b>	Demand charge R/KVA	15,0%	<b>R 238,94</b>	10,80%	R 264,7405	10,80%	R 293,333	10,80%	R 207,77
R 2,158	R 1,876	<b>TOU</b>	Energy charge c/kWh	15,0%	<b>R 2,3909</b>	10,81%	R 2,6491	10,80%	R 2,935	10,80%	R 2,0790
		<b>2.5.2.2.2</b>	<b>&lt; 1 MVA High tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 20 167,58	R 17 537,03	<b>TOU</b>	Basic charge per month or part of it	15,0%	<b>R 22 345,68</b>	10,80%	R 24 759,018	10,80%	R 27 432,992	10,80%	R 19 431,03
R 235,73	R 204,98	<b>TOU</b>	Demand charge R/KVA	15,0%	<b>R 261,19</b>	10,80%	R 289,396	10,80%	R 320,651	10,80%	R 227,77
R 2,105	R 1,831	<b>TOU</b>	Energy charge c/kWh	15,0%	<b>R 2,3345</b>	10,88%	R 2,587	10,80%	R 2,866	10,80%	R 2,03
		<b>2.5.2.2.3</b>	<b>&lt; 1 MVA Low tension (No New Customers allowed on this tariff. Existing customers to be phased out and incorporated in a new category)</b>								
R 16 128,47	R 14 024,76	<b>TOU</b>	Basic charge per month or part of it	15,0%	<b>R 17 870,34</b>	10,80%	R 19 800,342	10,80%	R 21 938,779	10,80%	R 15 539,43
R 235,73	R 204,98	<b>TOU</b>	Demand charge R/KVA	15,0%	<b>R 261,19</b>	10,80%	R 289,396	10,80%	R 320,651	10,80%	R 227,77
R 2,105	R 1,831	<b>TOU</b>	Energy charge c/kWh	15,0%	<b>R 2,3345</b>	10,88%	R 2,587	10,80%	R 2,866	10,80%	R 2,0300
		<b>2,6</b>	<b>Sport customers</b>								
R 3,640	R 3,165		Energy charge c/kWh	15,0%	<b>R 4,0332</b>	10,80%	R 4,469	10,80%	R 4,951	10,80%	R 3,51
		<b>2,7</b>	<b>Streetslights</b>								
		<b>New</b>	Maintenance Charge	15,0%	<b>R 45,4843</b>	New	R 50,397	10,80%	R 55,839	10,80%	R 39,55
R 3,494	R 3,039		Energy charge c/kWh	0,0%	<b>R 3,4572</b>	-1,06%	R 3,831	10,80%	R 4,244	10,80%	R 3,46
R 643,46	R 559,53	<b>2,8</b>	Unnecessary call outs for work on customer side	15,0%	<b>R 712,95</b>	10,80%	R 789,953	10,80%	R 875,268	10,80%	R 619,960
R 0,01	R 0,01	<b>2,9</b>	<b>Feeding in Tariff</b>	15,0%	R 0,01	0,00%	R 0,013	10,80%	R 0,014	0,108	R 0,01
		<b>2.10</b>	<b>Small Scale Embedded Generation Tariff</b>								
			<i>Small-scale embedded generation (SSEG) refers to power generation under 1MVA, such as PV systems or small wind turbines which are located on residential, commercial or industrial sites where electricity is also consumed</i>								
			<b>VERY IMPORTANT. No 'SSEG' consumers are allowed to have a Pre-Paid meter. They must at their cost, pay for Council to install an appropriately programmed 4 quadrant meter, as per Council requirements</b>								
		<b>2.10.1</b>	<b>Service charge/month/100kW of installed panels</b>								
R 4 147,15	R 3 606,22	<b>2.10.1.1</b>	Residential	15,0%	<b>R 4 595,04</b>	10,80%	R 5 091,31	10,80%	R 5 641,17	10,80%	R3 995,69
R 4 147,15	R 3 606,22	<b>2.10.1.2</b>	Commercial	15,0%	<b>R 4 595,04</b>	10,80%	R 5 091,31	10,80%	R 5 641,17	10,80%	R3 995,69
R 4 147,15	R 3 606,22	<b>2.10.1.3</b>	Agri	15,0%	<b>R 4 595,04</b>	10,80%	R 5 091,31	10,80%	R 5 641,17	10,80%	R3 995,69
R 4 147,15	R 3 606,22	<b>2.10.1.4</b>	Bulk Time of Use	15,0%	<b>R 4 595,04</b>	10,80%	R 5 091,31	10,80%	R 5 641,17	10,80%	R3 995,69
R 4 147,15	R 3 606,22	<b>2.10.1.5</b>	Bulk Normal	15,0%	<b>R 4 595,04</b>	10,80%	R 5 091,31	10,80%	R 5 641,17	10,80%	R3 995,69
		<b>2.10.2</b>	<b>Feed In Tariff (REFIT) per kWh</b>								
R 0,59	R 0,52	<b>2.10.2.1</b>	Residential	15,0%	<b>R 0,66</b>	10,80%	R 0,73	10,80%	R 0,81	10,80%	R0,57
R 0,59	R 0,52	<b>2.10.2.2</b>	Commercial	15,0%	<b>R 0,66</b>	10,80%	R 0,73	10,80%	R 0,81	10,80%	R0,57
R 0,59	R 0,52	<b>2.10.2.3</b>	Agri	15,0%	<b>R 0,66</b>	10,80%	R 0,73	10,80%	R 0,81	10,80%	R0,57
R 0,59	R 0,52	<b>2.10.2.4</b>	Bulk Time of Use	15,0%	<b>R 0,66</b>	10,80%	R 0,73	10,80%	R 0,81	10,80%	R0,57
R 0,59	R 0,52	<b>2.10.2.5</b>	Bulk Normal	15,0%	<b>R 0,66</b>	10,80%	R 0,73	10,80%	R 0,81	10,80%	R0,57
			With Industrial, Commercial and Farming applications, the applicable SSEG tariff will be determined by the Director Technical Services in consultation with the Director Financial Services, based on usage patterns , which tariff type can be amended annually)								

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>3. Refuse Service Tariffs</b>											
<b>(All Areas in respect of residential sites)</b>											
R 103,26	R 89,79	3.1.	<b>Service Availability charge per month or part of it: Unimproved sites</b>	15,0%	<b>R 108,42</b>	5,00%	R 114,90	5,98%	R 121,79	6,00%	R 94,28
<b>Residential Properties: (2 refuse bags or less)</b>											
R 231,73	R 201,51		Valuation ≤ 100 000	15,0%	<b>R 243,32</b>	5,00%	R 257,92	6,00%	R 273,39	6,00%	R 211,58
R 249,56	R 217,01		Valuation > 100 000 ≤ 150 000	15,0%	<b>R 262,04</b>	5,00%	R 277,76	6,00%	R 294,43	6,00%	R 227,86
R 267,39	R 232,51		Valuation > 150 000 ≤ 200 000	15,0%	<b>R 280,76</b>	5,00%	R 297,61	6,00%	R 315,46	6,00%	R 244,14
R 285,21	R 248,01		Valuation > 200 000 ≤ 500 000	15,0%	<b>R 299,47</b>	5,00%	R 317,44	6,00%	R 336,48	6,00%	R 260,41
R 310,17	R 269,71		Valuation > 500 000 ≤ 800 000	15,0%	<b>R 325,68</b>	5,00%	R 345,22	6,00%	R 365,93	6,00%	R 283,20
R 320,86	R 279,01		Valuation > 800 000 ≤ 1 000 000	15,0%	<b>R 336,91</b>	5,00%	R 357,12	6,00%	R 378,55	6,00%	R 292,96
R 356,52	R 310,01		Valuation > 1 000 000	15,0%	<b>R 374,34</b>	5,00%	R 396,80	6,00%	R 420,61	6,00%	R 325,51
R 231,73	R 201,51		All other residential consumers	15,0%	<b>R 243,32</b>	5,00%	R 257,92	6,00%	R 273,39	6,00%	R 211,58
R 231,73	R 201,51		Additional units per collection	15,0%	<b>R 243,32</b>	5,00%	R 257,92	6,00%	R 273,39	6,00%	R 211,58
<b>Residential Properties : (240L Wheelie Bin)</b>											
R 261,4755	R 227,3700		1 Collection per week per 240 Wheelie Bin per household	15,0%	<b>R 274,55</b>	5,00%	R 291,02	6,00%	R 308,48	6,00%	R 238,74
<b>All other properties Monthly Tariff</b>											
<b>770L Wheelie Bin</b>											
R 1 069,55	R 930,04		1 Collection per week per	15,0%	<b>R 1 123,02</b>	5,00%	R 1 190,40	6,00%	R 1 261,83	6,00%	R 976,54
R 2 139,09	R 1 860,08		2 Collections per week per 700L Wheelie Bin	15,0%	<b>R 2 246,05</b>	5,00%	R 2 380,81	6,00%	R 2 523,66	6,00%	R 1 953,08
R 3 208,64	R 2 790,12		3 Collections per week per 700L Wheelie Bin	15,0%	<b>R 3 369,07</b>	5,00%	R 3 571,21	6,00%	R 3 785,49	6,00%	R 2 929,63
R 1 069,55	R 930,04		1 Collection per week per additional Wheelie Bin	15,0%	<b>R 1 123,02</b>	5,00%	R 1 190,40	6,00%	R 1 261,83	6,00%	R 976,54
R 2 139,09	R 1 860,08		2 Collections per week per additional Wheelie Bin	15,0%	<b>R 2 246,05</b>	5,00%	R 2 380,81	6,00%	R 2 523,66	6,00%	R 1 953,08
R 3 208,64	R 2 790,12		3 Collections per week per additional Wheelie Bin	15,0%	<b>R 3 369,07</b>	5,00%	R 3 571,21	6,00%	R 3 785,49	6,00%	R 2 929,63
<b>If a counter system is available, the above tariffs will be implemented as follows:</b>											
R 1 069,55	R 930,04		Service availability - per month. Include 4 removals/month.	15,0%	<b>R 1 123,02</b>	5,00%	R 1 190,40	6,00%	R 1 261,83	6,00%	R 976,54
R 265,82	R 231,15		Additional removals per removal.	15,0%	<b>R 279,11</b>	5,00%	R 295,86	6,00%	R 313,61	6,00%	R 242,71
<b>240L Wheelie Bin</b>											
R 445,64	R 387,52		1 Collection per week per 240L Wheelie Bin	15,0%	<b>R 467,93</b>	5,00%	R 496,01	6,00%	R 525,77	6,00%	R 406,89
R 891,29	R 775,03		2 Collections per week per 240L Wheelie Bin	15,0%	<b>R 935,85</b>	5,00%	R 992,00	6,00%	R 1 051,52	6,00%	R 813,79
R 1 336,93	R 1 162,55		3 Collections per week per 240L Wheelie Bin	15,0%	<b>R 1 403,78</b>	5,00%	R 1 488,01	6,00%	R 1 577,29	6,00%	R 1 220,68
R 445,64	R 387,52		1 Collection per week per additional Wheelie Bin	15,0%	<b>R 467,93</b>	5,00%	R 496,01	6,00%	R 525,77	6,00%	R 406,89
R 891,29	R 775,03		2 Collections per week per additional Wheelie Bin	15,0%	<b>R 935,85</b>	5,00%	R 992,00	6,00%	R 1 051,52	6,00%	R 813,79
R 1 336,93	R 1 162,55		3 Collections per week per additional Wheelie Bin	15,0%	<b>R 1 403,78</b>	5,00%	R 1 488,01	6,00%	R 1 577,29	6,00%	R 1 220,68
<b>If a counter system is available, the above tariffs will be implemented as follows:</b>											
R 445,64	R 387,52		Service availability - per month. Include 4 removals/month.	15,0%	<b>R 467,93</b>	5,00%	R 496,01	6,00%	R 525,77	6,00%	R 406,89
R 112,58	R 97,90		Additional removals per removal.	15,0%	<b>R 118,21</b>	5,00%	R 125,30	6,00%	R 132,82	6,00%	R 102,79
<b>Cost of Wheelie Bins</b>											
R 6 726,70	R 5 849,31		<b>700L Wheelie Bin</b>	15,0%	<b>R 7 063,04</b>	5,00%	R 7 486,82	6,00%	R 7 936,03	6,00%	R 6 141,77
R 756,75	R 658,05		<b>240L Wheelie Bin</b>	15,0%	<b>R 794,59</b>	5,00%	R 842,27	6,00%	R 892,80	6,00%	R 690,95
-R 3,0000	-R 2,6087	3.3	Recyclable material per filled 15l recyclable bag/ 15l of recvclable material	15,0%	<b>-R 3,00</b>	0,00%	-R 3,18	6,00%	-R 3,37	6,00%	-R 2,61

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>4. Sewerage Service Tariffs</b>										
<b>4.1. Septic Tank systems</b>										
<b>(All Areas, excluding rural area in respect of availability charge)</b>										
<b>Service Availability charge per month or part of it:</b>										
R 48,81	R 42,44	4.1.1.1 Per site with improvements	15,0%	<b>R 51,25</b>	5,00%	R 54,32	6,00%	R 57,58	6,00%	R 44,56
<b>Suction charge:</b>										
R 291,81	R 253,75	4.1.2.1 Urban areas charge per occasion	15,0%	<b>R 306,41</b>	5,00%	R 324,79	6,00%	R 344,28	6,00%	R 266,44
<b>Rural areas:</b>										
R 1 176,85	R 1 023,35	4.1.2.2.1 Charge per occasion	15,0%	<b>R 1 235,70</b>	5,00%	R 1 309,84	6,00%	R 1 388,43	6,00%	R 1 074,52
R 54,93	R 47,76	4.1.2.2.2 Charge per kilometre	15,0%	<b>R 57,67</b>	5,00%	R 57,67	0,00%	R 57,67	0,00%	R 50,15
<b>4.2. Waterborne Sewerage systems</b>										
<b>(All Areas connected to the main sewerage system)</b>										
<b>(Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection will be applicable on every point of service)</b>										
<b>Service Availability charge per month or part of it:</b>										
R 103,24	R 89,77	4.2.1.1 Unimproved sites	15,0%	<b>R 108,40</b>	5,00%	R 114,90	6,00%	R 121,80	6,00%	R 94,26
R 291,81	R 253,75	4.2.1.2 Water connection size: 0 - 25 mm	15,0%	<b>R 306,41</b>	5,00%	R 324,79	6,00%	R 344,28	6,00%	R 266,44
R 1 135,58	R 987,46	4.2.1.3 Water connection size: 26 - 50 mm	15,0%	<b>R 1 192,36</b>	5,00%	R 1 263,90	6,00%	R 1 339,74	6,00%	R 1 036,84
R 2 907,68	R 2 528,42	4.2.1.4 Water connection size: 51 - 80 mm	15,0%	<b>R 3 053,06</b>	5,00%	R 3 236,25	6,00%	R 3 430,42	6,00%	R 2 654,84
R 4 542,80	R 3 950,26	4.2.1.5 Water connection size: 81 - 100 mm	15,0%	<b>R 4 769,94</b>	5,00%	R 5 056,13	6,00%	R 5 359,50	6,00%	R 4 147,77
R 10 218,18	R 8 885,37	4.2.1.6 Water connection size: 101 - 150 mm	15,0%	<b>R 10 729,08</b>	5,00%	R 11 372,83	6,00%	R 12 055,20	6,00%	R 9 329,64
<b>4.2.2. Exceptions: Charge per month or part of it</b>										
R 48 346,97	R 42 040,84	4.2.2.1 Obiqua Prison - Tulbagh	15,0%	<b>R 50 764,32</b>	5,00%	R 53 810,18	6,00%	R 57 038,79	6,00%	R 44 142,89
R 291,81	R 253,75	4.2.2.2 Schools - Op-die-Berg	15,0%	<b>R 306,41</b>	5,00%	R 324,79	6,00%	R 344,28	6,00%	R 266,44
R 291,81	R 253,75	4.2.2.3 Other sites - Op-die-Berg	15,0%	<b>R 306,41</b>	5,00%	R 324,79	6,00%	R 344,28	6,00%	R 266,44
R 104,23	R 104,23	4.2.2.4 Departmental tariff	0,0%	<b>R 109,44</b>	5,00%	R 116,01	6,00%	R 122,97	6,00%	R 109,44
<b>4.2.2.5 Special Contracts, for example Del monte as per each agreement. Rand per Kg COD</b>										
R 8,07	R 7,01	4.2.2.5.1 Ceres Group Companies	15,0%	<b>R 8,47</b>	5,00%	R 8,98	6,00%	R 9,52	6,00%	R 7,36
R 12,96	R 11,27	4.2.2.5.2 Du Toit Vrugte	15,0%	<b>R 13,61</b>	5,00%	R 14,43	6,00%	R 15,30	6,00%	R 11,84
R 12,96	R 11,27	4.2.2.5.3 L O Rall	15,0%	<b>R 13,61</b>	5,00%	R 14,43	6,00%	R 15,30	6,00%	R 11,84
R 12,96	R 11,27	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15,0%	<b>R 13,61</b>	5,00%	R 14,43	6,00%	R 15,30	6,00%	R 11,84
R 12,96	R 11,27	4.2.2.5.5 Snocoled Marketing (Edms). Bpk.	15,0%	<b>R 13,61</b>	5,00%	R 14,43	6,00%	R 15,30	6,00%	R 11,84
R 12,96	R 11,27	4.2.2.5.6 Ceres Fruit Growers	15,0%	<b>R 13,61</b>	5,00%	R 14,43	6,00%	R 15,30	6,00%	R 11,84
R 191,52	R 191,52	4.2.2.6 Informal settlements without an account (Flat rate)	0,0%	<b>R 201,09</b>	5,00%	R 213,16	6,00%	R 225,95	6,00%	R 201,09
R 602,53	R 523,94	4.3 Unnecessary call outs for work on customer side	15,0%	<b>R 632,66</b>	5,00%	R 670,62	6,00%	R 710,85	6,00%	R 550,14

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>5. Water service Tariffs</b>										
<b>5.1. Conventional Meters (All Areas)</b>										
<b>5.1.1. Service Availability charge per month or part of it:</b>										
R 173,72	R 151,06	5.1.1.1 Unimproved sites	15,0%	<b>R 182,41</b>	5,00%	R 193,35	6,00%	R 204,95	6,00%	R 158,62
R 83,00	R 72,17	5.1.1.2 Water connection size: 0 - 25 mm	15,0%	<b>R 83,00</b>	0,00%	R 83,00	0,00%	R 83,00	0,00%	R 72,17
R 1 310,57	R 1 139,63	5.1.1.3 Water connection size: 26 - 50 mm	15,0%	<b>R 1 376,10</b>	5,00%	R 1 458,67	6,00%	R 1 546,19	6,00%	R 1 196,61
R 3 310,93	R 2 879,07	5.1.1.4 Water connection size: 51 - 80 mm	15,0%	<b>R 3 476,47</b>	5,00%	R 3 685,06	6,00%	R 3 906,17	6,00%	R 3 023,02
R 5 242,30	R 4 558,52	5.1.1.5 Water connection size: 81 - 100 mm	15,0%	<b>R 5 504,41</b>	5,00%	R 5 834,68	6,00%	R 6 184,76	6,00%	R 4 786,45
R 11 726,21	R 10 196,70	5.1.1.6 Water connection size: 101 - 150 mm	15,0%	<b>R 12 312,52</b>	5,00%	R 13 051,27	6,00%	R 13 834,35	6,00%	R 10 706,54
R 255 217,46	R 221 928,23	5.1.1.7 Consumption of more than 20,000 kl per month	15,0%	<b>R 267 978,33</b>	5,00%	R 284 057,03	6,00%	R 301 100,45	6,00%	R 233 024,64
R 386,28	R 335,89	5.1.1.8 Un-metered connections	15,0%	<b>R 405,59</b>	5,00%	R 429,93	6,00%	R 455,72	6,00%	R 352,69
<b>5.1.2. Consumption per kiloliter</b>										
<b>Block A (Aimed at residential and smaller commercial clients)</b>										
R 3,91	R 3,40	5.1.2.1 0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,00%	R 3,57
R 11,30	R 9,83	7-30 kl	15,0%	<b>R 11,86</b>	5,00%	R 12,58	6,00%	R 13,33	6,00%	R 10,32
R 11,30	R 9,83	31-60 kl	15,0%	<b>R 11,86</b>	5,00%	R 12,58	6,00%	R 13,33	6,00%	R 10,32
R 11,30	R 9,83	61-300 kl	15,0%	<b>R 11,86</b>	5,00%	R 12,58	6,00%	R 13,33	6,00%	R 10,32
R 39,39	R 34,25	Above 300 kl	15,0%	<b>R 41,36</b>	5,00%	R 43,84	6,00%	R 46,47	6,00%	R 35,97
<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 13,07	R 11,37	5.1.2.2 0-300 kl	15,0%	<b>R 13,73</b>	5,00%	R 14,55	6,00%	R 15,42	6,00%	R 11,94
R 13,07	R 11,37	301-1000 kl	15,0%	<b>R 13,73</b>	5,00%	R 14,55	6,00%	R 15,42	6,00%	R 11,94
R 13,07	R 11,37	1001-8000 kl	15,0%	<b>R 13,73</b>	5,00%	R 14,55	6,00%	R 15,42	6,00%	R 11,94
R 14,38	R 12,50	Above 8000 kl	15,0%	<b>R 15,10</b>	5,00%	R 16,00	6,00%	R 16,97	6,00%	R 13,13
<b>Block C (Aimed at larger industrial clients)</b>										
R 5,30	R 4,61	5.1.2.3 Consumption above 20,000 kl per month	15,0%	<b>R 5,57</b>	5,00%	R 5,90	6,00%	R 6,25	6,00%	R 4,84
<b>Block D (Internal)</b>										
R 4,77	R 4,15	5.1.2.4 Departmental consumption	15,0%	<b>R 5,01</b>	5,00%	R 5,31	6,00%	R 5,63	6,00%	R 4,36
<b>5.1.2. Consumption per kiloliter: Restrictions Level 1</b>										
<b>Block A (Aimed at residential and smaller commercial clients)</b>										
R 3,91	R 3,40	5.1.2.1 0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,0%	R 3,57
R 12,56	R 10,92	7-30 kl	15,0%	<b>R 13,18</b>	5,00%	R 13,98	6,00%	R 14,81	6,0%	R 11,46
R 12,56	R 10,92	31-60 kl	15,0%	<b>R 13,18</b>	5,00%	R 13,98	6,00%	R 14,81	6,0%	R 11,46
R 12,56	R 10,92	61-300 kl	15,0%	<b>R 13,18</b>	5,00%	R 13,98	6,00%	R 14,81	6,0%	R 11,46
R 45,47	R 39,54	Above 300 kl	15,0%	<b>R 47,75</b>	5,00%	R 50,61	6,00%	R 53,65	6,0%	R 41,52
<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 15,69	R 13,65	5.1.2.2 0-300 kl	15,0%	<b>R 16,48</b>	5,00%	R 17,47	6,00%	R 18,51	6,0%	R 14,33
R 15,69	R 13,65	301-1000 kl	15,0%	<b>R 16,48</b>	5,00%	R 17,47	6,00%	R 18,51	6,0%	R 14,33
R 15,69	R 13,65	1001-8000 kl	15,0%	<b>R 16,48</b>	5,00%	R 17,47	6,00%	R 18,51	6,0%	R 14,33
R 15,69	R 13,65	Above 8000 kl	15,0%	<b>R 16,48</b>	5,00%	R 17,47	6,00%	R 18,51	6,0%	R 14,33
<b>Block C (Aimed at larger industrial clients)</b>										
R 6,36	R 5,53	5.1.2.3 Consumption above 20,000 kl per month	15,0%	<b>R 6,68</b>	5,00%	R 7,08	6,00%	R 7,50	6,0%	R 5,81
<b>5.1.2. Consumption per kiloliter: Restrictions Level 2</b>										
<b>Block A (Aimed at residential and smaller commercial clients)</b>										
R 3,91	R 3,40	5.1.2.1 0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,0%	R 3,57
R 15,83	R 13,77	7-30 kl	15,0%	<b>R 16,62</b>	5,00%	R 17,62	6,00%	R 18,68	6,0%	R 14,45
R 15,83	R 13,77	31-60 kl	15,0%	<b>R 16,62</b>	5,00%	R 17,62	6,00%	R 18,68	6,0%	R 14,45
R 15,83	R 13,77	61-300 kl	15,0%	<b>R 16,62</b>	5,00%	R 17,62	6,00%	R 18,68	6,0%	R 14,45
R 51,16	R 44,49	Above 300 kl	15,0%	<b>R 53,72</b>	5,00%	R 56,94	6,00%	R 60,36	6,0%	R 46,71
<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 18,31	R 15,93	5.1.2.2 0-300 kl	15,0%	<b>R 19,23</b>	5,00%	R 20,38	6,00%	R 21,61	6,0%	R 16,72
R 18,31	R 15,93	301-1000 kl	15,0%	<b>R 19,23</b>	5,00%	R 20,38	6,00%	R 21,61	6,0%	R 16,72
R 18,31	R 15,93	1001-8000 kl	15,0%	<b>R 19,23</b>	5,00%	R 20,38	6,00%	R 21,61	6,0%	R 16,72
R 18,31	R 15,93	Above 8000 kl	15,0%	<b>R 19,23</b>	5,00%	R 20,38	6,00%	R 21,61	6,0%	R 16,72
<b>Block C (Aimed at larger industrial clients)</b>										
R 7,42	R 6,46	5.1.2.3 Consumption above 20,000 kl per month	15,0%	<b>R 7,80</b>	5,00%	R 8,26	6,00%	R 8,76	6,0%	R 6,78
<b>5.1.2. Consumption per kiloliter: Restrictions Level 3</b>										
<b>Block A (Aimed at residential and smaller commercial clients)</b>										
R 3,91	R 3,40	5.1.2.1 0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,0%	R 3,57
R 18,10	R 15,74	7-30 kl	15,0%	<b>R 19,00</b>	5,00%	R 20,14	6,00%	R 21,35	6,0%	R 16,52
R 18,10	R 15,74	31-60 kl	15,0%	<b>R 19,00</b>	5,00%	R 20,14	6,00%	R 21,35	6,0%	R 16,52
R 18,10	R 15,74	61-300 kl	15,0%	<b>R 19,00</b>	5,00%	R 20,14	6,00%	R 21,35	6,0%	R 16,52
R 56,84	R 49,43	Above 300 kl	15,0%	<b>R 59,68</b>	5,00%	R 63,27	6,00%	R 67,06	6,0%	R 51,90
<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>										
R 20,93	R 18,20	5.1.2.2 0-300 kl	15,0%	<b>R 21,98</b>	5,00%	R 23,30	6,00%	R 24,70	6,0%	R 19,11
R 20,93	R 18,20	301-1000 kl	15,0%	<b>R 21,98</b>	5,00%	R 23,30	6,00%	R 24,70	6,0%	R 19,11
R 20,93	R 18,20	1001-8000 kl	15,0%	<b>R 21,98</b>	5,00%	R 23,30	6,00%	R 24,70	6,0%	R 19,11
R 20,93	R 18,20	Above 8000 kl	15,0%	<b>R 21,98</b>	5,00%	R 23,30	6,00%	R 24,70	6,0%	R 19,11
<b>Block C (Aimed at larger industrial clients)</b>										
R 8,91	R 7,75	5.1.2.3 Consumption above 20,000 kl per month	15,0%	<b>R 9,36</b>	5,00%	<b>R 9,92</b>	6,00%	<b>R 10,51</b>	6,0%	R 8,14

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 4</b>								
		5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3,91	R 3,40		0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,0%	R 3,57
R 20,36	R 17,71		7-30 kl	15,0%	<b>R 21,38</b>	5,00%	R 22,66	6,00%	R 24,02	6,0%	R 18,59
R 20,36	R 17,71		31-60 kl	15,0%	<b>R 21,38</b>	5,00%	R 22,66	6,00%	R 24,02	6,0%	R 18,59
R 20,36	R 17,71		61-300 kl	15,0%	<b>R 21,38</b>	5,00%	R 22,66	6,00%	R 24,02	6,0%	R 18,59
R 62,53	R 54,37		Above 300 kl	15,0%	<b>R 65,65</b>	5,00%	R 69,59	6,00%	R 73,77	6,0%	R 57,09
		5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 23,55	R 20,48		0-300 kl	15,0%	<b>R 24,73</b>	5,00%	R 26,22	6,00%	R 27,79	6,0%	R 21,51
R 23,55	R 20,48		301-1000 kl	15,0%	<b>R 24,73</b>	5,00%	R 26,22	6,00%	R 27,79	6,0%	R 21,51
R 23,55	R 20,48		1001-8000 kl	15,0%	<b>R 24,73</b>	5,00%	R 26,22	6,00%	R 27,79	6,0%	R 21,51
R 23,55	R 20,48		Above 8000 kl	15,0%	<b>R 24,73</b>	5,00%	R 26,22	6,00%	R 27,79	6,0%	R 21,51
		5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
R 10,69	R 9,30		Consumption above 20,000 kl per month	15,0%	<b>R 11,23</b>	5,00%	<b>R 11,90</b>	6,00%	<b>R 12,61</b>	6,0%	R 9,76
		<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 5</b>								
		5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
R 3,91	R 3,40		0-6 kl	15,0%	<b>R 4,10</b>	5,00%	R 4,35	6,00%	R 4,61	6,0%	R 3,57
R 22,61	R 19,66		7-30 kl	15,0%	<b>R 23,74</b>	5,00%	R 25,17	6,00%	R 26,68	6,0%	R 20,65
R 22,61	R 19,66		31-60 kl	15,0%	<b>R 23,74</b>	5,00%	R 25,17	6,00%	R 26,68	6,0%	R 20,65
R 22,61	R 19,66		61-300 kl	15,0%	<b>R 23,74</b>	5,00%	R 25,17	6,00%	R 26,68	6,0%	R 20,65
R 68,21	R 59,31		Above 300 kl	15,0%	<b>R 71,62</b>	5,00%	R 75,92	6,00%	R 80,47	6,0%	R 62,28
		5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 26,16	R 22,75		0-300 kl	15,0%	<b>R 27,47</b>	5,00%	R 29,12	6,00%	R 30,86	6,0%	R 23,89
R 26,16	R 22,75		301-1000 kl	15,0%	<b>R 27,47</b>	5,00%	R 29,12	6,00%	R 30,86	6,0%	R 23,89
R 26,16	R 22,75		1001-8000 kl	15,0%	<b>R 27,47</b>	5,00%	R 29,12	6,00%	R 30,86	6,0%	R 23,89
R 26,16	R 22,75		Above 8000 kl	15,0%	<b>R 27,47</b>	5,00%	R 29,12	6,00%	R 30,86	6,0%	R 23,89
		5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
R 12,83	R 11,16		Consumption above 20,000 kl per month	15,0%	<b>R 13,47</b>	5,00%	<b>R 14,28</b>	6,00%	<b>R 15,14</b>	6,0%	R 11,71
		<b>5.2.</b>	<b>Water Management Device</b>								
		5.2.1.	<b>Water connection on site (Consumption per kiloliter)</b>								
R 6,99	R 6,08		0-6 kl	15,0%	<b>R 7,34</b>	5,00%	R 7,78	6,00%	R 8,24	6,00%	R 6,38
R 13,42	R 11,67		Bo 6 kl	15,0%	<b>R 14,10</b>	5,00%	R 14,94	6,00%	R 15,84	6,00%	R 12,26
			<b>Consumption per kiloliter: Restrictions Level 1</b>								
R 8,20	R 7,13		0-6 kl	15,0%	<b>R 8,61</b>	5,00%	R 9,13	6,00%	R 9,68	6,00%	R 7,49
R 15,77	R 13,71		Bo 6 kl	15,0%	<b>R 16,55</b>	5,00%	R 17,55	6,00%	R 18,60	6,00%	R 14,40
			<b>Consumption per kiloliter: Restrictions Level 2</b>								
R 9,42	R 8,19		0-6 kl	15,0%	<b>R 9,89</b>	5,00%	R 10,48	6,00%	R 11,11	6,00%	R 8,60
R 18,11	R 15,75		Bo 6 kl	15,0%	<b>R 19,01</b>	5,00%	R 20,15	6,00%	R 21,36	6,00%	R 16,53
			<b>Consumption per kiloliter: Restrictions Level 3</b>								
R 10,64	R 9,25		0-6 kl	15,0%	<b>R 11,17</b>	5,00%	R 11,84	6,00%	R 12,55	6,00%	R 9,71
R 20,45	R 17,78		Bo 6 kl	15,0%	<b>R 21,47</b>	5,00%	R 22,76	6,00%	R 24,13	6,00%	R 18,67
			<b>Consumption per kiloliter: Restrictions Level 4</b>								
R 11,85	R 10,31		0-6 kl	15,0%	<b>R 12,45</b>	5,00%	R 13,19	6,00%	R 13,98	6,00%	R 10,82
R 22,79	R 19,82		Bo 6 kl	15,0%	<b>R 23,93</b>	5,00%	R 25,37	6,00%	R 26,89	6,00%	R 20,81
			<b>Consumption per kiloliter: Restrictions Level 5</b>								
R 13,97	R 12,15		0-6 kl	15,0%	<b>R 14,67</b>	5,00%	R 15,55	6,00%	R 16,49	6,00%	R 12,76
R 26,85	R 23,35		Bo 6 kl	15,0%	<b>R 28,19</b>	5,00%	R 29,88	6,00%	R 31,68	6,00%	R 24,51
			<b>Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.</b>								
R 1 201,12	R 1 044,45	<b>5.3.</b>	<b>"Leiwater beurte" (In Urban areas per month)</b>	15,0%	<b>R 1 261,18</b>	5,00%	R 1 336,85	6,00%	R 1 417,06	6,00%	R 1 096,68
R 124,33	R 108,11	<b>5.4.</b>	<b>Informal settlements without an account (Flat rate)</b>	15,0%	<b>R 130,54</b>	5,00%	R 138,37	6,00%	R 146,68	6,00%	R 113,51
		<b>5.5.</b>	<b>Mobile Water provision</b>								
Free		<b>5.5.1</b>	Humanitarian purposes		<b>Free</b>		<b>Free</b>		<b>Free</b>		
R 347,09	R 301,82	<b>5.5.2</b>	All non Residential per trip	15,0%	<b>R 364,44</b>	5,00%	R 386,31	6,00%	R 409,49	6,00%	R 316,91
R 694,18	R 603,63	<b>5,6</b>	Unnecessary call outs for work on customer side	15,0%	<b>R 728,89</b>	5,00%	R 772,62	6,00%	R 818,98	6,00%	R 633,81
		<b>5,7</b>	<b>Greywater</b>								
R 0,3520	R 0,3061	5.7.1	Per Cubic Meter (m3)	15,0%	<b>R 0,37</b>	5,00%	R 0,39	6,00%	R 0,42	6,00%	R 0,32
		<b>5,8</b>	<b>Raw Water for Agricultural use</b>								
R 0,8045	R 0,6996	5,81	Per kiloliter water	15,0%	<b>R 0,84</b>	5,00%	R 0,90	6,00%	R 0,95	6,00%	R 0,73

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.</b>	<b>Other tariffs and charges</b>								
		<b>6.1.</b>	<b>CORPORATE SERVICES</b>								
R 779,00	R 677,39	6.1.1	Erection of banners ( per application)	15,0%	<b>R 817,00</b>	4,88%	R 866,00	6,00%	R 917,00	5,89%	R 710,43
R 598,00	R 520,00	6.1.2	Erection of placards (deposit)	15,0%	<b>R 627,00</b>	4,85%	R 664,00	5,90%	R 703,00	5,87%	R 545,22
R 1 217,00	R 1 058,26	6.1.3	Cancellation of purchase agreement (Admin fee)	15,0%	<b>R 1 277,00</b>	4,93%	R 1 353,00	5,95%	R 1 434,00	5,99%	R 1 110,43
		6.1.4	Agenda and minutes of Council meetings								
R 199,00	R 173,04		001-400 g	15,0%	<b>R 208,00</b>	4,52%	R 220,00	5,77%	R 233,00	5,91%	R 180,87
R 221,00	R 192,17		401-500 g	15,0%	<b>R 232,00</b>	4,98%	R 245,00	5,60%	R 259,00	5,71%	R 201,74
R 260,00	R 226,09		501-600 g	15,0%	<b>R 273,00</b>	5,00%	R 289,00	5,86%	R 306,00	5,88%	R 237,39
R 281,00	R 244,35		601-700 g	15,0%	<b>R 295,00</b>	4,98%	R 312,00	5,76%	R 330,00	5,77%	R 256,52
R 347,00	R 301,74		701+ g	15,0%	<b>R 364,00</b>	4,90%	R 385,00	5,77%	R 408,00	5,97%	R 316,52
R 541,00	R 470,43	6.1.6	Translation service (Per hour or part of it)	15,0%	<b>R 568,00</b>	4,99%	R 602,00	5,99%	R 638,00	5,98%	R 493,91
		6.1.7	Access to information								
R 143,00	R 124,35	6.1.7.1	Fee payable when information is requested	15,0%	<b>R 150,00</b>	4,90%	R 159,00	6,00%	R 168,00	5,66%	R 130,43
		6.1.7.2	<i>Reproduction fees:</i>								
R 1,50	R 1,30		Photocopies (A4 or part of it) per page	15,0%	<b>R 1,50</b>	0,00%	R 1,60	6,67%	R 1,70	6,25%	R 1,30
R 1,00	R 0,87		Print outs per copy	15,0%	<b>R 1,00</b>	0,00%	R 1,10	10,00%	R 1,20	9,09%	R 0,87
R 28,00	R 24,35		Information on a memory stick	15,0%	<b>R 29,00</b>	3,57%	R 30,00	3,45%	R 31,00	3,33%	R 25,22
R 161,00	R 140,00		Information on a CD	15,0%	<b>R 169,00</b>	4,97%	R 179,00	5,92%	R 189,00	5,59%	R 146,96
			Transcription of visual image (A4 page) per page	15,0%	<b>R 93,00</b>	4,49%	R 98,00	5,38%	R 103,00	5,10%	R 80,87
R 89,00	R 77,39		Copy of a visual image (A4 page) per page	15,0%	<b>R 249,00</b>	4,62%	R 263,00	5,62%	R 278,00	5,70%	R 216,52
R 238,00	R 206,96		Transcription of an audio record (A4 page) per page	15,0%	<b>R 50,00</b>	4,17%	R 53,00	6,00%	R 56,00	5,66%	R 43,48
R 48,00	R 41,74		Copy of audio record	15,0%	<b>R 67,00</b>	4,69%	R 71,00	5,97%	R 75,00	5,63%	R 58,26
R 64,00	R 55,65	6.1.7.3	Investigation fee								
			To search for record and to prepare it for release -- per hour. first hour excluded	15,0%	<b>R 61,00</b>	3,39%	R 64,00	4,92%	R 67,00	4,69%	R 53,04
R 59,00	R 51,30	6.1.7.4	Postage								
			If record should be posted to applicant	15,0%	<b>Actual cost plus 20% plus VAT</b>						
Actual cost plus 20% plus VAT		6.1.8	Application for extention of trading hours to sell Liaour	15,0%	<b>R 5 352,00</b>	4,98%	R 5 673,00	6,00%	R 6 013,00	5,99%	R 4 653,91
R 5 098,00	R 4 433,04										
		<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 181,00	R 157,39		08:00 - 13:00	15,0%	<b>R 190,00</b>	4,97%	R 201,00	5,79%	R 213,00	5,97%	R 165,22
R 199,00	R 173,04		13:00 - 18:00	15,0%	<b>R 208,00</b>	4,52%	R 220,00	5,77%	R 233,00	5,91%	R 180,87
R 221,00	R 192,17		18:00 - 00:00	15,0%	<b>R 232,00</b>	4,98%	R 245,00	5,60%	R 259,00	5,71%	R 201,74
			<b>NB:</b> The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for meetings of local political parties								
R 490,00	R 426,09	6.2.1.2	Kitchen rental (per session or part thereof)	15,0%	<b>R 514,00</b>	4,90%	R 544,00	5,84%	R 576,00	5,88%	R 446,96
R 214,00			Deposit for kitchen rental	Exempt	<b>R 224,00</b>	4,67%	R 237,00	5,80%	R 251,00	5,91%	

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.2.2 Traffic Services</b>								
		<b>6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special Event</b>								
		(Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.								
		6.2.2.1.1 Profit Organisations: (per gathering/march)								
R 786,00	R 683,48	(a) First hour per officer (normal working hours)	15,0%	<b>R 825,00</b>	4,96%	R 874,00	5,94%	R 926,00	5,95%	R 717,39
R 281,00	R 244,35	(b) Subsequent hourly tariff within normal working hours	15,0%	<b>R 295,00</b>	4,98%	R 312,00	5,76%	R 330,00	5,77%	R 256,52
R 991,00	R 861,74	(c) First hour per officer ( after hours & weekends)	15,0%	<b>R 1 040,00</b>	4,94%	R 1 102,00	5,96%	R 1 168,00	5,99%	R 904,35
R 389,00	R 338,26	(d) Subsequent hourly tariff after hours & weekends	15,0%	<b>R 408,00</b>	4,88%	R 432,00	5,88%	R 457,00	5,79%	R 354,78
R 2 037,00	R 1 771,30	(e) Per officer ( Sundays per 4 hour bracket)	15,0%	<b>R 2 138,00</b>	4,96%	R 2 266,00	5,99%	R 2 401,00	5,96%	R 1 859,13
R 238,00	R 206,96	(f) Per vehicle (less than 15 km)	15,0%	<b>R 249,00</b>	4,62%	R 263,00	5,62%	R 278,00	5,70%	R 216,52
R 12,10	R 10,52	(g) Per kilometre tariff thereafter	15,0%	<b>R 13,10</b>	8,26%	R 14,00	6,87%	R 14,50	3,57%	R 11,39
R 238,00	R 206,96	(h) Hiring of road signs and equipment	15,0%	<b>R 249,00</b>	4,62%	R 263,00	5,62%	R 278,00	5,70%	R 216,52
R 1 007,00	R 875,65	(i) Mega phone per day	15,0%	<b>R 1 057,00</b>	4,97%	R 1 120,00	5,96%	R 1 187,00	5,98%	R 919,13
		6.2.2.1.2 Non-Profit Organisations: (per gathering/march)								
R 281,00	R 244,35	(a) First hour per officer (normal working hours)	15,0%	<b>R 295,00</b>	4,98%	R 312,00	5,76%	R 330,00	5,77%	R 256,52
R 143,00	R 124,35	(b) Subsequent hourly tariff within normal working hours	15,0%	<b>R 150,00</b>	4,90%	R 159,00	6,00%	R 168,00	5,66%	R 130,43
R 369,00	R 320,87	(c) First hour per officer ( after hours & weekends)	15,0%	<b>R 387,00</b>	4,88%	R 410,00	5,94%	R 434,00	5,85%	R 336,52
R 221,00	R 192,17	(d) Subsequent hourly tariff after hours & weekends	15,0%	<b>R 232,00</b>	4,98%	R 245,00	5,60%	R 259,00	5,71%	R 201,74
R 1 016,00	R 883,48	(e) Per officer ( Sundays per 4 hour bracket)	15,0%	<b>R 1 066,00</b>	4,92%	R 1 129,00	5,91%	R 1 196,00	5,93%	R 926,96
R 143,00	R 124,35	(f) Per vehicle (less than 15 km)	15,0%	<b>R 150,00</b>	4,90%	R 159,00	6,00%	R 168,00	5,66%	R 130,43
R 12,10	R 10,52	(g) Per kilometre tariff thereafter	15,0%	<b>R 13,10</b>	8,26%	R 14,00	6,87%	R 14,50	3,57%	R 11,39
R 107,00	R 93,04	(h) Hiring of road signs and equipment	15,0%	<b>R 112,00</b>	4,67%	R 118,00	5,36%	R 125,00	5,93%	R 97,39
R 498,00	R 433,04	(i) Mega phone per day	15,0%	<b>R 522,00</b>	4,82%	R 553,00	5,94%	R 586,00	5,97%	R 453,91
		<b>6.2.2.2 Dog Tax Tariffs</b>								
R 298,00	R 259,13	6.2.2.2.1 Male dog: per year or part thereof	15,0%	<b>R 312,00</b>	4,70%	R 330,00	5,77%	R 349,00	5,76%	R 271,30
R 602,00	R 523,48	6.2.2.2.2 Bitch: per year or part thereof	15,0%	<b>R 632,00</b>	4,98%	R 669,00	5,85%	R 709,00	5,98%	R 549,57
R 147,00	R 127,83	6.2.2.2.3 Sterilised/castrated ( proof)	15,0%	<b>R 154,00</b>	4,76%	R 163,00	5,84%	R 172,00	5,52%	R 133,91
R 237,00	R 206,09	<b>6.2.2.3 Executing of warrants of arrest</b>	15,0%	<b>R 248,00</b>	4,64%	R 262,00	5,65%	R 277,00	5,73%	R 215,65
		<b>6.2.3 Fire Brigade Service</b>								
		(In terms of Provincial Notice 396 of 11 June 1982)								
		No accounts will be render to informal areas								
R 3 567,00	R 3 101,74	6.2.3.1 Call-outs (per call) (excluding residential)	15,0%	<b>R 3 745,00</b>	4,99%	R 3 969,00	5,98%	R 4 207,00	6,00%	R 3 256,52
		This includes all fire fighting vehicles, all manpower water supply and (Per hour or part thereof)								
		6.2.3.2 Additional services (such as pumping, cleaning roads, decontamination) and consumables								
R 594,00	R 516,52	a) Call-out per hour or part thereof	15,0%	<b>R 623,00</b>	4,88%	R 660,00	5,94%	R 699,00	5,91%	R 541,74
R 51,00	R 44,35	b) Absorbent per kilogram	15,0%	<b>R 53,00</b>	3,92%	R 56,00	5,66%	R 59,00	5,36%	R 46,09
R 55,00	R 47,83	c) Foam per litre	15,0%	<b>R 57,00</b>	3,64%	R 60,00	5,26%	R 63,00	5,00%	R 49,57
R 523,00	R 454,78	d) Handheld extinguisher	15,0%	<b>R 549,00</b>	4,97%	R 581,00	5,83%	R 615,00	5,85%	R 477,39
R 120,00	R 104,35	e) Decontamination concentrate	15,0%	<b>R 126,00</b>	5,00%	R 133,00	5,56%	R 140,00	5,26%	R 109,57
		6.2.3.3 Special Standby Services at Events								
R 2 378,00	R 2 067,83	a) First hour	15,0%	<b>R 2 496,00</b>	4,96%	R 2 645,00	5,97%	R 2 803,00	5,97%	R 2 170,43
R 597,00	R 519,13	b) Per hour or part thereof, thereafter	15,0%	<b>R 626,00</b>	4,86%	R 663,00	5,91%	R 702,00	5,88%	R 544,35
R 2 916,00	R 2 535,65	6.2.3.4 Controlled Burns	15,0%	<b>R 3 061,00</b>	4,97%	R 3 244,00	5,98%	R 3 438,00	5,98%	R 2 661,74
R 757,00	R 658,26	6.2.3.5 Clearing of overgrown properties (residential areas) or	15,0%	<b>R 794,00</b>	4,89%	R 841,00	5,92%	R 891,00	5,95%	R 690,43
		6.2.3.6 Flammable Liquid Certificates:								
R 139,00	R 120,87	(a) Domestic installations	15,0%	<b>R 145,00</b>	4,32%	R 153,00	5,52%	R 162,00	5,88%	R 126,09
R 536,00	R 466,09	(b) Commercial installations	15,0%	<b>R 562,00</b>	4,85%	R 595,00	5,87%	R 630,00	5,88%	R 488,70
R 605,00	R 526,09	(c) Industrial Installations	15,0%	<b>R 635,00</b>	4,96%	R 673,00	5,98%	R 713,00	5,94%	R 552,17
R 536,00	R 466,09	(d) LPG Suppliers	15,0%	<b>R 562,00</b>	4,85%	R 595,00	5,87%	R 630,00	5,88%	R 488,70
R 536,00	R 466,09	(e) Spray paint rooms	15,0%	<b>R 562,00</b>	4,85%	R 595,00	5,87%	R 630,00	5,88%	R 488,70
		6.2.3.7 Fire Safety Certification								
R 413,00	R 359,13	a) New Building plan or alterations	15,0%	<b>R 433,00</b>	4,84%	R 458,00	5,77%	R 485,00	5,90%	R 376,52
R 139,00	R 120,87	b) Educational and old age facilities	15,0%	<b>R 145,00</b>	4,32%	R 153,00	5,52%	R 162,00	5,88%	R 126,09
R 413,00	R 359,13	c) New business licence application	15,0%	<b>R 433,00</b>	4,84%	R 458,00	5,77%	R 485,00	5,90%	R 376,52
R 536,00	R 466,09	d) Commercial/Industrial Facility	15,0%	<b>R 562,00</b>	4,85%	R 595,00	5,87%	R 630,00	5,88%	R 488,70
		6.2.3.8 Dangerous Goods Transport Permit (Annual)								
R 355,00	R 308,70	a) Light Delivery vehicle up to 3500 kg	15,0%	<b>R 372,00</b>	4,79%	R 394,00	5,91%	R 417,00	5,84%	R 323,48
R 448,00	R 389,57	b) Light Delivery vehicle above 3500 kg	15,0%	<b>R 470,00</b>	4,91%	R 498,00	5,96%	R 527,00	5,82%	R 408,70
R 879,00	R 764,35	c) Rigid tankers and flat beds up to 20 000 litre	15,0%	<b>R 922,00</b>	4,89%	R 977,00	5,97%	R 1 035,00	5,94%	R 801,74
R 1 317,00	R 1 145,22	d) Rigid tankers and flat beds above 20 000 litre	15,0%	<b>R 1 382,00</b>	4,94%	R 1 464,00	5,93%	R 1 551,00	5,94%	R 1 201,74
		e) Articulated vehicles up to 20 000 litres								
R 355,00	R 308,70	1) Horse	15,0%	<b>R 372,00</b>	4,79%	R 394,00	5,91%	R 417,00	5,84%	R 323,48
R 879,00	R 764,35	2) Per unit or tanker thereafter	15,0%	<b>R 922,00</b>	4,89%	R 977,00	5,97%	R 1 035,00	5,94%	R 801,74
		f) Articulated vehicles above 20 000 litres								
R 355,00	R 308,70	1) Horse	15,0%	<b>R 372,00</b>	4,79%	R 394,00	5,91%	R 417,00	5,84%	R 323,48
R 1 317,00	R 1 145,22	2) Per unit or tanker thereafter	15,0%	<b>R 1 382,00</b>	4,94%	R 1 464,00	5,93%	R 1 551,00	5,94%	R 1 201,74
R 198,00	R 172,17	g) Transfer of certificate	15,0%	<b>R 207,00</b>	4,55%	R 219,00	5,80%	R 232,00	5,94%	R 180,00
		6.2.3.9 Event application								
R 198,00	R 172,17	a) Below 500 attendees	15,0%	<b>R 207,00</b>	4,55%	R 219,00	5,80%	R 232,00	5,94%	R 180,00
R 395,00	R 343,48	b) Between 500 and 1000 attendees	15,0%	<b>R 414,00</b>	4,81%	R 438,00	5,80%	R 464,00	5,94%	R 360,00
R 798,00	R 693,91	c) More than 1000 attendees	15,0%	<b>R 837,00</b>	4,89%	R 887,00	5,97%	R 940,00	5,98%	R 727,83

