

SOL PLAATJE MUNICIPALITY

ANNUAL BUDGET

2022/23 – 2024/25



intranet: <http://solplaatje>

List of acronyms

ACIP	Accelerated Community Infrastructure Programme
BEE	Black Economic Empowerment
CAPEX	Capital Expenditure
CBD	Central Business District
CDW	Community Development Worker
COGHSTA	Co-operative Governance Human Settlement and Traditional Affairs
CPIX	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DEAT	Department of Education and Training
DoRA	Division of Revenue Act
DoRAA	Division of Revenue Amendment Act
DoRB	Division of Revenue Bill
DWA	Department of Water Affairs
EEDG	Energy Efficiency Development Grant
EEDSM	Energy Efficient Demand Side Management Grant
EMT	Executive Management Team
EPWP	Extended Public Works Programme
ES	Equitable Share
FBDM	Frances Baard District Municipality
FBS	Free Basic Services
FLISP	Finance Linked Individual Subsidy Programme
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally Recognized Accounting Practice
GURP	Galeshewe Urban Renewal Programme
HDI	Historically Disadvantaged Individuals
IDP	Integrated Development Plan
INEP	Integrated National Electrification Programme
ISDG	Infrastructure Skills Development Grant
IUDG	Infrastructure Urban Development Grant
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
LGSETA	Local Government Sector Education Training Authority
LGTAS	Local Government Turnaround Strategy
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 56 of 2003
MIG	Municipal Infrastructure Grant

MM	Municipal Manager
MSA	Municipal Systems Act
MSIG	Municipal Systems Improvement Grant
MSP	Municipal Support Programme
MTREF	Medium Term Revenue and Expenditure Framework
NCEDA	Northern Cape Economic and Development Agency
NCTA	Northern Cape Tourism Authority
NDP	National Development Plan
NDPG	Neighbourhood Development Partnership Grant
NERSA	National Energy Regulator of South Africa
NSDP	National Spatial Development Programme
NT	National Treasury
O&M	Operations and Maintenance
PGDS	Provincial Growth and Development Strategies
PMS	Performance Management System
PPP	Public Private Partnership
R&M	Repairs and Maintenance
RBIG	Regional Bulk Infrastructure Grant
SALGA	South African Local Government Agency
SALGBC	South African Local Government Bargaining Council
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan
SETA	Sectoral Education and Training Authority
SFA	Strategic Focus Area
SLA	Service Level Agreement
SMME	Small Medium and Micro Enterprises
SPM	Sol Plaatje Municipality
StatsSA	Statistics South Africa
USDG	Urban Settlement Development Grant
WSIG	Water Services Infrastructure Grant

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1. Mayor's Speech

To be distributed at the Council meeting

2. Council Resolution

Tabling of the Annual Budget for 2022/23 MTREF

Executive Mayor Cllr KJB Sonyoni

26 May 2022

Purpose

The purpose of this item is to submit the Annual Budget of the Sol Plaatje Local Municipality for the financial year 2022/23 and indicative allocations for the two projected outer years 2023/24 and 2024/25, including policies and tariffs for approval by Council.

For noting / for decision by

The following options exist in terms of noting / for decision by:

- Council

The item/report has NOT been considered by a portfolio committee.

This item is for recommendation by the Executive Mayor to Council.

Background

In terms of the Section 24 (2) of Municipal Finance Management Act (MFMA) a Council of a Municipality must approve an annual budget before the start of the financial year. Section 24 (1) further requires that the Mayor must approve the annual budget at least 30 days before the start of the financial year. It is in compliance with Section 24 of the MFMA that an annual budget is being tabled before this Council today.

Whereas the MFMA Section 17, prescribes the format in which the municipal budget must be presented, National Treasury had published Schedule A tables for the capturing and presentation of the budget which covers a 7-year period, whereby the first three years are the actual outcomes of the previous years audited, the current year budget, and year to date actuals as well as the next three (3) years.

In terms of the Municipal Budget Reporting Regulations as per Government Gazette 32141 (hereinafter referred to as the MBBRR), the table of contents of the annual budget is prescribed, and as such, the format complies as prescribed in the regulations.

The MBRR Sections 15 and 18 prescribes the manner in which the tabled budget must be publicised, whilst the MFMA Section 23 makes reference to consultation processes on tabled budgets. Various meetings were scheduled and conducted. We followed the COVID 19 Regulations and the Draft Budget 2022/2023 has been published on Sol Plaatje's website to be viewed by the public and the relevant officials presented the Draft Budget 2022/2023 via radio station. Various informed meetings were held with Councillors and other stakeholder groups.

National Treasury's budget benchmark exercise which is the process of reviewing the tabled budgets, analysed the assumptions and the detailed budget and compared the budget with other secondary cities is scheduled for 23 May 2022.

The MBRR further suggests that the budget must be tabled together with the reviewed budget related policies and the proposed tariffs. All these documents are part of the budget statement as presented in the annexures or was included in the draft documents.

It is against this background that the Annual Budget for the 2022/23 MTREF is submitted for approval.

Annexures

Budget Part 1 and 2

Budget Annexures

Section 1: Budget Schedules and supporting tables

Section 2: Tariffs

Section 3: History of Tariffs

Section 4: Budget Policies – as per March budget book

Section 5: By-Laws – as per March budget book

Section 6: MFMA Circulars– as per March budget book

Motivation

The MFMA places an obligation on Council to ensure that the budget is approved within the legislated timeframes. Non-compliance with the MFMA Section 24 will result in the application of the MFMA Section 26 – Consequences of failure to approve budget before start of the budget year.

The budget has been presented to Council and was discussed and debated in detail. Public consultation processes as well as the National Treasury's Budget Benchmark are an indication that the budget has been well thought through.

Personnel Implications

Personnel implications shall be in accordance with the tabled budget, the current organisational structure as well as the implementation strategy as will be agreed upon by the Municipal Manager, and within the budget constraints.

Financial Implications

There are no financial implications other than as per the tabled budget. The tariff increases and impact of policy reviews are anticipated as a result of adopting this budget.

Legal Authority and Implications

MFMA Section 16 and 24

Municipal Budget and Reporting Regulations

MFMA Circulars

The Annual Budget was discussed with the Executive Mayor, the IDP, Budget and Performance Committee (extended), the Municipal Manager, the Chief Financial Officer Executive Directors, as well as the discussions of the Budget Steering Committee Meetings.

The budget was also assessed by National Treasury through the budget benchmark exercise, a report of which is attached.

Consultation

Executive Mayor – Cllr KJB Sonyoni

Acting Municipal Manager – Mrs N Kesiamang

Chief Financial Officer – Mrs ZL Thekisho

Budget Steering Committee

Executive Management Team

Mayoral Committee

Contact Person

ZL Thekisho

Chief Financial Officer

Contact number: 053-8306500

The Annual Budget will be tabled by the Executive Mayor, Cllr KJB Sonyoni.

RECOMMENDATION:

1. That Council **approves** the Annual Budget for the 2022/23 MTREF as presented in terms of the following annexures highlighted herein.
2. That in terms of section 16 of the Municipal Finance Management Act, 56 of 2003, Council **approves** the Annual Budget of the municipality for the financial year 2022/23; and indicative allocations for the two projected outer years 2023/24 and 2024/25, and the multi-year single year capital appropriations as set out in the Annual Budget in the following tables:
 - 2.1 Budgeted financial performance by revenue source and expenditure by type as presented in Table A1 – Summary and Table A4 - Detailed
 - 2.2 Budgeted Financial Performance (revenue and expenditure by Standard classification) Annexure/Section 1 – Table A2;
 - 2.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Annexure/Section 1 - Table A3;
 - 2.4 Multi-year and single year capital appropriations by municipal vote and Standard classification and associated funding by source. Annexure/Section 1 - Table A5.
3. That Council **approves** the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets as set out in the following tables:
 - 3.1 Budgeted Financial Position: Annexure/Section 1 – Table A6;
 - 3.2 Budgeted Cash Flow: Annexure/Section 1 – Table A7;

- 3.3 Cash backed reserves and accumulated surplus reconciliation:
Annexure/Section 1 – Table A8;
- 3.4 Asset Management: Annexure/Section 1 – Table A9; and
- 3.5 Basic service delivery measurement: Annexure/Section 1 –Table A10.

- 4. That Council **approves** the Budget Supporting tables as presented in Section 1 of the book.
- 5. That in terms of sections 74 and 75A of the Local Government: Municipal Systems Act, Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste removal services, sanitation services, property rates and all other tariffs as set out in Annexure 2, are **approved** by Council.
- 6. That in terms of section 24(2)(c)(v) of the Municipal Finance Management Act, 56 of 2003, the budget-related policies, including proposed amendments as set out in the Budget Annexure/Section 6 as per the tabled Budget Statement of March 2022 are **approved** for the budget year 2022/2023, the effective date of these policies is 1 July 2022, and may be amended during the year.
- 7. That the Basic Services Indigent Packages as set out in Annexure/Section 1 and the Executive summary, is **approved**.
- 8. That Council takes notes that compliance with m-SCOA regulations is effective from 1 July 2017, currently version 6.5 was adopted and is fully operational and that as m-SCOA version 6.6 has been adopted and is fully operational from 1 July 2022.
- 9. That council approves the Procurement plans for the financial year.
- 10. That Council resolves to authorise the Chief Financial Officer to make corrections to make administrative and technical error corrections identified in the Annual Budget that is due to m-SCOA reporting requirements.

3. Executive Summary

Introduction

The municipality is starting the new term of office and the new generation of IDP that is set to begin on 1 July 2022 and culminates five years later, ending 30 June 2027 on a rather difficult footing, with severe financial liquidity and service delivery challenges. These conditions started to show signs towards the end of the calendar year 2018, and continued to exist. These conditions were exacerbated by the fall of COVID 19 and the declaration of State of Disaster and the country was placed on lock-down. Lockdown as it was introduced meant a total halt of economic activity across all sector except for those in essential services such as food and health.

The municipality has been experiencing difficulties in managing and controlling technical and non-technical losses of water and electricity, and again this is another hurdle that must be attended to as a matter of urgency.

The 2022 – 2027 Budget is premised on the following assumptions;

- That council will champion and support all strategies aimed at growing the revenue base in terms of numbers and valuation. For the first time, there will be specific targets on % growth in General Valuation Roll per category
- That council will support all efforts aimed at reducing water and electricity losses. A percentage increase in tariffs is no longer sustainable, the focus must be reduction of losses that will result in saving and release financial resources tied in the provision and actual costs of losses to fund any service delivery improvements and re-investment into the service to improve quality and affordability
- That Council will support strategies aimed at the reduction of electricity consumer price by considering options available on renewable energy and optimal energy mix for the people of Sol Plaatje Municipality
- That performance management and consequence management will be implemented blindly as it happens in courts of law when citizens seek justice, performance and consequence management must be blind for citizens to achieve more
- That council will support strategies aimed at project implementation by reviewing the existing model of Project Management and any other option and mechanisms available, emphasis is on conditional grant and borrowing funded projects
- Marketing and promotion of policies to lure citizens to pay for their municipal services

The above is referred to as the elephants in the room that must now be unleashed, spoken about and dealt with. The budget remains committed in protecting the poor by ensuring that those that are indigent are registered and receive the free basic services.

We remain committed in improving the living conditions of the people, special focus will be given to ensuring that there is capacity and skills in the civil engineering services with clear expectations. Planned maintenance will be institutionalised to enable adequate funding. Adhoc maintenance must be based on emergencies or unforeseen circumstances or acts of God which cannot be prevented.

Various cost containment measures have been implemented of which overtime was the biggest challenge over the last few years. Overtime, which forms part of Employees cost has been capped at thirty (30) hours across most units within the municipality, whilst the Overtime policy has also been approved. The soft lock on all vacancies has been in place for more than two (2) years. The filling of critical vacancies will be prioritised and for the interim to reduce the cost of acting allowances and achieve better results.

We have accepted that we are operating an aged infrastructure, and with the current financial position, replacement is not in the cards. This means more funds will be required to pay for the required maintenance as well as increase in personnel capacity to attend to issues as they get reported by our people and ward councillors. We must be responsive and turnaround must be super-amazing.

Our collection rate is dwindling between 62% and 72%, and this is not assisting the municipality to step out of the liquidity woes. The municipality needs an average of 87% collection rate, but to improve the liquidity issues and dealing with accumulated creditors, a 110% collection is required. This basically means, not only should the rate payers pay their monthly bill, those in arrears must pay an amount between 10% and 15% per month on arrears. To achieve this, there are various strategies agreed upon with Council including holding back of a percentage as and when customers in arrears top up their energy units. A 30% will be held from all non-indigent households and 10% will be held from all indigent households. Further to this, inactive meters that have not bought electricity for the last 90 days at every 25 day of the month (a report will be run on this date), such meters will be blocked and clients will be expected to provide reasons why they were not buying and such a meter will be inspected for tempering or bypass.

The audit outcomes remain negative and one of the contributing factors is weaknesses in internal controls, especially in supply chain and skills and concentration in billing. Weak internal controls lead to various issues on credibility and quality of information used to prepare and complete the financial statements. We invested time in policy and procedures review as well as internal communication with staff to boost their knowledge and practical demonstration of consequences of certain decisions taken based on limited information or undue pressure. Various contracts remain active beyond the project duration or management intention and this leads to non-compliance.

After testing liquidity and going concern of the municipality, it was unavoidable to recommend to council to place itself on voluntary financial recovery plan as the distress situation is not going to reverse unless drastic and progressive recovery and turnaround strategies are put in place. The recovery and turnaround is aimed at focusing on three (3) areas as follows:

1. Reduction of water and electricity losses
2. Operational efficiencies in the engineering sector
3. Growth strategies and implementation
4. Productive and passionate employees
5. Quality and responsible leadership

According to the preliminary analysis done at executive management, there are no signs relating to governance that might have led to the situation. All strategies will be focusing on management and organisational performance, cutting costs and operation of plants and network.

In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensure that acts, regulations and policies are adhered to, enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improve on preventative maintenance and spend funds cost-effectively and efficiently to address service delivery challenges and ensure assets are maintained at desired levels and are being utilised optimally. The spending of funds will have to be prioritised, in light of the cash constraints and wastage be curbed. Municipal officials should also take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure. Refrain from committing acts of financial misconduct and/or criminal offences as per Chapter 15 of the MFMA.

It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality's long and short-term objectives. Foremost to all of these, have the community's best interest at heart.

As per MFMA Circular 112 and 115 as indicated below is a brief summary of the key focus areas for the 2022/23 municipal budget process. All recently issued circulars are included in the budget document for ease of reference.

Key focus areas for the 2022/23 budget process

The local government conditional grants allocations over the 2022/23 MTREF period

National Treasury is committing to growing direct transfers to municipalities with an above inflation rate, at an annual average rate of 7.9 per cent. Direct conditional grants grow at an annual average rate of 5.3 per cent

over the MTREF, while the Local Government Equitable Share (LGES) grows faster, at an annual average rate of 10.3 per cent over the same period. The higher than inflation growth of allocations to local government is due to additional allocations over the medium term as follows:

- National Treasury has updated the local government equitable share formula to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2022 MTREF period. A total of R28.9 billion is added to the LGES over the MTREF to increase coverage of the provision of free basic services;
- An amount of R1.7 billion over the MTREF is added to the Neighbourhood Development Partnership Grant to fund the continuation of the upscaling of city-led public employment programmes, as part of the Presidential Youth Employment Intervention; and
- an amount of R347 million over the first two years of the MTREF period is allocated to fund the introduction of the Municipal Disaster Recovery Grant.

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

2021 Local Government Elections and the IDP budget process

Though the municipality adopted a Budget and IDP Process Plan, the IDP process could not unfold as expected due to councillors expected to perform election work for their political parties. The Sol Plaatje Municipality council last set on 25 August of 2021, and it was difficult to convene any meeting thereafter, including public participation as the citizens were bogged down to election season. We have now resumed with the IDP Process and the ward priority process will take place in April of 2022.

It is anticipated that a final IDP Document will be adopted together with the Budget by no later than 31 May 2022, or at least 14 June together with the SDBIP. All the changes in timelines had been amended and council is set to adopt the amended Budget and IDP Process Plan as the budget gets tabled.

Municipal Standard Chart of Accounts (mSCOA)

Improvements are ongoing on the mSCOA side. The mSCOA Steering Committee and Project Implementation Teams had been revived and we all started with the assessment of the system functionality testing to establish the completeness level in terms of the modules and business process coverage. In 2018, the municipality engaged Ernest and Young to conduct a system test as the municipality resolved to change from one system version to the other system version which was believed to be more enabled for mSCOA reporting. That same report was reviewed and status core of 38% compliance remain.

On advice of National Treasury to wait for the national systems audit commissioned, all the reports will be combined and a position will be presented to council. National Treasury also issued a circular on web-based audit action plan, this has fully been adopted and the 2022 plan is now captured on the system and reviewed weekly to establish progress and areas of intervention.

Surplus or deficit journals

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and MBRR require that municipalities perform their month-end reconciliations before they submit their financial performance information to National Treasury. Municipalities must also reconcile their creditors and debtors and all month-end processes before they submit their monthly data strings to ensure that the data submitted to the National Treasury Local Government Database is credible.

Rollovers and repayment of unspent grants

Municipalities are required to use the correct posting levels and movement accounting when conditional grants are being receipted, recognised, rolled over, and unspent grants are repaid. The accounting for grants should be done in accordance with GRAP 23: Revenue from exchange transactions (Taxes and Transfers).”

The Budget Overview

The coming new IDP and Budget Cycle takes place under difficult conditions than ever before. With COVID still prevalent and another wave expected, the economy is set to worsen even further, especially in cities supported by retail, commercial and small medium enterprises. As the economy worsens, demand for goods and services decrease due to disposal income being negatively affected, and municipal utility account becomes the first slain.

This report aims to table the Operational Revenue, Operational Expenditure and Capital Expenditure Framework for the 2022/23 MTREF covering a three-year period, with 2022/23 as the base year. The operational revenue framework details out revenue sources and projections per source for the next three years. Each projection is based on previous years audited actuals, year to date budget and actuals as well as growth prospects and general increases as informed by inflation and estimated cost of service delivery, management and administration.

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the operational expenditure is the portion of revenue anticipated not to be collected, and as such gives rise to provision for bad debts and write offs to take

place in the year. The provision for bad debts ensures that that the municipality’s spending is aligned to the collection rather than billed, as this will result in an unfunded and unrealistic budget.

The capital expenditure framework details out infrastructure investment, either new, upgrades or refurbishment. Capital budget is presented per project and allocated funds. It is therefore expected that spending on projects will align to the allocations, and any changes are tantamount to an adjustment or else the expenditure above allocation as per approved budget will be unauthorised. Whilst on this point, the municipality has developed a procedure outlining the principle of variation orders, contingencies and approval thereof. Guidance has been sought from National Treasury of MFMA Circular 62 as this seem to having been intended to address MFMA Section 116 on scope or contract amendment.

The table below presents the consolidated overview of 2022/23 MTREF.

Consolidated Overview of the 2022/23 MTREF	Adjustment Budget 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Total over the MTREF
		R'000	R'000	R'000	R'000
Operational revenue and expenditure budget					
Total Operating Revenue (excl Capital transfers)	2 372 218	2 487 209	2 673 277	2 847 055	8 007 540
Total Operating Expenditure	2 421 590	2 465 128	2 640 928	2 824 271	7 930 327
Operating Surplus	(49 373)	22 081	32 348	22 784	77 213
Capital transfers and contributions	141 666	134 338	120 786	134 973	390 097
Total Revenue (incl Capital transfers)	2 513 884	2 621 547	2 794 063	2 982 028	8 397 637
Surplus (incl Capital transfers)	92 293	156 419	153 134	157 757	467 310
Capital expenditure budget					
Capital transfers and contributions	141 666	134 338	120 786	134 973	390 097
Internally generated funds	25 000	55 705	33 382	29 096	118 183
Total Capital expenditure	166 666	190 043	154 168	164 069	508 280

The municipality continues to derive revenue from service charges from utility services and rates. There are minor revenue sources that are part of service delivery cost funding and our aim is to continue to grow these revenue sources. As can be seen from the table, we are departing from a premise as set in the adjustment budget *of a deficit budget*. For indulgence, a deficit budget is when a municipality (as is in our case), spends more than what it can generate, that is expenses exceed income. A deficit can either be funded from projected savings or defer expenditure that is included or through borrowing or public donations if the expenditure is necessary and critical. This is an undesired situation.

The next three years MTREF reflects surplus budgets of less than 1% of projected revenue. Surpluses from Operating Revenue are ought to be used to re-invest in service delivery related infrastructure, either fund growth or refurbishments of capital nature to ensure continuity of service and effectiveness of infrastructure. Over the three years, R77 million is project as total surpluses.

Budget Table A1 indicates the total budget of the municipality. The focus at this point shall be operating revenue and expenditure as follows.

Consolidated Overview of the 2021/22 MTREF Year on Year % increase and R-Value increase	2022/23 Medium Term Revenue & Expenditure Framework					
	Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
	2021/22 to 2022/23		2022/23 to 2023/24		2023/24 to 2024/25	
	%	R'000	%	R'000	%	R'000
<i>Base year Adjusted Budget 2021/22</i>						
Total Operating Revenue (excl Capital transfers)	4,8%	114 991	7,5%	186 068	6,5%	173 778
Total Operating Expenditure	1,8%	43 538	7,1%	175 801	6,9%	183 343
Operating Surplus	-144,7%	71 454	46,5%	10 267	-29,6%	(9 565)
Total Operating Revenue (incl Capital transfers)	4,3%	107 663	6,6%	172 516	6,7%	187 965
Surplus (incl Capital transfers)	69,5%	64 126	-2,1%	(3 285)	3,0%	4 622
Capital transfers and contributions	-5,2%	(7 328)	-10,1%	(13 552)	11,7%	14 187
Internally generated funds	122,8%	30 705	-40,1%	(22 323)	-12,8%	(4 286)
Total Capital expenditure	14,0%	23 377	-18,9%	(35 875)	6,4%	9 901

There is no significant increase in overall revenue as the totals are increasing from R2,372, 218,000 (Adjusted budget 2021/22) to R2,487, 209,000 (2022/23), constituting a 4.8% increase year on year when compared to Adjustment budget. The overall average increase over the MTREF is approximately 6.26%.

The operating expenditure is estimated at R2,465 billion in 2022/23. After having considered all the factors, the budget for 2022/23 MTREF shall generate operating surpluses, though very limited in amounts. However, the budget can remain funded for the duration of the MTREF by significantly improving the collection rate and cutting down on non-essential spending.

The total capital expenditure amounts to R141,666 million. Over the MTREF the municipality projects to spend R390 million in this regard. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2022.

4. Annual budget tables

The A-schedules are included as an annexure under Section 1: Budget Schedules and supporting tables. Various reference is made to the A-schedules through-out this Budget document.

5. Operating Revenue Framework

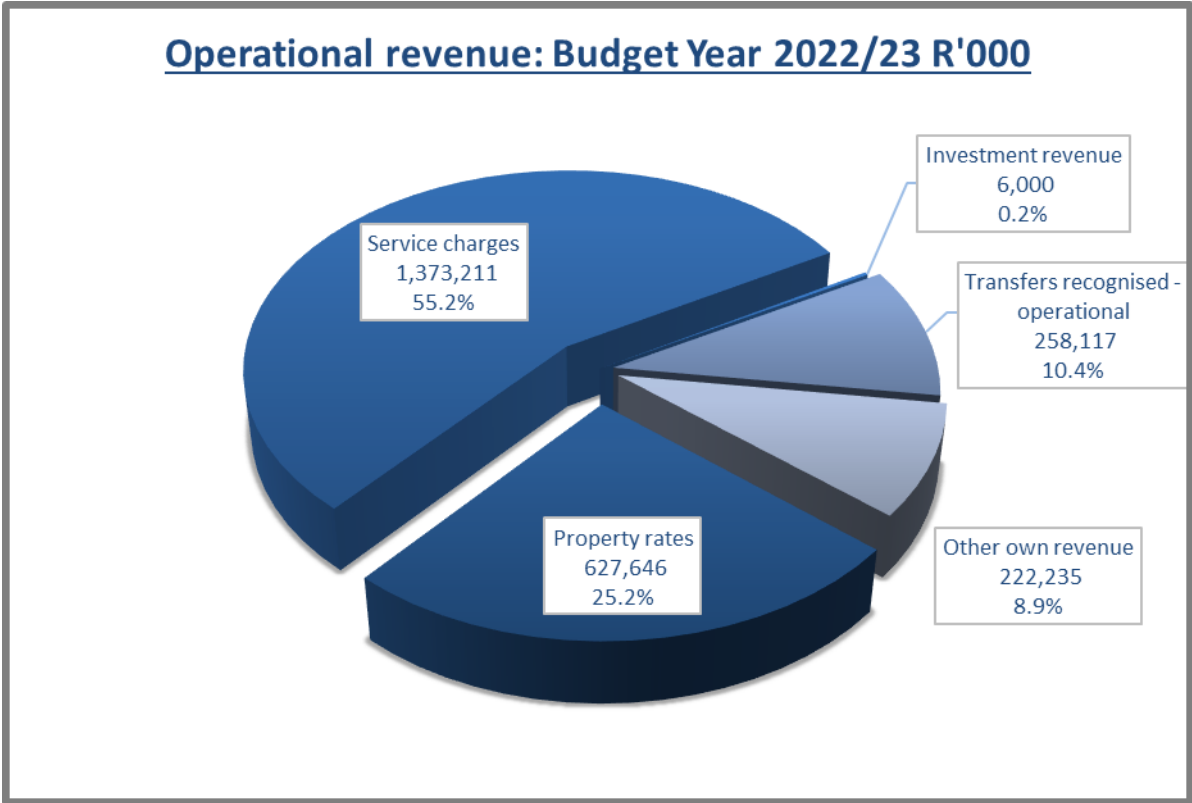
The municipality generates revenue from exchange and non-exchange transactions. Exchange transactions are instances where there is a transaction concluded at arms-length based on measured consumption as well as a result of existing service agreements. Revenue from non-exchange transactions is revenue derived from taxes as well as grants and subsidies received. Revenue from exchange and non-exchange transactions are an indicator of the source of that revenue.

Revenue generated from operations is utilised to effectively run the institution, cover the costs of compensation of employees, operation and maintenance of infrastructure, servicing of municipal debt acquired as long-term borrowings, the costs of bulk water and electricity and all other operational expenditure.

During this budget process, all tariffs had been revised to ensure that they are relevant and easy to implement. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services. The municipality has adopted a consolidated billing system for both exchange and non-exchange transactions for municipal services. Billing therefore is done systematically based on fixed monthly tariffs for services as well as consumption-based

billing for metered services. And as far as possible, all other services like hiring of halls, building plans are rendered on a cash basis.

The pie-chart below represent the percentage weighting of each revenue source against the total revenue estimated for the financial year 2022/23.



It should be noted that the municipality has maintained a consistent contribution ratio for each source, thus a reflection of a very structured process of tariff determination and price increases.

Revenue by Source

The municipality’s revenue is determined by tariff packages which are not only considered affordable to the ratepayers and users, but are deemed to be fair, equitable and realistic, and this is assessed in the context of having acknowledged those who cannot afford or have means to pay, the indigent households.

The operating revenue framework is informed by the following:

- National Treasury guidelines on macro-economic policy
- Projected growth and growth in demand for services
- Realistic projections of revenue and collection thereof, as well as strategies for debtor’s management
- Electricity tariff increases as informed by NERSA guidelines
- Determination of tariffs for trading services in a cost reflective and a cost recovery manner
- The municipality’s property rates policy as approved by Council

The following table is a summary of 2022/23 MTREF classified by revenue source.

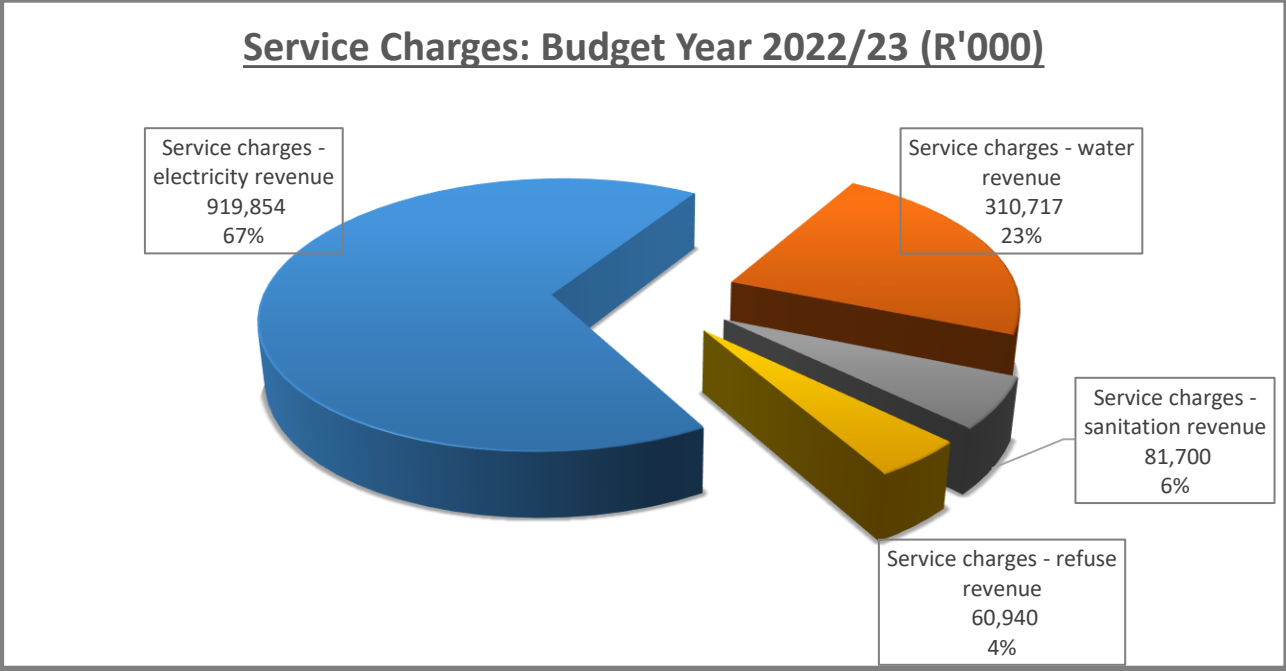
NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source							
Property rates	603 707	603 707	603 707	440 579	627 646	658 284	688 753
Service charges - electricity revenue	861 157	861 157	861 157	497 294	919 854	1 016 768	1 108 634
Service charges - water revenue	294 012	294 012	294 012	199 738	310 717	337 475	354 626
Service charges - sanitation revenue	76 648	76 648	76 648	57 215	81 700	86 203	91 156
Service charges - refuse revenue	59 567	59 567	59 567	50 184	60 940	65 839	70 641
Rental of facilities and equipment	13 145	13 145	13 145	8 239	13 010	13 662	14 414
Interest earned - external investments	9 000	9 000	9 000	533	6 000	12 000	15 000
Interest earned - outstanding debtors	157 200	157 200	157 200	81 742	156 500	154 069	150 785
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 725	34 725	34 725	3 609	27 730	29 117	30 718
Licences and permits	6 500	6 500	6 500	6 551	6 850	7 193	7 588
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	230 640	236 873	236 873	162 317	258 117	273 556	294 591
Other revenue	19 411	19 685	19 685	11 772	18 145	19 111	20 148
Gains	-	-	-	1 267	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 365 711	2 372 218	2 372 218	1 521 041	2 487 209	2 673 277	2 847 055

Table A4 of the Budget Schedules indicates the revenue by source. As can be seen in the table, electricity sales and property rates remain the major revenue source for the municipality. Revenue protection and enhancement remains at the core of our heart. Collection therefore remains critical within the context of the prevailing economic conditions of poverty, unemployment and job losses and the level of indigency in our localities.

The table below indicated the weighted average per revenue source. It is clear that sale of electricity is the major revenue source contributing just above 36% of total revenue. It is important to note that any non-collection or non-payment or non-billing for electricity has higher impact in as far as financial health of the municipality is concerned. It is for this reason that all revenue protection measures be put in place to protect this revenue source. We are continuing to follow through on Council Resolution of 2006 May, which resolved that electricity must be sold through prepaid metering system for residential customers. The project remains ongoing and a clear project plan will be put in place to replace any credit meters that are still remaining within the residential customer category.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)								
Description (R'000)	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	% Contribution	Budget Year 2022/23	% Contribution	Budget Year +1 2023/24	% Contribution	Budget Year +2 2024/25	% Contribution
Financial Performance								
Service charges - electricity revenue	861 157	67%	919 854	67%	1 016 768	68%	1 108 634	68%
Service charges - water revenue	294 012	23%	310 717	23%	337 475	22%	354 626	22%
Service charges - sanitation revenue	76 648	6%	81 700	6%	86 203	6%	91 156	6%
Service charges - refuse revenue	59 567	5%	60 940	4%	65 839	4%	70 641	4%
Total	1 291 383	100%	1 373 211	100%	1 506 285	100%	1 625 057	100%

Rates is as significant as it contributed over 25% of total revenue. There are possible revenue leaks in the rates caused by uncoordinated processes between building inspectorate and valuations department. The situation is set to improve with the introduction of systems to drive building and rezoning proposals and issuing of certificate to occupy building as this will automatically give rise to a supplementary valuation of that property and levy rates applicable within reasonable time. Unconditional grants contribute 10% to OPREV.



The pie-chart above reflects the contribution of each utility service to the total service charges to be billed in 2022/23 financial year. As can be seen, electricity is by far the biggest item billed and it is 67% of all service charges combined, followed by water at 23%, sanitation at 6% and refuse removal at 4%. The contribution per service remain consistent over the MTREF.

There are improvements that must be done in billing for refuse collection. A single tariff currently prevails for all residential customers notwithstanding affordability, volume collected and travel distance to the landfill site. A research will be conducted in this regard, but a subsidised tariff for refuse collection for indigent and formalised areas is being thought of. Formalised areas are those that had been planned and surveyed and residents are placed on an erf with the intent to develop top-structures in future. In this case, a household may open a municipal account for electricity, water and refuse removal.

Refuse removal is quite critical as it affects the air quality, living conditions and safe environment. It is highly dependent on fleet to be performed, and currently, this is a major shortfall in the performance of this function. Tariffs needs to be reviewed to align with required investment in fleet. As the city grows, fleet must grow proportionately as well.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description (R thousand)	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework								
	Adjusted Budget	% Contribution	Budget Year 2022/23	% Contribution	% Growth 2021/22 to 2022/23	Budget Year +1 2023/24	% Contribution	% Growth 2022/23 to 2023/24	Budget Year +2 2024/25	% Contribution	% Growth 2023/24 to 2024/25
Revenue By Source											
Property rates	603 707	25,45%	627 646	25,23%	3,97%	658 284	24,62%	4,88%	688 753	24,19%	4,63%
Service charges - electricity revenue	861 157	36,30%	919 854	36,98%	6,82%	1 016 768	38,03%	10,54%	1 108 634	38,94%	9,04%
Service charges - water revenue	294 012	12,39%	310 717	12,49%	5,68%	337 475	12,62%	8,61%	354 626	12,46%	5,08%
Service charges - sanitation revenue	76 648	3,23%	81 700	3,28%	6,59%	86 203	3,22%	5,51%	91 156	3,20%	5,75%
Service charges - refuse revenue	59 567	2,51%	60 940	2,45%	2,31%	65 839	2,46%	8,04%	70 641	2,48%	7,29%
Rental of facilities and equipment	13 145	0,55%	13 010	0,52%	-1,03%	13 662	0,51%	5,01%	14 414	0,51%	5,50%
Interest earned - external investments	9 000	0,38%	6 000	0,24%	-33,33%	12 000	0,45%	100,00%	15 000	0,53%	25,00%
Interest earned - outstanding debtors	157 200	6,63%	156 500	6,29%	-0,45%	154 069	5,76%	-1,55%	150 785	5,30%	-2,13%
Fines	34 725	1,46%	27 730	1,11%	-20,14%	29 117	1,09%	5,00%	30 718	1,08%	5,50%
Licences and permits	6 500	0,27%	6 850	0,28%	5,38%	7 193	0,27%	5,00%	7 588	0,27%	5,50%
Transfers recognised - operational	236 873	9,99%	258 117	10,38%	8,97%	273 556	10,23%	5,98%	294 591	10,35%	7,69%
Other revenue	19 685	0,83%	18 145	0,73%	-7,82%	19 111	0,71%	5,32%	20 148	0,71%	5,43%
Total Revenue (excluding capital transfers and contributions)	2 372 218	100,00%	2 487 209	100,00%	4,85%	2 673 277	100,00%	7,48%	2 847 055	100,00%	6,50%

Proposed Tariff Increases

For the municipality to generate sufficient and required revenue to continue providing services to the people, and to cover the costs of providing such services, it became important to revise tariff charged for various services. The electricity tariff increases will be dealt with separately as a result of the Cost of Supply Study (CoSS) recently completed. In terms of NERSA guidelines, cost of supply study must be presented separately and adopted by Council and public participation must follow thereafter. The increase in tariff is based on the guidelines issued by NERSA and as notified by Eskom for bulk purchases with effect from 1 July 2022.

The proposed tariff increases in the table below are averages for services. The municipality attempted to reduce tariff increases as close to the projected CPI targets as can be seen that proposed tariffs increase are 0.8 percent below the forecast of 4.8%, with the exception of Electricity and Water. The Draft budget the municipality initially proposed an increase on Electricity of 6.82%, after the final outcome of the CoSS the proposed increase had to be revised to an average increase of 7.47%, aligned to the final approval as per NERSA guideline.

Revenue category	2021/22	2022/23	2023/24	2024/25
	Tariffs increases			
Property Rates	4.00%	4.00%	4.88%	4.63%
Electricity	14.59%	7.47%	10.54%	9.04%
Water	4.00%	5.68%	8.61%	5.08%
Waste water (Sanitation)	4.00%	4.00%	5.51%	5.75%
Waste management (Refuse removal)	4.00%	4.00%	8.04%	7.29%
Average tariff increases/Municipal CPI	8.56%	6.19%	8.24%	6.93%

As per MFMA Circular 115, NT advised on the following

That as municipalities face with difficult fiscal environment and that the weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

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

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

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

The table below presents the proposed tariffs after applying the increases that will be charged or levied to all customers of the municipality.

NC091 Sol Plaatje - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate				Current Year	Medium Term Revenue & Expenditure Framework		
							Budget Year	Budget Year +1	Budget Year +2
Property rates (rate in the Rand)	1								
Residential properties		Residential	0,0108	0,0098	0,0104	0,0112	0,0119	0,0125	0,0131
Farm properties - used		Agricultural farms	0,0027	0,0024	0,0026	0,0028	0,0030	0,0031	0,0033
Farm properties - not used		Agricultural business	0,0027	0,0024	0,0026	0,0028	0,0030	0,0031	0,0033
Industrial properties		Industrial	0,0347	0,0312	0,0332	0,0358	0,0382	0,0401	0,0420
Business and commercial properties		Business/Residential	0,0321	0,0293	0,0311	0,0335	0,0358	0,0376	0,0393
State-owned properties		State/Public schools	0,0758	0,0585					
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		Residential (0-6kl)	5,94	6,30	6,65	6,91	7,30	7,93	8,34
Water usage - Block 1 (c/kl)		Residential (7-20kl)	25,25	26,77	28,24	29,37	31,04	33,71	35,43
Water usage - Block 2 (c/kl)		Residential (21-40kl)	28,43	30,13	31,79	33,06	34,94	37,94	39,87
Water usage - Block 3 (c/kl)		Residential (41-60kl)	30,06	31,87	33,62	34,97	36,95	40,14	42,17
Water usage - Block 4 (c/kl)		Residential (more than 60kl)	32,12	34,05	35,92	37,36	39,48	42,88	45,06
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		Basic charge	145,17	155,15	174,33	181,30	188,55	198,94	210,38
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)							65,56	70,96	75,88
Domestic Capacity Charge (60 amps)							181,20	196,13	209,72
Meter - IBT Block 1 (c/kwh)		Block 1 (0-50Kwh) (Conventional & Prepaid; 2019/20, Summer: 0-350Kwh)	1,05	1,96	1,77	2,03	2,19	2,37	2,54
Meter - IBT Block 2 (c/kwh)		Block 2 (51-350Kwh) (Conventional & prepaid; 2019/20, Summer: > 350 Kwh)	1,35	2,43	2,47	2,83	2,77	3,00	3,21
Domestic Tariff (Conventional and Prepaids) = 20 Amps									
Block 1 (0 - 350 Kwh)							2,26	2,45	2,62
Block 2 (> 350 Kwh)							3,01	3,25	3,48
Indigents Tariff (Prepaids) 20 Amps									
Block 1 (0 - 50 Kwh) (subsidised)							2,19	2,37	2,54
Block 2 (51 - 350 Kwh)							2,19	2,37	2,54
Block 3 (> 351 Kwh)							3,06	3,31	3,54
Other	2								
Waste management tariffs									
Domestic									
Basic charge/fixed fee		Basic charge	110,76	117,96	124,45	129,43	134,60	145,42	156,03

The table below present the history of tariff increases in order to raise the required revenue as per the tables above. The 2022/23 financial year shows the original planned increases.

SOL PLAATJE MUNICIPALITY					
<u>TARIFF HISTORY</u>					
	18/19	19/20	20/21	21/22	22/23
RATES	6,00%	6,00%	5,50%	4,00%	4,00%
SEWERAGE	5,95%	6,50%	5,50%	4,00%	4,00%
CLEANSING	6,00%	7,50%	5,50%	4,00%	4,00%
WATER	5,90%	6,00%	5,50%	4,00%	5,68%
ELECTRICITY	5,95%	11,40%	6,22%	14,59%	6,82%
AVERAGE	5,96%	8,36%	5,82%	8,56%	5,54%

Indicated in the table below is the macro-economic forecasts as per MFMA Circular 115 issued by National Treasury.

Revenue category	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
	Tariffs increases				Total Budgeted revenue (R'000)				% Increase in Revenue		
Property Rates	4.00%	4.00%	4.88%	4.63%	603,707	627,646	658,284	688,753	3.97%	4.88%	4.63%
Electricity	14.59%	7.47%	10.54%	9.04%	861,157	919,854	1,016,768	1,108,634	6.82%	10.54%	9.04%
Water	4.00%	5.68%	8.61%	5.08%	294,012	310,717	337,475	354,626	5.68%	8.61%	5.08%
Waste water (Sanitation)	4.00%	4.00%	5.51%	5.75%	76,648	81,700	86,203	91,156	6.59%	5.51%	5.75%
Waste management (Refuse removal)	4.00%	4.00%	8.04%	7.29%	59,567	60,940	65,839	70,641	2.31%	8.04%	7.29%
Average tariff increases/Municipal CPI	8.56%	6.19%	8.24%	6.93%	1,895,090	2,000,857	2,164,569	2,313,810	5.58%	8.18%	6.89%

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
Macro-economic performance and projections, 2020 - 2025	Actual	Estimate	Forecast		
CPI Inflation	2,9%	4,5%	4,8%	4,4%	4,5%

Property Rates Revenue

The Municipal Property Rates Act 6 of 2004 as amended gives guidance on the categorisation of various properties. Residential properties serve as a baseline for the determination of tariff for other property categories. The approved GV 2019 is valid for a four-year period, and the next date of a new GV is 1 July 2023 which will be published in January 2023 for comments and objections.

The GV includes all property situated within the geographical boundaries of the municipality in terms of the Municipal Property Rates Act as amended. Accordingly, rates levied per individual property will depend on that property value compared with the valuation of all other rateable properties in the municipal area. Rebates and concessions are granted to certain categories of property usage and or property owner profile. The total estimated revenue from property rates is as per the table below:

Description	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands						
Financial Performance						
Property rates	603 707	603 707	603 707	627 646	658 284	688 753

Property rates amounts to R627, 646 million and is mainly influenced by the General Valuation (GV) 2019 outcome, as well as the supplementary valuation roll during the 2021/22 financial year. There are also tariff changes to the extent of rated ratios, however, the required revenue level must be achieved to ensure a funded budget.

The Rates growth parameter is attributed to a revenue growth of 3.4% for 2022/23. Indicated in the table below is the rates increases per category. The proposed average increase is 4%.

		PROPOSED	PROPOSED	PROPOSED
	PRESENT	TARIFFS	TARIFFS	TARIFFS
	TARIFFS	2022/07/01	2023/07/01	2024/07/01
	R	R	R	R
Residential Property	0,011179	0,011948	0,012531	0,013111
Vacant Residential Property	0,016768	0,017922	0,018796	0,019667
Industrial Property	0,035774	0,038234	0,040100	0,041956
Vacant Industrial	0,039126	0,041817	0,043858	0,045889
Business and Commercial Property	0,033537	0,035843	0,037592	0,039333
Vacant Business and Commercial Property	0,039126	0,041817	0,043858	0,045889
Agricultural Property	0,002795	0,002987	0,003133	0,003278
Mining Property	0,245938	0,131426	0,137839	0,144221
Public Service Property	0,050307	0,053766	0,056390	0,059001
Public Service Infrastructure	0,000000	0,000000	0,000000	0,000000
Public Benefit Activity Property	0,000000	0,000000	0,000000	0,000000
Place of Worship	0,000000	0,000000	0,000000	0,000000
Land Reform Beneficiary	0,000000	0,000000	0,000000	0,000000
Private Open Space	0,011179	0,011948	0,012531	0,013111
Municipal property used for Municipal Purposes	0,000000	0,000000	0,000000	0,000000
Independent Schools	0,005589	0,005974	0,006265	0,006556
Sports Grounds and facilities operated for gain	0,000000	0,000000	0,000000	0,000000
Average rates tariff	0,017359	0,018142	0,019028	0,019909
An allowance has been made for the inclusion of rebates for Pensioners, Disabled Persons, Bona Fide Agricultural Property, Rural Residential Properties, Rural Commercial, Rural Industrial, Creches and Guesthouse Properties meeting certain criteria.				
The proposed rebate for Pensioners and Disabled Persons is 60 % and the income threshold to qualify is R 140 000 in addition to criteria per the Policy. The proposed rebate for Rural Residential is 15%, bona fide Agricultural Property is 50 %, Rural Commercial and Industrial properties is 75% and Creches and Guesthouses is 30% subject to the requirements per the policy.				

Service Charges

All other service charges increase is informed by the operational costs of providing the service and the projected demand for services.

Revenue from service charges includes revenue generated from sale of water and electricity as well as monthly charges for refuse removal and sanitation. Revenue from sale of electricity includes billed revenue and prepaid sales as well as sale of electricity in the form of subsidised FBE.

Indigent households receive the first 6kl of water for free, which is sold at a tariff applicable to the block for water sales of 1-6kl per month, whilst they also receive 50 units (kWh) of electricity per month. Service charges for refuse removal and sanitation are fully subsidised for all indigent households.

The municipality provides various services and at different levels mostly influenced by existing infrastructure and availability, customer affordability as well as if the service is provided as free, basic or as permanent level of service.

Whereas tariffs for trading services must be all inclusive of direct and indirect cost, and as such must be cost reflective, the municipality follows the guidelines for tariff increases as issued by the Energy Regulator. In as far as bulk water is concerned the municipality did not receive any formal communication from the Department of Water and Sanitation, an official increase within the inflation range is considered to make sure that the increase does not negatively impact on the affordability levels of the citizenry.

Sale of electricity

The municipality received the draft guidelines from NERSA which informed the tariff increases for 2022/23. The municipality has noted the minimum percentage increase of 7.47% increase on average for local authorities. CPI for 2022/23 is projected at 4.82% as per MFMA Circular 115 issued by National Treasury.

The municipality has implemented Time of Use electricity tariff for large power users and has fully adopted the demand periods as determined by Eskom, whilst for residential customers, Inclined Block Tariff has been adopted. However, the municipality has completed the cost of supply study which proposes a detailed tariff breakdown, and this will form part of a separate item and report to Council.

TARIFF CODE	DESCRIPTION	Season	Period	TARIFFS	TARIFFS	TARIFFS	TARIFFS	Structure change
				2019/20	2020/21	2021/22	2022/2023 before increase	
				excl VAT	excl VAT	excl VAT	excl VAT	%
Time of Use Consumers: NPO, NGO, SCHOOLS: MV								
EL1058, SERVICE CHARGE	Basic charge per month			3400,00	3611,48	4138,39	1 570,60	-62,05%
EL1058, PBA & SCHOOLS TOU >100	Network Demand Charge R/kVA			125,97	133,81	144,51	94,75	-34,43%
	Network Access Charge R/kVA			42,70	45,36	48,99	46,89	-4,29%
(EL1055) PBA & SCHOOLS PEAK >100	Energy Charges R/kWh	Low Demand: (\$	Peak	1,7151	1,8218	2,0876	4,7324	126,69%
(EL1056) PBA & SCHOOLS STD >100	Energy Charges R/kWh		Standard	1,2412	1,3184	1,5108	1,7997	19,13%
(EL1057) PBA & SCHOOLS OFF-PEAK	Energy Charges R/kWh		Off-peak	1,0100	1,0728	1,2293	1,2173	-0,97%
	Energy Charges R/kWh	High Demand: (\$	Peak	3,1479	3,3437	3,8316	1,8977	-50,47%
	Energy Charges R/kWh		Standard	1,4882	1,5807	1,8114	1,4698	-18,86%
	Energy Charges R/kWh		Off-peak	1,1109	1,1800	1,3521	1,1243	-16,84%
INDUSTRIAL AND BUSINESSES LV <200 kVA								
EL1253, SERVICE CHARGE	Basic charge per month			1 600,00	1 699,52	1 947,48	520,44	-73,28%
EL1253, INDUSTRIAL TOU <75	Network Demand Charge R/kVA			148,51	157,75	170,37	159,19	-6,56%
	Network Access Charge R/kVA			50,34	53,47	57,74	51,19	-11,35%
EL1250 EL STD <75	Energy Charges R/kWh	Low Demand: (\$	Peak	1,7546	1,8637	2,1357	4,9099	129,90%
EL1251 EL PEAK < 75	Energy Charges R/kWh		Standard	1,1863	1,2600	1,4439	1,9772	36,93%
EL1252 EL OFF PEAK < 75	Energy Charges R/kWh		Off-peak	1,1200	1,1897	1,3632	1,3948	2,32%
	Energy Charges R/kWh	High Demand: (\$	Peak	4,2281	4,4911	5,1463	2,0752	-59,68%
	Energy Charges R/kWh		Standard	1,4882	1,5807	1,8114	1,6473	-9,06%
	Energy Charges R/kWh		Off-peak	1,2320	1,3086	1,4996	1,3018	-13,19%
	Reactive Energy Charge R/kvarh	All	P&S				0,1951	New
INDUSTRIAL AND BUSINESSES: LV ≥ 200 < 500 kVA (exception 800 kVA)								
EL1153, SERVICE CHARGE	Basic charge per month			2 650,00	2 814,83	3 225,51	987,18	-69,39%
EL1153, INDUSTRIAL TOU 75-100	Network Demand Charge R/kVA			148,51	157,75	170,37	104,34	-38,76%
	Network Access Charge R/kVA			50,34	53,47	57,74	51,19	-11,35%
EL1150 EL STD 57-100	Energy Charges R/kWh	Low Demand: (\$	Peak	1,6999	1,8056	2,0691	4,8208	132,99%
EL1151 EL PEAK 57 - 100	Energy Charges R/kWh		Standard	1,1917	1,2659	1,5215	1,8881	24,09%
EL1152 EL OFF PEAK 75-100	Energy Charges R/kWh		Off-peak	1,2500	1,3278	1,4506	1,3057	-9,99%
	Energy Charges R/kWh	High Demand: (\$	Peak	4,2684	4,5339	5,1954	1,9861	-61,77%
	Energy Charges R/kWh		Standard	1,4965	1,5896	1,8215	1,5582	-14,46%
	Energy Charges R/kWh		Off-peak	1,4000	1,4871	1,7040	1,2127	-28,83%
	Reactive Energy Charge R/kvarh	All	P&S				0,1951	New
INDUSTRIAL AND BUSINESSES MV (Medium Voltage)								
EL1053, SERVICE CHARGE	Basic charge per month			3 680,00	3 908,90	4 479,20	2 074,05	-53,70%
EL1053, INDUSTRIAL TOU > 100	Network Demand Charge R/kVA			148,51	157,75	170,37	94,75	-44,38%
	Network Access Charge R/kVA			50,34	53,47	57,74	46,89	-18,79%
(EL1051) INDUSTRIAL TOU PEAK > 100	Energy Charges R/kWh	Low Demand: (\$	Peak	1,7246	1,8319	2,0992	4,7324	125,44%
(EL1050) INDUSTRIAL TOU STD >100	Energy Charges R/kWh		Standard	1,2302	1,3067	1,6432	1,7997	9,53%
(EL1052) INDUSTRIAL TOU OFF PEAK	Energy Charges R/kWh		Off-peak	1,3500	1,4340	1,4973	1,2173	-18,70%
	Energy Charges R/kWh	High Demand: (\$	Peak	4,3892	4,6622	5,3424	1,8977	-64,48%
	Energy Charges R/kWh		Standard	1,5402	1,6360	1,8747	1,4698	-21,60%
	Energy Charges R/kWh		Off-peak	1,5120	1,6060	1,8404	1,1243	-38,91%
	Reactive Energy Charge R/kvarh	All	P&S				0,1951	New
Small Scale TOU tariff for SSEG customers.								
	Basic charge per month - payable by the generator						166,97	New
	Capacity Charge R/Amp/phase						8,37	New
	Energy Charges R/kWh - payable to the generator	Low Demand: (\$	Peak				6,82	New
	Energy Charges R/kWh - payable to the generator		Standard				2,07	New
	Energy Charges R/kWh - payable to the generator		Off-peak				1,12	New
	Energy Charges R/kWh - payable to the generator	High Demand: (\$	Peak				2,22	New
	Energy Charges R/kWh - payable to the generator		Standard				1,53	New
	Energy Charges R/kWh - payable to the generator		Off-peak				0,97	New
Electricity Feedback Tariffs - Small Scale Embedded Generation (Photovoltaic Policy)								
	Basic charge per month - payable by the generator			337,83	358,85	150,00	166,97	11,31%
	Capacity Charge R/kVA					100,00	0,00	0,00%
	Energy Charges R/kWh - payable to the generator	Low Demand: (\$	Peak	0,3395	0,3606	1,4612	3,7864	159,13%
	Energy Charges R/kWh - payable to the generator		Standard	0,2337	0,2482	0,9885	1,1470	16,03%
	Energy Charges R/kWh - payable to the generator		Off-peak	0,1482	0,1574	0,4514	0,6228	37,97%
	Energy Charges R/kWh - payable to the generator	High Demand: (\$	Peak	1,0403	1,1050	2,8999	1,2352	-57,41%
	Energy Charges R/kWh - payable to the generator		Standard	0,3151	0,3347	0,9999	0,8501	-14,99%
	Energy Charges R/kWh - payable to the generator		Off-peak	0,1711	0,1818	0,6012	0,5391	-10,33%
Streetlights								
	Basic charge light per month					1,8658		
	Energy Charges R/kWh						2,0321	
Availability								
	Fixed R/month						240,3066	

During the previous years, including 2021/22, the municipality did not factor in a basic charge, as the community does not agree to it, especially after the protest action that transpired during the 2018/19 financial year with the introduction of the R260 basic charge inclusive of VAT, which is promulgated in the Electricity Pricing Policy Regulations of 2008. This compelled the municipality to undertake another cost of supply study with new tariff structures that will ensure 100% recovery of costs to provide electricity as a function and service delivery expectation by the public. The Cost of Supply is a prerequisite set by NERSA which the municipality must comply with for the consideration of annual tariff increase applications.

Indicated in the table below is the projected revenue and cost drivers for Electricity:

Per service	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25
2880 - ELECTRICITY	- 20,171,430	- 22,797,206	- 25,344,796
1 - REVENUE	- 935,853,944	- 1,033,648,454	- 1,126,441,986
132 - SERVICE CHARGES	- 919,853,944	- 1,016,768,454	- 1,108,633,586
134 - INTEREST DIVIDENDS AND RENT ON LAND	- 16,000,000	- 16,880,000	- 17,808,400
2 - EXPENDITURE	915,682,514	1,010,851,248	1,101,097,190
201 - EMPLOYEE RELATED COST	55,540,232	58,749,905	61,981,148
225 - CONTRACTED SERVICES	32,750,000	34,641,650	36,623,942
230 - OPERATIONAL COST	2,726,004	2,887,549	3,055,303
232 - INVENTORY	32,902,000	34,953,360	37,004,195
234 - BULK PURCHASES	682,000,000	763,840,000	840,224,000
236 - INTEREST DIVIDENDS AND RENT ON LAND	26,764,278	26,363,784	25,877,777
240 - BAD DEBTS WRITTEN OFF	74,000,000	79,920,000	86,313,600
272 - DEPRECIATION & AMORTISATION	9,000,000	9,495,000	10,017,225

Sale of water, sanitation and refuse removal

Water is metered and read monthly to determine the consumer bill. A stepped tariff has been in place and it encourages conservation of water. Water restrictions in times of droughts are approved and revised annually with the budget process. Indicated in the table below are the proposed residential Water tariffs.

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		Residential (0-6kl)	6	6	7	7	7	8	8
Water usage - Block 1 (c/kl)		Residential (7-20kl)	25	27	28	29	31	34	35
Water usage - Block 2 (c/kl)		Residential (21-40kl)	28	30	32	33	35	38	40
Water usage - Block 3 (c/kl)		Residential (41-60kl)	30	32	34	35	37	40	42
Water usage - Block 4 (c/kl)		Residential (more than 60kl)	32	34	36	37	39	43	45
Other	2								

Indicated in the table below is the projected revenue and cost drivers for Water:

Per service	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25
2860 - WATER	- 22,698,236	- 33,913,187	- 34,657,176
1 - REVENUE	- 345,167,008	- 373,989,925	- 393,148,574
132 - SERVICE CHARGES	- 310,717,008	- 337,475,175	- 354,625,513
134 - INTEREST DIVIDENDS AND RENT ON LAND	- 34,000,000	- 36,040,000	- 38,022,200
142 - SALES OF GOODS AND RENDERING OF SERVICES	- 450,000	- 474,750	- 500,861
2 - EXPENDITURE	262,468,772	276,776,738	291,728,398
201 - EMPLOYEE RELATED COST	53,845,725	56,939,757	60,211,907
225 - CONTRACTED SERVICES	20,000	21,100	22,261
230 - OPERATIONAL COST	39,579,979	41,758,775	44,057,522
232 - INVENTORY	37,589,000	39,801,045	42,143,522
232 - INVENTORY WATER	60,000,000	63,300,000	66,800,000
236 - INTEREST DIVIDENDS AND RENT ON LAND	9,834,068	9,883,061	9,921,171
240 - BAD DEBTS WRITTEN OFF	53,000,000	56,000,000	59,000,000
272 - DEPRECIATION & AMORTISATION	8,600,000	9,073,000	9,572,015
3 - GAINS & LOSSES	60,000,000	63,300,000	66,763,000
380 - NON-REVENUE WATER LOSSES	60,000,000	63,300,000	66,763,000

Indicated in the table below are the proposed Sanitation and Refuse removal tariffs which are billed on a fixed rate.

NC091 Sol Plaatje - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Waste water tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)		Basic charge	155	165	174	181	189	199	210
Waste management tariffs									
<i>Domestic</i>									
Street cleaning charge									
Basic charge/ fixed fee		Basic charge	111	118	124	129	135	145	156
80l bin - once a week									
250l bin - once a week									

Indicated in the table below is the projected revenue and cost drivers for Sanitation:

Per service	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25
2850 - SEWERAGE	- 1,229,509	- 1,325,118	- 1,434,172
1 - REVENUE	- 92,199,899	- 97,014,705	- 102,562,904
132 - SERVICE CHARGES	- 81,699,899	- 86,202,705	- 91,156,244
134 - INTEREST DIVIDENDS AND RENT ON LAND	- 10,500,000	- 10,812,000	- 11,406,660
2 - EXPENDITURE	90,970,390	95,689,587	101,128,732
201 - EMPLOYEE RELATED COST	44,772,839	47,241,499	49,839,782
225 - CONTRACTED SERVICES	40,000	42,200	44,521
230 - OPERATIONAL COST	2,355,096	2,485,038	2,621,496
232 - INVENTORY	17,377,000	18,332,945	19,341,261
236 - INTEREST DIVIDENDS AND RENT ON LAND	2,125,455	1,973,905	1,808,902
240 - BAD DEBTS WRITTEN OFF	9,500,000	10,000,000	11,000,000
272 - DEPRECIATION & AMORTISATION	14,800,000	15,614,000	16,472,770

Indicated in the table below is the projected revenue and cost drivers for Refuse removal:

Per service	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25
2480 - REFUSE	- 1	- 1	- 3
1 - REVENUE	- 70,950,471	- 76,399,564	- 81,782,623
132 - SERVICE CHARGES	- 60,940,471	- 65,839,064	- 70,641,295
134 - INTEREST DIVIDENDS AND RENT ON LAND	- 10,000,000	- 10,550,000	- 11,130,250
142 - SALES OF GOODS AND RENDERING OF SERVICES	- 10,000	- 10,500	- 11,078
2 - EXPENDITURE	- 70,950,470	- 76,399,565	- 81,782,626
201 - EMPLOYEE RELATED COST	- 42,752,164	- 44,889,773	- 47,358,712
230 - OPERATIONAL COST	- 1,793,306	- 1,892,992	- 2,002,418
232 - INVENTORY	- 20,005,000	- 21,171,800	- 22,424,521
240 - BAD DEBTS WRITTEN OFF	- 5,500,000	- 7,500,000	- 9,000,000
272 - DEPRECIATION & AMORTISATION	- 900,000	- 945,000	- 996,975
2850 - SEWERAGE	- 1,229,509	- 1,325,118	- 1,434,172

Income from rental of property

The municipal rents properties such as municipal halls, sports grounds and resorts for various groups of people and for various purposes such as meetings, workshops, church services, funerals, sporting events, festivals and family gatherings. The charges as per the tariff book include costs of hiring, water and electricity usage, as well as the usage fee. As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The Provincial Department of COGHSTA, as part of the Lerato Park Integrated Human Settlements Project has completed and donated the asset to the municipality since February 2020 and the final documents were handed over during September of 2021. The municipality has taken control over the property and has started with the process of leasing the flats to those who qualify on a temporary basis. A management company will be appointed to ensure economically efficient operation and management of the CRUs, process are set to unfold in this case.

The tariff book includes monthly rentals per flat for all municipal block of flats including the CRUs. It should be noted that collection rate at most of the flats is extremely low as a result of non-payment, some tenants being indigent and depending on state grants for survival.

Grants and Subsidies – Operational

The municipality receives Equitable Share (EQS) from the National fiscus gazetted in the DoRA. The EQS is utilised to recover the cost of Free Basic Services (FBS) as well as provision of funding for roads upgrade in informal settlements. On an adhoc basis, EQS also funds the costs of clearing sites for low cost housing development projects as well as relocation costs of informal settlements to formalised areas. The municipality is also participating in skills development programmes of National Treasury in the Finance, Audit and Engineering fields. The Infrastructure Skills Development Grant is used for the stipend and associated training costs for interns in Town Planning and Engineering Services. The Finance Management Grant is utilised to fund the costs to company of all finance interns including costs of training and tools of trade.

The two programmes had been vital for the organisation as they created a pool of capable young professionals who had gained experience and knowledge of business and policies during their training. This reduces costs associated with employing a new person in some of these positions. The table below represents the unconditional grants gazetted to the municipality for the 2022/23 MTREF. Grants and subsidies made comprises of Equitable share in the amount of R239, 158 million for 2022/23, R258, 166 million for 2023/24 and R278, 751 million for 2024/25. Other minor grants and subsidies received are as per the table below:

Operational and Capital Grants	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25
117 - OPERATIONAL GRANTS	258,117	273,556	294,591
NATIONAL REVENUE FUND: EQUITABLE SHARE	239,158	258,166	278,751
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	7,800	8,190	8,640
EXPANDED PUBLIC WORKS GRANT (EPWP)	3,959	–	–
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	5,500	5,500	5,500
LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1,700	1,700	1,700

Cost of Free Basic Services and the Social Package

The principle of free basic service for indigent households has since been reviewed and now includes informal settlement areas where communal services are provided rather than standpipes for water as an example. The expansion of the principle has been necessitated by various circumstances including court judgements on invaded land parcels where such dwellers are allowed to occupy until land earmarked for housing development is made available. The situation was exacerbated by the Human Rights Commission which requires that people must be provided with water and sanitation notwithstanding the circumstances that led to the occupation of land.

Service provided in these areas are regarded as part of FBS and the cost of providing is included in the budget and is funded from equitable share. As per the Indigent Households Policy, the municipality provides free basic services (FBS) to the qualifying households. The cost of FBS is regarded as revenue forgone and is deducted from the income of the relevant service. Various grants and rebates are allocated to service customers based on their socio-economic circumstances and these are conditional. The funding is provided from the EQS allocation per annum. Further detail relating to FBS are contained in Table A10 of the Budget Statement.

The municipality has adopted an Indigent Household Policy and maintains a register as such. There is a fully-fledged section as per the staff establishment, whose core function is to approve indigent applications, maintain the indigent households register and monitors consumption as such, and request inspections where consumption is excessive. Indigent Households are on prepaid electricity metering once approved. Free basic services are issued per month to those who qualified by crediting their accounts with the recovered costs from equitable share grant.

For electricity, each beneficiary bears the responsibility to claim free basic electricity (FBE) at the nearest service point. FBE for each month are valid until the 15th of the next month and cannot be accumulated beyond this date.

The municipality is targeting 12 000 in 2022/23. This is based on the estimated number of applicants as a result of low-cost housing development as per the IDP. The indigent policy has been reviewed to increase the qualifying threshold from R3,750 to R4,500 subject to the approval of Council and consultation with National Treasury.

Overall impact of tariff increases on households

The table below shows the overall expected impact of tariff increases on households with a 'middle income range', an 'affordable range' and an 'indigent household receiving free basic services'.

The calculation of the household bill is based on the following average consumption:

- middle income range 1,000 kWh of electricity and 30 kl of water.
- affordable range 500 kWh of electricity and 25 kl of water,
- indigent household receiving free basic services 300 kWh of electricity and 20 kl of water.

NC091 Sol Plaatje - Supporting Table SA14 Household bills

Description	Ref	Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	% incr.			
		Audited Outcome	Audited Outcome	Audited Outcome							
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		556,60	501,01	533,07	574,32	574,32	574,32	6,9%	613,82	643,77	673,58
Electricity: Basic levy									57,01	63,06	68,78
Domestic Capacity Charge (60 amps)									181,20	200,43	218,62
Electricity: Consumption		1 591,45	2 094,95	1 934,95	2 217,25	2 217,25	2 217,25	0,7%	2 232,44	2 469,31	2 693,52
Water: Basic levy											
Water: Consumption		527,04	558,69	589,42	612,99	612,99	612,99	5,7%	647,81	703,59	739,33
Sanitation		121,42	129,32	136,43	141,89	141,89	141,89	4,0%	147,56	155,09	164,01
Refuse removal		86,68	92,32	97,39	101,29	101,29	101,29	4,0%	105,34	113,81	122,11
Other											
sub-total		2 883,19	3 376,29	3 291,25	3 647,75	3 647,75	3 647,75	9,3%	3 985,19	4 349,05	4 679,95
VAT on Services		382,90	428,52	413,78	461,01	461,01	461,01	9,7%	505,71	555,79	600,96
Total large household bill:		3 266,09	3 804,81	3 705,04	4 108,76	4 108,76	4 108,76	9,3%	4 490,89	4 904,84	5 280,90
% increase/-decrease		(5,1%)	16,5%	(2,6%)	10,9%	10,9%	-	9,3%	9,2%	7,7%	
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		394,09	354,73	377,43	406,64	406,64	406,64	6,9%	434,60	455,81	476,91
Electricity: Basic levy			-						-	-	-
Domestic Capacity Charge (20 amps)									-	-	-
Electricity: Consumption		646,58	932,15	860,97	986,58	986,58	986,58	9,6%	1 081,10	1 195,80	1 304,38
Water: Basic levy											
Water: Consumption		415,79	440,79	465,03	483,63	483,63	483,63	5,7%	511,10	555,11	583,31
Sanitation		121,42	129,32	136,43	141,89	141,89	141,89	4,0%	147,56	155,09	164,01
Refuse removal		86,68	92,32	97,39	101,29	101,29	101,29	4,0%	105,34	113,81	122,11
Other											
sub-total		1 664,56	1 949,31	1 937,25	2 120,03	2 120,03	2 120,03	7,5%	2 279,71	2 475,62	2 650,72
VAT on Services		224,48	236,09	234,00	257,01	257,01	257,01	7,7%	276,77	302,97	326,07
Total small household bill:		1 889,04	2 185,40	2 171,25	2 377,04	2 377,04	2 377,04	7,5%	2 556,48	2 778,60	2 976,79
% increase/-decrease		(7,6%) (3,07)	15,7% (3,05)	(0,6%)	9,5%	9,5%	-	7,5%	8,7%	7,1%	
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		231,58	208,45	221,79	238,95	238,95	238,95	6,9%	255,38	267,85	280,25
Electricity: Basic levy											
Electricity: Consumption		293,89	499,98	384,84	440,99	440,99	440,99	8,0%	476,28	526,82	574,65
Water: Basic levy											
Water: Consumption		276,65	293,31	309,44	321,82	321,82	321,82	5,7%	340,09	369,38	388,14
Sanitation											
Refuse removal											
Other											
sub-total		802,12	1 001,74	916,06	1 001,75	1 001,75	1 001,75	7,0%	1 071,76	1 164,04	1 243,04
VAT on Services		85,58	102,12	104,15	114,42	114,42	114,42	7,0%	122,46	134,43	144,42
Total small household bill:		887,70	1 103,86	1 020,22	1 116,17	1 116,17	1 116,17	7,0%	1 194,22	1 298,47	1 387,46
% increase/-decrease		(12,9%)	24,4%	(7,6%)	9,4%	9,4%	-	7,0%	8,7%	6,9%	

Revenue by Functional classification and Municipal vote

The municipality generates revenue from various sources managed within votes, as represented by directorates. Indicated in the table below is a presentation of revenue by functional classification.

NC091 Sol Plaatje - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
Government and administration		1 004 072	1 005 240	1 020 773	1 109 592	1 072 098	1 072 098	1 126 167	1 159 205	1 221 326
Executive and council		463 786	431 480	419 084	478 759	440 992	440 992	470 256	471 620	502 076
Finance and administration		540 286	573 760	601 689	630 833	631 106	631 106	655 911	687 585	719 251
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		23 854	24 994	24 102	27 556	31 056	31 056	26 474	27 823	29 354
Community and social services		9 816	10 359	10 785	10 980	11 480	11 480	11 348	11 934	12 591
Sport and recreation		2 987	2 624	1 131	3 315	3 315	3 315	1 905	2 007	2 117
Public safety		351	675	150	760	760	760	340	357	377
Housing		10 613	10 884	11 967	12 401	12 401	12 401	12 801	13 441	14 180
Health		87	453	69	100	3 100	3 100	80	84	89
Economic and environmental services		22 638	22 283	17 700	23 286	37 686	37 686	16 015	16 825	17 752
Planning and development		2 690	3 920	7 783	5 166	19 566	19 566	5 525	5 809	6 129
Road transport		19 948	18 363	9 917	18 120	18 120	18 120	10 490	11 016	11 623
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		970 971	1 119 627	1 106 680	1 363 208	1 363 208	1 363 208	1 444 171	1 581 053	1 703 936
Energy sources		566 794	680 359	671 706	877 157	877 157	877 157	935 854	1 033 648	1 126 442
Water management		270 001	294 031	286 254	328 612	328 612	328 612	345 167	373 990	393 149
Waste water management		77 321	84 025	86 142	86 848	86 848	86 848	92 200	97 015	102 563
Waste management		56 855	61 211	62 577	70 592	70 592	70 592	70 950	76 400	81 783
Other	4	9 352	8 309	7 644	9 835	9 835	9 835	8 720	9 156	9 660
Total Revenue - Functional	2	2 030 887	2 180 452	2 176 898	2 533 477	2 513 884	2 513 884	2 621 547	2 794 063	2 982 028

In each vote, there are various cost centres or business units under the purview of a Manager responsible, such as Chief Town Planner, Revenue Management and Billing etc. a cost centre may be further broken down into sections, under the supervision of Sectional Head overseeing a specific function.

The table below represents revenue by municipal vote:

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
01.1 - Councillor's Expenses		-	-	-	-	-	-	-	-	-
01.2 - Executive Mayor Admin		-	-	-	-	-	-	-	-	-
01.3 - Speakers Office Admin		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		463 786	431 480	419 084	478 759	440 992	440 992	470 256	471 620	502 076
02.1 - Municipal And General		463 652	431 480	417 436	478 459	440 692	440 692	469 456	470 740	501 143
02.2 - Mun : Insurance Fund - Short Term		134	-	1 648	300	300	300	800	880	933
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-
03.1 - Municipal Manager - Admin		-	-	-	-	-	-	-	-	-
03.2 - Internal Investigations		-	-	-	-	-	-	-	-	-
03.3 - Internal Audit		-	-	-	-	-	-	-	-	-
03.4 - Idp Unit		-	-	-	-	-	-	-	-	-
03.5 - Project Management Unit - Pmu		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		6 007	1 415	6 247	6 804	7 078	7 078	6 873	6 942	7 019
04.1 - Corporate Services - Admin		-	-	-	-	-	-	-	-	-
04.2 - Office Services And Archives		106	104	69	84	84	84	73	77	79
04.3 - H R - Management		-	-	-	-	-	-	-	-	-
04.4 - H R - Recruitment And Benefits		-	-	-	-	-	-	-	-	-
04.5 - H R - Training And Development		852	1 311	1 517	1 220	1 494	1 494	1 300	1 365	1 440
04.6 - H R - Local Authority Training		5 049	-	4 661	5 500	5 500	5 500	5 500	5 500	5 500
04.7 - Publicity And Media Coordination		-	-	-	-	-	-	-	-	-
04.8 - Risk Management		-	-	-	-	-	-	-	-	-
04.9 - Security And Protection		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		96 992	99 474	90 521	110 627	114 127	114 127	101 913	108 936	116 109
05.1 - Community Services - Admin		-	-	-	-	-	-	-	-	-
05.2 - Emergency Services		297	635	138	700	700	700	300	315	332
05.3 - Biodiversity And Landscape		-	-	-	-	-	-	-	-	-
05.4 - Libraries		8 106	8 023	7 891	8 150	8 650	8 650	7 963	8 361	8 820
05.5 - Road Traffic Regulations		19 754	18 055	9 202	18 120	18 120	18 120	10 190	10 700	11 288
05.6 - Vehicle Licensing And Testing		7 142	6 097	6 606	6 760	6 760	6 760	7 100	7 455	7 865
05.7 - Vehicle Licensing And Testing		-	-	-	-	-	-	-	-	-
05.8 - Community Parks		-	-	-	-	-	-	-	-	-
05.9 - Sport Grounds And Stadiums		193	147	96	180	180	180	140	147	155
05.10 - Community Halls And Facilities		841	811	200	1 030	1 030	1 030	485	514	542
05.11 - Swimming Pools		298	326	212	365	365	365	350	369	390
05.12 - Cemeteries		869	1 524	2 693	1 800	1 800	1 800	2 900	3 060	3 228
05.13 - Resorts And Camping Sites Inside Spm		1 018	879	143	1 120	1 120	1 120	365	385	406
05.14 - Resorts And Camping Sites Outside Spm		690	596	450	850	850	850	550	580	612
05.15 - Resort Transka		789	676	230	800	800	800	500	525	554
05.16 - Health - Admin		-	-	-	-	-	-	-	-	-
05.17 - Health - Clinics		-	-	-	-	-	-	-	-	-
05.18 - Health - Inspections		87	453	69	100	3 100	3 100	80	84	89
05.19 - Health - Commonage And Pound		53	39	13	60	60	60	40	42	45
05.20 - Refuse - Pollution Control/Collection		56 855	61 211	62 577	70 592	70 592	70 592	70 950	76 400	81 783
05.21 - Refuse - Landfill Sites		-	-	-	-	-	-	-	-	-
05.22 - Refuse - Maintenance		-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		533 870	571 568	594 906	623 229	623 229	623 229	648 238	679 804	711 345
06.1 - Financial Services Admin		-	-	-	-	-	-	-	-	-
06.2 - Financial Management Grant		-	-	1 700	1 650	1 650	1 650	1 700	1 700	1 700
06.3 - Asset And Risk		-	-	-	-	-	-	-	-	-
06.4 - Budget And Financial Reporting		1 026	-	-	-	-	-	-	-	-
06.5 - Budget And Financial Reporting		-	669	503	300	300	300	300	300	300
06.6 - Expenditure Creditors/Payroll		826	996	1 023	1 021	1 021	1 021	1 061	1 114	1 175
06.7 - Information Technology		-	-	-	-	-	-	-	-	-
06.8 - Billing Finance		514 108	555 550	571 099	603 757	603 757	603 757	627 676	658 314	688 783
06.9 - Property Rates And Valuations		-	-	-	-	-	-	-	-	-
06.10 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-
06.11 - Debt Collection		17 909	14 352	20 581	16 501	16 501	16 501	17 501	18 376	19 387
06.12 - Supply Chain Management		-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		5 309	6 910	9 357	9 041	23 441	23 441	7 945	8 350	8 810
07.1 - Sedp Admin		-	-	-	-	-	-	-	-	-
07.2 - Tourism		147	121	82	135	135	135	120	126	133
07.3 - Properties Services		410	778	536	800	800	800	800	840	886
07.4 - Economic Development And Planning		854	1 032	3 587	1 145	15 545	15 545	810	859	906
07.5 - Town Planning		902	1 258	1 080	1 501	1 501	1 501	1 500	1 575	1 662
07.6 - Building Inspectorate		934	1 630	3 116	2 520	2 520	2 520	3 215	3 376	3 561
07.7 - Properties Maintenance		-	-	-	-	-	-	-	-	-
07.8 - Markets And Street Trading		2 063	2 091	956	2 940	2 940	2 940	1 500	1 575	1 662
07.9 - Urban Renewal Program		-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		924 923	1 069 606	1 056 784	1 305 018	1 305 018	1 305 018	1 386 322	1 518 411	1 636 669
08.1 - Infrastructure Admin		-	-	-	-	-	-	-	-	-
08.2 - Ce - Water And Sanitation		-	-	-	-	-	-	-	-	-
08.3 - Public Toilets		-	-	-	-	-	-	-	-	-
08.4 - Mechanical Workshops		-	-	-	-	-	-	-	-	-
08.5 - Fleet		-	-	-	-	-	-	-	-	-
08.6 - Roads Planning And Design		-	-	-	-	-	-	-	-	-
08.7 - Road Construction And Maintenance		194	307	715	-	-	-	300	317	335
08.8 - Housing - Admin		10 613	10 884	11 967	12 401	12 401	12 401	12 801	13 441	14 180
08.9 - Housing - Maintenance		-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation		77 321	84 025	86 142	86 848	86 848	86 848	92 200	97 015	102 563
08.11 - Sewerage - Treatment		-	-	-	-	-	-	-	-	-
08.12 - Sewerage - Maintenance		-	-	-	-	-	-	-	-	-
08.13 - Water - Treatment		-	-	-	-	-	-	-	-	-
08.14 - Water - Distribution		270 001	294 031	286 254	328 612	328 612	328 612	345 167	373 990	393 149
08.15 - Water - Maintenance		-	-	-	-	-	-	-	-	-
08.16 - Electricity - Admin		566 794	680 359	671 706	877 157	877 157	877 157	935 854	1 033 648	1 126 442
08.17 - Electricity - Maintenance		-	-	-	-	-	-	-	-	-
08.18 - Electricity - Streetlights Maintenance		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	31
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 030 887	2 180 452	2 176 898	2 533 477	2 513 884	2 513 884	2 621 547	2 794 063	2 982 028

6. Operating Expenditure Framework

The municipality's expenditure for the 2022/23 budget and MTREF is informed by the following:

- The municipality's current financial position
- Modelling of feasible and sustainable budgets over the medium term,
- Cognisance of international, national and local economic- and fiscal conditions,
- Expenditure limits set by realistic and realisable revenue levels
- The municipality's asset renewal strategy and its medium to long term asset repairs and maintenance goals,
- Relevant (budget and other) legislative imperatives,
- and operational gains and efficiencies directed to fund areas of strategic priority and known commitments.
- GRAP standard iGRAP 1 relating to internal consumption and discount on early payment.
- The principles of cost containment and elimination of wasteful expenditure, reprioritisation of spending and attainment of savings.

The following table presents the operational expenditure by type for 2022/23 MTREF.

Description	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand							
Expenditure By Type							
Employee related costs	836 388	841 588	841 588	508 829	849 403	897 908	947 480
Remuneration of councillors	34 547	34 547	34 547	19 646	34 547	36 275	38 270
Debt impairment	275 000	275 000	275 000	137 504	297 000	316 170	337 015
Depreciation & asset impairment	79 150	79 150	79 150	-	81 050	85 265	89 954
Finance charges	22 261	63 461	63 461	13 974	38 960	38 488	37 910
Bulk purchases - electricity	647 000	647 000	647 000	460 887	682 000	763 840	840 224
Inventory consumed	279 331	231 530	231 530	37 644	236 627	244 648	261 393
Contracted services	46 687	41 222	41 222	19 373	46 437	48 812	51 352
Transfers and subsidies	4 850	4 850	4 850	1 996	4 460	4 568	4 677
Other expenditure	119 770	132 482	132 482	106 809	134 643	141 656	149 233
Losses	-	70 760	70 760	-	60 000	63 300	66 763
Total Expenditure	2 344 984	2 421 590	2 421 590	1 306 662	2 465 128	2 640 928	2 824 271

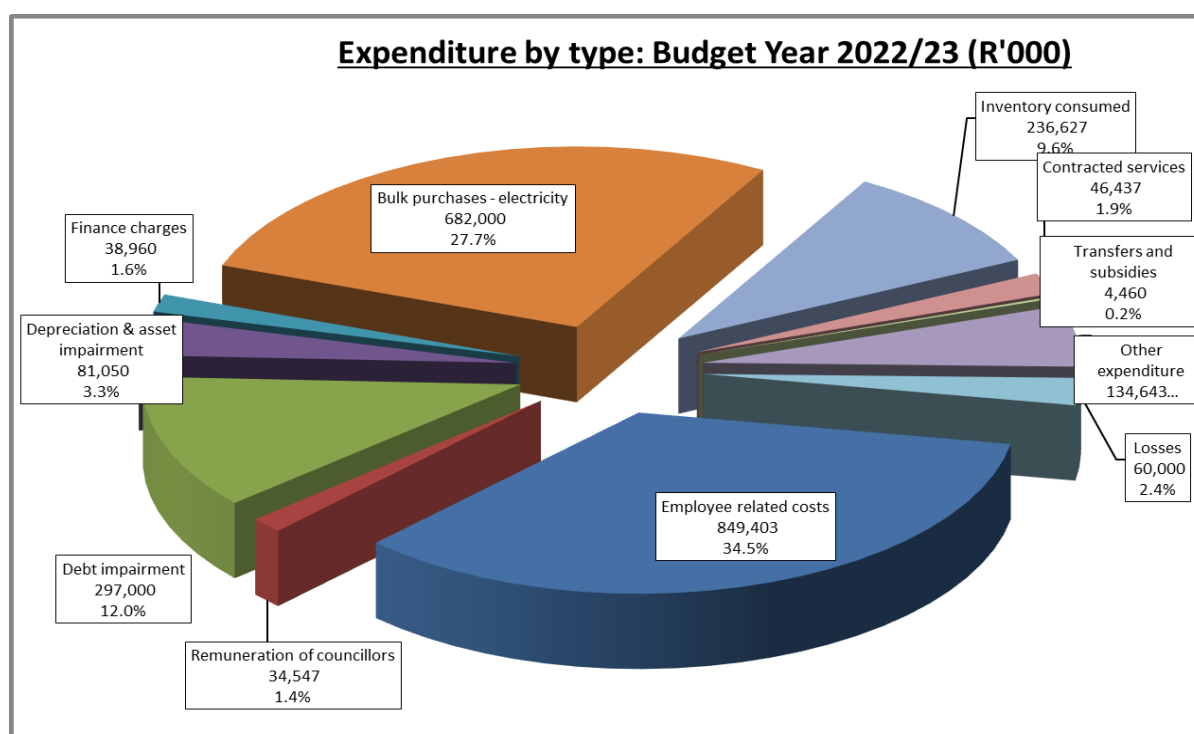
Indicated in the table below is the % contribution and growth year on year for each expenditure by type.

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)														
Description	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework									
	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2022/23	% Contribution	% Growth 2021/22 to 2022/23	% Growth 2021/22 to 2022/23	Budget Year +1 2023/24	% Contribution	% Growth 2022/23 to 2023/24	Budget Year +2 2024/25	% Contribution	% Growth 2023/24 to 2024/25
R thousand														
Expenditure By Type							Original Budget	Adjusted Budget						
Employee related costs	836,388	35.7%	841,588	34.8%	849,403	34.5%	1.6%	0.9%	897,908	34.0%	5.7%	947,480	33.5%	5.5%
Remuneration of councillors	34,547	1.5%	34,547	1.4%	34,547	1.4%	0.0%	0.0%	36,275	1.4%	5.0%	38,270	1.4%	5.5%
Debt impairment	275,000	11.7%	275,000	11.4%	297,000	12.0%	8.0%	8.0%	316,170	12.0%	6.5%	337,015	11.9%	6.6%
Depreciation & asset impairment	79,150	3.4%	79,150	3.3%	81,050	3.3%	2.4%	2.4%	85,265	3.2%	5.2%	89,954	3.2%	5.5%
Finance charges	22,261	0.9%	63,461	2.6%	38,960	1.6%	75.0%	-38.6%	38,488	1.5%	-1.2%	37,910	1.3%	-1.5%
Bulk purchases - electricity	647,000	27.6%	647,000	26.7%	682,000	27.7%	5.4%	5.4%	763,840	28.9%	12.0%	840,224	29.8%	10.0%
Inventory consumed	279,331	11.9%	231,530	9.6%	236,627	9.6%	-15.3%	2.2%	244,648	9.3%	3.4%	261,393	9.3%	6.8%
Contracted services	46,687	2.0%	41,222	1.7%	46,437	1.9%	-0.5%	12.7%	48,812	1.8%	5.1%	51,352	1.8%	5.2%
Transfers and grants	4,850	0.2%	4,850	0.2%	4,460	0.2%	-8.0%	-8.0%	4,568	0.2%	2.4%	4,677	0.2%	2.4%
Other expenditure	119,770	5.1%	132,482	5.5%	134,643	5.5%	12.4%	1.6%	141,656	5.4%	5.2%	149,233	5.3%	5.3%
Loss on disposal of PPE	-	0.0%	70,760	2.9%	60,000	2.4%		-15.2%	63,300	2.4%	5.5%	66,763	2.4%	5.5%
Total Expenditure	2,344,984	100.0%	2,421,590	100.0%	2,465,128	100.0%	5.1%	1.8%	2,640,928	100.0%	7.1%	2,824,271	100.0%	6.9%

The total operating expenditure budget amounts to R2,344,984 billion for 2021/22 financial year. The budget increases by 1.8% when compared to 2020/21 Adjustment budget. It should be noted that the treatment of Inventory consumed which previously resorted under Other materials changed. Inventory consumed populates correctly from the Statement of Financial Position. As per GRAP 12, bulk purchases water is split between Water Inventory and Water losses under Loss on disposal of PPE in the Statement of Financial Performance.

The operating expenditure budget is presented by type, by vote and by functional classification as per Schedule A, attached as an annexure to this report, See Table A1, A2, A3 and A4. These are some of major cost drivers than informs the expenditure framework for 2022/23 MTREF.

The above table further indicates the ratio of each expenditure by type against overall expenditure budget. The Employee costs is 34% of the total operational budget, whilst Inventory consumed and Contracted services amounts to 10% and 2% respectively, and Bulk purchases with a weighting of 28% and Debt impairment with a weighting of 12%. Operational costs resorting under Other expenditure comprises 6% the budget.



Indicated in the pie chart above is the weighting per expenditure type for 2022/23 financial year:

The major operational expenditure budget allocations include:

Employee related costs

Employee related costs amounting to R849,403 million equates to 34% of the total operating budget. The 2022/23 cost of living increase was budgeted at 4.1%. Negotiations for Salary and Wage Collective Agreement for the period 01 July 2022 to 30 June 2023 is still under way. For the draft budget no provision has been made for any danger allowance, due to affordability. Preliminary cost implication is estimated at R8 to 9 million per annum. These include the salary packages for the municipal manager and managers reporting directly to the Municipal Manager. It should be noted that the upper limits gazette for the annual salary increases of Senior Managers and Councillors were last released in 2018/19 and as such, there is a liability by council of annual salary adjustments for 2019/20, 2020/21 and the current year 2021/22.

As 31 July 2021, the municipality had the following in place in respect of staff establishment:

- Staff compliment per the approved organogram: 2701
- Permanent Staff: 1 907 and Contract Staff: 199
- Vacancies: 794
- Vacancy rate: (29%)
- Vacant and Funded Positions: 203
- Vacant Critical Positions: 5(Municipal Manager, Petitions Officer, IDP Manager; Snr Manager Housing; City Engineer: Water and Sanitation). The Revenue and Expenditure Manager's posts within Finance are also vacant.

There are 65 councillors, which includes 33 ward councillors as per the latest demarcations for 2021 Local Government Elections.

Councillor's remuneration

The municipality has an Executive Mayor with a Mayoral Committee System. Members of the Mayoral Committee are also Chairperson of Municipal Systems Act Section 80, as well as Chairperson of Committees established in terms of Section 79 of the same act. The Executive Mayor, Speaker and Members of Mayoral Committee are full-time and are fully provided with tools of trade and fully furnished offices. All other Councillors are part time. Indicated below is the budgeted packages for councillors:

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

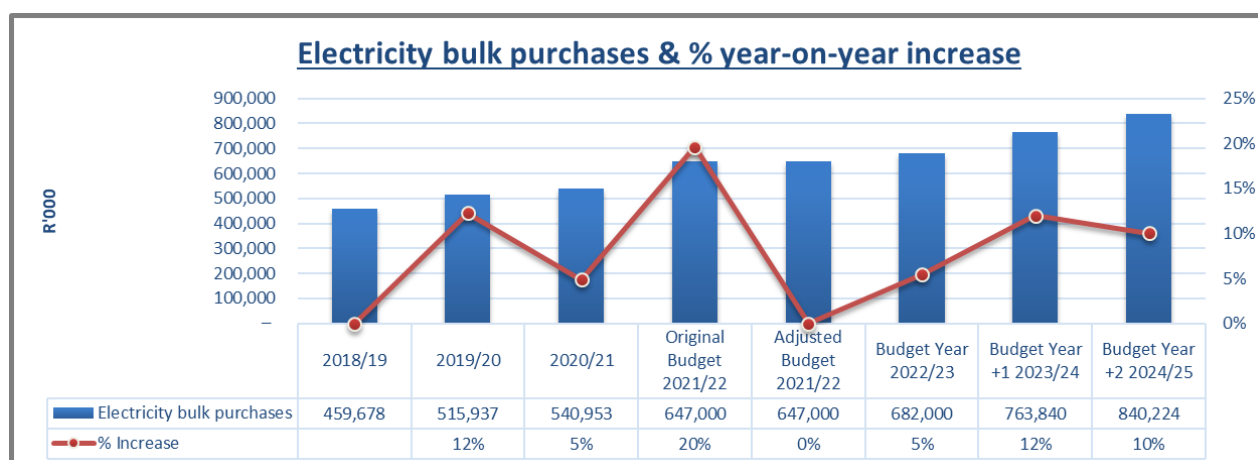
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		–	–	991 012			991 012
Chief Whip			–	–	–			–
Executive Mayor			–	–	1 226 294			1 226 294
Deputy Executive Mayor			–	–	–			–
Executive Committee			–	–	9 321 913			9 321 913
Total for all other councillors			–	–	23 008 215			23 008 215
Total Councillors	8	–	–	–	34 547 434			34 547 434
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 886 117	1 785	191 100			2 079 002
Chief Finance Officer			1 477 939	270 196	464 800			2 212 935
SM D01			1 427 134	268 523	459 356			2 155 013
SM D02			1 363 401	247 950	424 293			2 035 644
SM D03			1 449 569	249 716	381 194			2 080 479
SM D04			1 248 575	423 671	404 374			2 076 620

Bulk purchases

Bulk purchases for this MTREF only refers to Bulk purchases: electricity with the total budget of R682,000 million. Bulk purchases water has been transferred to Water Inventory and Water losses (Loss on disposal of PPE) as per directive from National Treasury and GRAP 12. The estimates were based on the current demand and the projected growth in demand, and have considered the guidelines for price increases as informed by NERSA of 8.61% for bulk purchases, whilst the minimum allowed percentage increase on municipal tariffs is 7.47%. Costs of bulk constitutes 27.7% of operating expenditure budget.

The total budget for bulk electricity is indicated in the table below

NC091 Sol Plaatje - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'								
Description	Audited Outcome	Audited Outcome	Audited Outcome	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	2018/19	2019/20	2020/21	Original Budget 2021/22	Adjusted Budget 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity bulk purchases	459 678	515 937	540 953	647 000	647 000	682 000	763 840	840 224
% Increase		12%	5%	20%	0%	5%	12%	10%



Finance charges

Finance charges consist of repayment of interest on long term borrowing amounting to R20,960 million. The amount budgeted for 2021/22 is R38,960 million, equivalent to 0.9% of the total operating expenditure budget. It should be noted that due to the defaulting of the ESKOM bulk account during 2021/22 Adjusted budget, the municipality was obligated to make provision of R41,200 million for Interest incurred on overdue accounts. For the 2022/23 MTREF R18,000 million provision was made for this, however the municipality must take all reasonable steps to prevent Fruitless and wasteful expenditure.

Description	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands						
Finance charges	22 261	63 461	63 461	38 960	38 488	37 910

Contracted services

Contracted services allocation is R46,437 million. Sixty four percent (64%) of the budget is for budgeted commission on prepaid vending under Outsourced services amounting to R29,500 million. Indicated in the table below is summarised budget per mSCOA group.

NC091 Sol Plaatje - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Contracted services											
Outsourced Services		3 281	5 076	4 023	5 612	6 112	6 112	1 196	5 617	5 699	5 792
Consultants and Professional Services		12 403	9 886	5 358	10 320	9 295	9 295	2 280	9 085	9 542	10 064
Contractors		26 657	23 385	31 270	30 755	25 815	25 815	15 898	31 735	33 571	35 496
Total contracted services		42 342	38 346	40 651	46 687	41 222	41 222	19 373	46 437	48 812	51 352

Inventory consumed

Indicated in the table below is the breakdown on Inventory consumer as per supporting table SA1.

NC091 Sol Plaatje - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Inventory Consumed											
Inventory Consumed - Water		-	-	-	114 000	45 240	45 240	-	60 000	63 300	66 800
Inventory Consumed - Other		45 612	48 468	53 848	165 331	186 290	186 290	37 875	176 627	181 348	194 593
Total Inventory Consumed & Other Material		45 612	48 468	53 848	279 331	231 530	231 530	37 875	236 627	244 648	261 393

Inventory consumed - Water, previously bulk purchases water is budgeted at R120,000 million for the 2022/23 financial year. However, it should be noted that as per GRAP 12 The total budget for Inventory consumed – Water is R60,000 million and Water losses at R60,000 million. For 2022/23, R176,627 million is budgeted for Inventory consumed – Other.

Repairs and maintenance by Asset class

The municipality manages more than 580km of tarred and paved roads and about 250km of dirt roads. The management of roads includes storm water drainage system, kerbings, pavements and sub-ways. There is no rail network under the management of the municipality. However, there is an agreement in place for the maintenance of railway lines where the municipality has servitudes.

The municipality has an exclusive license for the distribution of electricity, as such it manages bulk electricity infrastructure and network reticulation. The municipality also implements integrated electrification projects within its jurisdiction.

The municipality has a major Sewerage Treatment Plant and other small sewerage treatment plants across the city including Ritchie. As such boiler making, fitters and turners as well as mechanic workshops are part of resources of the municipality. The municipality extracts water from Riverton, South of the City, located at about 35km. There is a purification plant as well as pump station in Riverton. The bulk water distribution line stretches over 45 km from Riverton to Kimberley Water Works where major reservoirs are located. This forms part of critical infrastructure of the municipality.

The municipality provides refuse collection function and owns a fleet of refuse compactors in this regard. The mechanical workshop also maintains municipal fleet. Only in specific circumstances that the manufacturer or dealer maintains fleet.

Though the mSCOA has dealt away with the classification of expenditure as maintenance. In as far as management reporting is concerned, the municipality has created reporting mechanisms to ensure that adequate budgeting is allocated for the maintenance of infrastructure. Service delivery and revenue generation are dependent on how well and efficient the infrastructure is operated and maintained.

The table below indicates appropriation of budget for repairs and maintenance by asset class.

NC091 Sol Plaatje - Table A9 Asset Management										
Description	Ref	2018/19	2019/20	2020/21	CURRENT YEAR 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
EXPENDITURE OTHER ITEMS		294 143	287 242	306 905	347 876	358 248	358 248	362 107	382 257	406 013
Depreciation	7	61 697	69 409	63 881	79 150	79 150	79 150	81 050	85 265	89 954
Repairs and Maintenance by Asset Class	3	232 446	217 834	243 024	268 726	279 098	279 098	281 057	296 992	316 059
<i>Roads Infrastructure</i>		42 323	46 057	47 389	45 195	45 400	45 400	51 355	53 642	58 258
<i>Storm water Infrastructure</i>		598	-	542	600	1 245	1 245	570	601	637
<i>Electrical Infrastructure</i>		56 875	52 173	57 938	64 176	63 416	63 416	67 247	71 430	75 568
<i>Water Supply Infrastructure</i>		36 640	37 718	44 102	45 998	56 168	56 168	49 386	52 349	55 490
<i>Sanitation Infrastructure</i>		28 872	20 370	24 371	30 903	32 587	32 587	31 725	33 473	35 316
<i>Solid Waste Infrastructure</i>		18 778	13 991	14 983	22 978	22 748	22 748	21 968	23 243	24 615
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		1 329	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		185 414	170 309	189 325	209 850	221 564	221 564	222 251	234 738	249 884
Community Facilities		2 916	1 785	2 746	3 420	3 606	3 606	3 175	3 642	3 843
Sport and Recreation Facilities		401	533	443	790	700	700	710	455	480
Community Assets		3 318	2 318	3 188	4 210	4 306	4 306	3 885	4 097	4 324
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		6 653	6 357	6 991	7 509	7 269	7 269	7 899	8 373	8 869
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		6 653	6 357	6 991	7 509	7 269	7 269	7 899	8 373	8 869
Operational Buildings		13 924	12 760	13 215	14 890	14 790	14 790	15 281	16 198	17 182
Housing		-	-	-	-	-	-	-	-	-
Other Assets		13 924	12 760	13 215	14 890	14 790	14 790	15 281	16 198	17 182
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 261	1 051	1 183	1 684	1 642	1 642	1 723	1 810	1 910
Machinery and Equipment		17 095	21 657	24 900	24 179	23 556	23 556	24 597	26 061	27 850
Transport Assets		4 782	3 383	4 221	6 404	5 970	5 970	5 422	5 716	6 040
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		294 143	287 242	306 905	347 876	358 248	358 248	362 107	382 257	406 013

Cost containment strategies

The municipality has taken note of cost containment regulations as well as MFMA Circular 82, on cost containment. The cost containment policy has been approved by Council. The following are incorporated in the budget assumptions:

The municipality have clamped down on procurement deviations which to a large degree should also address irregular expenditure, where deviations are in non-compliance with SCM Regulation 36.

Sourcing of quotations has been centralised to SCM

Travel and accommodation: that travelling must be absolutely necessary. Attendance of conferences and seminars that are paid for will be approved by the relevant Executive Director or Municipal Manager, and this must be linked to skills development and capacitation of the individual. The Covid-19 regulations also assisted in this regard, in that the majority of meetings or seminars are done virtually.

The procurement of newspapers has been limited to the following sections: mayor and speaker's office, MM and Communication's office and Libraries.

The procurement of bottled water, beverages and refreshments have also been stopped and limited to the mayor and speaker's office within reasonable limits. The procurement of diaries was stopped.

The majority of all users have a limit on outgoing calls of fifty rand and each section carries that cost including the rental cost per extension allocated. The municipality has installed vehicle tracking devices to monitor use and abuse of municipal vehicle.

Purchase of furniture and the replacement of tools of trade such as computers, printers and switching between laptops and desktops are now under scrutiny. The asset condition must be analysed first, and efforts must be made to identify another user within the organisation prior to replacing and disposing of the asset.

Covid-19 expenditure

Provision has been made through the existing budgets of individual sections, for Covid-19 PPE consumables like masks, sanitisers. The hire of water tankers for water distribution to communities is a concern as the Department of Water and Sanitation withdrew due to limited funds, so now it is the sole responsibility of the municipality to provide water to communities. The municipality used to hire 4 water tankers per month but this had to be increased to 7 water tankers. The municipality is in the process to install standpipes to reduce this expenditure. The rental of chemical toilets amounting to an estimated R4m per annum and provision has been made under Operational Cost: Indigent Relief.

Procurement of Covid-19 PPE is handled by Logistic - Stores section within SCM and all procurement and issuing is done through Stores.

Expenditure per function classification and municipal vote

NC091 Sol Plaatje - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)										
Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Expenditure - Functional										
Governance and administration		549 422	545 801	640 979	683 100	686 574	686 574	712 851	743 381	786 852
Executive and council		334 155	318 151	400 365	405 549	408 749	408 749	428 654	444 784	471 830
Finance and administration		209 917	221 765	234 323	270 570	270 844	270 844	277 659	291 732	307 779
Internal audit		5 350	5 886	6 291	6 982	6 982	6 982	6 538	6 865	7 243
Community and public safety		154 197	163 275	166 029	183 469	186 969	186 969	181 961	195 476	205 815
Community and social services		36 073	38 327	40 133	42 230	42 820	42 820	43 119	49 741	52 021
Sport and recreation		47 061	48 493	47 702	55 822	55 732	55 732	53 283	55 744	58 810
Public safety		35 366	39 304	38 887	43 502	43 502	43 502	43 948	46 233	48 784
Housing		19 964	20 479	21 940	23 480	23 480	23 480	22 768	23 974	25 328
Health		15 732	16 672	17 367	18 435	21 435	21 435	18 842	19 784	20 872
Economic and environmental services		113 485	118 038	123 036	139 819	141 012	141 012	141 936	149 308	157 723
Planning and development		40 914	40 068	39 994	48 172	48 390	48 390	47 872	50 348	53 116
Road transport		71 954	77 332	82 378	90 936	91 911	91 911	93 326	98 186	103 790
Environmental protection		618	637	665	711	711	711	737	774	817
Trading services		1 023 507	1 088 683	1 214 239	1 313 216	1 381 656	1 381 656	1 402 477	1 525 542	1 645 164
Energy sources		644 809	698 314	749 833	857 928	889 928	889 928	915 683	1 010 851	1 101 097
Water management		240 218	265 093	314 140	296 663	326 563	326 563	322 469	340 077	358 491
Waste water management		79 071	69 878	91 753	88 033	94 573	94 573	93 375	98 215	103 793
Waste management		59 408	55 398	58 513	70 592	70 592	70 592	70 950	76 400	81 783
Other	4	20 374	21 041	22 076	25 380	25 380	25 380	25 903	27 221	28 718
Total Expenditure - Functional	3	1 860 985	1 936 838	2 166 359	2 344 984	2 421 590	2 421 590	2 465 128	2 640 928	2 824 271
Surplus/(Deficit) for the year		169 902	243 615	10 539	188 493	92 293	92 293	156 419	153 134	157 757

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2018/19	2019/20	2020/21	Current year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		46 045	52 931	53 090	57 883	57 883	57 883	58 915	61 861	65 263
Vote 02 - Municipal And General		277 590	253 782	335 678	335 456	338 656	338 656	357 885	370 477	393 436
Vote 03 - Municipal Manager		16 144	21 336	22 272	25 025	25 025	25 025	23 528	24 705	26 064
Vote 04 - Corporate Services		62 302	64 204	63 012	73 211	73 485	73 485	74 419	77 848	81 773
Vote 05 - Community Services		244 132	250 522	259 526	297 403	300 903	300 903	297 675	318 812	337 080
Vote 06 - Financial Services		115 007	117 561	126 380	152 611	152 611	152 611	157 404	165 377	174 379
Vote 07 - Strategy Econ Development And Planning		54 587	52 401	53 419	59 374	59 592	59 592	61 468	64 785	68 422
Vote 08 - Infrastructure And Services		1 045 177	1 124 100	1 252 983	1 344 020	1 413 435	1 413 435	1 433 833	1 557 063	1 677 855
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 860 985	1 936 838	2 166 359	2 344 984	2 421 590	2 421 590	2 465 128	2 640 928	2 824 271
Surplus/(Deficit) for the year	2	169 902	243 615	10 539	188 493	92 293	92 293	156 419	153 134	157 757

7. Capital Expenditure Framework

The capital budget for 2022/23 is R190,043 million funded as per the table below. Capital grants and donations make up 71% of the total funding sources, and internally generated funds contribute 29% to the total capital funding mix. The total projected grant receipts for the 2022/23 MTREF amount to R390,097 million whilst internally generated funds amount to R118,183 million.

Funding sources of capex	2022/23 Medium Term Revenue & Expenditure Framework				
	Current Year 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Total Capex over MTREF
	R'000	R'000	R'000	R'000	R'000
Capital transfers	141 666	134 338	120 786	134 973	390 097
Borrowing		–	–	–	–
Internally generated funds	25 000	55 705	33 382	29 096	118 183
Total Capex	166 666	190 043	154 168	164 069	508 280
Year-on-year R-Value (Increase / Decrease) in Capital transfers	–	(7 328)	(13 552)	14 187	–
Year-on-year R-Value (Increase / Decrease) in Internally generated funds	–	30 705	(22 323)	(4 286)	–
Year-on-year R-Value (Increase / Decrease) in Capex	–	23 377	(35 875)	9 901	–
Year-on-year % (Increase / Decrease) in Capital transfers	–	-5%	-10%	12%	–
Year-on-year % (Increase / Decrease) in Internally generated funds	–	123%	-40%	-13%	–
Year-on-year % (Increase / Decrease) in Capex	–	14%	-19%	6%	–
Weighting Capital transfers	85%	71%	78%	82%	77%
Weighting Borrowing	0%	0%	0%	0%	0%
Weighting Internally Generated Funds	15%	29%	22%	18%	23%
Total	100%	100%	100%	100%	100%

Long-term borrowing

The municipality has not taken any new long-term borrowings in the current financial year to fund the capital budget as per S18 of the MFMA. Due to the current financial crisis, no new long-term loans can be entered into for the foreseeable future. The municipality has always been very conservative when taking up new loans, and always gave due consideration to the impact it will have on tariffs increases and the affordability of tariffs which can negatively impact the municipality's ability to service new loans taken up. The Current and Debt (Total Borrowings) / Revenue ratios has always been above the norm, however from a liquidity perspective the municipality will not be able to meet any additional long-term commitments.

PART 2: SUPPORTING DOCUMENTATION

8. Overview of IDP and Annual Budget Process

The 2017 to 2022 IDP cycle marks its end on 30 June 2022, and the Fifth IDP Cycle is set to begin on 1 July 2022 ending 30 June 2027. To effect this, the municipality therefore adopted an IDP and Budget Process aimed at developing a new IDP. Due to late elections which took place in November, and the speculations that elections could take place in February of 2022, the uncertainty led to a “wait and see” situation to a point that, to date, only research has been concluded and the new councillors are yet to determine their priorities for 2022 to 2027 IDP Cycle.

The IDP process is guided by various legislation, policies and guidelines which require careful consideration when the document is compiled. These include amongst others the following:

- SA Constitution, Act 108 of 1996 White paper on Local Government
- Municipal Structures Act, 117 of 1998, Municipal Systems Act, 32 of 2000
- Municipal Planning & PMS Regulations (2001) Municipal Finance Management Act, Act 56 of 2003
- Intergovernmental Relations Framework Act, Act 13 of 2006

According to Section 28(1) of the Municipal System Act, 32 of 2000 and Section 21(1)(b), a municipal council must adopt a process set out in writing to guide the planning, drafting and review of its IDP. Council adopted the Process Plan at a meeting held on 26 August 2021. The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget.

The Overview of the process and project prioritisation principle

The 2021/22 financial year is the fifth and final year of the IDP Cycle 2017 to 2022. As such, the IDP Review Process focused mainly on mid-term performance of the IDP targets set for 2020/21, and the key priorities as set out for 2021/22 and ensure that there is consensus in this regard and that the plan is funded accordingly.

The IDP and Budget Process is quite critical for transparency, inclusivity and participation of both internal and external stakeholders. The process outlines the current and future direction of the municipality and how this will be achieved in order to meet the constitutional obligations. IDP and Budgeting is about the choices that must be made between competing priorities under the prevailing fiscal realities.

Section 21 of the MFMA requires that a time schedule setting out the process to draft the IDP and prepare the budget be tabled ten months before the start of the next financial year. The main aim of the timetable is to ensure integration between the Integrated Development Plan, the budget and allied process towards tabling a balanced and funded budget.

The purpose of the 2022/23 Medium Term Budget is to comply with the Municipal Finance Management Act (No. 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which is informed by the five-year programme and community/stakeholder inputs. The tabled budget

is the start of a journey towards the final budget for approval. It will include many processes both politically and administratively, amongst others, consultations with communities in the municipal area.

The IDP's strategic focus areas informed the development of the budget, in addition to assessing the relative capacity to implement the budget, taking affordability considerations into account. Further deliberations were held on the budget with a view to assessing the budget and reducing the deficit in order to ensure that the increases in rates and tariffs to balance the budget were restricted to an acceptable level. In order to address the concept of a credible and funded budget, an inflation related increase in service charges was agreed upon, as these will ensure reasonable levels of tariffs and also to conform to National Treasury cost containment guidelines.

The only mechanism through which the needs of the municipality are identified and priorities set, is the Integrated Development Plan (IDP). The capital budget is then accordingly allocated to cover the higher priority projects in the IDP, considering funding availability and in cases where projects are grant funded, the conditions of the grant must be noted as per the applicable Division of Revenue Act. A series of meetings were held to ensure that the budget is prioritized, balanced and aligned to Councils IDP. A review of the capital borrowings and capital spending took place; however, no decision has been made as yet on projects to be funded through approved long-term borrowing, due to financial constraints in terms of affordability.

Capital budget allocations are often made at a project level through a prioritization process. In dealing with capital finance allocations, the municipality aimed to maintain a strategic balance between

- the social objective of eradicating service backlogs and providing infrastructure to the poor,
- the economic growth objective of providing infrastructure to support economic growth and increased municipal revenue, and
- the objective of providing for rehabilitation and/or replacement of existing assets that had reached the end of their useful lives.

Capital budgets as approved per the 2022/23 MTREF was used as a base for prioritization. Projects with contractual commitments were given priority with funding being allocated to committed projects in the first instance. The impacts of projects expected to be rolled over from the 2021/22 year was also considered. The line departments had to specify how the capital projects in their individual budgets were split among the five key focus areas i.e. social, economic, rehabilitation, environmental and administration. While the overall capital required was significantly more than the capital funding available, it was useful to analyse the difference in allocation between these categories.

During the prioritization process of the capital budget, the impact of capital projects on future operating budgets was assessed and considered prior to these projects being approved. Both the operating and capital budgets have been evaluated through a prioritisation mechanism that ensures alignment to the development strategy of the municipality.

The Political oversight

Section 53(1) (a) of the MFMA, states that, the Mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget. The Executive Management Team and the Budget steering and Mayoral Committee advise Council accordingly. Political oversight of the budget process allows Government, and in particular, the municipality to manage the tension between competing policy priorities and fiscal realities. The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process. Strengthening the link between Government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all people within the municipality. The Executive Management Team has a significant role to play in the financial planning process.

Public participation and consultations with stakeholders

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality strives to actively engage as many of its citizens as possible in its planning, budgeting, implementation and monitoring processes.

In order to strengthen public participation, the municipality must improve in its outreach programme to all wards led by the office of the Executive Mayor. Accordingly, the draft budget was tabled via a council meeting scheduled on 31 March 2022. This was followed by extensive publication of the budget documentation on the municipal website, in local newspapers, local and community radio stations and ward-based participation process. The consultative process on the budget was conducted during April and May 2022. The adopted budget in electronic formats will be submitted to National Treasury and the Northern Cape Provincial Treasury.

In terms of the Municipal Systems Act and in conjunction with the Municipal Finance Management Act, hearings on the budgets were held during April and May 2022.

Draft advert for public participation is indicated below:

SOL PLAATJE MUNICIPALITY

Better Quality of Life for All

A Better Standard of Living for All

In accordance with the Municipal Systems Act (Chapter 5) and Municipal Finance Management Act (Chapter 4), notice is hereby given that the Draft Integrated Development Plan (IDP) and Budget for 22/2023–2024/2025 for the Sol Plaatje Municipality was tabled to Council on 31 March 2022. Copies of these documents will be available at all municipal libraries as well as the Council Civic Centre (Information Counter and Budget Office) for public inspection. The information will also be published on the Municipality’s website – www.solplaatje.org.za

Radio talk shows to continue as implemented during 2022/2023 as a result of the COVID 19 pandemic. The Dates and times are still undetermined as the slots for these shows will depend on availability of the parties involved and talk show hosts.

Interested parties, local community and stakeholders are invited and urged to submit representations, comments and inputs regarding the draft IDP and Draft budget 2022/2023 – 2024/2025 on or before 30 April 2022. Written submissions must be handed in at the Civic Centre (Budget Office), faxed to 053 8331005 / 053 8314658 or e-mailed to dseeco@solplaatje.org.za; ccrouch@solplaatje.org.za, kdeklerk@solplaatje.org.za; cjenneke@solplaatje.org.za, and jwagner@solplaatje.org.za.

Any queries with regard to above should be directed to Ms. ZL Mahloko e-mail zmahloko@solplaatje.org.za; or telephonically on 053 8306500.

Schedule of key deadlines

The IDP Review and the Budget time schedule for the compilation of the 2022/23 budget cycle was approved on 26 August 2021, in compliance with the MFMA. The table below provides an extract of the key deadlines relating to the budget process.

Activity	Actual Date	Responsible person
Approval of IDP Review and Budget for 2021/22 MTREF	26 August 2021	Executive Mayor
In-year reporting	Within 10 working days after the end of the month	Chief Financial Officer
Submission of Annual Financial Statements 2019/2020	31 October 2021	Municipal Manager/Chief Financial Officer
Quarterly Reports (MFMA Section 52 (d))	30 days after the end each quarter	Executive Mayor/ Chief Financial Officer

Quarterly Performance Reports	30 days after the end each quarter	IDP Manager/ Chief Financial Officer/ Executive Mayor
MFMA Sec 72	4 February 2022 Mid Term Report	Municipal Manager
MFMA Section 121	March 2022 Annual Report	Executive Mayor/CFO
Approval of the adjustment budget	25 February 2022	Executive Mayor/CFO
Tabling of the IDP Review, the Annual Budget, Budget related policies and proposed tariff increases	Proposed adoption 30 March 2022	Executive Mayor/MM/ CFO
Approval of Annual Report 2019/2020, and the MPAC Oversight Report	May 2022	Chairperson MPAC/ CFO
Public participation	April 2022	Executive Mayor/ MM/ CFO
Budget Benchmark Exercise	Proposed date 23 May 2022	MM/CFO and other Senior Managers
Approval of IDP Review, Annual Budget, Policies and Tariffs	Proposed 26 - 31 May 2022	Executive Mayor, MM and CFO

9. Overview of the alignment of the annual budget with IDP

The municipality's Integrated Development Plan (IDP) is its principal strategic planning instrument, which guides and informs its on-going planning, management and development actions. The IDP represents the city administration's commitment to exercise its executive authority (except in cases where it is in conflict with national or provincial legislation, in which case such legislation prevails), and is effectively the local government's blueprint by which it strives to realise its vision for Sol Plaatje Municipality over the short, medium and long term.

However, while the IDP represents the strategic intent of the municipality, it is also compiled with the understanding that a number of challenges will need to be overcome in order to achieve the strategic objectives it sets out. Some of these challenges are known, while others are as yet unknown and may arise at any time due to any number of national and international economic, political or social events.

Development challenges

The municipality is making significant strides in addressing the key development challenges. While significant progress has been made in all areas, there is still some distance to go towards addressing the following challenges:

- High and unsustainable water and electricity losses
- High rates of unemployment and low economic growth;

- High levels of poverty;
- Low levels of skills development and literacy;
- Limited access to basic household and community services for informal (unplanned and illegal) settlements;
- Increased incidents of HIV/AIDS and communicable diseases;
- Unsustainable developmental practices;
- High levels of crime and risk;
- Ensuring adequate clean and safe water and energy supply;
- Infrastructure degradation especially water distribution pipeline, sewer collector network and backlog on roads;
- Climate change;
- Ensuring financial sustainability under the prevailing economic conditions;
- Ineffectiveness and inefficiency of inward-looking local government still prevalent in the municipality, and silo- approach in development and service delivery space

The essence of our IDP is to achieve a balance between meeting basic needs, strengthening the economy and developing people skills and a technology base for the future. In an effort to achieve the NDP 2030 vision, the municipality has identified four priority areas of intervention for the next five years which need to be balanced and integrated, and these are:

- Inclusive growth
- Spatial transformation
- Governance
- Service provision

Given the strategic framework that has been outlined it is clear that the municipal budget must be a pro-growth budget that meets basic needs and builds on existing skills and technology, as we strive to lead and become modern.

IDP Key Objectives for the next 5 years

The Municipal Systems Act requires that each municipality prepare an Integrated Development Plan to serve as a tool for transforming local governments towards facilitation and management of development within their areas of jurisdiction. The IDP is a five year plan whose principal purpose is to ensure the development of the local community in an integrated manner which involves all directorates of the municipality, relevant strategic stakeholders and the community. In the five-year review, the key strategic objectives will continue to guide the municipality, but has once again been refined and refocused to our strategic programmes, so as to respond more effectively to the key challenges.

IDP Review process and stakeholder participation

The IDP is reviewed annually to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The process plan specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment. This fifth generation of Sol Plaatje's Integrated Development Plan (IDP) focuses on translating our Municipal Vision into action. As set out in the Municipal Systems Act (2000), in the review of the five-year IDP, a stakeholder consultation process is necessary. Of critical importance is for the municipality to ensure that there is thorough consultation with the community and strategic stakeholders.

Link between IDP and Budget

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritises the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's vision is realised. The 2022/23 MTREF has therefore, been directly informed by the IDP revision process and Table SA4, SA5 and SA6 provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

In as far as the operating budget is concerned, the municipality has made excellent progress but are now more committed than ever to ensure that critical operating budget resources are prioritised in terms of stated IDP outcomes. More importantly, the Performance Management System (PMS) allows the municipality an opportunity to monitor and evaluate individual and organisational performance in meeting our IDP outcomes and vision. As with previous year's, our IDP remains the strategic driver of both our budget and performance management system.

Strategic Objective	Revenue			Expenditure			Capital Expenditure		
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	Year	Year	Year	Year	Year	Year	Year	Year	Year
R thousand	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
KPA 1: LOCAL ECONOMIC DEVELOPMENT	9,041	9,535	10,059	59,374	62,692	66,125	8,000	–	–
KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	1,415,645	1,543,041	1,665,261	1,641,423	1,782,358	1,917,981	115,766	65,948	60,768
KPA 3: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	623,229	667,662	723,570	152,611	160,409	169,137	–	–	–
KPA 4: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	6,804	6,881	7,455	98,236	103,167	108,928	–	–	–
KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	310,993	318,223	314,808	393,339	415,637	437,637	55,500	47,177	55,018
Total	2,365,711	2,545,342	2,721,154	2,344,984	2,524,262	2,699,808	179,266	113,125	115,786

10. Measurable Performance Objectives and Indicators

Table SA7 provides for the main measurable performance objectives the municipality plans to carry out and achieve in the 2022/23 financial year.

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
1. Local Economic Development					
<p>IDP Strategic Objective Inclusive Growth: To establish a competitive economic position that attracts diverse investments, increases economic growth and creates targeted number of jobs.</p> <p>IDP Strategic Objective Spatial Transformation: To transform the spatial structure of the City towards an equitable, inclusive, efficient and compact form consisting of a series of integrated and well connected economic corridors, nodes and attractive mixed-use/mixed-income sustainable human settlements of varying densities</p>					
1.1 To ensure effective spatial planning and development in order to establish a competitive economic position					
To improve the SCM turnaround time to 12 weeks for annual contracts from closing date to date of award by June 2023	Average time in weeks to award tender	12	12	12	12
To improve the SCM turnaround time to 6 weeks for once off contracts from closing date to date of award by June 2023	Average time in weeks to award tender	6	6	6	6
Ensuring a response time of 11 weeks for building plan submissions received in the current financial year for buildings or architectural buildings greater than 500 m ² annually	Average response time in weeks to process building plans	11	11	11	11
Ensuring a response time of 11 weeks for building plan submissions received in the current financial year for buildings or architectural buildings less than 500 m ² annually	Average response time in weeks to process building plans	11	11	11	11
To process 80% category 1 land use applications received until 30 April of the current financial year through MPT (Municipal Planning Tribunal) by 30 June 2023 in terms of the SPLUMA by-law (2015)	Percentage of Category 1 land use applications processed	80%	80%	80%	80%

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
To process at least 200 buildings plans that were received before 1 July 2022 by the end of the current financial year (30 June 2023)	Number of building plans processed	200	200	200	200
1.4 To capacitate SMME's and local entrepreneurs					
To successfully implement the PPPFA Regulations to achieve BBBEE and radical economic transformation through local procurement by ensuring at least 20% of the municipality's tenders are awarded to EME's, OSE's and from the businesses in the rural areas within the municipal jurisdiction by 30 June 2023	Percentage of tenders and value thereof awarded to EME, OSE, local and from business in the rural areas within the municipal jurisdiction	20%	60%	60%	60%
Enhancing Sol Plaatje Municipality's economic governance and infrastructure for Business Expansion Attraction and Retention (BEAR) by 30 June 2023	Percentage use components output deliveries	100%	0	0	0
Approved business plan for the development of 100 Artisans from the unemployed youth aged between 18 and 35 years as part of developing skillful economies by 30 June 2023	Percentage use components output deliveries	100%	100%	100%	100%
Implementation of the Developmental Programme that supports SMME's through business incubation for at least 10 businesses annually	Number of SMME businesses provided with skills	10	10	10	10
Complete 100% construction of Craven Street Centre using Pre-owned shipping containers for business development by 30 June 2023	Percentage use components output deliveries	100%	0	0	0
NCIF implementing Innovation LED projects in terms of the Science, Technology and Innovation Projects by 30 June 2023	Number of Science, Technology and Innovation LED Projects	100%	0	0	0
1.5 To develop sustainable living through job creation (EPWP and other initiatives)					

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
Create 552 FTE jobs through EPWP initiatives of the SPM by 30 June 2023	Number of jobs created	553	553	490	500
2. Basic and Sustainable Service delivery and Infrastructure Development					
IDP Strategic Objective Service Provision: To plan for, install, maintain and operate infrastructure, and provide services more efficiently and on a sustainable basis that adequately supports: transformed spatial structure, economic growth objectives universal access to basic services, differentiated service requirements of households and human settlements and economic activity					
2.1 To ensure sustainable delivery of community services (personal including environmental health, waste management, biodiversity, motor registrations and licensing, library, emergency and traffic services) to all residents of SPM.					
<i>To achieve at least 70% compliance with the National Disaster Management Tool by 30 June 2023</i>	% compliance with the National Disaster management Tool	70%	70%	70%	70%
<i>To complete 100% of the construction of the Homevale Fire Station by 30 June 2023</i>	Percentage completion as per project progress report	100%	0	0	0
2.2 To address the poor condition of the roads in the Sol Plaatje area through maintenance and upgrading projects					
To upgrade at least 4 km access roads to a paved surface in Sol Plaatje area by 30 June 2023	Distance of km paved	4 km	5 km	6 km	7 km
Patching and resealing of 100 000 square metres of roads in Sol Plaatje area by 30 June 2023	Square metres of roads	100 000	150 000	200 000	250 000
2.3 To ensure the availability of critical service delivery tools at all times (fleet management)					
<i>Ensure that all identified fleet items to be procured for the year, are delivered by 30 June 2023</i>	Percentage of identified fleet items delivered at year end	100%	100%	100%	100%
2.4 To ensure the adequate provision, upgrading and maintenance of electricity services infrastructure					

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
To replace 500 250 W HPS street light heads with 100 W LED street light heads in Sol Plaatje area by 30 June 2023	Number of street light heads replaced	500	0	0	0
To replace 1 036 125 W street light heads with 36 W LED street light heads in Sol Plaatje area by 30 June 2023	Number of street light heads replaced	1 036	0	0	0
100% Completion for the upgrading of the Carters Glen substation and de-loading of the Galeshewe substation (Phase 3) by 30 June 2023	Percentage completion as per project progress report	100%	0	0	0
2.5 To ensure the adequate provision, upgrading and maintenance of water and sanitation services infrastructure					
Complete 100% work for the installation of electrical and mechanical components in Lerato Park Sewer pump Station by 30 June 2023	Percentage completion as per project progress report	100%	0	0	0
To complete 60% of the construction phase for the Carters Ridge sewer pump station building with all electrical and mechanical equipment by 30 June 2023	Percentage completion as per project progress report	60%	100%	0	0
2.6 To ensure a basic standard of living for all through the provision of basic sanitation, water, electricity and refuse delivery services					
To complete 100% of the reconstruction work of 320 aged sink toilets in Kagisho, Kutlwanong and Phomolong by 30 June 2023	Percentage completion as per project progress report (the toilets will not be constructed individually before the next toilet can be constructed. The construction process will unfold starting with foundations and brickwork for all toilets, etc. So the project will be 50% completed however it would not mean that a toilet has been fully constructed)	100%	0	0	0
To complete the appointment of a service provider for the 100% construction of the foundations for the 2 elevated water tanks by 30 June 2023	Percentage completion of the process as per the tender document, appointment letter and minutes	100%	0	0	0
To complete the electrification of 1 650 households in Lerato Park by 30 June 2023 (Phases 7 & 8)	Number of houses connected to electricity network	1 650	0	0	0

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
Decrease electricity losses to 16% by 30 June 2023	Percentage electricity loss	16%	16%	16%	16%
<i>Decrease water losses to 50% by 30 June 2023</i>	Percentage water loss	50%	45%	40%	30%
15 000 Indigent households to receive free basic services (water, electricity, sanitation and waste removal according to national guidelines) by 30 June 2023	No of indigents per the Indigent Register	15 000	15 200	15 300	15 300
2.7 To ensure management of the quality of the drinking water and waste water through compliance with the applicable legislation					
To ensure through effective monitoring that a 98% Blue Drop Status on quality compliance is achieved by 30 June 2023	% Compliance of Water Quality	98%	99%	99%	99%
To ensure through effective monitoring that a 70% Green Drop Status on effluent quality compliance is achieved by 30 June 2023	% Compliance of Effluent Quality	70%	90%	95%	95%
2.9 Develop suitable located and affordable housing (shelter) and decent human settlements					
Planning and Surveying of 1400 erven in various wards within Sol Plaatje Municipality by 30 June 2023	Layout Plan and Draft SG diagram	1 400	0	0	0
3. Municipal Institutional Development and Transformation					
IDP Strategic Objective Governance: To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration. To lead, direct and manage spatial growth of the City robustly, enhance revenue generation and improve operational efficiency.					