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 418,00	R 363,48	6.2.3.10	Training per person								
R 699,00	R 607,83		Industrial and Commercial Basic Firefighting – 3 days	15,0%	<b>R 438,00</b>	4,78%	R 464,00	5,94%	R 491,00	5,82%	R 380,87
R 139,00	R 120,87		Industrial and Commercial Advanced– 5 days	15,0%	<b>R 733,00</b>	4,86%	R 776,00	5,87%	R 822,00	5,93%	R 637,39
			Portable Fire Extinguisher course – 4 hours (excluding	15,0%	<b>R 145,00</b>	4,32%	R 153,00	5,52%	R 162,00	5,88%	R 126,09
REMOVED	REMOVED	6.2.4	Filling of swimming pools (per pool)	15,0%	REMOVED		REMOVED		REMOVED		REMOVED
		6.2.5	Permits (per permit)								
		6.2.6	Refuse tariffs moved to Civil Services								

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 1 008,00	R 876,52	<b>6.2.7 Licensing and Regulating: Hiring and Sundry</b>								
R 1 632,00	R 1 419,13	6.2.7.1 Vendor stalls (uncovered)	15,0%	<b>R 1 058,00</b>	4,96%	R 1 121,00	5,95%	R 1 188,00	5,98%	R 920,00
		6.2.7.2 Vendor stalls -- under cover (per annum)	15,0%	<b>R 1 713,00</b>	4,96%	R 1 815,00	5,95%	R 1 923,00	5,95%	R 1 489,57
		6.2.7.3 Clean-up of premises (cost recoverable from owner)								
		<b>6.2.8 Holiday Resorts</b>								
R 763,00		Deposit for hiring C & D types Chalets at Pine Forest ( <i>Dennebos</i> )	Exempt	<b>R 801,00</b>	4,98%	R 849,00	5,99%	R 899,00	5,89%	
R 592,00		Deposit for hiring of other	Exempt	<b>R 621,00</b>	4,90%	R 658,00	5,96%	R 697,00	5,93%	
		<b>6.2.8.1 Pine Forest (<i>Dennebos</i>)</b>								
25,00%	21,74%	<b>6.2.8.1.1</b> Administrative levy for cancellation of booking (% of rental amount, no maximum)	15,0%	<b>25,00%</b>	0,00%	25,00%	0,00%	25,00%	0,00%	R 0,22
		<b>6.2.8.1.2 Camping ( per stand per night )</b>								
R 468,00	R 406,96	High season	15,0%	<b>R 491,00</b>	4,91%	R 520,00	5,91%	R 551,00	5,96%	R 426,96
R 304,00	R 264,35	High season	15,0%	<b>R 319,00</b>	4,93%	R 338,00	5,96%	R 358,00	5,92%	R 277,39
R 184,00	R 160,00	Out of season	15,0%	<b>R 193,00</b>	4,89%	R 204,00	5,70%	R 216,00	5,88%	R 167,83
R 577,00		Deposit	Exempt	<b>R 605,00</b>	4,85%	R 641,00	5,95%	R 679,00	5,93%	
		<b>6.2.8.1.3 Annual Booking Fee</b>								
R 24 244,00	R 21 081,74	A-type - caravan premises cabin	15,0%	<b>R 25 456,00</b>	5,00%	R 26 983,00	6,00%	R 28 601,00	6,00%	R 22 135,65
R 19 060,00	R 16 573,91	A & B-type - caravan premises Non cabin	15,0%	<b>R 20 013,00</b>	5,00%	R 21 213,00	6,00%	R 22 485,00	6,00%	R 17 402,61
R 17 734,00	R 15 420,87	C-type - caravan premises Non cabin	15,0%	<b>R 20 394,00</b>	15,00%	R 21 213,00	4,02%	R 22 485,00	6,00%	R 17 733,91
R 24 244,00	R 21 081,74	Log Cabins	15,0%	<b>R 25 456,00</b>	5,00%	R 26 983,00	6,00%	R 28 601,00	6,00%	R 22 135,65
R 18 615,00	R 16 186,96	A-type - Lost City Cabin	15,0%	<b>R 21 407,00</b>	15,00%	R 24 618,00	15,00%	R 28 601,00	16,18%	R 18 614,78
R 15 612,00	R 13 575,65	B-type - Lost City Cabin	15,0%	<b>R 17 953,00</b>	14,99%	R 20 645,00	14,99%	R 23 741,00	15,00%	R 15 611,30
		Deposit	Exempt							
		<b>6.2.8.1.4 Chalets (per unit per night)</b>								
		<b>6.2.8.1.4.1 A - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 599,00</b>	4,90%	R 634,00	5,84%	R 672,00	5,99%	R 520,87
R 571,00	R 496,52	High season	15,0%	<b>R 533,00</b>	4,92%	R 564,00	5,82%	R 597,00	5,85%	R 463,48
R 508,00	R 441,74	Out of season	15,0%	<b>R 434,00</b>	4,83%	R 460,00	5,99%	R 487,00	5,87%	R 377,39
R 414,00	R 360,00									
		<b>6.2.8.1.4.2 B - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 976,00</b>	4,95%	R 1 034,00	5,94%	R 1 096,00	6,00%	R 848,70
R 930,00	R 808,70	High season	15,0%	<b>R 793,00</b>	4,89%	R 840,00	5,93%	R 890,00	5,95%	R 689,57
R 756,00	R 657,39	Out of season	15,0%	<b>R 614,00</b>	4,96%	R 650,00	5,86%	R 689,00	6,00%	R 533,91
R 585,00	R 508,70									
		<b>6.2.8.1.4.3 C - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 1 400,00</b>	4,95%	R 1 484,00	6,00%	R 1 573,00	6,00%	R 1 217,39
R 1 334,00	R 1 160,00	High season	15,0%	<b>R 1 337,00</b>	4,95%	R 1 417,00	5,98%	R 1 502,00	6,00%	R 1 162,61
R 1 274,00	R 1 107,83	Out of season	15,0%	<b>R 736,00</b>	4,99%	R 780,00	5,98%	R 826,00	5,90%	R 640,00
R 701,00	R 609,57									
		<b>6.2.8.1.4.4 D - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 1 267,00</b>	4,97%	R 1 343,00	6,00%	R 1 423,00	5,96%	R 1 101,74
R 1 207,00	R 1 049,57	High season	15,0%	<b>R 1 062,00</b>	4,94%	R 1 125,00	5,93%	R 1 192,00	5,96%	R 923,48
R 1 012,00	R 880,00	Out of season	15,0%	<b>R 670,00</b>	4,85%	R 710,00	5,97%	R 752,00	5,92%	R 582,61
R 639,00	R 555,65									
		<b>6.2.8.1.4.5 E - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 919,00</b>	4,91%	R 974,00	5,98%	R 1 032,00	5,95%	R 799,13
R 876,00	R 761,74	High season	15,0%	<b>R 851,00</b>	4,93%	R 902,00	5,99%	R 956,00	5,99%	R 740,00
R 811,00	R 705,22	Out of season	15,0%	<b>R 546,00</b>	5,00%	R 578,00	5,86%	R 612,00	5,88%	R 474,78
R 520,00	R 452,17									
		<b>6.2.8.1.4.6 F - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 599,00</b>	4,90%	R 634,00	5,84%	R 672,00	5,99%	R 520,87
R 571,00	R 496,52	High season	15,0%	<b>R 533,00</b>	4,92%	R 564,00	5,82%	R 597,00	5,85%	R 463,48
R 508,00	R 441,74	Out of season	15,0%	<b>R 434,00</b>	4,83%	R 460,00	5,99%	R 487,00	5,87%	R 377,39
R 414,00	R 360,00									
		<b>6.2.8.1.4.7 G - Type</b>								
		High season (24 December to 9 January & Easter weekend)	15,0%	<b>R 1 407,00</b>	5,00%	R 1 491,00	5,97%	R 1 580,00	5,97%	R 1 223,48
R 1 340,00	R 1 165,22	High season	15,0%	<b>R 1 120,00</b>	4,97%	R 1 187,00	5,98%	R 1 258,00	5,98%	R 973,91
R 1 067,00	R 927,83	Out of season	15,0%	<b>R 694,00</b>	4,99%	R 735,00	5,91%	R 779,00	5,99%	R 603,48
R 661,00	R 574,78									
		<b>6.2.8.1.4.8</b> Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
		<b>6.2.8.1.5 Day Visitors - Entrance</b>								
R 91,00	R 79,13	Per person per day	15,0%	<b>R 95,00</b>	4,40%	R 100,00	5,26%	R 106,00	6,00%	R 82,61
R 85,00	R 73,91	Per vehicle per day	15,0%	<b>R 89,00</b>	4,71%	R 94,00	5,62%	R 99,00	5,32%	R 77,39
		<b>6.2.8.1.6 Sundry Tariffs</b>								
R 800,00		Conference Hall (deposit)	Exempt	<b>R 800,00</b>	0,00%	R 848,00	6,00%	R 898,00	5,90%	
		Conference Hall hire: per session								
R 673,00	R 585,22	08:00 – 13:00	15,0%	<b>R 706,00</b>	4,90%	R 748,00	5,95%	R 792,00	5,88%	R 613,91
R 673,00	R 585,22	13:00 – 18:00	15,0%	<b>R 706,00</b>	4,90%	R 748,00	5,95%	R 792,00	5,88%	R 613,91
R 899,00	R 781,74	18:00 – 24:00	15,0%	<b>R 943,00</b>	4,89%	R 999,00	5,94%	R 1 058,00	5,91%	R 820,00
R 1 724,00	R 1 499,13	Conference Hall hire: per day	15,0%	<b>R 1 810,00</b>	4,99%	R 1 918,00	5,97%	R 2 033,00	6,00%	R 1 573,91
		<i>Renting of Recreational Halls to sports clubs (local):</i>								
R 350,00		Deposit	Exempt	<b>R 350,00</b>	0,00%	R 371,00	6,00%	R 393,00	5,93%	
R 2 724,48	R 2 369,11	Annual tariff	15,0%	<b>R 3 269,38</b>	20,00%	R 3 465,00	5,98%	R 3 672,00	5,97%	R 2 842,94
R 99,00	R 86,09	Bedding hiring: per set per week (chalets)	15,0%	<b>R 103,00</b>	4,04%	R 109,00	5,83%	R 115,00	5,50%	R 89,57
		Entrance (Local Residents)								
R 219,00	R 190,43	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15,0%	<b>R 229,00</b>	4,57%	R 242,00	5,68%	R 256,00	5,79%	R 199,13
		Local residence in Witzenberg annual tickets (per ticket)								
R 508,00	R 441,74	Adults	15,0%	<b>R 533,00</b>	4,92%	R 564,00	5,82%	R 597,00	5,85%	R 463,48

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 373,00	R 324,35		Children	15,0%	<b>R 391,00</b>	4,83%	R 414,00	5,88%	R 438,00	5,80%	R 340,00
R 348,00	R 302,61		Vehicles	15,0%	<b>R 365,00</b>	4,89%	R 386,00	5,75%	R 409,00	5,96%	R 317,39
R 77,00	R 66,96		Clip cards - Recreational facilities 5 clips per ticket	15,0%	<b>R 80,00</b>	3,90%	R 84,00	5,00%	R 89,00	5,95%	R 69,57
R 61,00	R 53,04		Laundromat facilities								
			Per 8kg, excluding washing powder	15,0%	<b>R 64,00</b>	4,92%	R 67,00	4,69%	R 71,00	5,97%	R 55,65
		<b>6.2.8.2</b>	<b>Klipriver Park (Closed)</b>								
		<b>6.2.8.2.1</b>	<b>Chalets (per unit per night)</b>								
			<b>A - Type</b>								
R 493,00	R 428,70		High season (15 December to 16 January & Easter weekend)	15,0%	<b>R 517,00</b>	4,87%	R 548,00	6,00%	R 580,00	5,84%	R 449,57
R 414,00	R 360,00		High season	15,0%	<b>R 434,00</b>	4,83%	R 460,00	5,99%	R 487,00	5,87%	R 377,39
R 290,00	R 252,17		Out of season	15,0%	<b>R 304,00</b>	4,83%	R 322,00	5,92%	R 341,00	5,90%	R 264,35
			<b>B - Type</b>								
R 548,00	R 476,52		High season (15 December to 16 January & Easter weekend)	15,0%	<b>R 575,00</b>	4,93%	R 609,00	5,91%	R 645,00	5,91%	R 500,00
R 435,00	R 378,26		High season	15,0%	<b>R 456,00</b>	4,83%	R 483,00	5,92%	R 511,00	5,80%	R 396,52
R 297,00	R 258,26		Out of season	15,0%	<b>R 311,00</b>	4,71%	R 329,00	5,79%	R 348,00	5,78%	R 270,43



## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat	
		<b>Tariff 9: Changes to Bookings -- per booking</b>									
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged									
R 148,00	R 128,70	Levy	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78	
R 309,00	R 268,70	<b>Sound system for Town Hall (per occasion)</b>	15,0%	<b>R 324,00</b>	4,85%	R 343,00	5,86%	R 363,00	5,83%	R 281,74	

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.2.11.1.4 Bella Vista Community Hall</b>										
All traditional church services ( through the night)										
R 2 782,00	R 2 782,00	X2 the 24hour tariff Deposit for above	Exempt	<b>R 2 921,00</b>	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 319,00	R 277,39	Morning	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	<b>R 504,00</b>	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
<b>Kitchen</b>										
R 289,00	R 251,30	Morning	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 319,00	R 277,39	Evening	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
<b>Change rooms (excluding main toilets)</b>										
R 81,00	R 70,43	Morning	15,0%	<b>R 85,00</b>	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 81,00	R 70,43	Afternoon	15,0%	<b>R 85,00</b>	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 166,00	R 144,35	Evening	15,0%	<b>R 174,00</b>	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
<b>Tariff 2: Public dances per session</b>										
R 1 103,00	R 959,13	Hall, stage and toilets	15,0%	<b>R 1 158,00</b>	4,99%	R 1 227,00	5,96%	R 1 300,00	5,95%	R 1 006,96
<b>Tariff 3: Guarantee deposit</b>										
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	<b>R 583,00</b>	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 506,96
R 2 224,00	R 1 933,91	Per function --- including kitchen	15,0%	<b>R 2 335,00</b>	4,99%	R 2 475,00	6,00%	R 2 623,00	5,98%	R 2 030,43
<b>Tariff 4: equipment per occasion</b>										
R 38,00	R 33,04	Hiring of table cloths (each, per day)	15,0%	<b>R 39,00</b>	2,63%	R 41,00	5,13%	R 43,00	4,88%	R 33,91
R 26,00	R 20,87	Hiring of tables (each, per day)	15,0%	<b>R 27,00</b>	3,85%	R 28,60	5,93%	R 30,30	5,94%	R 20,87
R 19,40	R 16,87	Hiring of cutlery (per dozen, per day)	15,0%	<b>R 20,40</b>	5,15%	R 21,60	5,88%	R 22,90	6,02%	R 17,74
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated										
REMOVED	REMOVED	<b>Tariff 7: Pianos</b>		REMOVED		REMOVED		REMOVED		REMOVED
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 116,00	R 100,87	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 121,00</b>	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 174,00</b>	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 131,00	R 113,91	Levy	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
<b>6.2.11.1.5 Dreyer Hall (currently on lease contract)</b>										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 289,00	R 251,30	Morning	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 398,00	R 346,09	Evening	15,0%	<b>R 417,00</b>	4,77%	R 442,00	6,00%	R 468,00	5,88%	R 362,61
<b>Kitchen</b>										
R 97,00	R 84,35	Morning	15,0%	<b>R 101,00</b>	4,12%	R 107,00	5,94%	R 113,00	5,61%	R 87,83
R 97,00	R 84,35	Afternoon	15,0%	<b>R 101,00</b>	4,12%	R 107,00	5,94%	R 113,00	5,61%	R 87,83
R 116,00	R 100,87	Evening	15,0%	<b>R 121,00</b>	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
<b>Change rooms (excluding main toilets)</b>										
R 83,00	R 72,17	Morning	15,0%	<b>R 87,00</b>	4,82%	R 92,00	5,75%	R 97,00	5,43%	R 75,65
R 83,00	R 72,17	Afternoon	15,0%	<b>R 87,00</b>	4,82%	R 92,00	5,75%	R 97,00	5,43%	R 75,65
R 183,00	R 159,13	Evening	15,0%	<b>R 192,00</b>	4,92%	R 203,00	5,73%	R 215,00	5,91%	R 166,96
<b>Tariff 2: Public dances per session</b>										
R 1 111,00	R 966,09	Hall, stage and toilets	15,0%	<b>R 1 166,00</b>	4,95%	R 1 235,00	5,92%	R 1 309,00	5,99%	R 1 013,91
R 422,00	R 422,00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 443,00</b>	4,98%	R 469,00	5,87%	R 497,00	5,97%	R 443,00
<b>Tariff 4: Equipment</b>										
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been										
<b>Tariff 7: Pianos</b>										
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 83,00	R 72,17	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 87,00</b>	4,82%	R 92,00	5,75%	R 97,00	5,43%	R 75,65
R 133,00	R 115,65	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 139,00</b>	4,51%	R 147,00	5,76%	R 155,00	5,44%	R 120,87
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 133,00	R 115,65	Levy	15,0%	<b>R 139,00</b>	4,51%	R 147,00	5,76%	R 155,00	5,44%	R 120,87

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<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>								
		Hall, stage and main toilets								
R 289,00	R 251,30	Morning	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	<b>R 303,00</b>	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 396,00	R 344,35	Evening	15,0%	<b>R 415,00</b>	4,80%	R 439,00	5,78%	R 465,00	5,92%	R 360,87
		<b>Tariff 2: Public dances per session</b>								
R 1 103,00	R 959,13	Hall, stage and toilets	15,0%	<b>R 1 158,00</b>	4,99%	R 1 227,00	5,96%	R 1 300,00	5,95%	R 1 006,96
R 419,00	R 419,00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 439,00</b>	4,77%	R 465,00	5,92%	R 492,00	5,81%	R 439,00
		<b>Tariff 4: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 5: Levy in respect of exceeding the vacating time</b>								
		In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 6: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 81,00	R 70,43	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 85,00</b>	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 131,00	R 113,91	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
		<b>Tariff 7: Changes to bookings --- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 148,00	R 128,70	Levy	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
		<b>6.2.11.1.7 N'duli New Hall</b>								
		All traditional church services ( through the night)								
		X2 the 24 hour tariff								
R 2 782,00	R 2 782,00	Deposit for above	Exempt	<b>R 2 921,00</b>	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
		<b>Tariff 1: Basic charges per session</b>								
		Hall, stage and main toilets								
R 319,00	R 277,39	Morning	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	<b>R 504,00</b>	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
		<b>Kitchen</b>								
R 148,00	R 128,70	Morning	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 148,00	R 128,70	Afternoon	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 219,00	R 190,43	Evening	15,0%	<b>R 229,00</b>	4,57%	R 242,00	5,68%	R 256,00	5,79%	R 199,13
		<b>Change rooms (excluding main toilets)</b>								
R 61,00	R 53,04	Morning	15,0%	<b>R 64,00</b>	4,92%	R 67,00	4,69%	R 71,00	5,97%	R 55,65
R 61,00	R 53,04	Afternoon	15,0%	<b>R 64,00</b>	4,92%	R 67,00	4,69%	R 71,00	5,97%	R 55,65
R 97,00	R 84,35	Evening	15,0%	<b>R 101,00</b>	4,12%	R 107,00	5,94%	R 113,00	5,61%	R 87,83
		<b>Tariff 2: Public dances per session</b>								
REMOVED	REMOVED	Hall, stage and toilets	15,0%	REMOVED		REMOVED		REMOVED		REMOVED
REMOVED	REMOVED	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	REMOVED		REMOVED		REMOVED		REMOVED
R 556,00	R 556,00	Deposit per function- excluding kitchen	Exempt	<b>R 583,00</b>	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 583,00
R 2 226,00	R 2 226,00	Deposit per function- including kitchen	Exempt	<b>R 2 337,00</b>	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 337,00
		<b>Tariff 4: Equipment</b>								
R 26,00	R 20,87	Hiring of tables (each, per dav)	15,0%	<b>R 27,00</b>	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 20,87
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 7: Rehearsals (per rehearsal)</b>								
		In respect of hall and stage only								
R 131,00	R 113,91	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 174,00</b>	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		<b>Tariff 8: Changes to bookings --- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 131,00	R 113,91	Levy	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.2.11.1.8 Prince Alfred's Hamlet Town Hall</b>										
All traditional church services ( through the night)										
R 2 782,00	R 2 782,00	X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2 921,00</b>	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 319,00	R 277,39	Morning	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	<b>R 290,43</b>
R 319,00	R 277,39	Afternoon	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	<b>R 290,43</b>
R 480,00	R 417,39	Evening	15,0%	<b>R 504,00</b>	5,00%	R 534,00	5,95%	R 566,00	5,99%	<b>R 438,26</b>
<b>Kitchen</b>										
R 148,00	R 128,70	Morning	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	<b>R 134,78</b>
R 148,00	R 128,70	Afternoon	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	<b>R 134,78</b>
R 219,00	R 190,43	Evening	15,0%	<b>R 229,00</b>	4,57%	R 242,00	5,68%	R 256,00	5,79%	<b>R 199,13</b>
<b>Tariff 3: Guarantee deposit</b>										
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	<b>R 583,00</b>	4,86%	R 617,00	5,83%	R 654,00	6,00%	<b>R 506,96</b>
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	<b>R 2 337,00</b>	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	<b>R 2 032,17</b>
<b>Tariff 4: equipment per occasion</b>										
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	<b>R 27,00</b>	3,85%	R 28,00	3,70%	R 29,00	3,57%	<b>R 23,48</b>
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated										
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
R 116,00	R 100,87	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 121,00</b>	4,31%	R 128,00	5,79%	R 135,00	5,47%	<b>R 105,22</b>
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 174,00</b>	4,82%	R 184,00	5,75%	R 195,00	5,98%	<b>R 151,30</b>
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 131,00	R 113,91	Levy	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	<b>R 119,13</b>
<b>6.2.11.1.9 Prince Alfred's Hamlet Community Hall</b>										
All traditional church services ( through the night)										
R 2 782,00	R 2 782,00	X2 the 24 hour tariff Deposit for above	Exempt	<b>R 2 921,00</b>	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 319,00	R 277,39	Morning	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	<b>R 290,43</b>
R 319,00	R 277,39	Afternoon	15,0%	<b>R 334,00</b>	4,70%	R 354,00	5,99%	R 375,00	5,93%	<b>R 290,43</b>
R 480,00	R 417,39	Evening	15,0%	<b>R 504,00</b>	5,00%	R 534,00	5,95%	R 566,00	5,99%	<b>R 438,26</b>
<b>Kitchen</b>										
R 148,00	R 128,70	Morning	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	<b>R 134,78</b>
R 148,00	R 128,70	Afternoon	15,0%	<b>R 155,00</b>	4,73%	R 164,00	5,81%	R 173,00	5,49%	<b>R 134,78</b>
R 219,00	R 190,43	Evening	15,0%	<b>R 229,00</b>	4,57%	R 242,00	5,68%	R 256,00	5,79%	<b>R 199,13</b>
<b>Tariff 3: Guarantee deposit</b>										
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	<b>R 583,00</b>	4,86%	R 617,00	5,83%	R 654,00	6,00%	<b>R 506,96</b>
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	<b>R 2 337,00</b>	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	<b>R 2 032,17</b>
<b>Tariff 4: equipment per occasion</b>										
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	<b>R 27,00</b>	3,85%	R 28,00	3,70%	R 29,00	3,57%	<b>R 23,48</b>
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated										
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
R 116,00	R 100,87	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	<b>R 121,00</b>	4,31%	R 128,00	5,79%	R 135,00	5,47%	<b>R 105,22</b>
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	<b>R 174,00</b>	4,82%	R 184,00	5,75%	R 195,00	5,98%	<b>R 151,30</b>
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 131,00	R 113,91	Levy	15,0%	<b>R 137,00</b>	4,58%	R 145,00	5,84%	R 153,00	5,52%	<b>R 119,13</b>

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.2.11.1.10 Tulbagh Community Hall</b>										
All traditional church services ( through the night)										
R 2 782,00	R 2 782,00	X2 the 24 hour tariff	Exempt	R 2 921,00	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
		Deposit for above								
R 131,00	R 113,91	<b>Indoor Sport</b>	15,0%	R 137,00	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
		<b>Preparation of hall per hour</b>								
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 319,00	R 277,39	Morning	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	R 504,00	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
<b>Kitchen</b>										
R 148,00	R 128,70	Morning	15,0%	R 155,00	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 148,00	R 128,70	Afternoon	15,0%	R 155,00	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 219,00	R 190,43	Evening	15,0%	R 229,00	4,57%	R 242,00	5,68%	R 256,00	5,79%	R 199,13
<b>Tariff 3: Guarantee deposit</b>										
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	R 583,00	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 506,96
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	R 2 337,00	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 032,17
<b>Tariff 4: equipment per occasion</b>										
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	R 27,00	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated										
R 116,00	R 100,87	<b>Tariff 8: Rehearsals (per rehearsal)</b>	15,0%	R 121,00	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
R 166,00	R 144,35	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		Evening: 18:00 - 20:00 (per rehearsal)	15,0%							
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 131,00	R 113,91	Levy	15,0%	R 137,00	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
<b>6.2.11.2 Local Organisations</b>										
<b>6.2.11.2.1 Tulbagh Town Hall</b>										
All traditional church services ( through the night) X2 the 24 hour tariff										
R 2 782,00	R 2 782,00	Deposit for above	Exempt	R 2 921,00	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 445,00	R 386,96	Morning	15,0%	R 467,00	4,94%	R 495,00	6,00%	R 524,00	5,86%	R 406,09
R 445,00	R 386,96	Afternoon	15,0%	R 467,00	4,94%	R 495,00	6,00%	R 524,00	5,86%	R 406,09
R 549,00	R 477,39	Evening	15,0%	R 576,00	4,92%	R 610,00	5,90%	R 646,00	5,90%	R 500,87
<b>Kitchen</b>										
R 289,00	R 251,30	Morning	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 319,00	R 277,39	Evening	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
<b>Banqueting Hall: (only when not used in conjunction with kitchen) per session</b>										
R 272,00	R 236,52	Morning	15,0%	R 285,00	4,78%	R 302,00	5,96%	R 320,00	5,96%	R 247,83
R 272,00	R 236,52	Afternoon	15,0%	R 285,00	4,78%	R 302,00	5,96%	R 320,00	5,96%	R 247,83
R 309,00	R 268,70	Evening	15,0%	R 324,00	4,85%	R 343,00	5,86%	R 363,00	5,83%	R 281,74
<b>Tariff 3: Guarantee deposit</b>										
R 2 226,00	R 1 935,65	Per function	15,0%	R 2 337,00	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 032,17
<b>Tariff 4: equipment per occasion</b>										
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	R 27,00	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated										
R 181,00	R 157,39	<b>Tariff 8: Rehearsals (per rehearsal)</b>	15,0%	R 190,00	4,97%	R 201,00	5,79%	R 213,00	5,97%	R 165,22
R 202,00	R 175,65	In respect of hall and stage only	15,0%	R 212,00	4,95%	R 224,00	5,66%	R 237,00	5,80%	R 184,35
		Morning: 10:00 - 12:00 (per rehearsal)	15,0%							
		Evening: 18:00 - 20:00 (per rehearsal)	15,0%							
<b>Tariff 9: Changes to Bookings -- per booking</b>										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged										
R 148,00	R 128,70	Levy	15,0%	R 155,00	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 166,00	R 144,35	<b>Preparation of hall per hour</b>	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.2.11.2.3 Montana Community Hall</b>										
R 2 782,00	R 2 782,00	All traditional church services ( through the night) X2 the 24 hour tariff	Exempt	R 2 921,00	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
		Deposit for above								
		<b>Concerts and stage performances</b>								
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 319,00	R 277,39	Morning	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	R 504,00	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
		<b>Kitchen</b>								
R 289,00	R 251,30	Morning	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 319,00	R 277,39	Evening	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
		<b>Change rooms (excluding main toilets)</b>								
R 81,00	R 70,43	Morning	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 81,00	R 70,43	Afternoon	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 166,00	R 144,35	Evening	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		<b>Tariff 3: Guarantee deposit</b>								
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	R 583,00	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 506,96
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	R 2 337,00	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 032,17
		<b>Tariff 4: equipment per occasion</b>								
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	R 27,00	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 116,00	R 100,87	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	R 121,00	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 131,00	R 113,91	Levy	15,0%	R 137,00	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
R 148,00	R 128,70	<b>Montana Library Hall</b> : Per occasion ( No Church Services)	15,0%	R 155,00	4,73%	R 164,00	5,81%	R 173,00	5,49%	R 134,78
R 181,00	R 157,39	<b>Stamper Street Hall</b> : (per occasion)	15,0%	R 190,00	4,97%	R 201,00	5,79%	R 213,00	5,97%	R 165,22
<b>6.2.11.2.4 Pine Valley Community Hall</b>										
R 2 782,00	R 2 782,00	All traditional church services ( through the night) X2 the 24 hour tariff	Exempt	R 2 921,00	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
		Deposit for above								
		<b>Concerts and stage performances</b>								
		<b>Tariff 1: Basic charges per session</b>								
		<b>Hall, stage and main toilets</b>								
R 319,00	R 277,39	Morning	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	R 504,00	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
		<b>Kitchen</b>								
R 289,00	R 251,30	Morning	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 319,00	R 277,39	Evening	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
		<b>Change rooms (excluding main toilets)</b>								
R 81,00	R 70,43	Morning	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 81,00	R 70,43	Afternoon	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 166,00	R 144,35	Evening	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		<b>Tariff 3: Guarantee deposit</b>								
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	R 583,00	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 506,96
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	R 2 337,00	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 032,17
		<b>Tariff 4: equipment per occasion</b>								
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	R 27,00	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
		<b>Tariff 5: Reduced rates</b>								
		50% discount to organisations that qualify								
		<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
		In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated								
		<b>Tariff 8: Rehearsals (per rehearsal)</b>								
R 116,00	R 100,87	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	R 121,00	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
R 166,00	R 144,35	Evening: 18:00 - 20:00 (per rehearsal)	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
		<b>Tariff 9: Changes to Bookings -- per booking</b>								
		If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 131,00	R 113,91	Levy	15,0%	R 137,00	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13

**NB:** Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
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**NB:** The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.2.11.2.5 Op-Die-Berg Community Hall</b>										
All traditional church services ( through the night)										
R 2 782,00	R 2 782,00	X2 the 24 hour tariff	Exempt	R 2 921,00	5,00%	R 3 096,00	5,99%	R 3 281,00	5,98%	R 2 921,00
Deposit for above										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 319,00	R 277,39	Morning	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 319,00	R 277,39	Afternoon	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
R 480,00	R 417,39	Evening	15,0%	R 504,00	5,00%	R 534,00	5,95%	R 566,00	5,99%	R 438,26
<b>Kitchen</b>										
R 289,00	R 251,30	Morning	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 289,00	R 251,30	Afternoon	15,0%	R 303,00	4,84%	R 321,00	5,94%	R 340,00	5,92%	R 263,48
R 319,00	R 277,39	Evening	15,0%	R 334,00	4,70%	R 354,00	5,99%	R 375,00	5,93%	R 290,43
<b>Change rooms (excluding main toilets)</b>										
R 81,00	R 70,43	Morning	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 81,00	R 70,43	Afternoon	15,0%	R 85,00	4,94%	R 90,00	5,88%	R 95,00	5,56%	R 73,91
R 166,00	R 144,35	Evening	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
<b>Tariff 3: Guarantee deposit</b>										
R 556,00	R 483,48	Per function --- excluding kitchen	15,0%	R 583,00	4,86%	R 617,00	5,83%	R 654,00	6,00%	R 506,96
R 2 226,00	R 1 935,65	Per function --- including kitchen	15,0%	R 2 337,00	4,99%	R 2 477,00	5,99%	R 2 625,00	5,97%	R 2 032,17
<b>Tariff 4: equipment per occasion</b>										
R 26,00	R 22,61	Hiring of tables (each, per day)	15,0%	R 27,00	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R50 per hour will be levied until such time that the premises have been fully vacated.										
R 116,00	R 100,87	<b>Tariff 8: Rehearsals (per rehearsal)</b>	15,0%	R 121,00	4,31%	R 128,00	5,79%	R 135,00	5,47%	R 105,22
R 166,00	R 144,35	Morning: 10:00 - 12:00 (per rehearsal)	15,0%	R 174,00	4,82%	R 184,00	5,75%	R 195,00	5,98%	R 151,30
Evening: 18:00 - 20:00 (per rehearsal)										
<b>Tariff 9: Changes to Bookings -- per booking</b>										
R 131,00	R 113,91	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 levv will be charged	15,0%	R 137,00	4,58%	R 145,00	5,84%	R 153,00	5,52%	R 119,13
Levy										
<b>NB: Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.</b>										
<b>NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.</b>										
<b>6.2.12 Cemeteries</b>										
<b>Tariffs</b>										
<b>6.2.12.1 Non-local residents</b>										
All persons that were resident outside the Witzenberg Municipal jurisdiction.										
R 5 002,00	R 4 349,57	6 ft excavation: plot included	15,0%	R 5 252,00	5,00%	R 5 567,00	6,00%	R 5 901,00	6,00%	R 4 566,96
R 5 940,00	R 5 165,22	8 ft excavation: plot included	15,0%	R 6 237,00	5,00%	R 6 611,00	6,00%	R 7 007,00	5,99%	R 5 423,48
R 1 495,00	R 1 300,00	Re-burials: opening and closing of graves	15,0%	R 1 569,00	4,95%	R 1 663,00	5,99%	R 1 762,00	5,95%	R 1 364,35
R 502,00	R 436,52	Memorial plaque	15,0%	R 527,00	4,98%	R 558,00	5,88%	R 591,00	5,91%	R 458,26
<b>6.2.12.2 Local residents</b>										
All persons that were resident inside the Witzenberg Municipal jurisdiction.										
<b>6.2.12.2.1 Indigent cases</b>										
<b>Town residents</b>										
<b>Definition:</b>										
At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.										
<b>Rural residents</b>										
<b>Definition:</b>										
At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.										
<b>Plots for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.</b>										
<b>6.2.12.2.2 Local Residents and all other cases</b>										
R 555,00	R 482,61	Plot	15,0%	R 582,00	4,86%	R 616,00	5,84%	R 652,00	5,84%	R 506,09
R 1 783,00	R 1 550,43	6 ft excavation	15,0%	R 1 872,00	4,99%	R 1 984,00	5,98%	R 2 103,00	6,00%	R 1 627,83
R 1 913,00	R 1 663,48	8 ft excavation	15,0%	R 2 008,00	4,97%	R 2 128,00	5,98%	R 2 255,00	5,97%	R 1 746,09
R 857,00	R 745,22	Re-burials: opening and closing of graves	15,0%	R 899,00	4,90%	R 952,00	5,90%	R 1 009,00	5,99%	R 781,74
R 481,00	R 418,26	Memorial plaque	15,0%	R 505,00	4,99%	R 535,00	5,94%	R 567,00	5,98%	R 439,13

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.3.</b>	<b>FINANCIAL SERVICES</b>								
		<b>6.3.1</b>	<b>Administrative fees</b>								
R 181,00	R 157,39	6.3.1.1	Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate: Valuations & deed search	15,0%	<b>R 190,00</b>	4,97%	R 201,00	5,79%	R 213,00	5,97%	R 165,22
		6.3.1.2	Re-evaluation of properties (per application)								
R 326,00	R 283,48	6.3.1.2.1	- Residential properties	15,0%	<b>R 342,00</b>	4,91%	R 362,00	5,85%	R 383,00	5,80%	R 297,39
R 1 595,00	R 1 386,96		- Business properties	15,0%	<b>R 1 674,00</b>	4,95%	R 1 774,00	5,97%	R 1 880,00	5,98%	R 1 455,65
R 1 984,00	R 1 725,22		- Agricultural properties	15,0%	<b>R 2 083,00</b>	4,99%	R 2 207,00	5,95%	R 2 339,00	5,98%	R 1 811,30
R 1 783,00	R 1 550,43		- State owned properties	15,0%	<b>R 1 872,00</b>	4,99%	R 1 984,00	5,98%	R 2 103,00	6,00%	R 1 627,83
R 160,00	R 139,13		- Urban vacant land	15,0%	<b>R 168,00</b>	5,00%	R 178,00	5,95%	R 188,00	5,62%	R 146,09
R 326,00	R 283,48		- Other not specified above	15,0%	<b>R 342,00</b>	4,91%	R 362,00	5,85%	R 383,00	5,80%	R 297,39
R 69,00	R 60,00	6.3.1.2.2	Deeds office search per erf	15,0%	<b>R 72,00</b>	4,35%	R 76,00	5,56%	R 80,00	5,26%	R 62,61
R 1 279,00	R 1 112,17	6.3.1.2.3	Request for valuation detail per erf	15,0%	<b>R 1 342,00</b>	4,93%	R 1 422,00	5,96%	R 1 507,00	5,98%	R 1 166,96
R 67,00	R 58,26	6.3.1.3	Tracing of any information older than six months. (per hour or part thereof)	15,0%	<b>R 70,00</b>	4,48%	R 74,00	5,71%	R 78,00	5,41%	R 60,87
R 67,00	R 58,26	6.3.1.4	Issuing of accounts' duplicates (per account)	15,0%	<b>R 70,00</b>	4,48%	R 74,00	5,71%	R 78,00	5,41%	R 60,87
R 712,00	R 619,13	6.3.1.5	Furnishing of name- and address list (per list) (per town)	15,0%	<b>R 747,00</b>	4,92%	R 791,00	5,89%	R 838,00	5,94%	R 649,57
R 143,00	R 124,35	6.3.1.6	Surcharge on Refer to Drawer cheques (per cheque)	15,0%	<b>R 150,00</b>	4,90%	R 159,00	6,00%	R 168,00	5,66%	R 130,43
R 46,00	R 40,00	6.3.1.7	Excess	15,0%	<b>R 48,00</b>	4,35%	R 50,00	4,17%	R 53,00	6,00%	R 41,74
		6.3.1.8	Recovery costs								
		6.3.1.8.1	Tariffs for processes and the serving of documentation by the Municipality								
R 51,00	R 44,35	6.3.1.8.1.1	Serving of a registered reminder (per reminder)	15,0%	<b>R 53,00</b>	3,92%	R 56,00	5,66%	R 59,00	5,36%	R 46,09
R 77,00	R 66,96	6.3.1.8.1.2	Stamp costs (per summonses)	15,0%	<b>R 80,00</b>	3,90%	R 84,00	5,00%	R 89,00	5,95%	R 69,57
		6.3.1.8.1.3	Serving of summonses and/or writs (per serving)								
R 221,00	R 192,17		Inside the Witzenberg jurisdiction	15,0%	<b>R 232,00</b>	4,98%	R 245,00	5,60%	R 259,00	5,71%	R 201,74
R 541,00	R 470,43		Outside the Witzenberg jurisdiction	15,0%	<b>R 568,00</b>	4,99%	R 602,00	5,99%	R 638,00	5,98%	R 493,91
		6.3.1.8.2	Levying of any legal costs								
		<b>6.3.2</b>	<b>Water</b>								
			Re-connection of suspended supply on request by consumer per connection								
R 161,00	R 140,00	6.3.2.1	(a) Urban areas	15,0%	<b>R 169,00</b>	4,97%	R 179,00	5,92%	R 189,00	5,59%	R 146,96
R 199,00	R 173,04		(b) Rural areas	15,0%	<b>R 208,00</b>	4,52%	R 220,00	5,77%	R 233,00	5,91%	R 180,87
		6.3.2.2	Re-connection after non-payment per suspension list - per connection								
R 62,00	R 53,91		(a) Urban areas	15,0%	<b>R 65,00</b>	4,84%	R 68,00	4,62%	R 72,00	5,88%	R 56,52
R 93,00	R 80,87		(b) Rural areas	15,0%	<b>R 97,00</b>	4,30%	R 102,00	5,15%	R 108,00	5,88%	R 84,35
		6.3.2.3	Special meter reading per reading per meter								
R 238,00	R 206,96		(a) Urban areas	15,0%	<b>R 249,00</b>	4,62%	R 263,00	5,62%	R 278,00	5,70%	R 216,52
R 369,00	R 320,87		(b) Rural areas	15,0%	<b>R 387,00</b>	4,88%	R 410,00	5,94%	R 434,00	5,85%	R 336,52
		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 paid.								
R 1 595,00	R 1 386,96		(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:	15,0%	<b>R 1 674,00</b>	4,95%	R 1 774,00	5,97%	R 1 880,00	5,98%	R 1 455,65
			(i) A criminal charge to be laid by the SAPS, or								
R 3 195,00	R 2 778,26		(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid	15,0%	<b>R 3 354,00</b>	4,98%	R 3 555,00	5,99%	R 3 768,00	5,99%	R 2 916,52
			(c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.								