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
3.1 To enable effective training and skills development through various initiatives and partnering with the private sector					
Equip staff to implement efficiency, monitoring and productivity through the following improvement interventions by 30 June 2023 : Leadership, management, vocational and professional development training. Learning/competency and development programme	Number of interventions performed	2	2	2	2
3.2 To improve effective human resource development to staff and Councillors					
<i>Review the organisational structure of the municipality on an annual basis, with the aim of optimising efficiency, and make recommendations by 30 June 2023</i>	Record of review and recommendations made and review performed	100%	100%	100%	100%
<i>Monitor the implementation of the Human Resource Management Plan through conducting at least one review meeting annually</i>	Number of review meetings held	1	1	1	1
<i>Achieve 72% compliance with the EAP plan of the municipality by ensuring representation of the racial profile of the local authority on municipal level by 30 June 2023</i>	% compliance to the EAP	72%	72%	72%	72%
3.3 To ensure continuous maintenance and replacement of furniture, office and computer equipment and create a secure environment within the municipality					
To ensure that the ICT Strategic Plan aligns to the IDP and as such delivers on the municipality's for a "Leading Modern City" through initiatives that includes the employees and the community of Kimberley by 30 June 2023	Percentage of ICT Projects successfully completed	100%	100%	100%	100%
3.4 To provide a basis for sustainable municipal performance improvement					
<i>Monitor the implementation of the Integrated Performance Management Policy Framework by conducting at least one review meeting annually</i>	Minutes of meeting conducted. Item on policy review tabled to Council	1	1	1	1
<i>Submit quarterly organisational performance reports to the Executive Mayor by the 20th of the month following the end of each Quarter for 2022/23</i>	No of Reports submitted	4	4	4	4
<i>On a quarterly basis communicate the funded vacant positions in each directorate to the relevant Executive Director</i>	Number of communications provided	4	4	4	4

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
<i>Co-ordinate bi-annual performance assessments of the municipal manager and managers reporting directly to the municipal manager by 30 June 2023</i>	Number of assessments conducted	2	2	2	2
<i>Submit the final IDP document for adoption to Council by 31 May annually</i>	Tabled IDP for Council adoption	1	1	1	1
<i>Submit the final SDBIP to the Executive Mayor by 30 June annually</i>	SDBIP approved by Executive Mayor	1	1	1	1
4. Municipal Financial Viability and Management					
IDP Strategic Objective Governance: To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration. To lead, direct and manage spatial growth of the City robustly, enhance revenue generation and improve operational efficiency.					
4.1 Enhance revenue through leveraging alternate sources of funding and identifying new revenue streams					
<i>Improve revenue enhancement by ensuring a collection rate of 85% after debt write off by 30 June 2023</i>	Percentage of collection rate ensured after debt write off	85%	87%	90%	90%
4.2 Promote sound financial management and financial sustainability of Sol Plaatje Municipality through prudent fiscal management					
<i>To spend at least 85% of the Capital Budget (including VAT) on capital projects identified in the IDP by 30 June 2023</i>	Percentage capital spending	85%	87%	90%	90%
<i>To spend at least 90% of the Operational Budget annually (30 June)</i>	Percentage operational spending	90%	92%	92%	92%
<i>Maintain the debt coverage ratio of at least 2:1 against net assets of the municipality by 30 June 2023</i>	Debt coverage ratio	2.1	2.1	2.1	2.1
<i>Reduce net debtor days to 300 days by 30 June 2023</i>	Net debtor days	300	250	200	200
<i>Maintain the cost coverage ratio of at least 1 month (annually)</i>	Cost coverage ratio	1	2	3	3
<i>Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2023</i>	Employee cost as a percentage of total operating cost	33%	33%	33%	33%
5. Good Governance and Public Participation					

Description	Unit of measurement	2022/23 Medium Term Revenue & Expenditure Framework			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26
IDP Strategic Objective Governance: To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration. To lead, direct and manage spatial growth of the City robustly, enhance revenue generation and improve operational efficiency.					
5.1 To ensure an improved audit opinion through compliance with all relevant regulations, continuous assessment of risk and internal controls					
<i>Internal audit to perform an assessment of the internal control environment and other risk areas within the municipality and issue at least 10 internal audit reports to the audit committee during the financial year</i>	Number of internal audit reports completed	10	10	10	10
<i>To implement an effective and efficient Supply Chain Management System by ensuring that successful appeals is not more than 5% of tenders awarded by 30 June 2023</i>	Percentage successful appeals	5%	5%	5%	5%
Submit an Audit Action Plan to the Municipal Manager to address issues raised by the Auditor General within thirty (30) days after the end of the audit annually	Audit action plan submitted	1	1	1	1
<i>To report quarterly on the progress of risk mitigation to the Accounting officer and Executive Management Team (EMT)</i>	Quarterly reports on strategic risk register	4	4	4	4
5.3 To promote community participation and communication					
<i>To communicate to the public (established residential areas) by issuing monthly newsletters</i>	Number of newsletters issued.	12	12	12	12
<i>To respond to all media enquiries and issue media statements within 24 hours after an occurrence</i>	Response times after and event has occurred	24h	24h	24h	24h

Performance Management

The municipality has adopted a performance management system (PMS). The PMS requires that the Municipal Manager and all Senior Managers accountable to the Municipal Manager sign performance agreements annually in line with the IDP Review, the Budget and the SDBIP.

It is further expected that Senior Managers enter into performance contracts with the Divisional Managers (Managers reporting to Senior managers). The performance system was cascaded down to the entry level in the organisation and are expected to perform according their current job descriptions. The submission of annual performance agreements needs to be instilled and improved and access to computers for lower staff is restricted but will have to be facilitated by relevant supervisors.

The Municipal Manager, Senior Manager's and divisional heads are evaluated against the Key Performance Indicators and the job description for each incumbent. Though the performance contracts of MM and Senior Managers include performance bonus, this is not budgeted for and has never been paid before.

Key financial ratios

Uniform standards and ratios as per MFMA Circular No 71 based on 2022/23 MTREF budget forecast is attached an annexure to this budget document

Free and subsidised basic services

One of the objectives of a local authority is to ensure the provision of services to communities in a sustainable manner. The constitution stipulates that a municipality must structure and manage its administration, budgeting and planning to give priority to the basic needs of the community and to promote their social and economic development. To cater for the indigent, the municipality as part of its welfare package provides a basket of free basic services in accordance with a defined level of service.

The basic social package is an affirmation of the municipality's commitment to push back the frontiers of poverty by providing a social welfare to those residents who cannot afford to pay, because of adverse social and economic realities. Details relating to free basic services are contained in Table A10. However, it should be noted there are some classification errors in terms of indigent households. In reviewing the levels of free basic services for the 2022/23 year, the following factors were taken into consideration: -

- Sustainability - Impact of new housing –
- Impact on non-indigent ratepayers/consumers

The estimated cost of the social package (i.e. income foregone) amounts to approximately R 55 million for the 2022/23 budget year. Details of the initiatives proposed to be carried out by the council in this regard are detailed below. The assistance to the qualifying households is regulated by council's budget related policies which are reviewed annually based on modelling the impacts of the tariffs on all residential properties. The cost of this social package is funded from the Equitable Share of R212 million provided by National Government.

Description	2022/23 Medium Term Revenue & Expenditure Framework			
	Level of Service	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Budgeted No of Indigents		15,000	15,200	15,300
		R'000	R'000	R'000
Cost of Free Basic Services provided (R'000)				
Water (6 kilolitres per household per month)	The first 6kl of water is free to all registered and approved indigent households	8,000	8,440	8,904
Sanitation (free sanitation service) (Fixed Rate)	The service is fully subsidised	21,000	22,260	23,484
Electricity/other energy (50kwh per household per month)	50 units of electricity is free to all registered and approved indigent households	12,000	12,900	13,868
Refuse (removed once a week) (Fixed Rate)	The service is fully subsidised	13,500	14,175	14,955
Total cost of FBS provided (minimum social package)		54,500	57,775	61,211

11. Overview of budget related policies

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term. The following are budget related policies which have been approved by Council, or have been reviewed /amended and / or are currently being reviewed amended in line with National Guidelines and other legislation.

<u>List of Budget related policies</u>	Explanation numbers	Approved	Resolution Number	Reviewed
Policy Asset Management	1	28-May-14	C125/05/14	March 2021
Policy Cash Management & Investment	1	07-Apr-05	CR22	March 2021
Policy Customer Services Credit Control Debt Collection	1 & 2	31-May-18	C38/05/18	March 2021
Policy Indigent	1 & 2	28-May-14	C121/05/14	March 2021
Policy Internal Audit	1	17-Nov-05	CR500	March 2021
Policy Property Rates	1 & 2	27-May-15	C100/05/15	March 2021
Policy Risk Management	1	17-Nov-05	CR500	March 2021
Policy Supply Chain Management	1 & 2	04-Nov-14	C265/11/14	March 2021
Tariff Policy on Property Rates	1	31-May-18	C38/05/18	March 2021
Tariff Policy on Electricity	1	31-May-18	C38/05/18	March 2021
Tariff Policy on Water	1	31-May-18	C38/05/18	March 2021
Tariff Policy on Sanitation	1	31-May-18	C38/05/18	March 2021
Tariff Policy on Refuse Removal/Solid Waste	1	31-May-18	C38/05/18	March 2021
Policy Debt Write-off	1	28-May-14	C125/05/14	March 2021
Policy Regarding Audit Committees	1	17-Nov-05	CR500	March 2021
Disposal of Moveable Assets Policy	1	27-May-15	C100/05/15	March 2021
Policy Borrowing	1	28-May-14	C125/05/14	March 2021
Policy Irregular, fruitless and wasteful expenditure	1	28-May-14	C125/05/14	March 2021
Budget Implementation and Management Policy (Budget policy)	1	27-May-15	C100/05/15	March 2021
Funding and Reserves policy	1	25-May-16	C148/05/16	March 2021
Policy Short and Long term borrowing	1	19-Apr-11	C150/11	March 2021
Financial Management and Revenue Enhancement Strategy policy	1	27-May-15	C100/05/15	March 2021
Policy related to long-term financial planning	1	27-May-15	C100/05/15	March 2021
Consumer Deposit Policy	1	31-May-17	C60/05/17	March 2021
Free Basic Services Policy	1	31-May-17	C60/05/17	March 2021
Sol Plaatje Materiality and Significance Framework	1	31-May-18	C38/05/18	March 2021
Contracts Policy	1	31-May-17	C60/05/17	March 2021
SSEG PV Policy	1	31-May-17	C60/05/17	March 2021
Bulk Infrastructure Contribution Policy	1	31-May-17	C60/05/17	March 2021
Water Restrictions Policy	1	31-May-17	C60/05/17	March 2021
Infrastructure investment and capital projects policy (included in Budget policy)	1	28-May-14	C125/05/14	March 2021
<u>Explanation numbers</u>				
1. These policies are accessible on the Sol Plaatje website: www.solplaatje.org.za .				
2. Policy to be approved with budget process 2021/22.				

Municipal property rates policy

The Property Rates Policy was reviewed due to certain changes in the Municipal Property Rates Act: Act 6 of 2004. In preparation to comply fully with the provisions of section 8 of the Act, the municipality was advised to align its property categories to those that must be determined in terms of section 8 and amend its rates policy

accordingly. The municipality must also ensure that the municipal valuer categorises properties in line with the provisions of section 8 when the valuation roll is prepared so that the municipality is not found to be non-compliant with section 8 of the Act.

In terms of section 8 the municipality must determine only the list of rateable property categories that are listed in section 8(2) if they indeed exist within the municipal jurisdiction. All municipalities must be compliant with section 8 of the Act by not later than 1 July 2022.

Indicated below is the main reason for reviewing the policy:

Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates

for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the:

- use of the property;
- permitted use of the property; or
- a combination of (a) and (b).

The following categories was based on ownership and will be removed as from 1 July 2021 and incorporated into other categories according to use:

- Property Used by Organ of State
- Solar Farms
- University

Supply chain management policy

The policy reflects and represents the context of a specific government policy that finds expressions within the provisions of the Municipal Finance Management Act 56 of 2003. The principal objectives of the policy are to provide, promote, and implement theoretical guidelines, governing processes and procedures within the supply chain management. The policy was reviewed to improve the alignment with the SCM Regulations as per the audit comes and any circulars or practice notes issued.

Indigent and Credit control and debt collection policy

The Indigent policy was reviewed to amend the threshold to qualify for indigency from R3,750 to R4,500 to attract and assist more households, especially to respond to the economic and financial impact on household income due to the Covid-19 pandemic. This is subject to the approval of Council and consultation with National Treasury. The Customer services credit control debt collection policy was reviewed to allow the Revenue Customer Care Call centre personnel to conclude arrangements with non-paying residents.

12. Overview of budget assumptions

The budget assumptions are made taking into account the historical trends, current economic indicators, the political directions, developmental and service delivery needs of the municipality, including those of the community.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (CPI inflation) and other external bodies such as the National Electricity Regulator of South Africa (NERSA), Department of Water and Sanitation and other major service providers. It is also informed by interest rates, grants gazetted and the collection rate.

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium-term budget:

Macro-economic performance and projections 2021 to 2025:

Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25
Macro-economic performance and projections, 2020 - 2025	Actual	Estimate	Forecast		
CPI Inflation	2,9%	4,5%	4,8%	4,4%	4,5%

Borrowing and investment of funds borrowings

The Municipal Finance Management Act No. 56 of 2003 permits long term borrowing by municipalities only to finance capital expenditure, property, plant and equipment. The objective for borrowing remains

- Maximise internally generated funds and national transfers from other spheres of government.
- Minimize borrowings.
- Pursue alternate funding sources e.g. bulk infrastructure contributions policy, development charges, and public private partnerships.

Capital expenditure

The capital expenditure of the municipality has been funded from a mix of government transfers and internally generated funds only. The 2022/23 Capital Budget of R190,043 million is being financed by R134,388 million from government grants and R55,705 million from internally generated funds.

Investments

Investments made with the various financial institutions are strictly in compliance with Municipal Finance Management Act and the Municipal Investment Regulations. The investment returns achieved and projections are as follows: that for 2022/23 financial year, the average interest rate for all investments are projected interest rate of between 3.5% to 5% based inflation and growth rate of economy of South Africa.

Investments are made from cash which is surplus to immediate requirements and is invested in short term money market instruments in terms of a stringent investment policy. The Cash and cash equivalents is budgeted to be around R92,896 million.

Timing of revenue collection

Consumers are billed monthly in respect of services in the form of a consolidated bill. All annual residential and commercial ratepayers have been converted to monthly ratepayers. However, government departments and companies with multiple accounts are allowed to pay annually in September of each year. The municipality's current collection rate is not at desired level; however, the projected collection rate is estimated at 85%, which is slightly above the recommendation from National Treasury of 82% during the Adjustment budget for 2019/20. The municipality is cognisant of the fact to increase reserves and investments a higher collection rate of at least 89 to 90% is required because at this stage monthly revenue collections are not sufficient to cover committed monthly operational expenditure like salaries, ESKOM and Water boards, SCM orders for operational purposes and sundry creditors.

Average salary increases

The budgeted salary increase is 4.1% for the fiscal year. The municipality is awaiting the outcome of the Salary and Wage collective agreement negotiations. Provision has been made for filled positions and vacancies together with annual notch increases.

13. Overview of budget funding

The Municipality is experiencing a severe financial crisis and in order to remain funded, operational expenditure needs to be prioritised and reduced as far as possible, whilst this must be supported by an improvement in the collection rate:

- Credible and funded budgets funded from current financial year's revenue. Prior year's surpluses have not been used to support the operating budget.
- The municipality operates within its annual budget, as approved by Council.
- The municipality maintains a positive cash and investments position.

In compliance with relevant statutory requirements, the Financial Plan (Medium Term Revenue and Expenditure Framework-MTREF) is reviewed and updated annually.

On the other hand, the Capital budget is funded by the allocations made to the municipality by National and Provincial Government in the form of grants and internally generated funds, and public contributions and

donations, where applicable. Frances Baard District Municipality normally provides additional funds for roads and sewer maintenance which is factored into the Adjustment budget annually.

The municipality raises revenue from a basket of differential tariff increases determined in the most acceptable and equitable funding regime taking into consideration the actual cost of delivering services, budget priorities and national legislation, regulations and policy guidelines. The municipal revenue comprises of operating revenue which includes property taxes, services charges and operating grants- and capital revenue which consists of capital grants, borrowings, cash reserves and operating surplus.

This high level of independent and relative stable income sources of revenue is one of the key factors that support the sound financial position of the municipality. In addition to the obvious need to grow the city's revenue by increasing its tax base, other means for securing funding for council projects must be explored in a variety of ways. The municipality faces unpleasant choices in attempting to finance the projected levels of investment in infrastructure. Sources of capital finance are already stretched with limited scope for further borrowing, consumer pressure to restrict tariff and tax increases, and little likelihood of a structural upward adjustment in grant allocations. Further, efficiencies in the borrowing programme will continue to be sought to lock in lower cost and longer-term borrowing, plus the introduction of new revenue sources such as infrastructure contribution and charges.

Revenue and financing activities

Summary of Revenues and Financing Activities	Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
	R'000	% Weighting	R'000	% Weighting	R'000	% Weighting
Own Generated Funds	2,229,092	83.26%	2,399,721	84.87%	2,552,463	84.77%
Transfer recognised - Operational	258,117	9.64%	273,556	9.68%	294,591	9.78%
Transfer recognised - Capital	134,338	5.02%	120,786	4.27%	134,973	4.48%
Borrowing	–	0.00%	–	0.00%	–	0.00%
Internally generated funds	55,705	2.08%	33,382	1.18%	29,096	0.97%
Total Revenue and Financing	2,677,252	100.00%	2,827,445	100.00%	3,011,124	100.00%
Total Grants & Subsidies	392,455	14.66%	394,342	13.95%	429,564	14.27%

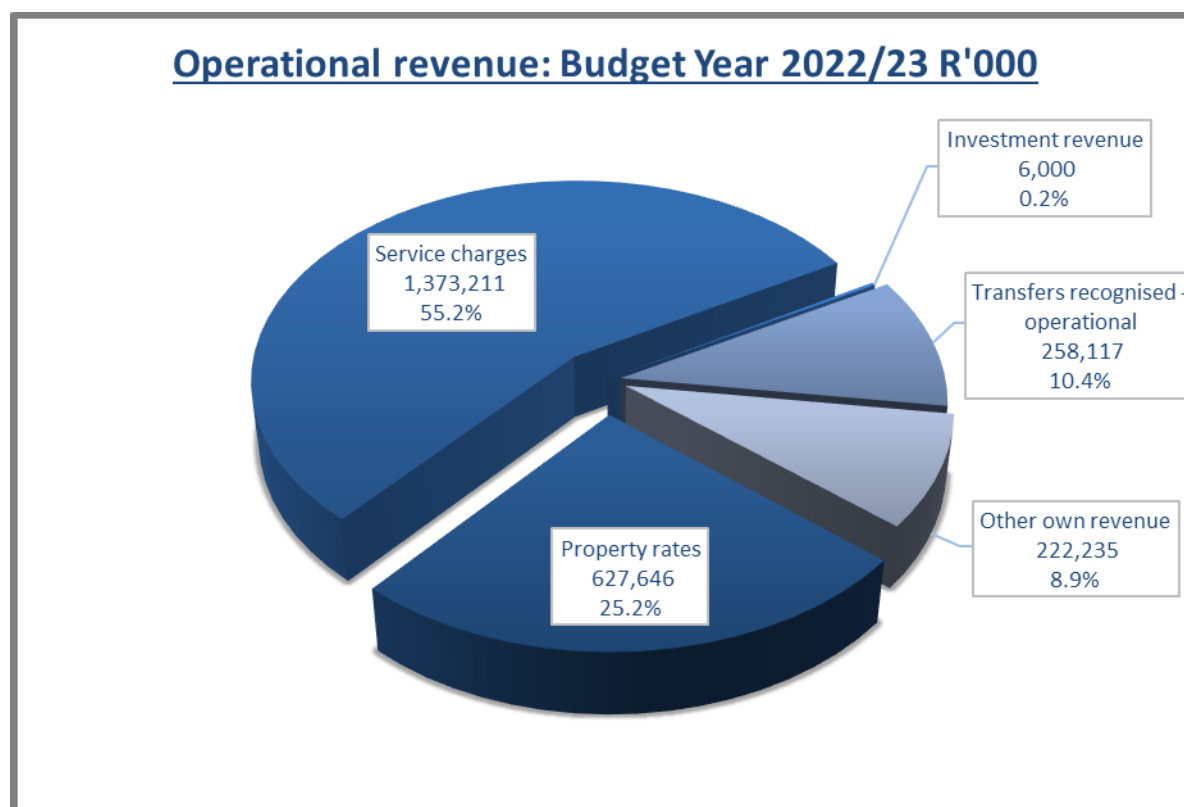
Indicated in the table above is a summary of the revenue and financing activities. For 2022/23 financial year Own generated funds constitutes 83.26% of the total funding requirement. Transfer recognised – Operational and Transfer recognised – capital contributes 9.64% and 5.02% to the total funding mix, respectively. Internally generated funds only contributes 2.08%, to the total financing activities. Totals grants and subsidies amounts to R392,455 million for the 2022/23 financial year which combined relates to 14.66% contribution to the funding mix of the municipality.

Medium-term outlook: operating revenue

Description (R'000)	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	% Contribution	Budget Year 2022/23	% Contribution	Budget Year +1 2023/24	% Contribution	Budget Year +2 2024/25	% Contribution
Financial Performance								
Property rates	603,707	25.4%	627,646	25.2%	658,284	24.6%	688,753	24.2%
Service charges	1,291,383	54.4%	1,373,211	55.2%	1,506,285	56.3%	1,625,057	57.1%
Investment revenue	9,000	0.4%	6,000	0.2%	12,000	0.4%	15,000	0.5%
Transfers recognised - operational	236,873	10.0%	258,117	10.4%	273,556	10.2%	294,591	10.3%
Other own revenue	231,255	9.7%	222,235	8.9%	223,151	8.3%	223,654	7.9%
Total Revenue (excluding capital transfers and contributions)	2,372,218	100%	2,487,209	100%	2,673,277	100%	2,847,055	100%

Indicated in the table above is a breakdown of the operating revenue over the medium-term

The following graph is a breakdown of the operational revenue per main category for the 2022/23 financial year.



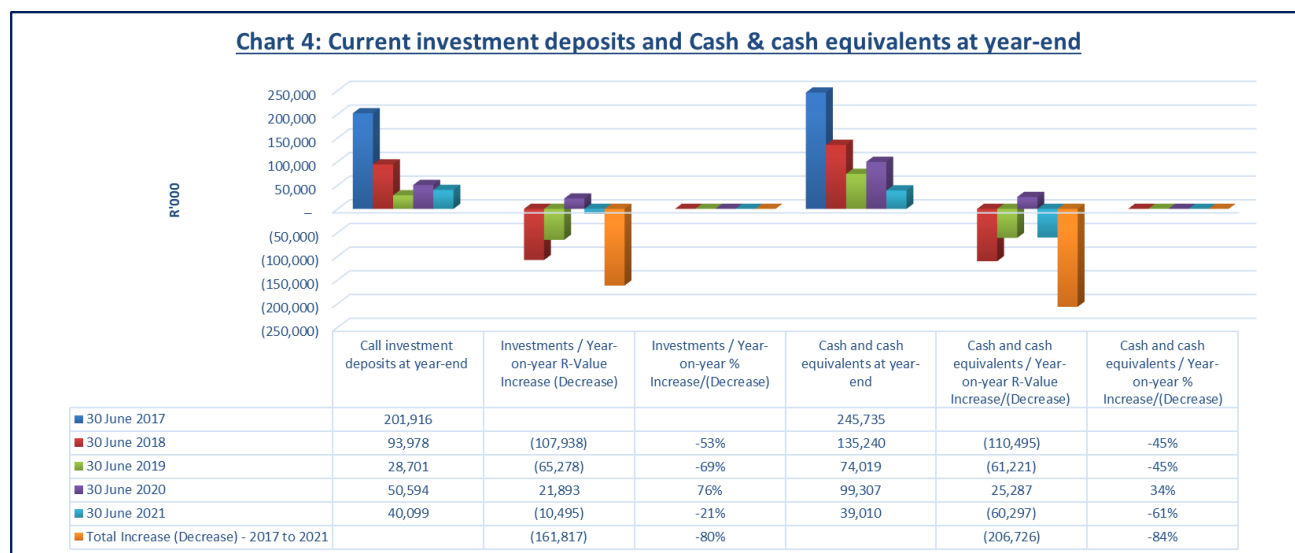
Revenue to be generated from Property rates is R627,646 million in the 2022/23 financial year and increases to R688,753 million by 2024/25 which represents 25% of the operating revenue base of the municipality. It remains relatively constant over the medium-term. With the implementation of the Municipal Property Rates Act the basis of rating significantly changed. The major concern however is the phasing out of the category 'Property used by Organ of State' is not stipulated in the Act.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totalling R1,373,211 billion for the 2022/23 financial year and increasing to R1,625,075 billion by 2024/25. Services charges remains relatively constant at 56% of the total revenue base.

Operational grants and subsidies amount to R258,117 million (2022/23), R273,556 million (2023/24) and R294,591 million (2024/25) for the MTREF, or on average 10% of operating revenue. It can be seen from an operational perspective the municipality is less grant dependent when compared to capital grant dependency.

Investment revenue contributes marginally to the revenue base of the municipality with a budget allocation of R6,000 million, R12,000 million and R15,000 million for the respective three financial years of the 2022/23 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. Over the last few financial years the municipality’s cash reserves were reducing year-on-year and the municipality is working on restoring a healthy cost coverage ratio of 3 months.

Indicated in the chart below is a summary of the year-on-year reduction in Investments and Cash and cash equivalents. For the year ended 30 June 2020, there was a slight improvement compared to the previous financial year. However, for the year ended 30 June 2021, it declined by 61%. It should be noted as the investment are for less than 12 months it forms part of Cash and cash equivalents as cash held by the municipality.



Tariff setting plays a major role in ensuring desired levels of revenue and affordability of consumers. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the provision of basic services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Affordability by the municipality’s consumers
- Revenue management and enhancement;
- Achievement of an ideal 95 per cent annual collection rate for consumer revenue;
- National Treasury budget circulars;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers which is closely aligned to the economic forecasts. The average tariff increases are 0.8% below the guideline of 4.8% with the exception of Water and Electricity, however the municipality could not lower tariffs any further which is based on the principle that tariffs must be cost reflective and sustainable.

The proposed tariff increases for the 2022/23 MTREF on the main revenue categories are:

Revenue category	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
	Tariffs increases				Total Budgeted revenue (R'000)				% Increase in Revenue		
Property Rates	4.00%	4.00%	4.88%	4.63%	603,707	627,646	658,284	688,753	3.97%	4.88%	4.63%
Electricity	14.59%	7.47%	10.54%	9.04%	861,157	919,854	1,016,768	1,108,634	6.82%	10.54%	9.04%
Water	4.00%	5.68%	8.61%	5.08%	294,012	310,717	337,475	354,626	5.68%	8.61%	5.08%
Waste water (Sanitation)	4.00%	4.00%	5.51%	5.75%	76,648	81,700	86,203	91,156	6.59%	5.51%	5.75%
Waste management (Refuse removal)	4.00%	4.00%	8.04%	7.29%	59,567	60,940	65,839	70,641	2.31%	8.04%	7.29%
Average tariff increases/Municipal CPI	8.56%	6.19%	8.24%	6.93%	1,895,090	2,000,857	2,164,569	2,313,810	5.58%	8.18%	6.89%
Fiscal year	2020/21	2021/22	2022/23	2023/24	2024/25						
Macro-economic performance and projections, 2020 - 2025	Actual	Estimate	Forecast								
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%						

Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2022/23 medium-term capital programme and year-on-year increase or decrease in grant funding.

Sources of capital revenue over the MTREF

Funding sources of capex	2022/23 Medium Term Revenue & Expenditure Framework				
	Current Year 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Total Capex over MTREF
	R'000	R'000	R'000	R'000	R'000
Capital transfers	141 666	134 338	120 786	134 973	390 097
Borrowing		-	-	-	-
Internally generated funds	25 000	55 705	33 382	29 096	118 183
Total Capex	166 666	190 043	154 168	164 069	508 280
Year-on-year R-Value (Increase / Decrease) in Capital transfers	-	(7 328)	(13 552)	14 187	-
Year-on-year R-Value (Increase / Decrease) in Internally generated funds	-	30 705	(22 323)	(4 286)	-
Year-on-year R-Value (Increase / Decrease) in Capex	-	23 377	(35 875)	9 901	-
Year-on-year % (Increase / Decrease) in Capital transfers	-	-5%	-10%	12%	-
Year-on-year % (Increase / Decrease) in Internally generated funds	-	123%	-40%	-13%	-
Year-on-year % (Increase / Decrease) in Capex	-	14%	-19%	6%	-
Weighting Capital transfers	85%	71%	78%	82%	77%
Weighting Borrowing	0%	0%	0%	0%	0%
Weighting Internally Generated Funds	15%	29%	22%	18%	23%
Total	100%	100%	100%	100%	100%

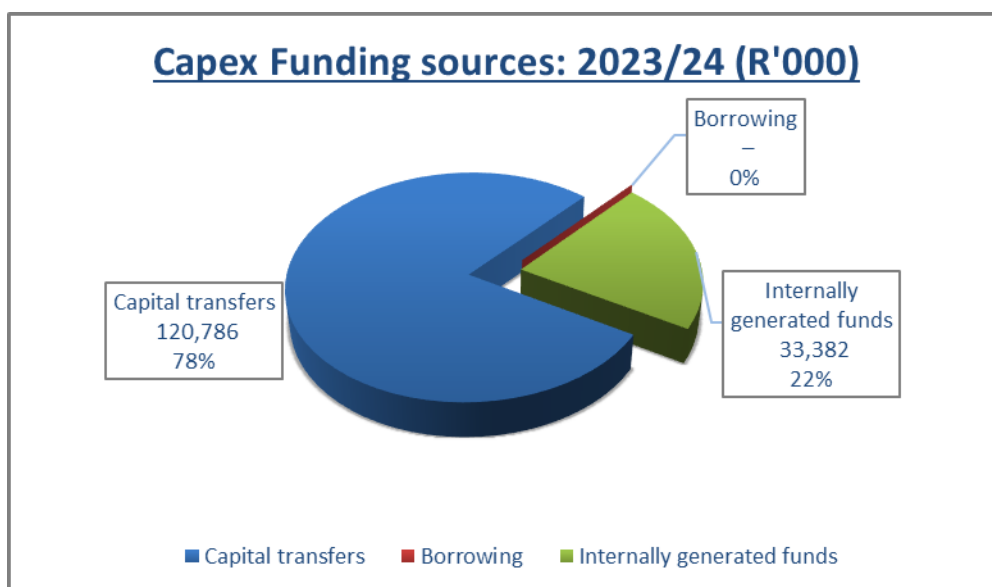
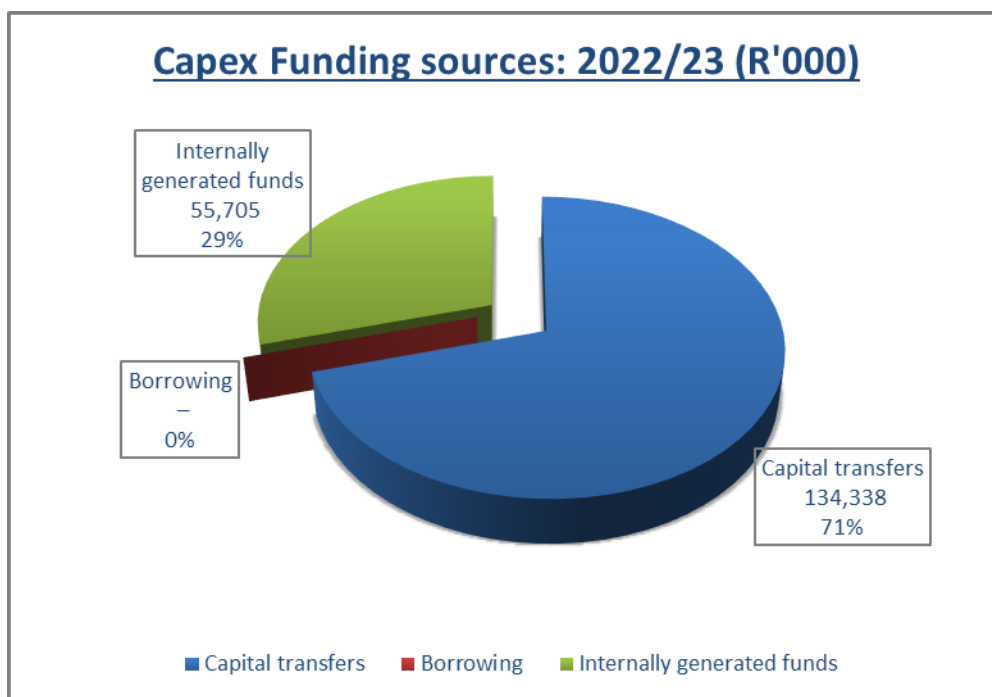
Sources of capital revenue for the 2022/23 financial year

Capital grants and receipts equates to 71% of the total funding source which represents R134,388 million for the 2022/23 financial year and decreases to R120,786 million for 2023/24.

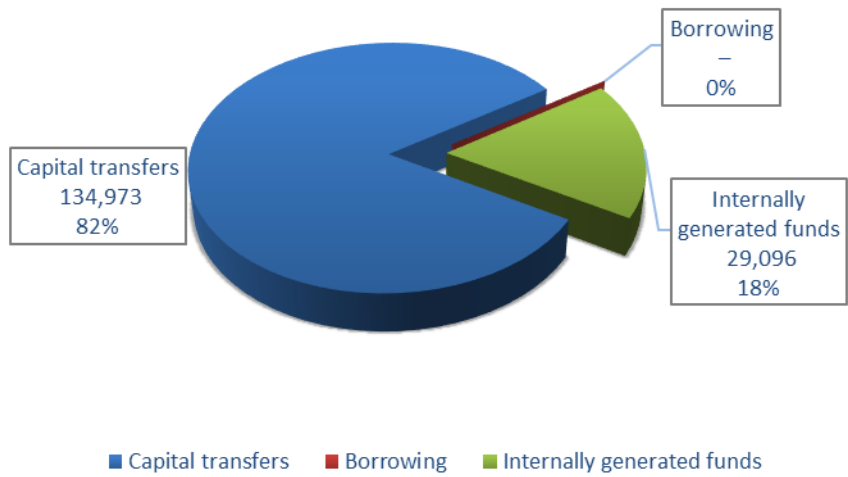
It should be noted that the disapproval of rollover funds and withholding of funds due to non-performance places pressure on internally generated funds. There are also critical projects that must be funded, where no grants can be sourced. The municipality remains cognisant of the fact that projects cannot be funded from internally generated funds that is not realistically anticipated and cash backed. This is the main reasons why own funding remains low due to the prudent approach applied in this regard to ensure that the capital budget remains funded. The principle is still relevant, the municipality cannot spend funds, that it does not have, this is a recipe for disaster and have serious negative implications in respect of service delivery and financial viability.

The municipality has not taken any new long-term borrowings in the current financial year. Due to the current financial crisis, no new long-term loans can be entered into for the foreseeable future. The municipality has always been very conservative when taking up new loans, and always gave due consideration to the impact it will have on tariffs increases and the affordability of tariffs which can negatively impact the municipality's ability to collect revenue and service the loan. The Current and Debt (Total Borrowings) / Revenue ratios has always been above the norm, however from a liquidity perspective the municipality will not be able to meet any additional long-term commitments.

The pie chart below graphically represents the capital funding mix for the 2022/23 MTREF.



Capex Funding sources: 2024/25 (R'000)



MBRR Table A7 - Budget cash flow statement

NC091 Sol Plaatje - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	561 377	537 299	537 299	537 299	286 796	533 499	559 541	585 440
Service charges		-	-	1 857 261	901 622	901 622	901 622	800 271	1 093 079	1 199 066	1 294 618
Other revenue		-	-	(872 756)	339 839	339 839	339 839	179 090	403 395	237 927	241 361
Transfers and Subsidies - Operational	1	-	-	23 639	230 640	230 640	230 640	28 096	18 959	15 390	15 840
Transfers and Subsidies - Capital	1	-	-	33 560	149 809	149 809	149 809	40 633	134 338	120 786	134 973
Interest		-	-	3 829	9 000	9 000	9 000	-	6 000	12 000	15 000
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	(1 559 634)	(1 880 833)	(1 880 833)	(1 880 833)	(1 718 685)	(2 040 585)	(2 193 417)	(2 351 539)
Finance charges		-	-	-	(22 261)	(22 261)	(22 261)	-	(38 960)	(38 488)	(37 910)
Transfers and Grants	1	-	-	-	(4 850)	(4 850)	(4 850)	-	(4 460)	(4 568)	(4 677)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	47 277	260 265	260 265	260 265	(383 799)	105 265	(91 762)	(106 893)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	36 867	-	-	-	1 151	(2 143)	(1 893)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	(116 394)	(179 266)	(179 266)	(179 266)	(39 479)	(190 043)	(154 168)	(164 069)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(116 394)	(142 399)	(179 266)	(179 266)	(39 479)	(188 892)	(156 311)	(165 962)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(35 012)	(1 782)	(2 980)	(5 849)	-	-	(2 254)	3 601	2 928	2 608
Payments											
Repayment of borrowing		-	-	-	(10 734)	(10 734)	(10 734)	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(35 012)	(1 782)	(2 980)	(16 583)	(10 734)	(10 734)	(2 254)	3 601	2 928	2 608
NET INCREASE/ (DECREASE) IN CASH HELD		(35 012)	(1 782)	(72 098)	101 283	70 265	70 265	(425 532)	(80 026)	(245 145)	(270 248)
Cash/cash equivalents at the year begin:	2	81 460	73 916	96 534	93 891	93 891	93 891	-	172 922	92 896	(152 249)
Cash/cash equivalents at the year end:	2	46 449	72 134	24 436	195 174	164 156	164 156	(425 532)	92 896	(152 249)	(422 496)

Currently the mapping of cash flow is not resolved and must be corrected as a matter of urgency.

The budgeted cash/cash equivalents are positive and increasing over the MTREF. The Cost coverage ratio is low for 2022/23 but increasing gradually year-on-year. At this stage for the municipality to obtain a healthy cost coverage of 3 months, cash and cash equivalents should be between R450 and R500 million. This can be improved significantly if the budgeted collection can be higher than anticipated.

Cash flow assumptions are based on the following, achieving a 89% average collection rate on Property rates and service charges, grants receipts, Other revenue and Interest revenue at 100%. Operational expenditure is factored in at 93% for Employee costs, Inventory consumed, Contracted services and Other expenditure. Bulk purchases, Councillor's remuneration, Finance charges and Grants paid at 100%. Capital expenditure and repayment of borrowing at 100%.

14. Expenditure on allocations and grant programmes

Indicated in the table above is the total operational grants for the 2022/23 MTREF. Equitable share is growing year on year. The total Equitable Share allocation over the MTREF amounts to R776,075 million.

Operational and Capital Grants	Sum of Adjusted Budget 2021/22	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25	over the MTREF
117 - OPERATIONAL GRANTS	236,873	258,117	273,556	294,591	826,264
NATIONAL REVENUE FUND: EQUITABLE SHARE	212,328	239,158	258,166	278,751	776,075
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	8,300	7,800	8,190	8,640	24,630
EXPANDED PUBLIC WORKS GRANT (EPWP)	3,362	3,959	–	–	3,959
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	5,500	5,500	5,500	5,500	16,500
LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1,650	1,700	1,700	1,700	5,100
MUNICIPAL DISASTER RELIEF GRANT	1,015				1,015
FRANCES BAARD DISTRICT MUNICIPALITY	4,500				4,500
DEPT OF TOURISM - EPWP	218				218

The municipality receives Equitable Share (EQS) from the National fiscus gazetted in the DoRA. The EQS is utilised to recover the cost of Free Basic Services (FBS) as well as provision of funding for roads upgrade in informal settlements. On an adhoc basis, EQS also funds the costs of clearing sites for low cost housing development projects as well as relocation costs of informal settlements to formalised areas.

The municipality is also participating in Skills Development programmes of National Treasury in the Town Planning and Engineering fields. The purpose of the Infrastructure Skills Development Grant (ISDG) Programme is to professionalise interns in areas where there is a lack of manpower and professionalised skills to assist the municipality to improve on service delivery. The Finance Management Grant is utilised to fund the costs to company of all finance interns including costs of training and tools of trade and implementation of system to improve on reporting.

The Library grant is received from the Department of Sports and Culture for the operations of libraries within the Sol Plaatje jurisdiction. The Expanded Public Works Programme (EPWP) is a government strategy to reduce poverty and unemployment in society. EPWP involves creating work opportunities for the unemployed through maximising job opportunities within projects. In support to this SPLM has adopted the strategy and implementing it through its maintenance and capital programmes. This includes work done in-house and work contracted out to service providers. The municipality has so far been steadfast in the implementation of EPWP however the main challenge thus far is the declining incentive grant over the years and ensuring the sustainability of jobs created through the programme

Operational and Capital Grants	Sum of Adjusted Budget 2021/22	Sum of Budget 2022/23	Sum of Budget 2023/24	Sum of Budget 2024/25	Total Grants over the MTREF
125 - CAPITAL GRANTS	141,666	134,338	120,786	134,973	390,097
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT (EEDSM)		4,000	4,000	4,000	12,000
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	36,500	40,000	20,000	20,898	80,898
INTEGRATED URBAN DEVELOPMENT GRANT (IUDG)	66,266	70,390	59,018	61,508	190,916
NEIGHBOUR DEVELOPMENT PARTNERSHIP GRANT (NDPG)	–	–	20,000	30,000	50,000
WATER SERV INFRASTRUCTURE GRANT (WSIG)	21,000	19,948	17,768	18,567	56,283
FRANCES BAARD DISTRICT MUNICIPALITY	3,500				3,500
EUROPEAN UNION	14,400				14,400
Grand Total	378,539	392,455	394,342	429,564	1,216,361

Indicated in the table above is the total capital grants for the 2022/23 MTREF. From 2021/22 to 2022/23, capital grants decrease by 5%, whilst the decrease from 2022/23 to 2024/24 of 10% and increases by 12% from 2023/24 to 2024/25. The total capital grants over the MTREF amounts to R390,097 million. The municipality is facing severe risks in capital grant funds being withheld and rollovers disapproved as a result of poor performance and non-spending. This poses a huge risk to service delivery which is exacerbated by the municipality's current cash flow position due to limitation placed on funding capital projects from internally generated funds.

Indicated below is the capital projects linked to each grant for the 2022/23 MTREF.

Per funding source per project	Sum of 2022/23	Sum of 2023/24	Sum of 2024/25	Sum of TOTAL GRANTS
EEDSM	4,000	4,000	4,000	12,000
EEDSM PROJECTS		4,000	4,000	8,000
INSTALL VSD'S AT NEWTON RESEVIOR	1,000	–	–	1,000
REPLACE 125W MV WITH 36W LED	3,000	–	–	3,000
INEP	40,000	20,000	20,898	80,898
ELECTRIFICATION OF HOUSES	–	20,000	20,898	40,898
NETWORKS ACQ - ELECTR LERATO PARK	33,000	–	–	33,000
UPGRADE OF CARTERS GLEN & DE LOADING OF GALESHEWE SUB PH 2	7,000	–	–	7,000
IUDG	70,390	59,018	61,508	190,916
CRAVEN STREET TRADE CENTRE	8,300	–	–	8,300
ELEVATED WATER TANKS DISTRIBUTION	1,000	–	–	1,000
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	21,090	–	–	21,090
P-CIER RDS ROADS	15,000	20,000	20,000	55,000
TOWNSHIP ESTABLISHMENT VARIOUS WARDS	3,000	3,000	3,000	9,000
UPGRADE GRAVEL ROADS WARDS VARIOUS	12,000	10,000	10,000	32,000
WATER AND SEWER PIPE REPLACEMENT	10,000	26,018	28,508	64,526
NDPG	–	20,000	30,000	50,000
ACQ STORMWAT PROJ-STORWAT PHASE 2C	–	20,000	30,000	50,000
WSIG	19,948	17,768	18,567	56,283
ACQ - CARTERS GLEN SEWER PUMP STATION	19,948	17,768	–	37,716
RECONSTRUCTION OLD SINK TOILETS PHASE 1	–	–	18,567	18,567
Grand Total	190,043	154,168	164,069	508,280

15. Allocations and grants made by the municipality

NC091 Sol Plaatje - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Non-Prof:Oth Inst/Grants&Don Diam & Dor</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof:Oth Inst/Grants&Don Oth Pub Gra</i>		1 498	374	270	2 500	2 500	2 500	200	2 000	2 000	2 000
<i>Non-Prof:Oth Institui/Gariep</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof:Oth Institui/Sport Council</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof:Other Institutions/Spca</i>		1 700	2 000	2 100	2 200	2 200	2 200	1 650	2 300	2 400	2 500
Total Cash Transfers To Organisations		3 198	2 374	2 370	4 700	4 700	4 700	1 850	4 300	4 400	4 500
Cash Transfers to Groups of Individuals											
<i>Hh Oth Trans: Housing - Individual Supp</i>		604	237	1	-	-	-	-	-	-	-
<i>Hh Ssp Soc Ass: Grant In Aid</i>		138	122	158	150	150	150	146	160	168	177
Total Cash Transfers To Groups Of Individuals:		743	359	159	150	150	150	146	160	168	177
TOTAL CASH TRANSFERS AND GRANTS	6	3 940	2 733	2 528	4 850	4 850	4 850	1 996	4 460	4 568	4 677
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	3 940	2 733	2 528	4 850	4 850	4 850	1 996	4 460	4 568	4 677

The municipality has an agreement in place with the Society for the Prevention of Cruelty to Animals with regards to pouncing of stray domestic animals.

Applications for grant funding takes place annually with the submission of proposal to LED and ED SEDP, who will then assess the concept and prepare a memorandum for the Municipal Manager and submit and item about the concept to the LED Committee which will then concur with the recommendation made in as far as the financial support or even the reasons for the decline or rejection of the application. However, due to cash constraints the municipality has to curb the payout of adhoc grants. Under Emergency Services (Fire Department), a minor provision of R150 thousand is made for disaster management in aid to support poor households during shack fire, floods etc.

16. Councillor and Staff Benefits and Allowances

The general staff is remunerated in terms of the Tuned Assessment of Skills and Knowledge (TASK) with entry level being T3 and the highest level being T17, being middle management of the organisation.

The Executive Directors and the Municipal Manager, being the Senior Management of the organisation, are remunerated in terms of the Upper Limits Gazette as adopted by Council with the concurrence of the MEC of COGHSTA in the province. The Senior Management structure aligns very well with Section 4 of the Gazette which makes reference to the following directorates or departments:

- Corporate Services Directorate with core functions being Human Resources Management, Training and Development, Labour Relations, Security and Communications
- Strategy, Economic Development and Planning with core functions being Town Planning, Building Control, LED and Tourism, Urban Renewal and Market Management
- Financial Services with core functions such as Budget and treasury, Supply chain management, Expenditure management, Assets management and Revenue management.
- Community Services and Social Development which includes Traffic Law enforcement, Emergency services, Municipal health services, Parks and recreation and Facilities management
- Infrastructure and Services which includes Roads and storm water, Water and sanitation, Electricity, Mechanical engineering, Fleet management and Housing development.

On the other hand, councillors are remunerated based on the upper limits gazette for the remuneration of public office bearers. The municipality operates with an Executive Mayor system, with Mayoral Committee advising the Executive Mayor on specific issues as per the terms of references of committees established for this purpose. There are section 79 committees which report directly to council such as Ward Participatory Committee, the SPELUM Committee, Councillor Disciplinary Committee and Municipal Public Accounts Committees. The chairpersons of these committee do not serve in any other committee for independence purposes. All these chairpersons are part time, other than the Speaker who is full time.

The table below gives an account of employee costs for Senior managers and municipal staff for the MTREF including councillor remuneration.

NC091 Sol Plaatje - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		927	844	827	-	-	-	-	-	-
Medical Aid Contributions		306	320	339	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 766	2 874	2 862	3 243	3 243	3 243	3 243	3 405	3 592
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		24 389	26 329	26 231	31 305	31 305	31 305	31 305	32 870	34 678
Sub Total - Councillors		28 388	30 367	30 260	34 547	34 547	34 547	34 547	36 275	38 270
% increase	4		7,0%	(0,4%)	14,2%	-	-	-	5,0%	5,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 440	8 465	9 434	8 600	8 600	8 600	8 853	9 295	9 799
Pension and UIF Contributions		843	981	984	1 108	1 108	1 108	1 209	1 269	1 338
Medical Aid Contributions		193	206	215	252	252	252	253	266	280
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 913	2 244	2 042	1 961	1 961	1 961	1 939	2 036	2 146
Cellphone Allowance	3	168	168	168	202	202	202	202	212	223
Housing Allowances	3	36	36	36	39	39	39	42	45	47
Other benefits and allowances	3	15	15	15	105	105	105	77	81	85
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		48	45	56	62	62	62	65	68	72
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 655	12 160	12 951	12 329	12 329	12 329	12 640	13 272	13 990
% increase	4		4,3%	6,5%	(4,8%)	-	-	2,5%	5,0%	5,4%
Other Municipal Staff										
Basic Salaries and Wages		357 185	376 393	395 579	450 593	452 304	452 304	464 246	492 661	519 689
Pension and UIF Contributions		58 704	61 779	63 864	76 857	76 857	76 857	77 509	81 590	86 146
Medical Aid Contributions		44 990	48 569	48 766	58 592	58 592	58 592	58 279	61 333	64 758
Overtime		9 594	7 286	5 493	4 146	4 146	4 146	3 973	4 185	4 418
Performance Bonus		26 336	27 067	28 489	35 421	35 421	35 421	36 221	38 125	40 252
Motor Vehicle Allowance	3	38 361	38 599	38 306	51 621	51 621	51 621	51 296	53 955	56 938
Cellphone Allowance	3	1 333	1 335	1 296	1 499	1 499	1 499	1 415	1 489	1 571
Housing Allowances	3	2 638	2 769	2 696	3 158	3 158	3 158	2 895	3 046	3 215
Other benefits and allowances	3	71 731	65 850	63 958	63 880	67 368	67 368	63 840	67 243	71 017
Payments in lieu of leave		13 784	909	29 135	14 000	14 000	14 000	15 000	15 750	16 616
Long service awards		16 725	19 526	23 136	22 791	22 791	22 791	23 189	24 415	25 778
Post-retirement benefit obligations	6	35 530	(9 322)	12 550	41 500	41 500	41 500	38 900	40 845	43 091
Sub Total - Other Municipal Staff		676 910	640 762	713 268	824 059	829 259	829 259	836 763	884 636	933 490
% increase	4		(5,3%)	11,3%	15,5%	0,6%	-	0,9%	5,7%	5,5%
Total Parent Municipality		716 953	683 289	756 479	870 935	876 135	876 135	883 950	934 183	985 750
			(4,7%)	10,7%	15,1%	0,6%	-	0,9%	5,7%	5,5%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		716 953	683 289	756 479	870 935	876 135	876 135	883 950	934 183	985 750
% increase	4		(4,7%)	10,7%	15,1%	0,6%	-	0,9%	5,7%	5,5%
TOTAL MANAGERS AND STAFF	5,7	688 565	652 922	726 219	836 388	841 588	841 588	849 403	897 908	947 480

Indicated in the table below is a summary of the councillor's and senior manager's packages. Please note that the summary of employee benefits for other municipal staff is depicted in the table above. Under municipal staff, annual bonuses (13th cheques) is mapped to performance bonus which is incorrect. The schedules nor the mSCOA chart makes provision for annual bonuses.

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		-	-	991 012			991 012
Chief Whip			-	-	-			-
Executive Mayor			-	-	1 226 294			1 226 294
Deputy Executive Mayor			-	-	-			-
Executive Committee			-	-	9 321 913			9 321 913
Total for all other councillors			-	-	23 008 215			23 008 215
Total Councillors	8	-	-	-	34 547 434			34 547 434
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 886 117	1 785	191 100			2 079 002
Chief Finance Officer			1 477 939	270 196	464 800			2 212 935
SM D01			1 427 134	268 523	459 356			2 155 013
SM D02			1 363 401	247 950	424 293			2 035 644
SM D03			1 449 569	249 716	381 194			2 080 479
SM D04			1 248 575	423 671	404 374			2 076 620
								-

mSCOA Description	Detail description of Senior manager's position
SM D01	Executive director: Corporate services
SM D02	Executive director: Community services
SM D03	Executive director: Strategy, economic development and planning
SM D04	Executive director: Infrastructure services

Indicated in the table below is the personnel numbers as per supporting table SA24

NC091 Sol Plaatje - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	65	65	-	65	65	-	65	65	-
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	6	6	-	6	6	-	6	6	-
Other Managers	7	3	2	-	3	2	-	3	3	-
Professionals		201	80	1	198	79	1	198	155	19
<i>Finance</i>		17	17	-	13	13	1	13	10	3
<i>Spatial/town planning</i>		19	6	-	19	6	-	19	11	4
<i>Information Technology</i>		4	4	-	4	4	-	4	4	-
<i>Roads</i>		2	2	-	2	2	-	2	2	-
<i>Electricity</i>		13	7	-	13	7	-	13	5	3
<i>Water</i>		2	2	-	2	2	-	2	2	1
<i>Sanitation</i>		3	2	1	3	3	-	3	2	1
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		141	40	-	142	42	-	142	119	7
Technicians		274	177	11	275	185	10	275	226	22
<i>Finance</i>		10	10	-	10	10	-	10	6	3
<i>Spatial/town planning</i>		29	15	-	29	15	-	29	11	7
<i>Information Technology</i>		8	4	1	8	4	-	8	5	1
<i>Roads</i>		6	4	1	6	6	-	6	5	2
<i>Electricity</i>		150	98	3	150	98	2	150	137	-
<i>Water</i>		10	3	-	10	3	4	10	9	-
<i>Sanitation</i>		25	20	-	25	20	1	25	19	6
<i>Refuse</i>		1	-	-	1	-	-	1	1	-
<i>Other</i>		35	23	6	36	29	3	36	33	3
Clerks (Clerical and administrative)		472	359	110	429	345	57	429	402	34
Service and sales workers		220	133	-	348	206	-	348	229	4
Skilled agricultural and fishery workers		150	89	-	145	78	-	145	42	-
Craft and related trades										
Plant and Machine Operators		215	96	1	215	100	2	215	98	-
Elementary Occupations		1 016	577	162	1 017	618	141	1 017	681	120
TOTAL PERSONNEL NUMBERS	9	2 622	1 584	285	2 701	1 684	211	2 701	1 907	199
% increase					3,0%	6,3%	(26,0%)	-	13,2%	(5,7%)
Total municipal employees headcount	6, 10	2 942	1 877	317	3 021	1 922	247	3 021	2 153	227
Finance personnel headcount	8, 10	306	281	32	306	225	34	306	232	28
Human Resources personnel headcount	8, 10	14	12	-	14	13	2	14	14	-

17. Monthly targets for revenue, expenditure and cash flow

NC091 Sol Plaatje - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue By Source																
Property rates		52 304	52 304	52 304	52 304	52 304	52 304	52 304	52 304	52 304	52 304	52 304	52 304	627 646	658 284	688 753
Service charges - electricity revenue		76 654	76 654	76 654	76 654	76 654	76 654	76 654	76 654	76 654	76 654	76 654	76 655	919 854	1 016 768	1 108 634
Service charges - water revenue		25 893	25 893	25 893	25 893	25 893	25 893	25 893	25 893	25 893	25 893	25 893	25 893	310 717	337 475	354 626
Service charges - sanitation revenue		6 808	6 808	6 808	6 808	6 808	6 808	6 808	6 808	6 808	6 808	6 808	6 808	81 700	86 203	91 156
Service charges - refuse revenue		5 078	5 078	5 078	5 078	5 078	5 078	5 078	5 078	5 078	5 078	5 078	5 078	60 940	65 839	70 641
Rental of facilities and equipment		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 010	13 662	14 414
Interest earned - external investments		500	500	500	500	500	500	500	500	500	500	500	500	6 000	12 000	15 000
Interest earned - outstanding debtors		13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	156 500	154 069	150 785
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 311	2 311	2 311	2 311	2 311	2 311	2 311	2 311	2 311	2 311	2 311	2 311	27 730	29 117	30 718
Licences and permits		571	571	571	571	571	571	571	571	571	571	571	571	6 850	7 193	7 588
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		21 510	21 510	21 510	21 510	21 510	21 510	21 510	21 510	21 510	21 510	21 510	21 510	258 117	273 556	294 591
Other revenue		1 512	1 512	1 512	1 512	1 512	1 512	1 512	1 512	1 512	1 512	1 512	1 512	18 145	19 111	20 148
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		207 267	207 267	207 267	207 267	207 267	207 267	207 267	207 267	207 267	207 267	207 267	207 268	2 487 209	2 673 277	2 847 055
Expenditure By Type																
Employee related costs		70 784	70 784	70 784	70 784	70 784	70 784	70 784	70 784	70 784	70 784	70 784	70 780	849 403	897 908	947 480
Remuneration of councillors		2 879	2 879	2 879	2 879	2 879	2 879	2 879	2 879	2 879	2 879	2 879	2 879	34 547	36 275	38 270
Debt impairment		24 750	24 750	24 750	24 750	24 750	24 750	24 750	24 750	24 750	24 750	24 750	24 750	297 000	316 170	337 015
Depreciation & asset impairment		6 754	6 754	6 754	6 754	6 754	6 754	6 754	6 754	6 754	6 754	6 754	6 754	81 050	85 265	89 954
Finance charges		3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	38 960	38 488	37 910
Bulk purchases - electricity		56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	682 000	763 840	840 224
Inventory consumed		19 719	19 719	19 719	19 719	19 719	19 719	19 719	19 719	19 719	19 719	19 719	19 717	236 627	244 648	261 393
Contracted services		3 870	3 870	3 870	3 870	3 870	3 870	3 870	3 870	3 870	3 870	3 870	3 870	46 437	48 812	51 352
Transfers and subsidies		372	372	372	372	372	372	372	372	372	372	372	372	4 460	4 568	4 677
Other expenditure		11 221	11 221	11 221	11 221	11 221	11 221	11 221	11 221	11 221	11 221	11 221	11 217	134 643	141 656	149 233
Losses		5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	60 000	63 300	66 763
Total Expenditure		205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 418	2 465 128	2 640 928	2 824 271	
Surplus/(Deficit)																
		1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 849	1 849	22 081	32 348	22 784
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	134 338	120 786	134 973
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 044	156 419	153 134	157 757	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 044	156 419	153 134	157 757	

NC091 Sol Plaatje - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	470 256	471 620	502 076
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		573	573	573	573	573	573	573	573	573	573	573	573	6 873	6 942	7 019
Vote 05 - Community Services		8 493	8 493	8 493	8 493	8 493	8 493	8 493	8 493	8 493	8 493	8 493	8 493	101 913	108 936	116 109
Vote 06 - Financial Services		54 020	54 020	54 020	54 020	54 020	54 020	54 020	54 020	54 020	54 020	54 020	54 020	648 238	679 804	711 345
Vote 07 - Strategy Econ Development And Planning		662	662	662	662	662	662	662	662	662	662	662	662	7 945	8 350	8 810
Vote 08 - Infrastructure And Services		115 527	115 527	115 527	115 527	115 527	115 527	115 527	115 527	115 527	115 527	115 527	115 527	1 386 322	1 518 411	1 636 669
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 463	2 621 547	2 794 063	2 982 028
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		4 910	4 910	4 910	4 910	4 910	4 910	4 910	4 910	4 910	4 910	4 910	4 909	58 915	61 861	65 263
Vote 02 - Municipal And General		29 824	29 824	29 824	29 824	29 824	29 824	29 824	29 824	29 824	29 824	29 824	29 824	357 885	370 477	393 436
Vote 03 - Municipal Manager		1 961	1 961	1 961	1 961	1 961	1 961	1 961	1 961	1 961	1 961	1 961	1 960	23 528	24 705	26 064
Vote 04 - Corporate Services		6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 200	74 419	77 848	81 773
Vote 05 - Community Services		24 806	24 806	24 806	24 806	24 806	24 806	24 806	24 806	24 806	24 806	24 806	24 804	297 675	318 812	337 080
Vote 06 - Financial Services		13 117	13 117	13 117	13 117	13 117	13 117	13 117	13 117	13 117	13 117	13 117	13 116	157 404	165 377	174 379
Vote 07 - Strategy Econ Development And Planning		5 122	5 122	5 122	5 122	5 122	5 122	5 122	5 122	5 122	5 122	5 122	5 121	61 468	64 785	68 422
Vote 08 - Infrastructure And Services		119 486	119 486	119 486	119 486	119 486	119 486	119 486	119 486	119 486	119 486	119 486	119 484	1 433 833	1 557 063	1 677 855
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 418	2 465 128	2 640 928	2 824 271	
Surplus/(Deficit) before assoc.		13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 044	156 419	153 134	157 757	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 044	156 419	153 134	157 757	

NC091 Sol Plaatje - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue - Functional																
Governance and administration		93 847	93 847	93 847	93 847	93 847	93 847	93 847	93 847	93 847	93 847	93 847	93 847	1 126 167	1 159 205	1 221 326
Executive and council		39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	39 188	470 256	471 620	502 076
Finance and administration		54 659	54 659	54 659	54 659	54 659	54 659	54 659	54 659	54 659	54 659	54 659	655 911	687 585	719 251	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		2 206	2 206	2 206	2 206	2 206	2 206	2 206	2 206	2 206	2 206	2 206	2 206	26 474	27 823	29 354
Community and social services		946	946	946	946	946	946	946	946	946	946	946	946	11 348	11 934	12 591
Sport and recreation		159	159	159	159	159	159	159	159	159	159	159	159	1 905	2 007	2 117
Public safety		28	28	28	28	28	28	28	28	28	28	28	28	340	357	377
Housing		1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	12 801	13 441	14 180	
Health		7	7	7	7	7	7	7	7	7	7	7	80	84	89	
Economic and environmental services		1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	16 015	16 825	17 752
Planning and development		460	460	460	460	460	460	460	460	460	460	460	460	5 525	5 809	6 123
Road transport		874	874	874	874	874	874	874	874	874	874	874	874	10 490	11 016	11 623
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		120 348	120 348	120 348	120 348	120 348	120 348	120 348	120 348	120 348	120 348	120 348	120 348	1 444 171	1 581 053	1 703 936
Energy sources		77 988	77 988	77 988	77 988	77 988	77 988	77 988	77 988	77 988	77 988	77 988	77 988	935 854	1 033 648	1 126 442
Water management		28 764	28 764	28 764	28 764	28 764	28 764	28 764	28 764	28 764	28 764	28 764	28 764	345 167	373 990	393 149
Waste water management		7 683	7 683	7 683	7 683	7 683	7 683	7 683	7 683	7 683	7 683	7 683	7 683	92 200	97 015	102 563
Waste management		5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	70 950	76 400	81 783
Other		727	727	727	727	727	727	727	727	727	727	727	727	8 720	9 156	9 660
Total Revenue - Functional		218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	218 462	2 621 547	2 794 063	2 982 028
Expenditure - Functional																
Governance and administration		59 405	59 405	59 405	59 405	59 405	59 405	59 405	59 405	59 405	59 405	59 405	59 405	712 851	743 381	786 852
Executive and council		35 721	35 721	35 721	35 721	35 721	35 721	35 721	35 721	35 721	35 721	35 721	35 721	428 654	444 784	471 830
Finance and administration		23 139	23 139	23 139	23 139	23 139	23 139	23 139	23 139	23 139	23 139	23 139	23 139	277 659	291 732	307 779
Internal audit		545	545	545	545	545	545	545	545	545	545	545	545	6 538	6 865	7 243
Community and public safety		15 164	15 164	15 164	15 164	15 164	15 164	15 164	15 164	15 164	15 164	15 164	15 164	181 961	195 476	205 815
Community and social services		3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	43 119	49 741	52 021
Sport and recreation		4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	53 283	55 744	58 810
Public safety		3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	3 662	43 948	46 233	48 784
Housing		1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	22 768	23 974	25 328
Health		1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	18 842	19 784	20 872
Economic and environmental services		11 828	11 828	11 828	11 828	11 828	11 828	11 828	11 828	11 828	11 828	11 828	11 828	141 936	149 308	157 723
Planning and development		3 989	3 989	3 989	3 989	3 989	3 989	3 989	3 989	3 989	3 989	3 989	3 989	47 872	50 348	53 116
Road transport		7 777	7 777	7 777	7 777	7 777	7 777	7 777	7 777	7 777	7 777	7 777	7 777	93 326	98 186	103 790
Environmental protection		61	61	61	61	61	61	61	61	61	61	61	61	737	774	817
Trading services		116 873	116 873	116 873	116 873	116 873	116 873	116 873	116 873	116 873	116 873	116 873	116 873	1 402 477	1 525 542	1 645 164
Energy sources		76 307	76 307	76 307	76 307	76 307	76 307	76 307	76 307	76 307	76 307	76 307	76 307	915 683	1 010 851	1 101 097
Water management		26 872	26 872	26 872	26 872	26 872	26 872	26 872	26 872	26 872	26 872	26 872	26 872	322 469	340 077	358 491
Waste water management		7 781	7 781	7 781	7 781	7 781	7 781	7 781	7 781	7 781	7 781	7 781	7 781	93 375	98 215	103 793
Waste management		5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	70 950	76 400	81 783
Other		2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	25 903	27 221	28 718
Total Expenditure - Functional		205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	205 428	2 465 128	2 640 928	2 824 271
Surplus/(Deficit) before assoc.		13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	156 419	153 134	157 757
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	13 034	156 419	153 134	157 757

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal And General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		692	692	692	692	692	692	692	692	692	692	692	692	8 300	-	
Vote 08 - Infrastructure And Services		4 670	4 670	4 670	4 670	4 670	4 670	4 670	4 670	4 670	4 670	4 670	4 670	56 038	71 786	75 973
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	5 362	5 362	5 362	5 362	5 362	5 362	5 362	5 362	5 362	5 362	5 362	5 361	64 338	71 786	75 973
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	53 705	52 382	58 096
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	72 000	30 000	30 000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	10 475	10 475	10 475	10 475	10 475	10 475	10 475	10 475	10 475	10 475	10 475	10 475	125 705	82 382	88 096
Total Capital Expenditure	2	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	190 043	154 168	164 069

NC091 Sol Plaatje - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Governance and administration		4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	53 705	52 382	58 096
Executive and council		4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	4 475	53 705	52 382	58 096
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 942	2 942	2 942	2 942	2 942	2 942	2 942	2 942	2 942	2 942	2 942	2 942	35 300	30 000	30 000
Planning and development		692	692	692	692	692	692	692	692	692	692	692	692	8 300	-	-
Road transport		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 000	30 000	30 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8 420	8 420	8 420	8 420	8 420	8 420	8 420	8 420	8 420	8 420	8 420	8 420	101 038	71 786	75 973
Energy sources		3 833	3 833	3 833	3 833	3 833	3 833	3 833	3 833	3 833	3 833	3 833	3 833	46 000	26 000	26 898
Water management		1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 000	28 018	30 508
Waste water management		3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	3 503	42 038	17 768	18 567
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	190 043	154 168	164 069
Funded by:																
National Government		11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	134 338	120 786	134 973
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	134 338	120 786	134 973
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4 642	4 642	4 642	4 642	4 642	4 642	4 642	4 642	4 642	4 642	4 642	4 642	55 705	33 382	29 096
Total Capital Funding		15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	190 043	154 168	164 069

NC091 Sol Plaatje - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand															
Cash Receipts By Source													1		
Property rates	44 458	44 458	44 458	44 458	44 458	44 458	44 458	44 458	44 458	44 458	44 458	44 458	533 499	559 541	585 440
Service charges - electricity revenue	65 156	65 156	65 156	65 156	65 156	65 156	65 156	65 156	65 156	65 156	65 156	65 156	781 875	864 253	942 338
Service charges - water revenue	16 831	16 831	16 831	16 831	16 831	16 831	16 831	16 831	16 831	16 831	16 831	16 831	201 966	219 359	230 507
Service charges - sanitation revenue	5 787	5 787	5 787	5 787	5 787	5 787	5 787	5 787	5 787	5 787	5 787	5 787	69 444	73 272	77 482
Service charges - refuse revenue	3 316	3 316	3 316	3 316	3 316	3 316	3 316	3 316	3 316	3 316	3 316	3 316	39 795	42 182	44 291
Rental of facilities and equipment	2	2	2	2	2	2	2	2	2	2	2	2	20	21	22
Interest earned - external investments	500	500	500	500	500	500	500	500	500	500	500	500	6 000	12 000	15 000
Interest earned - outstanding debtors													-		
Dividends received													-		
Fines, penalties and forfeits	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	29 080	30 445	32 180
Licences and permits	571	571	571	571	571	571	571	571	571	571	571	571	6 850	7 193	7 588
Agency services													-		
Transfers and Subsidies - Operational	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	18 959	15 390	15 840
Other revenue	30 620	30 620	30 620	30 620	30 620	30 620	30 620	30 620	30 620	30 620	30 620	30 621	367 445	200 269	201 571
Cash Receipts by Source	171 244	171 244	171 244	171 244	171 244	171 244	171 244	171 244	171 244	171 244	171 244	171 245	2 054 932	2 023 924	2 152 259
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	11 195	134 338	120 786	134 973
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-		
Proceeds on Disposal of Fixed and Intangible Assets													-		
Short term loans													-		
Borrowing long term/refinancing													-		
Increase (decrease) in consumer deposits	300	300	300	300	300	300	300	300	300	300	300	300	3 601	2 928	2 608
Decrease (increase) in non-current receivables	96	96	96	96	96	96	96	96	96	96	96	96	1 151	(2 143)	(1 893)
Decrease (increase) in non-current investments													-		
Total Cash Receipts by Source	182 835	182 835	182 835	182 835	182 835	182 835	182 835	182 835	182 835	182 835	182 835	182 835	2 194 022	2 145 496	2 287 947
Cash Payments by Type															
Employee related costs	68 248	68 248	68 248	68 248	68 248	68 248	68 248	68 248	68 248	68 248	68 248	68 248	818 971	865 954	913 822
Remuneration of councillors													-		
Finance charges	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	38 960	38 488	37 910
Bulk purchases - electricity	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	56 833	682 000	763 840	840 224
Acquisitions - water & other inventory	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	9 999	126 600	133 563
Contracted services													-		
Transfers and grants - other municipalities													-		
Transfers and grants - other	372	372	372	372	372	372	372	372	372	372	372	372	4 460	4 568	4 677
Other expenditure	34 604	34 604	34 604	34 604	34 604	34 604	34 604	34 604	34 604	34 604	34 604	34 600	415 242	432 432	459 063
Cash Payments by Type	173 304	173 304	173 304	173 304	173 304	173 304	173 304	173 304	173 304	173 304	173 304	173 294	2 079 633	2 231 881	2 389 259
Other Cash Flows/Payments by Type															
Capital assets	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	15 837	190 043	154 168	164 069
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	364	364	364	364	364	364	364	364	364	364	364	364	4 373	4 591	4 867
Total Cash Payments by Type	189 505	189 505	189 505	189 505	189 505	189 505	189 505	189 505	189 505	189 505	189 505	189 495	2 274 048	2 390 641	2 558 195
NET INCREASE/(DECREASE) IN CASH HELD	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 670)	(6 660)	(80 026)	(245 145)	(270 248)
Cash/cash equivalents at the month/year begin:	172 922	166 253	159 583	152 913	146 244	139 574	132 904	126 235	119 565	112 895	106 226	99 556	172 922	92 896	(152 249)
Cash/cash equivalents at the month/year end:	166 253	159 583	152 913	146 244	139 574	132 904	126 235	119 565	112 895	106 226	99 556	92 896	92 896	(152 249)	(422 496)

There is a system error with the population of the Cash flow which the service provider is busy working on.

18. Capital expenditure details

Indicated in the chart below is the funding sources and capital expenditure for the 2022/23 MTREF. The total capital plan for the MTREF is R508,280 million.

Funding sources of capex	2022/23 Medium Term Revenue & Expenditure Framework				
	Current Year 2021/22	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Total Capex over MTREF
	R'000	R'000	R'000	R'000	R'000
Capital transfers	141 666	134 338	120 786	134 973	390 097
Borrowing		–	–	–	–
Internally generated funds	25 000	55 705	33 382	29 096	118 183
Total Capex	166 666	190 043	154 168	164 069	508 280
Year-on-year R-Value (Increase / Decrease) in Capital transfers	–	(7 328)	(13 552)	14 187	–
Year-on-year R-Value (Increase / Decrease) in Internally generated funds	–	30 705	(22 323)	(4 286)	–
Year-on-year R-Value (Increase / Decrease) in Capex	–	23 377	(35 875)	9 901	–
Year-on-year % (Increase / Decrease) in Capital transfers	–	-5%	-10%	12%	–
Year-on-year % (Increase / Decrease) in Internally generated funds	–	123%	-40%	-13%	–
Year-on-year % (Increase / Decrease) in Capex	–	14%	-19%	6%	–
Weighting Capital transfers	85%	71%	78%	82%	77%
Weighting Borrowing	0%	0%	0%	0%	0%
Weighting Internally Generated Funds	15%	29%	22%	18%	23%
Total	100%	100%	100%	100%	100%

National Treasury recommended that the municipality must improve the capital funding mix, however due to financial constraints the municipality could not significantly increase its contribution from own funding. However, there is an improvement in this regard. The municipality has been extremely capital grant dependent over the last few years. The approach was conservative, in order to improve on cash reserves and also as per S18 of the MFMA the internally generated funds must be cash-backed. It will be very irresponsible of the municipality to include projects which does not have secure funding, also bearing in mind that the budget must be funded. Below is a list of capital expenditure by project for 2022/23 to 2024/25

NC091 Sol Plaatje - Supporting Table SA36 Detailed capital budget

R thousand							2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:									
<i>List all capital projects grouped by Function</i>									
Corporate Wide Strategic Planning (ldps,	Craven Street Trade Centre	2002002002001018_0	UPGRADING	ent; effective and development-oriented public	643	8 000	8 300	-	-
Corporate Wide Strategic Planning (ldps,	European Union Bear Project	00203007002006_00	NEW	ent; effective and development-oriented public	2 483	14 400	-	-	-
Electricity	El lu C - Hv Subs:Acq/Carter Gl Sbt	001001002001002_00	UPGRADING	competitive and responsive economic infrastruc	-	-	7 000	-	-
Electricity	Upgrade Hadison Park 66/11 Kv Substation	001001002001002_00	UPGRADING	competitive and responsive economic infrastruc	-	1 500	-	-	-
Electricity	El lu C - Lv Netw:Acq/Elec Houses	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	-	-	20 000	20 898
Electricity	Electric Lerab Park Link Serv Network	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	5 000	-	-	-
Electricity	Electrification Golf Course	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	5 400	-	-	-
Electricity	Electrification Lerab Park	0001002001008_000	NEW	competitive and responsive economic infrastruc	16 469	3 000	-	-	-
Electricity	Electrification Letabo Park	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	23 320	-	-	-
Electricity	Networks Acq - Electr Mathibe	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	-	33 000	-	-
Electricity	Networks Acq - Electr Soul City	0001002001008_000	NEW	competitive and responsive economic infrastruc	-	1 280	-	-	-
Electricity	Install Vsd's At Newton Resevior	001001001001008_00	RENEWAL	competitive and responsive economic infrastruc	-	-	1 000	-	-
Electricity	Street Lights Replace 125w Mv With 36w L	001001001001008_00	RENEWAL	competitive and responsive economic infrastruc	-	-	3 000	-	-
Electricity	Capital Spares-Acq-Prepaid Meters	001001001001009_00	RENEWAL	competitive and responsive economic infrastruc	-	1 000	2 000	2 000	2 000
Electricity	Eedsm Projects	001001001001009_00	RENEWAL	competitive and responsive economic infrastruc	-	-	-	4 000	4 000
Finance	P-Cierr-Rd/Pav/Brd/Sw-Resealing	001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	1 188	-	-	-	-
Finance	Resealing Of Roads Various Wards	001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	4 974	-	-	-	-
Finance	Roads & Stormwater Upgrade Wards	001001001007002_00	RENEWAL	competitive and responsive economic infrastruc	1 963	-	-	-	-
Finance	Roads Infra - lu C: Stormw Gsw	001001002006001_00	UPGRADING	competitive and responsive economic infrastruc	19 896	-	-	20 000	30 000
Finance	Stormwat Proj-Sw Channel Galash Ludg	001001002006001_00	UPGRADING	competitive and responsive economic infrastruc	-	-	-	-	-
Finance	Upgrade Gravel Roads Wards Various	001001002006001_00	UPGRADING	competitive and responsive economic infrastruc	12 075	-	-	-	-
Finance	Acq-Computer Equipment Replacement	PC002003004_00001	NEW	ent; effective and development-oriented public	1 687	3 500	11 300	3 500	3 500
Finance	Acq-Furniture And Office Equip Replacem	PC002003005_00001	NEW	ent; effective and development-oriented public	76	2 000	2 000	2 000	2 000
Finance	Additions-Planning And Surveying	002003008001001_00	NEW		640	-	-	-	-
Finance	P-Cnin In Pr R-G Imp Prp	002003008001001_00	NEW		-	3 000	5 000	5 000	5 000
Finance	Township Establishment Various Wards	002003008001001_00	NEW		797	-	-	-	-
Finance	Acq-Fleet Replacement	PC002003010_00001	NEW		1 825	9 500	35 405	21 882	17 596
Finance	P-Cnin Com F Fire/Ambul	002003002001005_00	NEW	nsive; responsive and sustainable social protect	5 055	3 000	-	-	-
Sewerage	Acq - Carters Glen Sewer Pump Station	001001001005001_00	RENEWAL	competitive and responsive economic infrastruc	19 291	21 000	19 948	17 768	-
Sewerage	Reconstruction Old Sink Toilets Phase 1	001001001005005_00	RENEWAL	competitive and responsive economic infrastruc	7 807	5 000	1 000	-	-
Sewerage	Reconstructr Of Sink Toilets Ward17	001001001005005_00	RENEWAL	competitive and responsive economic infrastruc	-	-	-	-	18 567
Sewerage	Leratopark Sewer Upgrad Downstream Infra	0001002005002_000	NEW	competitive and responsive economic infrastruc	21 320	22 266	21 090	-	-
Town Planning, Building Regulations And	P-Cier Rds Roads	001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	-	11 700	15 000	20 000	20 000
Town Planning, Building Regulations And	Resealing Of Roads Fb Wm	001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	-	3 500	-	-	-
Town Planning, Building Regulations And	Stormwat Proj-Sw Channel Galash Ludg	001001002006001_00	UPGRADING	competitive and responsive economic infrastruc	-	7 300	-	-	-
Town Planning, Building Regulations And	Upgrade Gravel Roads Wards Various	001001002006001_00	UPGRADING	competitive and responsive economic infrastruc	-	10 000	12 000	10 000	10 000
Water Distribution	Water Pipes Refurb Prog Various Wards	001001001004007_00	RENEWAL	competitive and responsive economic infrastruc	-	-	10 000	26 018	28 508
Water Distribution	Distributon-Acq-Wat Meter Replaceme	001001002004007_00	UPGRADING	competitive and responsive economic infrastruc	-	1 000	2 000	2 000	2 000
Water Distribution	Elevated Water Tanks Distribution	0001002004007_000	NEW	competitive and responsive economic infrastruc	1 312	1 000	1 000	-	-
Parent Capital expenditure					119 502	166 666	190 043	154 168	164 069

Per funding source per project	Sum of 2022/23	Sum of 2023/24	Sum of 2024/25	Sum of TOTAL GRANTS
CRR	55,705	33,382	29,096	118,183
ACQ-COMPUTER EQUIPMENT REPLACEMENT	11,300	3,500	3,500	18,300
ACQ-FLEET REPLACEMENT	35,405	21,882	17,596	74,883
ACQ-FURNITURE AND OFFICE EQUIP REPLACEMENT	2,000	2,000	2,000	6,000
CAPITAL SPARES-ACQ-PREPAID METERS	2,000	2,000	2,000	6,000
DSITRBUTION-ACQ-WAT METER REPLACEMENT	2,000	2,000	2,000	6,000
INVESTM PROP-RESEL OF ERVEN	2,000	2,000	2,000	6,000
RECONSTRUCTION OLD SINK TOILETS PHASE 1	1,000	-	-	1,000
EEDSM	4,000	4,000	4,000	12,000
EEDSM PROJECTS		4,000	4,000	8,000
INSTALL VSD'S AT NEWTON RESEVIOR	1,000	-	-	1,000
REPLACE 125W MV WITH 36W LED	3,000	-	-	3,000
INEP	40,000	20,000	20,898	80,898
ELECTRIFICATION OF HOUSES	-	20,000	20,898	40,898
NETWORKS ACQ - ELECTR LERATO PARK	33,000	-	-	33,000
UPGRADE OF CARTERS GLEN & DE LOADING OF GALESHEWE SUB PH	7,000	-	-	7,000
IUDG	70,390	59,018	61,508	190,916
CRAVEN STREET TRADE CENTRE	8,300	-	-	8,300
ELEVATED WATER TANKS DISTRIBUTION	1,000	-	-	1,000
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	21,090	-	-	21,090
P-CIER RDS ROADS	15,000	20,000	20,000	55,000
TOWNSHIP ESTABLISHMENT VARIOUS WARDS	3,000	3,000	3,000	9,000
UPGRADE GRAVEL ROADS WARDS VARIOUS	12,000	10,000	10,000	32,000
WATER AND SEWER PIPE REPLACEMENT	10,000	26,018	28,508	64,526
NDPG	-	20,000	30,000	50,000
ACQ STORMWAT PROJ-STORWAT PHASE 2C	-	20,000	30,000	50,000
WSIG	19,948	17,768	18,567	56,283
ACQ - CARTERS GLEN SEWER PUMP STATION	19,948	17,768	-	37,716
RECONSTRUCTION OLD SINK TOILETS PHASE 1	-	-	18,567	18,567
Grand Total	190,043	154,168	164,069	508,280

The project description on SA36 is aligned to the mSCOA description. Indicated above is a more specific breakdown of the capital projects per funding source. The makeup of the capital program for 2022/23 is rightfully dominated by infrastructure projects consisting of roads, storm water, water, sanitation and electricity projects.

The projects are dominated by infrastructure projects, inter alia.

- Link services and electrification of households in Lerato Park with a budget of R33 million
- Upgrade of Carter's Glen Substation, budgeted at R7 million
- Carters Ridge Pump Station Upgrade with a budget of R19.9 million
- Lerato Park Sewer Services with a budget of R 21 million

Provision is also made for Roads projects which have a combined budget of R27 million. Resealing of roads are provided with a budget of R15 million and the upgrade of gravel roads are allocated R12 million. An amount of R8.3 million is also set aside for the Upgrade of the Craven Street Trade Centre. Provision is also made in the budget of R35 million for the Fleet Replacement Program.

Capital plan by Municipal Functional Classification and Municipal vote

Capital Expenditure per Functional classification						
Capital Expenditure - Function	2022/23 Medium Term Revenue & Expenditure Framework					
	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Weighting 2022/23	Weighting 2023/24	Weighting 2024/25
R Thousand						
Executive and council	53 705	52 382	58 096	28%	34%	35%
Planning and development	8 300	–	–	4%	0%	0%
Road transport	27 000	30 000	30 000	14%	19%	18%
Energy sources	46 000	26 000	26 898	24%	17%	16%
Water management	13 000	28 018	30 508	7%	18%	19%
Waste water management	42 038	17 768	18 567	22%	12%	11%
Total	190 043	154 168	164 069	100%	100%	100%

Capital Expenditure per Municipal Vote						
Vote Description	2022/23 Medium Term Revenue & Expenditure Framework					
	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Weighting 2022/23	Weighting 2023/24	Weighting 2024/25
R Thousand						
Vote 01 - Executive & Council	–	–	–	0%	0%	0%
Vote 02 - Municipal And General	53 705	52 382	58 096	28%	34%	35%
Vote 03 - Municipal Manager	–	–	–	0%	0%	0%
Vote 04 - Corporate Services	–	–	–	0%	0%	0%
Vote 05 - Community Services	–	–	–	0%	0%	0%
Vote 06 - Financial Services	–	–	–	0%	0%	0%
Vote 07 - Strategy Econ Development And Planning	8 300	–	–	4%	0%	0%
Vote 08 - Infrastructure And Services	128 038	101 786	105 973	67%	66%	65%
Total	190 043	154 168	164 069	100%	100%	100%

19. Contracts having future budgetary implications

The municipality has no contracts that extend beyond the MTREF at any given point in time except for long term borrowings which are reported separately. The table SA33 below indicates contracts with future budgetary implications.

20. Legislation and compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting and mSCOA compliance

Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes the publication of the monthly budget statement on the municipality's website. The conversion to version 6.6 for 2022/23 on the financial system is in progress and the use of A-schedules aligned to version 6.6 has been successfully concluded.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and employs five interns undergoing training in various divisions of the Financial Services and Internal audit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The draft SDBIP document will be tabled with the budget for the 2022/23 MTREF during May 2022.

6. Annual Report

Annual report not compiled with in terms of the MFMA requirements.

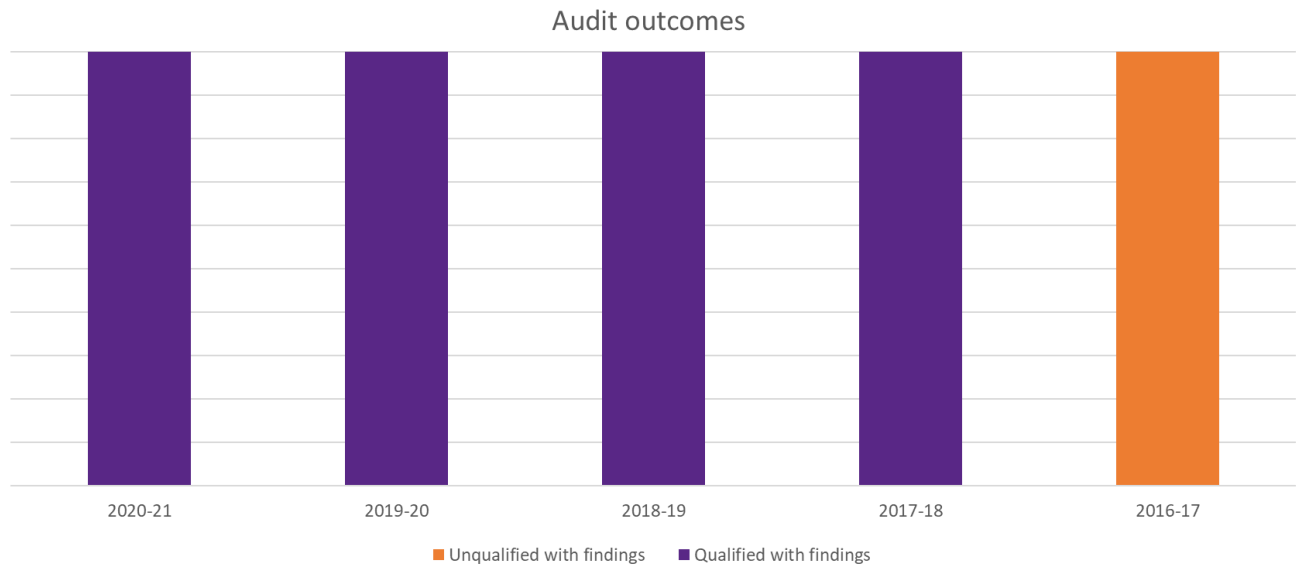
7. Annual Financial Statement

Annual Financial Statements for the year ended 30 June 2021 was submitted on 31 August 2021.

8. Auditor-General Opinion 2020/2021

Audit report status (2020/21)	Qualified Audit Opinion
Audit Findings	118
Basis for qualified opinion	
Property, Plant and Equipment	
Trade Receivables from exchange transactions	
Trade Receivables from non-exchange transactions	
Employee Benefits Liabilities	
Non-Current Provisions	
Irregular Expenditure	
Service charges	
Emphasis of matter paragraphs	
Restatement of corresponding figures	
Material impairments – trade receivables	
Material losses – Electricity and Water	
Underspending of the budget	

Sol Plaatje Local Municipality: Audit outcomes over five years



21. Service Delivery Agreements

The Municipal Structures Act, Section 78 allows for two mechanisms for service delivery purposes, the internal mechanisms and the external mechanisms. Where an external mechanism has been chosen for a specific function or responsibility, a section 80 service delivery agreement must be entered into. At this stage no, new Service delivery agreements are envisaged to be entered into.

2.13 Municipal manager's quality certification

Quality Certificate

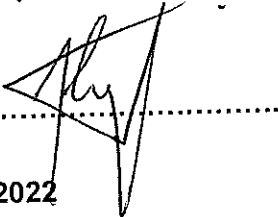
I, N Kesiamang, Acting Municipal Manager of Sol Plaatje Local Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: N Kesiamang

Acting Municipal Manager of Sol Plaatje Local Municipality (NC091)

Signature:

Date: 23/05/2022

A handwritten signature in black ink, appearing to be 'N Kesiamang', is written over a horizontal dotted line. The signature is stylized and somewhat abstract.

CIRCULAR 42
Funding of
Budget

SOL PLAATJE MUNICIPALITY (NC091)

Part 1 - Budgeting for Financial Performance				
Description	Ref	Budget Year	Budget Year +1	Budget Year +2
		2022/23	2023/24	2024/25
		R'000	R'000	R'000
Revenue by Source (Table 1)				
Property rates	A	627,646	658,284	688,753
Service charges	A	1,373,211	1,506,285	1,625,057
Operational Revenue		0	0	0
Rental of facilities and equipment	B	13,010	13,662	14,414
Interest earned - external investments	D	6,000	12,000	15,000
Interest earned - outstanding debtors	D	156,500	154,069	150,785
Fines	B	27,730	29,117	30,718
Licenses and permits	B	6,850	7,193	7,588
Government grants & subsidies - ops		258,117	273,556	294,591
Government grants & subsidies - capital	E	134,338	120,786	134,973
Other income	B	18,145	19,111	20,148
Total Revenue By Source		2,621,547	2,794,063	2,982,028
Internal recoveries		32,254	43,454	44,954
Cross Subsidization		0	1,500	2,000
Total		2,653,801	2,839,017	3,028,982
Operating Expenditure by Type (Table 6)				
Employee related costs	C	849,403	897,908	947,480
Remuneration of Councilors		34,547	36,275	38,270
Contracted Services		46,437	48,812	51,352
Operational Cost		0	0	0
Other material and consumables		134,643	141,656	149,233
Bulk purchases - Electricity		682,000	763,840	840,224
Bulk purchases - Water		236,627	244,648	261,393
Losses		60,000	63,300	66,763
Interest external		38,960	38,488	37,910
Operating leases		0	0	0
Bad debts	F	297,000	316,170	337,015
Grants and subsidies paid		4,460	4,568	4,677
Depreciation		81,050	85,265	89,954
Total Operating Expenditure By Type		2,465,128	2,640,928	2,824,271
Internal Transfer		32,254	43,454	44,954
Cross Subsidization		0	1,500	2,000
Total		2,497,382	2,685,882	2,871,225
Operating Surplus/(Deficit)		156,419	153,134	157,757

SOL PLAATJE MUNICIPALITY (NC091)

Part 2 - Budgeting for Cash Flow				
Description	Ref	Budget Year	Budget Year +1	Budget Year +2
		2022/23	2023/24	2024/25
		R'000	R'000	R'000
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Cash receipts from ratepayers, government and other	A,B	1,886,515	2,060,486	2,247,849
Cash receipts from government - operating		258,117	273,556	294,591
Cash receipts from government and other - capital		134,338	120,786	134,973
Interest received	D	45,125	50,517	52,696
Payments				
Cash paid to suppliers and employees	I	(2,045,577)	(2,163,569)	(2,340,200)
Finance charges		(38,960)	(38,488)	(37,910)
NET CASH FROM OPERATING ACTIVITIES		239,558	303,288	352,001
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of property, plant and equipment		0	0	0
Increase in investment properties		0	0	0
(Increase)/decrease in non-current receivables		0	0	0
Payments				
Purchase of property, plant and equipment	G	(190,043)	(154,168)	(164,069)
(Increase)/decrease in current assets		0	0	0
Increase in non-current investments		0	0	0
NET CASH FROM INVESTING ACTIVITIES		(190,043)	(154,168)	(164,069)
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
New loans raised	G	0	0	0
Increase in consumer deposits		3,925	4,279	4,145
Payments				
Repayment of borrowing	G	(9,402)	(9,534)	(10,734)
NET CASH FROM FINANCING ACTIVITIES		(5,477)	(5,255)	(6,588)
NET INCREASE/(DECREASE) IN CASH		44,039	143,865	181,343
Cash and cash equivalents at the beginning of the year		34,701	78,740	222,605
Cash and cash equivalents at the end of the year		78,740	222,605	403,949

SOL PLAATJE MUNICIPALITY (NC091)

Part 3 - Reconciliation of reserves and commitments backed by cash/investments				
Description	Ref	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		R'000	R'000	R'000
Reserves to be backed by cash	H	131,644	61,923	66,069
Creditors unpaid at year end		558,396	591,899	627,413
Total commitments		690,040	653,822	693,482
Cash and cash equivalents at the end of the year		78,740	222,605	403,949
Long term investments		0	0	
Cash and investments available		78,740	222,605	403,949

Explanation notes/references

A It is the billed/accrued amount and it is assumed that 90% will be collected (average at 85% including interest on debtors and billed)

B It is assumed that a 100% is received/collected

C Included is a provision for an average increase of 4.5%

D Interest received in the cash flow comprises of 25% of interest on debtors and 100% of investment interest

E All grants will be received and spent except for roll over capital projects

F Bad/Doubtful debts have been provided at 15% of billable revenue

G Capital budgeted expenditure of R190,043m is funded by R134,338m grants, R0m donation, R0m from a loan and R55.7m from operating (counter funding/CRR)

H The municipality has these projected reserves in the budgeted financial position that need to be backed by cash

I Counter funding included in capital projects deducted from operating expenditure

Is the municipality's budget appropriately funded - Yes

-cash receipts projections are realistic as the cash flow were reduced in line with expected levels of collection

- bad debts have been provided at approximately 15% of billed revenue

CIRCULAR 71
Financial Ratios
and Norms



The green colour indicates that the result is within the norm and is acceptable.
Red colour indicates that the result is not acceptable and corrective action steps should be put in place to improve the result.
Data should be reported in the blue colour to calculate the ratio.
In situations where the result are not within the acceptable norm, corrective action steps should be taken and reviewed.

Template for Calculation of Uniform Financial Ratios and Norms

NO	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	DATA INPUTS AND RESULTS	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						R'000 2022/23	R'000 2023/24	R'000 2024/25		
1. FINANCIAL POSITION										
A. Asset Management/Utilisation										
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%	Total Operating Expenditure	7%	6%	5%	Please refer to page 2 of MFMA Circular No. 71	
					Taxation Expense	-	-	-		
					Total Capital Expenditure	190,043	154,168	164,069		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%	PPE, Investment Property and Intangible Impairment	0%	0%	0%	Please refer to page 3 of MFMA Circular No. 71	
					PPE at carrying value	2,005,425	2,052,745	2,103,890		
					Investment at carrying value	204,897	202,848	200,819		
					Intangible Assets at carrying value	10,965	11,075	11,185		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%	Total Repairs and Maintenance Expenditure	7%	8%	8%	Please refer to page 4 of MFMA Circular No. 71	The total amount used in this calculation is not including labour costs.
					PPE at carrying value	2,005,425	2,052,745	2,103,890		
					Investment Property at Carrying value	204,897	202,848	200,819		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%	Total Repairs and Maintenance Expenditure including Labour Costs	15%	20%	21%	Please refer to page 4 of MFMA Circular No. 71	The total amount used in this calculation is not including labour costs.
					PPE at carrying value	2,005,425	1,535,620	1,577,722		
					Investment Property at Carrying value	204,897	202,754	204,782		
B. Debtors Management										
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%	Gross Debtors closing balance	84%	85%	86%	Please refer to page 5 of MFMA Circular No. 71	The provision for doubtful debt amounts to around 15% annually. This is an increase from previous estimates. The municipality is implementing a debtor recovery project to improve the collection rate.
					Gross Debtors opening balance	1,883,414	2,205,089	2,536,544		
					Bad debts written Off	1,562,712	1,883,414	2,205,089		
					Billed Revenue	2,000,857	2,164,569	2,313,810		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%	Consumer Debtors Bad debts written off	0%	0%	0%	Please refer to page 5 of MFMA Circular No. 71	
					Consumer Debtors Current bad debt Provision	1,332,986	1,649,156	1,986,171		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days	Gross debtors	100 days	94 days	87 days	Please refer to page 6 of MFMA Circular No. 71	The gross debtors balance includes unpaid grants as well as non-billed revenue. A portion of gross debtors also relates to property rates which is recoverable when selling the asset and government debt, which is not impaired. The mentioned factors distorts the net debtor days to an extent.
					Bad debts Provision	1,883,414	2,205,089	2,536,544		
					Billed Revenue	1,332,986	1,649,156	1,986,171		
						2,000,857	2,164,569	2,313,810		
C. Liquidity Management										
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In Year Reports and AR	1 - 3 Months	Cash and cash equivalents	0 Month	1 Month	2 Month	Please refer to page 7 of MFMA Circular No. 71	
					Unspent Conditional Grants	-	-	-		
					Overdraft	-	-	-		
					Short Term Investments	78,740	222,606	403,949		
					Total Annual Operational Expenditure	2,084,537	2,202,057	2,378,109		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Current Assets	2.59	2.63	2.68	Please refer to page 7 of MFMA Circular No. 71	
					Current Liabilities	2,198,501	2,356,818	2,517,158		
						845,724	896,662	938,431		

D. Liability Management										
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		2%	2%	2%	Please refer to page 8 of MFMA Circular No. 71	
					Interest Paid	38,960	38,488	37,910		
					Redemption	12,078	13,345	14,780		
					Total Operating Expenditure	2,465,128	2,640,928	2,824,271		
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		8%	6%	5%	Please refer to page 9 of MFMA Circular No. 71	
					Total Debt	182,363	163,295	141,827		
					Total Operating Revenue	2,621,547	2,794,063	2,982,028		
					Operational Conditional Grants	258,117	273,556	294,591		
E. Sustainability										
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		46%	108%	168%	Please refer to page 9 of MFMA Circular No. 71	
					Cash and cash Equivalents	-	-	-		
					Bank Overdraft	-	-	-		
					Short Term Investment	78,740	222,606	403,949		
					Long Term Investment	-	-	-		
					Unspent Grants	-	-	-		
					Net Assets	3,130,647	3,283,782	3,441,538		
Accumulated Surplus	2,959,608	3,077,992	3,201,111							
2. FINANCIAL PERFORMANCE										
A. Efficiency										
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		9%	9%	8%	Please refer to page 10 of MFMA Circular No. 71	
					Total Operating Revenue	2,621,547	2,794,063	2,982,028		
					Depreciation - Revalued Portion (Only populate if depreciation line item in the Statement of Financial	81,050	85,265	89,954		
					Total Operating Expenditure	2,465,128	2,640,928	2,824,271		
					Taxation Expense	-	-	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	2%	2%	Please refer to page 10 of MFMA Circular No. 71	
					Total Electricity Revenue	952,852	969,471	1,056,859		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		10%	10%	9%	Please refer to page 11 of MFMA Circular No. 71	
					Total Water Revenue	328,612	350,814	372,196		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		0%	0%	0%	Please refer to page 12 of MFMA Circular No. 71	
					Total Refuse Revenue	70,592	75,064	80,070		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		1%	1%	1%	Please refer to page 12 of MFMA Circular No. 71	
					Total Sanitation and Water Waste Revenue	86,848	92,438	97,841		
B. Distribution Losses										
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		18%	15%	12%	Please refer to page 13 of MFMA Circular No. 71	Total Electricity Losses includes technical losses. According to NERSA's Municipal Tariff Benchmark for 2014/15, the tolerable range is 5% - 12%
					Number of units purchased and/or generated ('000)	608,115	625,425	631,743		
					Number of units sold ('000)	498,654	531,612	555,934		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		50%	40%	30%	Please refer to page 13 of MFMA Circular No. 71	The Municipality is busy with projects to address the water losses. These include metering the bulk use of stand pipes in areas, the installation of bulk meters per area, smart metering of Municipal own use and savings options at Riverton plant.
					Number of kilolitres purchased and/or purified ('000)	60,260	58,077	57,553		
					Number of kilolitres sold ('000)	30,130	34,846	40,287		

C. Revenue Management									
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts) / Previous number of Active	Debtors System	None	0%	1%	1%	Please refer to page 14 of MFMA Circular No. 71	
					Number of Active Debtors Accounts (Previous)	66	66	67	
					Number of Active Debtors Accounts (Current)	66	67	67	
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue) / Previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI	4%	7%	7%	Please refer to page 15 of MFMA Circular No. 71	
					CPI	3.90%	4.20%	4.40%	
					Total Revenue (Previous)	2,513,883	2,621,547	2,794,063	
					Total Revenue (Current)	2,621,547	2,794,063	2,982,028	
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants) / previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= CPI	5%	7%	7%	Please refer to page 15 of MFMA Circular No. 71	
					CPI	3.90%	4.20%	4.40%	
					Total Revenue Excl.Capital (Previous)	2,371,959	2,487,209	2,673,277	The revenue figure requires the exclusion of capital grants but still includes operational grants, which is not a true reflection of growth in tariffs and city
					Total Revenue Excl.Capital (Current)	2,487,209	2,673,277	2,847,055	

D. Expenditure Management									
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days	170 days	172 days	168 days	Please refer to page 16 of MFMA Circular No. 71	
					Trade Creditors	558,396	591,899	627,413	This ratio is calculated as at a specific point in time, which results in a distorted representation of the actual payment days. Especially at year-end, the outstanding creditors will be high.
					Contracted Services	46,437	48,812	51,352	
					Repairs and Maintenance	-	-	-	
					General expenses	43,420	43,056	42,587	
					Bulk Purchases	918,627	1,008,488	1,101,617	
					Capital Credit Purchases (Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)	190,043	154,168	164,069	
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%	0%	0%	0%	Please refer to page 16 of MFMA Circular No. 71	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-	-	-	
					Total Operating Expenditure	2,465,128	2,640,928	2,824,271	
					Taxation Expense	-	-	-	
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%	36%	35%	35%	Please refer to page 17 of MFMA Circular No. 71	
					Employee/personnel related cost	849,403	897,908	947,480	
					Councillors Remuneration	34,547	36,275	38,270	
					Total Operating Expenditure	2,465,128	2,640,928	2,824,271	
					Taxation Expense	-	-	-	
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%	2%	2%	2%	Please refer to page 17 of MFMA Circular No. 71	
					Contracted Services	46,437	48,812	51,352	
					Total Operating Expenditure	2,465,128	2,640,928	2,824,271	
					Taxation Expense	-	-	-	

E. Grant Dependency									
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and	None	29%	22%	18%	Please refer to page 18 of MFMA Circular No. 71	
					Internally generated funds	55,705	33,382	29,096	
					Borrowings	-	-	-	
					Total Capital Expenditure	190,043	154,168	164,069	
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements	None	6%	13%	16%	Please refer to page 18 of MFMA Circular No. 71	
					Internally generated funds	11,500	14,500	19,000	
					Total Capital Expenditure	179,266	113,125	115,786	
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations) / Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None	95%	94%	94%	Please refer to page 18 of MFMA Circular No. 71	
					Total Revenue	2,621,547	2,794,063	2,982,028	
					Government grant and subsidies	258,117	273,556	294,591	
					Public contributions and Donations	-	-	-	
					Capital Grants	134,338	120,786	134,973	

3. BUDGET IMPLEMENTATION									
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%	100%	100%	100%	Please refer to page 19 of MFMA Circular No. 71	
					Actual Capital Expenditure	179,266	113,125	115,786	
					Budget Capital Expenditure	179,266	113,125	115,786	
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%	100%	100%	100%	Please refer to page 20 of MFMA Circular No. 71	
					Actual Operating Expenditure	2,465,128	2,640,928	2,824,271	
					Budget Operating Expenditure	2,465,128	2,640,928	2,824,271	
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%	100%	100%	100%	Please refer to page 20 of MFMA Circular No. 71	
					Actual Operating Revenue	2,621,547	2,794,063	2,982,028	
					Budget Operating Revenue	2,621,547	2,794,063	2,982,028	
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%	100%	100%	100%	Please refer to page 21 of MFMA Circular No. 71	
					Actual Service Charges and Property Rates Revenue	2,000,857	2,164,569	2,313,810	
					Budget Service Charges and Property Rates Revenue	2,000,857	2,164,569	2,313,810	

2022/23
BUDGET
ANNEXURES

1.Schedules

2.Tariffs

3.History of Tariffs

4.Policies

5.By-laws

6.MFMA-Circulars

SECTION 1:

**BUDGET
SCHEDULES
AND
SUPPORTING
TABLES**



Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2022/23

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	Executive & Council	
Vote 02 - Municipal And General	01.1	Councillor's Expenses	01.1 - Councillor's Expenses
Vote 03 - Municipal Manager	01.2	Executive Mayor Admin	01.2 - Executive Mayor Admin
Vote 04 - Corporate Services	01.3	Speakers Office Admin	01.3 - Speakers Office Admin
Vote 05 - Community Services	Vote 02	Municipal And General	
Vote 06 - Financial Services	02.1	Municipal And General	02.1 - Municipal And General
Vote 07 - Strategy Econ Development And Planning	02.2	Mun : Insurance Fund - Short Term	02.2 - Mun : Insurance Fund - Short Term
Vote 08 - Infrastructure And Services	02.3	Mun : Workmen's Compensation Fund	02.3 - Mun : Workmen's Compensation Fund
Vote 09 -	Vote 03	Municipal Manager	
Vote 10 -	03.1	Municipal Manager - Admin	03.1 - Municipal Manager - Admin
Vote 11 -	03.2	Internal Investigations	03.2 - Internal Investigations
Vote 12 -	03.3	Internal Audit	03.3 - Internal Audit
Vote 13 -	03.4	Itp Unit	03.4 - Itp Unit
Vote 14 -	03.5	Project Management Unit - Pmu	03.5 - Project Management Unit - Pmu
Vote 15 - Other	Vote 04	Corporate Services	
	04.1	Corporate Services - Admin	04.1 - Corporate Services - Admin
	04.2	Office Services And Archives	04.2 - Office Services And Archives
	04.3	H R - Management	04.3 - H R - Management
	04.4	H R - Recruitment And Benefits	04.4 - H R - Recruitment And Benefits
	04.5	H R - Training And Development	04.5 - H R - Training And Development
	04.6	H R - Local Authority Training	04.6 - H R - Local Authority Training
	04.7	Publicity And Media Coordination	04.7 - Publicity And Media Coordination
	04.8	Risk Management	04.8 - Risk Management
	04.9	Security And Protection	04.9 - Security And Protection
	Vote 05	Community Services	
	05.1	Community Services - Admin	05.1 - Community Services - Admin
	05.2	Emergency Services	05.2 - Emergency Services
	05.3	Biodiversity And Landscape	05.3 - Biodiversity And Landscape
	05.4	Libraries	05.4 - Libraries
	05.5	Road Traffic Regulations	05.5 - Road Traffic Regulations
	05.6	Vehicle Licensing And Testing	05.6 - Vehicle Licensing And Testing
	05.7	Vehicle Licensing And Testing	05.7 - Vehicle Licensing And Testing
	05.8	Community Parks	05.8 - Community Parks
	05.9	Sport Grounds And Stadiums	05.9 - Sport Grounds And Stadiums
	05.10	Community Halls And Facilities	05.10 - Community Halls And Facilities
	05.11	Swimming Pools	05.11 - Swimming Pools
	05.12	Cemetries	05.12 - Cemetries
	05.13	Resorts And Camping Sites Inside Spm	05.13 - Resorts And Camping Sites Inside Spm
	05.14	Resorts And Camping Sites Outside Spm	05.14 - Resorts And Camping Sites Outside Spm
	05.15	Resort Transka	05.15 - Resort Transka
	05.16	Health - Admin	05.16 - Health - Admin
	05.17	Health - Clinics	05.17 - Health - Clinics
	05.18	Health - Inspections	05.18 - Health - Inspections
	05.19	Health - Commonage And Pound	05.19 - Health - Commonage And Pound
	05.20	Refuse - Polution Control/Collection	05.20 - Refuse - Polution Control/Collection
	05.21	Refuse - Landfill Sites	05.21 - Refuse - Landfill Sites
	05.22	Refuse - Maintenance	05.22 - Refuse - Maintenance
	Vote 06	Financial Services	
	06.1	Financial Services Admin	06.1 - Financial Services Admin
	06.2	Financial Management Grant	06.2 - Financial Management Grant
	06.3	Asset And Risk	06.3 - Asset And Risk
	06.4	Budget And Financial Reporting	06.4 - Budget And Financial Reporting
	06.5	Budget And Financial Reporting	06.5 - Budget And Financial Reporting
	06.6	Expenditure Creditors/Payroll	06.6 - Expenditure Creditors/Payroll
	06.7	Information Technology	06.7 - Information Technology
	06.8	Billing Finance	06.8 - Billing Finance
	06.9	Property Rates And Valuations	06.9 - Property Rates And Valuations
	06.10	Real Estate & Property Management	06.10 - Real Estate & Property Management
	06.11	Debt Collection	06.11 - Debt Collection
	06.12	Supply Chain Management	06.12 - Supply Chain Management
	Vote 07	Strategy Econ Development And Planning	
	07.1	Sedp Admin	07.1 - Sedp Admin
	07.2	Tourism	07.2 - Tourism
	07.3	Properties Services	07.3 - Properties Services
	07.4	Economic Development And Planning	07.4 - Economic Development And Planning
	07.5	Town Planning	07.5 - Town Planning
	07.6	Building Inspectorate	07.6 - Building Inspectorate
	07.7	Properties Maintenance	07.7 - Properties Maintenance
	07.8	Markets And Street Trading	07.8 - Markets And Street Trading
	07.9	Urban Renewal Program	07.9 - Urban Renewal Program
	Vote 08	Infrastructure And Services	
	08.1	Infrastructure Admin	08.1 - Infrastructure Admin
	08.2	Ce - Water And Sanitation	08.2 - Ce - Water And Sanitation
	08.3	Public Toilets	08.3 - Public Toilets
	08.4	Mechanical Workshops	08.4 - Mechanical Workshops
	08.5	Fleet	08.5 - Fleet
	08.6	Roads Planning And Design	08.6 - Roads Planning And Design
	08.7	Road Construction And Maintenance	08.7 - Road Construction And Maintenance
	08.8	Housing - Admin	08.8 - Housing - Admin
	08.9	Housing - Maintenance	08.9 - Housing - Maintenance
	08.10	Sewerage - Reticulation	08.10 - Sewerage - Reticulation
	08.11	Sewerage - Treatment	08.11 - Sewerage - Treatment
	08.12	Sewerage - Maintenance	08.12 - Sewerage - Maintenance
	08.13	Water - Treatment	08.13 - Water - Treatment
	08.14	Water - Distribution	08.14 - Water - Distribution
	08.15	Water - Maintenance	08.15 - Water - Maintenance
	08.16	Electricity - Admin	08.16 - Electricity - Admin
	08.17	Electricity - Maintenance	08.17 - Electricity - Maintenance
	08.18	Electricity - Streetlights Maintenance	08.18 - Electricity - Streetlights Maintenance
	Vote 09		
	Vote 10		
	Vote 11		
	Vote 12		
	Vote 13		
	Vote 14		
	Vote 15	Other	

NC091 Sol Plaatje - Contact Information

A. GENERAL INFORMATION

Municipality	NC091 Sol Plaatje
Grade	5
Province	NC NORTHERN CAPE
Web Address	www.solplaatje.org.za
e-mail Address	info@solplaatje.org.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	x5030
City / Town	Kimberley
Postal Code	8300
Street address	
Building	Civic Centre
Street No. & Name	Sol Plaatje Drive
City / Town	Kimberley
Postal Code	8301
General Contacts	
Telephone number	0538306911
Fax number	0538331005

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Nomazizi Maphutla	Name	S.M Le Fleur
Telephone number	0538306489	Telephone number	0538306331
Cell number	0798932583	Cell number	0610115903
Fax number		Fax number	
E-mail address	Nmaphutla@solplaatje.org.za	E-mail address	sleffeur@solplaatje.org.za

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Kagisho John Brendon Sonyoni	Name	B.M Johnson
Telephone number	0538306213	Telephone number	0538306269
Cell number	0788875102	Cell number	0791372266
Fax number		Fax number	
E-mail address	Ksonyoni@solplaatje.org.za	E-mail address	email not yet activated

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Ms.	Title	Ms
Name	N Kesiamang (Acting)	Name	J Bonokwane
Telephone number	0538306100	Telephone number	0538306471
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Fax number	0538331005	Fax number	0538331005
E-mail address	0825505660	E-mail address	jbonokwane@solplaatje.org.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	

Title	Mrs	Title	Ms
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Cell number	0827565659	Cell number	0717200682
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E-mail address	zthekiso@solplaatje.org.za	E-mail address	mmogakwe@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	CELESTE CROUCH	Name	CANDY JENNEKE
Telephone number	0538306533	Telephone number	0538306564
Cell number	0813066399	Cell number	0658624272
Fax number	0866812135	Fax number	0538314658
E-mail address	ccrouch@solplaatje.org.za	E-mail address	cjenneke@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	KARIN DE KLERK	Name	JJ WAGNER
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Cell number	0726005904	Cell number	0828346330
Fax number		Fax number	
E-mail address	kdklerk@solplaatje.org.za	E-mail address	jwagner@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

NC091 Sol Plaatje - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
<i>Governance and administration</i>		1,004,072	1,005,240	1,020,773	1,109,592	1,072,098	1,072,098	1,126,167	1,159,205	1,221,326
Executive and council		463,786	431,480	419,084	478,759	440,992	440,992	470,256	471,620	502,076
Finance and administration		540,286	573,760	601,689	630,833	631,106	631,106	655,911	687,585	719,251
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23,854	24,994	24,102	27,556	31,056	31,056	26,474	27,823	29,354
Community and social services		9,816	10,359	10,785	10,980	11,480	11,480	11,348	11,934	12,591
Sport and recreation		2,987	2,624	1,131	3,315	3,315	3,315	1,905	2,007	2,117
Public safety		351	675	150	760	760	760	340	357	377
Housing		10,613	10,884	11,967	12,401	12,401	12,401	12,801	13,441	14,180
Health		87	453	69	100	3,100	3,100	80	84	89
<i>Economic and environmental services</i>		22,638	22,283	17,700	23,286	37,686	37,686	16,015	16,825	17,752
Planning and development		2,690	3,920	7,783	5,166	19,566	19,566	5,525	5,809	6,129
Road transport		19,948	18,363	9,917	18,120	18,120	18,120	10,490	11,016	11,623
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		970,971	1,119,627	1,106,680	1,363,208	1,363,208	1,363,208	1,444,171	1,581,053	1,703,936
Energy sources		566,794	680,359	671,706	877,157	877,157	877,157	935,854	1,033,648	1,126,442
Water management		270,001	294,031	286,254	328,612	328,612	328,612	345,167	373,990	393,149
Waste water management		77,321	84,025	86,142	86,848	86,848	86,848	92,200	97,015	102,563
Waste management		56,855	61,211	62,577	70,592	70,592	70,592	70,950	76,400	81,783
<i>Other</i>	4	9,352	8,309	7,644	9,835	9,835	9,835	8,720	9,156	9,660
Total Revenue - Functional	2	2,030,887	2,180,452	2,176,898	2,533,477	2,513,884	2,513,884	2,621,547	2,794,063	2,982,028
Expenditure - Functional										
<i>Governance and administration</i>		549,422	545,801	640,979	683,100	686,574	686,574	712,851	743,381	786,852
Executive and council		334,155	318,151	400,365	405,549	408,749	408,749	428,654	444,784	471,830
Finance and administration		209,917	221,765	234,323	270,570	270,844	270,844	277,659	291,732	307,779
Internal audit		5,350	5,886	6,291	6,982	6,982	6,982	6,538	6,865	7,243
<i>Community and public safety</i>		154,197	163,275	166,029	183,469	186,985	186,985	181,961	195,476	205,815
Community and social services		36,073	38,327	40,133	42,230	42,836	42,836	43,119	49,741	52,021
Sport and recreation		47,061	48,493	47,702	55,822	55,732	55,732	53,283	55,744	58,810
Public safety		35,366	39,304	38,887	43,502	43,502	43,502	43,948	46,233	48,784
Housing		19,964	20,479	21,940	23,480	23,480	23,480	22,768	23,974	25,328
Health		15,732	16,672	17,367	18,435	21,435	21,435	18,842	19,784	20,872
<i>Economic and environmental services</i>		113,485	118,038	123,036	139,819	141,012	141,012	141,936	149,308	157,723
Planning and development		40,914	40,068	39,994	48,172	48,390	48,390	47,872	50,348	53,116
Road transport		71,954	77,332	82,378	90,936	91,911	91,911	93,326	98,186	103,790
Environmental protection		618	637	665	711	711	711	737	774	817
<i>Trading services</i>		1,023,507	1,088,683	1,214,239	1,313,216	1,381,619	1,381,619	1,402,477	1,525,542	1,645,164
Energy sources		644,809	698,314	749,833	857,928	889,891	889,891	915,683	1,010,851	1,101,097
Water management		240,218	265,093	314,140	296,663	326,563	326,563	322,469	340,077	358,491
Waste water management		79,071	69,878	91,753	88,033	94,573	94,573	93,375	98,215	103,793
Waste management		59,408	55,398	58,513	70,592	70,592	70,592	70,950	76,400	81,783
<i>Other</i>	4	20,374	21,041	22,076	25,380	25,380	25,380	25,903	27,221	28,718
Total Expenditure - Functional	3	1,860,985	1,936,838	2,166,359	2,344,984	2,421,569	2,421,569	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) for the year		169,902	243,615	10,539	188,493	92,314	92,314	156,419	153,134	157,757

References

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

NC091 Sol Plaatje - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Revenue - Functional										
Municipal governance and administration		1,004,072	1,005,240	1,020,773	1,109,592	1,072,098	1,072,098	1,126,167	1,159,205	1,221,326
Executive and council		463,786	431,480	419,084	478,759	440,992	440,992	470,256	471,620	502,076
Mayor and Council										
Municipal Manager, Town Secretary and Chief Executive		463,786	431,480	419,084	478,759	440,992	440,992	470,256	471,620	502,076
Finance and administration		540,286	573,760	601,689	630,833	631,106	631,106	655,911	687,585	719,251
Administrative and Corporate Support		106	104	1,769	1,734	1,734	1,734	1,773	1,777	1,779
Asset Management		-	-	-	-	-	-	-	-	-
Finance		533,870	571,568	593,206	621,579	621,579	621,579	646,538	678,104	709,645
Fleet Management										
Human Resources		5,901	1,311	6,178	6,720	6,994	6,994	6,800	6,865	6,940
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-										
Property Services		410	778	536	800	800	800	800	840	886
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function										
Community and public safety		23,854	24,994	24,102	27,556	31,056	31,056	26,474	27,823	29,354
Community and social services		9,816	10,359	10,785	10,980	11,480	11,480	11,348	11,934	12,591
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		869	1,524	2,693	1,800	1,800	1,800	2,900	3,060	3,228
Child Care Facilities										
Community Halls and Facilities		841	811	200	1,030	1,030	1,030	485	514	542
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		8,106	8,023	7,891	8,150	8,650	8,650	7,963	8,361	8,820
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		2,987	2,624	1,131	3,315	3,315	3,315	1,905	2,007	2,117
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		2,795	2,477	1,035	3,135	3,135	3,135	1,765	1,860	1,962
Sports Grounds and Stadiums		193	147	96	180	180	180	140	147	155
Public safety		351	675	150	760	760	760	340	357	377
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		297	635	138	700	700	700	300	315	332
Licensing and Control of Animals		53	39	13	60	60	60	40	42	45
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		10,613	10,884	11,967	12,401	12,401	12,401	12,801	13,441	14,180
Housing		10,613	10,884	11,967	12,401	12,401	12,401	12,801	13,441	14,180
Informal Settlements										
Health		87	453	69	100	3,100	3,100	80	84	89
Ambulance										
Health Services		87	453	69	100	3,100	3,100	80	84	89
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										
Economic and environmental services		22,638	22,283	17,700	23,286	37,686	37,686	16,015	16,825	17,752
Planning and development		2,690	3,920	7,783	5,166	19,566	19,566	5,525	5,809	6,129
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		854	1,032	3,587	1,145	15,545	15,545	810	859	906
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		1,836	2,888	4,196	4,021	4,021	4,021	4,715	4,951	5,223
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning										
Support to Local Municipalities										
Road transport		19,948	18,363	9,917	18,120	18,120	18,120	10,490	11,016	11,623
Public Transport										
Road and Traffic Regulation		19,754	18,055	9,202	18,120	18,120	18,120	10,190	10,700	11,288
Roads		194	307	715	-	-	-	300	317	335
Taxi Ranks										
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		970,971	1,119,627	1,106,680	1,363,208	1,363,208	1,363,208	1,444,171	1,581,053	1,703,936
Energy sources		566,794	680,359	671,706	877,157	877,157	877,157	935,854	1,033,648	1,126,442