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 1 166,00	R 1 013,91	Gaining Access to water services without approval from the municipality	15,0%	R 1 224,00	4,97%	R 1 297,00	5,96%	R 1 374,00	5,94%	R 1 064,35
R 1 166,00	R 1 013,91	Gain Acces to water services without agreement with the Municipality	15,0%	R 1 224,00	4,97%	R 1 297,00	5,96%	R 1 374,00	5,94%	R 1 064,35
R 1 166,00	R 1 013,91	Refuse to give access required by the municipality in terms of section 19	15,0%	R 1 224,00	4,97%	R 1 297,00	5,96%	R 1 374,00	5,94%	R 1 064,35
R 583,00	R 506,96	Fail to comply with a notice served upon him/her in terms of bylaws relating to water, sanitation services and industrial effluent	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
R 1 166,00	R 1 013,91	Disconnect a measuring device and its associated apparatus from the pipe in which	15,0%	R 1 224,00	4,97%	R 1 297,00	5,96%	R 1 374,00	5,94%	R 1 064,35
R 583,00	R 506,96	Break a seal which the municipality has placed on a water meter	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
R 583,00	R 506,96	Interfere with a measuring device and its associated apparatus	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
R 2 332,00	R 2 027,83	Owner fail to provide and maintain approved measures to prevent the entry of substance which may be a danger to health or adversely	15,0%	R 2 448,00	4,97%	R 2 594,00	5,96%	R 2 749,00	5,98%	R 2 128,70
R 583,00	R 506,96	Disregard any water restrictions imposed by the municipality	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
R 583,00	R 506,96	Permit wasteful discharge of water from the terminal fittings	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
R 583,00	R 506,96	Permit an overflow of water to persist	15,0%	R 612,00	4,97%	R 648,00	5,88%	R 686,00	5,86%	R 532,17
		<b>6.3.3 Electricity</b>								
R 59,00	R 51,30	6.3.3.1 Re-connections of cut supplies of Pre-Paid, per (a) Urban areas	15,0%	R 61,00	3,39%	R 64,00	4,92%	R 67,00	4,69%	R 53,04
R 59,00	R 51,30	(b) Rural areas	15,0%	R 61,00	3,39%	R 64,00	4,92%	R 67,00	4,69%	R 53,04
		6.3.3.2 Re-connections of cut supplies on request of consumers of Conventional Meters, per re-								
R 157,00	R 136,52	(a) Urban areas	15,0%	R 164,00	4,46%	R 173,00	5,49%	R 183,00	5,78%	R 142,61
R 199,00	R 173,04	(b) Rural areas	15,0%	R 208,00	4,52%	R 220,00	5,77%	R 233,00	5,91%	R 180,87
R 283,00	R 246,09	(c) All areas after hours	15,0%	R 297,00	4,95%	R 314,00	5,72%	R 332,00	5,73%	R 258,26
		6.3.3.3 Special meter reading as per Article 52(3) per								
R 238,00	R 206,96	(a) Urban areas	15,0%	R 249,00	4,62%	R 263,00	5,62%	R 278,00	5,70%	R 216,52
R 369,00	R 320,87	(b) Rural areas	15,0%	R 387,00	4,88%	R 410,00	5,94%	R 434,00	5,85%	R 336,52
R 22,00	R 19,13	6.3.3.4 Duplicate Identification Card: Pre-Paid electricity, per card.	15,0%	R 24,00	9,09%	R 15,00	-37,50%	R 15,00	0,00%	R 20,87
R 349,00	R 303,48	6.3.3.5 Switching Fee (Any call out for private purposes)	15,0%	R 366,00	4,87%	R 387,00	5,74%	R 410,00	5,94%	R 318,26
		<b>6.3.4 Deposits - new buildings</b>								
R 2 799,00	R 2 799,00	Businesses (Estimated on consumption)	Exempt	R 2 938,00	4,97%	R 3 114,00	5,99%	R 3 300,00	5,97%	R 2 938,00
		<b>Residential clients</b>								
R 405,00	R 405,00	With pre-paid electricity and water meter	Exempt	R 425,00	4,94%	R 450,00	5,88%	R 477,00	6,00%	R 425,00
R 657,00	R 657,00	With only a pre-paid electricity meter	Exempt	R 689,00	4,87%	R 730,00	5,95%	R 773,00	5,89%	R 689,00
R 1 563,00	R 1 563,00	All other residential clients	Exempt	R 1 641,00	4,99%	R 1 739,00	5,97%	R 1 843,00	5,98%	R 1 641,00
		<i>Deposit can be adjusted to align it to the Credit Control Policy</i>								

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.4.</b>	<b>TECHNICAL SERVICES</b>								
		<b>6.4.1.</b>	<b>CIVIL SERVICES</b>								
		<b>6.4.1.1</b>	<b>Building Plan</b>								
R 30,00	R 26,09	<b>6.4.1.1.1</b>	Calculate on the gross covered area, to the nearest square meter - tariff per building plan (Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder)	15,0%	<b>R 32,00</b>	6,67%	R 34,00	6,25%	R 37,00	8,82%	R 27,83
R 336,00	R 292,17		With a minimum building plan tariff	15,0%	<b>R 352,00</b>	4,76%	R 373,00	5,97%	R 395,00	5,90%	R 306,09
R 2 320,00	R 2 320,00		Building deposit	Exempt	<b>R 2 436,00</b>	5,00%	R 2 582,00	5,99%	R 2 736,00	5,96%	R 2 436,00
R 182,00	R 158,26		In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	15,0%	<b>R 191,00</b>	4,95%	R 202,00	5,76%	R 214,00	5,94%	R 166,09
R 564,00	R 490,43	<b>6.4.1.1.2</b>	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool	15,0%	<b>R 592,00</b>	4,96%	R 627,00	5,91%	R 664,00	5,90%	R 514,78
R 2 717,00	R 2 362,61	<b>6.4.1.1.3</b>	<b>Advertising signs application</b>	15,0%	<b>R 2 852,00</b>	4,97%	R 3 023,00	6,00%	R 3 204,00	5,99%	R 2 480,00
R 4 530,00	R 3 939,13		Permitted third party advertising sign (<2,0m <sup>2</sup> )	15,0%	<b>R 4 756,00</b>	4,99%	R 5 041,00	5,99%	R 5 343,00	5,99%	R 4 135,65
R 357,00	R 310,43		Advertising sign, direction indicator or name sign on building (<1,0m <sup>2</sup> ) per sign	15,0%	<b>R 374,00</b>	4,76%	R 396,00	5,88%	R 419,00	5,81%	R 325,22
R 1 262,00	R 1 097,39		Advertising sign, direction indicator or name sign on building (<5,0m <sup>2</sup> ) per sign	15,0%	<b>R 1 325,00</b>	4,99%	R 1 404,00	5,96%	R 1 488,00	5,98%	R 1 152,17
R 2 717,00	R 2 362,61		Advertising sign, direction indicator or name sign on building (>5,0m <sup>2</sup> ) per sign	15,0%	<b>R 2 852,00</b>	4,97%	R 3 023,00	6,00%	R 3 204,00	5,99%	R 2 480,00
R 535,00	R 465,22		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m <sup>2</sup> ) per board	15,0%	<b>R 561,00</b>	4,86%	R 594,00	5,88%	R 629,00	5,89%	R 487,83
R 1 898,00	R 1 650,43		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m <sup>2</sup> ) per board	15,0%	<b>R 1 992,00</b>	4,95%	R 2 111,00	5,97%	R 2 237,00	5,97%	R 1 732,17
R 3 622,00	R 3 149,57		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	15,0%	<b>R 3 803,00</b>	5,00%	R 4 031,00	6,00%	R 4 272,00	5,98%	R 3 306,96
R 1 000,00	R 869,57		Removal of illegal signs or advertisements	15,0%	<b>R 1 000,00</b>	new	R 1 060,00	6,00%	R 1 123,00	5,94%	R 869,57
R 823,00	R 715,65	<b>6.4.1.1.4</b>	Internal Changes (All Buildings)	15,0%	<b>R 864,00</b>	4,98%	R 915,00	5,90%	R 969,00	5,90%	R 751,30
R 2 330,00	R 2 026,09	<b>6.4.1.1.5</b>	Major Hazard Installations	15,0%	<b>R 2 446,00</b>	4,98%	R 2 592,00	5,97%	R 2 747,00	5,98%	R 2 126,96
R 1 873,00	R 1 628,70	<b>6.4.1.1.6</b>	LPG Installations	15,0%	<b>R 1 966,00</b>	4,97%	R 2 083,00	5,95%	R 2 207,00	5,95%	R 1 709,57
R 3 233,00	R 2 811,30	<b>6.4.1.1.7</b>	Cellphone Mast	15,0%	<b>R 3 394,00</b>	4,98%	R 3 597,00	5,98%	R 3 812,00	5,98%	R 2 951,30
R 1 100,00	R 956,52	<b>6.4.1.1.8</b>	Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	15,0%	<b>R 1 155,00</b>	5,00%	R 1 224,00	5,97%	R 1 297,00	5,96%	R 1 004,35
R 1 375,00	R 1 195,65	<b>6.4.1.1.9</b>	Demolition certificate	15,0%	<b>R 1 443,00</b>	4,95%	R 1 529,00	5,96%	R 1 620,00	5,95%	R 1 254,78
R 2 757,00	R 2 397,39	<b>6.4.1.1.10</b>	Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15,0%	<b>R 2 894,00</b>	4,97%	R 3 067,00	5,98%	R 3 251,00	6,00%	R 2 516,52
R 530,00	R 460,87	<b>6.4.1.1.11</b>	Minimum building fee	15,0%	<b>R 556,00</b>	4,91%	R 589,00	5,94%	R 624,00	5,94%	R 483,48
R 11 128,00	R 8 695,65	<b>6.4.1.1.12</b>	Penalty Fee for moving into house without occupation certificate	15,0%	<b>R 11 684,00</b>	5,00%	R 12 385,00	6,00%	R 13 128,00	6,00%	R 8 695,65

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.4.1.2</b>	<b>Sewerage</b>	15,0%							
R 7 830,00	R 6 808,70		Sewerage connection, per connection	15,0%	<b>R 8 221,00</b>	4,99%	R 8 714,00	6,00%	R 9 236,00	5,99%	R 7 148,70
R 7 847,00	R 6 823,48		150 mm - connection to the maximum of 10 m in length	15,0%	<b>R 8 239,00</b>	5,00%	R 8 733,00	6,00%	R 9 256,00	5,99%	R 7 164,35
R 403,00	R 350,43		> 10 m lengths (per meter)	15,0%	<b>R 423,00</b>	4,96%	R 448,00	5,91%	R 474,00	5,80%	R 367,83
R 736,00	R 640,00		Sewerage blockages: per blockage	15,0%	<b>R 772,00</b>	4,89%	R 818,00	5,96%	R 867,00	5,99%	R 671,30
R 1 300,00	R 1 130,43		Week days	15,0%	<b>R 1 365,00</b>	5,00%	R 1 446,00	5,93%	R 1 532,00	5,95%	R 1 186,96
			Weekends and Public Holidays - per call-out	15,0%							
			Sewerage Connection (Per Connections) > 10 m lengths (per meter) - <b>Actual Cost</b>								
R 2 781,00	R 2 173,91		Illegally installing a connecting sewer without the necessary authority or approval	15,0%	<b>R 2 920,00</b>	5,00%	R 3 095,00	5,99%	R 3 280,00	5,98%	R 2 173,91
			Failure to provide for a grease trap of an approved type, size and capacity on a premises that discharge sewage to on-site sanitation systems and that discharge industrial and commercial effluent which contain oil, fat or	15,0%	<b>R 1 752,00</b>	4,97%	R 1 857,00	5,99%	R 1 968,00	5,98%	R 1 304,35
R 1 669,00	R 1 304,35		Causing or permitting an accumulation of oil, fat, inorganic solid matter, or any other substance in any trap, tank or chamber that may cause the blockage or ineffective operation of a grease trap.	15,0%	<b>R 1 166,00</b>	4,95%	R 1 235,00	5,92%	R 1 309,00	5,99%	R 869,57
R 1 111,00	R 869,57		Discharging or causing the discharge of or permit industrial effluent to be discharged into the municipal sanitation system, without the approval of the Municipality . Charged per incident or calendar day	15,0%	<b>R 5 841,00</b>	5,00%	R 6 191,00	5,99%	R 6 562,00	5,99%	R 4 347,83
R 5 563,00	R 4 347,83		Discharging or causing the discharge of sewage or industrial effluent transported by road haulage to sewage treatment plant and discharging the sewage concerned into a municipal sewage treatment plant, without the approval of the Municipality. Charged per incident	15,0%	<b>R 1 752,00</b>	4,97%	R 1 857,00	5,99%	R 1 968,00	5,98%	R 1 304,35
R 1 669,00	R 1 304,35		Discharging or causing the discharge of sewage or industrial effluent transported by road haulage at an unauthorised discharge point other than the point authorised for discharge by the Municipality. Charged per incident	15,0%	<b>R 2 920,00</b>	5,00%	R 3 095,00	5,99%	R 3 280,00	5,98%	R 2 173,91
R 2 781,00	R 2 173,91		Discharging or causing the discharge of or causing or permitting sewage or industrial effluent directly or indirectly into a storm water drain, a river or a natural watercourse or artificial watercourse or any open field. Charged per incident or calendar day	15,0%	<b>R 2 920,00</b>	5,00%	R 3 095,00	5,99%	R 3 280,00	5,98%	R 2 173,91
R 2 781,00	R 2 173,91										
		<b>6.4.1.3</b>	<b>Water</b>								
		<b>6.4.1.3.1</b>	Water connection (per connection)								
R 3 859,00	R 3 355,65		Size: To 25 mm	15,0%	<b>R 4 051,00</b>	4,98%	R 4 294,00	6,00%	R 4 551,00	5,99%	R 3 522,61
R 4 927,00	R 4 284,35		32 mm	15,0%	<b>R 5 173,00</b>	4,99%	R 5 483,00	5,99%	R 5 811,00	5,98%	R 4 498,26
R 5 619,00	R 4 886,09		40 mm	15,0%	<b>R 5 899,00</b>	4,98%	R 6 252,00	5,98%	R 6 627,00	6,00%	R 5 129,57
R 11 510,00	R 10 008,70		50 mm	15,0%	<b>R 12 085,00</b>	5,00%	R 12 810,00	6,00%	R 13 578,00	6,00%	R 10 508,70
R 12 908,00	R 11 224,35		80 mm	15,0%	<b>R 13 553,00</b>	5,00%	R 14 366,00	6,00%	R 15 227,00	5,99%	R 11 785,22
R 14 867,00	R 12 927,83		100 mm	15,0%	<b>R 15 610,00</b>	5,00%	R 16 546,00	6,00%	R 17 538,00	6,00%	R 13 573,91
R 28 659,00	R 24 920,87		150 mm	15,0%	<b>R 30 091,00</b>	5,00%	R 31 896,00	6,00%	R 33 809,00	6,00%	R 26 166,09
		<b>6.4.1.3.2</b>	Smart Meter Connection (per connection)								
R 6 595,00	R 5 734,78		15 mm	15,0%	<b>R 6 924,00</b>	4,99%	R 7 339,00	5,99%	R 7 779,00	6,00%	R 6 020,87
R 6 717,00	R 5 840,87		20 mm	15,0%	<b>R 7 052,00</b>	4,99%	R 7 475,00	6,00%	R 7 923,00	5,99%	R 6 132,17
R 32 249,00	R 28 042,61		50 mm	15,0%	<b>R 33 861,00</b>	5,00%	R 35 892,00	6,00%	R 38 045,00	6,00%	R 29 444,35

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<b>6.4.1.4 Civil</b>										
R 2 604,00	R 2 264,35	Motor driveways								
R 4 708,00	R 4 093,91	Single driveways (3,5m max) each	15,0%	<b>R 2 734,00</b>	4,99%	R 2 898,00	6,00%	R 3 071,00	5,97%	R 2 377,39
R 864,00	R 751,30	Double driveways (7,0m max) each	15,0%	<b>R 4 943,00</b>	4,99%	R 5 239,00	5,99%	R 5 553,00	5,99%	R 4 298,26
		Placement of bridging/kerbing (each)	15,0%	<b>R 907,00</b>	4,98%	R 961,00	5,95%	R 1 018,00	5,93%	R 788,70
		Any other private word (per quotation): Actual cost + 20 %	15,0%							
<b>Private work forms to be completed in all cases</b>										
<b>6.4.1.5 Plans: copies</b>										
R 121,00	R 105,22	Copies of plans per square meter size of plan	15,0%	<b>R 127,00</b>	4,96%	R 134,00	5,51%	R 142,00	5,97%	R 110,43
R 303,00	R 263,48	Copies: Sepia, per copy	15,0%	<b>R 318,00</b>	4,95%	R 337,00	5,97%	R 357,00	5,93%	R 276,52
R 357,00	R 310,43	Copies: Durester, per copy	15,0%	<b>R 374,00</b>	4,76%	R 396,00	5,88%	R 419,00	5,81%	R 325,22
R 15,00	R 13,04	A3 or A4 , per copy	15,0%	<b>R 16,00</b>	6,67%	R 17,00	6,25%	R 19,00	11,76%	R 13,91
<b>6.4.1.6 Town Planning costs</b>										
(In terms of Ordinance on Land Use Planning)										
R 1 954,00	R 1 699,13	6.4.1.6.1 Concessionary use, per application	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.2 Re-zoning, per property	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
6.4.1.6.3 Departure Art 15(1)(a)(i)										
R 403,00	R 350,43	Erven <500m² per application	15,0%	<b>R 423,00</b>	4,96%	R 448,00	5,91%	R 474,00	5,80%	R 367,83
R 811,00	R 705,22	Erven 500m² - 750m² per application	15,0%	<b>R 851,00</b>	4,93%	R 902,00	5,99%	R 956,00	5,99%	R 740,00
R 1 954,00	R 1 699,13	Erven > 750m² per application	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	Section 15(1)(a)(ii)(temporary) per application	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
6.4.1.6.4 Sub-divisions: per application										
R 1 954,00	R 1 699,13	Up to 20 erven	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 84,00	R 73,04	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	15,0%	<b>R 88,00</b>	4,76%	R 93,00	5,68%	R 98,00	5,38%	R 76,52
R 7 500,00	R 6 521,74	6.4.1.6.6.4 Buyout of parking	15,0%	<b>R 7 500,00</b>		R 7 950,00	6,00%	R 8 427,00	6,00%	R 6 521,74
6.4.1.6.7 Town Planning costs: (In terms of the Land Use Planning By-law)										
R 1 954,00	R 1 699,13	6.4.1.6.7.1 Public place closure	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.2 Restrictive condition	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.3 Deemed zoning	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.4 Amendment/cancellation of subdivision	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.5 Consolidation	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.6 Amendment of Condition	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.7 Extension of validity period	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.8 Lease area	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 1 954,00	R 1 699,13	6.4.1.6.7.9 Transfer certificate	15,0%	<b>R 2 051,00</b>	4,96%	R 2 174,00	6,00%	R 2 304,00	5,98%	R 1 783,48
R 7 726,00	R 6 718,26	Strategic/High impact developments (incl. renewable enerav & rezoninas exceeding 10ha)	15,0%	<b>R 8 112,00</b>	5,00%	R 8 598,00	5,99%	R 9 113,00	5,99%	R 7 053,91
<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	15,0%	As per contractual agreements						
		Industries that exceed with disposal	15,0%	Penalty rate calculated as per contractual agreement						

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat	Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.4.1.8 Refuse removal</b>								
R 183,00	R 159,13	Receipt and processing of private dumping at dumping site, per cubic meter	15,0%	<b>R 192,00</b>	4,92%	R 203,00	5,73%	R 215,00	5,91%	R 166,96
		Receipt and processing of household refuse from Farms at :								
NEW	NEW	PA Hamlet Landfill, per cubic meter	15,0%	<b>R 183,00</b>	NEW	R 193,00	5,46%	R 204,00	5,70%	R 159,13
NEW	NEW	Wolseley Drop Off, per cubic meter	15,0%	<b>R 1 856,84</b>	NEW	R 1 968,00	5,99%	R 2 086,00	6,00%	R 1 614,64
		Tulbagh Drop Off / Drop off at Landfill, per cubic meter	15,0%	<b>R 1 856,84</b>	NEW	R 1 968,00	5,99%	R 2 086,00	6,00%	R 1 614,64
R 373,00	R 324,35	Abattoir waste at dumping site, per cubic meter	15,0%	<b>R 391,00</b>	4,83%	R 414,00	5,88%	R 438,00	5,80%	R 340,00
R 26,00	R 22,61	Refuse bags (Black), per package of 25 bags	15,0%	<b>R 27,00</b>	3,85%	R 28,00	3,70%	R 29,00	3,57%	R 23,48
R 33,00	R 28,70	Refuse bags (Green), per package of 25 bags	15,0%	<b>R 34,00</b>	3,03%	R 36,00	5,88%	R 38,00	5,56%	R 29,57
		Provision of refuse bins for special events - per bin per occasion	15,0%	<b>R 11,70</b>	5,41%	R 12,30	5,13%	R 12,90	4,88%	R 10,17
		Advertisements on street refuse bins. Per advertisement per bin o/a	15,0%	<b>R 863,00</b>	4,99%	R 914,00	5,91%	R 968,00	5,91%	R 750,43
R 822,00	R 714,78	Refuse removal: special events (Festivals & Carnivals)	15,0%	<b>R 627,00</b>	4,85%	R 664,00	5,90%	R 703,00	5,87%	R 545,22
R 598,00	R 520,00	Hire of 6m skip for Garden refuse per day	15,0%	<b>R 1 197,00</b>	5,00%	R 1 268,00	5,93%	R 1 344,00	5,99%	R 1 040,87
R 1 140,00	R 991,30	Additional day (Skip)	15,0%	<b>R 94,00</b>	4,44%	R 99,00	5,32%	R 104,00	5,05%	R 81,74
R 90,00	R 78,26	Special Garden Refuse removal per load.								
		Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation)	15,0%	<b>R 1 498,00</b>	4,98%	R 1 587,00	5,94%	R 1 682,00	5,99%	R 1 302,61
R 1 427,00	R 1 240,87									
		<b>6.4.1.9 Development Charges</b>								
		<b>6.4.1.9.1 Witzenberg</b>								
R 6 127,00	R 5 327,83	Water: Unit of measurement R/kl/day	15,0%	<b>R 6 433,00</b>	4,99%	R 6 818,00	5,98%	R 7 227,00	6,00%	R 5 593,91
R 4 089,00	R 3 555,65	Sewer: Unit of measurement R/kl/day	15,0%	<b>R 4 293,00</b>	4,99%	R 4 550,00	5,99%	R 4 823,00	6,00%	R 3 733,04
R 856,00	R 744,35	Roads: Unit of measurement R/trips/day	15,0%	<b>R 898,00</b>	4,91%	R 951,00	5,90%	R 1 008,00	5,99%	R 780,87
R 118 991,00	R 103 470,43	Storm water: Unit of measurement R/trips/day	15,0%	<b>R 124 940,00</b>	5,00%	R 132 436,00	6,00%	R 140 382,00	6,00%	R 108 643,48
R 1 710,00	R 1 486,96	Solid Waste: Unit of measurement R/kg/day	15,0%	<b>R 1 795,00</b>	4,97%	R 1 902,00	5,96%	R 2 016,00	5,99%	R 1 560,87
R 1 743,00	R 1 515,65	Electricity: Unit of measurement R/kVA	15,0%	<b>R 1 830,00</b>	4,99%	R 1 939,00	5,96%	R 2 055,00	5,98%	R 1 591,30
		<b>6.4.1.9.2 ODB (Zone 2)</b>								
R 6 127,00	R 5 327,83	Water: Unit of measurement R/kl/day	15,0%	<b>R 6 433,00</b>	4,99%	R 6 818,00	5,98%	R 7 227,00	6,00%	R 5 593,91
R 4 089,00	R 3 555,65	Sewer: Unit of measurement R/kl/day	15,0%	<b>R 4 293,00</b>	4,99%	R 4 550,00	5,99%	R 4 823,00	6,00%	R 3 733,04
R 856,00	R 744,35	Roads: Unit of measurement R/trips/day	15,0%	<b>R 898,00</b>	4,91%	R 951,00	5,90%	R 1 008,00	5,99%	R 780,87
R 118 991,00	R 103 470,43	Storm water: Unit of measurement R/trips/day	15,0%	<b>R 124 940,00</b>	5,00%	R 132 436,00	6,00%	R 140 382,00	6,00%	R 108 643,48
R 1 710,00	R 1 486,96	Solid Waste: Unit of measurement R/kg/day	15,0%	<b>R 1 795,00</b>	4,97%	R 1 902,00	5,96%	R 2 016,00	5,99%	R 1 560,87
R 1 743,00	R 1 515,65	Electricity: Unit of measurement R/kVA	15,0%	<b>R 1 830,00</b>	4,99%	R 1 939,00	5,96%	R 2 055,00	5,98%	R 1 591,30
		<b>6.4.1.9.3 PAH (Zone 3)</b>								
R 6 127,00	R 5 327,83	Water: Unit of measurement R/kl/day	15,0%	<b>R 6 433,00</b>	4,99%	R 6 818,00	5,98%	R 7 227,00	6,00%	R 5 593,91
R 4 089,00	R 3 555,65	Sewer: Unit of measurement R/kl/day	15,0%	<b>R 4 293,00</b>	4,99%	R 4 550,00	5,99%	R 4 823,00	6,00%	R 3 733,04
R 856,00	R 744,35	Roads: Unit of measurement R/trips/day	15,0%	<b>R 898,00</b>	4,91%	R 951,00	5,90%	R 1 008,00	5,99%	R 780,87
R 118 991,00	R 103 470,43	Storm water: Unit of measurement R/trips/day	15,0%	<b>R 124 940,00</b>	5,00%	R 132 436,00	6,00%	R 140 382,00	6,00%	R 108 643,48
R 1 710,00	R 1 486,96	Solid Waste: Unit of measurement R/kg/day	15,0%	<b>R 1 795,00</b>	4,97%	R 1 902,00	5,96%	R 2 016,00	5,99%	R 1 560,87
R 1 743,00	R 1 515,65	Electricity: Unit of measurement R/kVA	15,0%	<b>R 1 830,00</b>	4,99%	R 1 939,00	5,96%	R 2 055,00	5,98%	R 1 591,30
		<b>6.4.1.9.4 Wolseley (Zone 4)</b>								
R 6 127,00	R 5 327,83	Water: Unit of measurement R/kl/day	15,0%	<b>R 6 433,00</b>	4,99%	R 6 818,00	5,98%	R 7 227,00	6,00%	R 5 593,91
R 4 089,00	R 3 555,65	Sewer: Unit of measurement R/kl/day	15,0%	<b>R 4 293,00</b>	4,99%	R 4 550,00	5,99%	R 4 823,00	6,00%	R 3 733,04
R 856,00	R 744,35	Roads: Unit of measurement R/trips/day	15,0%	<b>R 898,00</b>	4,91%	R 951,00	5,90%	R 1 008,00	5,99%	R 780,87
R 118 991,00	R 103 470,43	Storm water: Unit of measurement R/trips/day	15,0%	<b>R 124 940,00</b>	5,00%	R 132 436,00	6,00%	R 140 382,00	6,00%	R 108 643,48
R 1 710,00	R 1 486,96	Solid Waste: Unit of measurement R/kg/day	15,0%	<b>R 1 795,00</b>	4,97%	R 1 902,00	5,96%	R 2 016,00	5,99%	R 1 560,87
R 1 743,00	R 1 515,65	Electricity: Unit of measurement R/kVA	15,0%	<b>R 1 830,00</b>	4,99%	R 1 939,00	5,96%	R 2 055,00	5,98%	R 1 591,30
		<b>6.4.1.9.5 Tulbagh (Zone 5)</b>								
R 6 127,00	R 5 327,83	Water: Unit of measurement R/kl/day	15,0%	<b>R 6 433,00</b>	4,99%	R 6 818,00	5,98%	R 7 227,00	6,00%	R 5 593,91
R 4 089,00	R 3 555,65	Sewer: Unit of measurement R/kl/day	15,0%	<b>R 4 293,00</b>	4,99%	R 4 550,00	5,99%	R 4 823,00	6,00%	R 3 733,04
R 856,00	R 744,35	Roads: Unit of measurement R/trips/day	15,0%	<b>R 898,00</b>	4,91%	R 951,00	5,90%	R 1 008,00	5,99%	R 780,87
R 118 991,00	R 103 470,43	Storm water: Unit of measurement R/trips/day	15,0%	<b>R 124 940,00</b>	5,00%	R 132 436,00	6,00%	R 140 382,00	6,00%	R 108 643,48
R 1 710,00	R 1 486,96	Solid Waste: Unit of measurement R/kg/day	15,0%	<b>R 1 795,00</b>	4,97%	R 1 902,00	5,96%	R 2 016,00	5,99%	R 1 560,87
R 1 743,00	R 1 515,65	Electricity: Unit of measurement R/kVA	15,0%	<b>R 1 830,00</b>	4,99%	R 1 939,00	5,96%	R 2 055,00	5,98%	R 1 591,30
		<b>6.4.1.10 Wayleaves for the installation of services in the road reserve</b>								
		<b>6.4.1.10.1 Administration and Supervision (Per Application)</b>								
R 629,00	R 546,96	Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service (per application)	15,0%	<b>R 660,00</b>	4,93%	R 699,00	5,91%	R 740,00	5,87%	R 573,91
R 2 140,00	R 1 860,87	Administration fee for a wayleave or permit to use the road reserve to install an underground service (per application)	15,0%	<b>R 2 247,00</b>	5,00%	R 2 381,00	5,96%	R 2 523,00	5,96%	R 1 953,91
R 5 666,00	R 4 926,96	Supervision fee for a wayleave to install an underground service (per application)	15,0%	<b>R 5 949,00</b>	4,99%	R 6 305,00	5,98%	R 6 683,00	6,00%	R 5 173,04
200% of above admin & supervision		Unauthorised commencement of use of the road reserve (per incident)	15,0%			<b>200% of above admin &amp; supervision fees</b>				

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
		<b>6.4.1.10.2</b>	<b>Refundable deposit</b>								
R 2 145,00	R 1 865,22	6.4.1.10.2.1	Trenches in roadways measured per m <sup>2</sup>	15,0%	<b>R 2 252,00</b>	4,99%	R 2 387,00	5,99%	R 2 530,00	5,99%	R 1 958,26
R 957,00	R 832,17	6.4.1.10.2.2	Trenches in surfaced sidewalks measured m <sup>2</sup>	15,0%	<b>R 1 004,00</b>	4,91%	R 1 064,00	5,98%	R 1 127,00	5,92%	R 873,04
R 188,00	R 163,48	6.4.1.10.2.3	Trenches in natural or grass sidewalks measured per m <sup>2</sup>	15,0%	<b>R 197,00</b>	4,79%	R 208,00	5,58%	R 220,00	5,77%	R 171,30
R 8 814,00	R 7 664,35	6.4.1.10.2.4	Use of the road reserve for storage or in conjunction with construction or maintenance per application	15,0%	<b>R 9 254,00</b>	4,99%	R 9 809,00	6,00%	R 10 397,00	5,99%	R 8 046,96

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
R 7 051,00	R 6 131,30	6.4.1.10.3	<b>Roadway Open Trench Fee</b>								
		6.4.1.10.3.1	Tariff for authorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15,0%	<b>R 7 403,00</b>	4,99%	R 7 847,00	6,00%	R 8 317,00	5,99%	R 6 437,39
R 1 510,00	R 1 313,04	6.4.1.10.3.2	Micro trenching (per m measured from 0.5m behind the kerb or road edge)	15,0%	<b>R 1 585,00</b>	4,97%	R 1 680,00	5,99%	R 1 780,00	5,95%	R 1 378,26
% of the above	0% of the above	6.4.1.10.3.3	Tariff for unauthorised trenching across a municipal roadway (per m measured from 0.5m behind the kerb or road edge)	15,0%	<b>200% of the above</b>	New	<b>200% of the above</b>		<b>200% of the above</b>		<b>200% of the above</b>
R 255,00	R 191,30	6.4.1.10.3.4	Fee for Deployment of Electronic Communication network in the public road reserve or on, over or under Municipal Land . Charged per kilometer per annum	15,0%	<b>R 267,00</b>	4,71%	R 283,00	5,99%	R 299,00	5,65%	R 191,30
<p><b>General Notes:</b> Unless the context indicates otherwise, 'road reserve' includes a roadway, sidewalk, footway and verge. If Witzenberg Municipality incurs any costs resulting from work in or use of the road reserve, including remedying substandard or non-compliant reinstatement, repairing damage, 3rd party claims, or cleaning the site, the Guarantee is offset against such actual costs plus 20% administration, including VAT thereon. The Municipality will refund the balance, if any. The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching and applies even if the trench is reinstated in compliance with the Municipality's requirements and standards. All internal Departments or State Funded Projects (National or Provincial), where the infrastructure will be taken over by Witzenberg Municipality, will be exempted from paying the Administrative &amp; Supervision Fee, Refundable Deposits, Non-refundable Deposits and/or</p>											
<b>6.4.2. ELECTRICAL SERVICES</b>											
<b>6.4.2.1 Re-connection after tampering with meters</b>											
In terms of Section 14 of the Supply Regulations											
R 2 160,00	R 1 878,26		Per re-connection	15,0%	<b>R 2 268,00</b>	5,00%	R 2 404,00	6,00%	R 2 548,00	5,99%	R 1 972,17
R 4 325,00	R 3 760,87		First offence	15,0%	<b>R 4 541,00</b>	4,99%	R 4 813,00	5,99%	R 5 101,00	5,98%	R 3 948,70
<b>6.4.2.2 Repair to supply</b>											
In terms of Section 22 of the Supply Regulations											
R 444,00	R 386,09		Per repair to supply	15,0%	<b>R 466,00</b>	4,95%	R 493,00	5,79%	R 522,00	5,88%	R 405,22
R 502,00	R 436,52		Urban areas	15,0%	<b>R 527,00</b>	4,98%	R 558,00	5,88%	R 591,00	5,91%	R 458,26
Rural areas											
In terms of Section 28 of the Supply Regulations											
R 210,00	R 182,61		Per re-connection (Section 28(1))	15,0%	<b>R 220,00</b>	4,76%	R 233,00	5,91%	R 246,00	5,58%	R 191,30
R 265,00	R 230,43		Urban areas	15,0%	<b>R 278,00</b>	4,91%	R 294,00	5,76%	R 311,00	5,78%	R 241,74
Rural areas											
<b>6.4.2.3 Verification and Testing of electricity meter</b>											
In terms of Section 51 (3)											
Per testing of meter											
Urban areas											
R 787,00	R 684,35		(i) Test Single Phase electro-mechanical, per meter	15,0%	<b>R 826,00</b>	4,96%	R 875,00	5,93%	R 927,00	5,94%	R 718,26
R 1 031,00	R 896,52		(ii) Test Three Phase electro-mechanical, per meter	15,0%	<b>R 1 082,00</b>	4,95%	R 1 146,00	5,91%	R 1 214,00	5,93%	R 940,87
R 764,00	R 664,35		(iii) Test Single phase pre-paid meter, per meter	15,0%	<b>R 802,00</b>	4,97%	R 850,00	5,99%	R 901,00	6,00%	R 697,39
R 1 008,00	R 876,52		(iv) Test Three phase pre-paid meter, per meter	15,0%	<b>R 1 058,00</b>	4,96%	R 1 121,00	5,95%	R 1 188,00	5,98%	R 920,00
R 1 178,00	R 1 024,35		(v) Test KVA / kWh meter, per meter	15,0%	<b>R 1 236,00</b>	4,92%	R 1 310,00	5,99%	R 1 388,00	5,95%	R 1 074,78
R 400,00	R 347,83		(vi) Meter verifying	15,0%	<b>R 400,00</b>	0,00%	R 423,00	5,75%	R 448,00	5,91%	R 347,83
Rural areas											
R 857,00	R 745,22		(i) Test Single phase electro-mechanical, per meter	15,0%	<b>R 899,00</b>	4,90%	R 952,00	5,90%	R 1 009,00	5,99%	R 781,74
R 1 102,00	R 958,26		(ii) Test Three phase electro-mechanical, per meter	15,0%	<b>R 1 157,00</b>	4,99%	R 1 226,00	5,96%	R 1 299,00	5,95%	R 1 006,09
R 841,00	R 731,30		(iii) Test Single Phase pre-paid meter, per meter	15,0%	<b>R 883,00</b>	4,99%	R 935,00	5,89%	R 991,00	5,99%	R 767,83
R 1 085,00	R 943,48		(iv) Test Three phase pre-paid meter per meter	15,0%	<b>R 1 139,00</b>	4,98%	R 1 207,00	5,97%	R 1 279,00	5,97%	R 990,43
R 1 252,00	R 1 088,70		(v) Test KVA / kWh meter per meter	15,0%	<b>R 1 314,00</b>	4,95%	R 1 392,00	5,94%	R 1 475,00	5,96%	R 1 142,61
R 640,00	R 478,26		(vi) Meter verifying	15,0%	<b>R 672,00</b>	5,00%	R 712,00	5,95%	R 754,00	5,90%	R 478,26
<b>6.4.2.4 Single phase connection</b>											
R 17 574,00	R 15 281,74		Single phase connection with underground cable and electro-mechanical meter, per connection	15,0%	<b>R 18 452,00</b>	5,00%	R 19 559,00	6,00%	R 20 732,00	6,00%	R 16 045,22
R 17 574,00	R 15 281,74		Single phase connection with underground cable and pre-paid meter, per connection	15,0%	<b>R 18 452,00</b>	5,00%	R 19 559,00	6,00%	R 20 732,00	6,00%	R 16 045,22
R 12 224,00	R 10 629,57		Single phase connection with overhead cable and electro-mechanical meter, per connection	15,0%	<b>R 12 835,00</b>	5,00%	R 13 605,00	6,00%	R 14 421,00	6,00%	R 11 160,87
R 12 224,00	R 10 629,57		Single phase connection with overhead cable and pre-paid meter, per connection	15,0%	<b>R 12 835,00</b>	5,00%	R 13 605,00	6,00%	R 14 421,00	6,00%	R 11 160,87
R 13 751,00	R 11 957,39		Informal Single phase overhead connection with pre-paid meter and ready board	15,0%	<b>R 14 438,00</b>	5,00%	R 15 304,00	6,00%	R 16 222,00	6,00%	R 12 554,78
R 1 161,00	R 1 009,57		Change from electro-mechanical meter to automat meter, per change	15,0%	<b>R 1 219,00</b>	5,00%	R 1 292,00	5,99%	R 1 369,00	5,96%	R 1 060,00
<b>6.4.2.5 Temporary connection</b>											

## RATES AND TARIFFS 2024/2025 - 2026/2027

Tariffs 2023/2024 Including Vat	Tariffs 2023/2024 Excluding Vat		Description	VAT Status	Tariffs 2024/2025 Including Vat	Variance	Indicative Tariffs 2025/2026 Including Vat	Variance	Indicative Tariffs 2026/2027 Including Vat	Variance	Tariffs 2024/2025 Excluding Vat
<p>Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended.</p>											
R 11 010,00	R 9 573,91	<b>6.4.2.6</b>	Government-subsidised housing - (20 % admin. Charges not included)	15,0%	<b>R 11 560,00</b>	5,00%	R 12 253,00	5,99%	R 12 988,00	6,00%	R 10 052,17

<b>Province: (WC022) - Schedule of Service Delivery Standards</b>				
<b>Description</b>	<b>2023/2024</b>			<b>2024/2025</b>
	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>	<b>Service Level Standards</b>
<b>Solid Waste Removal</b>				
Premise based removal (Residential Frequency)	Weekly	Weekly	Weekly	Weekly
Premise based removal (Business Frequency)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)
Bulk Removal (Frequency)	Per request	Per request	Per request	Per request
Removal Bags provided(Yes/No)	Yes	Yes	Yes	Yes
Garden refuse removal Included (Yes/No)	Yes	Yes	Yes	Yes
Street Cleaning Frequency in CBD	Daily	Daily	Daily	Daily
Street Cleaning Frequency in areas excluding CBD	Monthly	Monthly	Monthly	Monthly
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours	24 hours	24 hours	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	48 hours (once reported)			
Recycling or environmentally friendly practices(Yes/No)	Yes	Yes	Yes	Yes
Licenced landfill site(Yes/No)	Yes	Yes	Yes	Yes
<b>Water Service</b>				
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue & Green Drop			
Is free water available to all? (All/only to the indigent consumers)	Indigent customers	Indigent customers	Indigent customers	Indigent customers
Frequency of meter reading? (per month, per year)	Monthly	Monthly	Monthly	Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	3 months	3 months	3 months	3 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	6 months	6 months	6 months	6 months
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>				
One service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Up to 5 service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Up to 20 service connection affected (number of hours)	24 hours	24 hours	24 hours	24 hours
Feeder pipe larger than 800mm (number of hours)	24 hours	24 hours	24 hours	24 hours
What is the average minimum water flow in your municipality?	2 bar	2 bar	2 bar	2 bar
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No	No	No	No
How long does it take to replace faulty water meters? (days)	20 days	20 days	20 days	20 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No	No	No	No

Standard	Description	2023/2024			2024/2025
		Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Electricity Service</b>					
	What is your electricity availability percentage on average per month?	100	100	100	100
	Do your municipality have a ripple control in place that is operational? (Yes/No)	No	No	No	No
	How much do you estimate is the cost saving in utilizing the ripple control system?	N/A	N/A	N/A	N/A
	What is the frequency of meters being read? (per month, per year)	Monthly	Monthly	Monthly	Monthly
	Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	3 months	3 months	3 months	3 months
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	6 months	6 months	6 months	6 months
	Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	24 hours	24 hours	24 hours	24 hours
	Are accounts normally calculated on actual readings? (Yes/no)	Yes	Yes	Yes	Yes
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No	No	No	No
	How long does it take to replace faulty meters? (days)	20 days	20 days	20 days	20 days
	Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes	Yes	Yes	Yes
	How effective is the action plan in curbing line losses? (Good/Bad)	Bad	Bad	Bad	Bad
	How soon does the municipality provide a quotation to a customer upon a written request? (days)	24 hours	24 hours	24 hours	24 hours
	How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	7 days	7 days	7 days	7 days
	How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	7 days	7 days	7 days	7 days
	How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	7 days	7 days	7 days	7 days
<b>Sewerage Service</b>					
	Are your purification system effective enough to put water back in to the system after purification?	Yes into river only			
	To what extend do you subsidize your indigent consumers?	Full monthly charge	Full monthly charge	Full monthly charge	Full monthly charge
<b>How long does it take to restore sewerage breakages on average</b>					
	Severe overflow? (hours)	24 hours	24 hours	24 hours	24 hours
	Sewer blocked pipes: Large pipes? (Hours)	24 hours	24 hours	24 hours	24 hours
	Sewer blocked pipes: Small pipes? (Hours)	24 hours	24 hours	24 hours	24 hours
	Spillage clean-up? (hours)	24 hours	24 hours	24 hours	24 hours
	Replacement of manhole covers? (Hours)	24 hours	24 hours	24 hours	24 hours

Standard	Description	2023/2024			2024/2025
		Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Road Infrastructure Services</b>					
	Time taken to repair a single pothole on a major road? (Hours)	24 hours	24 hours	24 hours	24 hours
	Time taken to repair a single pothole on a minor road? (Hours)	5 days	5 days	5 days	5 days
	Time taken to repair a road following an open trench service crossing? (Hours)	14 days	14 days	14 days	14 days
	Time taken to repair walkways? (Hours)	14 days	14 days	14 days	14 days
<b>Property valuations</b>					
	How long does it take on average from completion to the first account being issued? (one month/three months or longer)	3 months	3 months	3 months	3 months
	Do you have any special rating properties? (Yes/No)	No	No	No	No
<b>Financial Management</b>					
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease	Decrease	Decrease	Decrease
	Are the financial statement outsources? (Yes/No)	No	No	No	No
	Are there Council adopted business processes structuring the flow and management of documentation feeding to Trial Balance?	No	No	No	No
	How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days	30 days	30 days	30 days
	Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?	Yes, but for one year only.			
<b>Administration</b>					
	Reaction time on enquiries and requests?	2 days maximum	2 days maximum	2 days maximum	2 days maximum
	Time to respond to a verbal customer enquiry or request? (working days)	2 days maximum	2 days maximum	2 days maximum	2 days maximum
	Time to respond to a written customer enquiry or request? (working days)	3 days	3 days	3 days	3 days
	Time to resolve a customer enquiry or request? (working days)	2 days	2 days	2 days	2 days
	What percentage of calls are not answered? (5%,10% or more)	0.0%	0.0%	0.0%	0.0%
	How long does it take to respond to voice mails? (hours)	Immediately	Immediately	Immediately	Immediately
	Does the municipality have control over locked enquiries? (Yes/No)	Yes	Yes	Yes	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	Yes	Yes	Yes	Yes
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	5 Days	6 Days	7 Days	7 Days
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	When required	When required	When required	When required

Standard	Description	2023/2024			2024/2025
		Original Budget	Adjusted Budget	Full Year Forecast	Service Level Standards
<b>Community safety and licensing services</b>					
	How long does it take to register a vehicle? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
	How long does it take to renew a vehicle license? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
	How long does it take to issue a duplicate registration certificate vehicle? (minutes)	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes
	How long does it take to de-register a vehicle? (minutes)	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes
	How long does it take to renew a drivers license? (minutes)	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes
	What is the average reaction time of the fire service to an incident? (minutes)	10 - 30 minutes			
	What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	Department of Health	Department of Health	Department of Health	Department of Health
	What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	Department of Health	Department of Health	Department of Health	Department of Health
<b>Economic development</b>					
	How many economic development projects does the municipality drive?	36	36	36	36
	How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	4	4	4	4
	What percentage of the projects have created sustainable job security?	0	0	0	0
	Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes	Yes	Yes	Yes
<b>Other Service delivery and communication</b>					
	Is a information package handed to the new customer? (Yes/No)	N/A	N/A	N/A	N/A
	Does the municipality have training or information sessions to inform the community? (Yes/No)	IDP & Budget meetings			
	Are customers treated in a professional and humanly manner? (Yes/No)	Yes	Yes	Yes	Yes



## Municipal Budget Circular for the 2024/25 MTREF

### CONTENTS:

INTRODUCTION .....	3
<b>1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS .....</b>	<b>3</b>
<b>2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS .....</b>	<b>4</b>
2.1 LOCAL GOVERNMENT CONDITIONAL GRANTS ALLOCATIONS .....	4
2.2 PUBLICATION OF ALLOCATIONS FROM THE MUNICIPAL DISASTER RESPONSE GRANT AND CHANGES FROM THE STOPPING AND REALLOCATION PROCESS .....	6
<b>3. REVENUE MANAGEMENT .....</b>	<b>7</b>
3.1 MAXIMIZING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE .....	8
3.2 SETTING THE COST REFLECTIVE TARIFFS .....	9
3.3 CONSUMER DEPOSITS AND SECURITIES .....	9
3.4 CONTRACTS WITH CUSTOMERS .....	9
3.5 INDIGENT MANAGEMENT .....	10
3.6 VOLUNTARY RESTRICTION OF NOTIFIED MAXIMUM DEMAND (NMD) .....	10
3.7 PRO-ACTIVELY MANAGING COLLECTION OF MUNICIPAL REVENUE IN Eskom SUPPLIED AREAS .....	11
3.8 MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE REVENUE ON PROPERTY RATES .....	11
3.9 SETTING THE COST REFLECTIVE TARIFFS .....	11
3.10 CRITICAL NOTICE AFFECTING STS METERS AND THE RT29 TRANSVERSAL TENDER FOR SMART METERS .....	11
3.11 Eskom BULK TARIFF INCREASES .....	12
3.12 CONSUMER DEPOSITS AND SECURITIES .....	12
<b>4. FUNDING CHOICES AND MANAGEMENT ISSUES .....</b>	<b>12</b>
4.1 EMPLOYEE RELATED COSTS .....	12
4.2 REMUNERATION OF COUNCILLORS .....	13
<b>5. FUNDING MUNICIPAL BUDGETS .....</b>	<b>13</b>
5.1 APPROVAL OF DEFICIT BUDGETS .....	13
5.2 FUNDED BUDGET .....	13
5.3 CREDIBLE FUNDING PLANS .....	13
5.4 BUDGETING FOR DEBT IMPAIRMENT LOSS, WRITE OFF OF IRRECOVERABLE DEBT AND REVERSAL OF IMPAIRMENT LOSS .....	14
5.5 BURIAL OF COUNCILLORS USING PUBLIC FUNDS .....	14
5.6 THE USE OF MAYORAL DISCRETIONARY ACCOUNTS AND ANY OTHER COUNCIL DISCRETIONARY ACCOUNTS .....	15
5.7 DEVELOPMENT CHARGES .....	15
<b>6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA) .....</b>	<b>15</b>
6.1 RELEASE OF VERSION 6.8 OF THE CHART .....	15
6.2 IMPROVING MSCOA DATA STRINGS CREDIBILITY .....	17
6.3 MSCOA REPORTING ON VALUE ADDED TAX (VAT) .....	17
6.4 USE OF FUNCTION SEGMENT TO ACHIEVE GRAP 18 SEGMENTAL REPORTING .....	18
6.5 PERIOD CLOSURE AND RECONCILIATION OF GENERAL LEDGER .....	18
6.6 MSCOA GOVERNANCE AND IMPLEMENTATION .....	19
6.7 REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA .....	19
6.8 TRAINING INITIATIVES .....	19
<b>7. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS .....</b>	<b>20</b>
7.1 ASSISTANCE WITH THE COMPILATION OF BUDGETS .....	20
<b>8. SUBMITTING BUDGET DOCUMENTATION AND A SCHEDULES FOR THE 2024/25 MTREF .....</b>	<b>21</b>

8.1 TIME FRAMES FOR SUBMISSION .....21  
8.2 UPDATING OF CONTACT DETAILS ON GOMUNI .....22  
8.3 SUBMISSION OF MONTHLY SIGN-OFF .....22  
8.4 TRAINING ON GOMUNI .....22

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

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

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

## 1. The South African economy and inflation targets

The National Treasury forecasts real GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2022 - 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

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

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

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

## 2. Key focus areas for the 2024/25 budget process

### 2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

#### Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*, *integrated urban development grant*, and *the municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

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

## **Division Of Revenue Amendment Bill, 2023 (DoRAB)**

**Declared underspending in the local government equitable share** – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

**Fiscal consolidation reductions** – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the informal settlements upgrading partnership grant for municipalities; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant*; R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant*.

**Funds for post disaster repair and recovery** – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Top-up of the municipal disaster response grant** – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

**Conversion of municipal infrastructure grant allocations** – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

**Conversion of neighbourhood development partnership grant allocations** – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

**Reduction in the integrated national electrification programme (Eskom) grant** – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

**Reprioritisation from the integrated national electrification (Eskom) grant** – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

**Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant** – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

**Changes to the municipal disaster recovery grant framework** – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

**Amendment to the framework of the *municipal disaster recover grant*** – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

## **2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process**

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

### **Allocation of disaster response funding**

#### ***Transfers in terms of section 27 of the 2022 DoRA***

Section 27 of the 2022 DoRA provides:

*“(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each —*

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;*
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;*
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.*

(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.”

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

**MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality**

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as “2023 DoRA”), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 (“MFMA”).

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the *mSCOA* when budgeting and transacting, as per the guidance provided in *mSCOA* Circular No. 14 dated 16 May 2022.

### 3. Revenue Management

The weak economic growth continues to impact municipal finances and as communicated in MFMA Circular No. 89 this has strained consumers’ ability to pay for services. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally suggesting that municipal operations, processes and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in

their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

### **3.1 Maximizing the revenue generation of the municipal revenue base**

#### ***Property Rates***

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in the above mentioned MFMA Circulars is to ensure that municipalities are using their entire revenue base as the basis for the revenue budget projections. The status quo remains. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

#### ***Requirements of a billing report***

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardized billing report that considers the minimum billing report requirements.

#### ***Part A and Part B Register***

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i); and
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website. (5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10<sup>th</sup> working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: [https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### **3.2 Setting the Cost reflective tariffs**

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

### **3.3 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

### **3.4 Contracts with customers**

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicilium for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

### 3.5 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

**Establishing and maintaining credible indigent register** – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Utilise the insight provided regarding indigents to possibly make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with their respective DCoG (also provincially) to simplify its indigent management registration processes – even considering qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation as a whole. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on ALL indigent households (also in Eskom supplied areas).

### 3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a

voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

### **3.7 Pro-actively managing collection of municipal revenue in Eskom supplied areas**

NT notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

### **3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates**

*(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).*

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

### **3.9 Setting the Cost reflective tariffs**

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

### **3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters**

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that

the National Treasury, through the Office of the Chief Procurement Officer (OCPO), have issued a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

### **3.11 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

### **3.12 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

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

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

### **4.1 Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

#### **4.2 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

## **5. FUNDING MUNICIPAL BUDGETS**

### **5.1 Approval of deficit budgets**

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

### **5.2 Funded Budget**

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

### **5.3 Credible Funding Plans**

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

#### 5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *m*SCOA chart includes data strings for:

- **Impairment loss** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;
- **Reversal of Impairment loss** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and
- **Irrecoverable Debts Written Off** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *m*SCOA chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *m*SCOA chart was expanded to include the write off of irrecoverable debt by debt type.

#### 5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

## **5.6 The use of mayoral discretionary accounts and any other council discretionary accounts**

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/ allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising “Mayoral Discretionary Accounts is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

## **5.7 Development charges**

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities’ revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

# **6. Municipal Standard Chart of Accounts (*m*SCOA)**

## **6.1 Release of Version 6.8 of the Chart**

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use of the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their data strings.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

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

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2024. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

**The paragraph is corrected as follows:**

Kindly note that, in accordance with section **8(4)** of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and

- Residential sectional title garages for Drakenstein Municipality.

## 6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7, and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

## 6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their *mSCOA* data strings.

#### **6.4 Use of function segment to achieve GRAP 18 segmental reporting**

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

<https://ag.treasury.gov.za/>

The *mSCOA* function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

#### **6.5 Period closure and reconciliation of General Ledger**

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:

- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *mSCOA* Circular No. 15 that will be issued in 2024.

### 6.6 *mSCOA* governance and implementation

Municipalities that have not yet achieved the required level of *mSCOA* implementation, must develop and implement a road map (action plan) to fast track the implementation of *mSCOA*. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

### 6.7 Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury will regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *mSCOA* (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *mSCOA*;
- Align the current ICT due diligence assessment for *mSCOA* to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

### 6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *mSCOA*. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *mSCOA* chart;

- **Provincial training on mSCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of mSCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- **mSCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of mSCOA. Municipal and government officials can register for the course at on the following link:

<https://www.thensg.gov.za/elearning>

- **Annual CIGFARO/mSCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of mSCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## 7. The Municipal Budget and Reporting Regulations

### 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 A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
	Pitso Zwane	012-315 5171	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
	Oreal Tshidino		<a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
	Enock Ndlovu	012-315 5866	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
City of Ekurhuleni	Kgomotso Baloyi		<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
eThekwini	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Lesego Leqasa		<a href="mailto:Lesego.Leqasa@treasury.gov.za">Lesego.Leqasa@treasury.gov.za</a>
Northern Cape	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
	Sibusisiwe Mchani	012-315 5539	<a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Willem Voigt	012-315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Enock Ndlovu	012-315 5385	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
Cape Town	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
George	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>

## 8. Submitting budget documentation and A schedules for the 2024/25 MTREF

### 8.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *mSCOA* data strings to the LGDRS.

Annexure A (attached) provides a list of the deadline dates for the submission of *mSCOA* data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

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

## 8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Changes/ additions made must be forwarded to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

## 8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the *m*SCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

## 8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**07 December 2023**

## Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
  - A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
  - Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
  - Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
  - Appointment of a suitably qualified System Administrator.
  - The development and adoption of the required IT policies and securities.
  - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
  - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *m*SCOA enabling version of the ERP.
  - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *m*SCOA Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

*The ERP system represents the General Ledger. Any 3<sup>rd</sup>-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the *m*SCOA Regulations. This means that data contained in the 3<sup>rd</sup> party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3<sup>rd</sup> party system must be possible.*

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

Annexure B

**SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:**

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
<b>BUDGET DOCUMENTS</b>				
<b>Tabled Budget</b>	<ol style="list-style-type: none"> <li>1. A1 Schedule Draft</li> <li>2. Budget Document Draft</li> <li>3. Council Resolution Draft</li> <li>4. Quality Certificate Draft</li> <li>5. IDP Draft</li> <li>6. SDBIP Draft</li> <li>7. Spatial Development Framework Draft</li> <li>8. Long Term Financial Strategies Draft</li> <li>9. Service Standards Draft</li> <li>10. Rates Billing Draft</li> <li>11. Tariff List Draft</li> <li>12. Property Rates and Tariffs List Draft</li> <li>13. Draft Tariff Policies on:               <ol style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets Draft</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ol> </li> <li>14. mSCOA Road Map Draft</li> <li>15. Fixed Asset Register Draft</li> </ol>	<ol style="list-style-type: none"> <li>1. TABB – Tabled Budget</li> <li>2. PRTA – Tabled Project Details</li> <li>3. A1D – Tabled non-financial data</li> </ol>	Immediately (within 24 hours) after tabling by council	15 April 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
<b>Adopted Budget</b>	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: <ul style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ul> 15. mSCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
<b>Adjustment Budget</b>	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget  2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
<b>In-year Reporting</b>	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals  2. CR01 – CR12 - Monthly Creditors  3. DB01 – DB12 - Monthly Debtors  4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring  5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
<b>YEAR-END DOCUMENTS</b>				
<b>Pre-audit</b>	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
<b>Audit</b>	2. Audited AFS	1. AUDA - Audited AFS  2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3.DBAU - Debtors		
<b>Restated</b>	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
<b>Annual Report</b>	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
<b>REVENUE MANAGEMENT DOCUMENTS</b>				
<b>Revenue</b>	<ol style="list-style-type: none"> <li>1. Tariff Tool Draft and Final</li> <li>2. Tariff Tool Final</li> <li>3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12</li> <li>4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12</li> <li>5. Bulk Suppliers - repayment plans</li> <li>6. Repayment plan (with any of its creditors excluding bulk suppliers)</li> <li>7. Municipality Valuation Roll Reconciliation-Q1 to Q4</li> <li>8. Revenue Enhancement Strategy</li> <li>9. Municipality Revenue Assessment Tool</li> <li>10. Schedule for the new general valuation roll</li> <li>11. Supplementary Valuation Roll</li> <li>12. Municipal Debt relief Application</li> </ol>	Not applicable	<ol style="list-style-type: none"> <li>1. Annually</li> <li>2. Monthly</li> <li>3. Monthly</li> <li>4. As applicable*</li> <li>5. As applicable*</li> <li>6. As applicable</li> <li>7. Quarterly</li> <li>8. Every 3 years*</li> <li>9. Every 3 years*</li> <li>10. Annually</li> <li>11. Annually</li> </ol>	
<b>MFRS DOCUMENTS</b>				
<b>MFRS</b>	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable



## Municipal Budget Circular for the 2024/25 MTREF

<b>INTRODUCTION</b> .....	<b>2</b>
<b>1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS</b> .....	<b>2</b>
<b>2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS</b> .....	<b>3</b>
2.1. LOCAL GOVERNMENT CONDITIONAL GRANTS AND UNCONDITIONAL GRANTS ALLOCATIONS.....	3
2.2. POST 2023 MTBPS CHANGES.....	4
2.3. REVIEW OF THE LOCAL GOVERNMENT FISCAL FRAMEWORK .....	5
2.4. UPDATE ON THE REVIEW OF THE CONDITIONAL GRANTS .....	5
2.5. FUNDING FOR LOCAL ECONOMIC DEVELOPMENT (LED) PROGRAMMES.....	6
2.6. REFORMS TO IMPROVE THE EFFICIENCY AND FINANCIAL SUSTAINABILITY OF METRO'S TRADING SERVICES.....	6
2.7. CRITERIA FOR THE RELEASE OF THE EQUITABLE SHARE: .....	7
<b>3. REVENUE MANAGEMENT</b> .....	<b>7</b>
3.1. UPDATE ON MUNICIPAL DEBT RELIEF (MFMA CIRCULAR NO. 124).....	8
3.2. SMART METER GRANT.....	8
3.3. TRANSVERSAL TENDER RT-29 .....	9
<b>4. CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES</b> .....	<b>9</b>
4.1. CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS .....	9
4.2. UNSPENT CONDITIONAL GRANT FUNDS FOR 2023/24 .....	11
<b>5. FUNDING CHOICES AND MANAGEMENT ISSUES</b> .....	<b>11</b>
5.1. EMPLOYEE RELATED COSTS .....	12
5.2. REMUNERATION OF COUNCILLORS .....	12
5.3. GOVERNANCE, PERFORMANCE, AND INVESTMENT MATTERS.....	12
5.4. ENVIRONMENTAL POLLUTION .....	13
<b>6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)</b> .....	<b>14</b>
6.1. GO LIVE ON VERSION 6.8 OF THE CHART .....	14
6.2. MSCOA DATA STRINGS CREDIBILITY .....	14
6.3. REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA .....	15
<b>7. SUBMITTING DOCUMENTS TO THE GOMUNI UPLOAD PORTAL</b> .....	<b>16</b>
7.1. SUBMISSIONS TO THE NATIONAL TREASURY.....	16
7.2. UPDATING OF CONTACT DETAILS ON GOMUNI .....	16
7.3. SUBMISSION OF ADDITIONAL REPORTS .....	16
7.4. PROCUREMENT SPEND REPORTING .....	16
<b>8. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS</b> .....	<b>17</b>
8.1. ASSISTANCE WITH THE COMPILATION OF BUDGETS .....	17

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## Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2024 Budget Review and the 2024 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2022 – 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 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.

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

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

### ***Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation***

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balanced approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidated budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protects the public finances for future generations.

## **2. Key focus areas for the 2024/25 budget process**

### **2.1. Local government conditional grants and unconditional grants allocations**

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

### ***New conditional grant for smart prepaid meters***

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

### ***Improving regulatory levers and reforms***

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), and municipal infrastructure grant (MIG), will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

## **2.2. Post 2023 MTBPS changes**

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:

**Reductions reversed:** Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

**Reductions revised downwards:** The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

**Further reductions:** To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

**Reprioritisations:** Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

### 2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

### 2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in

the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

## **2.5. Funding for Local Economic Development (LED) Programmes**

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and competition funded by provinces through their equitable share.

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

## **2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services**

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

### **2024/25 USDG Financing Component for Trading Services**

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

### **2025/26 onwards Improving the efficiency of urban utility services**

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

#### **2.7. Criteria for the release of the Equitable Share:**

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## **3. Revenue Management**

### 3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

#### **Accounting Guidance**

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in *MFMA Circular No. 124: Supplementary Guide on the accounting- and mSCOA reporting requirements* that can be accessed on the MFMA website at the following link: <http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

#### **Debt relief reporting requirements**

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

### 3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to [revenuemanagement@treasury.gov.za](mailto:revenuemanagement@treasury.gov.za) and [sadesh.ramjathan@treasury.gov.za](mailto:sadesh.ramjathan@treasury.gov.za) before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

### 3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email [TCcontract1@treasury.gov.za](mailto:TCcontract1@treasury.gov.za). These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

## 4. Conditional Grant Transfers to Municipalities

### 4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
  - b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Appropriation Statement; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.**

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

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

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

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;

2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2024. All invoices issued to the municipality before 31 March 2024 should be paid within the same year against the allocated conditional grants. i.e invoices must be paid within 30 days.

#### 4.2. Unspent conditional grant funds for 2023/24

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2024.

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

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2024; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 equitable share allocation.

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

## 5. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice

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provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

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

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

### **5.2. Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councillor(s) concerned.

### **5.3 Governance, performance, and investment matters**

South Africa has reached a stage where all of government including municipalities need to play in pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

*A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.*

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

#### **5.4 Environmental Pollution**

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.

Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

## 6. Municipal Standard Chart of Accounts (*m*SCOA)

### 6.1. Go Live on Version 6.8 of the Chart

*m*SCOA version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

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

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *m*SCOA Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their financial ERP systems and not import or captured it on the system at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the financial ERP system is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

### 6.2. *m*SCOA data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5<sup>th</sup> National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

### 6.3. Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

- a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
- b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
- c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
- d. **Costing and reporting** including cost planning and cost management and reporting;
- e. **Project accounting** including project creation and planning, project management and reporting, contract management;
- f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
- g. **Supply chain management** including supply chain management and inventory;
- h. **Full asset life cycle management** including maintenance management and asset management;
- i. **Real estate management** including property register and rental management and general processes;
- j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
- k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
- l. **Valuation roll management**; and
- m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

## 7. Submitting documents to the GoMuni Upload Portal

### 7.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • mSCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries; and
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

### 7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A**.

### 7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15<sup>th</sup> of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to [ocpodatarequest@treasury.gov.za](mailto:ocpodatarequest@treasury.gov.za) to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

## 8. The Municipal Budget and Reporting Regulations

### 8.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553 012-315 5171 012-315 5807	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino Willem Voigt Makgabo Mabotja Enock Ndlovu Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 5171  012-315 5830 012-315 5156 012-315 5385 012-315 5866	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal Msunduzi eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Sifiso Mabaso Kevin Bell	012-315 5866 012-315 5866 012-315 5952 012-315 5725	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Kevin.bell@treasury.gov.za">Kevin.bell@treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants	Conditional Grants team	012-315 5183	<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Unathi.lekonyana@treasury.gov.za">Unathi.lekonyana@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a>

## Contact



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REPUBLIC OF SOUTH AFRICA

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**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**  
**08 March 2024**

**ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)**

**ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)**

**ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)**

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

**OPERATING GRANTS AND SUBSIDIES**

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

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Equitable Share	145 706 000	-	-	-	-	145 706 000	-	-
Community Libraries	10 683 000	-	-	-	-	10 683 000	-	-
EPWP	1 559 000	-	-	-	-	1 559 000	-	-
FMG	1 469 565	-	-	-	-	-	1 469 565	-
Housing	32 788 000	-	-	-	-	32 788 000	-	-
Belguim	205 000	-	-	-	-	205 000	-	-
Perdekraal	-	-	-	-	-	-	-	-
Housing Capacity	857 696	-	-	608 696	-	249 000	-	-
MIG	1 000 000	-	-	-	-	1 000 000	-	-
CDW	132 000	-	-	-	-	132 000	-	-
Capacity Building Grant (Beursgeld)	-	-	-	-	-	-	-	-
Water Resilliance	-	-	-	-	-	-	-	-
<b>Total grant allocation per service</b>	<b>194 400 261</b>	<b>-</b>	<b>-</b>	<b>608 696</b>	<b>-</b>	<b>192 322 000</b>	<b>1 469 565</b>	<b>-</b>

**PROPERTY RATES**

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

	FX016001	FX015001002	FX002001001	FX014001	Other services	check = 0
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	(R)
Rates funding allocated to publicly accessed functions	113 495 472	-	-	-	-	113 495 472
<b>Total Rates Funding allocated to each service</b>	<b>113 495 472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113 495 472</b>

**OTHER INCOME SOURCES**

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

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Service charges - other	5 535 924	5 430	10 860	-	122 350	5 289 816	107 468	-
Service charges - other	1 763 667	-	-	-	-	640 572	1 123 095	-
Rental of facilities and equipment	6 015 322	-	-	-	-	4 641 909	1 373 413	-
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	2 443 535	-	-	-	-	2 432 671	10 864	-
Agency services	-	-	-	-	-	-	-	-
Other revenue	5 501 303	-	-	-	-	-	5 501 303	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 259 751</b>	<b>5 430</b>	<b>10 860</b>	<b>-</b>	<b>122 350</b>	<b>13 004 968</b>	<b>8 116 143</b>	<b>-</b>

**SERVICE CHARGES NOT SET USING THIS MODEL**

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

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	1 053 309,00			
Connection/disconnection		135 911			
Meter reading fees		-			
Industrial water (non-potable)		-			
Availability charges		917 398			
Wastewater management	-		23 306 996,00		
Industrial effluent			21 971 884		
Treatment of effluent			-		
Availability charges			382 654		
Connection/reconnection			145 371		
Pump/removal of wastewater (from tanks)			807 087		

Electricity	-			1 287 746,00	
Appliance maintenance				6 401	
Connection/reconnection				-	
Joint pole usage				-	
Meter compliance testing				6 401	
Meter reading fees				12 802	
Notice revenues				-	
Temporary service plant				-	
Electricity distribution revenue for services				285 802	
Availability charges				976 340	
<b>Waste management</b>	-				938 287,00
Carrier bags					-
Disposal facilities					926 685
Refuse bags					6 986
Waste bins					-
Availability charges					-
Skip					4 616
<b>Total non-tariff service charges</b>	-	1 053 309,00	23 306 996,00	1 287 746,00	938 287,00

**SUMMARY: NON-TARIFF REVENUE SOURCES**

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	194 400 261	-	-	608 696	-	192 322 000	1 469 565	-
Property rates	113 495 472	-	-	-	-	113 495 472	-	-
Other income	21 259 751	5 430	10 860	-	122 350	13 004 968	8 116 143	-
Non-tariff service charges	26 586 338	1 053 309	23 306 996	1 287 746	938 287	-	-	-
<b>Total</b>	<b>355 741 822</b>	<b>1 058 739</b>	<b>23 317 856</b>	<b>1 896 442</b>	<b>1 060 637</b>	<b>318 822 440</b>	<b>9 585 708</b>	-



**ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS**

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

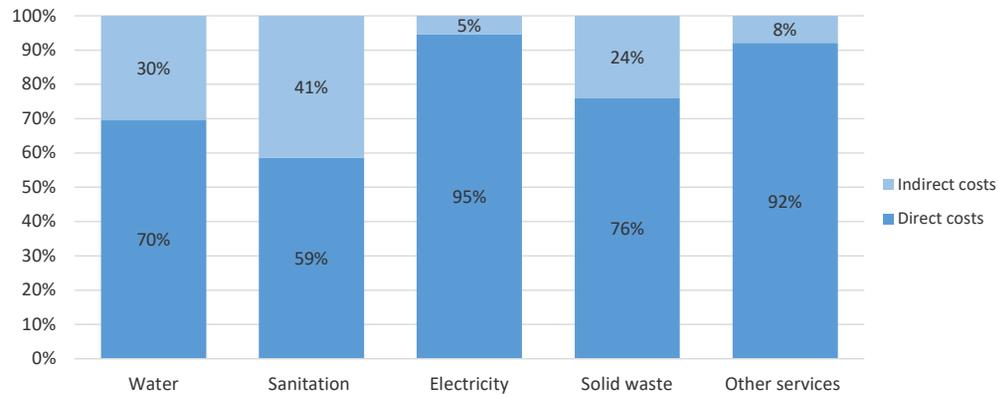
	FX016001	FX015001002	FX002001001	FX014001		
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
% allocation of Gov & Admin costs		20%	20%	20%	20%	20%
	<b>121 279 195</b>	24 255 839	24 255 839	24 255 839	24 255 839	24 255 839

check = 0

**SUMMARY OF DIRECT AND INDIRECT COSTS**

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	<b>871 306 439</b>	55 411 114	34 366 837	423 089 783	76 652 331	281 786 374
Indirect costs	<b>121 279 195</b>	24 255 839	24 255 839	24 255 839	24 255 839	24 255 839
Total costs	<b>992 585 634</b>	<b>79 666 953</b>	<b>58 622 676</b>	<b>447 345 622</b>	<b>100 908 170</b>	<b>306 042 213</b>
% direct costs		70%	59%	95%	76%	92%
% indirect costs (overheads)		30%	41%	5%	24%	8%

**Chart: Proportion of costs that are direct and indirect**



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

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

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

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	871 306 439	55 411 114	34 366 837	423 089 783	76 652 331	281 786 374
Indirect expenditure	121 279 195	24 255 839	24 255 839	24 255 839	24 255 839	24 255 839
<b>Total expenditure</b>	<b>992 585 634</b>	<b>79 666 953</b>	<b>58 622 676</b>	<b>447 345 622</b>	<b>100 908 170</b>	<b>306 042 213</b>
Non-tariff revenue allocated to service	346 156 114	1 058 739	23 317 856	1 896 442	1 060 637	318 822 440
Non-tariff revenue allocated to Gov & Admin	9 585 708	1 917 142	1 917 142	1 917 142	1 917 142	1 917 142
<b>Total non-tariff revenue allocated</b>	<b>355 741 822</b>	<b>2 975 881</b>	<b>25 234 998</b>	<b>3 813 584</b>	<b>2 977 779</b>	<b>320 739 582</b>
<b>Gap to be filled through tariffs</b>	<b>636 843 812</b>	<b>76 691 072</b>	<b>33 387 678</b>	<b>443 532 038</b>	<b>97 930 391</b>	<b>14 697 368</b>

#### DEFICIT TO BE ACCEPTED ON SERVICES

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

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	992 585 634	79 666 953	58 622 676	447 345 622	100 908 170	306 042 213
Enter deficit to be accepted as % of expenditure		0%	0%	0%	0%	
Deficit generated	14 697 368	-	-	-	-	14 697 368

#### SURPLUS TO BE GENERATED ON SERVICES

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

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	992 585 634	79 666 953	58 622 676	447 345 622	100 908 170	306 042 213
Enter surplus to be generated as % of expenditure		5%	5%	5%	5%	
Surplus generated	34 327 171	3 983 348	2 931 134	22 367 281	5 045 409	-

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

Net surplus or deficit	49 024 539	Net surplus is positive. No further adjustment is required.
Net surplus or deficit as % of expenditure	4,9%	

#### ALLOCATION OF SURPLUS

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

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	14 697 368	-	-	-	-	14 697 368
Surplus generated	34 327 171	3 983 348	2 931 134	22 367 281	5 045 409	-
Default allocation of surplus to cover deficits	14 697 368	-	-	-	-	14 697 368
Default % allocation of surplus		0%	0%	0%	0%	100%
Use default allocation?	Yes					
User defined allocation of surplus to cover deficits	-					
User defined % allocation of surplus						

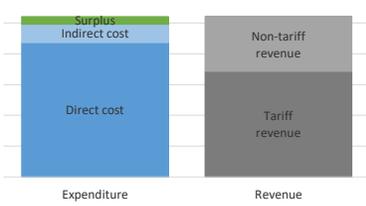
This sheet shows the revenue required from tariffs and the total funding of the budget. There are no user entries. It is a report sheet only.

**REVENUE REQUIRED**

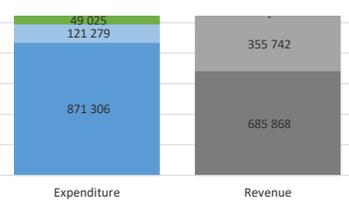
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	871 306 439	55 411 114	34 366 837	423 089 783	76 652 331	281 786 374
Indirect expenditure	121 279 195	24 255 839	24 255 839	24 255 839	24 255 839	24 255 839
<b>Total expenditure</b>	<b>992 585 634</b>	<b>79 666 953</b>	<b>58 622 676</b>	<b>447 345 622</b>	<b>100 908 170</b>	<b>306 042 213</b>
Surplus or deficit	49 024 539	3 983 348	2 931 134	22 367 281	5 045 409	14 697 368
<b>Total expenditure plus surplus or deficit</b>	<b>1 041 610 174</b>	<b>83 650 301</b>	<b>61 553 810</b>	<b>469 712 903</b>	<b>105 953 579</b>	<b>320 739 582</b>
Operating grants and transfers	194 400 261	293 913	293 913	902 609	293 913	192 615 913
Property rates revenue	113 495 472	-	-	-	-	113 495 472
Other income	21 259 751	1 628 659	1 634 089	1 623 229	1 745 579	14 628 197
Other non-tariff service charges	26 586 338,00	1 053 309,00	23 306 996,00	1 287 746,00	938 287,00	
<b>Total non-tariff revenue</b>	<b>355 741 822</b>	<b>2 975 881</b>	<b>25 234 998</b>	<b>3 813 584</b>	<b>2 977 779</b>	<b>320 739 582</b>
<b>Revenue required from tariffs</b>	<b>685 868 352</b>	<b>80 674 420</b>	<b>36 318 812</b>	<b>465 899 320</b>	<b>102 975 800</b>	
<b>Total revenue</b>	<b>1 041 610 174</b>	<b>83 650 301</b>	<b>61 553 810</b>	<b>469 712 903</b>	<b>105 953 579</b>	<b>320 739 582</b>

**BUDGET FUNDING**

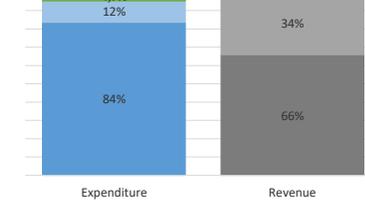
Budget funding: full budget: categories



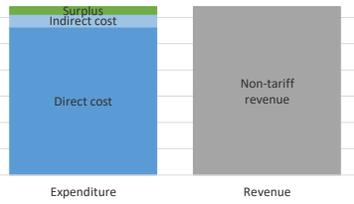
Budget funding: full budget: R'000



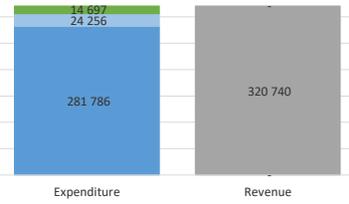
Budget funding: full budget: %s



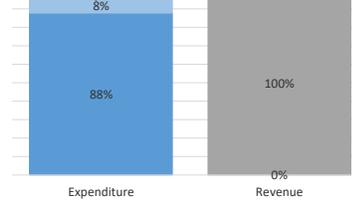
Budget funding: 'other' services: categories



Budget funding: 'other' services: R'000



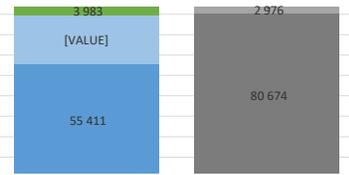
Budget funding: 'other' services: %s



Budget funding: water service: categories

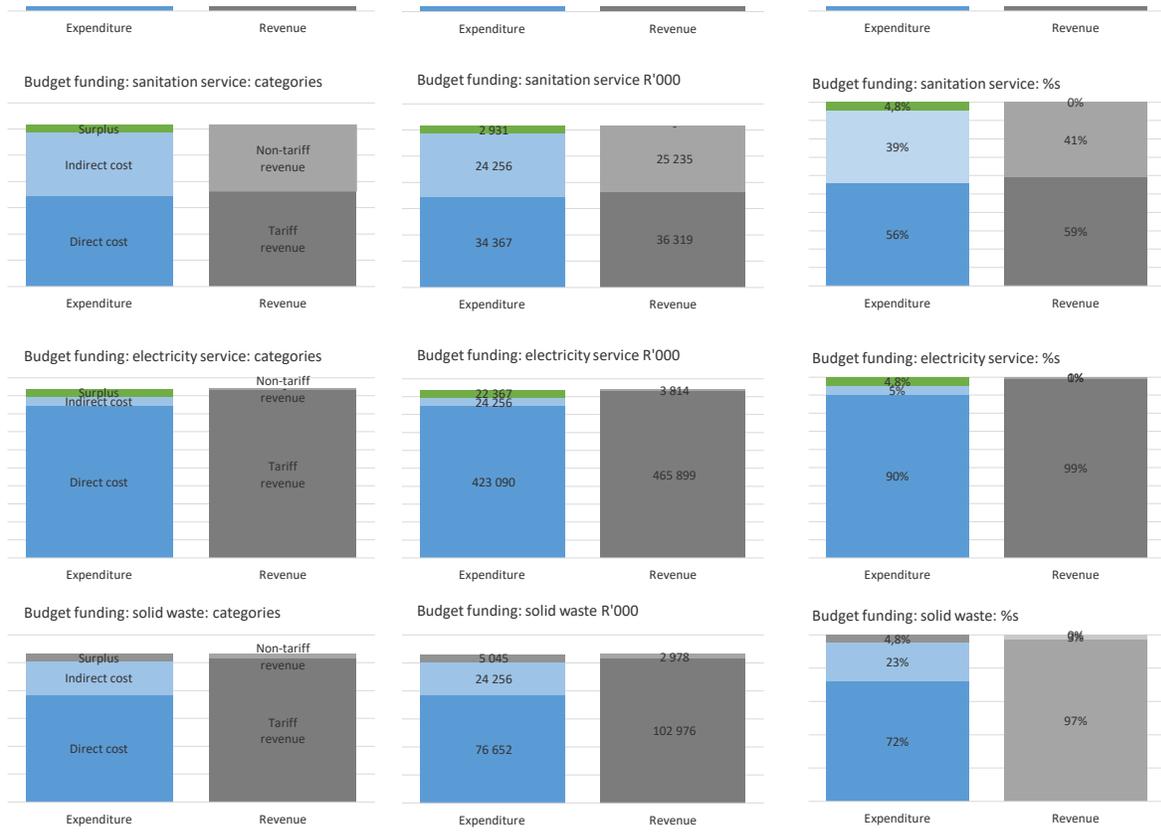


Budget funding: water service R'000



Budget funding: water service: %s





WC022 Witzenberg - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Financial Performance</b>										
Property rates	80,674	88,709	98,157	105,353	105,353	105,353	-	113,495	120,979	128,237
Service charges	376,201	431,573	437,257	516,476	531,476	531,476	-	566,166	610,107	667,706
Investment revenue	3,078	5,580	14,390	12,444	21,127	21,127	-	22,444	23,067	23,720
Transfer and subsidies - Operational	131,640	124,619	142,534	158,793	187,180	187,180	-	196,213	204,841	206,376
Other own revenue	31,814	64,739	70,693	64,715	64,736	64,736	-	65,145	66,548	70,070
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>623,407</b>	<b>715,220</b>	<b>763,033</b>	<b>857,781</b>	<b>909,873</b>	<b>909,873</b>	<b>-</b>	<b>963,464</b>	<b>1,025,541</b>	<b>1,096,110</b>
Employee costs	201,544	202,247	217,107	257,116	259,813	259,813	-	277,558	295,259	316,287
Remuneration of councillors	9,897	10,070	10,766	11,983	11,983	11,983	-	12,311	12,804	13,316
Depreciation and amortisation	33,224	38,331	33,070	54,369	54,369	54,369	-	54,219	40,273	40,323
Interest	4,484	7,676	9,895	9,535	9,535	9,535	-	10,233	10,255	10,277
Inventory consumed and bulk purchases	252,332	300,157	298,464	379,057	384,018	384,018	-	401,186	448,592	503,687
Transfers and subsidies	6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472
Other expenditure	139,833	127,629	139,050	191,760	196,340	196,340	-	203,459	206,201	210,233
<b>Total Expenditure</b>	<b>647,848</b>	<b>688,735</b>	<b>710,561</b>	<b>912,737</b>	<b>948,790</b>	<b>916,057</b>	<b>-</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit)</b>	<b>(24,441)</b>	<b>26,486</b>	<b>52,471</b>	<b>(54,955)</b>	<b>(38,917)</b>	<b>(6,185)</b>	<b>-</b>	<b>(32,618)</b>	<b>(24,353)</b>	<b>(23,485)</b>
Transfers and subsidies - capital (monetary allocations)	52,768	64,244	65,766	46,921	46,741	46,741	-	35,557	24,147	25,893
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	117,174	72,390	(12,706)	73,264	84,976	84,976	84,976	76,757	55,897	41,535
Transfers recognised - capital	52,852	64,143	65,693	47,342	37,953	37,953	37,953	39,880	34,177	22,850
Borrowing	-	1,478	-	9,000	10,518	10,518	10,518	16,518	-	-
Internally generated funds	14,202	9,398	21,496	16,923	36,452	36,452	-	20,359	21,720	18,685
<b>Total sources of capital funds</b>	<b>67,054</b>	<b>75,019</b>	<b>87,190</b>	<b>73,264</b>	<b>84,922</b>	<b>84,922</b>	<b>84,922</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<b>Financial position</b>										
Total current assets	(9,410)	276,846	348,272	296,094	360,510	360,510	-	356,093	347,282	359,781
Total non current assets	88,944	1,063,497	1,076,395	1,185,439	1,107,002	1,107,002	-	1,129,540	1,145,165	1,146,376
Total current liabilities	(11,885)	120,825	162,213	154,205	203,838	206,051	-	184,826	169,003	155,907
Total non current liabilities	59,572	178,225	116,632	304,136	134,427	78,432	-	168,623	191,466	215,290
Community wealth/Equity	3,520	1,040,061	1,144,418	1,023,192	1,129,196	1,129,196	-	1,132,184	1,131,978	1,134,960
<b>Cash flows</b>										
Net cash from (used) operating	(93,702)	(76,445)	(3,354)	(176,815)	71,824	71,824	-	72,717	43,417	38,264
Net cash from (used) investing	(52,791)	(8,169)	(7,408)	(73,264)	(84,922)	(84,922)	-	(76,757)	(55,897)	(41,535)
Net cash from (used) financing	(339)	876	(26,438)	(2,740)	(2,740)	(2,740)	-	13,778	(2,740)	(2,740)
<b>Cash/cash equivalents at the year end</b>	<b>(146,832)</b>	<b>31,567</b>	<b>107,680</b>	<b>(25,529)</b>	<b>210,964</b>	<b>210,964</b>	<b>-</b>	<b>227,333</b>	<b>212,112</b>	<b>206,102</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	(15,089)	144,880	226,802	199,597	217,594	217,594	-	227,333	212,112	206,101
Application of cash and investments	(12,808)	40,642	86,185	67,265	115,740	134,828	-	78,100	52,385	27,474
<b>Balance - surplus (shortfall)</b>	<b>(2,282)</b>	<b>104,238</b>	<b>140,617</b>	<b>132,332</b>	<b>101,855</b>	<b>82,766</b>	<b>-</b>	<b>149,232</b>	<b>159,728</b>	<b>178,628</b>
<b>Asset management</b>										
Asset register summary (WDV)	88,944	1,063,497	1,076,395	1,185,439	1,107,002	1,107,002	-	1,129,540	1,145,165	1,146,376
Depreciation	33,224	38,331	33,070	54,369	54,369	-	-	54,219	40,273	40,323
Renewal and Upgrading of Existing Assets	19,023	14,112	51,308	27,645	38,431	-	-	51,812	43,774	36,503
Repairs and Maintenance	20,536	14,233	27,039	29,343	30,143	-	-	31,384	32,886	34,438
<b>Free services</b>										
Cost of Free Basic Services provided	5,608	6,568	5,462	28,037	28,037	28,037	-	29,690	31,610	33,687
Revenue cost of free services provided	25,996	22,683	21,351	32,714	32,714	32,714	-	42,611	44,815	47,866
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	3	4	6	7	7	7	-	7	7	7
Refuse:	3	4	6	7	7	7	-	7	7	7

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		94,586	121,109	132,757	136,529	145,348	145,348	153,789	160,751	169,704
Executive and council		13	8,088	33	31	287	287	31	31	-
Finance and administration		94,573	113,021	132,724	136,498	145,061	145,061	153,758	160,720	169,704
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		155,331	146,316	162,177	180,091	206,497	206,497	218,327	229,013	232,131
Community and social services		128,957	121,745	135,409	149,753	150,530	150,530	158,917	168,992	181,856
Sport and recreation		9,166	9,438	13,311	6,956	7,541	7,541	7,820	8,306	8,817
Public safety		16,929	14,298	13,168	17,193	17,392	17,392	16,654	17,486	18,361
Housing		278	835	289	6,189	31,034	31,034	34,936	34,229	23,098
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16,878	15,086	38,923	45,791	47,394	47,394	4,338	4,565	4,528
Planning and development		4,244	2,643	3,863	3,097	3,442	3,442	3,016	3,215	3,116
Road transport		12,634	12,443	34,568	42,683	42,035	42,035	1,311	1,339	1,400
Environmental protection		-	0	491	10	1,917	1,917	11	11	12
<i>Trading services</i>		409,304	496,838	494,830	542,009	557,093	557,093	622,426	655,212	715,485
Energy sources		274,353	335,811	314,721	400,702	397,311	397,311	430,868	468,731	519,891
Water management		52,476	72,697	75,496	63,463	64,163	64,163	93,802	84,046	88,260
Waste water management		49,259	37,477	63,893	38,364	54,939	54,939	56,602	59,320	62,166
Waste management		33,216	50,853	40,720	39,480	40,680	40,680	41,154	43,115	45,168
Other	4	77	116	111	283	283	283	139	146	154
<b>Total Revenue - Functional</b>	<b>2</b>	<b>676,175</b>	<b>779,464</b>	<b>828,798</b>	<b>904,702</b>	<b>956,614</b>	<b>956,614</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		123,855	107,296	116,623	161,851	160,927	160,927	161,917	169,931	171,780
Executive and council		23,838	23,583	28,044	29,907	29,951	29,951	32,064	33,746	35,506
Finance and administration		97,509	81,799	86,060	128,942	127,973	127,973	124,776	130,759	130,479
Internal audit		2,508	1,914	2,518	3,002	3,002	3,002	5,078	5,427	5,795
<i>Community and public safety</i>		97,587	100,201	104,035	135,513	160,363	160,363	176,356	182,942	181,011
Community and social services		23,902	27,397	27,275	32,794	34,997	34,997	36,104	36,215	38,251
Sport and recreation		27,211	30,250	33,574	40,127	39,356	39,356	42,561	45,527	48,226
Public safety		42,004	37,607	38,367	50,926	50,595	50,595	56,792	60,597	64,643
Housing		4,469	4,947	4,820	11,667	35,416	35,416	40,899	40,603	29,891
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34,992	32,010	41,089	44,187	48,659	48,659	51,243	51,263	54,036
Planning and development		10,129	11,200	12,190	14,566	15,014	15,014	16,351	17,120	18,201
Road transport		24,385	20,001	27,483	28,202	28,709	28,709	29,657	31,082	32,592
Environmental protection		479	808	1,416	1,419	4,935	4,935	5,235	3,062	3,243
<i>Trading services</i>		390,511	448,295	447,908	570,032	577,688	577,688	605,507	643,692	710,599
Energy sources		271,934	316,479	316,120	403,519	405,788	405,788	428,398	473,846	535,848
Water management		41,091	39,248	53,258	51,024	54,403	54,403	55,411	54,902	57,577
Waste water management		36,877	37,697	47,299	44,548	45,448	45,448	45,046	50,257	51,356
Waste management		40,609	54,871	31,231	70,941	72,049	72,049	76,652	64,687	65,819
Other	4	902	933	907	1,154	1,154	1,154	1,059	2,065	2,169
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>647,848</b>	<b>688,735</b>	<b>710,561</b>	<b>912,737</b>	<b>948,790</b>	<b>948,790</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit) for the year</b>		<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>7,824</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		94,586	121,109	132,757	136,529	145,348	145,348	153,789	160,751	169,704
Executive and council		13	8,088	33	31	287	287	31	31	-
Mayor and Council		13	8,088	33	31	31	31	31	31	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	256	256	-	-	-
Finance and administration		94,573	113,021	132,724	136,498	145,061	145,061	153,758	160,720	169,704
Administrative and Corporate Support		0	1	0	10	10	10	11	11	12
Finance		94,239	112,606	132,298	135,762	144,324	144,324	152,985	159,908	168,852
Human Resources		254	354	374	639	639	639	671	705	740
Marketing, Customer Relations, Publicity and Media Co-ordination		0	-	-	5	5	5	5	6	6
Supply Chain Management		80	60	52	82	82	82	86	90	95
<b>Community and public safety</b>		155,331	146,316	162,177	180,091	206,497	206,497	218,327	229,013	232,131
Community and social services		128,957	121,745	135,409	149,753	150,530	150,530	158,917	168,992	181,856
Aged Care		118,121	110,799	124,226	139,300	139,108	139,108	147,397	157,336	169,783
Cemeteries, Funeral Parlours and Crematoriums		328	262	178	254	254	254	266	280	294
Community Halls and Facilities		31	186	310	400	400	400	543	441	472
Libraries and Archives		10,475	10,498	10,695	9,799	10,768	10,768	10,710	10,935	11,307
Sport and recreation		9,166	9,438	13,311	6,956	7,541	7,541	7,820	8,306	8,817
Recreational Facilities		1,909	6,547	6,908	6,900	6,900	6,900	7,682	8,157	8,658
Sports Grounds and Stadiums		7,257	2,891	6,403	55	640	640	139	148	159
Public safety		16,929	14,298	13,168	17,193	17,392	17,392	16,654	17,486	18,361
Civil Defence		-	-	65	-	199	199	-	-	-
Fire Fighting and Protection		2	25	29	864	864	864	8	8	8
Police Forces, Traffic and Street Parking Control		16,928	14,273	13,074	16,330	16,330	16,330	16,646	17,478	18,352
Housing		278	835	289	6,189	31,034	31,034	34,936	34,229	23,098
Housing		278	835	289	6,189	31,034	31,034	34,936	34,229	23,098
<b>Economic and environmental services</b>		16,878	15,086	38,923	45,791	47,394	47,394	4,338	4,565	4,528
Planning and development		4,244	2,643	3,863	3,097	3,442	3,442	3,016	3,215	3,116
Economic Development/Planning		1,892	902	513	283	310	310	105	205	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		1,721	1,741	2,313	1,818	1,818	1,818	1,911	2,010	2,116
Project Management Unit		630	-	1,037	997	1,314	1,314	1,000	1,000	1,000
Road transport		12,634	12,443	34,568	42,683	42,035	42,035	1,311	1,339	1,400
Roads		12,634	12,443	34,568	42,683	42,035	42,035	1,311	1,339	1,400
Environmental protection		-	0	491	10	1,917	1,917	11	11	12
Biodiversity and Landscape		-	0	491	10	1,917	1,917	11	11	12
<b>Trading services</b>		409,304	496,838	494,830	542,009	557,093	557,093	622,426	655,212	715,485
Energy sources		274,353	335,811	314,721	400,702	397,311	397,311	430,868	468,731	519,891
Electricity		274,131	334,246	314,721	400,702	397,311	397,311	430,868	468,731	519,891
Street Lighting and Signal Systems		222	1,565	-	-	-	-	-	-	-
Water management		52,476	72,697	75,496	63,463	64,163	64,163	93,802	84,046	88,260