Electricity	566,794	680,359	671,706	877,157	877,157	877,157	935,854	1,033,648	1,126,442
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	270,001	294,031	286,254	328,612	328,612	328,612	345,167	373,990	393,149
Water Treatment									
Water Distribution	270,001	294,031	286,254	328,612	328,612	328,612	345,167	373,990	393,149
Water Storage									
Waste water management	77,321	84,025	86,142	86,848	86,848	86,848	92,200	97,015	102,563
Public Toilets									
Sewerage	77,321	84,025	86,142	86,848	86,848	86,848	92,200	97,015	102,563
Storm Water Management									
Waste Water Treatment									
Waste management	56,855	61,211	62,577	70,592	70,592	70,592	70,950	76,400	81,783
Recycling									
Solid Waste Disposal (Landfill Sites)	56,855	61,211	62,577	70,592	70,592	70,592	70,950	76,400	81,783
Solid Waste Removal									
Street Cleaning									
Other	9,352	8,309	7,644	9,835	9,835	9,835	8,720	9,156	9,660
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation	7,142	6,097	6,606	6,760	6,760	6,760	7,100	7,455	7,865
Markets	2,063	2,091	956	2,940	2,940	2,940	1,500	1,575	1,662
Tourism	147	121	82	135	135	135	120	126	133
Total Revenue - Functional	2,030,887	2,180,452	2,176,898	2,533,477	2,513,884	2,513,884	2,621,547	2,794,063	2,982,028
Expenditure - Functional									
Municipal governance and administration	549,422	545,801	640,979	683,100	686,574	686,574	712,851	743,381	786,852
Executive and council	334,155	318,151	400,365	405,549	408,749	408,749	428,654	444,784	471,830
Mayor and Council	46,045	52,931	53,090	57,883	57,883	57,883	58,915	61,861	65,263
Municipal Manager, Town Secretary and Chief Executive	288,109	265,219	347,276	347,666	350,866	350,866	369,739	382,923	406,567
Finance and administration	209,917	221,765	234,323	270,570	270,844	270,844	277,659	291,732	307,779
Administrative and Corporate Support	24,558	26,672	27,717	27,101	27,101	27,101	27,534	28,826	30,263
Asset Management	5,578	5,960	6,386	8,179	8,179	8,179	8,403	8,823	9,308
Finance	69,677	72,864	74,667	95,921	95,921	95,921	98,794	103,836	109,547
Fleet Management	16,331	20,488	24,770	23,083	23,083	23,083	23,780	25,206	26,971
Human Resources	21,487	19,219	18,644	25,129	25,403	25,403	25,230	26,201	27,339
Information Technology	10,544	11,478	17,017	14,974	14,974	14,974	16,587	17,417	18,375
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-	3,306	3,524	3,462	4,247	4,247	4,247	4,330	4,546	4,795
Property Services	15,098	14,355	14,900	16,639	16,639	16,639	17,038	18,031	19,097
Risk Management	2,100	2,235	2,323	2,593	2,593	2,593	2,609	2,739	2,890
Security Services	17,901	23,391	22,288	24,548	24,548	24,548	25,135	26,391	27,843
Supply Chain Management	14,176	12,973	13,274	17,071	17,071	17,071	17,911	17,911	18,896
Valuation Service	9,163	8,606	8,875	11,085	11,085	11,085	11,243	11,806	12,455
Internal audit	5,350	5,886	6,291	6,982	6,982	6,982	6,538	6,865	7,243
Governance Function	5,350	5,886	6,291	6,982	6,982	6,982	6,538	6,865	7,243
Community and public safety	154,197	163,275	166,029	183,469	186,985	186,985	181,961	195,476	205,815
Community and social services	36,073	38,327	40,133	42,230	42,836	42,836	43,119	49,741	52,021
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	17,826	19,254	20,331	20,802	20,892	20,892	21,971	23,485	24,776
Child Care Facilities									
Community Halls and Facilities	3,522	4,908	5,129	4,473	4,489	4,489	4,037	4,279	4,514
Consumer Protection									
Cultural Matters									
Disaster Management									
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	14,726	14,164	14,673	16,955	17,455	17,455	17,111	21,977	22,730
Literacy Programmes									
Media Services									
Museums and Art Galleries									
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	47,061	48,493	47,702	55,822	55,732	55,732	53,283	55,744	58,810
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	23,586	22,867	22,531	27,189	27,189	27,189	25,538	26,815	28,290
Recreational Facilities	17,563	20,671	19,998	21,377	21,287	21,287	20,455	21,275	22,445
Sports Grounds and Stadiums	5,912	4,955	5,173	7,256	7,256	7,256	7,290	7,654	8,075
Public safety	35,366	39,304	38,887	43,502	43,502	43,502	43,948	46,233	48,784
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	34,072	37,958	37,451	41,953	41,953	41,953	42,361	44,566	47,017
Licensing and Control of Animals	1,294	1,346	1,436	1,549	1,549	1,549	1,588	1,667	1,767
Police Forces, Traffic and Street Parking Control									
Pounds									
Housing	19,964	20,479	21,940	23,480	23,480	23,480	22,768	23,974	25,328
Housing	19,964	20,479	21,940	23,480	23,480	23,480	22,768	23,974	25,328
Informal Settlements									
Health	15,732	16,672	17,367	18,435	21,435	21,435	18,842	19,784	20,872
Ambulance									
Health Services	15,732	16,672	17,367	18,435	21,435	21,435	18,842	19,784	20,872
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									
Economic and environmental services	113,485	118,038	123,036	139,819	141,012	141,012	141,936	149,308	157,723
Planning and development	40,914	40,068	39,994	48,172	48,390	48,390	47,872	50,348	53,116
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	9,331	8,526	9,608	10,677	10,895	10,895	10,111	10,699	11,287
Central City Improvement District									
Development Facilitation									
Economic Development/Planning	5,611	5,726	5,614	6,848	6,848	6,848	6,599	6,929	7,310

<i>Regional Planning and Development</i>										
<i>Town Planning, Building Regulations and Enforcement, and City Project Management Unit</i>	23,885	23,634	22,485	28,129	28,129	28,129	29,313	30,779	32,471	
<i>Provincial Planning</i>	2,087	2,182	2,287	2,518	2,518	2,518	1,849	1,942	2,048	
<i>Support to Local Municipalities</i>										
Road transport	71,954	77,332	82,378	90,936	91,911	91,911	93,326	98,186	103,790	
<i>Public Transport</i>										
<i>Road and Traffic Regulation</i>	35,175	36,069	39,833	47,304	47,304	47,304	47,720	50,106	52,861	
<i>Roads</i>	36,779	41,263	42,545	43,632	44,607	44,607	45,606	48,080	50,928	
<i>Taxi Ranks</i>										
Environmental protection	618	637	665	711	711	711	737	774	817	
<i>Biodiversity and Landscape</i>	618	637	665	711	711	711	737	774	817	
<i>Coastal Protection</i>										
<i>Indigenous Forests</i>										
<i>Nature Conservation</i>										
<i>Pollution Control</i>										
<i>Soil Conservation</i>										
Trading services	1,023,507	1,088,683	1,214,239	1,313,216	1,381,619	1,381,619	1,402,477	1,525,542	1,645,164	
Energy sources	644,809	698,314	749,833	857,928	889,891	889,891	915,683	1,010,851	1,101,097	
<i>Electricity</i>	638,151	690,355	742,342	849,098	881,061	881,061	907,073	1,001,639	1,091,240	
<i>Street Lighting and Signal Systems</i>	6,658	7,959	7,490	8,830	8,830	8,830	8,610	9,213	9,858	
<i>Nonelectric Energy</i>										
Water management	240,218	265,093	314,140	296,663	326,563	326,563	322,469	340,077	358,491	
<i>Water Treatment</i>	45,458	51,961	61,956	59,515	71,115	71,115	67,836	71,079	74,488	
<i>Water Distribution</i>	194,760	213,132	252,185	237,148	255,448	255,448	254,633	268,998	284,004	
<i>Water Storage</i>										
Waste water management	79,071	69,878	91,753	88,033	94,573	94,573	93,375	98,215	103,793	
<i>Public Toilets</i>	1,545	1,889	4,888	2,279	2,279	2,279	2,405	2,525	2,664	
<i>Sewerage</i>	37,264	28,496	48,597	45,654	51,481	51,481	49,448	51,884	54,914	
<i>Storm Water Management</i>										
<i>Waste Water Treatment</i>	40,263	39,493	38,268	40,100	40,813	40,813	41,522	43,806	46,215	
Waste management	59,408	55,398	58,513	70,592	70,592	70,592	70,950	76,400	81,783	
<i>Recycling</i>										
<i>Solid Waste Disposal (Landfill Sites)</i>	3,588	3,353	1,815	5,081	5,081	5,081	4,931	5,177	5,462	
<i>Solid Waste Removal</i>	55,820	52,046	56,699	65,511	65,511	65,511	66,020	71,222	76,321	
<i>Street Cleaning</i>										
Other	20,374	21,041	22,076	25,380	25,380	25,380	25,903	27,221	28,718	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation	10,936	11,722	12,413	15,097	15,097	15,097	15,412	16,184	17,074	
Markets	5,737	5,868	6,194	6,242	6,242	6,242	6,185	6,495	6,852	
Tourism	3,701	3,451	3,470	4,041	4,041	4,041	4,306	4,542	4,792	
Total Expenditure - Functional	3	1,860,985	1,936,838	2,166,359	2,344,984	2,421,569	2,421,569	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) for the year		169,902	243,615	10,539	188,493	92,314	92,314	156,419	153,134	157,757

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance

check opexp balance

-	-	-	-	-	-	-	-	-	-
208,277,518	213,526,364	224,552,303	-	-21,000	-21,000	-2	-	-	1

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote										
Vote 01 - Executive & Council	1	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		463,786	431,480	419,084	478,759	440,992	440,992	470,256	471,620	502,076
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		6,007	1,415	6,247	6,804	7,078	7,078	6,873	6,942	7,019
Vote 05 - Community Services		96,992	99,474	90,521	110,627	114,127	114,127	101,913	108,936	116,109
Vote 06 - Financial Services		533,870	571,568	594,906	623,229	623,229	623,229	648,238	679,804	711,345
Vote 07 - Strategy Econ Development And Planning		5,309	6,910	9,357	9,041	23,441	23,441	7,945	8,350	8,810
Vote 08 - Infrastructure And Services		924,923	1,069,606	1,056,784	1,305,018	1,305,018	1,305,018	1,386,322	1,518,411	1,636,669
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,030,887	2,180,452	2,176,898	2,533,477	2,513,884	2,513,884	2,621,547	2,794,063	2,982,028
Expenditure by Vote to be appropriated										
Vote 01 - Executive & Council	1	46,045	52,931	53,090	57,883	57,883	57,883	58,915	61,861	65,263
Vote 02 - Municipal And General		277,590	253,782	335,678	335,456	338,656	338,656	357,885	370,477	393,436
Vote 03 - Municipal Manager		16,144	21,336	22,272	25,025	25,025	25,025	23,528	24,705	26,064
Vote 04 - Corporate Services		62,302	64,204	63,012	73,211	73,485	73,485	74,419	77,848	81,773
Vote 05 - Community Services		244,132	250,522	259,526	297,403	300,919	300,919	297,675	318,812	337,080
Vote 06 - Financial Services		115,007	117,561	126,380	152,611	152,611	152,611	157,404	165,377	174,379
Vote 07 - Strategy Econ Development And Planning		54,587	52,401	53,419	59,374	59,592	59,592	61,468	64,785	68,422
Vote 08 - Infrastructure And Services		1,045,177	1,124,100	1,252,983	1,344,020	1,413,398	1,413,398	1,433,833	1,557,063	1,677,855
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,860,985	1,936,838	2,166,359	2,344,984	2,421,569	2,421,569	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) for the year	2	169,902	243,615	10,539	188,493	92,314	92,314	156,419	153,134	157,757

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

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote										
Vote 01 - Executive & Council	1	-	-	-	-	-	-	-	-	-
01.1 - Councillor's Expenses		-	-	-	-	-	-	-	-	-
01.2 - Executive Mayor Admin		-	-	-	-	-	-	-	-	-
01.3 - Speakers Office Admin		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		463,786	431,480	419,084	478,759	440,992	440,992	470,256	471,620	502,076
02.1 - Municipal And General		463,652	431,480	417,436	478,459	440,692	440,692	469,456	470,740	501,143
02.2 - Mun : Insurance Fund - Short Term		134	-	1,648	300	300	300	800	880	933
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-
03.1 - Municipal Manager - Admin		-	-	-	-	-	-	-	-	-
03.2 - Internal Investigations		-	-	-	-	-	-	-	-	-
03.3 - Internal Audit		-	-	-	-	-	-	-	-	-
03.4 - Idp Unit		-	-	-	-	-	-	-	-	-
03.5 - Project Management Unit - Pmu		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		6,007	1,415	6,247	6,804	7,078	7,078	6,873	6,942	7,019
04.1 - Corporate Services - Admin		-	-	-	-	-	-	-	-	-
04.2 - Office Services And Archives		106	104	69	84	84	84	73	77	79
04.3 - H R - Management		-	-	-	-	-	-	-	-	-
04.4 - H R - Recruitment And Benefits		-	-	-	-	-	-	-	-	-
04.5 - H R - Training And Development		852	1,311	1,517	1,220	1,494	1,494	1,300	1,365	1,440
04.6 - H R - Local Authority Training		5,049	-	4,661	5,500	5,500	5,500	5,500	5,500	5,500
04.7 - Publicity And Media Coordination		-	-	-	-	-	-	-	-	-
04.8 - Risk Management		-	-	-	-	-	-	-	-	-
04.9 - Security And Protection		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		96,992	99,474	90,521	110,627	114,127	114,127	101,913	108,936	116,109
05.1 - Community Services - Admin		-	-	-	-	-	-	-	-	-
05.2 - Emergency Services		297	635	138	700	700	700	300	315	332
05.3 - Biodiversity And Landscape		-	-	-	-	-	-	-	-	-
05.4 - Libraries		8,106	8,023	7,891	8,150	8,650	8,650	7,963	8,361	8,820
05.5 - Road Traffic Regulations		19,754	18,055	9,202	18,120	18,120	18,120	10,190	10,700	11,288
05.6 - Vehicle Licensing And Testing		-	-	-	-	-	-	-	-	-
05.7 - Vehicle Licensing And Testing		7,142	6,097	6,606	6,760	6,760	6,760	7,100	7,455	7,865
05.8 - Community Parks		-	-	-	-	-	-	-	-	-
05.9 - Sport Grounds And Stadiums		193	147	96	180	180	180	140	147	155
05.10 - Community Halls And Facilities		841	811	200	1,030	1,030	1,030	485	514	542
05.11 - Swimming Pools		298	326	212	365	365	365	350	369	390
05.12 - Cemeteries		869	1,524	2,693	1,800	1,800	1,800	2,900	3,060	3,228
05.13 - Resorts And Camping Sites Inside Spm		1,018	879	143	1,120	1,120	1,120	365	385	406
05.14 - Resorts And Camping Sites Outside Spm		690	596	450	850	850	850	550	580	612
05.15 - Resort Transka		789	676	230	800	800	800	500	525	554
05.16 - Health - Admin		-	-	-	-	-	-	-	-	-
05.17 - Health - Clinics		-	-	-	-	-	-	-	-	-
05.18 - Health - Inspections		87	453	69	100	3,100	3,100	80	84	89
05.19 - Health - Commonage And Pound		53	39	13	60	60	60	40	42	45
05.20 - Refuse - Pollution Control/Collection		56,855	61,211	62,577	70,592	70,592	70,592	70,950	76,400	81,783
05.21 - Refuse - Landfill Sites		-	-	-	-	-	-	-	-	-
05.22 - Refuse - Maintenance		-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		533,870	571,568	594,906	623,229	623,229	623,229	648,238	679,804	711,345
06.1 - Financial Services Admin		-	-	-	-	-	-	-	-	-
06.2 - Financial Management Grant		-	-	1,700	1,650	1,650	1,650	1,700	1,700	1,700
06.3 - Asset And Risk		-	-	-	-	-	-	-	-	-
06.4 - Budget And Financial Reporting		1,026	-	-	-	-	-	-	-	-
06.5 - Budget And Financial Reporting		-	669	503	300	300	300	300	300	300
06.6 - Expenditure Creditors/Payroll		826	996	1,023	1,021	1,021	1,021	1,061	1,114	1,175
06.7 - Information Technology		-	-	-	-	-	-	-	-	-
06.8 - Billing Finance		514,108	555,550	571,099	603,757	603,757	603,757	627,676	658,314	688,783
06.9 - Property Rates And Valuations		-	-	-	-	-	-	-	-	-
06.10 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-
06.11 - Debt Collection		17,909	14,352	20,581	16,501	16,501	16,501	17,501	18,376	19,387
06.12 - Supply Chain Management		-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		5,309	6,910	9,357	9,041	23,441	23,441	7,945	8,350	8,810
07.1 - Sedp Admin		-	-	-	-	-	-	-	-	-
07.2 - Tourism		147	121	82	135	135	135	120	126	133
07.3 - Properties Services		410	778	536	800	800	800	800	840	886
07.4 - Economic Development And Planning		854	1,032	3,587	1,145	15,545	15,545	810	859	906
07.5 - Town Planning		902	1,258	1,080	1,501	1,501	1,501	1,500	1,575	1,662
07.6 - Building Inspectorate		934	1,630	3,116	2,520	2,520	2,520	3,215	3,376	3,561
07.7 - Properties Maintenance		-	-	-	-	-	-	-	-	-
07.8 - Markets And Street Trading		2,063	2,091	956	2,940	2,940	2,940	1,500	1,575	1,662

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
07.9 - Urban Renewal Program		-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		924,923	1,069,606	1,056,784	1,305,018	1,305,018	1,305,018	1,386,322	1,518,411	1,636,669
08.1 - Infrastructure Admin		-	-	-	-	-	-	-	-	-
08.2 - Ce - Water And Sanitation		-	-	-	-	-	-	-	-	-
08.3 - Public Toilets		-	-	-	-	-	-	-	-	-
08.4 - Mechanical Workshops		-	-	-	-	-	-	-	-	-
08.5 - Fleet		-	-	-	-	-	-	-	-	-
08.6 - Roads Planning And Design		-	-	-	-	-	-	-	-	-
08.7 - Road Construction And Maintenance		194	307	715	-	-	-	300	317	335
08.8 - Housing - Admin		10,613	10,884	11,967	12,401	12,401	12,401	12,801	13,441	14,180
08.9 - Housing - Maintenance		-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation		77,321	84,025	86,142	86,848	86,848	86,848	92,200	97,015	102,563
08.11 - Sewerage - Treatment		-	-	-	-	-	-	-	-	-
08.12 - Sewerage - Maintenance		-	-	-	-	-	-	-	-	-
08.13 - Water - Treatment		-	-	-	-	-	-	-	-	-
08.14 - Water - Distribution		270,001	294,031	286,254	328,612	328,612	328,612	345,167	373,990	393,149
08.15 - Water - Maintenance		-	-	-	-	-	-	-	-	-
08.16 - Electricity - Admin		566,794	680,359	671,706	877,157	877,157	877,157	935,854	1,033,648	1,126,442
08.17 - Electricity - Maintenance		-	-	-	-	-	-	-	-	-
08.18 - Electricity - Streetlights Maintenance		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,030,887	2,180,452	2,176,898	2,533,477	2,513,884	2,513,884	2,621,547	2,794,063	2,982,028
Expenditure by Vote	1									
Vote 01 - Executive & Council		46,045	52,931	53,090	57,883	57,883	57,883	58,915	61,861	65,263
01.1 - Councillor's Expenses		28,388	30,367	30,260	34,547	34,547	34,547	34,547	36,275	38,270
01.2 - Executive Mayor Admin		9,150	11,228	11,250	11,424	11,424	11,424	12,125	12,732	13,432
01.3 - Speakers Office Admin		8,507	11,336	11,580	11,912	11,912	11,912	12,242	12,855	13,562
Vote 02 - Municipal And General		277,590	253,782	335,678	335,456	338,656	338,656	357,885	370,477	393,436
02.1 - Municipal And General		275,667	246,401	340,045	335,156	338,356	338,356	357,085	369,597	392,503
02.2 - Mun : Insurance Fund - Short Term		1,796	7,727	(3,056)	300	300	300	800	880	933
02.3 - Mun : Workmen's Compensation Fund		127	(346)	(1,311)	-	-	-	-	-	-
Vote 03 - Municipal Manager		16,144	21,336	22,272	25,025	25,025	25,025	23,528	24,705	26,064
03.1 - Municipal Manager - Admin		10,519	11,437	11,597	12,209	12,209	12,209	11,854	12,446	13,131
03.2 - Internal Investigations		(2,583)	1,256	1,248	1,316	1,316	1,316	1,355	1,423	1,501
03.3 - Internal Audit		5,350	5,886	6,291	6,982	6,982	6,982	6,538	6,865	7,243
03.4 - Idp Unit		771	575	848	1,999	1,999	1,999	1,932	2,029	2,140
03.5 - Project Management Unit - Pmu		2,087	2,182	2,287	2,518	2,518	2,518	1,849	1,942	2,048
Vote 04 - Corporate Services		62,302	64,204	63,012	73,211	73,485	73,485	74,419	77,848	81,773
04.1 - Corporate Services - Admin		8,574	9,173	10,195	10,154	10,154	10,154	10,321	10,837	11,379
04.2 - Office Services And Archives		6,351	7,919	7,347	7,857	7,857	7,857	8,150	8,557	9,028
04.3 - H R - Management		12,003	10,248	10,360	13,678	13,678	13,678	13,670	14,338	15,127
04.4 - H R - Recruitment And Benefits		1,759	1,828	1,878	2,327	2,327	2,327	2,375	2,494	2,631
04.5 - H R - Training And Development		2,676	2,449	1,734	3,624	3,898	3,898	3,685	3,869	4,082
04.6 - H R - Local Authority Training		5,049	4,694	4,672	5,500	5,500	5,500	5,500	5,500	5,500
04.7 - Publicity And Media Coordination		3,306	3,524	3,462	4,247	4,247	4,247	4,330	4,546	4,795
04.8 - Risk Management		2,100	2,235	2,323	2,593	2,593	2,593	2,609	2,739	2,890
04.9 - Security And Protection		20,484	22,135	21,040	23,232	23,232	23,232	23,779	24,968	26,342
Vote 05 - Community Services		244,132	250,522	259,526	297,403	300,919	300,919	297,675	318,812	337,080
05.1 - Community Services - Admin		3,762	3,900	4,013	3,709	3,709	3,709	3,664	3,847	4,059
05.2 - Emergency Services		34,072	37,958	37,451	41,953	41,953	41,953	42,361	44,566	47,017
05.3 - Biodiversity And Landscape		618	637	665	711	711	711	737	774	817
05.4 - Libraries		14,726	14,164	14,673	16,955	17,455	17,455	17,111	21,977	22,730
05.5 - Road Traffic Regulations		35,175	36,069	39,833	47,304	47,304	47,304	47,720	50,106	52,861
05.6 - Vehicle Licensing And Testing		-	-	-	-	-	-	-	-	-
05.7 - Vehicle Licensing And Testing		10,936	11,722	12,413	15,097	15,097	15,097	15,412	16,184	17,074
05.8 - Community Parks		23,586	22,867	22,531	27,189	27,189	27,189	25,538	26,815	28,290
05.9 - Sport Grounds And Stadiums		5,912	4,955	5,173	7,256	7,256	7,256	7,290	7,654	8,075
05.10 - Community Halls And Facilities		3,522	4,908	5,129	4,473	4,489	4,489	4,037	4,279	4,514
05.11 - Swimming Pools		4,290	4,771	4,599	5,448	5,448	5,448	5,634	5,944	6,270
05.12 - Cemeteries		17,826	19,254	20,331	20,802	20,892	20,892	21,971	23,485	24,776
05.13 - Resorts And Camping Sites Inside Spm		6,676	8,469	7,797	7,625	7,535	7,535	7,128	7,228	7,625
05.14 - Resorts And Camping Sites Outside Spm		4,266	4,911	5,130	5,493	5,493	5,493	5,012	5,288	5,579

NC091 Sol Plaatje - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
05.15 - Resort Transka		2,330	2,521	2,472	2,811	2,811	2,811	2,681	2,815	2,970
05.16 - Health - Admin		2,953	2,989	3,245	3,479	3,479	3,479	3,517	3,693	3,896
05.17 - Health - Clinics		5,786	5,453	4,980	5,258	5,258	5,258	5,310	5,576	5,883
05.18 - Health - Inspections		6,994	8,230	9,142	9,698	12,698	12,698	10,015	10,515	11,094
05.19 - Health - Commonage And Pound		1,294	1,346	1,436	1,549	1,549	1,549	1,588	1,667	1,767
05.20 - Refuse - Pollution Control/Collection		40,078	40,826	42,986	46,994	47,194	47,194	48,363	52,506	56,481
05.21 - Refuse - Landfill Sites		3,588	3,353	1,815	5,081	5,081	5,081	4,931	5,177	5,462
05.22 - Refuse - Maintenance		15,743	11,220	13,713	18,517	18,317	18,317	17,657	18,716	19,839
Vote 06 - Financial Services		115,007	117,561	126,380	152,611	152,611	152,611	157,404	165,377	174,379
06.1 - Financial Services Admin		3,811	4,061	4,495	3,732	3,732	3,732	3,699	3,884	4,098
06.2 - Financial Management Grant		2,058	1,620	1,666	1,650	1,650	1,650	1,700	1,700	1,700
06.3 - Asset And Risk		5,578	5,960	6,386	8,179	8,179	8,179	8,403	8,823	9,308
06.4 - Budget And Financial Reporting		-	-	-	-	-	-	-	-	-
06.5 - Budget And Financial Reporting		10,779	10,388	10,530	19,916	19,916	19,916	20,540	21,670	22,862
06.6 - Expenditure Creditors/Payroll		7,782	8,024	8,251	11,379	11,379	11,379	11,751	12,339	13,018
06.7 - Information Technology		10,544	11,478	17,017	14,974	14,974	14,974	16,587	17,417	18,375
06.8 - Billing Finance		37,008	38,252	39,622	43,375	43,375	43,375	44,840	47,082	49,672
06.9 - Property Rates And Valuations		9,163	8,606	8,875	11,085	11,085	11,085	11,243	11,806	12,455
06.10 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-
06.11 - Debt Collection		14,109	16,200	16,264	21,251	21,251	21,251	21,661	22,744	23,995
06.12 - Supply Chain Management		14,176	12,973	13,274	17,071	17,071	17,071	16,977	17,911	18,896
Vote 07 - Strategy Econ Development And Planning		54,587	52,401	53,419	59,374	59,592	59,592	61,468	64,785	68,422
07.1 - Sedp Admin		2,672	2,740	2,682	2,986	2,986	2,986	3,145	3,302	3,483
07.2 - Tourism		3,701	3,451	3,470	4,041	4,041	4,041	4,306	4,542	4,792
07.3 - Properties Services		2,398	2,476	2,668	2,855	2,855	2,855	2,964	3,112	3,284
07.4 - Economic Development And Planning		8,560	7,951	8,759	8,678	8,895	8,895	8,179	8,670	9,147
07.5 - Town Planning		12,261	12,625	12,487	12,578	12,578	12,578	14,604	15,334	16,177
07.6 - Building Inspectorate		3,619	2,424	1,996	4,349	4,349	4,349	4,557	4,785	5,048
07.7 - Properties Maintenance		12,700	11,879	12,232	13,783	13,783	13,783	14,074	14,918	15,813
07.8 - Markets And Street Trading		5,737	5,868	6,194	6,242	6,242	6,242	6,185	6,495	6,852
07.9 - Urban Renewal Program		2,939	2,986	2,932	3,862	3,862	3,862	3,454	3,627	3,826
Vote 08 - Infrastructure And Services		1,045,177	1,124,100	1,252,983	1,344,020	1,413,398	1,413,398	1,433,833	1,557,063	1,677,855
08.1 - Infrastructure Admin		2,732	2,712	3,109	4,219	4,219	4,219	3,297	3,462	3,652
08.2 - Ce - Water And Sanitation		5,272	5,873	4,893	6,983	6,983	6,983	6,856	7,198	7,594
08.3 - Public Toilets		1,545	1,889	4,888	2,279	2,279	2,279	2,405	2,525	2,664
08.4 - Mechanical Workshops		20,135	19,620	20,634	23,083	23,083	23,083	23,780	25,206	26,971
08.5 - Fleet		(3,804)	868	4,136	-	-	-	-	-	0
08.6 - Roads Planning And Design		4,174	3,268	3,370	6,701	6,701	6,701	6,931	7,278	7,678
08.7 - Road Construction And Maintenance		32,604	37,995	39,175	36,930	37,905	37,905	38,675	40,802	43,250
08.8 - Housing - Admin		14,252	14,941	15,983	17,019	17,019	17,019	16,012	16,813	17,737
08.9 - Housing - Maintenance		5,712	5,538	5,957	6,461	6,461	6,461	6,756	7,161	7,591
08.10 - Sewerage - Reticulation		3,801	4,744	17,749	10,601	10,527	10,527	13,023	13,455	14,372
08.11 - Sewerage - Treatment		40,263	39,493	38,268	40,100	40,813	40,813	41,522	43,806	46,215
08.12 - Sewerage - Maintenance		33,463	23,753	30,848	35,053	40,954	40,954	36,425	38,429	40,542
08.13 - Water - Treatment		45,458	51,961	61,956	59,515	71,115	71,115	67,836	71,079	74,488
08.14 - Water - Distribution		153,351	171,135	203,828	184,650	193,650	193,650	199,647	210,712	222,222
08.15 - Water - Maintenance		41,409	41,997	48,356	52,498	61,798	61,798	54,986	58,285	61,782
08.16 - Electricity - Admin		589,575	646,785	691,063	794,062	828,042	828,042	848,995	939,997	1,026,131
08.17 - Electricity - Maintenance		48,576	43,570	51,280	55,036	53,019	53,019	58,077	61,642	65,109
08.18 - Electricity - Streetlights Maintenance		6,658	7,959	7,490	8,830	8,830	8,830	8,610	9,213	9,858
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,860,985	1,936,838	2,166,359	2,344,984	2,421,569	2,421,569	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) for the year	2	169,902	243,615	10,539	188,493	92,314	92,314	156,419	153,134	157,757

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

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	512,886	555,073	571,075	603,707	603,707	603,707	531,601	627,646	658,284	688,753
Service charges - electricity revenue	2	552,454	664,828	659,307	861,157	861,157	861,157	612,863	919,854	1,016,768	1,108,634
Service charges - water revenue	2	236,691	258,618	259,156	294,012	294,012	294,012	251,011	310,717	337,475	354,626
Service charges - sanitation revenue	2	67,424	73,119	78,186	76,648	76,648	76,648	87,490	81,700	86,203	91,156
Service charges - refuse revenue	2	48,780	52,564	56,401	59,567	59,567	59,567	63,355	60,940	65,839	70,641
Rental of facilities and equipment		11,092	11,427	12,018	13,145	13,145	13,145	12,540	13,010	13,662	14,414
Interest earned - external investments		10,002	5,503	2,835	9,000	9,000	9,000	657	6,000	12,000	15,000
Interest earned - outstanding debtors		141,429	145,492	105,983	157,200	157,200	157,200	105,605	156,500	154,069	150,785
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		36,982	31,614	29,477	34,725	34,725	34,725	4,276	27,730	29,117	30,718
Licences and permits		6,319	5,863	6,383	6,500	6,500	6,500	8,058	6,850	7,193	7,588
Agency services		576	-	-	-	-	-	-	-	-	-
Transfers and subsidies		192,110	214,815	260,426	230,640	236,873	236,873	219,941	258,117	273,556	294,591
Other revenue	2	16,309	18,108	17,354	19,411	19,685	19,685	14,429	18,145	19,111	20,148
Gains		577	417	5,736	-	-	-	1,374	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,833,634	2,037,442	2,064,336	2,365,711	2,372,218	2,372,218	1,913,200	2,487,209	2,673,277	2,847,055
Expenditure By Type											
Employee related costs	2	688,565	652,922	726,219	836,388	841,588	841,588	628,399	849,403	897,908	947,480
Remuneration of councillors		28,388	30,367	30,260	34,547	34,547	34,547	24,677	34,547	36,275	38,270
Debt impairment	3	205,848	232,991	344,346	275,000	275,000	275,000	138,029	297,000	316,170	337,015
Depreciation & asset impairment	2	61,697	69,409	63,881	79,150	79,150	79,150	-	81,050	85,265	89,954
Finance charges		25,790	30,582	36,467	22,261	63,461	63,461	18,050	38,960	38,488	37,910
Bulk purchases - electricity	2	459,678	515,937	540,953	647,000	647,000	647,000	491,418	682,000	763,840	840,224
Inventory consumed	8	45,612	48,468	53,848	279,331	231,530	231,530	47,588	236,627	244,648	261,393
Contracted services		42,342	38,346	40,651	46,687	41,222	41,222	26,132	46,437	48,812	51,352
Transfers and subsidies		3,940	2,733	2,528	4,850	4,850	4,850	2,546	4,460	4,568	4,677
Other expenditure	4, 5	90,334	100,987	102,187	119,770	132,482	132,482	131,599	134,643	141,656	149,233
Losses		514	569	467	-	70,760	70,760	-	60,000	63,300	66,763
Total Expenditure		1,652,708	1,723,311	1,941,807	2,344,984	2,421,590	2,421,590	1,508,439	2,465,128	2,640,928	2,824,271
Surplus/(Deficit)		180,926	314,131	122,529	20,727	(49,373)	(49,373)	404,761	22,081	32,348	22,784
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		197,254	143,011	109,706	167,766	127,266	127,266	39,586	134,338	120,786	134,973
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	2,856	-	14,400	14,400	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		378,179	457,141	235,091	188,493	92,293	92,293	444,346	156,419	153,134	157,757
Taxation											
Surplus/(Deficit) after taxation		378,179	457,141	235,091	188,493	92,293	92,293	444,346	156,419	153,134	157,757
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		378,179	457,141	235,091	188,493	92,293	92,293	444,346	156,419	153,134	157,757
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		378,179	457,141	235,091	188,493	92,293	92,293	444,346	156,419	153,134	157,757

References

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		60,305	23,879	26,692	33,000	3,000	3,000	2,028	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	3,126	8,000	22,400	22,400	10,421	8,300	-	-
Vote 08 - Infrastructure And Services		84,549	24,693	64,887	81,266	90,786	90,786	22,304	56,038	71,786	75,973
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	144,854	48,572	94,705	122,266	116,186	116,186	34,754	64,338	71,786	75,973
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		23,125	70,416	23,485	22,500	18,000	18,000	2,788	53,705	52,382	58,096
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		32,707	18,030	1,312	34,500	32,480	32,480	20,993	72,000	30,000	30,000
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		55,831	88,446	24,797	57,000	50,480	50,480	23,782	125,705	82,382	88,096
Total Capital Expenditure - Vote		200,685	137,018	119,502	179,266	166,666	166,666	58,535	190,043	154,168	164,069
Capital Expenditure - Functional											
Governance and administration		83,430	94,295	50,177	55,500	21,000	21,000	4,816	53,705	52,382	58,096
Executive and council		83,430	94,295	50,177	55,500	21,000	21,000	4,816	53,705	52,382	58,096
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	3,126	8,000	54,900	54,900	33,432	35,300	30,000	30,000
Planning and development		-	-	3,126	8,000	22,400	22,400	10,421	8,300	-	-
Road transport		-	-	-	-	32,500	32,500	23,011	27,000	30,000	30,000
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		117,256	42,723	66,199	115,766	90,766	90,766	20,287	101,038	71,786	75,973
Energy sources		43,389	12,108	16,469	67,500	40,500	40,500	4,133	46,000	26,000	26,898
Water management		36,981	7,058	1,312	1,000	2,000	2,000	345	13,000	28,018	30,508
Waste water management		36,886	23,556	48,418	47,266	48,266	48,266	15,809	42,038	17,768	18,567
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	200,685	137,018	119,502	179,266	166,666	166,666	58,535	190,043	154,168	164,069
Funded by:											
National Government		172,816	126,994	101,832	167,766	123,766	123,766	39,515	134,338	120,786	134,973
Provincial Government		4,207	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	3,500	3,500	3,629	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	2,483	-	14,400	14,400	10,421	-	-	-
Transfers recognised - capital	4	177,023	126,994	104,315	167,766	141,666	141,666	53,565	134,338	120,786	134,973
Borrowing	6										
Internally generated funds		23,662	10,023	15,186	11,500	25,000	25,000	4,970	55,705	33,382	29,096
Total Capital Funding	7	200,685	137,018	119,502	179,266	166,666	166,666	58,535	190,043	154,168	164,069

References

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

NC091 Sol Plaatje - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	Current Year 2021/22							2022/23 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget			New multi-year appropriations (funds for new and existing projects)			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		R thousand																				
Capital expenditure - Municipal Vote																						
Multi-year expenditure appropriation	2																					
Vote 01 - Executive & Council																						
01.1 - Council's Expenses																						
01.2 - Executive Mayor Admin																						
01.3 - Speakers Office Admin																						
Vote 02 - Municipal And General		60,305	23,879	26,692	33,000	3,000	3,000	2,028														
02.1 - Municipal And General		60,305	23,879	26,692	33,000	3,000	3,000	2,028														
02.2 - Mun - Insurance Fund - Short Term																						
02.3 - Mun - Workmen's Compensation Fund																						
Vote 03 - Municipal Manager																						
03.1 - Municipal Manager - Admin																						
03.2 - Internal Investigations																						
03.3 - Internal Audit																						
03.4 - Itp Unit																						
03.5 - Project Management Unit - Pmu																						
Vote 04 - Corporate Services																						
04.1 - Corporate Services - Admin																						
04.2 - Office Services And Archives																						
04.3 - HR - Management																						
04.4 - HR - Recruitment And Benefits																						
04.5 - HR - Training And Development																						
04.6 - HR - Local Authority Training																						
04.7 - Publicity And Media Coordination																						
04.8 - Risk Management																						
04.9 - Security And Protection																						
Vote 05 - Community Services																						
05.1 - Community Services - Admin																						
05.2 - Emergency Services																						
05.3 - Biodiversity And Landscape																						
05.4 - Libraries																						
05.5 - Road Traffic Regulation																						
05.6 - Vehicle Licensing And Testing																						
05.7 - Vehicle Licensing And Testing																						
05.8 - Community Parks																						
05.9 - Sport Grounds And Stadiums																						
05.10 - Community Halls And Facilities																						
05.11 - Swimming Pools																						
05.12 - Cemeteries																						
05.13 - Resorts And Camping Sites Inside Spm																						
05.14 - Resorts And Camping Sites Outside Spm																						
05.15 - Resort Transka																						
05.16 - Health - Admin																						
05.17 - Health - Clinics																						
05.18 - Health - Inspections																						
05.19 - Health - Commonage And Pound																						
05.20 - Refuse - Pollution Control/Collection																						
05.21 - Refuse - Landfill Sites																						
Vote 06 - Financial Services																						
06.1 - Financial Services Admin																						
06.2 - Financial Management Grant																						
06.3 - Asset And Risk																						
06.4 - Budget And Financial Reporting																						
06.5 - Budget And Financial Reporting																						
06.6 - Expenditure Creditors/Payroll																						
06.7 - Information Technology																						
06.8 - Billing Finance																						
06.9 - Property Rates And Valuations																						
06.10 - Real Estate & Property Management																						
06.11 - Debt Collection																						
06.12 - Supply Chain Management																						
Vote 07 - Strategy Econ Development And Planning				3,126	8,000	22,400	22,400	10,421														
07.1 - Socy Admin																						
07.2 - Tourism																						
07.3 - Properties Services																						
07.4 - Economic Development And Planning				3,126	8,000	22,400	22,400	10,421														
07.5 - Town Planning																						
07.6 - Building Inspectorate																						
07.7 - Properties Maintenance																						
07.8 - Markets And Street Trading																						
07.9 - Urban Renewal Program																						
Vote 08 - Infrastructure And Services		84,549	24,693	64,887	81,266	90,786	90,786	22,304	56,038	71,786	75,973									71,786		75,973
08.1 - Infrastructure Admin																						
08.2 - Ce - Water And Sanitation																						
08.3 - Public Toilets																						
08.4 - Mechanical Workshops																						
08.5 - Fleet																						
08.6 - Roads Planning And Design																						
08.7 - Road Construction And Maintenance						7,300	7,300	2,537														
08.8 - Housing - Admin																						
08.9 - Housing - Maintenance																						
08.10 - Sewerage - Rehabilitation	25,407	23,556	48,418	47,266	48,266	48,266	15,809	42,038	17,768	18,567										17,768		18,567
08.11 - Sewerage - Treatment																						
08.12 - Sewerage - Maintenance																						
08.13 - Water - Treatment																						
08.14 - Water - Distribution	36,981	693		1,000	1,000	1,000	345	12,000	28,018	30,508												

05.22 - Refuse - Maintenance	--	--	--	--	--	--	--	--	--	--
Vote 06 - Financial Services	--	--	--	--	--	--	--	--	--	--
06.1 - Financial Services Admin	--	--	--	--	--	--	--	--	--	--
06.2 - Financial Management Grant	--	--	--	--	--	--	--	--	--	--
06.3 - Asset And Risk	--	--	--	--	--	--	--	--	--	--
06.4 - Budget And Financial Reporting	--	--	--	--	--	--	--	--	--	--
06.5 - Budget And Financial Reporting	--	--	--	--	--	--	--	--	--	--
06.6 - Expendure Creditors Payroll	--	--	--	--	--	--	--	--	--	--
06.7 - Information Technology	--	--	--	--	--	--	--	--	--	--
06.8 - Billing Finance	--	--	--	--	--	--	--	--	--	--
06.9 - Property Rates And Valuations	--	--	--	--	--	--	--	--	--	--
06.10 - Real Estate & Property Management	--	--	--	--	--	--	--	--	--	--
06.11 - Debt Collection	--	--	--	--	--	--	--	--	--	--
06.12 - Supply Chain Management	--	--	--	--	--	--	--	--	--	--
Vote 07 - Strategy Econ Development And Planning	--	--	--	--	--	--	--	--	--	--
07.1 - Scdp Admin	--	--	--	--	--	--	--	--	--	--
07.2 - Tourism	--	--	--	--	--	--	--	--	--	--
07.3 - Properties Services	--	--	--	--	--	--	--	--	--	--
07.4 - Economic Development And Planning	--	--	--	--	--	--	--	--	--	--
07.5 - Town Planning	--	--	--	--	--	--	--	--	--	--
07.6 - Building Inspectorate	--	--	--	--	--	--	--	--	--	--
07.7 - Properties Maintenance	--	--	--	--	--	--	--	--	--	--
07.8 - Markets And Street Trading	--	--	--	--	--	--	--	--	--	--
07.9 - Urban Renewal Program	--	--	--	--	--	--	--	--	--	--
Vote 08 - Infrastructure And Services	32,707	18,000	1,312	34,500	32,480	32,480	20,993	72,000	30,000	30,000
08.1 - Infrastructure Admin	--	--	--	--	--	--	--	--	--	--
08.2 - Ce - Water And Sanitation	--	--	--	--	--	--	--	--	--	--
08.3 - Public Toilets	--	--	--	--	--	--	--	--	--	--
08.4 - Mechanical Workshops	--	--	--	--	--	--	--	--	--	--
08.5 - Fleet	--	--	--	--	--	--	--	--	--	--
08.6 - Roads Planning And Design	--	--	--	--	25,200	25,200	20,474	27,000	30,000	30,000
08.7 - Road Construction And Maintenance	--	--	--	--	--	--	--	--	--	--
08.8 - Housing - Admin	--	--	--	--	--	--	--	--	--	--
08.9 - Housing - Maintenance	--	--	--	--	--	--	--	--	--	--
08.10 - Sewerage - Retculatoin	11,479	--	--	--	--	--	--	--	--	--
08.11 - Sewerage - Treatment	--	--	--	--	--	--	--	--	--	--
08.12 - Sewerage - Maintenance	--	--	--	--	--	--	--	--	--	--
08.13 - Water - Treatment	--	--	--	--	--	--	--	--	--	--
08.14 - Water - Distribution	--	6,365	1,312	--	1,000	1,000	--	1,000	--	--
08.15 - Water - Maintenance	--	--	--	--	--	--	--	--	--	--
08.16 - Electricity - Admin	21,228	11,665	--	34,500	6,280	6,280	520	44,000	--	--
08.17 - Electricity - Maintenance	--	--	--	--	--	--	--	--	--	--
08.18 - Electricity - Sireelights Maintenance	--	--	--	--	--	--	--	--	--	--
Vote 09 -	--	--	--	--	--	--	--	--	--	--
Vote 10 -	--	--	--	--	--	--	--	--	--	--
Vote 11 -	--	--	--	--	--	--	--	--	--	--
Vote 12 -	--	--	--	--	--	--	--	--	--	--
Vote 13 -	--	--	--	--	--	--	--	--	--	--
Vote 14 -	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other	--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total	55,811	88,446	24,797	57,000	50,480	50,480	23,782	125,705	82,382	88,096
Total Capital Expenditure	200,885	137,018	119,502	179,266	166,666	166,666	58,535	190,043	154,168	164,069

NC091 Sol Plaatje - Table A6 Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash		73,916	96,534	43,008	172,968	180,670	180,670	144,566	(1,939)	(270,419)	(620,844)
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1,362,935	1,617,332	1,712,601	1,475,363	1,366,263	1,366,263	2,080,671	2,244,736	2,596,604	2,982,256
Other debtors		116,681	109,701	98,092	547,474	547,474	547,474	144,639	418,926	435,117	441,724
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	39,015	35,583	39,323	39,323	39,323	39,323	127,246	39,323	39,323	39,323
Total current assets		1,592,548	1,859,150	1,893,024	2,235,127	2,133,730	2,133,730	2,497,122	2,701,047	2,800,625	2,842,459
Non current assets											
Long-term receivables		-	-	-	36,867	36,867	36,867	-	35,716	37,859	39,752
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		208,859	209,344	209,057	205,486	205,486	205,486	211,182	208,312	210,915	213,497
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	1,741,181	1,808,607	1,865,761	1,964,370	1,937,370	1,937,370	1,911,750	1,795,402	1,802,002	1,845,426
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		5,566	2,508	10,339	7,307	21,707	21,707	20,761	2,908	2,950	3,164
Other non-current assets		12,071	12,071	12,071	11,864	11,864	11,864	12,071	9,926	9,926	9,926
Total non current assets		1,967,676	2,032,530	2,097,228	2,225,894	2,213,294	2,213,294	2,155,763	2,052,265	2,063,652	2,111,765
TOTAL ASSETS		3,560,224	3,891,680	3,990,252	4,461,022	4,347,024	4,347,024	4,652,885	4,753,311	4,864,277	4,954,223
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		35,012	36,793	39,774	45,623	45,623	45,623	42,608	49,224	52,152	54,760
Trade and other payables	4	385,712	513,679	631,609	590,399	590,399	590,399	1,010,087	907,727	1,015,126	1,095,493
Provisions		-	-	-	89,313	89,313	89,313	-	94,029	99,671	104,654
Total current liabilities		420,723	550,472	671,382	725,335	725,335	725,335	1,052,695	1,050,980	1,166,949	1,254,907
Non current liabilities											
Borrowing		201,167	191,815	182,267	172,829	172,829	172,829	177,258	148,630	140,429	131,589
Provisions		259,275	241,131	254,667	245,000	233,000	233,000	244,748	259,520	262,166	264,971
Total non current liabilities		460,441	432,945	436,934	417,829	405,829	405,829	422,006	408,150	402,595	396,560
TOTAL LIABILITIES		881,165	983,417	1,108,316	1,143,164	1,131,164	1,131,164	1,474,701	1,459,129	1,569,544	1,651,467
NET ASSETS	5	2,679,060	2,908,263	2,881,936	3,317,858	3,215,860	3,215,860	3,178,184	3,294,182	3,294,734	3,302,757
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2,788,761	3,052,305	3,049,283	3,246,167	3,149,967	3,149,967	3,268,434	3,213,305	3,209,186	3,212,932
Reserves	4	72,772	69,484	57,205	79,393	65,893	65,893	57,205	80,876	85,548	89,825
TOTAL COMMUNITY WEALTH/EQUITY	5	2,861,533	3,121,789	3,106,488	3,325,560	3,215,860	3,215,860	3,325,639	3,294,182	3,294,734	3,302,757

References

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

NC091 Sol Plaatje - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	561,377	537,299	537,299	537,299	356,026	533,499	559,541	585,440
Service charges		-	-	1,857,261	901,622	901,622	901,622	967,487	1,093,079	1,199,066	1,294,618
Other revenue		-	-	(872,756)	339,839	339,839	339,839	240,424	403,395	237,927	241,361
Transfers and Subsidies - Operational	1	-	-	23,639	230,640	230,640	230,640	28,096	18,959	15,390	15,840
Transfers and Subsidies - Capital	1	-	-	33,560	149,809	149,809	149,809	99,266	134,338	120,786	134,973
Interest		-	-	3,829	9,000	9,000	9,000	-	6,000	12,000	15,000
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	(1,559,634)	(1,880,833)	(1,880,833)	(1,880,833)	(2,121,658)	(2,040,585)	(2,193,417)	(2,351,539)
Finance charges		-	-	-	(22,261)	(22,261)	(22,261)	-	(38,960)	(38,488)	(37,910)
Transfers and Grants	1	-	-	-	(4,850)	(4,850)	(4,850)	-	(4,460)	(4,568)	(4,677)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	47,277	260,265	260,265	260,265	(430,359)	105,265	(91,762)	(106,893)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	36,867	-	-	-	1,151	(2,143)	(1,893)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	(116,394)	(179,266)	(179,266)	(179,266)	(51,826)	(190,043)	(154,168)	(164,069)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(116,394)	(142,399)	(179,266)	(179,266)	(51,826)	(188,892)	(156,311)	(165,962)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(35,012)	(1,782)	(2,980)	(5,849)	-	-	(2,834)	3,601	2,928	2,608
Payments											
Repayment of borrowing		-	-	-	(10,734)	(10,734)	(10,734)	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(35,012)	(1,782)	(2,980)	(16,583)	(10,734)	(10,734)	(2,834)	3,601	2,928	2,608
NET INCREASE/ (DECREASE) IN CASH HELD		(35,012)	(1,782)	(72,098)	101,283	70,265	70,265	(485,020)	(80,026)	(245,145)	(270,248)
Cash/cash equivalents at the year begin:	2	81,460	73,916	96,534	93,891	93,891	93,891	-	(51,063)	(131,090)	(376,235)
Cash/cash equivalents at the year end:	2	46,449	72,134	24,436	195,174	164,156	164,156	(485,020)	(131,090)	(376,235)	(646,482)

References

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

Total receipts	-	-	1,606,911	2,205,075	2,168,208	2,168,208	1,691,298	2,190,421	2,142,567	2,285,339
Total payments	-	-	(1,676,028)	(2,087,210)	(2,087,210)	(2,087,210)	(2,173,484)	(2,274,048)	(2,390,641)	(2,558,195)
	-	-	(69,117)	117,866	80,999	80,999	(482,186)	(83,628)	(248,073)	(272,855)
Borrowings & investments & c.deposits	(35,012)	(1,782)	(2,980)	(5,849)	-	-	(2,834)	3,601	2,928	2,608
Repayment of borrowing	-	-	-	(10,734)	(10,734)	(10,734)	-	-	-	-
	(35,012)	(1,782)	(72,098)	101,283	70,265	70,265	(485,020)	(80,026)	(245,145)	(270,248)
	-	-	0	-	-	-	-	-	-	-

NC091 Sol Plaatje - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	46,449	72,134	24,436	195,174	164,156	164,156	(485,020)	(131,090)	(376,235)	(646,482)
Other current investments > 90 days		27,467	24,400	18,572	(22,206)	16,514	16,514	629,586	129,151	105,815	25,638
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		73,916	96,534	43,008	172,968	180,670	180,670	144,566	(1,939)	(270,419)	(620,844)
Application of cash and investments											
Unspent conditional transfers		6,901	27,126	6,273	12,628	12,628	12,628	100,236	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	312,665	409,287	(1,027,204)	(1,054,734)	(963,246)	(963,246)	(1,280,354)	(1,462,154)	(1,443,254)	(1,685,521)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	72,772	69,484	57,205	79,393	65,893	65,893	57,205	80,876	85,548	89,825
Total Application of cash and investments:		392,338	505,896	(963,726)	(962,713)	(884,725)	(884,725)	(1,122,913)	(1,381,278)	(1,357,706)	(1,595,695)
Surplus(shortfall)		(318,422)	(409,362)	1,006,734	1,135,681	1,065,396	1,065,396	1,267,480	1,379,340	1,087,286	974,851

References

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

Other working capital requirements

Debtors	-	-	1,559,103	1,723,234	1,631,746	1,631,746	2,057,820	2,464,885	2,566,684	2,895,816
Creditors due	312,665	409,287	531,899	668,500	668,500	668,500	777,466	1,002,731	1,123,430	1,210,295
Total	(312,665)	(409,287)	1,027,204	1,054,734	963,246	963,246	1,280,354	1,462,154	1,443,254	1,685,521

Debtors collection assumptions

Balance outstanding - debtors	1,479,617	1,727,033	1,810,693	2,059,704	1,950,604	1,950,604	2,225,310	2,699,379	3,069,581	3,463,732
Estimate of debtors collection rate	0.0%	0.0%	86.1%	83.7%	83.7%	83.7%	92.5%	91.3%	83.6%	83.6%

Long term investments committed

Balance (Insert description; eg sinking fund)	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	39,313	43,753	29,681	26,745	13,245	13,245	29,681	23,577	24,992	26,242
Self-insurance	22,616	14,555	15,833	35,609	35,609	35,609	15,833	39,238	41,592	43,671
Other reserves	10,843	11,176	11,691	17,039	17,039	17,039	11,691	18,061	18,964	19,912
Revaluation	-	-	-	-	-	-	-	-	-	-
	72,772	69,484	57,205	79,393	65,893	65,893	57,205	80,876	85,548	89,825

Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1,806	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	1,806	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	200,685	137,018	119,502	179,266	166,666	166,666	190,043	154,168	164,069	
<i>Roads Infrastructure</i>	18,677	79,738	38,133	43,000	32,500	32,500	27,000	50,000	60,000	
<i>Storm water Infrastructure</i>	51,582	-	1,963	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	43,389	12,108	16,469	67,500	40,500	40,500	46,000	26,000	26,898	
<i>Water Supply Infrastructure</i>	36,981	7,058	1,312	1,000	2,000	2,000	13,000	28,018	30,508	
<i>Sanitation Infrastructure</i>	36,886	23,556	48,418	47,266	48,266	48,266	42,038	17,768	18,567	
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
Infrastructure	187,514	122,461	106,295	158,766	123,266	123,266	128,038	121,786	135,973	
Community Facilities	1,856	4,534	5,697	8,000	11,000	11,000	8,300	-	-	
Sport and Recreation Facilities	2,642	-	-	-	-	-	-	-	-	
Community Assets	4,497	4,534	5,697	8,000	11,000	11,000	8,300	-	-	
Heritage Assets	4,207	-	-	-	-	-	-	-	-	
Revenue Generating	2,660	813	1,437	3,000	3,000	3,000	5,000	5,000	5,000	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Investment properties	2,660	813	1,437	3,000	3,000	3,000	5,000	5,000	5,000	
Operational Buildings	1,806	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Other Assets	1,806	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	2,483	-	14,400	14,400	-	-	-	
Intangible Assets	-	-	2,483	-	14,400	14,400	-	-	-	
Computer Equipment	-	3,253	1,687	3,500	3,500	3,500	11,300	3,500	3,500	
Furniture and Office Equipment	-	634	76	2,000	2,000	2,000	2,000	2,000	2,000	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	5,323	1,825	4,000	9,500	9,500	35,405	21,882	17,596	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	200,685	137,018	119,502	179,266	166,666	166,666	190,043	154,168	164,069	
ASSET REGISTER SUMMARY - PPE (WDV)	5	1,967,676	2,032,530	2,097,228	2,189,027	2,176,427	2,176,427	1,826,505	1,863,325	1,899,644
<i>Roads Infrastructure</i>		396,469	475,549	499,618	177,129	166,629	166,629	169,419	197,125	208,798
<i>Storm water Infrastructure</i>		66,727	53,445	54,066	118,802	118,802	118,802	138,655	141,500	142,623
<i>Electrical Infrastructure</i>		269,120	273,592	281,120	374,895	347,895	347,895	352,343	351,903	356,030
<i>Water Supply Infrastructure</i>		285,144	284,983	279,524	493,378	494,378	494,378	459,639	506,149	537,213
<i>Sanitation Infrastructure</i>		396,531	407,873	444,110	447,042	448,042	448,042	131,802	112,930	118,496
<i>Solid Waste Infrastructure</i>		21,806	21,127	21,603	6,599	6,599	6,599	21,460	21,153	22,407
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		1,435,798	1,516,569	1,580,042	1,617,844	1,582,344	1,582,344	1,273,319	1,330,760	1,385,566
Community Assets		168,391	160,502	158,119	260,850	263,850	263,850	194,891	194,835	180,939
Heritage Assets		12,071	12,071	12,071	11,864	11,864	11,864	9,926	9,926	9,926
Investment properties		208,859	209,344	209,057	205,486	205,486	205,486	208,312	210,915	213,497
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		5,566	2,508	10,339	7,307	21,707	21,707	2,908	2,950	3,164
Computer Equipment		5,756	4,823	4,486	13,387	13,387	13,387	22,782	15,037	13,160
Furniture and Office Equipment		3,597	2,664	1,828	2,621	2,621	2,621	4,602	3,542	2,536
Machinery and Equipment		3,128	2,911	4,066	4,638	4,638	4,638	6,024	7,248	8,533
Transport Assets		31,090	25,653	22,581	10,100	15,600	15,600	47,810	28,182	17,392
Land		93,420	95,485	94,639	54,930	54,930	54,930	55,930	59,930	64,930
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,967,676	2,032,530	2,097,228	2,189,027	2,176,427	2,176,427	1,826,505	1,863,325	1,899,644
EXPENDITURE OTHER ITEMS		294,143	287,242	306,905	347,876	359,778	359,778	362,107	382,257	406,013
Depreciation	7	61,697	69,409	63,881	79,150	79,150	79,150	81,050	85,265	89,954
Repairs and Maintenance by Asset Class	3	232,446	217,834	243,024	268,726	280,628	280,628	281,057	296,992	316,059
<i>Roads Infrastructure</i>		42,323	46,057	47,389	45,195	45,350	45,350	51,355	53,642	58,258
<i>Storm water Infrastructure</i>		598	-	542	600	1,295	1,295	570	601	637
<i>Electrical Infrastructure</i>		56,875	52,173	57,938	64,176	64,400	64,400	67,247	71,430	75,568
<i>Water Supply Infrastructure</i>		36,640	37,718	44,102	45,998	57,068	57,068	49,386	52,349	55,490
<i>Sanitation Infrastructure</i>		28,872	20,370	24,371	30,903	33,044	33,044	31,725	33,473	35,316
<i>Solid Waste Infrastructure</i>		18,778	13,991	14,983	22,978	22,748	22,748	21,968	23,243	24,615
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		1,329	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		185,414	170,309	189,325	209,850	223,905	223,905	222,251	234,738	249,884

Community Facilities	2,916	1,785	2,746	3,420	3,681	3,681	3,175	3,642	3,843
Sport and Recreation Facilities	401	533	443	790	744	744	710	455	480
Community Assets	3,318	2,318	3,188	4,210	4,425	4,425	3,885	4,097	4,324
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	6,653	6,357	6,991	7,509	7,266	7,266	7,899	8,373	8,869
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	6,653	6,357	6,991	7,509	7,266	7,266	7,899	8,373	8,869
Operational Buildings	13,924	12,760	13,215	14,890	14,912	14,912	15,281	16,198	17,182
Housing	-	-	-	-	-	-	-	-	-
Other Assets	13,924	12,760	13,215	14,890	14,912	14,912	15,281	16,198	17,182
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	1,261	1,051	1,183	1,684	1,596	1,596	1,723	1,810	1,910
Machinery and Equipment	17,095	21,657	24,900	24,179	23,536	23,536	24,597	26,061	27,850
Transport Assets	4,782	3,383	4,221	6,404	4,987	4,987	5,422	5,716	6,040
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	294,143	287,242	306,905	347,876	359,778	359,778	362,107	382,257	406,013
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	68.4%	63.1%	56.8%	44.3%	42.0%	42.0%	42.8%	66.0%	70.1%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	222.3%	124.6%	106.2%	100.4%	88.4%	88.4%	100.2%	119.4%	127.9%
<i>R&M as a % of PPE</i>	13.3%	12.0%	13.0%	13.7%	14.5%	14.5%	15.7%	16.5%	17.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>	19.0%	15.0%	15.0%	16.0%	16.0%	16.0%	20.0%	21.0%	23.0%

References

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

NC091 Sol Plaatje - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets										
Water:										
Piped water inside dwelling		43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577	43,577
Piped water inside yard (but not in dwelling)		22,582	22,582	22,582	22,582	22,582	22,582	22,582	22,582	22,582
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		66,159	66,159	66,159	66,159	66,159	66,159	66,159	66,159	66,159
Using public tap (< min.service level)	3	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272
Other water supply (< min.service level)	4	160	160	160	160	160	160	160	160	160
No water supply		349	349	349	349	349	349	349	349	349
<i>Below Minimum Service Level sub-total</i>		5,781	5,781	5,781	5,781	5,781	5,781	5,781	5,781	5,781
Total number of households	5	71,940	71,940	71,940	71,940	71,940	71,940	71,940	71,940	71,940
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		63,359	63,359	63,359	63,359	63,359	63,359	63,359	63,359	63,359
Flush toilet (with septic tank)		1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816
Chemical toilet		22	22	22	22	22	22	22	22	22
Pit toilet (ventilated)		1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Other toilet provisions (> min.service level)		342	342	342	342	342	342	342	342	342
<i>Minimum Service Level and Above sub-total</i>		66,774	66,774	66,774	66,774	66,774	66,774	66,774	66,774	66,774
Bucket toilet		4,352	4,352	4,352	4,352	4,352	4,352	4,352	4,352	4,352
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		812	812	812	812	812	812	812	812	812
<i>Below Minimum Service Level sub-total</i>		5,164	5,164	5,164	5,164	5,164	5,164	5,164	5,164	5,164
Total number of households	5	71,938	71,938	71,938	71,938	71,938	71,938	71,938	71,938	71,938
Energy:										
Electricity (at least min.service level)		9,116	9,116	9,116	9,116	9,116	9,116	9,116	9,116	9,116
Electricity - prepaid (min.service level)		57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145	57,145
<i>Minimum Service Level and Above sub-total</i>		66,261	66,261	66,261	66,261	66,261	66,261	66,261	66,261	66,261
Electricity (< min.service level)		4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320	4,320
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357
<i>Below Minimum Service Level sub-total</i>		5,677	5,677	5,677	5,677	5,677	5,677	5,677	5,677	5,677
Total number of households	5	71,938	71,938	71,938	71,938	71,938	71,938	71,938	71,938	71,938
Refuse:										
Removed at least once a week		59,526	59,526	59,526	59,526	59,526	59,526	59,526	59,526	59,526
<i>Minimum Service Level and Above sub-total</i>		59,526	59,526	59,526	59,526	59,526	59,526	59,526	59,526	59,526
Removed less frequently than once a week		1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538
Using communal refuse dump		1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605
Using own refuse dump		3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373
Other rubbish disposal		1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
No rubbish disposal		4,526	4,526	4,526	4,526	4,526	4,526	4,526	4,526	4,526
<i>Below Minimum Service Level sub-total</i>		12,413	12,413	12,413	12,413	12,413	12,413	12,413	12,413	12,413
Total number of households	5	71,939	71,939	71,939	71,939	71,939	71,939	71,939	71,939	71,939
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)		14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300
Sanitation (free minimum level service)		14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300
Electricity/other energy (50kwh per household per month)		14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300
Refuse (removed at least once a week)		14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		6,317	5,824	4,366	8,000	8,000	8,000	8,000	8,440	8,904
Sanitation (free sanitation service to indigent households)		289	310	267	400	21,000	21,000	21,000	22,260	23,484
Electricity/other energy (50kwh per indigent household per month)		6,956	-	9,971	12,000	12,000	12,000	12,000	12,900	13,868
Refuse (removed once a week for indigent households)		11,716	12,263	12,445	13,300	13,300	13,300	13,500	14,175	14,955
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	1,006	7,229	7,700	7,700	7,700	9,000	9,500	10,000
Total cost of FBS provided		25,278	19,404	34,278	41,400	62,000	62,000	63,500	67,275	71,211
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		155	165	174	181	181	181	189	199	210
Sanitation (Rand per household per month)		50	50	50	50	50	50	50	50	50
Electricity (kwh per household per month)		21	21	21	21	21	21	21	21	21
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		32,686	28,084	28,229	36,150	36,150	36,150	34,470	36,194	38,184
Water (in excess of 6 kilolitres per indigent household per month)		19,948	16,626	18,786	19,100	19,100	19,100	20,500	21,628	22,817
Sanitation (in excess of free sanitation service to indigent households)		19,930	19,787	20,611	24,000	3,400	3,400	3,400	3,604	3,802
Electricity/other energy (in excess of 50 kwh per indigent household per month)		32,600	32,931	34,338	36,000	36,000	36,000	41,000	44,075	47,381
Refuse (in excess of one removal a week for indigent households)		4,181	4,082	4,004	4,500	4,500	4,500	4,500	4,725	4,985
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		109,345	101,509	105,967	119,750	99,150	99,150	103,870	110,225	117,169
References										
1. Include services provided by another entity; e.g. Eskom										
2. Stand distance <= 200m from dwelling										
3. Stand distance > 200m from dwelling										
4. Borehole, spring, rain-water tank etc.										
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)										
6. Include value of subsidy provided by municipality above provincial subsidy level										
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)										
8. Must reflect the cost to the municipality of providing the Free Basic Service										
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)										