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<i>Water Distribution</i>	1	52,476	72,697	74,872	63,463	64,163	64,163	80,759	84,046	88,260
<i>Water Storage</i>		-	-	623	-	-	-	13,043	-	-
<b>Waste water management</b>		<b>49,259</b>	<b>37,477</b>	<b>63,893</b>	<b>38,364</b>	<b>54,939</b>	<b>54,939</b>	<b>56,602</b>	<b>59,320</b>	<b>62,166</b>
<i>Public Toilets</i>		-	164	812	-	-	-	-	-	-
<i>Sewerage</i>		38,651	36,424	55,127	38,364	54,939	54,939	56,602	59,320	62,166
<i>Storm Water Management</i>		10,607	889	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	7,955	-	-	-	-	-	-
<b>Waste management</b>		<b>33,216</b>	<b>50,853</b>	<b>40,720</b>	<b>39,480</b>	<b>40,680</b>	<b>40,680</b>	<b>41,154</b>	<b>43,115</b>	<b>45,168</b>
<i>Solid Waste Disposal (Landfill Sites)</i>		3,086	16,237	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		30,130	34,616	40,720	39,480	40,680	40,680	41,154	43,115	45,168
<b>Other</b>		<b>77</b>	<b>116</b>	<b>111</b>	<b>283</b>	<b>283</b>	<b>283</b>	<b>139</b>	<b>146</b>	<b>154</b>
<i>Licensing and Regulation</i>		77	116	111	133	133	133	139	146	154
<i>Tourism</i>		-	-	-	150	150	150	-	-	-
<b>Total Revenue - Functional</b>	2	<b>676,175</b>	<b>779,464</b>	<b>828,798</b>	<b>904,702</b>	<b>956,614</b>	<b>956,614</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		<b>123,855</b>	<b>107,296</b>	<b>116,623</b>	<b>161,851</b>	<b>160,927</b>	<b>160,927</b>	<b>161,917</b>	<b>169,931</b>	<b>171,780</b>
<i>Executive and council</i>		23,838	23,583	28,044	29,907	29,951	29,951	32,064	33,746	35,506
<i>Mayor and Council</i>		15,898	14,331	17,235	18,348	18,354	18,354	19,101	19,899	20,728
<i>Municipal Manager, Town Secretary and Chief Executive</i>		7,941	9,252	10,809	11,559	11,598	11,598	12,962	13,847	14,778
<b>Finance and administration</b>		<b>97,509</b>	<b>81,799</b>	<b>86,060</b>	<b>128,942</b>	<b>127,973</b>	<b>127,973</b>	<b>124,776</b>	<b>130,759</b>	<b>130,479</b>
<i>Administrative and Corporate Support</i>		17,899	10,523	12,432	16,959	15,086	15,086	15,255	16,079	16,665
<i>Asset Management</i>		31	31	57	51	51	51	271	289	309
<i>Finance</i>		30,343	34,833	33,159	49,370	50,301	50,301	46,823	50,894	45,813
<i>Fleet Management</i>		3,406	4,925	4,299	4,209	4,237	4,237	4,221	4,512	4,819
<i>Human Resources</i>		22,230	11,708	13,932	32,405	32,702	32,702	30,941	30,067	32,225
<i>Information Technology</i>		4,385	3,868	4,553	5,379	5,369	5,369	5,493	5,745	6,005
<i>Legal Services</i>		5,416	1,368	1,533	2,820	2,905	2,905	3,254	3,429	3,611
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		3,904	4,022	4,172	4,780	4,768	4,768	4,980	5,363	5,762
<i>Property Services</i>		2,717	3,057	2,709	1,768	1,768	1,768	1,506	1,568	1,634
<i>Risk Management</i>		-	7	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		6,778	7,006	7,721	9,249	9,279	9,279	10,268	10,955	11,680
<i>Valuation Service</i>		400	451	1,493	1,951	1,506	1,506	1,763	1,859	1,957
<b>Internal audit</b>		<b>2,508</b>	<b>1,914</b>	<b>2,518</b>	<b>3,002</b>	<b>3,002</b>	<b>3,002</b>	<b>5,078</b>	<b>5,427</b>	<b>5,795</b>
<i>Governance Function</i>		2,508	1,914	2,518	3,002	3,002	3,002	5,078	5,427	5,795
<b>Community and public safety</b>		<b>97,587</b>	<b>100,201</b>	<b>104,035</b>	<b>135,513</b>	<b>160,363</b>	<b>160,363</b>	<b>176,356</b>	<b>182,942</b>	<b>181,011</b>
<b>Community and social services</b>		<b>23,902</b>	<b>27,397</b>	<b>27,275</b>	<b>32,794</b>	<b>34,997</b>	<b>34,997</b>	<b>36,104</b>	<b>36,215</b>	<b>38,251</b>
<i>Aged Care</i>		4,658	6,887	5,630	9,181	9,008	9,008	7,179	5,993	6,204
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3,189	3,511	3,925	4,569	4,439	4,439	4,783	4,735	4,997
<i>Child Care Facilities</i>		8	36	5	87	95	95	99	104	108
<i>Community Halls and Facilities</i>		5,360	5,875	6,260	7,288	8,540	8,540	9,675	10,089	10,668
<i>Disaster Management</i>		95	118	49	72	72	72	76	79	83

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<i>Education</i>		1	1	-	5	1	1	2	2	2
<i>Libraries and Archives</i>		10,591	10,969	11,405	11,592	12,842	12,842	14,289	15,213	16,187
<b>Sport and recreation</b>		27,211	30,250	33,574	40,127	39,356	39,356	42,561	45,527	48,226
<i>Community Parks (including Nurseries)</i>		8,229	8,412	10,624	12,920	12,718	12,718	14,625	15,504	16,424
<i>Recreational Facilities</i>		12,763	15,126	15,616	18,164	17,876	17,876	18,350	19,466	20,647
<i>Sports Grounds and Stadiums</i>		6,219	6,712	7,333	9,043	8,761	8,761	9,585	10,557	11,155
<b>Public safety</b>		42,004	37,607	38,367	50,926	50,595	50,595	56,792	60,597	64,643
<i>Civil Defence</i>		-	96	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		8,395	9,108	9,867	12,008	12,008	12,008	12,931	13,839	14,810
<i>Police Forces, Traffic and Street Parking Control</i>		33,609	28,403	28,500	38,918	38,586	38,586	43,861	46,758	49,832
<b>Housing</b>		4,469	4,947	4,820	11,667	35,416	35,416	40,899	40,603	29,891
<i>Housing</i>		4,463	4,917	4,766	11,614	35,363	35,363	40,844	40,545	29,830
<i>Informal Settlements</i>		6	30	54	53	53	53	55	58	61
<b>Economic and environmental services</b>		34,992	32,010	41,089	44,187	48,659	48,659	51,243	51,263	54,036
<b>Planning and development</b>		10,129	11,200	12,190	14,566	15,014	15,014	16,351	17,120	18,201
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		1,686	2,177	2,341	3,133	3,201	3,201	3,639	3,832	4,040
<i>Economic Development/Planning</i>		1,400	1,669	1,975	2,177	2,803	2,803	2,624	2,842	3,077
<i>Town Planning, Building Regulations and Enforcement, and City</i>		4,745	4,880	5,246	6,225	5,978	5,978	6,699	6,891	7,355
<i>Project Management Unit</i>		2,298	2,473	2,628	3,032	3,032	3,032	3,389	3,555	3,729
<b>Road transport</b>		24,385	20,001	27,483	28,202	28,709	28,709	29,657	31,082	32,592
<i>Roads</i>		24,385	20,001	27,483	28,202	28,709	28,709	29,657	31,082	32,592
<b>Environmental protection</b>		479	808	1,416	1,419	4,935	4,935	5,235	3,062	3,243
<i>Biodiversity and Landscape</i>		479	808	1,416	1,229	4,885	4,885	5,036	2,853	3,025
<i>Pollution Control</i>		-	-	-	190	50	50	199	208	218

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<i>Trading services</i>	1	390,511	448,295	447,908	570,032	577,688	577,688	605,507	643,692	710,599
Energy sources		271,934	316,479	316,120	403,519	405,788	405,788	428,398	473,846	535,848
<i>Electricity</i>		269,233	313,742	312,681	399,364	401,119	401,119	423,090	468,511	530,427
<i>Street Lighting and Signal Systems</i>		2,700	2,737	3,438	4,155	4,669	4,669	5,308	5,334	5,421
Water management		41,091	39,248	53,258	51,024	54,403	54,403	55,411	54,902	57,577
<i>Water Treatment</i>		154	201	199	231	231	231	251	268	287
<i>Water Distribution</i>		37,996	36,182	50,318	46,494	50,118	50,118	51,006	50,380	52,934
<i>Water Storage</i>		2,941	2,866	2,741	4,300	4,054	4,054	4,155	4,254	4,356
Waste water management		36,877	37,697	47,299	44,548	45,448	45,448	45,046	50,257	51,356
<i>Public Toilets</i>		1,566	1,712	1,681	1,924	1,978	1,978	1,842	1,967	2,098
<i>Sewerage</i>		27,990	28,147	37,932	33,820	34,715	34,715	34,367	38,909	39,295
<i>Storm Water Management</i>		7,321	7,838	7,685	8,789	8,753	8,753	8,822	9,366	9,946
<i>Waste Water Treatment</i>		0	0	0	14	1	1	15	16	16
Waste management		40,609	54,871	31,231	70,941	72,049	72,049	76,652	64,687	65,819
<i>Solid Waste Disposal (Landfill Sites)</i>		7,600	19,916	(11,759)	30,827	31,000	31,000	32,050	17,399	17,656
<i>Solid Waste Removal</i>		31,591	34,781	42,945	40,065	41,000	41,000	44,521	47,200	48,067
<i>Street Cleaning</i>		1,418	174	45	49	49	49	82	88	95
<i>Other</i>		902	933	907	1,154	1,154	1,154	1,059	2,065	2,169
Licensing and Regulation		10	33	7	56	56	56	58	61	64
Tourism		892	900	900	1,098	1,098	1,098	1,000	2,004	2,105
Total Expenditure - Functional	3	647,848	688,735	710,561	912,737	948,790	948,790	996,082	1,049,894	1,119,595
Surplus/(Deficit) for the year		28,327	90,730	118,237	(8,035)	7,824	7,824	2,938	(206)	2,408

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		92,562	111,015	130,895	133,121	141,684	141,684	149,934	156,635	165,313
Vote 2 - Community Services		140,638	133,319	150,347	164,312	192,453	192,453	201,946	212,043	214,091
Vote 3 - Corporate Services		17,195	22,716	13,547	17,166	17,364	17,364	17,495	18,231	19,111
Vote 4 - Technical Services		424,651	511,803	532,342	588,653	603,345	603,345	627,943	661,026	721,683
Vote 5 - Municipal Manager		1,129	611	1,667	1,451	1,768	1,768	1,702	1,752	1,805
<b>Total Revenue by Vote</b>	2	<b>676,175</b>	<b>779,464</b>	<b>828,798</b>	<b>904,702</b>	<b>956,614</b>	<b>956,614</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>
<b>Expenditure by Vote, to be appropriated</b>	1									
Vote 1 - Financial Services		38,603	44,240	43,645	62,909	63,416	63,416	61,135	66,151	62,065
Vote 2 - Community Services		66,462	74,834	79,649	101,160	130,481	130,481	141,841	143,813	139,337
Vote 3 - Corporate Services		103,131	78,251	86,374	121,674	119,758	119,758	124,761	130,161	137,831
Vote 4 - Technical Services		424,873	480,027	487,604	610,926	618,915	618,915	648,802	689,078	758,459
Vote 5 - Municipal Manager		14,779	11,383	13,289	16,067	16,220	16,220	19,542	20,691	21,904
<b>Total Expenditure by Vote</b>	2	<b>647,848</b>	<b>688,735</b>	<b>710,561</b>	<b>912,737</b>	<b>948,790</b>	<b>948,790</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>7,824</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

References

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

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Revenue by Vote</b>										
Vote 1 - Financial Services	1	92,562	111,015	130,895	133,121	141,684	141,684	149,934	156,635	165,313
1.2 - Income		73,953	79,478	98,484	105,563	105,563	105,563	114,101	121,623	128,922
1.3 - Financial Administration		18,529	31,477	32,362	27,206	35,768	35,768	35,464	34,625	35,984
1.4 - Credit Control		-	-	(2)	270	270	270	284	298	313
1.5 - Supply Chain & Expenditure		80	60	52	82	82	82	86	90	95
<b>Vote 2 - Community Services</b>		<b>140,638</b>	<b>133,319</b>	<b>150,347</b>	<b>164,312</b>	<b>192,453</b>	<b>192,453</b>	<b>201,946</b>	<b>212,043</b>	<b>214,091</b>
2.2 - Cemeteries		328	262	178	254	254	254	266	280	294
2.3 - Housing		492	1,029	482	6,269	31,114	31,114	35,029	34,325	23,193
2.4 - Libraries		10,475	10,575	10,788	10,025	10,994	10,994	10,947	11,184	11,568
2.5 - Resorts & Swimming Pools		1,909	6,547	6,542	6,900	6,900	6,900	7,682	8,157	8,658
2.6 - Social Services		118,121	110,799	124,226	139,300	139,108	139,108	147,397	157,336	169,783
2.7 - Fire Services & Disaster Management		2	25	29	864	864	864	8	8	8
2.8 - Environment & Licencing		77	116	603	143	2,049	2,049	150	158	166
2.9 - Community Halls and Amenities		7,342	3,064	6,985	275	860	860	362	390	422
2.10 - Local Economic Development		1,892	902	513	283	310	310	105	205	-
<b>Vote 3 - Corporate Services</b>		<b>17,195</b>	<b>22,716</b>	<b>13,547</b>	<b>17,166</b>	<b>17,364</b>	<b>17,364</b>	<b>17,495</b>	<b>18,231</b>	<b>19,111</b>
3.2 - Human Resources		254	354	374	639	639	639	671	705	740
3.3 - Administration		0	1	0	10	10	10	11	11	12
3.5 - Marketing & Communication		0	-	-	5	5	5	5	6	6
3.6 - Thusong Centre		-	-	-	-	-	-	130	(0)	(0)
3.7 - Traffic and Protection Services		16,928	14,273	13,139	16,330	16,529	16,529	16,646	17,478	18,352
3.8 - Tourism		-	-	-	150	150	150	-	-	-
3.9 - Council Cost		13	8,088	33	31	31	31	31	31	-
<b>Vote 4 - Technical Services</b>		<b>424,651</b>	<b>511,803</b>	<b>532,342</b>	<b>588,653</b>	<b>603,345</b>	<b>603,345</b>	<b>627,943</b>	<b>661,026</b>	<b>721,683</b>
4.1 - Director: Technical Services		-	-	-	-	256	256	-	-	-
4.2 - Electro Technical Services		274,798	336,868	315,576	402,787	399,396	399,396	433,104	471,138	522,518
4.3 - Water Storage & Distribution		52,476	72,697	75,496	63,463	64,163	64,163	93,802	84,046	88,260
4.4 - Waste Water Management		39,463	36,424	63,082	38,729	55,304	55,304	56,985	59,721	62,588
4.5 - Waste Management		33,163	50,789	40,720	39,410	40,610	40,610	41,081	43,038	45,088
4.6 - Roads		12,634	12,443	34,568	42,683	42,035	42,035	1,311	1,339	1,400
4.7 - Storm Water Management		10,607	889	-	-	-	-	-	-	-
4.8 - Town Planning & Building Control		1,510	1,530	2,090	1,580	1,580	1,580	1,660	1,742	1,830
4.9 - Public Toilets		-	164	812	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		<b>1,129</b>	<b>611</b>	<b>1,667</b>	<b>1,451</b>	<b>1,768</b>	<b>1,768</b>	<b>1,702</b>	<b>1,752</b>	<b>1,805</b>
5.2 - Performance & Project Management		630	-	1,037	997	1,314	1,314	1,000	1,000	1,000
5.3 - Property & Legal Services		499	611	630	454	454	454	702	752	805
<b>Total Revenue by Vote</b>	2	<b>676,175</b>	<b>779,464</b>	<b>828,798</b>	<b>904,702</b>	<b>956,614</b>	<b>956,614</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Financial Services</b>		<b>38,603</b>	<b>44,240</b>	<b>43,645</b>	<b>62,909</b>	<b>63,416</b>	<b>63,416</b>	<b>61,135</b>	<b>66,151</b>	<b>62,065</b>
1.1 - Director: Finance		1,621	1,926	2,157	2,287	2,302	2,302	2,033	2,177	2,330
1.2 - Income		7,475	12,476	11,507	23,231	22,806	22,806	18,980	21,418	14,707
1.3 - Financial Administration		13,980	12,945	13,177	16,751	17,257	17,257	17,127	17,897	18,825
1.4 - Credit Control		8,748	9,868	9,045	11,364	11,744	11,744	12,593	13,561	14,370
1.5 - Supply Chain & Expenditure		6,779	7,025	7,758	9,276	9,306	9,306	10,401	11,098	11,833
<b>Vote 2 - Community Services</b>		<b>66,462</b>	<b>74,834</b>	<b>79,649</b>	<b>101,160</b>	<b>130,481</b>	<b>130,481</b>	<b>141,841</b>	<b>143,813</b>	<b>139,337</b>
2.1 - Director: Community Services		299	322	341	396	396	396	1,564	1,675	1,791
2.2 - Cemeteries		3,189	3,501	3,925	4,489	4,429	4,429	4,775	4,727	4,990
2.3 - Housing		4,469	4,947	4,820	11,667	35,416	35,416	40,899	40,603	29,891
2.4 - Libraries		12,850	14,211	13,988	15,093	16,058	16,058	17,487	18,567	19,706
2.5 - Resorts & Swimming Pools		10,504	11,884	13,033	14,662	14,660	14,660	15,153	16,112	17,129
2.6 - Social Services		4,667	6,924	5,635	9,272	8,947	8,947	6,999	5,813	6,025
2.7 - Fire Services & Disaster Management		8,490	9,178	9,917	12,081	12,081	12,081	13,007	13,919	14,893
2.8 - Environment & Licensing		489	841	1,422	1,474	4,911	4,911	5,210	3,035	3,215
2.9 - Community Halls and Amenities		20,104	21,450	24,593	29,849	30,624	30,624	33,843	36,235	38,330
2.10 - Local Economic Development		1,400	1,574	1,975	2,177	2,960	2,960	2,906	3,127	3,366
<b>Vote 3 - Corporate Services</b>		<b>103,131</b>	<b>78,251</b>	<b>86,374</b>	<b>121,674</b>	<b>119,758</b>	<b>119,758</b>	<b>124,761</b>	<b>130,161</b>	<b>137,831</b>
3.1 - Director: Corporate Services		1,891	1,904	2,277	2,613	2,613	2,613	2,568	2,748	2,938
3.2 - Human Resources		22,230	11,708	13,949	32,405	32,702	32,702	30,941	30,067	32,225
3.3 - Administration		19,848	12,633	14,266	17,594	15,720	15,720	15,891	16,719	17,310
3.4 - Information Technology		4,385	3,868	4,553	5,378	5,368	5,368	5,473	5,725	5,985
3.5 - Marketing & Communication		3,904	4,022	4,172	4,781	4,769	4,769	5,000	5,383	5,782
3.6 - Thusong Centre		473	482	523	541	548	548	926	860	926
3.7 - Traffic and Protection Services		33,609	28,403	28,500	38,918	38,586	38,586	43,861	46,758	49,832
3.8 - Tourism		892	900	900	1,098	1,098	1,098	1,000	2,004	2,105
3.9 - Council Cost		15,898	14,331	17,235	18,348	18,354	18,354	19,101	19,899	20,728
<b>Vote 4 - Technical Services</b>		<b>424,873</b>	<b>480,027</b>	<b>487,604</b>	<b>610,926</b>	<b>618,915</b>	<b>618,915</b>	<b>648,802</b>	<b>689,078</b>	<b>758,459</b>
4.1 - Director: Technical Services		1,830	1,885	2,317	2,311	2,335	2,335	2,772	2,962	3,163
4.2 - Electro Technical Services		268,152	312,119	312,105	398,930	401,199	401,199	423,621	468,462	529,781
4.3 - Water Storage & Distribution		41,291	39,248	53,258	51,425	54,804	54,804	55,828	55,373	58,107
4.4 - Waste Water Management		31,567	32,500	41,937	37,970	38,851	38,851	38,686	43,776	44,779
4.5 - Waste Management		40,609	54,871	31,140	70,941	72,049	72,049	76,652	64,687	65,819
4.6 - Roads		24,385	20,001	27,328	28,202	28,709	28,709	29,657	31,082	32,592
4.7 - Storm Water Management		7,321	7,838	8,292	8,789	8,774	8,774	8,822	9,366	9,946
4.8 - Town Planning & Building Control		4,745	4,880	5,246	6,225	5,978	5,978	6,699	6,891	7,355
4.9 - Public Toilets		1,566	1,712	1,681	1,924	1,978	1,978	1,842	1,967	2,098
4.10 - Mechanical Workshop		3,406	4,972	4,299	4,209	4,237	4,237	4,221	4,512	4,819

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Vote 5 - Municipal Manager</b>		14,779	11,383	13,289	16,067	16,220	16,220	19,542	20,691	21,904
5.1 - Municipal Manager		2,869	3,413	4,243	3,961	3,961	3,961	4,058	4,319	4,593
5.2 - Performance & Project Management		2,298	2,473	2,628	3,032	3,032	3,032	3,389	3,555	3,729
5.3 - Property & Legal Services		5,418	1,399	1,558	2,939	3,024	3,024	3,379	3,559	3,747
5.4 - Internal Audit		2,508	1,921	2,518	3,002	3,002	3,002	5,078	5,427	5,795
5.5 - IDP		1,686	2,177	2,341	3,133	3,201	3,201	3,639	3,832	4,040
<b>Total Expenditure by Vote</b>	2	<b>647,848</b>	<b>688,735</b>	<b>710,561</b>	<b>912,737</b>	<b>948,790</b>	<b>948,790</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>7,824</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

References

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

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	274,180	326,063	311,865	399,102	399,102	399,102	-	432,200	470,269	521,716
Service charges - Water	2	43,137	45,340	45,356	53,000	53,000	53,000	-	48,878	50,704	52,622
Service charges - Waste Water Management	2	30,920	31,194	48,851	33,059	48,059	48,059	-	51,315	53,768	56,337
Service charges - Waste Management	2	27,965	28,976	31,185	31,315	31,315	31,315	-	33,774	35,366	37,032
Sale of Goods and Rendering of Services		3,316	5,069	5,460	5,272	5,272	5,272	-	5,536	5,813	6,103
Agency services		4,354	4,415	4,611	4,461	4,461	4,461	-	4,684	4,918	5,164
Interest		0	-	-	10	10	10	-	11	11	12
Interest earned from Receivables		5,141	14,935	22,715	23,503	23,503	23,503	-	23,549	24,727	25,963
Interest earned from Current and Non Current Assets		3,078	5,580	14,390	12,444	21,127	21,127	-	22,444	23,067	23,720
Rent on Land		-	-	-	26	26	26	-	27	29	30
Rental from Fixed Assets		1,458	4,604	4,786	4,648	4,648	4,648	-	6,015	6,447	6,904
Operational Revenue		411	2,652	8,063	1,679	1,679	1,679	-	1,764	1,854	1,920
<b>Non-Exchange Revenue</b>											
Property rates	2	80,674	88,709	98,157	105,353	105,353	105,353	-	113,495	120,979	128,237
Surcharges and Taxes		4,047	9,083	9,980	7,290	7,311	7,311	-	5,501	3,789	4,066
Fines, penalties and forfeits		11,593	9,670	8,487	11,194	11,194	11,194	-	11,254	11,816	12,407
Licences or permits		1,065	1,198	1,145	2,327	2,327	2,327	-	2,444	2,566	2,694
Transfer and subsidies - Operational		131,640	124,619	142,534	158,793	187,180	187,180	-	196,213	204,841	206,376
Interest		428	2,315	2,822	3,566	3,566	3,566	-	3,566	3,744	3,932
Operational Revenue		-	2,736	2,625	739	739	739	-	794	834	875
Gains on disposal of Assets		-	8,062	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>623,407</b>	<b>715,220</b>	<b>763,033</b>	<b>857,781</b>	<b>909,873</b>	<b>909,873</b>	<b>-</b>	<b>963,464</b>	<b>1,025,541</b>	<b>1,096,110</b>
<b>Expenditure</b>											
Employee related costs	2	201,544	202,247	217,107	257,116	259,813	259,813	-	277,558	295,259	316,287
Remuneration of councillors		9,897	10,070	10,766	11,983	11,983	11,983	-	12,311	12,804	13,316
Bulk purchases - electricity	2	239,632	285,708	279,960	360,544	360,544	360,544	-	375,258	422,916	476,626
Inventory consumed	8	12,699	14,449	18,504	18,512	23,474	23,474	-	25,929	25,676	27,061
Debt impairment	3	32,454	37,106	57,793	64,475	64,475	64,475	-	62,260	62,018	58,961
Depreciation and amortisation		33,224	38,331	33,070	54,369	54,369	54,369	-	54,219	40,273	40,323
Interest		4,484	7,676	9,895	9,535	9,535	9,535	-	10,233	10,255	10,277
Contracted services		52,293	33,782	50,689	64,652	67,599	67,599	-	75,084	75,718	78,920
Transfers and subsidies		6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472
Irrecoverable debts written off		17,561	14,711	9,576	-	-	-	-	2,131	2,229	2,329
Operational costs		37,459	39,835	20,154	56,396	58,028	58,028	-	60,487	65,602	69,356
Losses on disposal of Assets		66	2,196	838	-	-	-	-	-	-	-
Other Losses		-	-	-	6,237	6,237	6,237	-	3,497	635	667
<b>Total Expenditure</b>		<b>647,848</b>	<b>688,735</b>	<b>710,561</b>	<b>912,737</b>	<b>948,790</b>	<b>916,057</b>	<b>-</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit)</b>		<b>(24,441)</b>	<b>26,486</b>	<b>52,471</b>	<b>(54,955)</b>	<b>(38,917)</b>	<b>(6,185)</b>	<b>-</b>	<b>(32,618)</b>	<b>(24,353)</b>	<b>(23,485)</b>
Transfers and subsidies - capital (monetary allocations)	6	52,768	64,244	65,766	46,921	46,741	46,741	-	35,557	24,147	25,893
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>28,327</b>	<b>90,730</b>	<b>118,237</b>	<b>(8,035)</b>	<b>7,824</b>	<b>40,557</b>	<b>-</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		-	168	32	50	141	141	141	-	-	-
Vote 2 - Community Services		9,190	3,767	6,975	2,858	5,130	5,130	-	100	9,759	-
Vote 3 - Corporate Services		636	685	441	-	-	-	-	350	300	300
Vote 4 - Technical Services		49,865	66,418	78,766	62,072	64,482	64,482	64,482	64,356	42,158	40,050
Capital multi-year expenditure sub-total		59,692	71,038	86,213	64,980	69,753	69,753	64,623	64,806	52,217	40,350
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		165	769	147	130	30	30	30	30	30	30
Vote 2 - Community Services		3,647	667	422	1,757	2,153	2,153	2,153	2,030	1,480	230
Vote 3 - Corporate Services		2,994	-	250	850	1,676	1,676	1,676	410	960	315
Vote 4 - Technical Services		558	1,218	158	5,548	11,364	11,364	11,364	9,451	1,180	580
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	30	30	30
Capital single-year expenditure sub-total		7,363	2,654	976	8,284	15,223	15,223	15,223	11,951	3,680	1,185
<b>Total Capital Expenditure - Vote</b>	3,7	67,054	73,691	87,190	73,264	84,976	84,976	79,846	76,757	55,897	41,535

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		53,283	1,381	(97,286)	2,180	4,005	4,005	4,005	2,030	2,680	2,785
Executive and council		-	-	409	-	67	67	67	150	650	150
Finance and administration		53,283	1,381	(97,695)	2,180	3,938	3,938	3,938	1,880	2,030	2,635
<i>Community and public safety</i>		10,902	3,939	7,086	5,064	7,041	7,041	7,041	2,300	11,509	200
Community and social services		1,639	667	160	2,000	2,000	2,000	2,000	1,100	-	-
Sport and recreation		7,782	3,031	6,870	858	3,230	3,230	3,230	650	10,709	200
Public safety		1,481	240	57	1,707	1,679	1,679	1,679	550	800	-
Housing		-	-	-	500	132	132	132	-	-	-
<i>Economic and environmental services</i>		17,373	13,136	45,050	26,023	24,107	24,107	24,107	9,118	22,254	11,334
Planning and development		1,934	736	-	400	900	900	900	200	-	-
Road transport		15,439	12,401	45,050	25,623	23,207	23,207	23,207	8,918	22,254	11,334
<i>Trading services</i>		35,616	53,934	32,444	39,997	49,823	49,823	49,823	63,309	19,454	27,216
Energy sources		3,943	9,573	4,827	6,491	14,912	14,912	14,912	22,870	10,142	6,018
Water management		7,954	20,159	14,903	19,358	15,753	15,753	15,753	23,995	4,280	1,507
Waste water management		18,448	2,448	12,517	100	4,510	4,510	4,510	16,343	4,932	19,590
Waste management		5,272	21,754	197	14,048	14,647	14,647	14,647	100	100	100
<b>Total Capital Expenditure - Functional</b>	<b>3,7</b>	<b>117,174</b>	<b>72,390</b>	<b>(12,706)</b>	<b>73,264</b>	<b>84,976</b>	<b>84,976</b>	<b>84,976</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<b>Funded by:</b>											
National Government		18,164	47,307	41,976	25,175	20,557	20,557	20,557	37,504	26,408	21,621
Provincial Government		33,326	16,432	22,759	21,566	15,166	15,166	15,166	1,941	7,469	1,229
District Municipality		861	404	762	600	1,973	1,973	1,973	435	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		501	-	197	-	256	256	256	-	300	-
Transfers recognised - capital	4	52,852	64,143	65,693	47,342	37,953	37,953	37,953	39,880	34,177	22,850
Borrowing	6	-	1,478	-	9,000	10,518	10,518	10,518	16,518	-	-
Internally generated funds		14,202	9,398	21,496	16,923	36,452	36,452	36,452	20,359	21,720	18,685
<b>Total Capital Funding</b>	<b>7</b>	<b>67,054</b>	<b>75,019</b>	<b>87,190</b>	<b>73,264</b>	<b>84,922</b>	<b>84,922</b>	<b>84,922</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>	2										
<u>Multi-year expenditure appropriation</u>											
Vote 1 - Financial Services		-	168	32	50	141	141	141	-	-	-
1,3 - Financial Administration		-	168	32	50	141	141	141	-	-	-
Vote 2 - Community Services		9,190	3,767	6,975	2,858	5,130	5,130	-	100	9,759	-
2,2 - Cemeteries		-	-	-	-	-	-	-	100	-	-
2,4 - Libraries		-	-	124	2,000	2,000	2,000	-	-	-	-
2,9 - Community Halls and Amenities		7,256	3,031	6,851	858	3,130	3,130	-	-	9,759	-
2.10 - Local Economic Development		1,934	736	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		636	685	441	-	-	-	-	350	300	300
3,4 - Information Technology		636	445	441	-	-	-	-	350	300	300
3,7 - Traffic and Protection Services		-	240	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		49,865	66,418	78,766	62,072	64,482	64,482	64,482	64,356	42,158	40,050
4,2 - Electro Technical Services		3,943	9,573	4,827	6,491	14,912	14,912	14,912	22,720	9,892	5,818
4,3 - Water Storage & Distribution		7,103	20,159	14,903	19,358	15,529	15,529	15,529	16,509	3,780	1,307
4,4 - Waste Water Management		7,841	889	11,158	100	1,656	1,656	1,656	15,293	3,152	19,283
4,5 - Waste Management		5,272	21,754	193	9,000	6,976	6,976	6,976	-	-	-
4,6 - Roads		15,100	11,688	45,050	25,123	22,607	22,607	22,607	8,083	22,254	11,334
4,7 - Storm Water Management		10,607	889	-	-	-	-	-	450	1,780	307
4,9 - Public Toilets		-	164	1,284	-	-	-	-	-	-	-
4.10 - Mechanical Workshop		-	1,301	1,350	2,000	2,801	2,801	2,801	1,300	1,300	2,000
Capital multi-year expenditure sub-total		59,692	71,038	86,213	64,980	69,753	69,753	64,623	64,806	52,217	40,350

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
<u>Capital expenditure - Municipal Vote</u> <u>Single-year expenditure appropriation</u>	2										
Vote 1 - Financial Services		165	769	147	130	30	30	30	30	30	30
1,1 - Director: Finance		-	-	-	-	-	-	-	30	30	30
1,3 - Financial Administration		165	769	147	130	30	30	30	-	-	-
Vote 2 - Community Services		3,647	667	422	1,757	2,153	2,153	2,153	2,030	1,480	230
2,1 - Director: Community Services		-	-	137	-	140	140	140	30	30	30
2,3 - Housing		-	-	-	500	132	132	132	-	-	-
2,4 - Libraries		696	667	-	-	-	-	-	1,000	-	-
2,5 - Resorts & Swimming Pools		-	-	-	-	-	-	-	450	30	-
2,7 - Fire Services & Disaster Management		1,481	-	-	857	857	857	857	350	500	-
2,8 - Environment & Licensing		-	-	-	-	24	24	24	-	-	-
2,9 - Community Halls and Amenities		1,469	-	285	-	100	100	100	200	920	200
2.10 - Local Economic Development		-	-	-	400	900	900	900	-	-	-
Vote 3 - Corporate Services		2,994	-	250	850	1,676	1,676	1,676	410	960	315
3,1 - Director: Corporate Services		-	-	194	-	118	118	118	30	30	30
3,2 - Human Resources		-	-	-	-	615	615	615	80	-	-
3,3 - Administration		2,143	-	-	-	-	-	-	-	-	-
3,5 - Marketing & Communication		-	-	-	-	120	120	120	100	130	285
3,7 - Traffic and Protection Services		-	-	57	850	823	823	823	200	300	-
3,9 - Council Cost		850	-	-	-	-	-	-	-	500	-
Vote 4 - Technical Services		558	1,218	158	5,548	11,364	11,364	11,364	9,451	1,180	580
4,1 - Director: Technical Services		-	-	79	-	39	39	39	30	30	30
4,2 - Electro Technical Services		-	-	-	-	-	-	-	150	250	200
4,3 - Water Storage & Distribution		-	-	-	-	200	200	200	7,486	500	200
4,4 - Waste Water Management		-	505	75	-	2,854	2,854	2,854	600	-	-
4,5 - Waste Management		-	-	4	5,048	7,671	7,671	7,671	100	100	100
4,6 - Roads		339	712	-	500	600	600	600	835	-	-
4,8 - Town Planning & Building Control		-	-	-	-	-	-	-	200	-	-
4.10 - Mechanical Workshop		219	-	-	-	-	-	-	50	300	50
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	30	30	30
5,1 - Municipal Manager		-	-	-	-	-	-	-	30	30	30
Capital single-year expenditure sub-total		7,363	2,654	976	8,284	15,223	15,223	15,223	11,951	3,680	1,185
Total Capital Expenditure		67,054	73,691	87,190	73,264	84,976	84,976	79,846	76,757	55,897	41,535

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		(15 089)	144 880	226 802	199 597	217 594	217 594	-	227 333	212 112	206 101
Trade and other receivables from exchange transactions	1	5 120	92 229	77 124	44 957	74 512	74 512	-	70 937	67 323	63 642
Receivables from non-exchange transactions	1	(1 609)	12 734	10 131	45 608	39 219	39 219	-	46 933	55 032	71 701
Inventory	2	(1 638)	9 035	11 534	4 484	8 710	8 710	-	9 181	11 105	12 904
VAT		3 821	17 290	20 971	996	18 766	18 766	-	-	-	3 723
Other current assets		(15)	677	1 709	453	1 709	1 709	-	1 709	1 709	1 709
<b>Total current assets</b>		<b>(9 410)</b>	<b>276 846</b>	<b>348 272</b>	<b>296 094</b>	<b>360 510</b>	<b>360 510</b>	<b>-</b>	<b>356 093</b>	<b>347 282</b>	<b>359 781</b>
<b>Non current assets</b>											
Investment property		(943)	42 842	42 093	41 358	41 352	41 352	-	40 610	39 868	39 126
Property, plant and equipment	3	89 344	1 017 992	1 031 712	1 141 746	1 062 723	1 062 723	-	1 085 851	1 102 345	1 104 427
Heritage assets		-	550	550	550	550	550	-	550	550	550
Intangible assets		544	2 113	2 039	1 785	2 377	2 377	-	2 529	2 401	2 273
<b>Total non current assets</b>		<b>88 944</b>	<b>1 063 497</b>	<b>1 076 395</b>	<b>1 185 439</b>	<b>1 107 002</b>	<b>1 107 002</b>	<b>-</b>	<b>1 129 540</b>	<b>1 145 165</b>	<b>1 146 376</b>
<b>TOTAL ASSETS</b>		<b>79 535</b>	<b>1 340 343</b>	<b>1 424 667</b>	<b>1 481 533</b>	<b>1 467 512</b>	<b>1 467 512</b>	<b>-</b>	<b>1 485 633</b>	<b>1 492 447</b>	<b>1 506 157</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Financial liabilities		(381)	1 405	36	2 050	669	669	-	2 195	(531)	(3 256)
Consumer deposits		992	11 549	12 158	11 549	12 158	12 158	-	12 158	12 158	12 158
Trade and other payables from exchange transactions	4	7 515	61 817	103 355	93 087	106 696	106 696	-	103 647	95 050	87 967
Trade and other payables from non-exchange transactions	5	(22 351)	6 781	6 977	6 092	(354)	(354)	-	3 129	6 901	7 008
Provision		1 151	27 705	30 618	37 979	39 772	39 772	-	45 567	48 684	52 031
VAT		1 188	11 570	9 070	3 449	44 898	44 898	-	18 130	6 741	-
<b>Total current liabilities</b>		<b>(11 885)</b>	<b>120 825</b>	<b>162 213</b>	<b>154 205</b>	<b>203 838</b>	<b>203 838</b>	<b>-</b>	<b>184 826</b>	<b>169 003</b>	<b>155 907</b>
<b>Non current liabilities</b>											
Financial liabilities	6	(1 432)	1 019	492	9 475	(1 154)	(1 154)	-	12 911	14 792	16 758
Provision	7	53 259	115 881	58 839	194 575	67 950	67 950	-	77 712	87 473	97 235
Other non-current liabilities		7 745	61 324	57 301	100 085	67 631	67 631	-	78 001	89 200	101 296
<b>Total non current liabilities</b>		<b>59 572</b>	<b>178 225</b>	<b>116 632</b>	<b>304 136</b>	<b>134 427</b>	<b>134 427</b>	<b>-</b>	<b>168 623</b>	<b>191 466</b>	<b>215 290</b>
<b>TOTAL LIABILITIES</b>		<b>47 687</b>	<b>299 050</b>	<b>278 845</b>	<b>458 341</b>	<b>338 266</b>	<b>338 266</b>	<b>-</b>	<b>353 449</b>	<b>360 468</b>	<b>371 197</b>
<b>NET ASSETS</b>		<b>31 847</b>	<b>1 041 293</b>	<b>1 145 822</b>	<b>1 023 192</b>	<b>1 129 246</b>	<b>1 129 246</b>	<b>-</b>	<b>1 132 184</b>	<b>1 131 978</b>	<b>1 134 960</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	3 696	1 027 522	1 131 879	1 010 653	1 116 656	1 116 656	-	1 116 707	1 119 645	1 120 013
Reserves and funds	9	(175)	12 540	12 540	12 540	12 540	12 540	-	12 540	12 540	12 540
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>3 520</b>	<b>1 040 061</b>	<b>1 144 418</b>	<b>1 023 192</b>	<b>1 129 196</b>	<b>1 129 196</b>	<b>-</b>	<b>1 129 246</b>	<b>1 132 184</b>	<b>1 132 552</b>

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		2 561	2 383	2 754	91 170	91 170	91 170	-	103 281	108 881	115 270
Service charges		466 324	615 625	766 796	453 490	552 123	552 123	-	601 837	655 346	717 273
Other revenue		8 733	16 186	16 318	16 342	32 320	32 320	-	17 029	17 880	18 774
Transfers and Subsidies - Operational	1	101 163	114 187	99 341	156 768	183 104	183 104	-	194 392	196 992	205 715
Transfers and Subsidies - Capital	1	61 702	65 900	100 181	55 289	50 797	50 797	-	46 362	39 556	30 727
Interest		3 095	3 265	7 939	33 583	48 207	48 207	-	49 570	51 549	53 626
<b>Payments</b>											
Suppliers and employees		(737 278)	(893 992)	(996 624)	(983 456)	(885 897)	(885 897)	-	(939 730)	(1 026 762)	(1 103 670)
Interest		-	-	(58)	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(93 702)</b>	<b>(76 445)</b>	<b>(3 354)</b>	<b>(176 815)</b>	<b>71 824</b>	<b>71 824</b>	<b>-</b>	<b>72 741</b>	<b>43 442</b>	<b>37 716</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
<b>Payments</b>											
Capital assets		(52 791)	(8 169)	(7 408)	-	(54)	(54)	-	(76 757)	(55 897)	(41 535)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52 791)</b>	<b>(8 169)</b>	<b>(7 408)</b>	<b>-</b>	<b>(54)</b>	<b>(54)</b>	<b>-</b>	<b>(76 757)</b>	<b>(55 897)</b>	<b>(41 535)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Borrowing long term/refinancing		-	-	-	-	-	-	-	16 518	-	-
Increase (decrease) in consumer deposits		992	2 246	(25 033)	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(1 331)	(1 370)	(1 405)	(2 740)	(2 740)	(2 740)	-	(2 740)	(2 740)	(2 740)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(339)</b>	<b>876</b>	<b>(26 438)</b>	<b>(2 740)</b>	<b>(2 740)</b>	<b>(2 740)</b>	<b>-</b>	<b>13 778</b>	<b>(2 740)</b>	<b>(2 740)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(146 832)</b>	<b>(83 738)</b>	<b>(37 199)</b>	<b>(179 555)</b>	<b>69 030</b>	<b>69 030</b>	<b>-</b>	<b>9 762</b>	<b>(15 195)</b>	<b>(6 559)</b>
Cash/cash equivalents at the year begin:	2	-	115 305	144 880	227 290	226 802	226 802	-	217 594	227 356	212 161
Cash/cash equivalents at the year end:	2	<b>(146 832)</b>	<b>31 567</b>	<b>107 680</b>	<b>47 735</b>	<b>295 832</b>	<b>295 832</b>	<b>-</b>	<b>227 356</b>	<b>212 161</b>	<b>205 602</b>

References

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

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(146,832)	31,567	107,680	(25,529)	210,964	210,964	-	227,333	212,112	206,102
Other current investments > 90 days		131,743	113,312	119,122	225,126	6,630	6,630	-	0	(0)	(0)
<b>Cash and investments available:</b>		<b>(15,089)</b>	<b>144,880</b>	<b>226,802</b>	<b>199,597</b>	<b>217,594</b>	<b>217,594</b>	<b>-</b>	<b>227,333</b>	<b>212,112</b>	<b>206,101</b>
<b>Application of cash and investments</b>											
Trade payables from Non-exchange transactions: Unspent conc		(22,351)	7,827	8,023	7,163	2,833	2,833	-	6,316	10,088	10,194
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	2,395	5,720	11,975	3,449	44,898	44,898	-	18,130	6,741	-
Other working capital requirements	3	8,300	54,800	96,804	73,949	87,098	87,098	-	80,025	66,769	50,603
Other provisions		(1,151)	(27,705)	(30,618)	(17,296)	(19,089)	-	-	(26,371)	(31,213)	(33,323)
<b>Total Application of cash and investments:</b>		<b>(12,808)</b>	<b>40,642</b>	<b>86,185</b>	<b>67,265</b>	<b>115,740</b>	<b>134,828</b>	<b>-</b>	<b>78,100</b>	<b>52,385</b>	<b>27,474</b>
<b>Surplus(shortfall)</b>		<b>(2,282)</b>	<b>104,238</b>	<b>140,617</b>	<b>132,332</b>	<b>101,855</b>	<b>82,766</b>	<b>-</b>	<b>149,232</b>	<b>159,728</b>	<b>178,628</b>

References

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

<u>Other working capital requirements</u>											
Debtors		(785)	7,017	6,551	19,138	19,598	19,598	-	23,622	28,281	37,364
Creditors due		7,515	61,817	103,355	93,087	106,696	106,696	-	103,647	95,050	87,967
<b>Total</b>		<b>(8,300)</b>	<b>(54,800)</b>	<b>(96,804)</b>	<b>(73,949)</b>	<b>(87,098)</b>	<b>(87,098)</b>	<b>-</b>	<b>(80,025)</b>	<b>(66,769)</b>	<b>(50,603)</b>

<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		(1,609)	12,734	10,131	45,608	39,219	39,219	-	46,933	55,032	71,701
Estimate of debtors collection rate		48.8%	55.1%	64.7%	42.0%	50.0%	50.0%	0.0%	50.3%	51.4%	52.1%

<u>Long term investments committed</u>											
Balance (Insert description: eg sinking fund)		-	-	-	-	-	-	-	-	-	-

<u>Reserves to be backed by cash/investments</u>											
Capital replacement		(175)	12,540	12,540	12,540	12,540	12,540	-	12,540	12,540	12,540
	6	(175)	12,540	12,540	12,540	12,540	12,540	-	12,540	12,540	12,540

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	98,151	58,278	(64,013)	45,620	46,545	46,545	24,945	12,123	5,032
<i>Roads Infrastructure</i>		9,528	2,169	15,725	436	724	724	1,532	1,830	307
<i>Storm water Infrastructure</i>		10,607	889	-	-	-	-	-	1,780	307
<i>Electrical Infrastructure</i>		1,901	9,041	591	3,391	1,037	1,037	-	574	518
<i>Water Supply Infrastructure</i>		7,103	20,159	14,875	19,258	15,429	15,429	19,582	1,780	307
<i>Sanitation Infrastructure</i>		7,321	1,053	1,284	-	957	957	-	1,780	307
<i>Solid Waste Infrastructure</i>		55,393	18,975	(99,895)	9,000	6,976	6,976	-	-	-
<b>Infrastructure</b>		<b>91,853</b>	<b>52,286</b>	<b>(67,420)</b>	<b>32,085</b>	<b>25,123</b>	<b>25,123</b>	<b>21,115</b>	<b>7,743</b>	<b>1,747</b>
Community Facilities		1,934	736	-	2,100	2,100	2,100	1,000	200	-
Sport and Recreation Facilities		317	-	584	-	-	-	-	230	-
<b>Community Assets</b>		<b>2,252</b>	<b>736</b>	<b>584</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>1,000</b>	<b>430</b>	<b>-</b>
Operational Buildings		-	-	-	850	650	650	-	-	-
Housing		-	-	-	500	132	132	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350</b>	<b>782</b>	<b>782</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights		-	-	-	-	615	615	80	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>615</b>	<b>615</b>	<b>80</b>	<b>-</b>	<b>-</b>
Computer Equipment		636	2,091	653	50	334	334	350	330	335
Furniture and Office Equipment		(1)	1,436	320	130	683	683	450	750	400
Machinery and Equipment		2,137	189	306	2,857	6,691	6,691	950	1,220	550
Transport Assets		1,275	1,541	1,543	7,048	10,216	10,216	1,000	1,650	2,000
<b>Total Renewal of Existing Assets</b>	2	<b>4,955</b>	<b>-</b>	<b>5,216</b>	<b>200</b>	<b>6,801</b>	<b>-</b>	<b>8,950</b>	<b>7,000</b>	<b>7,000</b>
<i>Roads Infrastructure</i>		1,596	-	1,985	-	5,001	-	5,000	4,000	5,000
<i>Electrical Infrastructure</i>		-	-	-	-	1,000	-	500	1,000	1,000
<i>Water Supply Infrastructure</i>		-	-	28	100	100	-	750	1,000	1,000
<i>Sanitation Infrastructure</i>		520	-	3,203	100	700	-	2,250	1,000	-
<b>Infrastructure</b>		<b>2,116</b>	<b>-</b>	<b>5,216</b>	<b>200</b>	<b>6,801</b>	<b>-</b>	<b>8,500</b>	<b>7,000</b>	<b>7,000</b>
Sport and Recreation Facilities		-	-	-	-	-	-	450	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>
Operational Buildings		2,839	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>2,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Upgrading of Existing Assets</b>	6	<b>14,068</b>	<b>14,112</b>	<b>46,092</b>	<b>27,445</b>	<b>31,630</b>	<b>-</b>	<b>42,862</b>	<b>36,774</b>	<b>29,503</b>
<i>Roads Infrastructure</i>		4,315	10,231	27,340	25,187	17,381	-	2,336	16,424	6,027
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	450	-	-
<i>Electrical Infrastructure</i>		2,041	533	4,236	1,100	10,318	-	22,220	8,318	4,300
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	3,413	1,500	200
<i>Sanitation Infrastructure</i>		456	317	8,030	-	-	-	13,643	372	18,976
<b>Infrastructure</b>		<b>6,812</b>	<b>11,081</b>	<b>39,607</b>	<b>26,287</b>	<b>27,700</b>	<b>-</b>	<b>42,062</b>	<b>26,615</b>	<b>29,503</b>
Community Facilities		-	-	-	300	800	-	100	-	-
Sport and Recreation Facilities		7,256	3,031	6,485	858	3,130	-	-	9,559	-
<b>Community Assets</b>		<b>7,256</b>	<b>3,031</b>	<b>6,485</b>	<b>1,158</b>	<b>3,930</b>	<b>-</b>	<b>100</b>	<b>9,559</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	500	600	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>600</b>	<b>-</b>
Licences and Rights		-	-	-	-	-	-	200	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	4	<b>117,174</b>	<b>72,390</b>	<b>(12,706)</b>	<b>73,264</b>	<b>84,976</b>	<b>46,545</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<i>Roads Infrastructure</i>		15,439	12,401	45,050	25,623	23,107	724	8,868	22,254	11,334
<i>Storm water Infrastructure</i>		10,607	889	-	-	-	-	450	1,780	307
<i>Electrical Infrastructure</i>		3,943	9,573	4,827	4,491	12,356	1,037	22,720	9,892	5,818
<i>Water Supply Infrastructure</i>		7,103	20,159	14,903	19,358	15,529	15,429	23,745	4,280	1,507
<i>Sanitation Infrastructure</i>		8,296	1,370	12,517	100	1,656	957	15,893	3,152	19,283
<i>Solid Waste Infrastructure</i>		55,393	18,975	(99,895)	9,000	6,976	6,976	-	-	-
<b>Infrastructure</b>		<b>100,781</b>	<b>63,367</b>	<b>(22,598)</b>	<b>58,572</b>	<b>59,624</b>	<b>25,123</b>	<b>71,677</b>	<b>41,358</b>	<b>38,250</b>
Community Facilities		1,934	736	-	2,400	2,900	2,100	1,100	200	-
Sport and Recreation Facilities		7,573	3,031	7,069	858	3,130	-	450	9,789	-
<b>Community Assets</b>		<b>9,508</b>	<b>3,767</b>	<b>7,069</b>	<b>3,258</b>	<b>6,030</b>	<b>2,100</b>	<b>1,550</b>	<b>9,989</b>	<b>-</b>
Operational Buildings		2,839	-	-	850	650	650	500	600	-
Housing		-	-	-	500	132	132	-	-	-
<b>Other Assets</b>		<b>2,839</b>	<b>-</b>	<b>-</b>	<b>1,350</b>	<b>782</b>	<b>782</b>	<b>500</b>	<b>600</b>	<b>-</b>
Licences and Rights		-	-	-	-	615	615	280	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>615</b>	<b>615</b>	<b>280</b>	<b>-</b>	<b>-</b>
Computer Equipment		636	2,091	653	50	334	334	350	330	335
Furniture and Office Equipment		(1)	1,436	320	130	683	683	450	750	400
Machinery and Equipment		2,137	189	306	2,857	6,691	6,691	950	1,220	550
Transport Assets		1,275	1,541	1,543	7,048	10,216	10,216	1,000	1,650	2,000
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>117,174</b>	<b>72,390</b>	<b>(12,706)</b>	<b>73,264</b>	<b>84,976</b>	<b>46,545</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	88,944	1,063,497	1,076,395	1,185,439	1,107,002	1,107,002	1,129,540	1,145,165	1,146,376
<i>Roads Infrastructure</i>		13,731	280,555	319,114	340,448	356,244	356,244	360,404	377,900	384,476
<i>Storm water Infrastructure</i>		13,067	98,502	96,108	94,320	94,017	94,017	92,376	92,065	90,281
<i>Electrical Infrastructure</i>		3,009	(30,075)	(22,609)	(29,517)	(33,405)	(33,405)	(15,097)	(10,616)	(10,110)
<i>Water Supply Infrastructure</i>		2,265	181,320	190,810	188,750	191,929	191,929	210,240	209,086	205,158
<i>Sanitation Infrastructure</i>		2,165	113,805	120,886	117,093	116,984	116,984	127,068	124,662	138,386
<i>Solid Waste Infrastructure</i>		52,894	61,114	16,116	95,674	6,453	6,453	(10,087)	(11,727)	(13,367)
<i>Information and Communication Infrastructure</i>		8,764	10,153	9,991	10,153	9,991	9,991	9,991	9,991	9,991
<b>Infrastructure</b>		<b>95,894</b>	<b>715,373</b>	<b>730,417</b>	<b>816,920</b>	<b>742,212</b>	<b>742,212</b>	<b>774,896</b>	<b>791,360</b>	<b>804,816</b>
<b>Community Assets</b>		<b>(6,225)</b>	<b>64,683</b>	<b>68,153</b>	<b>73,764</b>	<b>74,906</b>	<b>74,906</b>	<b>72,479</b>	<b>78,942</b>	<b>75,415</b>
Heritage Assets		-	550	550	550	550	550	550	550	550
Investment properties		(943)	42,842	42,093	41,358	41,352	41,352	40,610	39,868	39,126
<b>Other Assets</b>		<b>100</b>	<b>144,116</b>	<b>141,692</b>	<b>150,010</b>	<b>139,667</b>	<b>139,667</b>	<b>133,246</b>	<b>126,925</b>	<b>120,004</b>
<b>Intangible Assets</b>		<b>544</b>	<b>2,113</b>	<b>2,039</b>	<b>1,785</b>	<b>2,377</b>	<b>2,377</b>	<b>2,529</b>	<b>2,401</b>	<b>2,273</b>
Computer Equipment		(289)	1,846	2,252	(1,972)	(2,288)	(2,288)	(2,250)	(4,293)	(6,331)
Furniture and Office Equipment		(878)	1,278	835	556	2,056	2,056	2,326	1,492	257
Machinery and Equipment		236	16,642	14,991	16,922	17,695	17,695	17,741	18,856	19,201
Transport Assets		(1,075)	2,282	1,804	13,771	14,846	14,846	15,846	17,496	19,496

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Land		1,580	71,774	71,568	71,774	71,568	71,568	71,568	71,568	71,568
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>88,944</b>	<b>1,063,497</b>	<b>1,076,395</b>	<b>1,185,439</b>	<b>1,107,002</b>	<b>1,107,002</b>	<b>1,129,540</b>	<b>1,145,165</b>	<b>1,146,376</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<u>Depreciation</u>	7	33,224	38,331	33,070	54,369	54,369	-	54,219	40,273	40,323
<u>Repairs and Maintenance by Asset Class</u>	3	20,536	14,233	27,039	29,343	30,143	-	31,384	32,886	34,438
<i>Roads Infrastructure</i>		9,066	3,986	11,903	12,404	12,568	-	13,159	13,764	14,397
<i>Storm water Infrastructure</i>		1,675	1,976	1,554	1,766	1,755	-	1,535	1,673	1,823
<i>Electrical Infrastructure</i>		1,789	1,291	1,503	2,269	2,252	-	2,358	2,467	2,580
<i>Water Supply Infrastructure</i>		1,878	696	3,021	2,324	2,392	-	2,860	2,766	2,893
<i>Sanitation Infrastructure</i>		2,855	2,652	5,083	5,502	5,590	-	5,551	6,138	6,421
Infrastructure		17,263	10,602	23,064	24,264	24,557	-	25,463	26,807	28,115
Community Facilities		339	430	353	494	541	-	680	603	611
Sport and Recreation Facilities		402	431	162	240	303	-	423	439	457
Community Assets		742	861	515	733	844	-	1,103	1,043	1,068
Operational Buildings		152	293	310	880	828	-	559	577	595
Housing		191	97	215	224	250	-	262	274	287
Other Assets		344	390	524	1,103	1,078	-	827	857	882
Computer Equipment		203	104	160	184	174	-	182	191	199
Furniture and Office Equipment		3	19	10	58	33	-	61	64	67
Machinery and Equipment		99	89	103	300	300	-	314	329	344
Transport Assets		1,882	2,169	2,664	2,699	3,156	-	3,439	3,602	3,763
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>53,760</b>	<b>52,564</b>	<b>60,110</b>	<b>83,711</b>	<b>84,511</b>	<b>-</b>	<b>85,603</b>	<b>73,158</b>	<b>74,762</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		16.2%	19.5%	-403.8%	37.7%	45.2%	0.0%	67.5%	78.3%	87.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		57.3%	36.8%	155.1%	50.8%	70.7%	0.0%	95.6%	108.7%	90.5%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		23.2%	1.3%	2.5%	2.5%	2.7%	0.0%	2.8%	2.9%	3.0%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</i>		44.7%	2.7%	7.3%	4.8%	6.2%	0.0%	7.4%	6.7%	6.2%

References

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

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		12,453	12,394	12,649	12,662	12,662	12,662	12,662	12,662	12,662
Using public tap (at least min.service level)	2	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
<i>Minimum Service Level and Above sub-total</i>		15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
Total number of households	5	15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		12,861	12,993	13,012	13,017	13,017	13,017	13,017	13,017	13,017
Chemical toilet		2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
<i>Minimum Service Level and Above sub-total</i>		15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
Total number of households	5	15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
<b>Energy:</b>										
Electricity (at least min.service level)		2,260	2,228	2,136	2,112	2,112	2,112	2,112	2,112	2,112
Electricity - prepaid (min.service level)		10,704	10,924	11,843	12,312	12,312	12,312	12,312	12,312	12,312
<i>Minimum Service Level and Above sub-total</i>		12,964	13,152	13,979	14,424	14,424	14,424	14,424	14,424	14,424
Electricity (< min.service level)		2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
<i>Below Minimum Service Level sub-total</i>		2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
Total number of households	5	15,931	17,179	19,786	21,056	21,056	21,056	21,056	21,056	21,056
<b>Refuse:</b>										
Removed at least once a week		13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
<i>Minimum Service Level and Above sub-total</i>		13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
Using communal refuse dump		2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
<i>Below Minimum Service Level sub-total</i>		2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
Total number of households	5	16,286	17,492	19,292	20,123	20,123	20,123	20,123	20,123	20,123
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		3,145,249	2,670,961	2,268,460	3,887,304	3,887,304	3,887,304	3,938,664	3,993,106	4,050,814
Sanitation (free minimum level service)		-	-	-	10,657,570	10,657,570	10,657,570	11,297,024	11,974,845	12,693,336
Electricity/other energy (50kwh per household per month)		2,462,465	3,889,461	3,181,799	4,378,101	4,378,101	4,378,101	4,793,041	5,401,757	6,087,780
Refuse (removed at least once a week)		-	7,174	12,071	9,114,392	9,114,392	9,114,392	9,661,256	10,240,761	10,855,207
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		3,145	2,671	2,268	3,887	3,887	3,887	3,939	3,993	4,051
Sanitation (free sanitation service to indigent households)		-	-	-	10,658	10,658	10,658	11,297	11,975	12,693
Electricity/other energy (50kwh per indigent household per month)		2,462	3,889	3,182	4,378	4,378	4,378	4,793	5,402	6,088
Refuse (removed once a week for indigent households)		-	7	12	9,114	9,114	9,114	9,661	10,241	10,855
Total cost of FBS provided		5,608	6,568	5,462	28,037	28,037	28,037	29,690	31,610	33,687
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sanitation (Rand per household per month)		216	228	242	257	257	257	275	295	317
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		20	20	20	20	20	20	20	20	20
<b>Revenue cost of subsidised services provided (R'000)</b>	<b>9</b>									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8,193	9,471	7,777	8,564	8,564	8,564	16,860	17,198	18,229
Water (in excess of 6 kilolitres per indigent household per month)		7	(1,740)	7	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		11,650	8,128	7,350	10,658	10,658	10,658	11,297	11,975	12,693
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	4,378	4,378	4,378	4,793	5,402	6,088
Refuse (in excess of one removal a week for indigent households)		6,145	6,824	6,217	9,114	9,114	9,114	9,661	10,241	10,855
<b>Total revenue cost of subsidised services provided</b>		<b>25,996</b>	<b>22,683</b>	<b>21,351</b>	<b>32,714</b>	<b>32,714</b>	<b>32,714</b>	<b>42,611</b>	<b>44,815</b>	<b>47,866</b>

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Property rates</b>											
Total Property Rates	6	88,868	98,180	105,934	113,917	113,917	113,917	-	130,355	138,176	146,467
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		8,193	9,471	7,777	8,564	8,564	8,564	-	16,860	17,198	18,229
<b>Net Property Rates</b>		80,674	88,709	98,157	105,353	105,353	105,353	-	113,495	120,979	128,237
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	276,642	329,953	315,047	407,858	407,858	407,858	-	441,786	481,073	533,892
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	4,378	4,378	4,378	-	4,793	5,402	6,088
<i>less Cost of Free Basic Services (50 kwh per indigent household per month)</i>		2,462	3,889	3,182	4,378	4,378	4,378	-	4,793	5,402	6,088
<b>Net Service charges - Electricity</b>		274,180	326,063	311,865	399,102	399,102	399,102	-	432,200	470,269	521,716
<b>Service charges - Water</b>											
Total Service charges - Water	6	46,289	46,271	47,632	56,887	56,887	56,887	-	52,817	54,698	56,672
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		7	(1,740)	7	-	-	-	-	-	-	-
<i>less Cost of Free Basic Services (6 kilolitres per indigent household per month)</i>		3,145	2,671	2,268	3,887	3,887	3,887	-	3,939	3,993	4,051
<b>Net Service charges - Water</b>		43,137	45,340	45,356	53,000	53,000	53,000	-	48,878	50,704	52,622
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management		42,570	39,322	56,201	54,374	69,374	69,374	-	73,909	77,717	81,723
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		11,650	8,128	7,350	10,658	10,658	10,658	-	11,297	11,975	12,693
<b>Net Service charges - Waste Water Management</b>		30,920	31,194	48,851	33,059	48,059	48,059	-	51,315	53,768	56,337
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6	33,429	34,899	36,115	48,677	48,677	48,677	-	52,165	54,870	57,715
Total landfill revenue		681	908	1,298	867	867	867	-	931	978	1,027
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		6,145	6,824	6,217	9,114	9,114	9,114	-	9,661	10,241	10,855
<i>less Cost of Free Basic Services (removed once a week to indigent households)</i>		-	7	12	9,114	9,114	9,114	-	9,661	10,241	10,855
<b>Net Service charges - Waste Management</b>		27,965	28,976	31,185	31,315	31,315	31,315	-	33,774	35,366	37,032
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	120,276	127,716	132,207	149,588	152,251	152,251	-	162,295	171,638	183,781
Pension and UIF Contributions		21,417	23,483	26,552	29,303	29,353	29,353	-	32,373	34,650	37,076
Medical Aid Contributions		8,014	8,519	8,939	9,955	9,955	9,955	-	11,102	11,890	12,723
Overtime		10,535	13,010	16,956	18,812	18,820	18,820	-	21,007	22,504	24,085
Performance Bonus		9,443	10,163	10,539	12,198	12,198	12,198	-	13,401	14,354	15,360
Motor Vehicle Allowance		6,689	6,912	7,357	8,339	8,339	8,339	-	8,866	9,498	10,167

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cellphone Allowance		532	501	973	1,154	1,154	1,154	-	1,350	1,447	1,548
Housing Allowances		1,819	1,412	1,454	1,670	1,670	1,670	-	1,484	1,590	1,701
Other benefits and allowances		6,910	6,883	7,407	8,690	8,665	8,665	-	7,159	7,667	8,204
Payments in lieu of leave		1,355	1,859	1,893	3,501	3,501	3,501	-	3,754	4,092	4,461
Long service awards		798	966	2,225	2,248	2,248	2,248	-	2,298	2,482	2,680
Post-retirement benefit obligations		12,678	(263)	(649)	10,330	10,330	10,330	-	10,370	11,200	12,096
Acting and post related allowance		1,077	1,086	1,255	1,329	1,329	1,329	-	2,098	2,247	2,405
<i>sub-total</i>	4										
	5	201,544	202,247	217,107	257,116	259,813	259,813	-	277,558	295,259	316,287
<b>Total Employee related costs</b>	1	201,544	202,247	217,107	257,116	259,813	259,813	-	277,558	295,259	316,287
<b>Depreciation and amortisation</b>											
Depreciation of Property, Plant & Equipment		32,188	38,246	31,829	54,091	54,091	54,091	-	54,091	40,145	40,195
Lease amortisation		387	78	74	278	278	278	-	128	128	128
Capital asset impairment		649	6	1,167	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	1	33,224	38,331	33,070	54,369	54,369	54,369	-	54,219	40,273	40,323
<b>Bulk purchases - electricity</b>											
Electricity Bulk Purchases		239,632	285,708	279,960	360,544	360,544	360,544	-	375,258	422,916	476,626
<b>Total bulk purchases</b>	1	239,632	285,708	279,960	360,544	360,544	360,544	-	375,258	422,916	476,626
<b>Transfers and grants</b>											
Cash transfers and grants		6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472
<b>Total transfers and grants</b>	1	6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472
<b>Contracted services</b>											
<i>Outsourced Services</i>		27,287	17,971	21,061	31,454	36,447	36,447	-	39,402	40,615	42,471
<i>Consultants and Professional Services</i>		21,127	10,931	25,261	26,488	24,337	24,337	-	27,688	27,337	28,540
<i>Contractors</i>		3,878	4,879	4,367	6,709	6,815	6,815	-	7,994	7,766	7,910
<i>sub-total</i>	1	52,293	33,782	50,689	64,652	67,599	67,599	-	75,084	75,718	78,920
<b>Operational Costs</b>											
Collection costs		2,421	2,785	2,614	3,521	3,201	3,201	-	2,600	3,513	3,671
Contributions to 'other' provisions		207	(324)	(27,599)	1	1	1	-	1	1	1
Audit fees		3,215	3,232	3,776	4,068	4,068	4,068	-	4,267	4,464	4,665
<i>Other Operational Costs</i>	3										
<i>Operating Leases</i>		895	951	1,025	1,239	1,239	1,239	-	1,300	1,359	1,420
<i>Operational Cost</i>		30,722	33,191	40,338	47,567	49,519	49,519	-	52,319	56,265	59,599
<b>Total Operational Costs</b>	1	37,459	39,835	20,154	56,396	58,028	58,028	-	60,487	65,602	69,356
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs	8	1,430	1,452	575	988	988	988	-	719	822	937
Inventory Consumed (Project Maintenance)		3,244	3,323	3,063	3,651	5,798	5,798	-	5,831	6,099	6,374
Contracted Services		14,755	8,252	21,095	22,600	19,838	19,838	-	21,251	22,111	23,097
Other Expenditure		1,106	1,206	2,307	2,104	3,518	3,518	-	3,584	3,853	4,030
<b>Total Repairs and Maintenance Expenditure</b>	9	20,536	14,233	27,039	29,343	30,143	30,143	-	31,384	32,886	34,438

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Inventory Consumed											
Inventory Consumed - Other		8,730	10,911	16,648	18,512	23,489	23,489	–	25,928	25,676	27,061
<b>Total Inventory Consumed &amp; Other Material</b>		<b>8,730</b>	<b>10,911</b>	<b>16,648</b>	<b>18,512</b>	<b>23,489</b>	<b>23,489</b>	<b>–</b>	<b>25,928</b>	<b>25,676</b>	<b>27,061</b>
	check	20,536	14,233	27,039	29,343	30,143	30,143		31,384	32,886	34,438

References

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

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

R thousand	1	Vote 1 - Financial Services	Vote 2 - Community Services	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Municipal Manager	Vote 6 - Planning and Development	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		496	-	-	431,704	-	-	-	-	-	-	-	-	-	-	-	432,200
Service charges - Water		-	-	-	48,878	-	-	-	-	-	-	-	-	-	-	-	48,878
Service charges - Waste Water Management		-	-	-	51,315	-	-	-	-	-	-	-	-	-	-	-	51,315
Service charges - Waste Management		-	-	-	33,774	-	-	-	-	-	-	-	-	-	-	-	33,774
Sale of Goods and Rendering of Services		270	3,917	5	1,344	-	-	-	-	-	-	-	-	-	-	-	5,536
Agency services		-	-	4,684	-	-	-	-	-	-	-	-	-	-	-	-	4,684
Interest		11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Interest earned from Receivables		123	169	-	23,257	-	-	-	-	-	-	-	-	-	-	-	23,549
Interest earned from Current and Non Current Assets		22,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,444
Rent on Land		22	5	-	-	-	-	-	-	-	-	-	-	-	-	-	27
Rental from Fixed Assets		386	4,927	-	-	702	-	-	-	-	-	-	-	-	-	-	6,015
Operational Revenue		446	6	708	604	-	-	-	-	-	-	-	-	-	-	-	1,764
<b>Non-Exchange Revenue</b>																	
Property rates		113,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,495
Surcharges and Taxes		5,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,501
Fines, penalties and forfeits		1,549	28	9,669	8	-	-	-	-	-	-	-	-	-	-	-	11,254
Licences or permits		5	139	2,299	-	-	-	-	-	-	-	-	-	-	-	-	2,444
Transfer and subsidies - Operational		1,620	192,854	130	609	1,000	-	-	-	-	-	-	-	-	-	-	196,213
Interest		3,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,566
Service charges		-	-	-	794	-	-	-	-	-	-	-	-	-	-	-	794
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>149,934</b>	<b>202,046</b>	<b>17,495</b>	<b>592,286</b>	<b>1,702</b>	-	-	-	-	-	-	-	-	-	-	<b>963,464</b>
<b>Expenditure</b>																	
Employee related costs		27,724	75,882	66,559	92,679	14,714	-	-	-	-	-	-	-	-	-	-	277,558
Remuneration of councillors		-	-	12,311	-	-	-	-	-	-	-	-	-	-	-	-	12,311
Bulk purchases - electricity		10	10	35	375,203	-	-	-	-	-	-	-	-	-	-	-	375,258
Inventory consumed		1,330	5,482	876	18,168	72	-	-	-	-	-	-	-	-	-	-	25,929
Debt impairment		10,215	-	8,328	43,717	-	-	-	-	-	-	-	-	-	-	-	62,260
Depreciation and amortisation		418	6,126	4,473	43,154	48	-	-	-	-	-	-	-	-	-	-	54,219
Interest		19	72	52	10,131	-	-	-	-	-	-	-	-	-	-	-	10,274
Contracted services		4,463	14,632	8,629	44,551	2,809	-	-	-	-	-	-	-	-	-	-	75,084
Transfers and subsidies		17	34,395	1,533	-	1,171	-	-	-	-	-	-	-	-	-	-	37,116
Irrecoverable debts written off		236	-	1,099	796	-	-	-	-	-	-	-	-	-	-	-	2,131
Operational costs		16,704	5,242	20,867	20,403	727	-	-	-	-	-	-	-	-	-	-	63,944
<b>Total Expenditure</b>		<b>61,135</b>	<b>141,841</b>	<b>124,761</b>	<b>648,802</b>	<b>19,542</b>	-	-	-	-	-	-	-	-	-	-	<b>996,082</b>
<b>Surplus/(Deficit)</b>		<b>88,799</b>	<b>60,204</b>	<b>(107,266)</b>	<b>(56,516)</b>	<b>(17,840)</b>	-	-	-	-	-	-	-	-	-	-	<b>(32,618)</b>
Transfers and subsidies - capital (monetary allocations)		-	(100)	-	35,657	-	-	-	-	-	-	-	-	-	-	-	35,557
<b>Income Tax</b>		<b>88,799</b>	<b>60,104</b>	<b>(107,266)</b>	<b>(20,859)</b>	<b>(17,840)</b>	-	-	-	-	-	-	-	-	-	-	<b>2,938</b>

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		7,986	60,527	52,668	39,067	57,268	399,102	-	67,118	72,428	84,318
Water		17,224	125,367	149,491	156,625	167,608	52,854	-	187,125	204,456	222,443
Waste		12,142	72,822	90,773	95,098	100,025	31,457	-	113,177	126,945	139,178
Waste Water		9,514	74,686	87,190	87,161	116,801	48,063	-	123,562	133,459	141,966
Other trade receivables from exchange transactions		1,213	17,067	13,536	26,814	19,834	6,298	-	25,453	31,493	37,955
Gross: Trade and other receivables from exchange transactions		48,079	350,469	393,658	404,766	461,536	537,774	-	516,435	568,780	625,860
Less: Impairment for debt		(42,959)	(258,240)	(316,534)	(359,809)	(387,025)	(70,511)	-	(445,498)	(501,457)	(562,218)
Impairment for Electricity		(2,137)	(7,589)	(9,320)	20,217	(9,920)	(600)	-	(19,850)	(25,246)	(37,234)
Impairment for Water		(17,754)	(117,710)	(141,702)	(120,634)	(144,065)	(2,363)	-	(163,718)	(181,190)	(199,322)
Impairment for Waste		(11,775)	(68,339)	(85,319)	(71,513)	(86,672)	(1,353)	-	(100,486)	(114,951)	(127,919)
Impairment for Waste Water		(10,933)	(60,799)	(75,830)	(58,392)	(77,550)	(1,720)	-	(84,298)	(94,180)	(102,671)
Impairment for other trade receivables from exchange transactions		(360)	(3,802)	(4,363)	(129,487)	(68,818)	(64,475)	-	(77,146)	(85,890)	(95,072)
Total net Trade and other receivables from Exchange Trx		5,120	92,229	77,124	44,957	74,512	467,263	-	70,937	67,323	63,642
<b>Receivables from non-exchange transactions</b>											
Property rates		2,010	38,257	7,297	53,568	61,135	105,353	-	71,350	83,448	96,416
Less: Impairment of Property rates		(1,469)	(31,033)	(4,334)	(31,033)	(36,766)	-	-	(46,981)	(59,079)	(63,882)
Net Property rates		541	7,223	2,963	22,535	24,369	105,353	-	24,369	24,369	32,534
Other receivables from non-exchange transactions		(6,752)	16,171	14,020	33,733	21,702	10,592	-	29,415	37,515	46,019
Impairment for other receivables from non-exchange transactions		4,601	(10,660)	(6,852)	(10,660)	(6,852)	-	-	(6,852)	(6,852)	(6,852)
Net other receivables from non-exchange transactions		(2,150)	5,511	7,168	23,073	14,850	10,592	-	22,564	30,663	39,167
Total net Receivables from non-exchange transactions		(1,609)	12,734	10,131	45,608	39,219	115,945	-	46,933	55,032	71,701
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		-	(25)	(45)	132	132	132	132	349	349	349
System Input Volume		(25)	(20)	177	-	-	-	-	-	-	-
Water Treatment Works		(25)	-	177	-	-	-	-	-	-	-
Bulk Purchases		-	(20)	-	-	-	-	-	-	-	-
Water Losses		-	-	-	(0)	-	-	-	(0)	(0)	(0)
Real losses		-	-	-	(0)	-	-	-	(0)	(0)	(0)
Unavoidable Annual Real Losses		-	-	-	(0)	-	-	-	(0)	(0)	(0)
Non-revenue Water		-	-	-	(0)	-	-	-	(0)	(0)	(0)
Closing Balance Water		(25)	(45)	132	132	132	132	132	349	349	349
<b>Agricultural</b>											
Opening Balance		-	246	962	379	379	379	379	-	-	-
Adjustments	8	246	716	(583)	-	-	-	-	-	-	-
Closing balance - Agricultural		246	962	379	379	379	379	379	-	-	-
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance		-	141	204	1,753	1,753	1,753	1,753	1,851	1,891	1,862
Acquisitions		3,539	3,949	6,686	1,853	1,853	-	-	2,400	2,400	2,400
Issues	7	(3,398)	(3,886)	(5,136)	(2,038)	(2,320)	(2,320)	-	(2,360)	(2,428)	(2,494)
Closing balance - Consumables Standard Rated		141	204	1,753	1,569	1,286	(567)	1,753	1,891	1,862	1,769
<b>Zero Rated</b>											
Opening Balance		-	1	(0)	(0)	(0)	(0)	(0)	168	133	98
Acquisitions		5	4	6	-	-	-	-	-	-	-
Issues	7	(4)	(5)	(6)	(43)	(18)	(18)	-	(34)	(36)	(37)
Closing balance - Consumables Zero Rated		1	(0)	(0)	(43)	(18)	(18)	(0)	133	98	60
<b>Materials and Supplies</b>											
Opening Balance		-	(2,001)	(3,688)	(2,331)	(2,331)	(2,331)	(2,331)	4,919	5,385	7,373
Acquisitions		3,327	5,334	12,863	14,000	18,811	18,811	-	24,000	25,200	26,460
Issues	7	(5,328)	(7,020)	(11,506)	(16,432)	(21,151)	(21,151)	-	(23,534)	(23,212)	(24,530)
Closing balance - Materials and Supplies		(2,001)	(3,688)	(2,331)	(4,764)	(4,671)	(4,671)	(2,331)	5,385	7,373	9,303
<b>Land</b>											
Opening Balance		-	-	-	-	-	-	-	1,423	1,423	1,423
Closing Balance - Land		-	-	-	-	-	-	-	1,423	1,423	1,423
Closing Balance - Inventory & Consumables		(1,638)	(2,566)	(67)	(2,727)	(2,892)	(4,745)	(67)	9,181	11,105	12,904
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		118,167	1,363,534	1,412,309	1,600,969	1,496,590	1,496,590	-	1,573,067	1,628,964	1,670,498
Leases recognised as PPE		(26)	3,345	4,563	4,563	4,563	4,563	-	4,563	4,563	4,563
Less: Accumulated depreciation		(28,797)	(348,887)	(385,160)	(463,787)	(438,429)	(438,429)	-	(491,778)	(531,181)	(570,635)
Total Property, plant and equipment (PPE)	2	89,344	1,017,992	1,031,712	1,141,746	1,062,723	1,062,723	-	1,085,851	1,102,345	1,104,427
<b>LIABILITIES</b>											
<b>Current liabilities - Financial liabilities</b>											
Current portion of long-term liabilities		(381)	1,405	36	2,050	669	2,881	-	2,195	(531)	(3,256)
Total Current liabilities - Financial liabilities		(381)	1,405	36	2,050	669	2,881	-	2,195	(531)	(3,256)
<b>Trade and other payables</b>											
Trade and other payables from exchange transactions		7,515	61,817	103,355	93,087	106,696	106,696	-	103,647	95,050	87,967
Trade payables from Non-exchange transactions: Unspent conditional		(22,351)	7,827	8,023	7,163	2,833	2,833	-	6,316	10,088	10,194
Trade payables from Non-exchange transactions: Other		-	(1,046)	(1,046)	(1,072)	(3,187)	(3,187)	-	(3,187)	(3,187)	(3,187)
VAT		1,188	11,570	9,070	3,449	44,898	44,898	-	18,130	6,741	-
Total Trade and other payables	2	(13,648)	80,167	119,401	102,628	151,239	151,239	-	124,906	108,692	94,974
<b>Non current liabilities - Financial liabilities</b>											
Borrowing	4	(1,432)	1,019	492	6,984	(2,431)	437	-	10,293	10,773	11,274
Other financial liabilities		-	-	-	2,491	1,277	1,277	-	2,618	4,019	5,484
Total Non current liabilities - Financial liabilities		(1,432)	1,019	492	9,475	(1,154)	1,715	-	12,911	14,792	16,758
Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-
<b>Provisions</b>											

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
Retirement benefits		7,745	61,324	57,301	100,085	67,631	10,330	-	78,001	89,200	101,296
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		51,487	106,001	48,748	184,695	57,834	9,086	-	67,596	77,358	87,120
Other		1,772	9,880	10,091	9,880	10,116	-	-	10,116	10,116	10,116
<b>Total Provisions</b>		<b>53,259</b>	<b>115,881</b>	<b>58,839</b>	<b>194,575</b>	<b>67,950</b>	<b>9,086</b>	<b>-</b>	<b>77,712</b>	<b>87,473</b>	<b>97,235</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) - opening balance		-	935,990	1,023,320	1,037,804	1,144,668	1,144,668	-	1,116,707	1,119,645	1,120,013
GRAP adjustments		10	9,365	1,809	-	-	-	-	-	-	-
Restated balance		10	945,354	1,025,129	1,037,804	1,144,668	1,144,668	-	1,116,707	1,119,645	1,120,013
Surplus/(Deficit)		(14,000)	78,036	109,636	(8,035)	7,774	7,774	-	2,938	(206)	2,408
Transfers to/from Reserves		14,175	-	-	-	-	-	-	-	-	-
Other adjustments		3,510	4,131	(2,885)	(19,116)	(35,786)	(35,786)	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>3,696</b>	<b>1,027,522</b>	<b>1,131,879</b>	<b>1,010,653</b>	<b>1,116,656</b>	<b>1,116,656</b>	<b>-</b>	<b>1,119,645</b>	<b>1,119,439</b>	<b>1,122,420</b>
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		(175)	12,540	12,540	12,540	12,540	12,540	-	12,540	12,540	12,540
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>2</b>	<b>(175)</b>	<b>12,540</b>	<b>12,540</b>	<b>12,540</b>	<b>12,540</b>	<b>12,540</b>	<b>-</b>	<b>12,540</b>	<b>12,540</b>	<b>12,540</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>3,520</b>	<b>1,040,061</b>	<b>1,144,418</b>	<b>1,023,192</b>	<b>1,129,196</b>	<b>1,129,196</b>	<b>-</b>	<b>1,132,184</b>	<b>1,131,978</b>	<b>1,134,960</b>

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

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure		444,251	533,629	530,422	587,072	601,508		626,283	659,283	719,853
Governance	2.1 Support Institutional Transformation & Development		2,906	2,522	4,361	3,867	4,441		4,080	4,248	4,393
Governance	2.2 Ensure financial viability.		91,143	111,015	130,895	133,121	141,684		149,934	156,635	165,313
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.		-	-	-	-	-		-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.		155,904	145,661	162,125	174,090	177,557		183,588	194,992	209,251
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy		532	1,072	482	6,269	31,114		35,029	34,325	23,193
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.		1,892	221	513	283	310		105	205	-
Allocations to other priorities		2									
Total Revenue (excluding capital transfers and contributions)		1	696,628	794,120	828,798	904,702	956,614	-	999,020	1,049,688	1,122,003

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

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure		428,864	486,243	470,569	602,390	610,602		639,331	679,224	747,941	
Governance	2.1 Support Institutional Transformation & Development		90,465	60,167	78,754	106,498	104,925		107,506	111,514	117,821	
Governance	2.2 Ensure financial viability.		39,015	44,538	43,675	52,588	68,888		59,103	63,974	59,735	
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.		2,508	1,921	2,518	3,002	3,002		5,078	5,427	5,795	
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.		101,535	104,012	108,326	126,380	130,822		141,259	146,025	155,047	
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy		4,453	4,935	4,744	11,667	35,416		40,899	40,603	29,891	
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.		1,400	1,574	1,975	2,177	2,960		2,906	3,127	3,366	
Allocations to other priorities												
Total Expenditure			1	668,239	703,390	710,561	904,702	956,614	-	996,082	1,049,894	1,119,595

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

R thousand		Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A	50,423	67,635	78,845	67,620	75,807		71,726	26,884	34,573
Governance	2.1 Support Institutional Transformation & Development	B	3,630	445	849	-	1,032		880	1,080	735
Governance	2.2 Ensure financial viability.	C	165	937	179	180	171		-	-	-
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.	D	-	-	-	-	-		-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	E	10,902	3,939	7,316	4,564	6,933		4,051	24,933	3,227
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	F	-	-	-	500	132		-	-	-
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	G	1,934	736	-	400	900		-	-	-
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities		3									
<b>Total Capital Expenditure</b>		1	<b>67,054</b>	<b>73,691</b>	<b>87,190</b>	<b>73,264</b>	<b>84,976</b>	<b>-</b>	<b>76,657</b>	<b>52,897</b>	<b>38,535</b>

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Essential Services</b>										
<b>Sustainable provision &amp; maintenance of basic</b>										
% Expenditure on Operational Budget by										
<i>Insert measure/s description</i>		99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
% Expenditure on Capital Budget by										
<i>Insert measure/s description</i>		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Percentage compliance with drinking water										
<i>Insert measure/s description</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Number of outstanding valid applications for										
<i>Insert measure/s description</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Number of outstanding valid applications for										
<i>Insert measure/s description</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Number of outstanding valid applications for										
<i>Insert measure/s description</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Number of outstanding valid applications for										
<i>Insert measure/s description</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Decrease unaccounted water losses.										
<i>Insert measure/s description</i>		19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%
Decrease unaccounted electricity losses.										
<i>Insert measure/s description</i>		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Percentage compliance with drinking water										
<i>Insert measure/s description</i>		1070.0%	1070.0%	1070.0%	1070.0%	1070.0%	1070.0%	1070.0%	1070.0%	1070.0%
<b>Provide for the needs of informal settlements</b>										
Number of subsidised serviced sites										
<i>Insert measure/s description</i>										
Provide basic services - number of informal										
<i>Insert measure/s description</i>		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Provide basic services - number of informal										
<i>Insert measure/s description</i>		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Improve basic services - number of informal										
<i>Insert measure/s description</i>		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Number of subsidised electricity connections										
<i>Insert measure/s description</i>		94.00	94.00	94.00	94.00	94.00	94.00	94.00	94.00	94.00
<b>Governance</b>										
<b>Support Institutional Transformation &amp;</b>										
Percentage budget spent on implementation										
<i>Insert measure/s description</i>		98%	98%	98%	98%	98%	98%	98%	98%	98%
Percentage of people from employment equity										
<i>Insert measure/s description</i>		75%	75%	75%	75%	75%	75%	75%	75%	75%
<b>Ensure financial viability.</b>										
Financial viability expressed as Debt-										
<i>Insert measure/s description</i>		39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Financial viability expressed as Cost-										
<i>Insert measure/s description</i>		2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Financial viability expressed outstanding										
<i>Insert measure/s description</i>		54%	54%	54%	54%	54%	54%	54%	54%	54%
Opinion of the Auditor-General on annual										
<i>Insert measure/s description</i>		Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
Increased revenue collection										
<i>Insert measure/s description</i>		91%	91%	91%	91%	91%	91%	91%	91%	91%
Percentage of budget spent on repairs &										
<i>Insert measure/s description</i>		99%	99%	99%	99%	99%	99%	99%	99%	99%
Percentage spend of capital budget.										
<i>Insert measure/s description</i>		97%	97%	97%	97%	97%	97%	97%	97%	97%
<b>To maintain and strengthen relations with</b>										
Number of IDP community meetings held.										
<i>Insert measure/s description</i>		14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Number of meetings with inter-governmental										
<i>Insert measure/s description</i>		12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
<b>Communal Services</b>										

<b>Provide &amp; maintain facilities that make citizens</b>										
Customer satisfaction survey (Score 1-5) -										
<i>Insert measure/s description</i>	220.0%	220.0%	220.0%	220.0%	220.0%	220.0%	220.0%	220.0%	220.0%	220.0%
<b>% Expenditure on Operational Budget by</b>										
<i>Insert measure/s description</i>	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%
<b>% Expenditure on Capital Budget by</b>										
<i>Insert measure/s description</i>	96.1%	96.1%	96.1%	96.1%	96.1%	96.1%	96.1%	96.1%	96.1%	96.1%
<b>Socio-Economic Support Services</b>										
<b>Support the poor &amp; vulnerable through</b>										
Number of account holders subsidised										
<i>Insert measure/s description</i>	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00	2,521.00
Number of jobs created through										
<i>Insert measure/s description</i>	398.00	398.00	398.00	398.00	398.00	398.00	398.00	398.00	398.00	398.00
Number of social development programmes implemented										
<i>Insert measure/s description</i>	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Number of housing opportunities provided										
<i>Insert measure/s description</i>	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Number of Rental Stock transferred										
<i>Insert measure/s description</i>	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
<b>Create an enabling environment to attract</b>										
Revisit Municipal Land Audit and draw up an										
<i>Insert measure/s description</i>	Phase 2									
Compile & Implementation of LED Strategy										
<i>Insert measure/s description</i>	Approved									
And so on for the rest of the Votes										

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.3%	5.8%	4.9%	6.3%	6.0%	6.2%	0.0%	5.7%	4.1%	3.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	6.3%	5.2%	7.6%	7.1%	7.1%	0.0%	6.7%	4.8%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.8%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	816.5%	8.1%	3.9%	75.6%	-9.2%	13.7%	0.0%	103.0%	118.0%	133.6%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.8	2.3	2.1	1.9	1.8	1.7	-	1.9	2.1	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	2.3	2.1	1.9	1.8	1.7	-	1.9	2.1	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	2.0	1.9	1.6	1.4	1.4	-	1.6	1.7	1.7
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123.5%	141.5%	173.8%	104.4%	119.8%	119.8%	0.0%	123.3%	124.1%	123.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	-0.5%	3.0%	2.8%	5.8%	5.3%	5.3%	0.0%	5.8%	6.4%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
Creditors to Cash and Investments		-5.1%	195.8%	96.0%	-364.6%	50.6%	50.6%	0.0%	45.6%	44.8%	42.7%
<b>Other Indicators</b>											
	Total Volume Losses (kW)	21,783	22,150	18,410	20,781	20,781	20,781		20,989	21,199	21410685.1
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	25,880	30,694	28,902	30,132	30,132	30,132		30,434	30,738	31,045
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.80%	10.74%	10.32%	0	0	0		0	0	0
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)	871	965	565	1,239	1,239	1,239	1,239	1,239	1,239	1,239

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	356	405	237	520475.9314	520475.9314	520475.9314	520475.9314	520475.9314	520475.9314	520475.931
	% Volume (units purchased and generated less units sold)/units purchased and generated	12.12%	13.91%	8.66%	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.3%	28.3%	28.5%	30.0%	28.6%	28.6%	0.0%	28.8%	28.8%	28.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.9%	29.7%	29.9%	31.4%	29.9%	29.9%		30.1%	30.0%	30.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.3%	2.0%	3.5%	3.4%	3.3%	0.0%		3.3%	3.2%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.5%	10.5%	11.9%	13.9%	13.1%	13.1%	0.0%	12.1%	10.0%	9.1%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	117.1	67.1	18.3	14.8	14.8	14.8	-	19.7	20.2	21.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-0.8%	4.9%	4.8%	9.5%	8.9%	8.9%	0.0%	9.7%	10.7%	12.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(3.1)	0.6	2.1	(0.4)	3.0	3.2	-	3.1	2.7	2.5

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Demographics</b>												
Population		Stats SA community survey	-	-	-	116	116	116	116	116	116	116
Females aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
<b>Monthly household income (no. of households)</b>												
No income	1, 12	Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R1 - R1 600		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R1 601 - R3 200		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R3 201 - R6 400		Stats SA community survey	-	-	-	6	6	6	6	6	6	6
R6 401 - R12 800		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
R12 801 - R25 600		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R25 601 - R51 200		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R52 201 - R102 400		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13	0	-	-	-	8,460	8,460	8,460	8,460	8,460	8,460	8,460
	2	0	-	-	-	15,539	15,539	15,539	15,539	15,539	15,539	15,539
<b>Household/demographics (000)</b>												
Number of people in municipal area		Stats SA community survey	-	-	-	116	116	116	116	116	116	116
Number of poor people in municipal area		Stats SA community survey	-	-	-	90	90	90	90	90	90	90
Number of households in municipal area		Stats SA community survey	-	-	-	27	27	27	27	27	27	27
Number of poor households in municipal area		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Definition of poor household (R per month)		Stats SA community survey	-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>												
Formal	3	0	-	-	-	23,642	23,642	23,642	23,642	23,642	23,642	23,642
Informal		0	-	-	-	3,778	3,778	3,778	3,778	3,778	3,778	3,778
Total number of households			-	-	-	27,420	27,420	27,420	27,420	27,420	27,420	27,420