NC091 Sol Plaatje - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	545,573	583,157	599,305	639,857	639,857	639,857	539,313	662,116	694,477	726,937
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		32,686	28,084	28,229	36,150	36,150	36,150	7,712	34,470	36,194	38,184
Net Property Rates		512,886	555,073	571,075	603,707	603,707	603,707	531,601	627,646	658,284	688,753
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	592,010	697,759	703,615	909,157	909,157	909,157	622,555	972,854	1,073,743	1,169,882
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		32,600	32,931	34,338	36,000	36,000	36,000	9,692	41,000	44,075	47,381
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		6,956	–	9,971	12,000	12,000	12,000	–	12,000	12,900	13,868
Net Service charges - electricity revenue		552,454	664,828	659,307	861,157	861,157	861,157	612,863	919,854	1,016,768	1,108,634
Service charges - water revenue											
Total Service charges - water revenue	6	262,956	281,068	282,308	321,112	321,112	321,112	253,767	339,217	367,543	386,347
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		19,948	16,626	18,786	19,100	19,100	19,100	2,756	20,500	21,628	22,817
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		6,317	5,824	4,366	8,000	8,000	8,000	–	8,000	8,440	8,904
Net Service charges - water revenue		236,691	258,618	259,156	294,012	294,012	294,012	251,011	310,717	337,475	354,626
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		87,643	93,216	99,064	101,048	101,048	101,048	87,646	106,100	112,067	118,443
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		19,930	19,787	20,611	24,000	3,400	3,400	156	3,400	3,604	3,802
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		289	310	267	400	21,000	21,000	–	21,000	22,260	23,484
Net Service charges - sanitation revenue		67,424	73,119	78,186	76,648	76,648	76,648	87,490	81,700	86,203	91,156
Service charges - refuse revenue											
Total refuse removal revenue	6	64,677	68,909	72,850	77,367	77,367	77,367	64,449	78,940	84,739	90,581
Total landfill revenue											
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		4,181	4,082	4,004	4,500	4,500	4,500	1,095	4,500	4,725	4,985
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		11,716	12,263	12,445	13,300	13,300	13,300	–	13,500	14,175	14,955
Net Service charges - refuse revenue		48,780	52,564	56,401	59,567	59,567	59,567	63,355	60,940	65,839	70,641
Other Revenue by source											
Fuel Levy											
Other Revenue		16,309	18,108	17,354	19,411	19,685	19,685	14,429	18,145	19,111	20,148
Total 'Other' Revenue	1	16,309	18,108	17,354	19,411	19,685	19,685	14,429	18,145	19,111	20,148
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	365,625	384,859	405,014	459,193	459,181	459,181	356,815	473,099	501,956	529,488
Pension and UIF Contributions		59,547	62,760	64,848	77,965	77,965	77,965	54,559	78,718	82,860	87,484
Medical Aid Contributions		45,183	48,775	48,981	58,845	58,845	58,845	48,584	58,532	61,598	65,038
Overtime		9,594	7,286	5,493	4,146	4,146	4,146	4,147	3,973	4,185	4,418
Performance Bonus		26,336	27,067	28,489	35,421	35,421	35,421	26,816	36,221	38,125	40,252
Motor Vehicle Allowance		40,274	40,843	40,348	53,582	53,582	53,582	36,484	53,235	55,991	59,084
Cellphone Allowance		1,501	1,503	1,464	1,701	1,701	1,701	1,306	1,617	1,700	1,794
Housing Allowances		2,674	2,805	2,731	3,197	3,197	3,197	2,215	2,937	3,090	3,262
Other benefits and allowances		71,746	65,865	63,973	63,985	69,197	69,197	65,160	63,917	67,324	71,102
Payments in lieu of leave		13,784	909	29,135	14,000	14,000	14,000	11,047	15,000	15,750	16,616
Long service awards		16,773	19,571	23,192	22,853	22,853	22,853	20,245	23,254	24,483	25,850
Post-retirement benefit obligations	4	35,530	(9,322)	12,550	41,500	41,500	41,500	1,021	38,900	40,845	43,091
<i>sub-total</i>	5	688,565	652,922	726,219	836,388	841,588	841,588	628,399	849,403	897,908	947,480
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	688,565	652,922	726,219	836,388	841,588	841,588	628,399	849,403	897,908	947,480
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		58,056	64,786	59,843	74,150	74,150	74,150	–	76,550	80,540	84,969
Lease amortisation		3,641	4,215	4,038	5,000	5,000	5,000	–	4,500	4,725	4,985
Capital asset impairment		–	407	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	61,697	69,409	63,881	79,150	79,150	79,150	–	81,050	85,265	89,954
Bulk purchases - electricity											
Electricity bulk purchases		459,678	515,937	540,953	647,000	647,000	647,000	491,418	682,000	763,840	840,224
Total bulk purchases	1	459,678	515,937	540,953	647,000	647,000	647,000	491,418	682,000	763,840	840,224
Transfers and grants											
Cash transfers and grants		3,940	2,733	2,528	4,850	4,850	4,850	2,546	4,460	4,568	4,677
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	3,940	2,733	2,528	4,850	4,850	4,850	2,546	4,460	4,568	4,677
Contracted services											

<i>Outsourced Services</i>		3,281	5,076	4,023	5,612	6,178	6,178	1,505	5,617	5,699	5,792
<i>Consultants and Professional Services</i>		12,403	9,886	5,358	10,320	9,229	9,229	2,330	9,085	9,542	10,064
<i>Contractors</i>		26,657	23,385	31,270	30,755	25,815	25,815	22,298	31,735	33,571	35,496
Total contracted services		42,342	38,346	40,651	46,687	41,222	41,222	26,132	46,437	48,812	51,352
Other Expenditure By Type											
Collection costs		-	53	-	-	-	-	(137)	-	-	-
Contributions to 'other' provisions		2	(179)	-	-	-	-	-	-	-	-
Audit fees		4,917	5,326	4,984	6,000	6,000	6,000	5,614	6,200	6,510	6,868
<i>Other Expenditure</i>		85,416	95,787	97,203	113,770	126,482	126,482	126,122	128,443	135,146	142,365
Total 'Other' Expenditure	1	90,334	100,987	102,187	119,770	132,482	132,482	131,599	134,643	141,656	149,233

by Expenditure Item	8										
Employee related costs		109,913	109,285	116,745	130,610	135,610	135,610	109,198	139,321	147,465	156,263
Inventory Consumed (Project Maintenance)		110,563	103,942	117,421	127,071	138,630	138,630	116,659	133,609	140,840	150,523
Contracted Services		7,597	869	3,910	5,210	210	210	65	2,190	2,401	2,611
Other Expenditure		4,373	3,738	4,948	5,835	6,177	6,177	4,839	5,937	6,286	6,662
Total Repairs and Maintenance Expenditure	9	232,446	217,834	243,024	268,726	280,628	280,628	230,762	281,057	296,992	316,059

Inventory Consumed											
Inventory Consumed - Water		-	-	-	114,000	45,240	45,240	-	60,000	63,300	66,800
Inventory Consumed - Other		45,612	48,468	53,848	165,331	186,290	186,290	47,588	176,627	181,348	194,593
Total Inventory Consumed & Other Material		45,612	48,468	53,848	279,331	231,530	231,530	47,588	236,627	244,648	261,393

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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile to supporting documentation on staff salaries
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'

NC091 Sol Plaatje - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Municipal And General	Vote 03 - Municipal Manager	Vote 04 - Corporate Services	Vote 05 - Community Services	Vote 06 - Financial Services	Vote 07 - Strategy Econ Development And Planning	Vote 08 - Infrastructure And Services	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	627,646	-	-	-	-	-	-	-	-	-	627,646
Service charges - electricity revenue		-	-	-	-	-	-	-	919,854	-	-	-	-	-	-	-	919,854
Service charges - water revenue		-	-	-	-	-	-	-	310,717	-	-	-	-	-	-	-	310,717
Service charges - sanitation revenue		-	-	-	-	-	-	-	81,700	-	-	-	-	-	-	-	81,700
Service charges - refuse revenue		-	-	-	-	60,940	-	-	-	-	-	-	-	-	-	-	60,940
Rental of facilities and equipment		-	-	-	-	20	-	190	12,800	-	-	-	-	-	-	-	13,010
Interest earned - external investments		-	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
Interest earned - outstanding debtors		-	86,000	-	-	10,000	-	-	60,500	-	-	-	-	-	-	-	156,500
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	10,230	17,500	-	-	-	-	-	-	-	-	-	27,730
Licences and permits		-	-	-	-	6,850	-	-	-	-	-	-	-	-	-	-	6,850
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	801	-	1,373	6,073	1,392	7,755	751	-	-	-	-	-	-	-	18,145
Transfers and subsidies		-	243,117	-	5,500	7,800	1,700	-	-	-	-	-	-	-	-	-	258,117
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	335,918	-	6,873	101,913	648,238	7,945	1,386,322	-	-	-	-	-	-	-	2,487,209
Expenditure By Type																	
Employee related costs		19,159	65,300	18,472	67,560	249,625	136,284	52,736	240,268	-	-	-	-	-	-	-	849,403
Remuneration of councillors		34,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,547
Debt impairment		-	155,000	-	-	5,500	-	-	136,500	-	-	-	-	-	-	-	297,000
Depreciation & asset impairment		-	47,750	-	-	900	-	-	32,400	-	-	-	-	-	-	-	81,050
Finance charges		-	236	-	-	-	-	-	38,724	-	-	-	-	-	-	-	38,960
Bulk purchases - electricity		-	-	-	-	-	-	-	682,000	-	-	-	-	-	-	-	682,000
Inventory consumed		-	93,810	-	-	-	-	-	142,817	-	-	-	-	-	-	-	236,627
Contracted services		100	7,350	4,016	1	385	1,360	310	32,915	-	-	-	-	-	-	-	46,437
Transfers and subsidies		-	4,300	-	-	160	-	-	-	-	-	-	-	-	-	-	4,460
Other expenditure		4,823	48,920	891	4,192	7,773	17,273	1,905	48,866	-	-	-	-	-	-	-	134,643
Losses		-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	60,000
Total Expenditure		58,629	422,667	23,378	71,753	264,343	154,917	54,951	1,414,490	-	-	-	-	-	-	-	2,465,128
Surplus/(Deficit)		(58,629)	(86,749)	(23,378)	(64,880)	(162,430)	493,321	(47,006)	(28,168)	-	-	-	-	-	-	-	22,081
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	134,338	-	-	-	-	-	-	-	-	-	-	-	-	-	134,338
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(58,629)	47,589	(23,378)	(64,880)	(162,430)	493,321	(47,006)	(28,168)	-	-	-	-	-	-	-	156,419

References

1. Departmental columns to be based on municipal organisation structure

NC091 Sol Plaatje - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				266,533	288,469	309,378	310,993	313,726	313,726	335,918	350,834	367,103
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				533,870	571,568	594,906	623,229	623,229	623,229	648,238	679,804	711,345
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				6,007	1,415	6,247	6,804	7,078	7,078	6,873	6,942	7,019
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				1,021,915	1,169,080	1,147,305	1,415,645	1,419,145	1,419,145	1,488,235	1,627,347	1,752,778
LOCAL ECONOMIC DEVELOPMENT	Marketing the municipality as premier destination for tourism and investment	A		5,309	6,910	6,501	9,041	9,041	9,041	7,945	8,350	8,810
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1,833,634	2,037,442	2,064,336	2,365,711	2,372,218	2,372,218	2,487,209	2,673,277	2,847,055

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	(197,254)	(143,011)	(112,562)	(167,766)	(141,666)	(141,666)	(134,338)	(120,786)	(134,973)
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NC091 Sol Plaatje - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				323,636	306,714	388,768	393,339	396,539	396,539	416,801	432,338	458,699	
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				115,007	117,561	126,380	152,611	152,611	152,611	157,404	165,377	174,379	
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				78,446	85,541	85,283	98,236	98,510	98,510	97,947	102,553	107,837	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				1,289,309	1,374,622	1,512,509	1,641,423	1,714,317	1,714,317	1,731,509	1,875,876	2,014,935	
LOCAL ECONOMIC DEVELOPMENT	Marketing the municipality as premier destination for tourism and investment	A		54,587	52,401	53,419	59,374	59,592	59,592	61,468	64,785	68,422	
Allocations to other priorities													
Total Expenditure				1	1,860,985	1,936,838	2,166,359	2,344,984	2,421,569	2,421,569	2,465,128	2,640,928	2,824,271

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance	208,278	213,526	224,552	-	(21)	(21)	(0)	-	0
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NC091 Sol Plaatje - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				83,430	94,295	50,177	55,500	21,000	21,000	53,705	52,382	58,096
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				117,256	42,723	66,199	115,766	123,266	123,266	128,038	101,786	105,973
LOCAL ECONOMIC DEVELOPMENT	Marketing the municipality as premier destination for tourism and investment	A		-	-	3,126	8,000	22,400	22,400	8,300	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	200,685	137,018	119,502	179,266	166,666	166,666	190,043	154,168	164,069

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective
check capital balance

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And so on for the rest of the Entities										

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

NC091 Sol Plaatje - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating		1.8			Baa1.za	1.6	1.6	1.6			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	1.8%	1.9%	1.4%	3.1%	3.1%	1.2%	1.6%	1.5%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.6%	1.7%	2.0%	1.5%	3.5%	3.5%	1.1%	1.7%	1.6%	1.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	276.4%	276.1%	318.6%	217.7%	262.3%	262.3%	309.9%	183.8%	164.2%	146.5%
Liquidity											
Current Ratio	Current assets/current liabilities	3.8	3.4	2.8	3.1	2.9	2.9	2.4	2.6	2.4	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.8	3.4	2.8	3.1	2.9	2.9	2.4	2.6	2.4	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.2	0.1	0.2	0.2	0.2	0.1	(0.0)	(0.2)	(0.5)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		0.0%	0.0%	148.9%	77.9%	75.9%	75.9%	85.6%	81.4%	81.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	148.9%	75.9%	75.9%	75.9%	85.6%	81.3%	81.2%	81.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	80.7%	84.8%	87.7%	87.1%	82.2%	82.2%	116.3%	108.5%	114.8%	121.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		673.1%	567.4%	2176.7%	339.3%	403.5%	403.5%	-160.3%	-764.9%	-298.6%	-187.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	128150719	93841831	127533451	108568949	108568949	108568949	0	96648459	73211208	49295547
	Total Cost of Losses (Rand '000)	117,524	99,335	142,894	121,760	121,760	121,760	-	136,400	114,576	84,022
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	1925.0%	2642.0%	1600.0%	1600.0%	1600.0%	0.0%	2000.0%	1500.0%	1000.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	21,256	23,300	22,778	16,880	16,880	16,880	-	18,401	16,727	15,017
	Total Cost of Losses (Rand '000)	56679652	66605225	69576202	57000000	57000000	57000000	0	60000000	56970000	53425200
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	6230.0%	6169.0%	5000.0%	5000.0%	5000.0%	0.0%	5000.0%	4500.0%	4000.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.6%	32.0%	35.2%	35.4%	35.5%	35.5%	32.8%	34.2%	33.6%	33.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.1%	33.5%	36.6%	36.8%	36.9%	36.9%		35.5%	34.9%	34.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	12.7%	10.7%	11.8%	11.4%	11.8%	11.8%		11.3%	11.1%	11.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.8%	4.9%	4.9%	4.3%	6.0%	6.0%	0.9%	4.8%	4.6%	4.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	476.0	91.4	108.2	108.2	108.2	282.2	185.8	160.0	170.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	103.5%	106.9%	110.7%	106.0%	100.3%	100.3%	142.8%	132.3%	139.2%	147.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.4	0.6	0.2	1.2	1.0	1.0	(4.2)	(0.7)	(2.0)	(3.2)

References

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

	8	Using public tap (at least min.service level)											
	10	Other water supply (at least min.service level)											
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)											
	10	Other water supply (< min.service level)											
		No water supply											
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-	-
Names of service providers		Sanitation/sewerage:											
		Flush toilet (connected to sewerage)											
		Flush toilet (with septic tank)											
		Chemical toilet											
		Pit toilet (ventilated)											
		Other toilet provisions (> min.service level)											
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Bucket toilet											
		Other toilet provisions (< min.service level)											
		No toilet provisions											
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-	-
Names of service providers		Energy:											
		Electricity (at least min.service level)											
		Electricity - prepaid (min.service level)											
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)											
		Electricity - prepaid (< min.service level)											
		Other energy sources											
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-	-
Names of service providers		Refuse:											
		Removed at least once a week											
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week											
		Using communal refuse dump											
		Using own refuse dump											
		Other rubbish disposal											
		No rubbish disposal											
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided		Ref.	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
						Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23
Electricity		Ref.	Location of households for each type of FBS									
			Formal settlements - (50 kwh per indigent household per month Rands)									
			6,955,704	-	9,970,540	12,000,000	12,000,000	12,000,000	12,000,000	12,900,000	13,867,500	
			14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300	
			Informal settlements (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Informal settlements targeted for upgrading (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Living in informal backyard rental agreement (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Other (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Total cost of FBS - Electricity for informal settlements									
			-	-	-	-	-	-	-	-	-	
Water		Ref.	Location of households for each type of FBS									
			Formal settlements - (6 kilolitre per indigent household per month Rands)									
			6,316,783	5,823,959	4,366,113	8,000,000	8,000,000	8,000,000	8,000,000	8,440,000	8,904,200	
			14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300	
			Informal settlements (Rands)									
			-	203,291	4,437,234	4,500,000	4,500,000	4,500,000	4,700,000	5,000,000	5,200,000	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Informal settlements targeted for upgrading (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Living in informal backyard rental agreement (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Other (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Total cost of FBS - Water for informal settlements									
			-	203,291	4,437,234	4,500,000	4,500,000	4,500,000	4,700,000	5,000,000	5,200,000	
Sanitation		Ref.	Location of households for each type of FBS									
			Formal settlements - (free sanitation service to indigent households)									
			289,366	310,407	266,984	400,000	21,000,000	21,000,000	21,000,000	22,260,000	23,484,300	
			14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300	
			Informal settlements (Rands)									
			-	802,902	2,791,970	3,200,000	3,200,000	3,200,000	4,300,000	4,500,000	4,800,000	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Informal settlements targeted for upgrading (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Living in informal backyard rental agreement (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Other (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Total cost of FBS - Sanitation for informal settlements									
			-	802,902	2,791,970	3,200,000	3,200,000	3,200,000	4,300,000	4,500,000	4,800,000	
Refuse Removal		Ref.	Location of households for each type of FBS									
			Formal settlements - (removed once a week to indigent households)									
			11,716,362	12,263,393	12,444,943	13,300,000	13,300,000	13,300,000	13,500,000	14,175,000	14,954,625	
			14,647	11,509	11,980	12,000	12,000	12,000	15,000	15,200	15,300	
			Informal settlements (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Informal settlements targeted for upgrading (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Living in informal backyard rental agreement (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Other (Rands)									
			-	-	-	-	-	-	-	-	-	
			Number of HH receiving this type of FBS									
			-	-	-	-	-	-	-	-	-	
			Total cost of FBS - Refuse Removal for informal settlements									
			-	-	-	-	-	-	-	-	-	

References
1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality

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

NC091 Sol Plaatje - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:										
Date of valuation:	1	2015/01/01	2019/01/01	2019/01/01	2019/01/01					
Financial year valuation used		2015	2019	2019	2019			0		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	No	No			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	No	No			Yes		
Municipal partnership s38 used? (Y/N)		No	No		No	No	No			
No. of assistant valuers (FTE)	3	-	1	-	2	1	1	1	1	1
No. of data collectors (FTE)	3	-	6	-	6	6	6	6	6	6
No. of internal valuers (FTE)	3	-	2	-	3	2	2	2	2	3
No. of external valuers (FTE)	3	-	1	-	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	No	No			Yes		
Implementation time of new valuation roll (mths)		-	-	-	-			12		
No. of properties	5	-	55,031	-	64,017	57,855	57,855	59,012	60,192	61,396
No. of sectional title values	5	-	1,165	-	1,322	1,180	1,180	1,204	1,228	1,252
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		-	738	-	2,000	539	539	550	560	580
No. of valuation roll amendments		-	738	-	2,000	539	539	550	560	580
No. of objections by rate payers		-	591	-	25	3	3	4	2	1
No. of appeals by rate payers		-	39	-	1	1	1	-	-	-
No. of successful objections	8	-	171	-	15	-	-	-	1	-
No. of successful objections > 10%	8	-	127	-	8	8	8	-	-	-
Supplementary valuation		-	1	-	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	-	129	-	160	129	129	131	133	134
Municipality owned property value (Rm)		-	1,113	-	1,127	1,230	1,230	1,254	1,279	1,305
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		-	699	-	827	721	721	736	750	765
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	699	-	827	721	721	736	750	765
Total value used for rating (Rm)	5	-	34,757	-	33,724	35,252	35,252	35,957	36,856	37,593
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	-	35,456	-	34,551	35,973	35,973	36,693	37,427	38,175
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	No	No	No			Yes		
Differential rates used? (Y/N)	5	Yes	No	No	No			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	No	No	Yes	No	No	No	No	No
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	No	No	No			Yes		
Fixed amount minimum value (R'000)		-	-	-	-			-		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	512,886	578,654	-	674,739	623,318	623,318	635,784	667,573	680,925
Rate revenue expected to collect (R'000)	6	405,607	462,923	-	607,265	560,986	560,986	572,205	600,816	612,832
Expected cash collection rate (%)		79.1%	0.0%	0.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		-	2,678	-	3,142	3,033	3,033	3,093	3,155	3,218
Rebates, exemptions - pensioners (R'000)		-	2,503	-	2,931	3,045	3,045	3,106	3,168	3,232
Rebates, exemptions - bona fide farm. (R'000)		-	14,462	-	16,672	17,161	17,161	17,505	17,855	18,212
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	19,643	-	22,745	23,239	23,239	23,704	24,178	24,662

References

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

NC091 Sol Plaatje - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2021/22																	
Valuation:																	
No. of properties		48,281	213	2,062	448	282	4,675	184	-	-	-	-	-	-	-	1,688	22
No. of sectional title property values		1,103	2	42	-	31	2	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		371	2	40	7	-	18	2	-	-	-	-	-	-	-	98	1
Supplementary valuation (Rm)		239,340,000	2,600,000	388,035,000	36,600,000	-	30,940,000	2,000	-	-	-	-	-	-	-	7,241,000	5,000,000
No. of valuation roll amendments		371	2	40	7	-	18	2	-	-	-	-	-	-	-	98	1
No. of objections by rate-payers		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	20,185	725	6,378	2,274	3,223	1,230	129	-	-	-	-	-	-	-	1,007	103
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	21,230	748	6,551	2,320	3,285	1,134	131	-	-	-	-	-	-	-	897	111
Rating:																	
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		223,695	22,994	205,768	3,338	142,193	-	-	-	-	-	-	-	-	-	-	25,330
Rate revenue expected to collect (R'000)		201,326	20,694	185,191	3,004	127,974	-	-	-	-	-	-	-	-	-	-	22,797
Expected cash collection rate (%)	4	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		3,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3,045	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		8,537	2,999	5,588	38	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

NC091 Sol Plaatje - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		49,247	217	2,103	457	288	4,769	188	-	-	-	-	-	-	-	1,722	22
No. of sectional title property values		1,125	2	43	-	32	2	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		380	2	41	8	-	18	2	-	-	-	-	-	-	-	98	1
Supplementary valuation (Rm)		244,126,800	2,652,000	395,795,700	37,332,000	-	31,558,800	2,040	-	-	-	-	-	-	-	7,385,820	5,100,000
No. of valuation roll amendments		380	2	41	8	-	18	2	-	-	-	-	-	-	-	98	1
No. of objections by rate-payers		220	10	25	20	20	5	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		10	1	3	2	2	2	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		10	1	3	2	2	2	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	120	5	12	10	10	1	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	34	3	5	5	2	1	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6	20,588	739	6,505	2,320	3,287	1,254	131	-	-	-	-	-	-	-	1,027	105
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	17,913	505	5,208	2,004	3,183	1,152	79	-	-	-	-	-	-	-	1,175	119
Rating:																	
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		228,169	23,454	209,883	3,405	145,037	-	-	-	-	-	-	-	-	-	-	25,836
Rate revenue expected to collect (R'000)		205,352	21,108	188,895	3,065	130,533	-	-	-	-	-	-	-	-	-	-	23,253
Expected cash collection rate (%)	4	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)		3,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3,106	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		8,707	3,059	5,700	38	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

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

NC091 Sol Plaatje - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (rate in the Rand)									
Residential properties	1	Residential	0.0108	0.0098	0.0104	0.0112	0.0119	0.0125	0.0131
Residential properties - vacant land			-	-	-	0.0168	0.0179	0.0188	0.0197
Formal/informal settlements									
Small holdings									
Farm properties - used		Agricultural farms	0.0027	0.0024	0.0026	0.0028	0.0030	0.0031	0.0033
Farm properties - not used		Agricultural business	0.0027	0.0024	0.0026	0.0028	0.0030	0.0031	0.0033
Industrial properties		Industrial	0.0347	0.0312	0.0332	0.0358	0.0382	0.0401	0.0420
Business and commercial properties		Business/Residential	0.0321	0.0293	0.0311	0.0335	0.0358	0.0376	0.0393
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		State/Public schools	0.0758	0.0585	-	0.0758	-	-	-
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		Residential (0-6k)	6	6	7	7	7	8	8
Water usage - Block 1 (c/k)		Residential (7-20k)	25	27	28	29	31	34	35
Water usage - Block 2 (c/k)		Residential (21-40k)	28	30	32	33	35	38	40
Water usage - Block 3 (c/k)		Residential (41-60k)	30	32	34	35	37	40	42
Water usage - Block 4 (c/k)		Residential (more than 60k)	32	34	36	37	39	43	45
Other									
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		Basic charge	155	165	174	181	189	199	210
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other									
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			260	-	-	-	66	71	76
Service point - vacant land (Rands/month)									
FBE		Indigents tariff - Block 1 (0- (describe structure)	-	-	-	-	2	2	3
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		Block 1 (0-350kwh)	1	2	2	2	2	2	3
Meter - IBT Block 2 (c/kwh)		Block 2 (>350kwh)	1	2	2	3	3	3	3
Meter - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		Block 1 (0-350kwh)	-	-	2	2	2	2	3
Prepaid - IBT Block 2 (c/kwh)		Block 2 (>350kwh)	-	-	2	3	3	3	3
Prepaid - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other									
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee		Basic charge	111	118	124	129	135	145	156
80l bin - once a week									
250l bin - once a week									

References

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

NC091 Sol Plaatje - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Exemptions, reductions and rebates (Rands)									
Residential Properties		standard rebate	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs									
Water Usage - Life Line Tariff		Residential (0-6kl)	6	6	7	7	7	8	8
Water Usage - Block 1 (C/Kl)		Residential (7-20kl)	25	27	28	29	31	34	35
Water Usage - Block 2 (C/Kl)		Residential (21-40kl)	28	30	32	33	35	38	40
Water Usage - Block 3 (C/Kl)		Residential (41-60kl)	30	32	34	35	37	40	42
Water Usage - Block 4 (C/Kl)		Residential (more than 60kl)	32	34	36	37	39	43	45
Waste water tariffs									
Basic Charge		Basic charge	155	165	174	181	189	199	210
Electricity tariffs									
Domestic Basic Charge			-	-	-	-	-	-	-
Meter - 1bt Block 1 (C/Kwh)		Block 1 (0-350 Kwh)	1	2	2	2	-	-	-
Meter - 1bt Block 2 (C/Kwh)		Block 2 (>350Kwh)	1	2	2	3	-	-	-
Meter - 1bt Block 3 (C/Kwh)			2	-	-	-	-	-	-
Meter - 1bt Block 4 (C/Kwh)			2	-	-	-	-	-	-

NC091 Sol Plaatje - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		556.60	501.01	533.07	574.32	574.32	574.32	6.9%	613.82	643.77	673.58
Electricity: Basic levy		-	-	-	-	-	-	#####	57.01	63.06	68.78
Electricity: Consumption		1,591.45	2,094.95	1,934.95	2,217.25	2,217.25	2,217.25	0.7%	2,232.44	2,469.31	2,693.52
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		527.04	558.69	589.42	612.99	612.99	612.99	5.7%	647.81	703.59	739.33
Sanitation		121.42	129.32	136.43	141.89	141.89	141.89	4.0%	147.56	155.09	164.01
Refuse removal		86.68	92.32	97.39	101.29	101.29	101.29	4.0%	105.34	113.81	122.11
Other		-	-	-	-	-	-	-	181.20	200.43	218.62
sub-total		2,883.19	3,376.29	3,291.26	3,647.74	3,647.74	3,647.74	9.3%	3,985.18	4,349.06	4,679.95
VAT on Services		382.90	428.52	413.78	461.01	461.01	461.01	9.7%	505.71	555.79	600.96
Total large household bill:		3,266.09	3,804.81	3,705.04	4,108.75	4,108.75	4,108.75	9.3%	4,490.89	4,904.85	5,280.91
% increase/-decrease			16.5%	(2.6%)	10.9%	-	-		9.3%	9.2%	7.7%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		394.09	354.73	377.43	406.64	406.64	406.64	6.9%	434.60	455.81	476.91
Electricity: Basic levy		-	-	-	-	-	-	(100.0%)	-	-	-
Electricity: Consumption		646.58	932.15	860.97	986.58	986.58	986.58	9.6%	1,081.10	1,195.80	1,304.38
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		415.79	440.79	465.03	483.63	483.63	483.63	5.7%	511.10	555.11	583.31
Sanitation		121.42	129.32	136.43	141.89	141.89	141.89	4.0%	147.56	155.09	164.01
Refuse removal		86.68	92.32	97.39	101.29	101.29	101.29	4.0%	105.34	113.81	122.11
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,664.56	1,949.31	1,937.25	2,120.03	2,120.03	2,120.03	7.5%	2,279.70	2,475.62	2,650.72
VAT on Services		224.48	236.09	234.00	257.01	257.01	257.01	7.7%	276.77	302.97	326.07
Total small household bill:		1,889.04	2,185.40	2,171.25	2,377.04	2,377.04	2,377.04	7.5%	2,556.47	2,778.59	2,976.79
% increase/-decrease			15.7%	(0.6%)	9.5%	-	-		7.5%	8.7%	7.1%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		231.58	208.45	221.79	238.95	238.95	238.95	6.9%	255.38	267.85	280.25
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		293.89	499.98	384.84	440.99	440.99	440.99	8.0%	476.28	526.82	574.65
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		276.65	293.31	309.44	321.82	321.82	321.82	5.7%	340.09	369.38	388.14
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		802.12	1,001.74	916.07	1,001.76	1,001.76	1,001.76	7.0%	1,071.75	1,164.05	1,243.04
VAT on Services		85.58	102.12	104.15	114.42	114.42	114.42	7.0%	122.46	134.43	144.42
Total small household bill:		887.70	1,103.86	1,020.22	1,116.18	1,116.18	1,116.18	7.0%	1,194.21	1,298.48	1,387.46
% increase/-decrease			24.4%	(7.6%)	9.4%	-	-		7.0%	8.7%	6.9%

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)

NC091 Sol Plaatje - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References

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

NC091 Sol Plaatje - 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														
Standard Bank 048466271-073		6 months	Notice	Yes	Fixed	8.50%	0		07 May 2019	21,852	-	-	-	21,852
Nedbank 9002324052		6 months	Notice	Yes	Fixed	8.06%	0		06 June 2019	10,397	-	-	-	10,397
Absa Bank 20-7291-5615		6 months	Notice	Yes	Fixed	8.02%	0		06 June 2019	10,396	-	-	-	10,396
Investec Bank Jb 9778751		6 months	Notice	Yes	Fixed	7.95%	0		06 June 2019	10,392	-	-	-	10,392
Absa Bank 20-6295-4443		12 months	Fixed	Yes	Fixed	8.10%	0		26 June 2019	3,302	-	-	-	3,302
Absa Bank 20-78146864		5 months	Fixed	Yes	Fixed	7.54%	0		26 June 2019	2,383	-	-	-	2,383
First Rand,Nedbank,S'Dard,Investec		12 months	Call a/c	Yes	Variable	6.30%	0		30 June 2020	43,072	-	-	-	43,072
Municipality sub-total										101,794		-	-	101,794
Entities														
N/A														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									101,794		-	-	101,794

References

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

check

NC091 Sol Plaatje - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Annuity and Bullet Loans		201,167	191,815	182,267	172,829	172,829	172,829	148,630	140,429	131,589
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	201,167	191,815	182,267	172,829	172,829	172,829	148,630	140,429	131,589
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	201,167	191,815	182,267	172,829	172,829	172,829	148,630	140,429	131,589

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

References

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

check borrowing balance

- - - - -

NC091 Sol Plaatje - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		5,500	4,500	6,641	-	-	-	7,200	7,200	7,200
Local Government Equitable Share										
ISDG: RECEIPTS		3,800	4,500	4,941	-	-	-	5,500	5,500	5,500
LGFMG: RECEIPTS		1,700	-	1,700	-	-	-	1,700	1,700	1,700
MIG: RECEIPTS		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	5,500	4,500	6,641	-	-	-	7,200	7,200	7,200
Capital Transfers and Grants										
National Government:		175,526	168,384	99,619	167,766	123,766	123,766	134,338	120,786	134,973
INEP: RECEIPTS		36,997	24,498	10,000	66,500	36,500	36,500	40,000	20,000	20,898
MIG: RECEIPTS		48,816	51,287	50,328	66,266	66,266	66,266	70,390	59,018	61,508
NDPG: RECEIPTS		58,000	78,299	20,000	10,000	-	-	-	20,000	30,000
RBIG: RECEIPTS		14,713	-	-	-	-	-	-	-	-
TSU_C_M_NG_EE&DSM: RECEIPTS		-	-	-	-	-	-	4,000	4,000	4,000
WSIG: RECEIPTS		17,000	14,300	19,291	25,000	21,000	21,000	19,948	17,768	18,567
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	175,526	168,384	99,619	167,766	123,766	123,766	134,338	120,786	134,973
TOTAL RECEIPTS OF TRANSFERS & GRANTS		181,026	172,884	106,260	167,766	123,766	123,766	141,538	127,986	142,173

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NC091 Sol Plaatje - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		6,749	4,500	6,361	-	-	-	7,200	7,200	7,200
Local Government Equitable Share										
ISDG: TRSF TO REV		5,049	4,500	4,661	-	-	-	5,500	5,500	5,500
LGFMG: TRSF TO REV		1,700	-	1,700	-	-	-	1,700	1,700	1,700
MIG: TRSF TO REV		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		6,749	4,500	6,361	-	-	-	7,200	7,200	7,200
Capital expenditure of Transfers and Grants										
National Government:		191,170	143,011	109,706	167,766	123,766	123,766	134,338	120,786	134,973
INEP: TRSF TO REV		36,997	11,842	17,206	66,500	36,500	36,500	40,000	20,000	20,898
MIG: TRSF TO REV		52,242	53,039	50,328	66,266	66,266	66,266	70,390	59,018	61,508
NDPG: TRSF TO REV		58,000	70,386	22,881	10,000	-	-	-	20,000	30,000
RBIG: TRSF TO REV		14,713	-	-	-	-	-	-	-	-
TSU_C_M_NG_EE&DSM: TRSF TO REV		-	-	-	-	-	-	4,000	4,000	4,000
WSIG: TRSF TO REV		29,218	7,743	19,291	25,000	21,000	21,000	19,948	17,768	18,567
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		191,170	143,011	109,706	167,766	123,766	123,766	134,338	120,786	134,973
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		197,919	147,511	116,068	167,766	123,766	123,766	141,538	127,986	142,173

References

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

NC091 Sol Plaatje - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(3,141)	(1,892)	-	-	-	-	-	-	-
Current year receipts		(8,637)	(4,500)	(10,811)	-	-	-	(11,159)	(7,200)	(7,200)
Conditions met - transferred to revenue		9,886	4,500	10,531	-	-	-	11,159	7,200	7,200
Conditions still to be met - transferred to liabilities		(1,892)	(3,784)	(280)	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(83)	-	-	-	-	-	-	-	-
Current year receipts		(1,904)	-	(19,071)	(230,640)	(212,740)	(212,740)	(7,800)	(8,190)	(8,640)
Conditions met - transferred to revenue		1,987	-	18,109	218,012	200,112	200,112	7,800	8,190	8,640
Conditions still to be met - transferred to liabilities		-	-	(962)	(12,628)	(12,628)	(12,628)	-	-	-
Total operating transfers and grants revenue		11,873	4,500	28,640	218,012	200,112	200,112	18,959	15,390	15,840
Total operating transfers and grants - CTBM	2	(1,892)	(3,784)	(1,241)	(12,628)	(12,628)	(12,628)	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(20,653)	(5,009)	(27,126)	-	-	-	-	-	-
Current year receipts		(175,526)	(168,384)	(99,619)	(167,766)	(123,766)	(123,766)	(134,338)	(120,786)	(134,973)
Conditions met - transferred to revenue		191,170	143,011	109,706	167,766	123,766	123,766	134,338	120,786	134,973
Conditions still to be met - transferred to liabilities		(5,009)	(33,639)	(29,045)	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(7,855)	-	-	-	-	-	-	-	-
Current year receipts		(128)	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		7,983	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		199,153	143,011	109,706	167,766	123,766	123,766	134,338	120,786	134,973
Total capital transfers and grants - CTBM	2	(5,009)	(33,639)	(29,045)	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		211,026	147,511	138,347	385,778	323,878	323,878	153,297	136,176	150,813
TOTAL TRANSFERS AND GRANTS - CTBM		(6,901)	(37,423)	(30,287)	(12,628)	(12,628)	(12,628)	-	-	-

References

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

Check opex	(180,237)	(210,315)	(231,786)	(12,628)	(36,760)	(36,760)	(239,158)	(258,166)	(278,751)
Check capex	22,131	16,016	5,391	-	(17,900)	(17,900)	-	-	-

NC091 Sol Plaatje - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Non-Prof.Oth Inst/Grants&Don Diam & Dor</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof.Oth Inst/Grants&Don Oth Pub Gra</i>		1,498	374	270	2,500	2,500	2,500	200	2,000	2,000	2,000
<i>Non-Prof.Oth Institut/Gariep</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof.Oth Institut/Sport Council</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Prof.Other Institutions/Spca</i>		1,700	2,000	2,100	2,200	2,200	2,200	2,200	2,300	2,400	2,500
Total Cash Transfers To Organisations		3,198	2,374	2,370	4,700	4,700	4,700	2,400	4,300	4,400	4,500
Cash Transfers to Groups of Individuals											
<i>Hh Oth Trans: Housing - Individual Supp</i>		604	237	1	-	-	-	-	-	-	-
<i>Hh Ssp Soc Ass: Grant In Aid</i>		138	122	158	150	150	150	146	160	168	177
Total Cash Transfers To Groups Of Individuals:		743	359	159	150	150	150	146	160	168	177
TOTAL CASH TRANSFERS AND GRANTS	6	3,940	2,733	2,528	4,850	4,850	4,850	2,546	4,460	4,568	4,677
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	3,940	2,733	2,528	4,850	4,850	4,850	2,546	4,460	4,568	4,677

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'

Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		716,953	683,289	756,479	870,935	876,135	876,135	883,950	934,183	985,750
% increase	4		(4.7%)	10.7%	15.1%	0.6%	-	0.9%	5.7%	5.5%
TOTAL MANAGERS AND STAFF	5,7	688,565	652,922	726,219	836,388	841,588	841,588	849,403	897,908	947,480

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

NC091 Sol Plaatje - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		-		991,012			991,012
Chief Whip			-		-			-
Executive Mayor			-		1,226,294			1,226,294
Deputy Executive Mayor			-		-			-
Executive Committee			-		9,321,913			9,321,913
Total for all other councillors			-		23,008,215			23,008,215
Total Councillors	8	-	-		34,547,434			34,547,434
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,886,117	1,785	191,100			2,079,002
Chief Finance Officer			1,477,939	270,196	464,800			2,212,935
SM D01			1,427,134	268,523	459,356			2,155,013
SM D02			1,363,401	247,950	424,293			2,035,644
SM D03			1,449,569	249,716	381,194			2,080,479
SM D04			1,248,575	423,671	404,374			2,076,620
								-
<i>List of each official with packages >= senior manager</i>								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	8,852,735	1,461,841	2,325,117			12,639,693
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-			-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8,852,735	1,461,841	36,872,551			47,187,127

References

- Pension and medical aid
- Total package must equal the total cost to the municipality
- List each political office bearer by designation. Provide a total for all other councillors
- Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- List each entity where municipality has an interest and state percentage ownership and control
- List each senior manager reporting to the CEO of an Entity by designation
- Must reconcile to relevant section of Table SA24
- Must reconcile to totals shown for the budget year of Table SA22
- Correct as at 30 June

NC091 Sol Plaatje - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		65	65	-	65	65	-	65	65	-
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	6	-	6	6	-	6	6	-
Other Managers	7	3	2	-	3	2	-	3	3	-
Professionals		201	80	1	198	79	1	198	155	19
Finance		17	17	-	13	13	1	13	10	3
Spatial/town planning		19	6	-	19	6	-	19	11	4
Information Technology		4	4	-	4	4	-	4	4	-
Roads		2	2	-	2	2	-	2	2	-
Electricity		13	7	-	13	7	-	13	5	3
Water		2	2	-	2	2	-	2	2	1
Sanitation		3	2	1	3	3	-	3	2	1
Refuse		-	-	-	-	-	-	-	-	-
Other		141	40	-	142	42	-	142	119	7
Technicians		274	177	11	275	185	10	275	226	22
Finance		10	10	-	10	10	-	10	6	3
Spatial/town planning		29	15	-	29	15	-	29	11	7
Information Technology		8	4	1	8	4	-	8	5	1
Roads		6	4	1	6	6	-	6	5	2
Electricity		150	98	3	150	98	2	150	137	-
Water		10	3	-	10	3	4	10	9	-
Sanitation		25	20	-	25	20	1	25	19	6
Refuse		1	-	-	1	-	-	1	1	-
Other		35	23	6	36	29	3	36	33	3
Clerks (Clerical and administrative)		472	359	110	429	345	57	429	402	34
Service and sales workers		220	133	-	348	206	-	348	229	4
Skilled agricultural and fishery workers		150	89	-	145	78	-	145	42	-
Craft and related trades										
Plant and Machine Operators		215	96	1	215	100	2	215	98	-
Elementary Occupations		1,016	577	162	1,017	618	141	1,017	681	120
TOTAL PERSONNEL NUMBERS	9	2,622	1,584	285	2,701	1,684	211	2,701	1,907	199
% increase					3.0%	6.3%	(26.0%)	-	13.2%	(5.7%)
Total municipal employees headcount	6, 10	2,942	1,877	317	3,021	1,922	247	3,021	2,153	227
Finance personnel headcount	8, 10	306	281	32	306	225	34	306	232	28
Human Resources personnel headcount	8, 10	14	12	-	14	13	2	14	14	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

NC091 Sol Plaatje - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		54,857	54,857	54,857	54,857	54,857	54,857	54,857	54,857	54,857	54,857	54,857	24,219	627,646	658,284	688,753
Service charges - electricity revenue		84,731	84,731	84,731	84,731	84,731	84,731	84,731	84,731	84,731	84,731	84,731	(12,184)	919,854	1,016,768	1,108,634
Service charges - water revenue		28,123	28,123	28,123	28,123	28,123	28,123	28,123	28,123	28,123	28,123	28,123	1,365	310,717	337,475	354,626
Service charges - sanitation revenue		7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	2,681	81,700	86,203	91,156
Service charges - refuse revenue		5,487	5,487	5,487	5,487	5,487	5,487	5,487	5,487	5,487	5,487	5,487	588	60,940	65,839	70,641
Rental of facilities and equipment		1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	486	13,010	13,662	14,414
Interest earned - external investments		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	(5,000)	6,000	12,000	15,000
Interest earned - outstanding debtors		12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	15,270	156,500	154,069	150,785
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	1,040	27,730	29,117	30,718
Licences and permits		599	599	599	599	599	599	599	599	599	599	599	257	6,850	7,193	7,588
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		22,796	22,796	22,796	22,796	22,796	22,796	22,796	22,796	22,796	22,796	22,796	7,357	258,117	273,556	294,591
Other revenue		1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	627	18,145	19,111	20,148
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		222,773	222,773	222,773	222,773	222,773	222,773	222,773	222,773	222,773	222,773	222,773	36,706	2,487,209	2,673,277	2,847,055
Expenditure By Type																
Employee related costs		74,826	74,826	74,826	74,826	74,826	74,826	74,826	74,826	74,826	74,826	74,826	26,316	849,403	897,908	947,480
Remuneration of councillors		3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	1,295	34,547	36,275	38,270
Debt impairment		26,348	26,348	26,348	26,348	26,348	26,348	26,348	26,348	26,348	26,348	26,348	7,177	297,000	316,170	337,015
Depreciation & asset impairment		7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	2,891	81,050	85,265	89,954
Finance charges		3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,680	38,960	38,488	37,910
Bulk purchases - electricity		63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	(18,187)	682,000	763,840	840,224
Inventory consumed		20,387	20,387	20,387	20,387	20,387	20,387	20,387	20,387	20,387	20,387	20,387	12,365	236,627	244,648	261,393
Contracted services		4,068	4,068	4,068	4,068	4,068	4,068	4,068	4,068	4,068	4,068	4,068	1,693	46,437	48,812	51,352
Transfers and subsidies		381	381	381	381	381	381	381	381	381	381	381	273	4,460	4,568	4,677
Other expenditure		11,805	11,805	11,805	11,805	11,805	11,805	11,805	11,805	11,805	11,805	11,805	4,790	134,643	141,656	149,233
Losses		5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	1,975	60,000	63,300	66,763
Total Expenditure		220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	44,269	2,465,128	2,640,928	2,824,271
Surplus/(Deficit)		2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	(7,563)	22,081	32,348	22,784
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10,065	10,065	10,065	10,065	10,065	10,065	10,065	10,065	10,065	10,065	10,065	23,618	134,338	120,786	134,973
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757

References

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

NC091 Sol Plaatje - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	37,938	470,256	471,620	502,076
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		578	578	578	578	578	578	578	578	578	578	578	510	6,873	6,942	7,019
Vote 05 - Community Services		9,078	9,078	9,078	9,078	9,078	9,078	9,078	9,078	9,078	9,078	9,078	2,055	101,913	108,936	116,109
Vote 06 - Financial Services		56,650	56,650	56,650	56,650	56,650	56,650	56,650	56,650	56,650	56,650	56,650	25,084	648,238	679,804	711,345
Vote 07 - Strategy Econ Development And Planning		696	696	696	696	696	696	696	696	696	696	696	291	7,945	8,350	8,810
Vote 08 - Infrastructure And Services		126,534	126,534	126,534	126,534	126,534	126,534	126,534	126,534	126,534	126,534	126,534	(5,554)	1,386,322	1,518,411	1,636,669
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	60,323	2,621,547	2,794,063	2,982,028
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	2,209	58,915	61,861	65,263
Vote 02 - Municipal And General		30,873	30,873	30,873	30,873	30,873	30,873	30,873	30,873	30,873	30,873	30,873	18,281	357,885	370,477	393,436
Vote 03 - Municipal Manager		2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	882	23,528	24,705	26,064
Vote 04 - Corporate Services		6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	6,487	3,057	74,419	77,848	81,773
Vote 05 - Community Services		26,568	26,568	26,568	26,568	26,568	26,568	26,568	26,568	26,568	26,568	26,568	5,429	297,675	318,812	337,080
Vote 06 - Financial Services		13,781	13,781	13,781	13,781	13,781	13,781	13,781	13,781	13,781	13,781	13,781	5,808	157,404	165,377	174,379
Vote 07 - Strategy Econ Development And Planning		5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	5,399	2,081	61,468	64,785	68,422
Vote 08 - Infrastructure And Services		129,756	129,756	129,756	129,756	129,756	129,756	129,756	129,756	129,756	129,756	129,756	6,523	1,433,833	1,557,063	1,677,855
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	44,269	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) before assoc.		12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757

References

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

NC091 Sol Plaatje - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
<i>Governance and administration</i>		96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	63,562	1,126,167	1,159,205	1,221,326
Executive and council		39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	39,302	37,938	470,256	471,620	502,076
Finance and administration		57,299	57,299	57,299	57,299	57,299	57,299	57,299	57,299	57,299	57,299	57,299	25,624	655,911	687,585	719,251
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	969	26,474	27,823	29,354
Community and social services	995	995	995	995	995	995	995	995	995	995	995	995	408	11,348	11,934	12,591
Sport and recreation	167	167	167	167	167	167	167	167	167	167	167	167	66	1,905	2,007	2,117
Public safety	30	30	30	30	30	30	30	30	30	30	30	30	13	340	357	377
Housing	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	480	12,801	13,441	14,180
Health	7	7	7	7	7	7	7	7	7	7	7	7	3	80	84	89
<i>Economic and environmental services</i>		1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	592	16,015	16,825	17,752
Planning and development		484	484	484	484	484	484	484	484	484	484	484	200	5,525	5,809	6,129
Road transport		918	918	918	918	918	918	918	918	918	918	918	392	10,490	11,016	11,623
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	(5,127)	1,444,171	1,581,053	1,703,936
Energy sources		86,137	86,137	86,137	86,137	86,137	86,137	86,137	86,137	86,137	86,137	86,137	(11,657)	935,854	1,033,648	1,126,442
Water management		31,166	31,166	31,166	31,166	31,166	31,166	31,166	31,166	31,166	31,166	31,166	2,343	345,167	373,990	393,149
Waste water management		8,085	8,085	8,085	8,085	8,085	8,085	8,085	8,085	8,085	8,085	8,085	3,270	92,200	97,015	102,563
Waste management		6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	918	70,950	76,400	81,783
<i>Other</i>		763	763	763	763	763	763	763	763	763	763	763	327	8,720	9,156	9,660
Total Revenue - Functional		232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	232,839	60,323	2,621,547	2,794,063	2,982,028
Expenditure - Functional																
<i>Governance and administration</i>		61,949	61,949	61,949	61,949	61,949	61,949	61,949	61,949	61,949	61,949	61,949	31,416	712,851	743,381	786,852
Executive and council		37,065	37,065	37,065	37,065	37,065	37,065	37,065	37,065	37,065	37,065	37,065	20,935	428,654	444,784	471,830
Finance and administration		24,311	24,311	24,311	24,311	24,311	24,311	24,311	24,311	24,311	24,311	24,311	10,236	277,659	291,732	307,779
Internal audit		572	572	572	572	572	572	572	572	572	572	572	245	6,538	6,865	7,243
<i>Community and public safety</i>		16,290	16,290	16,290	16,290	16,290	16,290	16,290	16,290	16,290	16,290	16,290	2,772	181,961	195,476	205,815
Community and social services		4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,145	(2,477)	43,119	49,741	52,021
Sport and recreation		4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	2,184	53,283	55,744	58,810
Public safety		3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	1,568	43,948	46,233	48,784
Housing		1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	792	22,768	23,974	25,328
Health		1,649	1,649	1,649	1,649	1,649	1,649	1,649	1,649	1,649	1,649	1,649	706	18,842	19,784	20,872
<i>Economic and environmental services</i>		12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,442	12,442	5,069	141,936	149,308	157,723
Planning and development		4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	4,196	1,719	47,872	50,348	53,116
Road transport		8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	3,322	93,326	98,186	103,790
Environmental protection		65	65	65	65	65	65	65	65	65	65	65	28	737	774	817
<i>Trading services</i>		127,129	127,129	127,129	127,129	127,129	127,129	127,129	127,129	127,129	127,129	127,129	4,062	1,402,477	1,525,542	1,645,164
Energy sources		84,238	84,238	84,238	84,238	84,238	84,238	84,238	84,238	84,238	84,238	84,238	(10,932)	915,683	1,010,851	1,101,097
Water management		28,340	28,340	28,340	28,340	28,340	28,340	28,340	28,340	28,340	28,340	28,340	10,731	322,469	340,077	358,491
Waste water management		8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	3,345	93,375	98,215	103,793
Waste management		6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367	917	70,950	76,400	81,783
<i>Other</i>		2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	2,268	950	25,903	27,221	28,718
Total Expenditure - Functional		220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	220,078	44,269	2,465,128	2,640,928	2,824,271
Surplus/(Deficit) before assoc.		12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	16,054	156,419	153,134	157,757

References

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

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-	8,300	8,300	-	-	-
Vote 08 - Infrastructure And Services		5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	(9,766)	56,038	71,786	75,973
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	(1,466)	64,338	71,786	75,973
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	5,688	53,705	52,382	58,096
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	44,500	72,000	30,000	30,000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	6,865	6,865	6,865	6,865	6,865	6,865	6,865	6,865	6,865	6,865	6,865	50,188	125,705	82,382	88,096
Total Capital Expenditure	2	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	48,722	190,043	154,168	164,069

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

NC091 Sol Plaatje - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	5,688	53,705	52,382	58,096
Executive and council		4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	4,365	5,688	53,705	52,382	58,096
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	7,800	35,300	30,000	30,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	8,300	8,300	-	-
Road transport		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	(500)	27,000	30,000	30,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	5,982	35,234	101,038	71,786	75,973
Energy sources		2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	22,167	46,000	26,000	26,898
Water management		2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	(12,683)	13,000	28,018	30,508
Waste water management		1,481	1,481	1,481	1,481	1,481	1,481	1,481	1,481	1,481	1,481	1,481	25,751	42,038	17,768	18,567
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	48,722	190,043	154,168	164,069
Funded by:																
National Government		10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	23,617	134,338	120,786	134,973
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	23,617	134,338	120,786	134,973
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	25,105	55,705	33,382	29,096
Total Capital Funding		12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	48,722	190,043	154,168	164,069

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 check

NC091 Sol Plaatje - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1			
Property rates	46,628	46,628	46,628	46,628	46,628	46,628	46,628	46,628	46,628	46,628	46,628	20,586	533,499	559,541	585,440	
Service charges - electricity revenue	72,021	72,021	72,021	72,021	72,021	72,021	72,021	72,021	72,021	72,021	72,021	(10,357)	781,875	864,253	942,338	
Service charges - water revenue	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280	887	201,966	219,359	230,507	
Service charges - sanitation revenue	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	2,278	69,444	73,272	77,482	
Service charges - refuse revenue	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	1,128	39,795	42,182	44,291	
Rental of facilities and equipment	2	2	2	2	2	2	2	2	2	2	2	1	20	21	22	
Interest earned - external investments	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	(5,000)	6,000	12,000	15,000	
Interest earned - outstanding debtors												-				
Dividends received												-				
Fines, penalties and forfeits	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	1,172	29,080	30,445	32,180	
Licences and permits	599	599	599	599	599	599	599	599	599	599	599	257	6,850	7,193	7,588	
Agency services												-				
Transfers and Subsidies - Operational	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	4,851	18,959	15,390	15,840	
Other revenue	16,689	16,689	16,689	16,689	16,689	16,689	16,689	16,689	16,689	16,689	16,689	183,865	367,445	200,269	201,571	
Cash Receipts by Source	168,660	168,660	168,660	168,660	168,660	168,660	168,660	168,660	168,660	168,660	168,660	199,668	2,054,932	2,023,924	2,152,259	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	10,066	23,617	134,338	120,786	134,973	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												-				
Proceeds on Disposal of Fixed and Intangible Assets												-				
Short term loans												-				
Borrowing long term/refinancing												-				
Increase (decrease) in consumer deposits	300	300	300	300	300	300	300	300	300	300	300	300	3,601	2,928	2,608	
Decrease (increase) in non-current receivables	96	96	96	96	96	96	96	96	96	96	96	96	1,151	(2,143)	(1,893)	
Decrease (increase) in non-current investments												-				
Total Cash Receipts by Source	179,122	179,122	179,122	179,122	179,122	179,122	179,122	179,122	179,122	179,122	179,122	223,681	2,194,022	2,145,496	2,287,947	
Cash Payments by Type																
Employee related costs	72,163	72,163	72,163	72,163	72,163	72,163	72,163	72,163	72,163	72,163	72,163	25,175	818,971	865,954	913,822	
Remuneration of councillors												-				
Finance charges	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,207	3,680	38,960	38,488	37,910	
Bulk purchases - electricity	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	63,653	(18,187)	682,000	763,840	840,224	
Acquisitions - water & other inventory	10,550	10,550	10,550	10,550	10,550	10,550	10,550	10,550	10,550	10,550	10,550	3,949	120,000	126,600	133,563	
Contracted services												-				
Transfers and grants - other municipalities												-				
Transfers and grants - other	381	381	381	381	381	381	381	381	381	381	381	273	4,460	4,568	4,677	
Other expenditure	36,036	36,036	36,036	36,036	36,036	36,036	36,036	36,036	36,036	36,036	36,036	18,844	415,242	432,432	459,063	
Cash Payments by Type	185,991	185,991	185,991	185,991	185,991	185,991	185,991	185,991	185,991	185,991	185,991	33,734	2,079,633	2,231,881	2,389,259	
Other Cash Flows/Payments by Type																
Capital assets	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	12,847	48,722	190,043	154,168	164,069	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	383	383	383	383	383	383	383	383	383	383	383	164	4,373	4,591	4,867	
Total Cash Payments by Type	199,221	199,221	199,221	199,221	199,221	199,221	199,221	199,221	199,221	199,221	199,221	82,620	2,274,048	2,390,641	2,558,195	
NET INCREASE/(DECREASE) IN CASH HELD	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	(20,099)	141,061	(80,026)	(245,145)	(270,248)	
Cash/cash equivalents at the month/year begin:	(51,063)	(71,162)	(91,261)	(111,360)	(131,459)	(151,558)	(171,657)	(191,756)	(211,855)	(231,953)	(252,052)	(272,151)	(51,063)	(131,090)	(376,235)	
Cash/cash equivalents at the month/year end:	(71,162)	(91,261)	(111,360)	(131,459)	(151,558)	(171,657)	(191,756)	(211,855)	(231,953)	(252,052)	(272,151)	(131,090)	(131,090)	(376,235)	(646,482)	

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

NC091 Sol Plaatje - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Dbsa Loan @ 12.445%	M	240	Piped Water Inside Dwelling	30 June 2031	31
Dbsa Loan @ 12.61%	M	240	Piped Water Inside Dwelling	31 December 2028	3
Dbsa Loan @ 6.75%	M	288	Piped Water Inside Dwelling	31 December 2023	1

References

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

NC091 Sol Plaatje - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
		Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>No Future Contracts Greater Than 5m</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>No Future Contracts Greater Than 5m</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Upgrade Stormwater Galeshewe</i>		-	40,000	-	-	-	-	-	-	-	-	-	-	40,000
<i>Lerato Park Link Water And Sewer</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Homevale Fire Station</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	40,000	-	-	-	-	-	-	-	-	-	-	40,000
Total Parent Expenditure Implication		-	40,000	-	-	-	-	-	-	-	-	-	-	40,000
Entities:														
Revenue Obligation By Contract	2													
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	4,207	-	-	-	-	-	-	-	-	
Monuments	4,207	-	-	-	-	-	-	-	-	
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	2,660	813	1,437	3,000	3,000	3,000	5,000	5,000	5,000	
Revenue Generating	2,660	813	1,437	3,000	3,000	3,000	5,000	5,000	5,000	
Improved Property	2,660	813	1,437	3,000	3,000	3,000	5,000	5,000	5,000	
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	2,483	-	14,400	14,400	-	-	-	
Servitudes										
Licences and Rights	-	-	2,483	-	14,400	14,400	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications										
Unspecified	-	-	2,483	-	14,400	14,400	-	-	-	
Computer Equipment	-	3,253	1,687	3,500	3,500	3,500	11,300	3,500	3,500	
Computer Equipment	-	3,253	1,687	3,500	3,500	3,500	11,300	3,500	3,500	
Furniture and Office Equipment	-	634	76	2,000	2,000	2,000	2,000	2,000	2,000	
Furniture and Office Equipment	-	634	76	2,000	2,000	2,000	2,000	2,000	2,000	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	5,323	1,825	4,000	9,500	9,500	35,405	21,882	17,596	
Transport Assets	-	5,323	1,825	4,000	9,500	9,500	35,405	21,882	17,596	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	63,516	50,547	51,665	99,766	96,666	96,666	108,795	52,382	48,994

References

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

Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	2,642	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities	2,642	-	-	-	-	-	-	-	-	
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	86,726	6,733	35,223	39,000	42,200	42,200	51,948	69,786	73,075
Renewal of Existing Assets as % of total capex		171.9%	4.9%	29.5%	21.8%	25.3%	25.3%	27.3%	45.3%	44.5%
Renewal of Existing Assets as % of deprecn*		140.6%	9.7%	55.1%	49.3%	53.3%	53.3%	64.1%	81.8%	81.2%
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										

check balance

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		1,261	1,051	1,183	1,684	1,596	1,596	1,723	1,810	1,910
Furniture and Office Equipment		1,261	1,051	1,183	1,684	1,596	1,596	1,723	1,810	1,910
Machinery and Equipment		17,095	21,657	24,900	24,179	23,536	23,536	24,597	26,061	27,850
Machinery and Equipment		17,095	21,657	24,900	24,179	23,536	23,536	24,597	26,061	27,850
Transport Assets		4,782	3,383	4,221	6,404	4,987	4,987	5,422	5,716	6,040
Transport Assets		4,782	3,383	4,221	6,404	4,987	4,987	5,422	5,716	6,040
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	232,446	217,834	243,024	268,726	280,628	280,628	281,057	296,992	316,059
R&M as a % of PPE		13.3%	12.0%	13.0%	13.7%	14.5%	14.5%	14.7%	16.5%	17.5%
R&M as % Operating Expenditure		14.1%	12.6%	12.5%	11.5%	11.6%	11.6%	18.6%	12.0%	12.0%

References

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

check balance

- - - - - - - - - - -

Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	217	207	206	300	300	300	250	263	277	
Revenue Generating	217	207	206	300	300	300	250	263	277	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	217	207	206	300	300	300	250	263	277	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	3,641	4,215	4,038	5,000	5,000	5,000	4,500	4,725	4,985	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,641	4,215	4,038	5,000	5,000	5,000	4,500	4,725	4,985	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	3,641	4,215	4,038	5,000	5,000	5,000	4,500	4,725	4,985	
Load Settlement Software Applications										
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	1,596	2,001	2,024	2,500	2,500	2,500	2,300	2,415	2,548	
Computer Equipment	1,596	2,001	2,024	2,500	2,500	2,500	2,300	2,415	2,548	
Furniture and Office Equipment	1,012	1,043	912	1,500	1,500	1,500	1,200	1,260	1,329	
Furniture and Office Equipment	1,012	1,043	912	1,500	1,500	1,500	1,200	1,260	1,329	
Machinery and Equipment	803	936	1,240	1,300	1,300	1,300	1,400	1,470	1,551	
Machinery and Equipment	803	936	1,240	1,300	1,300	1,300	1,400	1,470	1,551	
Transport Assets	6,486	10,777	4,898	12,000	12,000	12,000	6,000	6,300	6,647	
Transport Assets	6,486	10,777	4,898	12,000	12,000	12,000	6,000	6,300	6,647	
Land	805	1,178	783	900	900	900	900	945	997	
Land	805	1,178	783	900	900	900	900	945	997	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	61,697	69,409	63,881	79,150	79,150	79,150	81,050	85,265	89,954

References

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

Check

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Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls	-	-	643	8,000	8,000	8,000	8,300	-	-	
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	1,806	-	-	-	-	-	-	-	-	
Operational Buildings	1,806	-	-	-	-	-	-	-	-	
Municipal Offices	1,806	-	-	-	-	-	-	-	-	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	50,443	79,738	32,613	40,500	27,800	27,800	29,300	32,000	42,000
Upgrading of Existing Assets as % of total capex		0.0%	58.2%	27.3%	22.6%	16.7%	16.7%	15.4%	20.8%	25.6%
Upgrading of Existing Assets as % of deprecn"		81.8%	114.9%	51.1%	51.2%	35.1%	35.1%	36.2%	37.5%	46.7%
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 ex

check balance

NC091 Sol Plaatje - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		-	-	-	-	-	-	-
Vote 02 - Municipal And General		53,705	52,382	58,096	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		8,300	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		128,038	101,786	105,973	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		190,043	154,168	164,069	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Municipal And General								
Vote 03 - Municipal Manager								
Vote 04 - Corporate Services								
Vote 05 - Community Services								
Vote 06 - Financial Services								
Vote 07 - Strategy Econ Development And Planning								
Vote 08 - Infrastructure And Services								
Vote 09 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		627,646	658,284	688,753				
Service charges - electricity revenue		919,854	1,016,768	1,108,634				
Service charges - water revenue		310,717	337,475	354,626				
Service charges - sanitation revenue		81,700	86,203	91,156				
Service charges - refuse revenue		60,940	65,839	70,641				
Rental of facilities and equipment		13,010	13,662	14,414				
<i>List other revenues sources if applicable</i>		6,000	12,000	15,000				
<i>List entity summary if applicable</i>								
Total future revenue		2,019,867	2,190,232	2,343,224	-	-	-	-
Net Financial Implications		(1,829,824)	(2,036,064)	(2,179,155)	-	-	-	-

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)

NC091 Sol Plaatje - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Parent municipality:																	
	List all capital projects grouped by Function																	
	List all capital projects grouped by Entity																	
	Entity Name																	
	Project name																	

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.