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		<b>Household service targets (000)</b>									
		<u>Water:</u>									
	8	Piped water inside dwelling	12,453	12,394	12,649	12,662	12,662	12,662	12,662	12,662	12,662
		Using public tap (at least min.service level)	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Minimum Service Level and Above sub-total</i>	15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
		<b>Total number of households</b>	15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	12,861	12,993	13,012	13,017	13,017	13,017	13,017	13,017	13,017
		Chemical toilet	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Minimum Service Level and Above sub-total</i>	15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
		<b>Total number of households</b>	15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
		<u>Energy:</u>									
		Electricity (at least min.service level)	2,260	2,228	2,136	2,112	2,112	2,112	2,112	2,112	2,112
		Electricity - prepaid (min.service level)	10,704	10,924	11,843	12,312	12,312	12,312	12,312	12,312	12,312
		<i>Minimum Service Level and Above sub-total</i>	12,964	13,152	13,979	14,424	14,424	14,424	14,424	14,424	14,424
		Electricity (< min.service level)	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Below Minimum Service Level sub-total</i>	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<b>Total number of households</b>	15,931	17,179	19,786	21,056	21,056	21,056	21,056	21,056	21,056
		<u>Refuse:</u>									
		Removed at least once a week	13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
		<i>Minimum Service Level and Above sub-total</i>	13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
		Using communal refuse dump	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Below Minimum Service Level sub-total</i>	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<b>Total number of households</b>	16,286	17,492	19,292	20,123	20,123	20,123	20,123	20,123	20,123

Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		Piped water inside dwelling	12,453	12,394	12,649	12,662	12,662	12,662	12,662	12,662	12,662
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Minimum Service Level and Above sub-total</i>	15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
		Total number of households	15,420	16,421	18,456	19,294	19,294	19,294	19,294	19,294	19,294
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	12,861	12,993	13,012	13,017	13,017	13,017	13,017	13,017	13,017
		Flush toilet (with septic tank)	-	-							
		Chemical toilet	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Minimum Service Level and Above sub-total</i>	15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
		Total number of households	15,828	17,020	18,819	19,649	19,649	19,649	19,649	19,649	19,649
		<u>Energy:</u>									
		Electricity (at least min.service level)	2,260	2,228	2,136	2,112	2,112	2,112	2,112	2,112	2,112
		Electricity - prepaid (min.service level)	10,704	10,924	11,843	12,312	12,312	12,312	12,312	12,312	12,312
		<i>Minimum Service Level and Above sub-total</i>	12,964	13,152	13,979	14,424	14,424	14,424	14,424	14,424	14,424
		Electricity (< min.service level)	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Below Minimum Service Level sub-total</i>	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		Total number of households	15,931	17,179	19,786	21,056	21,056	21,056	21,056	21,056	21,056
		<u>Refuse:</u>									
		Removed at least once a week	13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
		<i>Minimum Service Level and Above sub-total</i>	13,319	13,465	13,485	13,491	13,491	13,491	13,491	13,491	13,491
		Using communal refuse dump	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		<i>Below Minimum Service Level sub-total</i>	2,967	4,027	5,807	6,632	6,632	6,632	6,632	6,632	6,632
		Total number of households	16,286	17,492	19,292	20,123	20,123	20,123	20,123	20,123	20,123
Municipal entity services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		<u>Household service targets (000)</u>									
Services provided by 'external mechanisms'	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		<u>Household service targets (000)</u>									
Detail of Free Basic Services (FBS) provided			2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27

Electricity	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	2,462,465	3,889,461	3,181,799	4,378,101	4,378,101	4,378,101	4,793,041	5,401,757	6,087,780
Water	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (10 kilolitre per indigent household per month Rands)	3,145,249	2,670,961	2,268,460	3,887,304	3,887,304	3,887,304	3,938,664	3,993,106	4,050,814
Sanitation	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	-	-	-	10,657,570	10,657,570	10,657,570	11,297,024	11,974,845	12,693,336
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	-	7,174	12,071	9,114,392	9,114,392	9,114,392	9,661,256	10,240,761	10,855,207

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(146,832)	31,567	107,680	(25,529)	210,964	210,964	–	227,333	212,112	206,102
Cash + investments at the yr end less applications - R'000	18(1)b	2	(2,282)	104,238	140,617	132,332	101,855	82,766	–	149,232	159,728	178,628
Cash year end/monthly employee/supplier payments	18(1)b	3	(3.1)	0.6	2.1	(0.4)	3.0	3.2	–	3.1	2.7	2.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.9%	(3.1%)	10.1%	(3.6%)	(6.0%)	(106.0%)	0.7%	1.6%	2.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	48.8%	55.1%	64.7%	42.0%	50.0%	50.0%	0.0%	50.3%	51.4%	52.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.8%	2.8%	3.5%	3.0%	3.7%	3.7%	0.0%	3.8%	3.5%	3.4%
Capital payments % of capital expenditure	18(1)c;19	8	78.7%	11.1%	8.5%	100.0%	99.9%	99.9%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.8%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.1%	100.1%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(770.4%)	(0.5%)	131.2%	(4.3%)	0.0%	(100.0%)	17.1%	17.9%	27.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	23.0%	1.4%	2.6%	2.6%	2.8%	0.0%	0.0%	2.9%	3.0%	3.1%
Asset renewal % of capital budget	20(1)(vi)	14	4.2%	0.0%	(41.1%)	0.3%	8.0%	0.0%	0.0%	11.7%	12.5%	16.9%

References

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

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Supporting indicators</b>												
% incr <i>total service charges (incl prop rates)</i>	18(1)a			13.9%	2.9%	16.1%	2.4%	0.0%	(100.0%)	6.7%	7.6%	8.9%
% incr Property Tax	18(1)a			10.0%	10.7%	7.3%	0.0%	0.0%	(100.0%)	7.7%	6.6%	6.0%
% incr Service charges - Water	18(1)a			18.9%	(4.4%)	28.0%	0.0%	0.0%	(100.0%)	8.3%	8.8%	10.9%
% incr Service charges - Waste Water Management	18(1)a			5.1%	0.0%	16.9%	0.0%	0.0%	(100.0%)	(7.8%)	3.7%	3.8%
% incr Service charges - Waste Management	18(1)a			0.9%	56.6%	(32.3%)	45.4%	0.0%	(100.0%)	6.8%	4.8%	4.8%
#REF!	18(1)a			3.6%	7.6%	0.4%	0.0%	0.0%	(100.0%)	7.9%	4.7%	4.7%
% incr in Sale of Goods and Rendering of Services	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		456,875	520,282	535,414	621,829	636,829	636,829	–	679,662	731,086	795,944
Service charges			456,875	520,282	535,414	621,829	636,829	636,829	–	679,662	731,086	795,944
Property rates			80,674	88,709	98,157	105,353	105,353	105,353	–	113,495	120,979	128,237
Service charges - electricity revenue			274,180	326,063	311,865	399,102	399,102	399,102	–	432,200	470,269	521,716
Service charges - water revenue			43,137	45,340	45,356	53,000	53,000	53,000	–	48,878	50,704	52,622
Service charges - sanitation revenue			30,920	31,194	48,851	33,059	48,059	48,059	–	51,315	53,768	56,337
Service charges - refuse removal			27,965	28,976	31,185	31,315	31,315	31,315	–	33,774	35,366	37,032
Service charges - other												
Interest			4,354	4,415	4,611	4,461	4,461	4,461	–	4,684	4,918	5,164
Capital expenditure excluding capital grant funding			64,322	8,247	(78,399)	25,923	47,023	47,023	47,023	36,877	21,720	18,685
Cash receipts from ratepayers	18(1)a		477,617	634,194	785,868	561,001	675,613	675,613	–	722,146	782,107	851,317
Ratepayer & Other revenue	18(1)a		979,466	1,150,952	1,215,335	1,336,912	1,352,036	1,352,036	–	1,434,804	1,521,891	1,633,665
Change in consumer debtors (current and non-current)		N/A		101,452	(17,708)	3,309	23,166	–	(113,731)	117,870	4,485	12,988
Operating and Capital Grant Revenue	18(1)a		184,408	188,863	208,300	205,714	233,922	233,922	–	231,769	228,987	232,270
Capital expenditure - total	20(1)(vi)		117,174	72,390	(12,706)	73,264	84,976	84,976	84,976	76,757	55,897	41,535
Capital expenditure - renewal	20(1)(vi)		4,955	–	5,216	200	6,801	–	–	8,950	7,000	7,000
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										148,735	158,761	171,426
DoRA capital grants total MFY										35,461	23,930	25,621
Provincial operating grants										46,273	44,875	33,950
Provincial capital grants										1,196	1,217	1,272
District Municipality grants										(100)	–	–
Total gazetted/advised national, provincial and district grants										231,564	228,782	232,270
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>DoRA operating</b>												
Operational Revenue:General Revenue:Equitable Share										145,706	157,204	169,783
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										1,559	-	-
Local Government Financial Management Grant [Schedule 5B]										1,470	1,557	1,643
										148,735	158,761	171,426
<b>DoRA Capital</b>												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										-	574	518
Municipal Infrastructure Grant [Schedule 5B]										22,417	23,356	25,103
Water Services Infrastructure Grant [Schedule 5B]										13,043	-	-
										35,461	23,930	25,621
<b>Trend</b>												
Change in consumer debtors (current and non-current)			78,089	101,452	(17,708)	3,309	23,166	-	(113,731)	117,870	4,485	12,988
<b>Total Operating Revenue</b>			623,407	715,220	763,033	857,781	909,873	909,873	-	963,464	1,025,541	1,096,110
<b>Total Operating Expenditure</b>			647,848	688,735	710,561	912,737	948,790	916,057	-	996,082	1,049,894	1,119,595
<b>Operating Performance Surplus/(Deficit)</b>			(24,441)	26,486	52,471	(54,955)	(38,917)	(6,185)	-	(32,618)	(24,353)	(23,485)
<b>Cash and Cash Equivalents (30 June 2012)</b>										-		
<b>Revenue</b>												
% Increase in Total Operating Revenue				14.7%	6.7%	12.4%	6.1%	0.0%	(100.0%)	5.9%	6.4%	6.9%
% Increase in Property Rates Revenue				10.0%	10.7%	7.3%	0.0%	0.0%	(100.0%)	0.0%	6.6%	6.0%
% Increase in Electricity Revenue				18.9%	(4.4%)	28.0%	0.0%	0.0%	(100.0%)	8.3%	8.8%	10.9%
% Increase in Property Rates & Services Charges				13.9%	2.9%	16.1%	2.4%	0.0%	(100.0%)	6.7%	7.6%	8.9%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				6.3%	3.2%	28.5%	3.9%	(3.4%)	(100.0%)	5.0%	5.4%	6.6%
% Increase in Employee Costs				0.3%	7.3%	18.4%	1.0%	0.0%	(100.0%)	6.8%	6.4%	7.1%
% Increase in Electricity Bulk Purchases				19.2%	(2.0%)	28.8%	0.0%	0.0%	(100.0%)	4.1%	12.7%	12.7%
Average Cost Per Budgeted Employee Position (Remuneration)					259387.6875	489744.981				528682.1608		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			23.2%	1.3%	2.5%	2.5%	2.7%	0.0%		2.8%	2.9%	3.0%
Asset Renewal and R&M as a % of PPE			44.7%	2.7%	7.3%	4.8%	6.2%	0.0%		7.4%	6.7%	6.2%
Debt Impairment % of Total Billable Revenue			2.8%	2.8%	3.5%	3.0%	3.7%	3.7%	0.0%	3.8%	3.5%	3.4%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			-	1,478	-	9,000	10,518	10,518	10,518	16,518	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			117,174	72,390	(12,706)	73,264	84,976	84,976	84,976	76,757	55,897	41,535
Internally Generated funds % of Non Grant Funding			(51.3%)	(104.2%)	192.1%	(100.0%)	(99.9%)	(99.9%)	(99.9%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			825.0%	770.3%	(59.1%)	432.9%	233.1%	233.1%	233.1%	377.0%	257.4%	222.3%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			67,054	75,019	87,190	73,264	84,922	84,922	84,922	76,757	55,897	41,535
Asset Renewal			19,023	14,112	51,308	27,645	38,431	-	-	51,812	43,774	36,503
Asset Renewal % of Total Capital Expenditure			28.4%	18.8%	58.8%	37.7%	45.3%	0.0%	0.0%	67.5%	78.3%	87.9%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			48.8%	55.1%	64.7%	42.0%	50.0%	50.0%	0.0%	50.3%	51.4%	52.1%
Cash Coverage Ratio			(0)	0	0	(0)	0	0	-	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			5.3%	5.8%	4.9%	6.3%	6.0%	6.2%	0.0%	5.7%	4.1%	3.8%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.8%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(2,282)	104,238	140,617	132,332	101,855	82,766	-	149,232	159,728	178,628
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			4.8%	6.2%	4.5%	20.7%	20.7%	20.7%		20.4%	20.1%	19.8%
Free Services as a % of Operating Revenue (excl operational transfers)			5.3%	3.8%	3.4%	4.7%	4.5%	4.5%		5.6%	5.5%	5.4%
Total Operating Revenue			623,407	715,220	763,033	857,781	909,873	909,873	-	963,464	1,025,541	1,096,110
Total Operating Expenditure			647,848	688,735	710,561	912,737	948,790	916,057	-	996,082	1,049,894	1,119,595
Surplus/(Deficit) Budgeted Operating Statement			(24,441)	26,486	52,471	(54,955)	(38,917)	(6,185)	-	(32,618)	(24,353)	(23,485)
Surplus/(Deficit) Considering Reserves and Cash Backing			(2,282)	104,238	140,617	132,332	101,855	82,766	-	149,232	159,728	178,628
MTREF Funded (1) / Unfunded (0)		15	0	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓

WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Valuation:</b>										
Date of valuation:	1									
Financial year valuation used		2020/21	2021/22	2022/23	2023/24			2024/25		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed		Service provider	appointed	
No. of data collectors (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed		Service provider	appointed	
No. of internal valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed		Service provider	appointed	
No. of external valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	appointed		Service provider	appointed	
No. of additional valuers (FTE)	4	Service provider	Service provider	Service provider	Service provider	appointed		Service provider	appointed	
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		July	July	July	July			July		
<b>Valuation reductions:</b>										
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		No	No	No	No			No		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		N/A	N/A	N/A	N/A			N/A		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	88,868	98,180	105,934	113,917	113,917	-	130,355	138,176	146,467
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Rebates, exemptions - indigent (R'000)		-	-	-	1,050	1,050	-	9,015	8,882	9,415
Rebates, exemptions - bona fide farm. (R'000)		(0)	-	(2)	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		8,193	9,471	7,779	7,514	7,514	-	7,845	8,315	8,814
Total rebates, exemptns, reductns, discs (R'000)		8,193	9,471	7,777	8,564	8,564	-	16,860	17,198	18,229

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Current Year 2023/24</b>													
<b>Valuation:</b>													
No. of properties		582	161	-	11,088	1,988	-	-	310	790	-	-	15
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
<b>Valuation reductions:</b>													
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1,460	1,014	-	5,821	12,881	-	-	1,046	133	-	-	22,355,476
Total land value (Rm)	6	221	174	-	1,421	10,152	-	-	145	133	-	-	12,247,000
Total value of improvements (Rm)	6	1,239	840	-	4,399	2,729	-	-	901	-	-	-	10,108,476
Total market value (Rm)	6	1,460	1,014	-	5,821	12,881	-	-	1,046	133	-	-	22,355,476
<b>Rating:</b>													
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	
Rate revenue budget (R '000)		23,964	16,714	-	33,940	19,339	-	-	17,232	2,196	-	-	113,385
Special rating areas (R'000)													-
Rebates, exemptions - indigent (R'000)					1,050				-	-	-	-	1,050
Rebates, exemptions - other (R'000)		929	173	-	6,318	(1)	-	-	(25)	-	-	-	7,394
Total rebates,exemptns,eductns,discs (R'000)		929	173	-	7,368	(1)	-	-	(25)	-	-	-	8,444

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
<b>Budget Year 2024/25</b>													
<b>Valuation:</b>													
No. of properties		582	161	-	11,088	1,988	-	-	310	790	-	-	15
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
<b>Valuation reductions:</b>													
<b>Total valuation reductions:</b>													
Total value used for rating (Rm)	6	1,460	1,014	-	5,821	12,881	-	-	1,046	133	-	-	22,355,476
Total land value (Rm)	6	221	174	-	1,421	10,152	-	-	145	133	-	-	12,247,000
Total value of improvements (Rm)	6	1,239	840	-	4,399	2,729	-	-	901	-	-	-	10,108,476
Total market value (Rm)	6	1,460	1,014	-	5,821	12,881	-	-	1,046	133	-	-	22,355,476
<b>Rating:</b>													
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	
Rate revenue budget (R '000)		25,882	18,051	-	36,655	20,886	-	-	18,611	2,371	-	-	122,456
Special rating areas (R'000)													-
Rebates, exemptions - other (R'000)		1,003	187	-	6,824	(1)	-	-	(27)	-	-	-	7,985
Total rebates,exemptns,reductns,discs (R'000)		1,003	187	-	6,824	(1)	-	-	(27)	-	-	-	7,985

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Property rates (rate in the Rand)</b>									
Residential properties	1		0.0093	0.0098	0.0105	-	-	-	-
Residential properties - vacant land			0.0139	0.0148	0.0158	-	-	-	-
Formal/informal settlements			0.0083	0.0094	0.0105	-	-	-	-
Small holdings			0.0093	0.0098	0.0105	-	-	-	-
Farm properties - used			0.0015	0.0140	0.0190	-	-	-	-
Farm properties - not used			0.0015	0.0140	0.0190	-	-	-	-
Industrial properties			0.0163	0.0173	0.0190	-	-	-	-
Business and commercial properties			0.0167	0.0177	0.0190	-	-	-	-
Communal land - residential			0.0093	0.0098	0.0105	-	-	-	-
Communal land - small holdings			0.0093	0.0098	0.0105	-	-	-	-
Communal land - farm property			0.0093	0.0098	0.0105	-	-	-	-
Communal land - business and commercial			0.0167	0.0177	0.0190	-	-	-	-
Communal land - other			0.0093	0.0098	0.0105	-	-	-	-
State-owned properties			0.0146	0.0155	0.0172	-	-	-	-
Municipal properties			0.0093	0.0098	0.0105	-	-	-	-
Public service infrastructure			0.0023	0.0025	0.0026	-	-	-	-
Privately owned towns serviced by the owner			-	-	n/a	-	-	-	-
State trust land			0.0163	0.0173	0.0190	-	-	-	-
Restitution and redistribution properties		n/a	n/a	n/a	n/a	-	-	-	-
Protected areas		n/a	n/a	n/a	n/a	-	-	-	-
National monuments properties			0.0139	0.0148	0.0158	-	-	-	-
<b>Property rates by usage</b>									
Business and commercial properties			-	-	-	0.0165	0.0178	0.0192	0.0208
Industrial properties			-	-	-	0.0165	0.0178	0.0192	0.0208
Mining properties			-	-	-	n/a	n/a	n/a	n/a
Residential properties			-	-	-	0.0060	0.0065	0.0070	0.0076
Agricultural properties			-	-	-	0.0015	0.0015	0.0016	0.0017
Public benefit organisations			-	-	-	0.0015	0.0016	0.0017	0.0019
Public service purpose properties			-	-	-	0.0015	0.0016	0.0017	0.0019
Public service infrastructure properties			-	-	-	0.0165	0.0178	0.0192	0.0208
Vacant land			-	-	-	0.0165	0.0178	0.0192	0.0208
Sport Clubs and Fields (Bitou only)			-	-	-	n/a	n/a	n/a	n/a
Sectional Title Garages (Drakenstein only)			-	-	-	n/a	n/a	n/a	n/a
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>Residential properties</i>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			135,000	135,000	135,000	135,000	135,000	135,000	135,000
Indigent rebate or exemption			135,000	135,000	135,000	135,000	135,000	135,000	135,000
<b>Water tariffs</b>									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)			83	83	83	83	83	83	83
Service point - vacant land (Rands/month)			153	162	164	174	182	193	205
Water usage - flat rate tariff (c/kl)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff		(describe structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - Block 1 (c/kl)		(fill in thresholds)	344	344	369	391	410	435	461
Water usage - Block 2 (c/kl)		(fill in thresholds)	1,085	994	1,066	1,130	1,186	1,258	1,333
Water usage - Block 3 (c/kl)		(fill in thresholds)	1,085	994	1,066	1,130	1,186	1,258	1,333
Water usage - Block 4 (c/kl)		(fill in thresholds)	1,085	994	1,066	1,130	1,186	1,258	1,333
Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	3,939	4,136	4,384	4,647
<b>Waste water tariffs</b>									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)			242	257	275	292	306	325	344
Service point - vacant land (Rands/month)			86	91	97	103	108	115	122
Waste water - flat rate tariff (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/kl)		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<i>Other</i>									
<b>Electricity tariffs</b>									
<i>Domestic</i>									
Service point - vacant land (Rands/month)			230	264	286	339	382	431	486
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)		212	230	265	298	336	379

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	184	212	230	265	298	336	379
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	184	212	230	265	298	336	379
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	184	286	370	425	479	540	608
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	310	286	370	425	479	540	608
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	162	186	202	233	262	296	333
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	162	186	202	233	262	296	333
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	162	186	207	233	262	296	333
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	280	321	349	401	452	509	574
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	321	349	401	452	509	574
<b>Waste management tariffs</b>									
<i>Domestic</i>									
Street cleaning charge			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/fixed fee			192	203	219	310	299	317	336

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates <i>(Rands)</i>									
<u>Water tariffs</u>									
<u>Waste water tariffs</u>									
<u>Electricity tariffs</u>									

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
Rates and services charges:											
Property rates		529.15	560.89	601.56	342.50	342.50	342.50	8.0%	369.90	399.49	431.45
Electricity: Consumption		1,821.96	2,088.00	2,267.78	2,609.92	2,609.92	2,609.92	12.7%	2,941.38	3,314.94	3,735.93
Water: Basic levy		72.17	72.17	72.17	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		212.51	225.29	241.70	256.21	256.21	256.21	5.0%	269.02	285.16	302.27
Sanitation		210.57	223.21	239.39	253.75	253.75	253.75	5.0%	266.44	282.43	299.37
Refuse removal		223.82	237.24	254.44	269.71	269.71	269.71	5.0%	283.20	300.19	318.20
Other		(104.28)	(110.54)	(118.56)	(67.50)	(67.50)	(67.50)	8.0%	(72.90)	(78.73)	(85.03)
sub-total		2,965.90	3,296.27	3,558.49	3,736.76	3,736.76	3,736.76	10.5%	4,129.21	4,575.64	5,074.37
VAT on Services		381.16	426.89	461.32	519.26	519.26	519.26	10.7%	574.83	638.23	709.19
Total large household bill:		3,347.05	3,723.15	4,019.82	4,256.03	4,256.03	4,256.03	10.5%	4,704.04	5,213.88	5,783.56
% increase/-decrease			11.2%	8.0%	5.9%	-	-	10.5%	10.5%	10.8%	10.9%
<b>Monthly Account for Household - 'Affordable Range'</b>											
Rates and services charges:											
Property rates		529.15	560.89	601.56	342.50	342.50	342.50	8.0%	369.90	399.49	431.45
Electricity: Consumption		705.60	810.00	879.74	1,012.60	1,012.60	1,012.60	12.7%	1,141.20	1,286.13	1,449.47
Water: Basic levy		72.17	72.17	72.17	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		171.76	182.09	195.35	207.08	207.08	207.08	5.0%	217.43	230.48	244.30
Sanitation		210.57	223.21	239.39	253.75	253.75	253.75	5.0%	266.44	282.43	299.37
Refuse removal		223.82	237.24	254.44	269.71	269.71	269.71	5.0%	283.20	300.19	318.20
Other		(104.28)	(110.54)	(118.56)	(67.50)	(67.50)	(67.50)	8.0%	(72.90)	(78.73)	(85.03)
sub-total		1,808.79	1,975.07	2,124.11	2,090.31	2,090.31	2,090.31	9.0%	2,277.44	2,492.16	2,729.95
VAT on Services		207.59	228.71	246.17	272.30	272.30	272.30	9.1%	297.07	325.71	357.53
Total small household bill:		2,016.38	2,203.77	2,370.27	2,362.61	2,362.61	2,362.61	9.0%	2,574.51	2,817.87	3,087.47
% increase/-decrease			9.3%	7.6%	(0.3%)	-	-	9.0%	9.0%	9.5%	9.6%
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
Rates and services charges:											
Property rates		220.16	233.36	250.28	142.50	142.50	142.50	8.0%	153.90	166.21	179.51
Electricity: Basic levy								-			
Electricity: Consumption		70.56	81.00	87.97	101.26	101.26	101.26	12.7%	114.12	128.61	144.95
Water: Basic levy		72.17	72.17	72.17	72.17	72.17	72.17	-	72.17	72.17	72.17
Water: Consumption		131.01	138.89	149.01	157.95	157.95	157.95	5.0%	165.84	175.79	186.34
Sanitation		210.57	223.21	239.39	253.75	253.75	253.75	5.0%	266.44	282.43	299.37
Refuse removal		205.81	218.16	233.97	248.01	248.01	248.01	5.0%	260.41	276.03	292.60
Other		(680.31)	(723.00)	(771.29)	(763.08)	(763.08)	(763.08)	5.8%	(807.44)	(860.66)	(918.16)
sub-total		229.97	243.78	261.51	212.56	212.56	212.56	6.1%	225.44	240.59	256.77
VAT on Services		17.12	18.14	19.47	20.63	20.63	20.63	5.0%	21.67	22.97	24.34
Total small household bill:		247.09	261.93	280.97	233.20	233.20	233.20	6.0%	247.11	263.56	281.12
% increase/-decrease			6.0%	7.3%	(17.0%)	-	-	6.0%	6.0%	6.7%	6.7%

References

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

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	No investments at year end.		
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References

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

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

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

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

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	11,112	12,911	14,792
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	11,112	12,911	14,792
<b>Total Borrowing</b>	1	-	-	-	-	-	-	11,112	12,911	14,792

Unspent Borrowing - Categorised by type										
Unspent Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		119,996	110,833	125,455	140,718	140,526	140,526	148,865	158,904	171,583
Operational Revenue:General Revenue:Equitable Share		116,086	106,666	121,668	135,729	135,729	135,729	145,706	157,204	169,783
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,360	2,617	2,237	3,439	3,247	3,247	1,559	-	-
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	1,550	1,550	1,550	1,550	1,600	1,700	1,800
Provincial Government:		10,433	13,370	14,066	15,900	42,014	42,014	45,527	38,088	34,132
Capacity Building and Other		10,433	13,370	14,066	10,300	12,014	12,014	11,364	11,288	11,669
Infrastructure		-	-	-	5,600	30,000	30,000	34,163	26,800	22,463
District Municipality:		240	-	-	150	150	150	-	-	-
All Grants		240	-	-	150	150	150	-	-	-
Other Grant Providers:		-	-	1,700	-	414	414	-	-	-
Private Enterprises		-	-	1,700	-	414	414	-	-	-
<b>Total Operating Transfers and Grants</b>	5	130,669	124,203	141,220	156,768	183,104	183,104	194,392	196,992	205,715
<b>Capital Transfers and Grants</b>										
National Government:		32,013	57,742	56,124	29,951	25,209	25,209	44,130	31,369	29,314
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	12,762	-	3,900	900	900	-	660	596
Municipal Infrastructure Grant [Schedule 5B]		22,013	24,980	25,184	26,051	24,309	24,309	25,630	26,709	28,718
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	3,500	4,000	-
Regional Bulk Infrastructure Grant (Schedule 5B)		10,000	20,000	19,239	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	11,701	-	-	-	15,000	-	-
Provincial Government:		29,689	7,894	27,101	24,738	24,988	24,988	2,232	8,187	1,413
Capacity Building and Other		-	-	875	985	985	985	-	-	-
Infrastructure		29,689	7,894	26,226	23,753	24,003	24,003	2,232	8,187	1,413
District Municipality:		-	264	60	600	600	600	-	-	-
All Grants		-	264	60	600	600	600	-	-	-
<b>Total Capital Transfers and Grants</b>	5	61,702	65,900	83,284	55,289	50,797	50,797	46,362	39,556	30,727
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		192,370	190,103	224,504	212,057	233,901	233,901	240,754	236,548	236,442

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:	1	44,308	48,056	50,207	64,465	66,108	-	149,622	159,649	172,315
Operational Revenue:General Revenue:Equitable Share		40,899	44,192	46,501	59,476	61,311	-	145,706	157,204	169,783
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,014	2,446	2,300	3,439	3,247	-	1,559	-	-
Local Government Financial Management Grant [Schedule 5B]		1,394	1,418	1,405	1,550	1,550	-	1,357	1,445	1,532
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	1,000	1,000	1,000
Provincial Government:		10,403	12,424	12,646	18,276	43,856	-	49,451	48,875	38,629
Capacity Building and Other		10,403	11,993	12,646	11,611	13,856	-	15,131	15,288	16,216
Infrastructure		-	431	-	6,665	30,000	-	34,320	33,587	22,413
District Municipality:		255	24	-	150	150	-	0	-	0
All Grants		255	24	-	150	150	-	0	-	0
Other Grant Providers:		357	1,445	3,731	2,090	4,046	-	5,644	3,772	3,916
Foreign Government and International Organisations		357	1,445	3,239	2,090	2,116	-	3,496	3,700	3,841
Private Enterprises		-	-	492	-	1,929	-	2,149	72	75
<b>Total operating expenditure of Transfers and Grants:</b>		<b>55,322</b>	<b>61,949</b>	<b>66,584</b>	<b>84,981</b>	<b>114,160</b>	<b>-</b>	<b>204,717</b>	<b>212,295</b>	<b>214,860</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		18,164	47,307	41,976	25,175	20,557	-	37,504	26,408	21,621
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		(86)	7,475	591	3,391	-	-	-	574	518
Municipal Infrastructure Grant [Schedule 5B]		18,250	20,562	20,041	21,784	20,557	-	21,417	22,356	21,103
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	3,043	3,478	-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	19,270	13,388	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	-	7,955	-	-	-	13,043	-	-
Provincial Government:		33,326	16,432	22,759	21,566	15,166	-	1,941	7,469	1,229
Capacity Building and Other		1,417	667	124	857	1,545	-	-	350	-
Infrastructure		31,909	15,764	22,635	20,710	13,621	-	1,941	7,119	1,229
District Municipality:		861	404	762	600	1,973	-	435	-	-
All Grants		861	404	762	600	1,973	-	435	-	-
Other Grant Providers:		501	-	197	-	256	-	-	300	-
Foreign Government and International Organisations		501	-	197	-	256	-	-	300	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>52,852</b>	<b>64,143</b>	<b>65,693</b>	<b>47,342</b>	<b>37,953</b>	<b>-</b>	<b>39,880</b>	<b>34,177</b>	<b>22,850</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>108,174</b>	<b>126,093</b>	<b>132,277</b>	<b>132,323</b>	<b>152,113</b>	<b>-</b>	<b>244,597</b>	<b>246,472</b>	<b>237,710</b>

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Operating transfers and grants:</b>										
National Government:										
Balance unspent at beginning of the year		–	733	630	1,481	(39,284)	–	(38,287)	(37,418)	(36,561)
Current year receipts		(1,550)	(4,167)	(3,830)	(4,989)	(4,797)	–	(3,159)	(1,700)	(1,800)
Conditions met - transferred to revenue		2,180	4,064	4,273	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		54	–	–	–	–	–	–	–	–
Closing Balance		684	630	1,073	(3,508)	(44,081)	–	(41,446)	(39,118)	(38,361)
Provincial Government:										
Balance unspent at beginning of the year		–	(6,900)	(5,761)	(5,957)	(4,098)	–	(3,398)	(2,499)	4,455
Current year receipts		(12,793)	(13,370)	(14,066)	(15,900)	(42,014)	–	(45,527)	(38,088)	(34,132)
Conditions met - transferred to revenue		13,374	12,174	12,862	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	2,335	646	–	–	–	–	–	–
Closing Balance		581	(5,761)	(6,319)	(21,857)	(46,112)	–	(48,925)	(40,587)	(29,677)
District Municipality:										
Balance unspent at beginning of the year		–	(2,633)	(2,605)	(2,159)	(2,520)	–	(2,520)	(2,520)	(2,520)
Current year receipts		(240)	–	–	(150)	(150)	–	–	–	–
Conditions met - transferred to revenue		279	28	–	–	–	–	–	–	–
Closing Balance		39	(2,605)	(2,605)	(2,309)	(2,670)	–	(2,520)	(2,520)	(2,520)
Other grant providers:										
Balance unspent at beginning of the year		–	(4,481)	(3,688)	(1,329)	(2,818)	–	(13)	192	397
Current year receipts		(1,971)	(668)	(3,050)	–	(414)	–	–	–	–
Conditions met - transferred to revenue		357	1,461	3,920	–	–	–	–	–	–
Closing Balance		(1,614)	(3,688)	(2,818)	(1,329)	(3,232)	–	(13)	192	397
<b>Total operating transfers and grants revenue</b>		<b>16,191</b>	<b>17,727</b>	<b>21,054</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Capital transfers and grants:</b>										
National Government:										
Balance unspent at beginning of the year		–	(10,679)	(3,617)	(8,560)	35,627	–	38,337	33,837	28,837
Current year receipts		(32,013)	(76,368)	(56,031)	(29,951)	(25,209)	–	(44,130)	(31,369)	(29,314)
Conditions met - transferred to revenue		21,043	73,090	49,017	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		29,079	10,340	5,147	–	–	–	–	–	–
Closing Balance		18,109	(3,617)	(5,484)	(38,511)	10,418	–	(5,793)	2,468	(477)
Provincial Government:										
Balance unspent at beginning of the year		–	(2,989)	8,134	8,730	3,953	–	2,673	1,816	(4,971)
Current year receipts		(29,689)	(7,894)	(27,101)	(24,738)	(24,988)	–	(2,232)	(8,187)	(1,413)
Conditions met - transferred to revenue		33,549	18,187	25,707	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	830	2,993	–	–	–	–	–	–
Closing Balance		3,860	8,134	9,734	(16,008)	(21,035)	–	441	(6,371)	(6,384)
District Municipality:										
Balance unspent at beginning of the year		–	(1,110)	(1,422)	(818)	(1,525)	–	(126)	(226)	(226)
Current year receipts		(500)	(764)	(1,560)	(600)	(600)	–	–	–	–
Conditions met - transferred to revenue		690	452	877	–	–	–	–	–	–
Closing Balance		190	(1,422)	(2,105)	(1,418)	(2,125)	–	(126)	(226)	(226)
Other grant providers:										
Balance unspent at beginning of the year		–	501	501	501	501	–	501	501	501
Conditions met - transferred to revenue		501	–	–	–	–	–	–	–	–
Closing Balance		501	501	501	501	501	–	501	501	501
<b>Total capital transfers and grants revenue</b>		<b>55,783</b>	<b>91,730</b>	<b>75,601</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>22,660</b>	<b>3,597</b>	<b>2,646</b>	<b>(55,435)</b>	<b>(12,241)</b>	<b>–</b>	<b>(4,976)</b>	<b>(3,627)</b>	<b>(6,585)</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>71,973</b>	<b>109,457</b>	<b>96,655</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>22,660</b>	<b>3,597</b>	<b>2,646</b>	<b>(55,435)</b>	<b>(12,241)</b>	<b>–</b>	<b>(4,976)</b>	<b>(3,627)</b>	<b>(6,585)</b>

- References**
1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
  2. CTBM = conditions to be met
  3. National Treasury database will require this reconciliation for each transfer/grant

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Transfers to Organisations</b>											
<i>Operational</i>		6,516	1,906	1,747	1,995	2,174	-	-	2,160	2,262	2,367
<b>Total Cash Transfers To Organisations</b>		6,516	1,906	1,747	1,995	2,174	-	-	2,160	2,262	2,367
<b>Cash Transfers to Groups of Individuals</b>											
<i>Operational</i>		18	718	461	6,923	30,558	-	-	34,955	34,249	23,105
<b>Total Cash Transfers To Groups Of Individuals:</b>		18	718	461	6,923	30,558	-	-	34,955	34,249	23,105
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472
<b>TOTAL TRANSFERS AND GRANTS</b>	6	6,534	2,624	2,208	8,918	32,732	-	-	37,116	36,511	25,472

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service,
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided,
4. Insert description of each other organisation (e.g. charity),
- 5 Insert description of each other organisation (e.g. the aged, child-headed households,
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7,617	7,856	8,319	9,277	9,277	9,277	9,658	10,044	10,446
Pension and UIF Contributions		1,076	1,071	1,384	1,524	1,524	1,524	1,422	1,478	1,538
Medical Aid Contributions		224	122	87	87	87	87	86	89	93
Motor Vehicle Allowance		-	-	-	0	0	0	0	-	0
Cellphone Allowance		938	1,006	975	1,095	1,095	1,095	1,146	1,192	1,239
Housing Allowances		41	15	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	0	0	0	0	-	0
Sub Total - Councillors		9,897	10,070	10,766	11,983	11,983	11,983	12,311	12,804	13,316
% increase	4		1.7%	6.9%	11.3%	-	-	2.7%	4.0%	4.0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3,371	3,901	4,125	4,652	4,652	4,652	4,395	4,708	5,037
Pension and UIF Contributions		292	343	345	378	378	378	404	433	463
Medical Aid Contributions		56	57	60	9	9	9	9	10	11
Performance Bonus		710	781	789	850	850	850	890	954	1,020
Motor Vehicle Allowance	3	916	990	991	1,008	1,008	1,008	1,115	1,196	1,282
Cellphone Allowance	3	-	(2)	365	369	369	369	332	356	381
Housing Allowances	3	165	282	281	320	320	320	57	61	65
Other benefits and allowances	3	113	115	53	60	60	60	61	66	70
Sub Total - Senior Managers of Municipality		5,623	6,468	7,009	7,645	7,645	7,645	7,265	7,783	8,330
% increase	4		15.0%	8.4%	9.1%	-	-	(5.0%)	7.1%	7.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		116,905	123,814	128,082	144,937	147,600	147,600	157,900	166,931	178,744
Pension and UIF Contributions		19,071	20,197	21,491	23,543	23,594	23,594	26,552	28,414	30,404
Medical Aid Contributions		7,958	8,462	8,879	9,946	9,946	9,946	11,093	11,880	12,712
Overtime		10,535	13,010	16,956	18,812	18,820	18,820	21,007	22,504	24,085
Performance Bonus		8,733	9,382	9,750	11,347	11,347	11,347	12,510	13,400	14,340
Motor Vehicle Allowance	3	5,774	5,922	6,366	7,331	7,331	7,331	7,751	8,303	8,885
Cellphone Allowance	3	532	503	608	786	786	786	1,018	1,090	1,167
Housing Allowances	3	1,654	1,130	1,172	1,350	1,350	1,350	1,427	1,528	1,636
Other benefits and allowances	3	8,851	9,712	12,071	14,012	13,986	13,986	12,516	13,404	14,343
Payments in lieu of leave		1,355	1,859	1,893	3,501	3,501	3,501	3,754	4,092	4,461
Long service awards		798	966	963	1,095	1,095	1,095	1,015	1,096	1,184
Post-retirement benefit obligations	6	12,678	(263)	613	11,483	11,483	11,483	11,653	12,585	13,592
Acting and post related allowance		1,077	1,086	1,255	1,329	1,329	1,329	2,098	2,247	2,405
Sub Total - Other Municipal Staff		195,921	195,780	210,099	249,471	252,168	252,168	270,293	287,476	307,957
% increase	4		(0.1%)	7.3%	18.7%	1.1%	-	7.2%	6.4%	7.1%
Total Parent Municipality		211,441	212,317	227,874	269,099	271,796	271,796	289,869	308,063	329,602
TOTAL SALARY, ALLOWANCES & BENEFITS		211,441	212,317	227,874	269,099	271,796	271,796	289,869	308,063	329,602
% increase	4		0.4%	7.3%	18.1%	1.0%	-	6.6%	6.3%	7.0%
TOTAL MANAGERS AND STAFF	5,7	201,544	202,247	217,107	257,116	259,813	259,813	277,558	295,259	316,287



WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		23	6	17	23	6	17	23	6	17
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	4	-	4	4	-	4	5	-	5
Other Managers	7	26	25	1	28	28	-	28	28	-
Professionals		5	5	-	5	5	-	5	5	-
<i>Finance</i>		3	3	-	3	3	-	3	3	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		2	2	-	2	2	-	2	2	-
Technicians		109	88	21	111	94	17	111	94	17
<i>Finance</i>		8	4	4	7	3	4	7	3	4
<i>Spatial/town planning</i>		6	6	-	6	6	-	6	6	-
<i>Information Technology</i>		2	2	-	2	2	-	2	2	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		7	7	-	7	7	-	7	7	-
<i>Water</i>		1	1	-	1	1	-	1	1	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		85	68	17	88	75	13	88	75	13
Clerks (Clerical and administrative)		119	106	13	115	104	11	115	104	11
Service and sales workers		6	1	5	9	1	8	9	1	8
Skilled agricultural and fishery workers		1	-	1	1	-	1	1	-	1
Craft and related trades		9	9	-	9	9	-	9	9	-
Plant and Machine Operators		65	64	1	65	63	2	65	63	2
Elementary Occupations		470	194	276	525	190	335	525	190	335
<b>TOTAL PERSONNEL NUMBERS</b>	9	837	498	339	895	500	395	896	500	396
% increase					6.9%	0.4%	16.5%	0.1%	-	0.3%
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		47,656	43,291	43,291	30,197	30,197	25,832	25,832	34,562	38,927	43,291	38,927	30,197	432,200	470,269	521,716
Service charges - Water		4,073	4,073	4,073	4,073	4,073	4,073	4,073	4,073	4,073	4,073	4,073	4,073	48,878	50,704	52,622
Service charges - Waste Water Management		4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	51,315	53,768	56,337
Service charges - Waste Management		2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	33,774	35,366	37,032
Sale of Goods and Rendering of Services		461	461	461	461	461	461	461	461	461	461	461	461	5,536	5,813	6,103
Agency services		390	390	390	390	390	390	390	390	390	390	390	390	4,684	4,918	5,164
Interest		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Interest earned from Receivables		1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	23,549	24,727	25,963
Interest earned from Current and Non Current Assets		1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	22,444	23,067	23,720
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	27	29	30
Rental from Fixed Assets		501	501	501	501	501	501	501	501	501	501	501	501	6,015	6,447	6,904
Operational Revenue		149	148	148	146	146	145	145	147	148	148	148	146	1,764	1,854	1,920
<b>Non-Exchange Revenue</b>																
Property rates		51,921	5,375	4,150	5,375	5,375	5,375	5,375	5,375	4,150	7,825	6,600	6,600	113,495	120,979	128,237
Surcharges and Taxes		458	458	458	458	458	458	458	458	458	458	458	458	5,501	3,789	4,066
Fines, penalties and forfeits		938	938	938	938	938	938	938	938	938	938	938	938	11,254	11,816	12,407
Licences or permits		204	204	204	204	204	204	204	204	204	204	204	204	2,444	2,566	2,694
Transfer and subsidies - Operational		16,351	16,351	16,351	16,351	16,351	16,351	16,351	16,351	16,351	16,351	16,351	16,351	196,213	204,841	206,376
Interest		297	297	297	297	297	297	297	297	297	297	297	297	3,566	3,744	3,932
Operational Revenue		66	66	66	66	66	66	66	66	66	66	66	66	794	834	875
Discontinued Operations		(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	64	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>134,388</b>	<b>83,476</b>	<b>82,251</b>	<b>70,379</b>	<b>70,379</b>	<b>66,013</b>	<b>66,013</b>	<b>74,745</b>	<b>77,885</b>	<b>85,926</b>	<b>80,335</b>	<b>71,673</b>	<b>963,464</b>	<b>1,025,541</b>	<b>1,096,110</b>

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>																
Employee related costs		23,130	23,130	23,130	23,130	23,130	23,130	23,130	23,130	23,130	23,130	23,130	23,129	277,558	295,259	316,287
Remuneration of councillors		1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	12,311	12,804	13,316
Inventory consumed		41,267	3,784	48,764	22,525	22,525	22,525	18,777	26,274	30,022	33,770	26,274	78,750	375,258	422,916	476,626
Debt impairment		2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	25,929	25,676	27,061
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	62,260	62,260	62,018	58,961
Bulk purchases - electricity		4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	54,219	40,273	40,323
Interest		856	856	856	856	856	856	856	856	856	856	856	816	10,233	10,255	10,277
Contracted services		6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	6,257	75,084	75,718	78,920
Transfers and subsidies		3,087	3,087	3,087	3,087	3,087	3,087	3,087	3,087	3,087	3,087	3,087	3,157	37,116	36,511	25,472
Irrecoverable debts written off		178	178	178	178	178	178	178	178	178	178	178	178	2,131	2,229	2,329
Operational costs		5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,077	60,487	65,602	69,356
Other Losses		5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	(56,780)	3,497	635	667
<b>Total Expenditure</b>		<b>92,997</b>	<b>55,514</b>	<b>100,493</b>	<b>74,255</b>	<b>74,255</b>	<b>74,255</b>	<b>70,507</b>	<b>78,003</b>	<b>81,752</b>	<b>85,500</b>	<b>78,003</b>	<b>130,549</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit)</b>		<b>41,391</b>	<b>27,963</b>	<b>(18,242)</b>	<b>(3,876)</b>	<b>(3,876)</b>	<b>(8,242)</b>	<b>(4,494)</b>	<b>(3,259)</b>	<b>(3,866)</b>	<b>426</b>	<b>2,332</b>	<b>(58,875)</b>	<b>(32,618)</b>	<b>(24,353)</b>	<b>(23,485)</b>
Transfers and subsidies - capital (monetary allocations)		2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	35,557	24,147	25,893
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	2,938	2,938	(206)	2,408
Income Tax		44,355	30,926	(15,279)	(913)	(913)	(5,279)	(1,531)	(296)	(903)	3,389	5,295	(52,974)	5,876	(412)	4,816
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	2,938	2,938	(206)	2,408
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	2,938	2,938	(206)	2,408
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>44,355</b>	<b>30,926</b>	<b>(15,279)</b>	<b>(913)</b>	<b>(913)</b>	<b>(5,279)</b>	<b>(1,531)</b>	<b>(296)</b>	<b>(903)</b>	<b>3,389</b>	<b>5,295</b>	<b>(52,974)</b>	<b>5,876</b>	<b>(412)</b>	<b>4,816</b>

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Financial Services		54,958	8,412	7,187	8,412	8,412	8,412	8,412	8,412	7,187	10,861	9,636	9,636	149,934	156,635	165,313
Vote 2 - Community Services		16,829	16,829	16,829	16,829	16,829	16,829	16,829	16,829	16,829	16,829	16,829	16,829	201,946	212,043	214,091
Vote 3 - Corporate Services		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,495	18,231	19,111
Vote 4 - Technical Services		63,971	59,605	59,605	46,508	46,508	42,142	42,142	50,873	55,239	59,605	55,239	46,507	627,943	661,026	721,683
Vote 5 - Municipal Manager		142	142	142	142	142	142	142	142	142	142	142	142	1,702	1,752	1,805
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>137,357</b>	<b>86,445</b>	<b>85,220</b>	<b>73,348</b>	<b>73,348</b>	<b>68,982</b>	<b>68,982</b>	<b>77,713</b>	<b>80,854</b>	<b>88,895</b>	<b>83,304</b>	<b>74,572</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Financial Services		5,095	5,095	5,095	5,095	5,095	5,095	5,095	5,095	5,095	5,095	5,095	5,095	61,135	66,151	62,065
Vote 2 - Community Services		11,820	11,819	11,821	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,821	141,841	143,813	139,337
Vote 3 - Corporate Services		10,398	10,394	10,398	10,396	10,396	10,396	10,396	10,397	10,397	10,397	10,396	10,401	124,761	130,161	137,831
Vote 4 - Technical Services		64,061	26,583	71,557	45,322	45,322	45,322	41,574	49,070	52,818	56,565	49,070	101,539	648,802	689,078	758,459
Vote 5 - Municipal Manager		1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,628	19,542	20,691	21,904
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>93,002</b>	<b>55,519</b>	<b>100,499</b>	<b>74,261</b>	<b>74,261</b>	<b>74,261</b>	<b>70,513</b>	<b>78,009</b>	<b>81,757</b>	<b>85,506</b>	<b>78,009</b>	<b>130,484</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>44,355</b>	<b>30,926</b>	<b>(15,279)</b>	<b>(913)</b>	<b>(913)</b>	<b>(5,279)</b>	<b>(1,531)</b>	<b>(296)</b>	<b>(903)</b>	<b>3,389</b>	<b>5,295</b>	<b>(55,912)</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	2,938	2,938	(206)	2,408
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	2,938	2,938	(206)	2,408
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>44,355</b>	<b>30,926</b>	<b>(15,279)</b>	<b>(913)</b>	<b>(913)</b>	<b>(5,279)</b>	<b>(1,531)</b>	<b>(296)</b>	<b>(903)</b>	<b>3,389</b>	<b>5,295</b>	<b>(55,912)</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

**References**

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		55,312	8,754	7,529	8,716	8,716	8,704	8,704	8,729	7,516	11,203	9,966	9,941	153,789	160,751	169,704
Executive and council	3	3	3	3	3	3	3	3	3	3	3	3	3	31	31	-
Finance and administration		55,310	8,751	7,526	8,714	8,714	8,701	8,701	8,726	7,514	11,201	9,963	9,938	153,758	160,720	169,704
<i>Community and public safety</i>		18,199	18,197	18,197	18,191	18,191	18,189	18,189	18,193	18,195	18,197	18,195	18,191	218,327	229,013	232,131
Community and social services		13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	158,917	168,992	181,856
Sport and recreation		652	652	652	652	652	652	652	652	652	652	652	652	7,820	8,306	8,817
Public safety		1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	16,654	17,486	18,361
Housing		2,916	2,915	2,915	2,909	2,909	2,907	2,907	2,911	2,913	2,915	2,913	2,909	34,936	34,229	23,098
<i>Economic and environmental services</i>		364	363	363	360	360	359	359	361	362	363	362	360	4,338	4,565	4,528
Planning and development		254	253	253	250	250	249	249	251	252	253	252	250	3,016	3,215	3,116
Road transport		109	109	109	109	109	109	109	109	109	109	109	109	1,311	1,339	1,400
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
<i>Trading services</i>		63,470	59,120	59,120	46,068	46,068	41,718	41,718	50,419	54,769	59,120	54,769	46,068	622,426	655,212	715,485
Energy sources		47,507	43,156	43,156	30,105	30,105	25,755	25,755	34,456	38,806	43,156	38,806	30,105	430,868	468,731	519,891
Water management		7,817	7,817	7,817	7,817	7,817	7,817	7,817	7,817	7,817	7,817	7,817	7,817	93,802	84,046	88,260
Waste water management		4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	56,602	59,320	62,166
Waste management		3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	41,154	43,115	45,168
<i>Other</i>		12	12	12	12	12	12	12	12	12	12	12	12	139	146	154
<b>Total Revenue - Functional</b>		<b>137,357</b>	<b>86,445</b>	<b>85,220</b>	<b>73,348</b>	<b>73,348</b>	<b>68,982</b>	<b>68,982</b>	<b>77,713</b>	<b>80,854</b>	<b>88,895</b>	<b>83,304</b>	<b>74,572</b>	<b>999,020</b>	<b>1,049,688</b>	<b>1,122,003</b>
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		13,493	13,493	13,493	13,493	13,493	13,493	13,493	13,493	13,493	13,493	13,493	13,493	161,917	169,931	171,780
Executive and council		2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	32,064	33,746	35,506
Finance and administration		10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	124,776	130,759	130,479
Internal audit		423	423	423	423	423	423	423	423	423	423	423	423	5,078	5,427	5,795
<i>Community and public safety</i>		14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	14,696	176,356	182,942	181,011
Community and social services		3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	36,104	36,215	38,251
Sport and recreation		3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,561	45,527	48,226
Public safety		4,733	4,733	4,733	4,733	4,733	4,733	4,733	4,733	4,733	4,733	4,733	4,733	56,792	60,597	64,643
Housing		3,408	3,408	3,408	3,408	3,408	3,408	3,408	3,408	3,408	3,408	3,408	3,408	40,899	40,603	29,891
<i>Economic and environmental services</i>		4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	51,243	51,263	54,036
Planning and development		1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,362	16,351	17,120	18,201
Road transport		2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	29,657	31,082	32,592
Environmental protection		436	436	436	436	436	436	436	436	436	436	436	436	5,235	3,062	3,243
<i>Trading services</i>		60,454	22,971	67,951	41,713	41,713	41,713	37,965	45,461	49,210	52,958	45,461	97,937	605,507	643,692	710,599
Energy sources		45,695	8,212	53,192	26,954	26,954	26,954	23,205	30,702	34,450	38,199	30,702	83,178	428,398	473,846	535,848
Water management		4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	55,411	54,902	57,577
Waste water management		3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	45,046	50,257	51,356
Waste management		6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	76,652	64,687	65,819
<i>Other</i>		88	88	88	88	88	88	88	88	88	88	88	88	1,059	2,065	2,169
<b>Total Expenditure - Functional</b>		<b>93,002</b>	<b>55,519</b>	<b>100,499</b>	<b>74,261</b>	<b>74,261</b>	<b>74,261</b>	<b>70,513</b>	<b>78,009</b>	<b>81,757</b>	<b>85,506</b>	<b>78,009</b>	<b>130,484</b>	<b>996,082</b>	<b>1,049,894</b>	<b>1,119,595</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>44,355</b>	<b>30,926</b>	<b>(15,279)</b>	<b>(913)</b>	<b>(913)</b>	<b>(5,279)</b>	<b>(1,531)</b>	<b>(296)</b>	<b>(903)</b>	<b>3,389</b>	<b>5,295</b>	<b>(55,912)</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>44,355</b>	<b>30,926</b>	<b>(15,279)</b>	<b>(913)</b>	<b>(913)</b>	<b>(5,279)</b>	<b>(1,531)</b>	<b>(296)</b>	<b>(903)</b>	<b>3,389</b>	<b>5,295</b>	<b>(55,912)</b>	<b>2,938</b>	<b>(206)</b>	<b>2,408</b>

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		29	29	29	29	29	29	29	29	29	29	29	29	350	9,909	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	18,837	9,691	24,276
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	19,187	19,600	24,276
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Financial Services		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 2 - Community Services		148	148	148	148	148	148	148	148	148	148	148	148	1,780	1,330	230
Vote 3 - Corporate Services		63	63	63	63	63	63	63	63	63	63	63	63	760	1,260	615
Vote 4 - Technical Services		4,410	4,410	4,460	4,410	4,410	4,460	4,410	4,410	4,460	4,410	4,410	4,460	53,119	17,223	10,327
Vote 5 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	4,627	4,627	4,677	4,627	4,627	4,677	4,627	4,627	4,677	4,627	4,627	4,677	55,719	19,873	11,232
<b>Total Capital Expenditure</b>	2	6,225	6,225	6,275	6,225	6,225	6,275	6,225	6,225	6,275	6,225	6,225	6,276	74,906	39,473	35,508

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates.
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure.

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		169	169	169	169	169	169	169	169	169	169	169	169	2,030	2,680	2,785
Executive and council		13	13	13	13	13	13	13	13	13	13	13	13	150	650	150
Finance and administration		157	157	157	157	157	157	157	157	157	157	157	157	1,880	2,030	2,635
<i>Community and public safety</i>		192	192	192	192	192	192	192	192	192	192	192	192	2,300	11,509	200
Community and social services		92	92	92	92	92	92	92	92	92	92	92	92	1,100	-	-
Sport and recreation		54	54	54	54	54	54	54	54	54	54	54	54	650	10,709	200
Public safety		46	46	46	46	46	46	46	46	46	46	46	46	550	800	-
<i>Economic and environmental services</i>		743	743	793	743	743	793	743	743	793	743	743	793	9,118	22,254	11,334
Planning and development		-	-	50	-	-	50	-	-	50	-	-	50	200	-	-
Road transport		743	743	743	743	743	743	743	743	743	743	743	743	8,918	22,254	11,334
<i>Trading services</i>		5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,276	63,309	19,454	27,216
Energy sources		1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	22,870	10,142	6,018
Water management		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	23,995	4,280	1,507
Waste water management		1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	16,343	4,932	19,590
Waste management		8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
<b>Total Capital Expenditure - Functional</b>	2	6,380	6,380	6,430	6,380	6,380	6,430	6,380	6,380	6,430	6,380	6,380	6,430	76,757	55,897	41,535
<b>Funded by:</b>																
National Government		3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	3,125	37,504	26,408	21,621
Provincial Government		162	162	162	162	162	162	162	162	162	162	162	162	1,941	7,469	1,229
District Municipality		36	36	36	36	36	36	36	36	36	36	36	36	435	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	300	-
Transfers recognised - capital		3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	39,880	34,177	22,850
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	16,518	-	-
Internally generated funds		1,680	1,680	1,730	1,680	1,680	1,730	1,680	1,680	1,730	1,680	1,680	1,730	20,359	21,720	18,685
<b>Total Capital Funding</b>		6,380	6,380	6,430	6,380	6,380	6,430	6,380	6,380	6,430	6,380	6,380	6,430	76,757	55,897	41,535

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates.

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure.

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	8 607	103 281	108 881	115 270
Service charges - electricity revenue	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	40 600	487 205	535 527	588 111
Service charges - water revenue	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	36 536	40 817	42 360
Service charges - sanitation revenue	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	4 355	52 256	51 942	56 286
Service charges - refuse revenue	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	25 839	27 059	30 515
Rental of facilities and equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	6	6
Interest earned - external investments	2 921	2 921	5 656	2 921	2 921	5 656	2 921	2 921	5 656	2 921	2 921	5 656	45 994	47 793	49 683
Interest earned - outstanding debtors	298	298	298	298	298	298	298	298	298	298	298	298	3 577	3 756	3 944
Fines, penalties and forfeits	372	372	372	372	372	372	372	372	372	372	372	372	4 469	4 693	4 928
Licences and permits	213	213	213	213	213	213	213	213	213	213	213	213	2 558	2 685	2 820
Agency services	381	381	381	381	381	381	381	381	381	381	381	381	4 570	4 799	5 039
Transfers and Subsidies - Operational	12 142	12 142	20 762	12 142	12 142	26 903	12 142	12 142	20 762	12 142	12 142	28 827	194 392	196 992	205 715
Other revenue	452	452	452	452	452	452	452	452	452	452	452	452	5 426	5 698	5 982
<b>Cash Receipts by Source</b>	<b>75 540</b>	<b>75 540</b>	<b>86 895</b>	<b>75 540</b>	<b>75 540</b>	<b>93 037</b>	<b>75 540</b>	<b>75 540</b>	<b>86 895</b>	<b>75 540</b>	<b>75 540</b>	<b>94 960</b>	<b>966 109</b>	<b>1 030 648</b>	<b>1 110 658</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	-	-	10 541	-	-	10 541	-	-	10 541	-	-	14 741	46 362	39 556	30 727
Borrowing long term/refinancing	-	-	-	-	-	8 259	-	-	-	-	-	8 259	16 518	-	-
<b>Total Cash Receipts by Source</b>	<b>75 540</b>	<b>75 540</b>	<b>97 436</b>	<b>75 540</b>	<b>75 540</b>	<b>111 836</b>	<b>75 540</b>	<b>75 540</b>	<b>97 436</b>	<b>75 540</b>	<b>75 540</b>	<b>117 960</b>	<b>1 028 988</b>	<b>1 070 204</b>	<b>1 141 385</b>
<b>Cash Payments by Type</b>															
Employee related costs	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(23 185)	(278 217)	(295 439)	(315 928)
Bulk purchases - Electricity	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(35 962)	(431 547)	(486 353)	(548 120)
Other materials	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(24 000)	(25 200)	(26 460)
Contracted services	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(939)	(11 263)	(58 677)	(61 611)
Other expenditure	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(16 225)	(194 703)	(161 092)	(151 551)
<b>Cash Payments by Type</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(78 311)</b>	<b>(939 730)</b>	<b>(1 026 762)</b>	<b>(1 103 670)</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(76 757)	(76 757)	(55 897)	(41 535)
Repayment of borrowing	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(2 740)	(2 740)	(2 740)
<b>Total Cash Payments by Type</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(78 539)</b>	<b>(1 019 226)</b>	<b>(1 085 399)</b>	<b>(1 147 944)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(2 999)</b>	<b>(2 999)</b>	<b>18 897</b>	<b>(2 999)</b>	<b>(2 999)</b>	<b>33 297</b>	<b>(2 999)</b>	<b>(2 999)</b>	<b>18 897</b>	<b>(2 999)</b>	<b>(2 999)</b>	<b>(37 336)</b>	<b>9 762</b>	<b>(15 195)</b>	<b>(6 559)</b>
Cash/cash equivalents at the month/year begin:	217 594	214 595	211 596	230 493	227 494	224 495	257 792	254 793	251 794	270 691	267 692	264 693	217 594	227 356	212 161
Cash/cash equivalents at the month/year end:	214 595	211 596	230 493	227 494	224 495	257 792	254 793	251 794	270 691	267 692	264 693	227 356	227 356	212 161	205 602

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R million										
<b>Financial Performance</b>										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<i>Capital expenditure</i>										
Total sources		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end
2. Annual value

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate							
R thousand	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2								720	720	720	720	720	3,600
<i>Klipriver Park Rental Agreement</i>														-
<i>Contract 2</i>														-
<i>Contract 3</i>														-
<i>Contract 4</i>														-
<i>Contract 5</i>														-
<i>Contract 6</i>														-
<i>Contract 7</i>														-
<i>Contract 8</i>														-
<i>Contract 9</i>														-
<i>Contract 10</i>														-
<i>Contract 11</i>														-
<i>Contract 12</i>														-
<i>Contract 13</i>														-
<i>Contract 14</i>														-
<i>Contract 15</i>														-
<i>Contract 16</i>														-
<i>Contract 17</i>														-
<i>Contract 18</i>														-
<i>Contract 19</i>														-
<i>Contract 20</i>														-
<b>Total Operating Revenue Implication</b>	2	-	-	-	-	-	-	-	720	720	720	720	720	3,600
<b>Expenditure Obligation By Contract</b>	2													
<i>Banking Services</i>		544	927	972	1,017	1,063	1,126	1,194						6,842
<i>Valuer</i>			1,135	1,190	1,245	1,301	1,379	1,462						7,711
<i>Telephone Services</i>			1,898	1,444	1,444	1,444	1,444	1,444						9,117
<i>Contract 4</i>														-
<i>Contract 5</i>														-
<i>Contract 6</i>														-
<i>Contract 7</i>														-
<i>Contract 8</i>														-
<i>Contract 9</i>														-
<i>Contract 10</i>														-
<i>Contract 11</i>														-
<i>Contract 12</i>														-
<i>Contract 13</i>														-
<i>Contract 14</i>														-
<i>Contract 15</i>														-
<i>Contract 16</i>														-
<i>Contract 17</i>														-
<i>Contract 18</i>														-
<i>Contract 19</i>														-

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate							
<i>Contract 20</i>														-
<b>Total Operating Expenditure Implication</b>	1,3	544	3,959	3,606	3,705	3,807	3,949	4,099	-	-	-	-	-	23,669
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3</i>														-
<i>Contract 4</i>														-
<i>Contract 5</i>														-
<i>Contract 6</i>														-
<i>Contract 7</i>														-
<i>Contract 8</i>														-
<i>Contract 9</i>														-
<i>Contract 10</i>														-
<i>Contract 11</i>														-
<i>Contract 12</i>														-
<i>Contract 13</i>														-
<i>Contract 14</i>														-
<i>Contract 15</i>														-
<i>Contract 16</i>														-
<i>Contract 17</i>														-
<i>Contract 18</i>														-
<i>Contract 19</i>														-
<i>Contract 20</i>														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		544	3,959	3,606	3,705	3,807	3,949	4,099	-	-	-	-	-	23,669

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate							
<b>R thousand</b>	1,3													
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate							
R thousand	1,3													
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Contract 6														-
Contract 7														-
Contract 8														-
Contract 9														-
Contract 10														-
Contract 11														-
Contract 12														-
Contract 13														-
Contract 14														-
Contract 15														-
Contract 16														-
Contract 17														-
Contract 18														-
Contract 19														-
Contract 20														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		91,853	52,286	(67,420)	32,085	25,123	25,123	21,115	7,743	1,747
Roads Infrastructure		9,528	2,169	15,725	436	724	724	1,532	1,830	307
Roads		9,189	1,457	15,725	436	724	724	1,332	1,780	307
Road Structures		339	712	-	-	-	-	200	50	-
Storm water Infrastructure		10,607	889	-	-	-	-	-	1,780	307
Storm water Conveyance		10,607	889	-	-	-	-	-	1,780	307
Electrical Infrastructure		1,901	9,041	591	3,391	1,037	1,037	-	574	518
MV Networks		1,007	7,475	591	3,391	1,037	1,037	-	574	518
LV Networks		894	1,565	-	-	-	-	-	-	-
Water Supply Infrastructure		7,103	20,159	14,875	19,258	15,429	15,429	19,582	1,780	307
Dams and Weirs		-	19,270	13,388	-	2,957	2,957	-	-	-
Reservoirs		-	-	623	5,381	9,328	9,328	6,936	-	-
Bulk Mains		476	-	863	13,876	3,144	3,144	12,646	-	-
Distribution		6,627	889	-	-	-	-	-	1,780	307
Sanitation Infrastructure		7,321	1,053	1,284	-	957	957	-	1,780	307
Reticulation		7,321	889	-	-	-	-	-	1,780	307
Toilet Facilities		-	164	1,284	-	957	957	-	-	-
Solid Waste Infrastructure		55,393	18,975	(99,895)	9,000	6,976	6,976	-	-	-
Landfill Sites		-	-	-	3,000	4,695	4,695	-	-	-
Waste Transfer Stations		1,359	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	6,000	2,282	2,282	-	-	-
Waste Separation Facilities		54,034	18,975	(99,895)	-	-	-	-	-	-
<b>Community Assets</b>		2,252	736	584	2,100	2,100	2,100	1,000	430	-
Community Facilities		1,934	736	-	2,100	2,100	2,100	1,000	200	-
Libraries		-	-	-	2,000	2,000	2,000	1,000	-	-
Parks		-	-	-	-	-	-	-	200	-
Markets		1,934	736	-	100	100	100	-	-	-
Sport and Recreation Facilities		317	-	584	-	-	-	-	230	-
Outdoor Facilities		317	-	584	-	-	-	-	230	-
<b>Other assets</b>		-	-	-	1,350	782	782	-	-	-
Operational Buildings		-	-	-	850	650	650	-	-	-
Training Centres		-	-	-	850	650	650	-	-	-
Housing		-	-	-	500	132	132	-	-	-
Social Housing		-	-	-	500	132	132	-	-	-
<b>Intangible Assets</b>		-	-	-	-	615	615	80	-	-
Licences and Rights		-	-	-	-	615	615	80	-	-
Computer Software and Applications		-	-	-	-	615	615	80	-	-
<b>Computer Equipment</b>		636	2,091	653	50	334	334	350	330	335
Computer Equipment		636	2,091	653	50	334	334	350	330	335
<b>Furniture and Office Equipment</b>		(1)	1,436	320	130	683	683	450	750	400
Furniture and Office Equipment		(1)	1,436	320	130	683	683	450	750	400
<b>Machinery and Equipment</b>		2,137	189	306	2,857	6,691	6,691	950	1,220	550
Machinery and Equipment		2,137	189	306	2,857	6,691	6,691	950	1,220	550
<b>Transport Assets</b>		1,275	1,541	1,543	7,048	10,216	10,216	1,000	1,650	2,000
Transport Assets		1,275	1,541	1,543	7,048	10,216	10,216	1,000	1,650	2,000
<b>Total Capital Expenditure on new assets</b>	1	98,151	58,278	(64,013)	45,620	46,545	46,545	24,945	12,123	5,032

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		2,116	-	5,216	200	6,801	-	8,500	7,000	7,000
Roads Infrastructure		1,596	-	1,985	-	5,001	-	5,000	4,000	5,000
<i>Roads</i>		1,596	-	1,985	-	5,001	-	5,000	4,000	5,000
Electrical Infrastructure		-	-	-	-	1,000	-	500	1,000	1,000
<i>MV Networks</i>		-	-	-	-	1,000	-	500	1,000	1,000
Water Supply Infrastructure		-	-	28	100	100	-	750	1,000	1,000
<i>Distribution</i>		-	-	28	100	100	-	750	1,000	1,000
Sanitation Infrastructure		520	-	3,203	100	700	-	2,250	1,000	-
<i>Reticulation</i>		103	-	3,203	100	700	-	1,000	1,000	-
<i>Waste Water Treatment Works</i>		417	-	-	-	-	-	1,250	-	-
<b>Community Assets</b>		-	-	-	-	-	-	450	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	450	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	450	-	-
<b>Other assets</b>		2,839	-	-	-	-	-	-	-	-
Operational Buildings		2,839	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		2,839	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	4,955	-	5,216	200	6,801	-	8,950	7,000	7,000
<i>Renewal of Existing Assets as % of total capex</i>		35.2%	0.0%	-41.1%	0.3%	8.0%	0.0%	11.7%	12.5%	16.9%
<i>Renewal of Existing Assets as % of deprecn"</i>		14.9%	0.0%	15.8%	0.4%	12.5%	0.0%	16.5%	17.4%	17.4%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expendi

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17,263	10,602	23,064	24,264	24,557	-	25,463	26,807	28,115
Roads Infrastructure		9,066	3,986	11,903	12,404	12,568	-	13,159	13,764	14,397
Roads		8,380	3,293	11,204	11,561	11,438	-	11,976	12,527	13,103
Road Furniture		685	694	699	843	1,130	-	1,183	1,238	1,294
Storm water Infrastructure		1,675	1,976	1,554	1,766	1,755	-	1,535	1,673	1,823
Storm water Conveyance		1,675	1,976	1,554	1,766	1,755	-	1,535	1,673	1,823
Electrical Infrastructure		1,789	1,291	1,503	2,269	2,252	-	2,358	2,467	2,580
HV Substations		-	-	-	31	14	-	15	16	17
MV Substations		679	396	784	982	982	-	1,028	1,075	1,124
MV Switching Stations		-	-	-	0	0	-	0	0	0
MV Networks		782	337	644	691	691	-	723	756	791
LV Networks		328	557	75	565	565	-	592	619	647
Water Supply Infrastructure		1,878	696	3,021	2,324	2,392	-	2,860	2,766	2,893
Dams and Weirs		631	-	1,031	1,035	1,228	-	1,286	1,345	1,407
Boreholes		143	68	1,357	380	380	-	398	416	435
Pump Stations		49	-	54	56	56	-	59	62	65
Water Treatment Works		502	247	107	113	113	-	118	124	129
Bulk Mains		190	195	296	505	380	-	520	562	588
Distribution		297	149	106	111	111	-	350	122	128
Distribution Points		49	38	70	124	124	-	130	135	142
PRV Stations		18	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2,855	2,652	5,083	5,502	5,590	-	5,551	6,138	6,421
Reticalation		830	1,206	1,579	2,450	2,700	-	2,960	2,957	3,093
Waste Water Treatment Works		1,967	1,414	3,394	2,990	2,770	-	2,464	3,046	3,185
Toilet Facilities		57	32	110	62	120	-	127	135	143
<b>Community Assets</b>		742	861	515	733	844	-	1,103	1,043	1,068
Community Facilities		339	430	353	494	541	-	680	603	611
Halls		150	152	141	161	161	-	200	200	184
Crèches		5	54	46	144	144	-	151	158	165
Libraries		5	45	29	30	30	-	31	33	34
Cemeteries/Crematoria		83	115	35	39	86	-	185	92	98
Public Ablution Facilities		29	1	-	44	44	-	32	37	42
Markets		68	65	100	77	77	-	81	84	88
Sport and Recreation Facilities		402	431	162	240	303	-	423	439	457
Indoor Facilities		189	186	101	148	75	-	155	162	170
Outdoor Facilities		214	245	62	92	229	-	268	277	287
<b>Other assets</b>		344	390	524	1,103	1,078	-	821	851	882
Operational Buildings		152	293	310	880	828	-	559	577	595
Municipal Offices		152	293	310	880	828	-	559	577	595
Housing		191	97	215	224	250	-	262	274	287
Social Housing		191	97	215	224	250	-	262	274	287
<b>Computer Equipment</b>		203	104	160	184	174	-	182	191	199
Computer Equipment		203	104	160	184	174	-	182	191	199
<b>Furniture and Office Equipment</b>		3	19	10	58	33	-	61	64	67
Furniture and Office Equipment		3	19	10	58	33	-	61	64	67
<b>Machinery and Equipment</b>		99	89	103	300	300	-	314	329	344
Machinery and Equipment		99	89	103	300	300	-	314	329	344
<b>Transport Assets</b>		1,882	2,169	2,664	2,699	3,156	-	3,439	3,602	3,763
Transport Assets		1,882	2,169	2,664	2,699	3,156	-	3,439	3,602	3,763
<b>Total Repairs and Maintenance Expenditure</b>	1	20,536	14,233	27,039	29,343	30,143	-	31,384	32,886	34,438
<b>R&amp;M as a % of PPE</b>		23.0%	1.4%	2.6%	2.6%	2.8%	0.0%	2.9%	3.0%	3.1%
<b>R&amp;M as % Operating Expenditure</b>		3.2%	2.1%	3.8%	3.2%	3.2%	0.0%	0.0%	3.3%	3.3%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22,161	30,233	22,428	38,394	38,394	-	38,394	23,494	23,494
<b>Roads Infrastructure</b>		5,079	5,475	5,952	4,758	4,758	-	4,758	4,758	4,758
Roads		5,079	5,475	5,952	558	558	-	558	558	558
Road Structures		-	-	-	2,100	2,100	-	2,100	2,100	2,100
Road Furniture		-	-	-	2,100	2,100	-	2,100	2,100	2,100
Storm water Infrastructure		2,054	2,389	2,422	2,091	2,091	-	2,091	2,091	2,091
Drainage Collection		2,054	2,389	2,422	507	507	-	507	507	507
Storm water Conveyance		-	-	-	1,077	1,077	-	1,077	1,077	1,077
Attenuation		-	-	-	507	507	-	507	507	507
Electrical Infrastructure		3,289	3,424	3,484	3,912	3,912	-	3,912	3,912	3,912
HV Substations		-	-	-	474	474	-	474	474	474
HV Switching Station		-	-	-	474	474	-	474	474	474
HV Transmission Conductors		-	-	-	474	474	-	474	474	474
MV Substations		-	-	-	474	474	-	474	474	474
MV Switching Stations		-	-	-	474	474	-	474	474	474
MV Networks		2,998	3,105	3,165	591	591	-	591	591	591
LV Networks		290	319	319	474	474	-	474	474	474
Capital Spares		-	-	-	474	474	-	474	474	474
Water Supply Infrastructure		4,838	4,880	5,385	5,434	5,434	-	5,434	5,434	5,434
Dams and Weirs		-	-	-	407	407	-	407	407	407
Boreholes		68	42	72	407	407	-	407	407	407
Reservoirs		829	817	833	407	407	-	407	407	407
Pump Stations		104	104	104	407	407	-	407	407	407
Water Treatment Works		-	-	-	407	407	-	407	407	407
Bulk Mains		-	-	-	100	100	-	100	100	100
Distribution		3,837	3,918	4,377	1,100	1,100	-	1,100	1,100	1,100
Distribution Points		-	-	-	1,100	1,100	-	1,100	1,100	1,100
PRV Stations		-	-	-	1,100	1,100	-	1,100	1,100	1,100
Sanitation Infrastructure		4,103	3,770	5,002	5,559	5,559	-	5,559	5,559	5,559
Pump Station		141	(226)	231	100	100	-	100	100	100
Reticulation		136	137	136	1,200	1,200	-	1,200	1,200	1,200
Waste Water Treatment Works		3,826	3,859	3,939	1,200	1,200	-	1,200	1,200	1,200
Outfall Sewers		-	-	-	1,200	1,200	-	1,200	1,200	1,200
Toilet Facilities		-	-	-	1,859	1,859	-	1,859	1,859	1,859
Capital Spares		-	-	695	-	-	-	-	-	-
Solid Waste Infrastructure		2,499	10,116	22	16,640	16,640	-	16,640	1,740	1,740
Landfill Sites		2,499	10,116	-	15,000	15,000	-	15,000	100	100
Waste Transfer Stations		-	-	-	328	328	-	328	328	328
Waste Processing Facilities		-	-	-	328	328	-	328	328	328
Waste Drop-off Points		-	1	22	328	328	-	328	328	328
Waste Separation Facilities		-	-	-	328	328	-	328	328	328
Electricity Generation Facilities		-	-	-	328	328	-	328	328	328
Information and Communication Infrastructure		299	178	161	-	-	-	-	-	-
Data Centres		299	178	161	-	-	-	-	-	-
Community Assets		2,164	2,727	2,683	3,527	3,527	-	3,527	3,527	3,527
<b>Community Facilities</b>		1,191	1,244	1,017	2,079	2,079	-	2,079	2,079	2,079
Halls		-	-	-	1,422	1,422	-	1,422	1,422	1,422
Centres		365	285	304	-	-	-	-	-	-
Fire/Ambulance Stations		12	12	12	-	-	-	-	-	-
Libraries		170	260	199	385	385	-	385	385	385
Cemeteries/Crematoria		9	5	5	13	13	-	13	13	13
Public Open Space		7	7	7	260	260	-	260	260	260
Public Ablution Facilities		597	645	407	-	-	-	-	-	-
Markets		30	29	83	-	-	-	-	-	-
Airports		1	1	1	-	-	-	-	-	-
Sport and Recreation Facilities		974	1,483	1,666	1,448	1,448	-	1,448	1,448	1,448
Outdoor Facilities		974	1,483	1,666	1,448	1,448	-	1,448	1,448	1,448
Investment properties		281	281	749	742	742	-	742	742	742
<b>Revenue Generating</b>		-	-	468	371	371	-	371	371	371
Improved Property		-	-	468	185	185	-	185	185	185
Unimproved Property		-	-	-	185	185	-	185	185	185
Non-revenue Generating		281	281	281	371	371	-	371	371	371
Improved Property		281	281	281	185	185	-	185	185	185
Unimproved Property		-	-	-	185	185	-	185	185	185
Other assets		2,456	1,080	2,187	-	-	-	-	-	-
<b>Operational Buildings</b>		2,456	1,080	2,187	-	-	-	-	-	-
Municipal Offices		1,758	1,032	2,138	-	-	-	-	-	-
Workshops		49	49	49	-	-	-	-	-	-

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<i>Capital Spares</i>		649	0	-	-	-	-	-	-	-
Intangible Assets		387	78	74	278	278	-	128	128	128
Licences and Rights		387	78	74	278	278	-	128	128	128
Water Rights		-	-	-	17	17	-	17	17	17
<i>Computer Software and Applications</i>		387	78	74	261	261	-	111	111	111
Computer Equipment		776	376	376	2,373	2,373	-	2,373	2,373	2,373
<u>Computer Equipment</u>		776	376	376	2,373	2,373	-	2,373	2,373	2,373
Furniture and Office Equipment		883	451	677	630	630	-	630	1,584	1,635
<u>Furniture and Office Equipment</u>		883	451	677	630	630	-	630	1,584	1,635
Machinery and Equipment		1,822	1,134	1,905	1,505	1,505	-	1,505	1,505	1,505
<u>Machinery and Equipment</u>		1,822	1,134	1,905	1,505	1,505	-	1,505	1,505	1,505
Transport Assets		2,292	1,970	1,993	6,921	6,921	-	6,921	6,921	6,921
<u>Transport Assets</u>		2,292	1,970	1,993	6,921	6,921	-	6,921	6,921	6,921
Total Depreciation	1	33,224	38,331	33,070	54,369	54,369	-	54,219	40,273	40,323

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,812	11,081	39,607	26,287	27,700	-	42,062	26,615	29,503
Roads Infrastructure		4,315	10,231	27,340	25,187	17,381	-	2,336	16,424	6,027
Roads		-	-	-	-	200	-	1,851	16,424	6,027
Road Structures		4,315	10,231	27,340	25,187	17,181	-	485	-	-
Storm water Infrastructure		-	-	-	-	-	-	450	-	-
Storm water Conveyance		-	-	-	-	-	-	450	-	-
Electrical Infrastructure		2,041	533	4,236	1,100	10,318	-	22,220	8,318	4,300
HV Substations		-	-	-	-	4,918	-	16,518	-	-
HV Transmission Conductors		-	-	-	1,000	1,000	-	-	-	-
MV Substations		960	533	950	-	1,500	-	500	1,630	1,400
MV Networks		799	-	2,236	100	1,900	-	1,609	2,500	2,400
LV Networks		282	-	1,050	-	1,000	-	3,593	4,188	500
Water Supply Infrastructure		-	-	-	-	-	-	3,413	1,500	200
Water Treatment Works		-	-	-	-	-	-	500	500	200
Distribution		-	-	-	-	-	-	2,913	1,000	-
Sanitation Infrastructure		456	317	8,030	-	-	-	13,643	372	18,976
Reticulation		-	-	-	-	-	-	-	372	18,976
Waste Water Treatment Works		456	317	8,030	-	-	-	13,643	-	-
<b>Community Assets</b>		7,256	3,031	6,485	1,158	3,930	-	100	9,559	-
Community Facilities		-	-	-	300	800	-	100	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	100	-	-
Markets		-	-	-	300	800	-	-	-	-
Sport and Recreation Facilities		7,256	3,031	6,485	858	3,130	-	-	9,559	-
Outdoor Facilities		7,256	3,031	6,485	858	3,130	-	-	9,559	-
<b>Other assets</b>		-	-	-	-	-	-	500	600	-
Operational Buildings		-	-	-	-	-	-	500	600	-
Municipal Offices		-	-	-	-	-	-	200	300	-
Workshops		-	-	-	-	-	-	300	300	-
<b>Intangible Assets</b>		-	-	-	-	-	-	200	-	-
Licences and Rights		-	-	-	-	-	-	200	-	-
Computer Software and Applications		-	-	-	-	-	-	200	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	14,068	14,112	46,092	27,445	31,630	-	42,862	36,774	29,503
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	19.5%	-362.8%	37.5%	37.2%	0.0%	55.8%	65.8%	71.0%
<i>Upgrading of Existing Assets as % of deprechn"</i>		42.3%	36.8%	139.4%	50.5%	58.2%	0.0%	79.1%	91.3%	73.2%

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure.

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

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Financial Services		30	30	30				
Vote 2 - Community Services		2,130	11,239	230				
Vote 3 - Corporate Services		760	1,260	615				
Vote 4 - Technical Services		73,807	43,338	40,630				
Vote 5 - Municipal Manager		30	30	30				
Vote 6 - Planning and Development		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		76,757	55,897	41,535	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Financial Services		(30)	(30)	(30)				
Vote 2 - Community Services		(2,130)	(11,239)	(230)				
Vote 3 - Corporate Services		(760)	(1,260)	(615)				
Vote 4 - Technical Services		(73,807)	(43,338)	(40,630)				
Vote 5 - Municipal Manager		(30)	(30)	(30)				
Vote 6 - Planning and Development		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		(76,757)	(55,897)	(41,535)	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		13,404	470,269	521,716				
Service charges - Electricity		432,200	470,269	521,716				
Service charges - Water		48,878	50,704	52,622				
Service charges - Waste Water Management		51,315	53,768	56,337				
Service charges - Waste Management		33,774	35,366	37,032				
Agency services		4,684	4,918	5,164				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		584,255	1,085,295	1,194,587	-	-	-	-
<b>Net Financial Implications</b>		(584,255)	(1,085,295)	(1,194,587)	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Distribution	Capex Nduli upgrade and replace water pipe	CAP212	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	252	1,000	-
Water Distribution	Capex Security upgrades	CAP083	Water Treatment Works	Water Treatment Works	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	500	500	200
Water Distribution	Capex Plant & Equipment	CAP011	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	200	50	-	-
Water Distribution	CAPEX Tierhokskloof Bulk pipeline	CAP167	Bulk Mains	Bulk Mains	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	1,512	10,069	-	-
Water Distribution	Capex Nduli upgrade and replace water pipe	CAP212	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	2,661	-	-
Water Storage	Capex Tulbagh Reservoir	CAP180	Reservoirs	Reservoirs	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	2,700	6,936	-	-
Electricity	Capex Electrical Network Housing Project	CAP013	MV Networks	MV Networks	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	-	-	574	518
Mayor and Council	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	500	-
Fleet Management	Capex Vehicle Replacement Programme	CAP032	Transport Assets	Transport Assets	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	300	-
Marketing, Customer Relations, Publicity and	Capex Camera Equipment	CAP189	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	20	-	30	35
Fire Fighting and Protection	Capex Firefighting Response Vehicle	CAP150	Transport Assets	Transport Assets	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	350	-
Roads	Capex Rehabilitation - Streets Wolseley	CAP225	Roads	Roads	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	-	-	1,000	900
Roads	Capex Rehabilitation Cellier Street	CAP231	Roads	Roads	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	-	-	3,000	3,000
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	100	-	300	200
Community Parks (including Nurseries)	Capex Landscaping of Parks	CAP188	Parks	Parks	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Recreational Facilities	Capex Swimming Pool Nduli	CAP193	Outdoor Facilities	Outdoor Facilities	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	30	-
Sports Grounds and Stadiums	Capex Sportsground Development & Upgrade	CAP141	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	-	-	200	-
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151	Outdoor Facilities	Outdoor Facilities	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	-	-	4,780	-
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Wolseley	CAP152	Outdoor Facilities	Outdoor Facilities	Wolseley	-33.2827, 19.1392	-33.2827, 19.1392	-	-	4,780	-
Sewerage	Capex Tulbagh Bulk Sewer low-cost Housing	CAP217	Reticulation	Reticulation	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	-	-	372	18,976
Sewerage	Capex Nduli Housing Sanitation	CAP119	Reticulation	Reticulation	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Storm Water Management	Capex Nduli Housing Storm Water	CAP120	Storm water Conveyance	Storm water Conveyance	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Water Distribution	Capex Nduli Housing Water	CAP121	Distribution	Distribution	Nduli	-33.3553, 19.3445	-33.3553, 19.3445	-	-	1,780	307
Electricity	Capex Upgrade of Electrical Infrastructure for	CAP222	HV Transmission Conductors	HV Transmission Conductors	Whole of the Municipality	-33.3692, 19.3117	-33.3692, 19.3117	1,000	-	-	-
Electricity	Capex Electrical Network Housing Project	CAP013	MV Networks	MV Networks	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	1,037	-	-	-
Electricity	Capex Fencing Tulbagh	CAP215	Machinery and Equipment	Machinery and Equipment	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	2,556	-	-	-
Electricity	Capex Upgrade Ceres Substation	CAP223	HV Substations	HV Substations	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	4,918	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	15	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	15	-	-	-
Finance	Capex Furniture & Equipment	CAP005	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	30	-	-	-
Finance	Capex Computer Equipment	CAP116	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	111	-	-	-
Human Resources	CAPEX Electronic Customer Care System	CAP206	Computer Software and Applications	Computer Software and Applications	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	340	-	-	-
Human Resources	CAPEX Electronic Customer Care System	CAP206	Computer Software and Applications	Computer Software and Applications	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	275	-	-	-
Housing	Capex Fencing Trichard Street Flats	CAP194	Social Housing	Social Housing	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	132	-	-	-
Economic Development/Planning	Capex Upgrading Busy Building Tulbagh	CAP219	Markets	Markets	Tulbagh	-33.2827, 19.1392	-33.2827, 19.1392	800	-	-	-
Economic Development/Planning	Capex Construction of a Market Shelter at Vredebes	CAP220	Markets	Markets	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	100	-	-	-
Civil Defence	Capex Security Cameras	CAP196	Computer Equipment	Computer Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	173	-	-	-
Fire Fighting and Protection	Capex Firefighting Equipment	CAP218	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	857	-	-	-
Police Forces, Traffic and Street Parking Control	Capex Test Centre	CAP111	Training Centres	Training Centres	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	650	-	-	-
Roads	Capex Upgrade Van Breda Bridge	CAP123	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	4,602	-	-	-
Roads	CAPEX: Vredebes Acces Collector	CAP091	Roads	Roads	Vredebes	-33.3531, 19.3372	-33.3531, 19.3372	724	-	-	-
Roads	Capex Upgrade of Pavement at Leyell Street	CAP221	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	500	-	-	-
Roads	Capex Network Street	CAP077	Roads	Roads	Wolseley	-33.4143, 19.1979	-33.4143, 19.1979	1	-	-	-
Roads	Capex Upgrading of Roads	CAP190	Roads	Roads	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	200	-	-	-
Roads	Capex Pavement Upgrading	CAP161	Road Structures	Road Structures	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	174	-	-	-
Roads	Capex Upgrade Van Breda Bridge	CAP123	Road Structures	Road Structures	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	11,905	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	427	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Leyell Str Sport facilities	CAP145	Outdoor Facilities	Outdoor Facilities	Ceres	-33.3692, 19.3117	-33.3692, 19.3117	2,118	-	-	-
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203	Outdoor Facilities	Outdoor Facilities	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	585	-	-	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184	Landfill Sites	Landfill Sites	PA Hamlet	-33.2821, 19.3252	-33.2821, 19.3252	177	-	-	-
Solid Waste Disposal (Landfill Sites)	Capex Fencing Landfill Site	CAP184	Landfill Sites	Landfill Sites	PA Hamlet	-33.2821, 19.3252	-33.2821, 19.3252	4,518	-	-	-
Solid Waste Removal	Capex Drop/Transfer Stations	CAP155	Waste Drop-off Points	Waste Drop-off Points	Whole of the Municipality	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692, 19.3117	-33.3553, 19.3445, 19.1979/-33.3692, 19.3117/-33.3692, 19.3117	1,200	-	-	-

Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Solid Waste Removal	Capex furniture and office equipment	CAP202	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	256	-	-	-
Solid Waste Removal	Capex Waste Management Vehicles - Yellow	CAP213	<i>Transport Assets</i>	<i>Transport Assets</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	7,415	-	-	-
Solid Waste Removal	Capex Drop/Transfer Stations	CAP155	<i>Waste Drop-off Points</i>	<i>Waste Drop-off Points</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	1,082	-	-	-
Sewerage	CAPEX Generators	CAP204	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	2,441	-	-	-
Sewerage	Capex Toilets for Informal Settlements	CAP195	<i>Toilet Facilities</i>	<i>Toilet Facilities</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	957	-	-	-
Sewerage	CAPEX Generators	CAP204	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	413	-	-	-
Water Distribution	Capex Plant & Equipment	CAP011	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	<b>Whole of the Municipality</b>	-33.3553, 19.3445/-33.3692, 19.3117/-33.3692	9.1392/-33.4143, 19.1979/-33.3692	24	-	-	-
Water Distribution	Capex Tulbagh Dam	CAP029	<i>Dams and Weirs</i>	<i>Dams and Weirs</i>	<b>Tulbagh</b>	-33.2827, 19.1392	-33.2827, 19.1392	2,957	-	-	-
Water Distribution	CAPEX Vredebes Phase H Bulk water pipe	CAP165	<i>Bulk Mains</i>	<i>Bulk Mains</i>	<b>Vredebes</b>	-33.3531, 19.3372	-33.3531, 19.3372	1,632	-	-	-
Water Storage	Capex Op Die Berg Reservoir	CAP101	<i>Reservoirs</i>	<i>Reservoirs</i>	<b>Op-Die-Berg</b>	-33.0237, 19.3110	-33.0237, 19.3110	1,649	-	-	-
Water Storage	Capex Op Die Berg Reservoir	CAP101	<i>Reservoirs</i>	<i>Reservoirs</i>	<b>Op-Die-Berg</b>	-33.0237, 19.3110	-33.0237, 19.3110	4,979	-	-	-
<b>Parent Capital expenditure</b>								<b>84,976</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>
<b>Entities:</b>											
<i>List all capital projects grouped by Entity</i>											
<b>Entity A</b>											
Water project A											
<b>Entity B</b>											
Electricity project B											
<b>Entity Capital expenditure</b>								<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital expenditure</b>								<b>84,976</b>	<b>76,757</b>	<b>55,897</b>	<b>41,535</b>

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

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>																			
<b>Entities:</b> <i>List all capital projects grouped by Entity</i>																			

**References**  
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF  
 Asset class as per table A9 and asset sub-class as per table SA34  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

WC022 Witzenberg - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Ward location
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>					No										
Parent operational expenditure	1											-	-	-	
Entities: <i>List all operational projects grouped by Entity</i>															
Entity A Water project A															
Entity B Electricity project B															
Entity Operational expenditure												-	-	-	
Total Operational expenditure												-	-	-	

References

1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5