Function	Page/Reference	Project Number	Type	I/RP Status	I/RP	Description	Risk Level	Priority	Status	Performance			Financial			
										Actual	Target	Deviation	Actual	Target	Deviation	
[Detailed data table with columns for Function, Page/Reference, Project Number, Type, I/RP Status, I/RP, Description, Risk Level, Priority, Status, Actual, Target, Deviation (Performance), Actual, Target, Deviation (Financial)]													2022	2023	2024	2025
[Summary rows for various categories]																

SECTION 2:

TARIFFS

That, in terms of Section 24(2) of the Local Government : Municipal Finance Management Act, 2003 (Act No. 56), the following levies, fees and tariffs for Sol Plaatje Municipality be levied, and a General Rate be recovered on the values appearing in the 2019 General Valuation Roll



ALL TARIFFS ARE VAT INCLUSIVE WHERE APPLICABLE
ANY FUTURE CHANGES IN VAT WILL BE IMPLEMENTED ACCORDINGLY.

1.1 **LEVY OF RATES (FINANCE/VALUATIONS)**

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
Residential Property	0.011179	0.011626	0.012194	0.012758
Vacant Residential Property	0.016768	0.017439	0.018290	0.019137
Industrial Property	0.035774	0.037204	0.039020	0.040826
Vacant Industrial	0.039126	0.040692	0.042677	0.044653
Business and Commercial Property	0.033537	0.034878	0.036581	0.038274
Vacant Business and Commercial Property	0.039126	0.040692	0.042677	0.044653
Agricultural Property	0.002795	0.002907	0.003048	0.003190
Mining Property	0.245938	0.127888	0.134129	0.140339
Public Service Property	0.050307	0.052318	0.054871	0.057412
Public Service Infrastructure	0.000000	0.000000	0.000000	0.000000
Public Benefit Activity Property	0.000000	0.000000	0.000000	0.000000
Place of Worship	0.000000	0.000000	0.000000	0.000000
Land Reform Beneficiary	0.000000	0.000000	0.000000	0.000000
Private Open Space	0.011179	0.011626	0.012194	0.012758
Municipal property used for Municipal Purposes	0.000000	0.000000	0.000000	0.000000
Independent Schools	0.005589	0.005813	0.006097	0.006379
Sports Grounds and facilities operated for gain	0.000000	0.000000	0.000000	0.000000
Average rates tariff	0.017359	0.018054	0.018935	0.019811

1.1.1 An allowance has been made for the inclusion of rebates for Pensioners, Disabled Persons, Bona Fide Agricultural Property, Rural Residential Properties, Rural Commercial, Rural Industrial, Creches and Guesthouse Properties meeting certain criteria. The proposed rebate for Pensioners and Disabled Persons is 60 % and the income threshold to qualify is R 140 000 in addition to criteria per the Policy. The proposed rebate for Rural Residential is 15%, bona fide Agricultural Property is 50 %, Rural Commercial and Industrial properties is 75% and Creches and Guesthouses is 30% subject to the requirements per the policy.

1.1.2 Public Service Infrastructure is no longer feasible to rate due to the regulated rating ratios. It is therefore zero (0) rated.

1.1.3 A special rebate has been introduced where property is affected by any natural disaster as defined by the Disaster Management Act, No 16 of 2015. This rebate is set at 50 % of the tariff of the particular category of the particular category of property affected by such natural disaster and is additional to any other rebates.

1.1.4 The next General Valuation Roll is set down for implementation on the 1st of July 2023.

1.1.5 There have been additions to the rating categories which have been brought about by recent amendments of the Local Government: Municipal Property Rates Act 6 of 2004.


1.1.6 The categories of property with zero rate tariffs are those that are impermissible to rate in terms of the MPRA, not feasible to rate, or for public benefit purposes not desirable to rate.

1.1.7 Subject to section 19, a municipality may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the:

- use of the property;
- permitted use of the property; or
- a combination of (a) and (b).

The following categories was based on ownership and will be removed as from 1 July 2021 and incorporated into other categories according to use:

- Property Used by Organ of State
- Solar Farms
- University

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01  R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.2 MUNICIPAL SWIMMING POOLS & SPORTS FIELDS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)				
1.2.1 Karen Muir Swimming Pool				
Admission fees - Children	14.00	15.00	16.00	17.00
Admission fees - Adults	19.00	20.00	21.00	22.00
Season tickets - Children	144.00	151.00	158.00	165.00
Season tickets - Adults	249.00	261.00	274.00	287.00
Hire of pool	2,095.00	2,200.00	2,307.00	2,414.00
Key / Loss / damage / breakage deposit	1,764.00	1,852.00	1,942.00	2,032.00
1.2.2 Florianville Swimming Pool				
Admission fees - Children	14.00	15.00	16.00	17.00
Admission fees - Adults	19.00	20.00	21.00	22.00
Season tickets - Children	122.00	128.00	134.00	140.00
Season tickets - Adults	199.00	209.00	219.00	229.00
Hire of pool	1,984.00	2,083.00	2,185.00	2,286.00
Key / Loss / damage / breakage deposit	1,764.00	1,852.00	1,942.00	2,032.00
1.2.3 Roodepan Swimming Pool				
Admission fees - Children	10.00	11.00	12.00	13.00
Admission fees - Adults	19.00	20.00	21.00	22.00
Season tickets - Children	110.00	116.00	122.00	128.00
Season tickets - Adults	177.00	186.00	195.00	204.00
Hire of pool	1,984.00	2,083.00	2,185.00	2,286.00
Key / Loss / damage / breakage deposit	1,764.00	1,852.00	1,942.00	2,032.00
1.2.4 Galeshewe Swimming Pool				
Admission fees - Children	10.00	11.00	12.00	13.00
Admission fees - Adults	19.00	20.00	21.00	22.00
Season tickets - Children	110.00	116.00	122.00	128.00
Season tickets - Adults	177.00	186.00	195.00	204.00
Hire of pool	1,984.00	2,083.00	2,185.00	2,286.00
Key / Loss / damage / breakage deposit	1,764.00	1,852.00	1,942.00	2,032.00
* Hire of pool for functions / commercial use (tariff applicable to all pools)	4,410.00	4,631.00	4,857.00	5,082.00
* Key / Loss / damage / breakage deposit	2,756.00	2,894.00	3,035.00	3,176.00
1.2.5 De Beers Stadium				
Hire of athletics track	1,477.00	1,551.00	1,627.00	1,702.00
Key / Loss / damage / breakage deposit	1,477.00	1,551.00	1,627.00	1,702.00
Apparatus per day	882.00	926.00	971.00	1,016.00
Key / Loss / damage / breakage deposit	1,213.00	1,274.00	1,336.00	1,398.00
Training sessions (Schools/Clubs) per season	204.00	214.00	224.00	234.00
Hire of sports field/preparation fee	794.00	834.00	875.00	916.00
Key / Loss / damage / breakage deposit	1,213.00	1,274.00	1,336.00	1,398.00
Preparation Fee	794.00	834.00	875.00	916.00
VIP Lounge	794.00	834.00	875.00	916.00
Lights :Fixed (plus hourly rate)	1,697.00	1,782.00	1,869.00	1,956.00
: Hourly rate	53.00	56.00	59.00	62.00
HIRE OF STADIUM				
Other than sport	2,756.00	2,894.00	3,035.00	3,176.00
Key / Loss / damage / breakage deposit	2,205.00	2,315.00	2,428.00	2,540.00
Music festivals/events /commercial use	25,355.00	26,623.00	27,922.00	29,215.00
Key / Loss / damage / breakage deposit	35,277.00	37,041.00	38,849.00	40,648.00
HIRE OF HALL NO. 4				
Indoor sport	177.00	186.00	195.00	204.00
Hire of cafeteria/bar	353.00	371.00	389.00	407.00
Key / Loss / damage / breakage deposit	1,213.00	1,274.00	1,336.00	1,398.00

	PRESENT	PROPOSED	PROPOSED	PROPOSED
	TARIFFS	TARIFFS	TARIFFS	TARIFFS
	R	R	R	R
PRACTICE SESSIONS FOR ATHLETICS				
Season ticket for individuals	187.00	196.00	206.00	216.00
Individual per session	48.00	50.00	52.00	54.00
GROUPS:				
1 - 10 per session	83.00	87.00	91.00	95.00
11 - 20 per session	106.00	111.00	116.00	121.00
21 - 30 per session	134.00	141.00	148.00	155.00
31 - 40 per session	165.00	173.00	181.00	189.00
41 - 60 per session	193.00	203.00	213.00	223.00
61 and more per session	281.00	295.00	309.00	323.00
1.2.6 Galeshewe Stadium				
Sport per day	1,102.00	1,157.00	1,213.00	1,269.00
Hire of multipurpose courts and athletic track	New	900.00	944.00	988.00
Key / Loss / damage / breakage deposit	1,488.00	1,562.00	1,638.00	1,714.00
Other than sport	4,961.00	5,209.00	5,463.00	5,716.00
Key / Loss / damage / breakage deposit	2,205.00	2,315.00	2,428.00	2,540.00
Music festivals/events /commercial use	19,843.00	20,835.00	21,852.00	22,864.00
Key / Loss / damage / breakage deposit	34,174.00	35,883.00	37,634.00	39,376.00
Lights :Fixed (plus hourly rate)	3,417.00	3,588.00	3,763.00	3,937.00
: Hourly rate	99.00	104.00	109.00	114.00
1.2.7 Galeshewe Arena				
Hire of arena per day	430.00	452.00	474.00	496.00
Hire of hall per day	220.00	231.00	242.00	253.00
Key / Loss / damage / breakage deposit	717.00	753.00	790.00	827.00
Music festivals/events /commercial use	6,504.00	6,829.00	7,162.00	7,494.00
Key / Loss / damage / breakage deposit	13,229.00	13,890.00	14,568.00	15,242.00
Lights :Fixed (plus hourly rate)	55.00	58.00	61.00	64.00
: Hourly rate	16.00	17.00	18.00	19.00
1.2.8 West-End Indoor Facility				
Competitive sport -				
Prior occupation per day	808.00	852.00	894.00	935.00
Main Hall (per day)	1,899.00	2,003.00	2,101.00	2,198.00
Key / Loss / damage / breakage deposit	1,888.00	1,992.00	2,089.00	2,186.00
Small Hall (per day)	1,179.00	1,244.00	1,305.00	1,365.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
Training sessions -				
Main Hall (per hour)	196.00	207.00	217.00	227.00
Key / Loss / damage / breakage deposit	295.00	311.00	326.00	341.00
Small Hall (per hour)	141.00	149.00	156.00	163.00
Key / Loss / damage / breakage deposit	259.00	273.00	286.00	299.00
Other than sport -				
Prior occupation per day	943.00	995.00	1,044.00	1,092.00
Main Hall	2,359.00	2,489.00	2,610.00	2,731.00
Key / Loss / damage / breakage deposit	2,359.00	2,489.00	2,610.00	2,731.00
Small Hall	1,321.00	1,394.00	1,462.00	1,530.00
Key / Loss / damage / breakage deposit	1,415.00	1,493.00	1,566.00	1,639.00
Commercial use -				
Prior occupation per day	968.00	1,021.00	1,071.00	1,121.00
Main Hall (per day)	5,308.00	5,600.00	5,873.00	6,145.00
Key / Loss / damage / breakage deposit	15,688.00	16,551.00	17,359.00	18,163.00
Small Hall (per day)	2,359.00	2,489.00	2,610.00	2,731.00
Key / Loss / damage / breakage deposit	2,359.00	2,489.00	2,610.00	2,731.00
Kitchen (per day)	673.00	710.00	745.00	779.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00

PRESENT TARIFFS	PROPOSED TARIFFS		PROPOSED TARIFFS	
	2022/07/01	2023/07/01	2023/07/01	2024/07/01
R	R	R	R	R
Braai (per day)	708.00	747.00	783.00	819.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
Conference room	708.00	747.00	783.00	819.00
Key / Loss / damage / breakage deposit	826.00	871.00	914.00	956.00

1.2.9

West-End ClubCommercial use -

Prior occupation per day	1,038.00	1,095.00	1,148.00	1,201.00
Main Hall (per day)	5,072.00	5,351.00	5,612.00	5,872.00
Key / Loss / damage / breakage deposit	12,385.00	13,066.00	13,704.00	14,338.00

Competitive sport -

Prior occupation per day	885.00	934.00	980.00	1,025.00
Main Hall (per day)	1,179.00	1,244.00	1,305.00	1,365.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00

Training sessions -

Main Hall (per hour)	194.00	205.00	215.00	225.00
Key / Loss / damage / breakage deposit	318.00	335.00	351.00	367.00
Main Hall (other than specified)	2,654.00	2,800.00	2,937.00	3,073.00
Key / Loss / damage / breakage deposit	2,654.00	2,800.00	2,937.00	3,073.00
Kitchen	672.00	709.00	744.00	778.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
Braai area	708.00	747.00	783.00	819.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
Trog Bar	943.00	995.00	1,044.00	1,092.00
Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
Soccer Field	672.00	709.00	744.00	778.00
Key / Loss / damage / breakage deposit	943.00	995.00	1,044.00	1,092.00
Cricket field	672.00	709.00	744.00	778.00
Key / Loss / damage / breakage deposit	943.00	995.00	1,044.00	1,092.00
Air Conditioner	766.00	808.00	847.00	886.00
Deposit on hiring of facilities (Within 7 days of the request for the reservation)	50% of total amount	50% of total amount	50% of total amount	50% of total amount

Cancellation

If a reservation is cancelled within 30 days of occupation the refund to the client will be 50% of the deposit amount paid.

If a reservation is cancelled within 10 days of occupation the client will forfeit the total deposit amount paid.

Conditions

1. Right of admission reserved.
2. Facility used at own risk.
3. Total reservation fee to be paid within 10 (ten) days of booking.
4. Payment to be made in relation to booking.
5. Facility may not be used unless payment is received in advance.
6. Use of the facility will not be allowed unless a contract has been completed and signed by the Lessee.
7. No equipment may be removed from the facility.
8. Facility to be left in same condition as it was found on occupation.
9. Lessee will be held responsible for any littering, damages or loss of any equipment of the property and strict action will be taken against such lessee.
10. Losses and breakages of any items brought onto the premises by the lessee will not be compensated by the lessor of this facility.
11. A pre occupation fee payable if the lessee needs to decorate the hall one day or more before the function.
12. Canceling of bookings - see cancellations.
13. No private liquor allowed on premises. No private bar allowed on premises. Strict adherence to the aforementioned can lead to arrest, prohibition from the facility and forfeiture of total deposit.

PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
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14. A market related corkage fee may be charged for wine and champagne.
 15. The playing of musical instruments, live musical performances and any other form of amplified music is prohibited outdoors. The playing of music will be allowed indoor only until 24:00.
 16. Ignorance of any of the above can lead to: Arrest, prohibition from the facility and forfeiture of total deposit.
 17. All reservations will be accommodated on the basis of first come first served.
 18. Funerals to be charged as per item 1.9.5

If a request is received from a the following organizations * to use the facilities at a reduced tariff ONLY the Municipal Manager may approve a reduced tariff. The relevant deposit , which is refundable ,is payable.

* Registered Welfare Organisations

* Registered Non-profitable Organisations

* Schools and Churches

NB. Government Departments to pay full tariff.

If a contract is drawn up with a specific Provincial or National body for the hire of any of the facilities for sport (seasonal), the fee is R37 000-00 for the season

Deposit for reservation = 25% of total reservation fee to be paid within 7 days of booking.

Cancellation fee = 25% of total reservation fee.

1.2.10	<u>Open Mine Caravan Park</u>				
	Caravans - (per Caravan)	153.00	160.00	168.00	176.00
	- (per person)	77.00	80.00	84.00	88.00
	Caravan Club				
	Minimum of 20 Caravans - (per Caravan)	112.00	116.00	122.00	128.00
	- (per person)	71.00	74.00	78.00	82.00
	Pensioners - (per Caravan)	106.00	110.00	115.00	120.00
	- (per person)	71.00	74.00	78.00	82.00
	Tent (per site)	112.00	116.00	122.00	128.00
	(per person)	88.00	92.00	96.00	100.00
	Day Visitors:				
	Car (per car)	88.00	92.00	96.00	100.00
	(per person)	95.00	99.00	104.00	109.00
	Bus (per bus)	437.00	454.00	476.00	498.00
	(per person)	77.00	80.00	84.00	88.00
1.3	<u>BURIAL PLOT FEES (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)</u>				
1.3.1	<u>West-End and Kenilworth Cemeteries</u>				
	Re-opening (casket)	1,124.00	1,169.00	1,226.00	1,283.00
	Re-opening (adults)	915.00	952.00	998.00	1,044.00
	Re-opening (babies)	728.00	757.00	794.00	831.00
	Burial of ashes	242.00	252.00	264.00	276.00
	Grave fees (adult)	1,543.00	1,605.00	1,683.00	1,761.00
	Grave fees (children under 7)	1,179.00	1,226.00	1,286.00	1,346.00
	Special graves (casket)	2,172.00	2,259.00	2,369.00	2,479.00
	Wall of Remembrance (per niche)	2,282.00	2,373.00	2,489.00	2,604.00
	Two burials per grave	3,307.00	3,439.00	3,607.00	3,774.00
	Reserved graves	3,307.00	3,439.00	3,607.00	3,774.00
	Monument erection fee - single graves	563.00	586.00	615.00	643.00
	Monument erection fee - double graves	970.00	1,009.00	1,058.00	1,107.00
	Sundry payment - Saturday funerals	1,158.00	1,204.00	1,263.00	1,321.00

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.3.2	<u>Roodepan, Greenpoint and Galeshewe Cemeteries</u>			
	970.00	1,009.00	1,058.00	1,107.00
	738.00	768.00	805.00	842.00
	640.00	666.00	699.00	731.00
	242.00	252.00	264.00	276.00
	970.00	1,009.00	1,058.00	1,107.00
	430.00	447.00	469.00	491.00
	1,874.00	1,949.00	2,044.00	2,139.00
	408.00	424.00	445.00	466.00
	2,315.00	2,408.00	2,526.00	2,643.00
	2,359.00	2,453.00	2,573.00	2,692.00
	563.00	586.00	615.00	643.00
	970.00	1,009.00	1,058.00	1,107.00
	1,158.00	1,204.00	1,263.00	1,321.00
1.3.3	<u>Ritchie, Motswedimosa and Rietvale Cemeteries</u>			
	970.00	1,009.00	1,058.00	1,107.00
	738.00	768.00	805.00	842.00
	640.00	666.00	699.00	731.00
	242.00	252.00	264.00	276.00
	970.00	1,009.00	1,058.00	1,107.00
	430.00	447.00	469.00	491.00
	1,874.00	1,949.00	2,044.00	2,139.00
	408.00	424.00	445.00	466.00
	2,315.00	2,408.00	2,526.00	2,643.00
	2,359.00	2,453.00	2,573.00	2,692.00
	563.00	586.00	615.00	643.00
	970.00	1,009.00	1,058.00	1,107.00
	1,158.00	1,204.00	1,263.00	1,321.00
	<u>Phutanang Cemetery</u>			
	970.00	1,009.00	1,058.00	1,107.00
	738.00	768.00	805.00	842.00
	640.00	666.00	699.00	731.00
	242.00	252.00	264.00	276.00
	970.00	1,000.00	1,049.00	1,098.00
	430.00	447.00	469.00	491.00
	1,874.00	1,944.00	2,039.00	2,133.00
	408.00	424.00	445.00	466.00
	2,315.00	1,845.00	1,935.00	2,025.00
	2,359.00	2,389.00	2,506.00	2,622.00
	563.00	586.00	615.00	643.00
	970.00	1,009.00	1,058.00	1,107.00
	1,158.00	1,204.00	1,263.00	1,321.00
1.3.4	374.00	389.00	408.00	427.00
1.4	<u>PLEASURE RESORTS AND CARAVAN PARKS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)</u>			

50% Discount on school groups with a minimum of 30 day visitors (Riverton).

That a 10% levy be charged on the normal tariff on all one-day reservations during weekends and long weekends.

Accommodation cancellation

If a reservation is cancelled within 20 days of occupation the refund to the client will be 85% of the total amount paid.

If a reservation is cancelled within 10 days of occupation the client will forfeit the total deposit amount paid.

No refund will be made to a client who does not arrive or who departs prior to the departure date.


	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
<u>Accommodation deposit</u>				
A deposit must be paid within 48 hours of the date of the request for a reservation. Deposit amount is 75% of total amount.				
Preference would be given to all clients (reservations) who utilise accommodation for longer periods during high peak season. Deposits for such reservations will be the full amount of the reservation with the provision that payments being received within the month the reservation has been done.				
**No free entry for Riverton residents				
All Resorts - Festivals /events (see condition no 33)				
	as per quotation	as per quotation	as per quotation	as per quotation
1.4.1	<u>Riverton Pleasure Resort</u>			
	<u>Chalets/Villas</u>			
	Basic tariff per unit	149.00	155.00	163.00
	Per bed available in the unit	209.00	217.00	228.00
	With the proviso that if a five-bed unit is available and only a four-bed unit is required, the tariff for a four-bed unit is applicable (converted to the nearest multiple of 5).			
	<u>Rondavels</u>			
	Basic tariff per unit	86.00	89.00	93.00
	Per bed available in the unit	149.00	155.00	163.00
	If group bookings are made where more than 50 beds are required, a 15% discount becomes applicable.			
	Upgraded Rondavels : Basic tariff per unit	123.00	128.00	134.00
	Upgraded Rondavels : Per bed available in the unit	163.00	170.00	178.00
	<u>Caravan Park</u>			
	Caravan (per day)	123.00	128.00	134.00
	Per person (per day)	58.00	60.00	63.00
	Caravan Clubs (minimum of 15 caravans) (excluding December holidays)	30% discount	30% discount	30% discount
	Pensioners (excluding December holidays)	40% discount	40% discount	40% discount
	Super Tube per ride	6.00	6.00	6.00
	Day visitors	47.00	49.00	51.00
	Day visitors (1 May - 31 August)	29.00	30.00	31.00
	Cars	34.00	35.00	37.00
	Season ticket (minimum 100 tickets)	50% discount	50% discount	50% discount
	Boats	88.00	92.00	96.00
	Hall (for period of 24 hours)	625.00	650.00	682.00
	<u>Key / Loss / damage / breakage deposit</u>			
	Chalets and Villas	584.00	607.00	637.00
	Rondavels	584.00	607.00	637.00
	Hall	584.00	607.00	637.00
	Group reservations	6,544.00	6,806.00	7,138.00
	For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or part thereof. In the event of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, subject to availability.			
1.4.2	<u>Langleg Pleasure Resort</u>			
	<u>Chalets</u>			
	Basic tariff per unit	149.00	155.00	163.00
	Per bed available in the unit	134.00	139.00	146.00
	<u>Rondavels</u>			
	Basic tariff per unit	86.00	89.00	93.00
	Per bed available in the unit	44.00	46.00	48.00
	<u>Entire Resort: (Chalets, Rondavels, Hall, Dormitories, Ablutions, Day visitors area)</u>			
	(Key deposit of R19000-00 as well as payment for 15 (fifteen) security guards from a recognized security company on the day of the festival is compulsory)	40899.00	42,535.00	44,611.00
				46,676.00

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
<u>Key / Loss / damage / breakage deposit</u>				
Resort	21,034.00	21,875.00	22,943.00	24,005.00
Chalets	584.00	607.00	637.00	666.00
Rondavels	584.00	607.00	637.00	666.00
<u>Camping sites</u>				
Tent 6 persons(per day)	110.00	114.00	120.00	126.00
Per person (per day)	58.00	60.00	63.00	66.00
<u>Caravans</u>				
Per caravan (per day)	129.00	134.00	141.00	148.00
Per person (per day)	71.00	74.00	78.00	82.00
<u>Hall</u>				
24-hour period	1,402.00	1,458.00	1,529.00	1,600.00
Per person	41.00	43.00	45.00	47.00
Key / Loss / damage / breakage deposit	584.00	607.00	637.00	666.00
<u>Day visitors</u>				
Per person	47.00	49.00	51.00	53.00
Cars	35.00	36.00	38.00	40.00
<u>Group accommodation</u>				
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00
Per person per night (without bedding)	116.00	121.00	127.00	133.00
Per person per night (with bedding)	140.00	146.00	153.00	160.00
For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or a part thereof. In the event of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, subject to availability.				
1.4.3	<u>Rekaofela and Transka Pleasure Resorts</u>			
<u>Chalets : Rekaofela</u>				
Basic tariff per unit	181.00	188.00	197.00	206.00
Per bed available in the unit (Amount converted to the nearest multiple of 5).	216.00	225.00	236.00	247.00
Key / Loss / damage / breakage deposit	584.00	607.00	637.00	666.00
<u>Chalets : Transka</u>				
Basic tariff per unit	149.00	155.00	163.00	171.00
Per bed available in the unit	149.00	155.00	163.00	171.00
Key / Loss / damage / breakage deposit	584.00	607.00	637.00	666.00
<u>Caravan Park :Transka</u>				
Caravan (per day)	134.00	139.00	146.00	153.00
Per person (per day)	71.00	74.00	78.00	82.00
<u>Group accommodation</u>				
Transka - per person per night (with bedding)	134.00	139.00	146.00	153.00
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00
Rekaofela - per person per night	158.00	164.00	172.00	180.00
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00

	PRESENT	PROPOSED	PROPOSED	PROPOSED
	TARIFFS	TARIFFS	TARIFFS	TARIFFS
	R	R	R	R
Hall - (24-hour period) Kopano	1,227.00	1,276.00	1,338.00	1,400.00
- (48-hour period)	1,285.00	1,336.00	1,401.00	1,466.00
- (72-hour period)	1,344.00	1,398.00	1,466.00	1,534.00
- (96-hour period)	1,402.00	1,458.00	1,529.00	1,600.00
(More than 96 hours)	2,045.00	2,127.00	2,231.00	2,334.00
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00
Training Centre - Mongano Hall				
Per person per night	158.00	164.00	172.00	180.00
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00
Hall - (24-hour period)	2,629.00	2,734.00	2,867.00	3,000.00
- (48-hour period)	2,746.00	2,856.00	2,995.00	3,134.00
- (72-hour period)	2,921.00	3,038.00	3,186.00	3,334.00
- (96-hour period)	3,038.00	3,160.00	3,314.00	3,467.00
(More than 96 hours)	5,200.00	5,408.00	5,672.00	5,935.00
Key / Loss / damage / breakage deposit	1,752.00	1,822.00	1,911.00	1,999.00
Prior occupation	1,169.00	1,216.00	1,275.00	1,334.00
Recreation Hall - Riverside Hall				
Hall - (24-hour period)	6,544.00	6,806.00	7,138.00	7,468.00
- (48-hour period)	6,778.00	7,049.00	7,393.00	7,735.00
- (72-hour period)	6,894.00	7,170.00	7,520.00	7,868.00
- (96-hour period)	7,128.00	7,413.00	7,775.00	8,135.00
(More than 96 hours)	7,829.00	8,142.00	8,539.00	8,934.00
Prior occupation (per day)	666.00	693.00	727.00	761.00
Key / Loss / damage / breakage deposit	2,921.00	3,038.00	3,186.00	3,334.00
Meals and refreshments				
That a 10% levy be charged on all catering costs over weekends, long weekends and public holidays.				
Catering at Rekaofela Resort is compulsory				
No outside Caterers are allowed to do catering at this facility				
Daily conference tariff per person per day for a minimum of 20-40 delegates.	795.00	827.00	867.00	907.00
Daily conference tariff per person per day for less than 20 delegates,	935.00	972.00	1,019.00	1,066.00
Breakfast	60.00	62.00	65.00	68.00
	63.00	66.00	69.00	72.00
	77.00	80.00	84.00	88.00
	90.00	94.00	99.00	104.00
	103.00	107.00	112.00	117.00
	118.00	123.00	129.00	135.00
	158.00	164.00	172.00	180.00
Lunch / Dinner	77.00	80.00	84.00	88.00
	90.00	94.00	99.00	104.00
	97.00	101.00	106.00	111.00
	103.00	107.00	112.00	117.00
	97.00	101.00	106.00	111.00
	111.00	115.00	121.00	127.00
	116.00	121.00	127.00	133.00
	123.00	128.00	134.00	140.00
	129.00	134.00	141.00	148.00
	134.00	139.00	146.00	153.00
	141.00	147.00	154.00	161.00
	154.00	160.00	168.00	176.00
	163.00	170.00	178.00	186.00
	176.00	183.00	192.00	201.00
	206.00	214.00	224.00	234.00

	PRESENT	PROPOSED	PROPOSED	PROPOSED
	TARIFFS	TARIFFS	TARIFFS	TARIFFS
	2022/07/01	2022/07/01	2023/07/01	2024/07/01
	R	R	R	R
Poeding	35.00	36.00	38.00	40.00
	41.00	43.00	45.00	47.00
	53.00	55.00	58.00	61.00
<u>Additional meals</u>				
Finger lunch per person	58.00	60.00	63.00	66.00
	77.00	80.00	84.00	88.00
	84.00	87.00	91.00	95.00
	111.00	115.00	121.00	127.00
	129.00	134.00	141.00	148.00
Spitbraai per person	257.00	267.00	280.00	293.00
	297.00	309.00	324.00	339.00
	338.00	352.00	369.00	386.00
Weddings per person	276.00	287.00	301.00	315.00
	297.00	309.00	324.00	339.00
	353.00	367.00	385.00	403.00
	397.00	413.00	433.00	453.00
<u>Coffee/Tea & Refreshments</u>				
Coffee/Tea (per person)	24.00	25.00	26.00	27.00
Coffee/Tea & refreshments (per person)	59.00	61.00	64.00	67.00
Coffee/Tea & muffens (per person)	51.00	53.00	56.00	59.00
Tableclothes (weddings) each	63.00	66.00	69.00	72.00
Crockery and cutlery (per day)	386.00	401.00	421.00	440.00
Overhead projector (per day)	76.00	79.00	83.00	87.00
Video machine (per day)	71.00	74.00	78.00	82.00
Television (per day)	47.00	49.00	51.00	53.00
Flip chart	47.00	49.00	51.00	53.00
Flip chart paper (per batch)	321.00	334.00	350.00	366.00
Cool room (24-hours)	128.00	133.00	139.00	145.00
Data Projector (per day)	257.00	267.00	280.00	293.00
<u>Printing charges and phone calls</u>				
Paper prints - A4	11.00	11.00	12.00	13.00
Paper prints - A3	16.00	17.00	18.00	19.00
Fax - A4	25.00	26.00	27.00	28.00
<u>Day Visitor Tariff</u>				
Per person (Transka)	25.00	26.00	27.00	28.00
Per person Seasonal (Transka) Easter/ December till 10th of January	70.00	73.00	77.00	81.00
School children out of season (Transka)	12.00	12.00	13.00	14.00
Winter Period (1 May till 31st July	12.00	12.00	13.00	14.00
Buses (15 Seater and more) / Cars	34.00	35.00	37.00	39.00
Putt-Putt	23.00	24.00	25.00	26.00

For calculation of tariffs, a day will be calculated from 15:00 - 11:00 the following day or part thereof. In the of these times being exceeded a pro-rata hourly rate of 10% of the tariff will be recovered from the deposit. If the occupier should choose to occupy the living unit before the stipulated time the abovementioned payment of 10% will be payable, subject to availability.

PRESENT TARIFFS	 PROPOSED TARIFFS 2022/07/01	R	PROPOSED	PROPOSED
			TARIFFS 2023/07/01	TARIFFS 2024/07/01
R	R	R	R	R
Hire of Lapas				
Lapa A	441.00	459.00	481.00	503.00
Lapa B	441.00	459.00	481.00	503.00
Lapa C	496.00	516.00	541.00	566.00
Key / Loss / damage / breakage deposit	551.00	573.00	601.00	629.00

Cancellation fee on Conferences, Seminars and Training sessions is 25% of the total reservation fee.

1.4.4

Adventure Centre

Course fees

Instruction (per activity, per person)	496.00	516.00	541.00	566.00
1-Activity introduction (per person) - instruction, refreshments, equipment	551.00	573.00	601.00	629.00

Instructor's fees


Instructor's fees per day (with OAA Level 2 training)	496.00	516.00	541.00	566.00
Instructor's fees per day (with OAA Level 3 training)	551.00	573.00	601.00	629.00
Instructor's transport costs (per Km)	6.00	6.00	6.00	6.00


Cancellation fee is 25% of the total reservation fee.

CONDITIONS:

1. Right of admission reserved.
2. Entry at own risk.
3. Private parties are not allowed in any accommodation.
4. Noise or disturbing music is not allowed.
5. The refund of key deposits between 07:00 - 11:30, after the chalet has been checked by a member of the Resort Staff.
6. No refunds during weekends.
7. No parking on grass or paving areas.
8. No bedding and equipment may be removed from the chalets or may be used outside the chalet.
9. A day is calculated from 15:00 - 11:00 the next day.
10. No day visitors are allowed at the chalets without the knowledge of the Manager.
11. Day visitors must leave the premises at 18:00.
12. The amount of people will be determined by the amount of beds in the chalets.
13. No animals are allowed in the Resort.
14. Payment to be made in relation to the booking made.
15. If the chalets are evacuated later than 11:00, an additional tariff will be charged.
16. The chalets must be left in the same condition as it was found on occupation.
17. The visitors will be responsible for any damages or loss of any equipment in the chalets.
18. Strict action will be taken against any person who damages or removes any equipment or belongings of the Sol Plaatje Pleasure Resorts.
19. No visitor has the authority to choose his chalet or stand to be occupied.
20. Hotplates may only be used to cook on and not as heaters.
21. No tents may be erected next to accommodation units.
22. Ignorance or any of the above can lead to *(without refunding of any payment made in advance)* arrests, prohibition from the Resort and no refunds on key deposits.
23. The management has the authority to determine whether any occupier's behaviour is acceptable to the Resort Manager.
24. Normal meal hours will be: 08:00 - 09:00; 13:00 - 14:00; 18:00 - 19:00. A levy of 10% will be charged on all meals taken outside the normal meal hours.
25. There will be no refund of the payment should the occupier cancel any time during their visit or should the person be prohibited from the resort.
26. All meals at weddings will be served not later than 20H00 and the kitchen will be closed at 22h30. A levy equal to the key deposit on the hall will be charged in the case of exceeding the prescribed hours.


	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
27. No private caterers or private individuals are allowed to use any catering equipment or kitchen facilities or any resources of the Rekaofela Resort for personnel or private use.				
28. The serving of meals in all cases will not exceed the 2.5 hour prescribed time frame.				
29. In the event of catering at Rekaofela, all payments must be received 5 days prior to the actual reservation date. In the case of not receiving payment in the prescribed period no catering will be done, the reservation cancelled and the cancellation fee is applicable.				
30. All individuals, private institutions, schools, political parties, private companies, wedding arrangements, family reunions etc. must pay upfront before any service are to be rendered.				
31. In the event of outstanding accounts, no new reservations will be accepted before all outstanding payments have been received. Where state departments are involved, no service will be provided without an official order at least 4 days prior to the reservation.(see cancellation fee)				
32. Preference would be given to all clients (reservations) who utilise accommodation for longer periods during high peak season. Such reservations will be accommodated well in advance of 1/2 day reservations with the provision that payments being received within the month the reservation has been done.				
33. An application for hire of a resort to stage a festival / event should be made on the relevant application form, after which the Resort Manager will compile a quotation and submit same to the CFO for approval.				
1.4.5				
<u>PERSONAL HEALTH</u>				
<u>PATIENT INFORMATION FROM CLINICS</u>				
Per enquiry per person	467.00	486.00	510.00	534.00
1.5				
<u>HOUSING (SERVICES & INFRASTRUCTURE)</u>				
That the rental on all Municipal Renting Schemes be increased as per National Housing Guidelines as per the following based on market related rentals:				
<u>Impala Court</u>				
1 Bedroom	1,654.00	1,720.00	1,804.00	1,888.00
2 Bedroom	2,095.00	2,179.00	2,285.00	2,391.00
<u>Hercules Court</u>				
1 Bedroom	1,819.00	1,892.00	1,984.00	2,076.00
2 Bedroom	2,205.00	2,293.00	2,405.00	2,516.00
<u>Holland Court</u>				
1 Bedroom	2,425.00	2,522.00	2,645.00	2,767.00
2 Bedroom	2,976.00	3,095.00	3,246.00	3,396.00
3 Bedroom	3,197.00	3,325.00	3,487.00	3,648.00
Bachelor	2,150.00	2,236.00	2,345.00	2,454.00
<u>Newton Court</u>				
1 Bedroom	2,701.00	2,809.00	2,946.00	3,082.00
2 Bedroom	3,307.00	3,439.00	3,607.00	3,774.00
3 Bedroom	3,803.00	3,955.00	4,148.00	4,340.00
<u>Tiffany Court</u>				
2 Bedroom	3,307.00	3,439.00	3,607.00	3,774.00
<u>Eugenie Court</u>				
1 Bedroom	2,646.00	2,752.00	2,886.00	3,020.00
2 Bedroom	3,197.00	3,325.00	3,487.00	3,648.00
<u>Jonker Court</u>				
1 Bedroom	2,205.00	2,293.00	2,405.00	2,516.00
2 Bedroom	2,646.00	2,752.00	2,886.00	3,020.00
<u>Eureka Court</u>				
1 Bedroom	2,205.00	2,293.00	2,405.00	2,516.00
2 Bedroom	2,701.00	2,809.00	2,946.00	3,082.00
<u>Krisant Court</u>				
1 Bedroom	2,095.00	2,179.00	2,285.00	2,391.00
2 Bedroom	2,701.00	2,809.00	2,946.00	3,082.00
<u>Roodepan Flats</u>				
1 Bedroom	805.00	837.00	878.00	919.00
2 Bedroom	1,323.00	1,376.00	1,443.00	1,510.00
3 Bedroom	1,819.00	1,892.00	1,984.00	2,076.00

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01  R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
Flamingo Court				
1 Bedroom	1,378.00	1,433.00	1,503.00	1,573.00
2 Bedroom	1,764.00	1,835.00	1,925.00	2,014.00
Bachelor	1,268.00	1,319.00	1,383.00	1,447.00
Lerato Park Communal Residential Units (CRU)				
Bachelor unit-CRU Units (Type A-30m ²)	1,800.00	1,800.00	1,900.00	2,000.00
1 Bedroom unit -CRU Units (Type B-42m ²)	2,500.00	2,500.00	2,600.00	2,700.00
2 Bedroom unit- Rental units (Type C - 42m ²)	2,500.00	2,500.00	2,600.00	2,700.00
2 Bedroom unit- Rental units (Type D - 43m ²)	2,800.00	2,800.00	2,900.00	3,000.00
2 Bedroom unit- Rental units (Type E - 52m ²)	3,500.00	3,500.00	3,600.00	3,700.00
2 Bedroom unit- Rental units (Type F - 52m ²)	3,500.00	3,500.00	3,600.00	3,700.00
2 Bedroom unit- Rental units (Type G - 52m ²)	3,500.00	3,500.00	3,600.00	3,700.00
NB: Rental charges are inclusive of Sewerage and Refuse removal as per Council approved tariffs.				
Carports				
Carport with locking facility (per month)	122.00	127.00	133.00	139.00
Carport without locking facility (per month)	55.00	57.00	60.00	63.00
Key deposit	165.00	172.00	180.00	188.00
Administration fee	187.00	194.00	203.00	212.00
By-pass houses				
7 Villiers street	2,039.00	2,121.00	2,225.00	2,328.00
9 Villiers street	1,874.00	1,949.00	2,044.00	2,139.00
27a St Augustines road	2,039.00	2,121.00	2,225.00	2,328.00
28 St Augustines road	2,315.00	2,408.00	2,526.00	2,643.00
29 St Augustines road	1,819.00	1,892.00	1,984.00	2,076.00
20 Auction	2,039.00	2,121.00	2,225.00	2,328.00
4 Marriott	1,874.00	1,949.00	2,044.00	2,139.00
21 Diebel	2,480.00	2,579.00	2,705.00	2,830.00
13 Fuller	1,654.00	1,720.00	1,804.00	1,888.00
49 Jacobson	2,756.00	2,866.00	3,006.00	3,145.00
183 Barkly	1,158.00	1,204.00	1,263.00	1,321.00
185 Barkly	2,536.00	2,637.00	2,766.00	2,894.00
30 Meyer	3,748.00	3,898.00	4,088.00	4,277.00
West end Nursery house	2,039.00	2,121.00	2,225.00	2,328.00
Pioneer cemetery house	540.00	562.00	589.00	616.00
104a Waterworks street	2,315.00	2,408.00	2,526.00	2,643.00
Administration fee	165.00	172.00	180.00	188.00
Santa centre				
Rental units	77.00	80.00	84.00	88.00
Dingaan family units				
Bachelor	319.00	332.00	348.00	364.00
1 Bedroom	353.00	367.00	385.00	403.00
Selling Scheme				
Administration charges	110.00	114.00	120.00	126.00
Insurance	50.00	52.00	55.00	58.00
Informal housing				
Occupation fee	132.00	137.00	144.00	151.00
1.6 MARK (STRATEGY, ECONOMIC DEVELOPMENT & PLANNING SERVICES)				
Hire				
Office (per m2) per month	34.00	35.00	37.00	39.00
Cold rooms per month				
Outside	3308.00	3,440.00	3,608.00	3,775.00
Inside	6600.00	8,599.00	9,019.00	9,437.00
Outside buildings (per m2) per month				
Parking per month	41.00	43.00	45.00	47.00
Transaction fees per transaction	71.00	74.00	78.00	82.00
Ripening fees per pallet per day	1.00	1.16	1.00	1.00
Ripening fees per box per day	22.00	23.00	24.00	25.00
Hiring of the Lapa	5.00	6.00	6.00	6.00
Hiring of the Lapa	1,402.00	1,458.00	1,529.00	1,600.00
Small trollies per day				
Trolley	6.00	7.00	7.00	7.00
Pallet jack	30.00	31.00	33.00	35.00
Storage (per m2) per month	12.00	12.00	13.00	14.00
Big trollies (plus refundable deposits of R10.00)	11	13.00	14.00	15.00

	PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.7	<u>SIDEWALK AND ROAD TARIFFS (SERVICES & INFRASTRUCTURE)</u>			
	Lowered curbing per meter	267.00	278.00	292.00
	Per safety pole on sidewalk	240.00	250.00	262.00
	Tar patching work per m2 - area ÷ 30mm thickness installed	402.00	418.00	438.00
	Application fee for upgrading of sidewalk per square meter	2.08	2.16	2.00
	Application and advertisement for closure of road	5,843.00	6,077.00	6,374.00
	Lowered kerbs inspections	94.00	98.00	103.00
	Erf peg inspections (per inspection)	158.00	164.00	172.00
	Wayleave applications:			
	Once-off fee			
	a) Application of a wayleave (to offset the cost of the documentation and inspection costs),	2,600.00	2,704.00	2,836.00
	b) A non-refundable deposit per road crossing shall be apply.	2,080.00	2,163.00	2,269.00
	c) Residential access without ingeneering drawings	New	1,500.00	1,573.00
	d) Residential access with ingeneering drawings	New	1,800.00	1,888.00
	e) Encroachment of sidewalk per m² per month	New	300.00	315.00
	Recurring fee			
	f) An additional cost per linear metre per annum, in lure of a rental fees of use of the municipal infrastructure.	2.08	2.16	2.00
	g) Failure to comply with the stipulated request as per (f) above will result in a fixed cost per annum being applied.	208,000.00	216,320.00	226,876.00
1.8	<u>URBAN PLANNING (STRATEGY, ECONOMIC DEVELOPMENT & PLANNING SERVICES)</u>			
1.8.1	<u>Building Control Section</u>			
	<u>Building Plan Inspection Fees</u>			
	The fees for the approval of building plans of all buildings (including covered stoep, veranda's, carports and outbuildings) calculated along the external walls on each floor and excluding the areas of external staircases, chimney breasts, architectural features and eaves, are as follows:			
	The minimum charge for any approval	785.00	816.00	856.00
	Minor building work as defined in the definitions of the NBR	785.00	816.00	856.00
	Swimming Pool	785.00	816.00	856.00
	Boundary Wall - Plan Submission	785.00	816.00	856.00
	Cellphone Mast - Plan Submission	1,091.00	1,135.00	1,190.00
	Re-inspection of defective work (every inspection more than two)	740.00	770.00	808.00
	Re-submission of lapsed plans	1,414.00	1,471.00	1,543.00
	Alterations to drainage systems	643.00	669.00	702.00
	For all new buildings per m2	20.00	21.00	22.00
	For all as-built buildings, completed or under construction	96.00	100.00	105.00
	For new buildings over 500m2 (per m2)	18.00	19.00	20.00
	For all new buildings per m2 exceeding 1000m2	17.00	18.00	19.00
	Per Government subsidized house	78.00	81.00	85.00
	For additions to any existing building per m2	20.00	21.00	22.00
	For additions over 500m2 (per m2)	18.00	19.00	20.00
	For additions of buildings per m2 exceeding 1000m2	17.00	18.00	19.00
	For business temporary structure/s per square meter	11.00	11.00	12.00
	For any government building/s per square meter	20.00	21.00	22.00
	For residential temporary structure per square meter	6.00	6.00	6.00
	<u>For internal alterations to existing buildings.</u>			
	Between 0 & 250m2 any existing building	1,180.00	1,227.00	1,287.00
	Between 250 & 500m2 any existing building	1,338.00	1,392.00	1,460.00
	Between 500 & 750m2 any existing building	2,279.00	2,370.00	2,486.00
	Between 750 & 1000m2 any existing building	4,370.00	4,545.00	4,767.00
	Between 1000 & 5000m2 any existing building	8,320.00	8,653.00	9,075.00
	Between 5000 & 10000m2 any existing building	13,737.00	14,286.00	14,983.00
	Private Contractors - Council supervision per house type (over and above inspection fees)	158.00	164.00	172.00
	Postage of Plans less than weigh 1Kg	235.00	244.00	256.00
	Postage of Plans less than weigh 2Kg	471.00	490.00	514.00
	Postage of Plans less than weigh 5Kg	942.00	980.00	1,028.00
	Postage of Plans less than weigh 7Kg	1,884.00	1,959.00	2,055.00
	Postage of Plans exceeding weigh 7Kg	3,141.00	3,267.00	3,426.00
1.8.1.2	<u>Building Control Penalty and Fine schedule for Law-Enforcement (New)</u>			
	Demolition Permit	1,156.00	1,202.00	1,261.00
	Temporary Occupancy	1,156.00	1,202.00	1,261.00
	Section 7 (6) Approval	6,427.00	6,684.00	7,010.00
	Accumulative daily fine CIB	158.00	164.00	172.00

	PRESENT	PROPOSED	PROPOSED	PROPOSED
	TARIFFS	TARIFFS	TARIFFS	TARIFFS
	R	R	R	R
Under construction illegal work per m2	96.00	100.00	105.00	110.00
Submission fee for completed illegal work per m2	96.00	100.00	105.00	110.00
Dumping building rubble exceed 30days per m2	315.00	328.00	344.00	360.00
Dumping building rubble exceed 60days per m3	472.00	491.00	515.00	539.00
Encroachment to council land (per day)	158.00	164.00	172.00	180.00
Failing to display building permit onsite	785.00	816.00	856.00	896.00
Aggressive FDBP (per day)	158.00	164.00	172.00	180.00
Structure as nuisance in terms of Section 10	158.00	164.00	172.00	180.00
Aggressive structure as nuisance	1,571.00	1,634.00	1,714.00	1,793.00
Unauthorised erected public tent 500-1000m2	785.00	816.00	856.00	896.00
Unauthorised erected public tent 1000-5000m2	1,571.00	1,634.00	1,714.00	1,793.00
Unauthorised erected public tent 2000-10000m2	3,141.00	3,267.00	3,426.00	3,585.00
Unauthorised erected public tent 10000-above	7,853.00	8,167.00	8,566.00	8,963.00
Unauthorised erected artist stage	2,356.00	2,450.00	2,570.00	2,689.00
Unauthorised demolishing of structure/s	7,853.00	8,167.00	8,566.00	8,963.00
Unauthorised occupying building/s	3,926.00	4,083.00	4,282.00	4,480.00
Amendment fee	785.00	816.00	856.00	896.00
Additional Occupancy per certificate	165.00	172.00	180.00	188.00
Services rendered: Application in terms of the Sol Plaatje Land Use By-Laws 2015 read together with SPLUM Act (Act 16 of 2013): Basic fee plus	3,298.00	3,430.00	3,597.00	3,764.00
Rezoning	1,210.00	1,258.00	1,319.00	1,380.00
Consent use / Conditional uses	1,210.00	1,258.00	1,319.00	1,380.00
Phasing of Layout Plan	656.00	682.00	715.00	748.00
All departures included in applications submitted for council approval(basic fee included)	1,210.00	1,258.00	1,319.00	1,380.00
Consolidation	656.00	682.00	715.00	748.00
Subdivision:				
Basic subdivision fee	1,210.00	1,258.00	1,319.00	1,380.00
Thereafter:				
3-10 erven an additional payment (per erf)	131.00	136.00	143.00	150.00
11-50 erven an additional payment (per erf)	66.00	69.00	72.00	75.00
51 and above erven an additional payment (per erf)	14.00	15.00	16.00	17.00
Advertising deposit per application (Local Newspapers)	2,356.00	2,450.00	2,570.00	2,689.00
Removal, Suspension or Amendment of Title Deed	1,210.00	1,258.00	1,319.00	1,380.00
Advertising: Government Gazette	5,965.00	6,204.00	6,507.00	6,808.00
Advertising: Local Newspaper (two placements)	3,926.00	4,083.00	4,282.00	4,480.00
Amendment of condition of approval/layout plan of previous Council decision without the basic fee	1,210.00	1,258.00	1,319.00	1,380.00
Extension of Council approval without basic fee	1,210.00	1,258.00	1,319.00	1,380.00
Cancellation Fee	473.00	492.00	516.00	540.00
Delegated Departures as per Zoning Scheme:				
Delegated departures (coverage: Erven less than 600m² not exceeding 60%)	707.00	735.00	771.00	807.00
Delegated departures (second dwelling: max 75m²) (excluding electrical contribution fees)	707.00	735.00	771.00	807.00
Delegated departures (garages/carports: not exceeding 6m on Street Building Lines except title conditions for garages)	707.00	735.00	771.00	807.00
All departures excluding the above for Council approval	2,045.00	2,127.00	2,231.00	2,334.00



	PRESENT	PROPOSED	PROPOSED	PROPOSED	
	TARIFFS	TARIFFS	TARIFFS	TARIFFS	
	R	2022/07/01  R	2023/07/01 R	2024/07/01 R	
Home Businesses: Per application only					
(No basic fee)					
Home business registration	864.00	899.00	943.00	987.00	
Home business registration (Galeshewe)	864.00	899.00	943.00	987.00	
Other:					
Information (without copy costs)	40.00	42.00	44.00	46.00	
Zoning Certificate	125.00	130.00	136.00	142.00	
CUP Reports/SDF/LUMS/IDP/GURP	1,414.00	1,471.00	1,543.00	1,614.00	
Building Plan research (without copy costs)	40.00	42.00	44.00	46.00	
Building statistics - Monthly	235.00	244.00	256.00	268.00	
- Annually	1,730.00	1,799.00	1,887.00	1,974.00	
Scanning of plans - any size	30.00	30.00	31.00	32.00	
RESIDENTIAL BUSINESS BYLAW 2011					
OFFENCE					
		SECT			
Any person who contravenes or fails to comply with this: The owner/operator of every residential business shall be the dwelling unit on the premises in which the business operates.	4.1 (i)	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: All heavy equipment such as tractors trailers, semi-trailers, or construction equipment must be garaged screened with plantings or fencing to at least the height of the equipment	4.2	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: One commercial vehicle which is not heavy equipment and which is not more than two tons in rated capacity may be parked outdoors on the property. Additional commercial vehicle must be garaged or screened as for heavy equipment.	4.3	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: Any outdoors lighting fixture newly installed or replaced shall be shield so that it does not produce a strong, direct light beyond the property boundaries. Lighting must be compatible with the character of the district.	4.6 (i)	584.00	607.00	637.00	666.00
Any person who contravenes or fails to comply with this: Hours of operation: In no case shall a residential business be open to the public, including non-resident employees, clients, visitors, deliveries, earlier than 07h00 nor later than 21h00 with the exception of Tuck Shops may operate from 06h00-22h00.	4.7	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: General Nuisances: Any activity that might result in excessive noise, electrical interference, smoke, dust, odours, heat, or glare beyond that which is common to the residential character of the area is prohibited.	4.8	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: Hazardous Materials: No highly toxic, explosive, Flammable, combustible, corrosive, radioactive or similar hazardous materials shall be used, stored, or manufactured on the premises in amounts exceeding those found in normal residential use.	4.9	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: Retails sales: There shall be no sales of services or products on the premises which are not produced on the premises, except those sales which are incidental to the business.	4.1	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: No more two (2) employees who do not live on the premises shall be permitted to work on the premises at any one time for residential business	5.1	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: A residential business may not use more than of the gross floor area of the buildings for business purposes, as in accordance's with the municipality's Land Use Management scheme, from time to time.	5.2	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: Tuck shop shall serve a minimum of at least 60 household and least be at least 200m from formal business opportunity	6.1	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: Tuck shop trade is restricted to general household consumables and liquor sales shall not be permitted.	6.2	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: Tuck Shops shall only be allowed to operate between the hours of 06h00 to 22h00	6.3	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: Tuck Shops shall be of a separate, permanent structure and must be separated by a wall and/or door from other activities in the residential home, such as sleeping cooking or entertainment areas, if attached to the house	6.4	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: Tuck shop must adhere to the conditions as prescribed by the Municipality's Environmental Health By-law and must comply with National Building Regulations and Building Standards Act, 1977 (103 of 1977)	6.5	1,169.00	1,216.00	1,275.00	1,334.00
Amendment of a land development application prior to approval in terms of Section 42 of SPLUMA	New		1,950.00	2,045.00	2,140.00
Registration of servitudes in terms of section 15	New		950.00	996.00	1,042.00

1.8.1.3

1.8.1.4 **BED & BREAKFAST –AND GUESTHOUSE ESTABLISHMENT BYLAW 2011**


OFFENCE

Any person who contravenes or fails to comply with this: No person may operate a bed and breakfast or a guesthouse facility on any premises unless he/she has comply with all applicable legislation, including:-


- (a) the National Building Regulations and Building Standards Act, 1977 (Act No. 103 of 1977) where all buildings constructed on the premises must comply with this Act and its by-laws;
- (b) the municipality's applicable Town Planning Scheme with specific reference to parking, floor area ratio, height, coverage and zoning, number or rooms, if prescribed by a Town Planning Scheme applicable to the area where the property is located and with municipality's Outdoor Advertising Signs Bylaws with reference to signage.
- (c) the Foodstuffs, Cosmetics and Disinfectants Act, 1972 (Act No 54 of 1972)as amended, and the By- laws governing general hygiene requirements for food premises and the transport of food, and the provisions of the National Health Act, 2003, (Act No 61 of 2003) in general.
- (d) the Broadcasting Act, 1999 (Act No 4 of 1999), as amended, if the lettable room is supplied with a television set;
- (e) the South African Music Rights Organisation (SAMRO) where a licence is required if background music is to be played to the guests;
- (f) the Northern Cape Liquor Act 4, 2008 (Act No 4 of 2008) read together with the Liquor Act 59, 2003, (Act 59 of 2003) if liquor, including complimentary drinks, are served to guests;
- (g) the Tobacco Products Control Amendment Act, 1999 (Act No 12 of 1999), as amended, where it is a requirement that signs are displayed in areas designated for smoking and no-smoking signs are displayed elsewhere;


2.1 (a)-(g)

Any person who contravenes or fails to comply with this: The premises must provide: access to bedrooms and bathrooms at all the times for registered guests;	2.2 (a)	2,337.00	2,430.00	2,549.00	2,667.00
Any person who contravenes or fails to comply with this: an area where breakfast can be served , adequate for the use of, and easily accessible to any guest on the premises	2.2 (c)	1,752.00	1,822.00	1,911.00	1,999.00
Any person who contravenes or fails to comply with this: A bathroom and toilet for each lettable room suitably placed in a separate compartment which is close to the lettable room and is easily accessible to the guest/s of a lettable room and separate to that of the owner of the facility;	2.2 (d)	1,752.00	1,822.00	1,911.00	1,999.00
Any person who contravenes or fails to comply with this: No kitchen facility may be provided to guests in the lettable rooms;	2.3	1,752.00	1,822.00	1,911.00	1,999.00
Any person who contravenes or fails to comply with this: The operation of the facility may not detract from the residential character and amenities of the property or the immediate surroundings;	2.4	1,752.00	1,822.00	1,911.00	1,999.00
Any person who contravenes or fails to comply with this: The facility may not include a place of public assembly or a place of public amusement.	2.6	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: At least 20% of residential guest houses' site must be attributed to a garden area for common usage.	2.7	1,169.00	1,216.00	1,275.00	1,334.00
Any person who contravenes or fails to comply with this: At least 40% of the commercial guest houses' site must be attributed to a garden area for common usage.	2.8	1,752.00	1,822.00	1,911.00	1,999.00
Any person who contravenes or fails to comply with this: Effective, paved parking, together with the necessary maneuvering area shall be providing on the erf to the satisfaction of the municipality, in accordance to the following ratios:	2.9	1,752.00	1,822.00	1,911.00	1,999.00
(a) 1 parking space per bedroom or suite; plus					
(b) 1 parking space for staff; and					
(c) 1 parking space for visitors					
Any person who contravenes or fails to comply with this: A person who wants to operate a bed and breakfast or guest house facility must –					
(a) be resident on the property;					
(b) abide by all relevant health, fire, business, labour, town planning and media laws and by-laws;					
(c) ensure that the application for municipality's special consent to operate a bed and breakfast or guest house facility is accompanied by letters of consent from the registered owners of the adjoining properties;					
(d) keep all sanitary, ablution and water supply fittings in good working order;					
(e) keep the premises and all furniture, fittings, appliances, equipment, containers, curtains, covers, hangings and other soft furnishings, table linen, bed linen and cloths of whatever nature used in connection with the facility in a clean, hygienic and good condition at all times;	5 (a) – (g)				
(f) supply fresh linen and unused soap for each letting; and					
(g) Take adequate measures to eradicate pests on the premises.					
		2,000.00	2,000.00	2,000.00	2,000.00


1.8.1.5	CRECHES, CHILDCARE CENTRES AND NURSERY SCHOOLS BYLAW 2011	OFFENCE	PRESENT	PROPOSED	PROPOSED	PROPOSED	
			TARIFFS	TARIFFS	TARIFFS	TARIFFS	
			R	 R	R	R	
		No person or body of persons shall establish, erect, maintain or conduct a crèche, child care centre or facility, or a crèche-cum-nursery school unless such person or body is in possession of a license from the municipality authorizing him to do so, specifying the premises to which such license relates and stating the number and ages of children permitted to be kept on such premises.	2.1	2,337.00	2,430.00	2,549.00	2,667.00
		Any person who contravenes or fails to comply with this: A license shall not be granted in terms of subsection (1) unless a crèche, child care centre or crèche-cum-nursery school complies with the provisions of these by-laws to the satisfaction of the municipality's officer of health	2.2	2,337.00	2,430.00	2,549.00	2,667.00
		Any person who contravenes or fails to comply with this: A person, or in the case of crèche or crèches-cum-nursery school administered by a body of persons, such body, licensed in terms of subsection (1), shall be responsible for the care and supervision of the children specified in such license and shall at all times be responsible to the municipality for the satisfactory performance of his obligations in terms of such license.	2.3	2,337.00	2,430.00	2,549.00	2,667.00
		Any person who contravenes or fails to comply with this: A license issued in terms of this section shall not be transferable.	2.4	1,169.00	1,216.00	1,275.00	1,334.00
		Any person who contravenes or fails to comply with this: A license issued in the form of a certificate of approval must be displayed at all times on the inside of the main door of the child care facility, crèche or crèche-cum-nursery school.	2.5	584.00	607.00	637.00	666.00
		Any person who contravenes or fails to comply with this: The following minimum accommodation and facilities shall be provided in respect of crèche, child care centres and crèches-cum-nursery schools admitting for all-day care children aged 3 years and over but under school-going age.	3.1 (a) - (e)				
		(a) An office		584.00	607.00	637.00	666.00
		(b) A staff room provided that one room may, subject to the approval of the officer of health, be used as an office and staff room combined;		584.00	607.00	637.00	666.00
		(c) An isolation room with a minimum floor area of 2m x 3m, fitted with a built-in wash-hand basin with hot and cold running water and equipped with a first-aid cupboard and equipment and bed or stretcher		584.00	607.00	637.00	666.00
		(d) A playroom for play activities, serving of meals and sleeping purposes with a minimum free-playing area of 3m ² for every child, not more than one-third of the total indoor play area may consist of a covered veranda or stoep, which shall be protected against wind, rain and other inclement weather conditions.		584.00	607.00	637.00	666.00
		(e) A kitchen complying with the following requirements					
		(i) The kitchen including scullery, shall have a minimum floor area of 14m ² for a maximum of 30 children accommodated with an additional 0,3 m ² per child for 30 to 100 children and a further 0.1 m ² per child for every child in excess of		1,169.00	1,216.00	1,275.00	1,334.00
		(ii) The kitchen shall be provided with a double compartment sink, wash-hand basin, vegetable washing sink and where the officer of health deems it necessary; an approved pot-washing sink shall be installed on the premises		584.00	607.00	637.00	666.00
		(iii) In the discretion of the municipality and after due consideration having been given to the manner, amount and nature of cooking undertaken on the premises, there shall be provided, immediately above every cooking stove, oven or similar apparatus, a hood or canopy of adequate size, having a flue at least 300mm in diameter and in addition such mechanical device as the Municipality shall deem necessary in these circumstances, exhausting to the atmosphere at such a position or manner as is necessary to prevent the discharge there from constituting a nuisance or annoyance to the neighbourhood: provided that where the municipality is satisfied that the purposes of this subsection will be effectively achieved thereby, a mechanical device may be provided instead of a hood or canopy as aforesaid:		1,169.00	1,216.00	1,275.00	1,334.00
		(iv) The washbasins mentioned in paragraph (5)(b) shall be made of stainless steel or other approved impervious material and shall have an adequate and wholesome supply of hot and cold running water effectively distributed and laid over the sinks and wash-hand basins		584.00	607.00	637.00	666.00
		(v) Each bowl of the double-compartment sink shall have a minimum depth of 225mm and minimum capacity of 55 litres		234.00	243.00	255.00	267.00
		(vi) The draining boards of the sinks shall be fitted with 150 mm splash screens and installed 100mm from any wall surface, and every part of a wall surface within 600mm from any part of the sink or draining board so installed, shall be tiled or given some other approved finish having similar properties to a tiled surface, to a height at least 1.5 m from the floor.		1,169.00	1,216.00	1,275.00	1,334.00
		(vii) The floor of the kitchen shall be of concrete or other similar impervious material		584.00	607.00	637.00	666.00
		(viii) Natural light and ventilation shall be provided in accordance with the municipality's building by-laws		935.00	972.00	1,019.00	1,066.00
		(ix) Wall surfaces shall be tiled or smooth-plastered and oil-painted in light-coloured oil		1,169.00	1,216.00	1,275.00	1,334.00

	PRESENT TARIFFS	PROPOSED TARIFFS 2022/07/01	PROPOSED TARIFFS 2023/07/01	PROPOSED TARIFFS 2024/07/01
	R	R	R	R
(x) Ceilings shall be dust proof	584.00	607.00	637.00	666.00
(xi) All cupboards, shelves and other equipment for the storage of kitchen utensils and equipment shall be of metal and shall be so fitted or situated as to be easily cleaned and not for favour the harbourage of insects, rodents and other vermin;	935.00	972.00	1,019.00	1,066.00
(xii) All worktables shall be constructed of metal with a stainless steel top;	584.00	607.00	637.00	666.00
(xiii) The stove or other cooking units shall be so installed as to allow easy access between the stove or cooking unit and the adjoining wall surfaces to allow for cleaning;	584.00	607.00	637.00	666.00
(xiv) Facilities for the storage of vegetables shall be provided;	584.00	607.00	637.00	666.00
(xv) There shall be provided suitable refrigeration facilities for the storage of perishable foodstuffs	1,169.00	1,216.00	1,275.00	1,334.00
(xvi) There shall be provided a sufficient number of metal bins with covers for the temporary storage of refuse pending disposal	1,169.00	1,216.00	1,275.00	1,334.00
1.8.2 Advertising				
Application fee	370.00	413.00	433.00	453.00
Directional sign board single once off	1,447.00	1,613.00	1,692.00	1,770.00
Directional sign board double once off	2,836.00	3,162.00	3,316.00	3,470.00
LED - Digital Billboard displayed on municipal property per month	2,176.00	2,426.00	2,544.00	2,662.00
Per banner	347.00	387.00	406.00	425.00
Per Illegal Boards	434.00	484.00	508.00	532.00
Per Illegal Boards Additional fee if not removed within 2 (two) weeks	289.00	322.00	338.00	354.00
NGO's, Churches, Schools etc. deposit upfront and if the posters are removed within a week, the deposit is 100% refundable, if it is not removed within a week Council will be liable to clean the city and the deposit is then non-refundable	1,447.00	1,613.00	1,692.00	1,770.00
Political poster deposit upfront and if the posters are removed within a week, the deposit is 100% refundable, if it is not removed within a week Council will be liable to clean the city and the deposit is then non-refundable	7,234.00	8,066.00	8,460.00	8,852.00
The above advertising tariffs are subject to a 5% discount only when the following criteria are met: Five (5) or more boards must be placed. The application fee must exceed R1 500-00 for any particular advertising.				
1.8.3 Plan Printing Charges				
<u>Paper prints:</u>				
Size A4	11.00	11.00	12.00	13.00
Size A3	12.00	12.00	13.00	14.00
Size A2	17.00	18.00	19.00	20.00
Size A1	64.00	67.00	70.00	73.00
Size A0	95.00	99.00	104.00	109.00
<u>Opaque Film Prints & Transparent Prints</u>				
Size A4	25.00	26.00	27.00	28.00
Size A3	47.00	49.00	51.00	53.00
Size A2	124.00	129.00	135.00	141.00
Size A1	173.00	180.00	189.00	198.00
Size A0	267.00	278.00	292.00	306.00
<u>Plans plotted by REGIS System</u>				
Size A4	54.00	56.00	59.00	62.00
Size A3	73.00	76.00	80.00	84.00
Size A2	145.00	151.00	158.00	165.00
Size A1	215.00	224.00	235.00	246.00
Size A0	255.00	265.00	278.00	291.00

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01  R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
<u>Paper prints: Color</u>				
Size A4	6.00	6.00	6.00	6.00
Size A3	4.00	4.00	4.00	4.00
Size A2	14.00	15.00	16.00	17.00
Size A1	70.00	73.00	77.00	81.00
Size A0	86.00	89.00	93.00	97.00
<u>Opaque Film Prints & Transparent Prints Color</u>				
Size A4	29.00	30.00	31.00	32.00
Size A3	56.00	58.00	61.00	64.00
Size A2	153.00	159.00	167.00	175.00
Size A1	208.00	216.00	227.00	238.00
Size A0	313.00	326.00	342.00	358.00
<u>Plans plotted by REGIS System - Color</u>				
Size A4	59.00	61.00	64.00	67.00
Size A3	108.00	112.00	117.00	122.00
Size A2	181.00	188.00	197.00	206.00
Size A1	291.00	303.00	318.00	333.00
Size A0	309.00	321.00	337.00	353.00
Other				
Information (without copy cart)	31.00	32.00	34.00	36.00
CUP Reports/SDF/LUMS/DP/GURP	150.00	156.00	164.00	172.00
Building Plan search fee (without copy cart)	1,566.00	1,629.00	1,708.00	1,787.00
Building Statistics - Monthly	150.00	156.00	164.00	172.00
- Annually	1,566.00	1,629.00	1,708.00	1,787.00
Building Occupancy Certificate	911.00	947.00	993.00	1,039.00
Temporary Occupancy	911.00	947.00	993.00	1,039.00
Hoarding on Municipal property per square meter	150.00	156.00	164.00	172.00
Compulsory (removal executed by Municipal) of Building rubble per m3 load	783.00	814.00	873.00	947.00
Penalty on illegal building structure/s, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on illegal encroaching to adjacent erf/erven, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on Illegal usage of property other than as zoned, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on Illegal closing of adjacent neighbour access, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on Illegal closing for storm water flow allowance, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on deviation from approved building plan/s, per day and to be attached to account	235.00	244.00	262.00	284.00
Penalty on illegal encroaching to municipality land or property, per day and to be attached to account	235.00	244.00	262.00	284.00
Unauthorised sewer connection	1,571.00	1,634.00	1,714.00	1,793.00
Unauthorised water connection	1,571.00	1,634.00	1,714.00	1,793.00
Unauthorised electrical connection	1,571.00	1,634.00	1,714.00	1,793.00
Commencing building work or statutory stages controlled without council authorisation	784.00	815.00	855.00	895.00
Unauthorised erection of structures for event	23,371.00	24,306.00	25,492.00	26,672.00
Any other application that is not mentioned above but linked to Sol Plaatje Land Use By-Law	New	1,000.00	1,049.00	1,098.00
1.9 <u>PARKS & RECREATION (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)</u>				
1.9.1 <u>TARIFFS FOR RECREATION HALL</u>				
<u>Development Sport</u>				
Training sessions (Monday - Thursday) 07:45 - 16:30 (per hour)	53.00	56.00	59.00	62.00
Key / Loss / damage / breakage deposit	130.00	137.00	144.00	151.00

	PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
<u>* Monday - Friday</u>				
07:00 - 12:00 (per session)	378.00	399.00	418.00	437.00
12:00 - 17:00 (per session)	378.00	399.00	418.00	437.00
17:00 - 07:00 (per hour)	472.00	498.00	522.00	546.00
<u>* Saturdays</u>				
A basic fee is charged for 4 hours or part thereof	766.00	809.00	848.00	887.00
For every additional hour which the facility is used an additional tariff is payable	378.00	399.00	418.00	437.00
<u>* Sundays & Public Holidays</u>				
A basic fee is charged for 4 hours or part thereof	826.00	872.00	915.00	957.00
For every additional hour which the facility is used an additional tariff is payable	389.00	411.00	431.00	451.00
<u>* All Dances</u>				
A basic fee is charged for 4 hours or part thereof	2,949.00	3,112.00	3,264.00	3,415.00
For every additional hour which the facility is used an additional tariff is payable	778.00	821.00	861.00	901.00
<u>* Funerals - for 4 hours</u>				
For every additional hour	708.00	747.00	783.00	819.00
Preparation fee (per hour)	384.00	406.00	426.00	446.00
	472.00	498.00	522.00	546.00
<u>* Key / Loss / damage / breakage deposit</u>				
	1,298.00	1,370.00	1,437.00	1,504.00
<u>TARIFFS FOR SOCIAL CENTRE, R C ELLIOTT HALL AND RITCHIE</u>				
<u>Development Sport</u>				
Training sessions (Monday - Thursday)				
07:45 - 16:30 (per hour)	53.00	56.00	59.00	62.00
Key / Loss / damage / breakage deposit	130.00	138.00	145.00	152.00
<u>* Monday - Friday</u>				
07:00 - 12:00 (per session)	378.00	399.00	418.00	437.00
12:00 - 17:00 (per session)	268.00	283.00	297.00	311.00
17:00 - 07:00 (per hour)	472.00	498.00	522.00	546.00
<u>* Saturdays</u>				
A basic fee charged for 4 hours or part thereof	766.00	809.00	848.00	887.00
For every additional hour which the facility is used an additional tariff is payable	389.00	399.00	418.00	437.00
<u>* Sundays & Public Holidays</u>				
A basic fee is charged for 4 hours or part thereof	826.00	872.00	915.00	957.00
For every additional hour which the facility is used an additional tariff is payable	389.00	411.00	431.00	451.00
<u>* All Dances</u>				
A basic fee is charged for 4 hours or part thereof	2,949.00	3,112.00	3,264.00	3,415.00
For every additional hour which the facility is used an additional tariff is payable	778.00	821.00	861.00	901.00
<u>* Funerals - for 4 hours</u>				
For every additional hour	708.00	747.00	783.00	819.00
Preparation fee (per hour)	384.00	406.00	426.00	446.00
	472.00	498.00	522.00	546.00
<u>* Key / Loss / damage / breakage deposit</u>				
	1,298.00	370.00	388.00	406.00

1.9.2

1.9.3	<u>TARIFFS FOR FLORIANVILLE HALL</u>	PRESENT	PROPOSED	PROPOSED	PROPOSED
		TARIFFS	TARIFFS	TARIFFS	TARIFFS
		R	 R	R	R
	<u>Development Sport</u>				
	Training sessions (Monday - Thursday)				
	07:45 - 16:30 (per hour)	53.00	56.00	59.00	62.00
	Key / Loss / damage / breakage deposit	130.00	138.00	145.00	152.00
	<u>* Monday - Friday</u>				
	07:00 - 12:00 (per session)	378.00	399.00	418.00	437.00
	12:00 - 17:00 (per session)	378.00	399.00	418.00	437.00
	17:00 - 07:00 (per hour)	472.00	498.00	522.00	546.00
	<u>* Saturdays</u>				
	A basic fee charged for 4 hours or part thereof	768.00	810.00	850.00	889.00
	For every additional hour which the facility is used an additional tariff is payable	389.00	410.00	430.00	450.00
	<u>* Sundays & Public Holidays</u>				
	A basic fee is charged for 4 hours or part thereof	826.00	871.00	914.00	956.00
	For every additional hour which the facility is used an additional tariff is payable	818.00	863.00	905.00	947.00
	<u>* All Dances</u>				
	A basic fee is charged for 4 hours or part thereof	2,949.00	3,112.00	3,264.00	3,415.00
	For every additional hour which the facility is used an additional tariff is payable	778.00	821.00	861.00	901.00
	<u>* Funerals - for 4 hours</u>				
	For every additional hour	708.00	747.00	783.00	819.00
	Preparation fee (per hour)	384.00	405.00	425.00	445.00
		472.00	498.00	522.00	546.00
	<u>* Key / Loss / damage / breakage deposit</u>				
		1,298.00	1,370.00	1,437.00	1,504.00
1.9.4	<u>GARDNER WILLIAMS HALL, GREENPOINT HALL AND GALESHEWE CENTRE (ABATHO BANTU HALL)</u>				
	<u>Development Sport</u>				
	Training sessions (Monday - Thursday)				
	07:45 - 16:30 (per hour)	53.00	56.00	59.00	62.00
	Key / Loss / damage / breakage deposit	130.00	138.00	145.00	152.00
	<u>* Monday - Friday</u>				
	07:00 - 12:00 (per session)	254.00	268.00	281.00	294.00
	12:00 - 17:00 (per session)	254.00	268.00	281.00	294.00
	17:00 - 07:00 (per hour)	254.00	268.00	281.00	294.00
	<u>* Saturdays</u>				
	A basic fee charged for 4 hours or part thereof	708.00	747.00	783.00	819.00
	For every additional hour which the facility is used an additional tariff is payable	354.00	374.00	392.00	410.00
	<u>* Sundays & Public Holidays</u>				
	A basic fee is charged for 4 hours or part thereof	731.00	771.00	809.00	846.00
	For every additional hour which the facility is used an additional tariff is payable	389.00	411.00	431.00	451.00
	<u>* Key / Loss / damage / breakage deposit</u>				
		1,298.00	1,370.00	1,437.00	1,504.00
	<u>* All Dances</u>				
	A basic fee is charged for 4 hours or part thereof	2,949.00	3,112.00	3,264.00	3,415.00
	For every additional hour which the facility is used an additional tariff is payable	778.00	821.00	861.00	901.00

PRESENT TARIFFS	PROPOSED TARIFFS		PROPOSED TARIFFS	
	2022/07/01	2023/07/01	2023/07/01	2024/07/01
R	R	R	R	R
* Funerals - for 4 hours	708.00	747.00	783.00	819.00
For every additional hour	384.00	405.00	425.00	445.00
Preparation fee (per hour)	472.00	498.00	522.00	546.00
* Key / Loss / damage / breakage deposit	1,298.00	1,370.00	1,437.00	1,504.00

1.9.5

CITY HALL

* Monday - Friday

07:00 - 12:00 (per session)	1,134.00	1,196.00	1,254.00	1,312.00
12:00 - 17:00 (per session)	1,134.00	1,196.00	1,254.00	1,312.00
17:00 - 07:00 (per hour)	683.00	721.00	756.00	791.00

* Saturdays

A basic fee charged for 4 hours or part thereof	1,769.00	1,866.00	1,957.00	2,048.00
For every additional hour which the facility is used an additional tariff is payable	472.00	498.00	522.00	546.00

* Sundays & Public Holidays

A basic fee is charged for 4 hours or part thereof	1,946.00	2,053.00	2,153.00	2,253.00
For every additional hour which the facility is used an additional tariff is payable	683.00	721.00	756.00	791.00
* Key / Loss / damage / breakage deposit	1,415.00	1,493.00	1,566.00	1,639.00

** All Dances

A basic fee is charged for 4 hours or part thereof	2,949.00	3,112.00	3,264.00	3,415.00
For every additional hour which the facility is used an additional tariff is payable	813.00	858.00	900.00	942.00
** Key / Loss / damage / breakage deposit	1,769.00	1,866.00	1,957.00	2,048.00

*** Supper Room

07:00 - 12:00 (per session)	885.00	934.00	980.00	1,025.00
12:00 - 17:00 (per session)	885.00	934.00	980.00	1,025.00
17:00 - 07:00 (per hour)	650.00	686.00	719.00	752.00

*** Funerals - for 4 hours	1,769.00	1,867.00	1,958.00	2,049.00
For every additional hour	384.00	405.00	425.00	445.00

*** Key / Loss / damage / breakage deposit	1,179.00	1,244.00	1,305.00	1,365.00
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Preparation fee (per hour) applicable to all activities	519.00	548.00	588.00	638.00
Aircon \ 8 hour session	1,179.00	1,244.00	1,334.00	1,447.00

If a request is received from a the following organizations * to use the facilities at a reduced tariff ONLY the Municipal Manager may approve a reduced tariff. The relevant deposit, which is refundable, is payable.


- * Registered Welfare Organisations
- * Registered Non-profitable Organisations
- * Schools
- * Churches


NB. Government Departments to pay full tariff.

1.9.6

PROPERTY SERVICES

Administration costs for the sale of land (once-off) - 15% of the sale / hire price:				
* Minimum	661.00	687.00	721.00	754.00
* Maximum	1,996.00	2,076.00	2,177.00	2,278.00
Administration costs for the leasing of land/property (with each renewal of contract)	661.00	687.00	721.00	754.00
Advertising for alienation or leasing of land	882.00	917.00	962.00	1,007.00

1.9.7	PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R	
	<u>TRAFFIC</u>				
	<u>FUNCTIONS, MARCHES & SPORT</u>				
	<u>Monday to Saturday</u>				
	One or two Officers per event	1,140.00	1,190.00	1,248.00	1,306.00
	Three or four Officers per event	2,250.00	2,340.00	2,454.00	2,568.00
	More than four Officers per event	2,800.00	2,900.00	3,042.00	3,183.00
	<u>Sunday and Public Holidays</u>				
	Per Officer per hour or part thereof	1,080.00	1,120.00	1,175.00	1,229.00
	<u>ESCORT OF ABNORMAL LOADS</u>				
	<u>Monday to Saturday</u>				
	Per Officer per hour or part thereof	670.00	700.00	734.00	768.00
	<u>Sunday and Public Holidays</u>				
	Per Officer per hour or part thereof	2,180.00	2,270.00	2,381.00	2,491.00
	<u>RENTAL OF ROAD SIGNS</u>				
	Renting of temporary Road Signs -	370.00	390.00	409.00	428.00
	Deposit per sign	220.00	230.00	241.00	252.00
	<u>HIRE OF PARKING BAY</u>				
	Hiring of a Parking Bay per Parking Bay per Day	250.00	260.00	273.00	286.00
	<u>SEARCH FEES</u>				
	Service of Summonses for other Local Authorities (per Summons executed)	120.00	125.00	131.00	137.00
	Accident Report	100.00	105.00	110.00	115.00
	<u>WEIGHBRIDGE</u>				
	0 - 3500 kg	140.00	150.00	157.00	164.00
	3500 - 9000 kg	260.00	270.00	283.00	296.00
	9000 - 16000 kg	390.00	410.00	430.00	450.00
	Above 16000 kg	650.00	680.00	713.00	746.00
1.9.8	<u>LIBRARY</u>				
	Videos, Fiksie en Nie-fiksie / DVD	8.00	10.00	10.00	10.00
	Damaged barcode	5.00	5.00	5.00	5.00
	Postal tariffs : reminders	9.00	10.00	10.00	10.00
	Fines : per week	3.00	3.50	4.00	4.00
	: per month	11.00	14.00	15.00	16.00
	Maximum fine per item	44.00	48.00	50.00	52.00
	Reservation fee	5.00	6.00	6.00	6.00
	Admin fee : Phone calls	17.00	18.00	19.00	20.00
	Admin fee : Cell phone calls	20.00	22.00	23.00	24.00
	Book record covers	14.00	15.00	16.00	17.00
	Duplicate computer membership card	44.00	48.00	50.00	52.00
	Photocopy charges - A4	1.00	1.00	1.00	1.00
	- A3	1.00	1.50	2.00	2.00
	Country members (per annum)	177.00	185.00	194.00	203.00
	Visitors - deposit	187.00	200.00	210.00	220.00
	- fee	165.00	175.00	184.00	193.00


	PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
Laminates:				
A4	8.00	10.00	10.00	10.00
A3	17.00	18.00	19.00	20.00
85mm x 60	5.00	5.00	5.00	5.00
A5	6.00	6.00	6.00	6.00
Inter library loans	99.00	105.00	110.00	115.00
Books rebinding	88.00	95.00	100.00	105.00
Toilet tariff	1.00	1.00	1.00	1.00
CD container / DVD	6.00	6.00	6.00	6.00
Research fee (inter library loans)	31.00	35.00	37.00	39.00
Fax facility:				
Local per page	5.00	8.00	8.00	8.00
National per page	14.00	15.00	16.00	17.00
International per page	35.00	40.00	42.00	44.00
Faxes received per page	3.00	5.00	5.00	5.00
Fax to mail (all 086 numbers) per page	11.00	14.00	15.00	16.00
MAIN- AND GALESHEWE LIBRARIES				
<u>Non-profitable Organisations and Cultural Activities</u>				
Per session	187.00	200.00	210.00	220.00
Kitchen facilities	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
<u>Commercial Institutions and Political Parties</u>				
Per session	441.00	465.00	488.00	511.00
Kitchen facilities	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
Audio visual material (per item)	88.00	95.00	100.00	105.00
Data Projector (Main Library only) per session	353.00	365.00	383.00	401.00
HALL RENTALS				
SONNY LEON LIBRARY				
<u>Non-profitable organisations and Cultural Activities</u>				
Per session	110.00	120.00	126.00	132.00
Kitchen facilities	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
<u>Commercial Institutions and Political Parties</u>				
Per session	276.00	295.00	309.00	323.00
Kitchen facilities	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
Audio visual material (per item)	88.00	95.00	100.00	105.00
HALL RENTALS				
BEACONSFIELD AND JUDY SCOTT LIBRARIES				
<u>Non-profitable organizations and Cultural Activities</u>				
Per session	110.00	120.00	126.00	132.00
Kitchen	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
<u>Commercial Institutions and Political Parties</u>				
Per session	276.00	295.00	309.00	323.00
Kitchen facilities	67.00	75.00	79.00	83.00
Key / Loss / damage / breakage deposit	529.00	550.00	577.00	604.00
Audio visual material (per item)	88.00	95.00	100.00	105.00

1.9.9

AFRICANA LIBRARY

Research fees

* National
 * International
 * Pro rata fees will be levied for partially research request

PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
970.00	1,020.00	1,070.00	1,120.00
1,213.00	1,300.00	1,363.00	1,426.00

EMERGENCY SERVICES

Km Turnout fees

(Calculated per vehicle per Km traveled from turnout to the incident to return to the Fire Station)

* Fire fighting vehicle
 * Assistance vehicle

48.00	50.00	52.00	54.00
9.00	10.00	11.00	12.00

Turnout fees for the fire fighting vehicles, portable pumps and assistance vehicles

(Calculated per fire fighting vehicle, portable pump or assistance vehicle for the first two (2) hours from turnout to the incident to the time the vehicle return to the Fire Station)

Fire fighting vehicles / Rescue pumper	2,280.00	2,371.00	2,487.00	2,602.00
Portable pump	1,140.00	1,186.00	1,244.00	1,302.00
Assistance vehicle	1,140.00	1,186.00	1,244.00	1,302.00
Hazmat Pumps	2,280.00	2,371.00	2,487.00	2,602.00

Turnout fees for the fire fighting vehicles, portable pumps and assistance vehicles

(Calculated per fire fighting vehicle, portable pump or assistance vehicle for every hour or part thereof after the first two (2) hours from the first minute from the first two (2) hours to the time the vehicle return to the Fire Station)

Fire fighting vehicles / Rescue pumper	1,140.00	1,186.00	1,244.00	1,302.00
Portable pump	570.00	593.00	622.00	651.00
Assistance vehicle	570.00	593.00	622.00	651.00
Hazmat Pumps	1,140.00	1,186.00	1,244.00	1,302.00

Personnel tariffs

(Calculated per personnel member on duty at the incident for every hour or part thereof from the turnout to the incident to the time the vehicle return to the Fire Station)

Chief Emergency service or any member	618.00	643.00	674.00	705.00
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Specialized equipment


(Calculated per unit used)

Chemical extinguisher	473.00	492.00	516.00	540.00
CO ² extinguisher	473.00	492.00	516.00	540.00
Breathing apparatus	328.00	341.00	358.00	375.00
Refill of SCBA/SCUBA cylinder : per cylinder	37.00	38.00	40.00	42.00
* Jaws of Life rescue equipment - per incident / use	981.00	1,020.00	1,070.00	1,120.00
* Rollgliss rescue equipment - per incident / use	981.00	1,020.00	1,070.00	1,120.00
* Medical equipment (consumables) - per patient	473.00	492.00	516.00	540.00
* Pneumatic Equipment - per incident / use	981.00	1,020.00	1,070.00	1,120.00
* Chemical suites - per suit per incident	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%
* Hazmat equipment (consumables) - per incident / use	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%	Replacement cost+20%

Fire extinguishing material


(Calculated per unit state or part thereof)


Water - municipal tariff per Kl				
CO ² - purchase tariff per Kg	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%
Dry chemical powder - purchase tariff per Kg	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%
Foam - purchase tariff per liter	Tarrif +20%	Tarrif +20%	Tarrif +20%	Tarrif +20%

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01  R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
<u>Inspection fees</u>				
(Calculated per inspection or plan approved)				
Fire prevention inspection, building plans and sites per project	570.00	593.00	622.00	651.00
Inspection of flammable liquids, solids and gasses installations:				
* 1 liter - 2000 liter	661.00	687.00	721.00	754.00
* 2001 liter - 5000 liter	855.00	889.00	932.00	975.00
* 5001 liter - 50000 liter	1,043.00	1,085.00	1,138.00	1,191.00
* 50001 litre and more	1,234.00	1,283.00	1,346.00	1,408.00
*Tankers - irrespective of the size and inspected at the Emergency Services - per registration certificate	630.00	655.00	687.00	719.00
Inspection and service of fire extinguishers for Municipal Sections - per extinguisher serviced.				
Monitoring of fire alarms (per month per alarm)	as per tender 254.00	as per tender 264.00	as per tender 277.00	as per tender 290.00
<u>Training</u>				
As per Prospectus - calculated in terms of time and material used.				
1.9.10	<u>DEVELOPMENT SERVICES</u>			
<u>Tram</u>				
Single trip (Adults) (Return Trip 2x single)	12.00	13.00	14.00	15.00
Single trip (Children - Primary School) (Return Trip 2x single)	12.00	13.00	14.00	15.00
<u>Regional Tourism Centre</u>				
Kiosk:				
Minimum tender price/month - 12 month period	1,378.00	1,433.00	1,503.00	1,573.00
Cubicles:				
Minimum tender price/month - 12 month period	992.00	1,032.00	1,082.00	1,132.00
Exhibition space per m ² per day	19.00	20.00	21.00	22.00
Hawkers shelter per day	35.00	36.00	38.00	40.00
<u>Informal Trade facilities</u>				
Stalls with storage facilities	388.00	404.00	424.00	444.00
Stalls without storage facilities	186.00	193.00	202.00	211.00
Fruits and Vegetable Structures	253.00	263.00	276.00	289.00
Pension Pay Points (Card Carrying Pensioners)	74.00	77.00	81.00	85.00
Caravans within CBD (Auction set-off price)	491.00	511.00	536.00	561.00
Caravans outside CBD	246.00	256.00	268.00	280.00
1.9.11	<u>POUND SERVICES</u>			
<u>Impounding:</u>				
Horses, donkey's, cattle and pigs (each, once off payment)	177.00	184.00	193.00	202.00
Sheep and goat (each, once off payment)	71.00	74.00	78.00	82.00
<u>Maintenance</u>				
Horses, donkey's, cattle and pigs (each per day)	71.00	74.00	78.00	82.00
Sheep and goat (each per day)	36.00	37.00	39.00	41.00
<u>G.W.K rent tariff</u>				
Large stock unit	71.00	74.00	78.00	82.00
Small stock unit	43.00	45.00	47.00	49.00

The tariff per kilometre will be applicable for animals brought to the pound by an individual with a (LCV) light commercial vehicle. The tariff paid will be in accordance with the AA Vehicle Rates Calculator.

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.10	LABORATORY TARIFFS (COMMUNITY & SOCIAL DEVELOPMENT SERVICES)			
	<u>Chemical Analysis</u>			
	Digester samples	660.00	686.00	719.00
	Waste activated sludge	187.00	194.00	203.00
	Sludge volume index	95.00	99.00	104.00
	Nitrates	150.00	156.00	164.00
	Potassium	180.00	187.00	196.00
	Sulfates	180.00	187.00	196.00
	Phosphate	180.00	187.00	196.00
	Fluoride	180.00	187.00	196.00
	Total solids	180.00	187.00	196.00
	Free Residual Chlorine	95.00	99.00	104.00
	Magnesium	205.00	213.00	223.00
	COD	163.00	170.00	178.00
	TKN = Total Kjeldahl Nitrogen	205.00	213.00	223.00
	NH-3/Ammonia	205.00	213.00	223.00
	Zinc	205.00	213.00	223.00
	Iron	205.00	213.00	223.00
	Manganese	205.00	213.00	223.00
	Plate Count	187.00	194.00	203.00
	Suspended solids	187.00	194.00	203.00
	Hardness	187.00	194.00	203.00
	Alkalinity	187.00	194.00	203.00
	Total Chloride	187.00	194.00	203.00
	Aluminium	187.00	194.00	203.00
	PH	82.00	85.00	89.00
	Conductivity	82.00	85.00	89.00
	Turbidity	82.00	85.00	89.00
	Dissolved Oxygen	82.00	85.00	89.00
	<u>Packets</u>			
	Water Bacteriological E. coli and coli	378.00	393.00	412.00
1.11	MISCELLANEOUS (FINANCIAL SERVICES)			
1.11.1	<u>Furnishing of information</u>			
	(a) Search of any account	99.00	103.00	108.00
	(b) For the inspection of any Deed document or diagram or any details relating thereto	99.00	103.00	108.00
	(c) For the supply of any Certificate of Valuation or of the outstanding charges against property (excluding requests by the court for estate purposes or by attorneys)	99.00	103.00	108.00
	(d) In respect of any search or provision of information where a fee for such search has not been prescribed by (a), (b) or (c).	220.00	229.00	240.00
	NB. ABOVE - In respect of (a)(b) and (d) for every hour or portion thereof			
1.11.2	Water - Reconnection fees	1,102.00	1,146.00	1,202.00
	Water - Disconnection fees	1,102.00	1,146.00	1,202.00
	Water - Temporary consumption (Funerals, etc.)	220.00	229.00	240.00
1.11.3	Special meter reading	220.00	229.00	240.00
1.11.4	Meter test - Electricity	661.00	687.00	721.00
	Electricity - Temporary consumption (Funerals, etc.)	331.00	344.00	361.00
1.11.5	Electricity - Non-payment penalty:			
	* For Conventional meters	717.00	746.00	782.00
	* For Prepaid meters	441.00	459.00	481.00

		PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.11.6	Electricity - Reconnection fees (Controller Wire)	772.00	803.00	842.00	881.00
	Tampering administration fee	1,874.00	1,949.00	2,044.00	2,139.00
	Tamper disconnection fee	3,583.00	3,726.00	3,908.00	4,089.00
	Tamper reconnection fee	3,583.00	3,726.00	3,908.00	4,089.00
1.11.7	<u>Informal Housing - Erven with pails</u>				
	Bulk refuse	33.00	34.00	36.00	38.00
	Pails	See sanitation	See sanitation	See sanitation	See sanitation
	High Mast	31.00	32.00	34.00	36.00
	Gravel road	29.00	30.00	31.00	32.00
	Stand pipe	33.00	34.00	36.00	38.00
1.11.8	<u>Informal Housing - Sewered Erven</u>				
	Bulk refuse	33.00	34.00	36.00	38.00
	Sewerage	See sanitation	See sanitation	See sanitation	See sanitation
	High Mast	31.00	32.00	34.00	36.00
	Gravel road	29.00	30.00	31.00	32.00
	Stand pipe	33.00	34.00	36.00	38.00
1.11.9	Electricity availability	276.00	287.00	301.00	315.00
1.11.10	Water availability	276.00	287.00	301.00	315.00
1.11.11	Fixed electricity (limited supply - 2Amps)	276.00	287.00	301.00	315.00
1.11.12	<u>Deposits - Electricity and Water Supply</u>				
	<u>Flats:</u>				
	1-Bedroom	1,405.00	1,489.00	1,562.00	1,634.00
	2-Bedroom	1,685.00	1,786.00	1,873.00	1,960.00
	3-Bedroom	2,135.00	2,263.00	2,373.00	2,483.00
	<u>Townhouses:</u>				
	2-Bedroom	1,685.00	1,786.00	1,873.00	1,960.00
	3-Bedroom	2,135.00	2,263.00	2,373.00	2,483.00
	<u>Domestic Houses:</u>				
	2-Bedroom	1,685.00	1,786.00	1,873.00	1,960.00
	3-Bedroom	2,135.00	2,263.00	2,373.00	2,483.00
	More than 3-bedrooms	3,034.00	3,216.00	3,373.00	3,529.00
	Builders water deposit	2,976.00	3,095.00	3,246.00	3,396.00
	<u>Business/Industries:</u>				
	Small power users	3,034.00	3,216.00	3,373.00	3,529.00
	Large power users	7,303.00	7,741.00	8,119.00	8,495.00
	<u>Rural consumers</u>				
	Informal housing	85.00	90.00	94.00	98.00
	<u>Businesses/Industries:</u>				
	Bulk water supply	7,303.00	7,741.00	8,119.00	8,495.00
	Indigents - Water deposit	78.00	83.00	87.00	91.00
1.11.13	Valuation Roll (CD or Disk)	5,236.00	5,445.00	5,711.00	5,975.00
1.11.14	Address List (CD or Disk)	5,236.00	5,445.00	5,711.00	5,975.00

		PRESENT TARIFFS R	 PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.11.15	<u>Penalty for an unmetered</u> (official) Water connection Thereafter a daily penalty until meter is installed (per day) Consumption per house	13,229.00 1,433.00 7,166.00	13,758.00 1,490.00 7,453.00	14,429.00 1,563.00 7,817.00	15,097.00 1,635.00 8,179.00
1.11.16	Electricity and water availability for Business/Industries/State.	276.00	287.00	301.00	315.00
1.11.17	<u>Late objection to General Valuation Roll or Supplementary Valuation Roll</u> Prescribed application fee for consideration of late objection and review	386.00	401.00	421.00	440.00
1.11.18	A basic tariff for services which are impractical to be metered as per the Tariff Policy	165.00	172.00	180.00	188.00
1.11.19	All financial transactions on services or other, billed by the municipality attracting interest will be charged such interest at a rate of prime (bank rate) plus 1 %.				
1.12	<u>WATER TARIFFS (SERVICES & INFRASTRUCTURE)</u>				
1.12.1	<u>Water Connections</u> Size of Connection (mm) Size of Meter (mm)				
	20 15	9,495.00	10,034.00	10,898.00	11,452.00
	25 20	9,868.00	10,429.00	11,327.00	11,902.00
	40 32	19,490.00	20,597.00	22,370.00	23,506.00
	50 40	22,938.00	24,241.00	26,328.00	27,665.00
	80 50	37,422.00	39,548.00	42,953.00	45,135.00
		Additional costs	Additional costs	Additional costs	Additional costs
	100 75	43,650.00	46,129.00	50,101.00	52,646.00
		Additional costs	Additional costs	Additional costs	Additional costs
	150 100	51,734.00	54,672.00	59,379.00	62,395.00
		Additional costs	Additional costs	Additional costs	Additional costs
	250 150	51,734.00	54,672.00	59,379.00	62,395.00
		Additional costs	Additional costs	Additional costs	Additional costs
	300 150	51,734.00	54,672.00	59,379.00	62,395.00
		Additional costs	Additional costs	Additional costs	Additional costs
	<u>Builders Water</u> These connections are temporary connections supplied for the purpose of providing construction water during the period when building activities are taking place. The cost of this connection will be 50% of the initial cost of a similar size connection for general use but in the case of larger meters, any additional cost required to install the meter will be payable in full. A deposit (refundable on closure of account) is payable.	1,396.00	1,475.00	1,602.00	1,683.00
1.12.2	<u>Testing of Water Meters</u> Tariff per meter tested	1,418.00	1,499.00	1,628.00	1,711.00
1.12.3	<u>Exposure of Services</u> Tariff per service exposure	704.00	744.00	808.00	849.00
1.12.4	<u>Water</u> (Normal tariff structure)				
	Schools, Sports fields and Parks	21.19	22.03	23.93	25.15
	Charities/Churches	21.19	22.03	23.93	25.15
	Business - Commercial	35.97	37.40	40.63	42.69
	Business - Industrial	29.38	30.56	33.19	34.88
	Indigents (0 - 6 Kl)	6.91	7.19	7.81	8.20
	Residential (0 - 6 Kl)	6.91	7.19	7.81	8.20
	Residential (7 - 20 Kl)	29.37	30.55	33.18	34.86
	Residential (21 - 40 Kl)	33.06	34.38	37.34	39.24
	Residential (41 - 60 Kl)	34.97	36.37	39.50	41.50
	Residential (more than 60 Kl)	37.36	38.85	42.20	44.34

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
Flats (0 - 6 KI)	6.91	7.19	7.81	8.20
Flats (7 - 20 KI)	29.38	30.56	33.19	34.88
Flats (21 - 40 KI)	33.06	34.38	37.34	39.24
Flats (more than 40 KI)	37.36	38.85	42.20	44.34
Prepaid water per KI Households	17.77	18.49	20.08	21.10
Builders Water	41.36	43.02	46.72	49.10
Rural consumers: as above plus	4.00%	4.00%	4.00%	4.00%

1.12.5

Water restriction tariffs

- **Stage/Level one:** Restrictions are intended to enforce sensible use of water and to prevent inefficient water use practices, by reducing non-essential use of water by 20%. These restrictions are meant to minimize unnecessary water consumption during peak daily demand periods, but to have little impact on amenity of community and residential assets. This may be achieved by enforcing water restrictions tariffs and other related measures as approved by Council.
- **Stage/Level two:** Restrictions are designed to reduce non-essential water use by 40% of average consumption. Non-essential residential and commercial use is limited to alternative days, and watering of lawns and filling of swimming pools is banned.
- **Stage/Level three:** Non-essential use is reduced by 70% of average consumption. Watering of residential, commercial and public gardens is limited to levels intended to prevent long term vegetation damage. Normal watering of lawns is banned.
- **Stage/Level four:** Restrictions only allow the consumption of water for essential public health purposes. All non-essential uses are banned.
- **Stage/Level Five:** Water Conservation Notice. Water restrictions are imposed to effect emergency water conservation (Emergency Management). No non-essential water use is permitted at any time during the restriction. Only essential domestic, industrial and commercial use may be permitted under strict monitoring.

level 1 - 20% saving


Residential/Indigents (0 - 6 KI)	6.91	7.19	7.81	8.20
Residential (7 - 20 KI)	30.85	32.09	34.85	36.62
Residential (21 - 40 KI)	36.37	37.83	41.08	43.17
Residential (41 - 60 KI)	40.21	41.82	45.42	47.73
Residential (more than 60 KI)	44.83	46.62	50.64	53.21
Flats (0 - 6 KI)	6.91	7.19	7.81	8.20
Flats (7 - 20 KI)	30.85	32.09	34.85	36.62
Flats (21 - 40 KI)	36.37	37.83	41.08	43.17
Flats (more than 40 KI)	44.83	46.62	50.64	53.21
Schools,sport, parks	24.36	25.33	27.51	28.91
Churches	24.36	25.33	27.51	28.91
Builders water	47.56	49.47	53.73	56.45
Industries	41.36	43.02	46.72	49.10
Commercial	33.78	35.13	38.16	40.10

level 2 - 40% saving

Residential/Indigents (0 - 6 KI)	6.91	7.19	7.81	8.20
Residential (7 - 20 KI)	32.31	33.61	36.50	38.35
Residential (21 - 40 KI)	39.69	41.27	44.83	47.10
Residential (41 - 60 KI)	43.70	45.45	49.36	51.87
Residential (more than 60 KI)	52.30	54.40	59.08	62.08
Flats (0 - 6 KI)	7.25	7.54	8.19	8.61
Flats (7 - 20 KI)	35.25	36.66	39.82	41.84
Flats (21 - 40 KI)	39.69	41.27	44.83	47.10
Flats (more than 40 KI)	52.30	54.40	59.08	62.08
Schools,sport, parks	25.41	26.43	28.70	30.16
Churches	25.41	26.43	28.70	30.16
Builders water	49.63	51.61	56.06	58.90
Industries	43.15	44.88	48.74	51.22
Commercial	35.25	36.66	39.82	41.84

level 3 - 70% saving

Residential/Indigents (0 - 6 KI)	7.60	7.91	8.59	9.02
Residential (7 - 20 KI)	35.25	36.66	39.82	41.84
Residential (21 - 40 KI)	41.33	42.98	46.69	49.06
Residential (41 - 60 KI)	45.46	47.28	51.35	53.95

	PRESENT	PROPOSED	PROPOSED	PROPOSED
	TARIFFS	TARIFFS	TARIFFS	TARIFFS
	R	 2022/07/01	2023/07/01	2024/07/01
	R	R	R	R
Residential (more than 60 KI)	56.04	58.29	63.31	66.52
Flats (0 - 6 KI)	7.60	7.91	8.59	9.02
Flats (7 - 20 KI)	35.25	36.66	39.82	41.84
Flats (21 - 40 KI)	42.99	44.71	48.56	51.02
Flats (more than 40 KI)	56.04	58.29	63.31	66.52
Schools,sport, parks	27.53	28.63	31.09	32.67
Churches	27.53	28.63	31.09	32.67
Builders water	53.76	55.91	60.73	63.81
Industries	46.75	48.62	52.81	55.49
Commercial	38.19	39.72	43.14	45.33
level 4 - survival				
Residential/Indigents (0 - 6 KI)	7.60	7.91	8.59	9.02
Residential (7 - 20 KI)	44.07	45.84	49.78	52.31
Residential (21 - 40 KI)	49.60	51.59	56.03	58.88
Residential (41 - 60 KI)	62.94	65.45	71.09	74.70
Residential (more than 60 KI)	67.26	69.95	75.97	79.83
Flats (0 - 6 KI)	7.60	7.91	8.59	9.02
Flats (7 - 20 KI)	44.07	45.84	49.78	52.31
Flats (21 - 40 KI)	59.52	61.90	67.23	70.65
Flats (more than 40 KI)	67.26	69.95	75.97	79.83
Schools,sport, parks	38.13	39.65	43.07	45.25
Churches	38.13	39.65	43.07	45.25
Builders water	74.45	77.42	84.09	88.36
Industries	64.73	67.32	73.12	76.84
Commercial	52.89	55.00	59.74	62.77
level 5 - emergency				
Residential/Indigents (0 - 6 KI)	7.60	7.91	8.59	9.02
Residential (7 - 20 KI)	58.76	61.11	66.37	69.74
Residential (21 - 40 KI)	66.14	68.78	74.71	78.50
Residential (41 - 60 KI)	69.94	72.73	79.00	83.01
Residential (more than 60 KI)	74.73	77.72	84.41	88.70
Flats (0 - 6 KI)	7.60	7.91	8.59	9.02
Flats (7 - 20 KI)	58.76	61.11	66.37	69.74
Flats (21 - 40 KI)	66.14	68.78	74.71	78.50
Flats (more than 40 KI)	74.73	77.72	84.41	88.70
Schools,sport, parks	42.36	44.06	47.85	50.28
Churches	42.36	44.06	47.85	50.28
Builders water	82.72	86.03	93.43	98.18
Industries	71.93	74.81	81.25	85.38
Commercial	58.76	61.11	66.37	69.74

1.12.6

DEFINITIONS FOR THE PURPOSE OF WATER CONSUMPTION CATEGORIZATION

Residential

Any consumer located in a stand-alone house with associated ground surrounding the house.

Flat

Any consumer located in a dwelling grouped with other dwellings and not having grounds associated with that specific dwelling even when there is ground associated with the dwelling complex.

Charity/Church

Any consumer which carries out **bona fide** charity work and which is registered as a charitable non-profit organization will be classified as charity.

Any consumer where the property is used for the primary purpose of religious gatherings and where the property is situated on an Erf zoned as "Church".

Parks, Schools and Sports Fields

A Park is defined as a municipal park where vegetation is grown for the purpose of beautifying the City.

A School is a property where the primary activity is educational.

Sports fields are organizations where the primary activity is the playing of sports requiring grassed surfaces and where the area of grassed surface exceeds 1000m².

Business : Industrial

Any consumer where the primary activity is manufacturing or processing and where water is either a component of the manufactured product or is used in the process for cleaning, cooling or similar purposes.

Business : Commercial

Any consumer where the primary activity is commercial or retail and the primary activity is not water-based cleaning.

Rural Consumers

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R	
Any consumer located outside the municipal boundaries.					
<u>Builders Water</u>					
Any water supplied through a builders connection.					
1.13	<u>CLEANSING SERVICES (SERVICES & INFRASTRUCTURE)</u>				
For the removal of refuse the tariff of charges shall be at the following rates:					
1.13.1	<u>Non-Residential dwellings:</u>				
	(a) Payable by the owner -				
	One regular removal of refuse not exceeding 0,8m³ per week per month	762.05	792.53	856.25	918.67
	(b) where the owner or occupier provides containers for the removal of refuse by bulk which can be mechanically emptied in the Council's vehicle and of which the volume does not exceed 1,6m³ per one removal per week per month				
	762.05	792.53	856.25	918.67	
	Where more than one removal is necessary payment must be made monthly in advance.				
	(c) Where the owner or occupier provides containers for the removal of refuse in bulk which can be loaded by the Council's mechanical handling vehicles and of which the volume does not exceed 6m³ per one removal per week the tariff for each removal shall be				
	2,860.47	2,974.88	3,214.07	3,448.37	
	Where more than one removal is necessary payment must be made monthly in advance.				
	(d) Where the owner or occupier hires a 1,54m³ bulk container from the City Council - that hire shall be 6,0m³ container hire				
	464.48	483.06	521.89	559.94	
	669.50	696.28	752.26	807.10	
	74.21	77.18	83.39	89.47	
	(e) Where special garden refuse is removed the tariff per per m² applicable shall be				
	(f) All non residential premises pay the availability tariff of one regular refuse removal per week where the actual removal is undertaken by the business itself.				
	762.05	792.53	856.25	918.67	
	(g) Payable by the owner of a small business that generates one container or bag of refuse per week and that such concession only be implemented on receipt of a written application from such business				
	385.16	400.57	432.77	464.32	
1.13.2	<u>Residential</u>				
	Payable by the owner for one regular removal of refuse per week - the tariff shall be				
	129.43	134.60	145.42	156.03	
1.13.3	<u>Non -Residential</u>				
	Payable by the owner for one regular removal of refuse per week -the tariff shall be				
	762.05	792.53	856.25	918.67	
1.13.4	<u>Flats</u>				
	Tariff only applicable to Municipal flats				
	64.71	67.30	72.71	78.01	
1.13.5	<u>Availability charge</u>				
	A basic monthly charge - Residential				
	64.71	67.30	72.71	78.01	
	- Non - Residential				
	385.16	400.57	432.77	464.32	
1.14	<u>SANITATION TARIFFS (SERVICES & INFRASTRUCTURE)</u>				
1.14.1	<u>Sewerage</u>				
	Private dwelling houses and premises (excluding flats, semi-detached dwellings, hotels, boarding and lodging houses and hostels):				
	Basic monthly charge for indigents				
	181.30	188.55	198.94	210.38	
	Basic monthly charge (two sanitary convenience)				
	181.30	188.55	198.94	210.38	
	Additional monthly charge (each additional connection, excluding private dwellings)				
	108.80	113.15	119.38	126.25	
	<u>Flats and semi-detached dwellings:</u>				
	Basic monthly charge (first living unit)				
	181.30	188.55	198.94	210.38	
	Additional monthly charge (each additional unit)				
	108.80	113.15	119.38	126.25	
	<u>Hotel, Boarding Houses, Lodging Houses and Hostels</u>				
	Basic monthly charge (two sanitary conveniences)				
	181.30	188.55	198.94	210.38	
	Additional monthly charge (each additional connection)				
	108.80	113.15	119.38	126.25	
	A basic monthly charge (availability charge) in terms of Section 5 of the By-law to Sewerage and Sanitary charges (PN 140 dated 01/02/1974) as amended				
	159.24	165.61	174.73	184.78	
1.14.2	<u>Conservancy Tank and Night-soil Removals</u>				
	<u>Removal of slops from conservancy tanks by vacuum tanker:</u>				
	A. Within 10km of CBD				
	(Monday - Friday between 08:00 and 16:00)				
	Basic charge (first 5Kl)				
	301.37	313.42	330.69	349.71	
	Additional charge (per 1Kl or part thereof)				
	49.74	51.73	54.58	57.71	
	Vacuum tanker transport charge (per call)				
	248.68	258.63	272.88	288.57	
	B. Within 10km of CBD				
	(After hours, Monday - Friday & Saturdays)				
	Basic charge (first 5Kl)				
	471.86	490.74	517.78	547.55	
	Additional charge (per 1Kl or part thereof)				
	80.82	84.05	88.68	93.78	

	PRESENT TARIFFS	PROPOSED TARIFFS 2022/07/01	PROPOSED TARIFFS 2023/07/01	PROPOSED TARIFFS 2024/07/01
	R	R	R	R
Vacuum tanker transport charge (per call)	348.14	362.07	382.02	403.98
C. Within 10km of CBD (Sundays and Public Holidays)				
Basic charge (first 5Kl)	620.76	645.59	681.17	720.33
Additional charge (per 1Kl or part thereof)	96.37	100.22	105.74	111.82
Vacuum tanker transport charge (per call)	489.58	509.16	537.22	568.11
D. Further than 10km from CBD (Per km further)				
As above (A to C) plus km charge				
Any tanker/km	56.19	58.44	61.65	65.20
The number of calls made by the vacuum tanker each month will be governed by the capacity of the owner's conservancy tank.				
A surcharge of 50% will be levied on the tariffs in the case of premises which can be connected to the sewerage system after the period allowed in terms of the connection notice has expired.				
<u>Removal of night-soil:</u>				
Basic monthly charge (two night-soil pails, five times per fortnight)	141.59	147.26	155.37	164.31
Additional monthly charge (each additional pail removal, five times per fortnight)	77.71	80.82	85.28	90.18
Occasional hire of bucket (per day per bucket)	38.85	40.41	42.63	45.08
Removal of night-soil from building premises and contractor's sites (surcharge not applicable)				
Basic monthly charge (one pail, three times a week)	976.60	1,015.66	1,071.62	1,133.24
Basic monthly charge (one pail, six times a week)	1,448.38	1,506.32	1,589.31	1,680.70
1.14.3				
<u>Blockages and Portable Toilets</u>				
<u>Internal sewer blockages:</u>				
Basic charge (Monday - Friday between 08:00 - 16:00)	598.38	622.32	656.60	694.36
Basic charge after hours (Monday - Saturdays)	730.48	759.70	801.56	847.65
Basic charge (Sundays and Public holidays)	1,087.96	1,131.48	1,193.82	1,262.47
Service will only be provided to clients presenting a valid municipal account. Category B clients will be entitled to the percentage discounts to which they are entitled.				
<u>Portable Toilets:</u>				
Hire rate per day on site	271.98	282.86	298.45	315.61
Transport charge (per vehicle)	582.83	606.15	639.54	676.32
<u>Sewer Connections:</u>				
Sewer connection (100mm)	3,380.44	3,515.66	3,709.37	3,922.66
Sewer connection (150mm)	3,924.42	4,081.40	4,306.28	4,553.89
Public convenience (Craven Street)				
Shower plus usage of towel (per person)	15.66	16.28	17.18	18.17

	PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
1.14.4	<u>Purified effluent tariffs</u>			
	Basic Charge (Use in Excess of 1 Megalitre - 1000kl per billing cycle of approximately 30 days)	70,988.00	73,827.52	77,895.42
	Plus per Kl	0.2007	0.2088	0.2203
	Basic Charge (Use LESS than 1 Megalitre per billing cycle of approximately 30 days)	-	-	-
	Plus per Kl	0.6706	0.6974	0.7358
1.15	<u>INCENTIVE/DISCOUNT EARLY PAYMENT</u>			
	An incentive/discount on the early payment of water, rates, sewerage and refuse services charges if the account is paid before or on the monthly deadline date. To be implemented from the first account run in July.			
	10%	10%	10%	10%
1.16	<u>ELECTRICITY (SERVICES & INFRASTRUCTURE)</u>			
1.16.1	<u>TARIFFS FOR SERVICE CONNECTIONS</u>			
	<u>SCALE 4 - STREET LIGHTS</u>			
	Cost of an additional street light	As per quote	As per quote	As per quote
	Cost to move a street light	As per quote	As per quote	As per quote
	Replacement of a damaged street light pole:			
	* 6m single cantilever	30,586.00	32,672.00	35,364.00
	* 9m single cantilever	48,611.00	51,926.00	56,205.00
	* 9m double cantilever	49,224.00	52,581.00	56,914.00
	* 12m single cantilever	52,182.00	55,741.00	60,334.00
	<u>SINGLE PHASE DIS- & RECONNECTION FEE WHEREBY AN ELECTRICIAN IS INVOLVED</u>			
	Disconnection fee for an O/H supply system	3,348.00	3,576.00	3,871.00
	Disconnection fee for an U/G supply system	8,063.00	8,613.00	9,323.00
	Reconnection fee for an P/H supply system	3,402.00	3,634.00	3,933.00
	Reconnection fee for an U/G supply system	446.00	476.00	515.00
	<u>3-PHASE DIS- & RECONNECTION FEE WHEREBY AN ELECTRICIAN IS INVOLVED</u>			
	Disconnection fee for an O/H supply system	4,772.00	5,097.00	5,517.00
	Disconnection fee for an U/G supply system	8,309.00	8,876.00	9,607.00
	Reconnection fee for an O/H supply system	6,583.00	7,032.00	7,611.00
	Reconnection fee for an U/G supply system	8,309.00	8,876.00	9,607.00
	<u>CALL OUT TO CONSUMER</u>			
	Call out to a fault on consumer's installation	675.00	721.00	780.00
1.16.2	<u>COSTS OF NEW SERVICE CONNECTIONS</u>			
	<u>60-AMP STANDARD SINGLE PHASE</u>			
	Airdac connection from O/H supply system with prepayment meter & ready board	24,176.00	25,825.00	27,953.00
	Airdac connection from O/H supply system with prepayment meter only	21,226.00	22,674.00	24,542.00
	Cable connection from U/G supply system with prepayment meter	33,719.00	36,019.00	38,987.00
	Cable connection from U/G supply system with conventional meter	29,901.00	31,940.00	34,572.00
	<u>60AMP STANDARD 3-PHASE</u>			
	Airdac connection from O/H supply system with prepayment meter & ready board	29,410.00	31,416.00	34,005.00
	Airdac connection from P/H supply system with prepayment meter only	26,460.00	28,265.00	30,594.00
	Cable connection from U/G supply system with prepayment meter	36,610.00	39,107.00	42,329.00
	Cable connection from U/G supply system with conventional meter	43,811.00	46,799.00	50,655.00
	<u>ALTERATIONS TO SERVICE CONNECTIONS</u>			
	Alterations on existing single phase connection	As per quote	As per quote	As per quote
	Alterations on existing 3-phase connection	As per quote	As per quote	As per quote
1.16.3	<u>UPGRADING OF SERVICES</u>			
	<u>UPGRADING OF AN EXISTING SINGLE PHASE</u>			
	<u>SERVICE CONNECTION ON CONDITION OF</u>			
	A service connection with a 10 x 2mm square service cable upgraded to max. 80-amp with curve 1MCB at consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	A service connection with a 16 x 2mm square service cable upgraded to max. 100-amp with curve 1MCB at consumer mains and curve 2MCB at supply authority mains.	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	<u>CONNECTION ON CONDITION OF</u>			
	A service connection with a 10 x 4mm square service cable upgraded to max. 80-amp with curve 1MCB at consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	A service connection with a 16 x 4mm square service cable upgraded to max. 100-amp with curve 1MCB at consumer mains and curve 2MCB at supply authority mains	As per quote and stipulated conditions	As per quote and stipulated conditions	As per quote and stipulated conditions
	Supply above 100A (single & 3-phase)	As per quote	As per quote	As per quote
	Replacement of conventional meter with prepayment meter (Meter only)	Bin price + VAT	Bin price + VAT	Bin price + VAT

PRESENT TARIFFS R	PROPOSED TARIFFS 2022/07/01 R	PROPOSED TARIFFS 2023/07/01 R	PROPOSED TARIFFS 2024/07/01 R
11,758.00	12,560.00	13,595.00	14,537.00

Replacement of conventional meter with prepayment meter (Meter and labour)
NB. MAXIMUM OF TWO PREPAYMENT METERS DOMESTIC ERF, EXCEPT WHEN 3-PHASE

CABLES AND VARIOUS

Installation of public address system	6,307.00	6,737.00	7,292.00	7,797.00
Meter test	1,275.00	1,362.00	1,474.00	1,576.00
Special meter reading	414.00	442.00	478.00	511.00

1.16.4 ELECTRICITY TARIFFS (POWER USERS)

(Subject to the approval of the NERSA)

NERSA guideline tariffs for municipalities necessitate the introduction and implementation of inclined block tariff for domestic users. This has had a major impact on all categories of electricity tariffs. In addition to this, SPM sought to simplify and align it's "Large Power User" tariffs with Eskom's municipal billing structure. This required a revision of all commercial/business based tariffs. For large power users a low and high demand season tariff was introduced.

A. The customer groupings are as follows:

Domestic Consumers: Defined as residential use.


Indigent Consumers: Defined as consumers registered as indigent with the Municipality and who consume for residential purposes.

Public Benefit Activity Consumers: Defined as churches, schools, halls, old age homes and other charitable and non profit organisations.

Small Power Consumers: Defined as all other consumers not on the Time of Use Billing Structure and not defined as "Domestic" or "Public Benefit Activities".

Time of Use Consumers: Defined as all consumers who have installed TOU capable metering to SPM's standards. Such metering to be installed at their own costs.

TARIFF DESCRIPTION	APPROVED TARIFFS 2021/22		APPROVED TARIFFS 2022/23		PROPOSED TARIFFS 2023/07/01	PROPOSED TARIFFS 2024/07/01
	excl VAT	incl VAT	excl VAT	incl VAT		
1.16.4.1 Domestic Tariff (Conventional and Prepaid)						
Block 1 (0 - 350 Kwh)	1.7640	2.0286	1.8434	2.1199	2.2946	2.4536
Block 2 (> 350 Kwh)	2.4613	2.8305	2.5721	2.9579	3.2016	3.4235
Indigents Tariff (Prepaid)						
Block 1 (0 - 50 Kwh) (subsidised)	1.7640	2.0286	1.8434	2.1199	2.2946	2.4536
Block 2 (51 - 350 Kwh)	1.7640	2.0286	1.8434	2.1199	2.2946	2.4536
Block 3 (> 351 Kwh)	2.4613	2.8305	2.5721	2.9579	3.2016	3.4235
1.16.4.2 Business Tariff						
Commercial (Conventional and Prepaid)						
Basic Charge per month	328.63	377.93	343.41	394.92	427.47	457.09
Energy charge per Kwhr						
<u>Summer</u>						
Block 1 (0 - 1200 Kwh)	2.5682	2.9534	2.6838	3.0863	3.3407	3.5722
Block 2 (> 1200 Kwh)	2.8764	3.3079	3.0058	3.4567	3.7416	4.0008
<u>Winter</u>						
Block 1 (0 - 1200 Kwh)	2.6657	3.0655	2.7857	3.2036	3.4675	3.7079
Block 2 (> 1200 Kwh)	3.0203	3.4733	3.1562	3.6296	3.9287	4.2010
1.16.4.3 Public Benefit and Schools (Conventional and Prepaid)						
Basic Charge per month	328.63	377.93	343.41	394.92	427.47	457.09
Summer Energy Charge	2.3735	2.7295	2.4803	2.8524	3.0874	3.3014
Winter Energy Charge	2.4100	2.7715	2.5185	2.8963	3.1350	3.3522

	PRESENT	PROPOSED		PROPOSED	PROPOSED
	TARIFFS	TARIFFS		TARIFFS	TARIFFS
	R		R	R	R
1.16.4.4	TIME OF USE CONSUMERS				
1.16.4.4.1	<u>NPO, NGO, SCHOOLS</u>				
	<u>Industrial TOU <75 KVA</u>				
	Basic charge per month (<75 KVA)	1,460.61	1,679.70	1,526.33	1,755.28
	Network Access Charge R/kVA	48.99	56.34	51.19	58.87
	Network Demand Charge R/kVA	144.51	166.19	151.01	173.66
	<u>Energy Charges R/Kwh</u>				
	<u>Low Demand Season: (September - May) Summer</u>				
	Peak (<75 KVA)	1.8475	2.1246	1.9306	2.2202
	Standard (<75 KVA)	1.3735	1.5795	1.4353	1.6506
	Off-peak (<75 KVA)	1.1074	1.2735	1.1572	1.3307
	<u>High Demand Season: (June - August) Winter</u>				
	Peak (<75 KVA)	3.7578	4.3215	3.9269	4.5159
	Standard (<75 KVA)	1.6773	1.9289	1.7528	2.0158
	Off-peak (<75 KVA)	1.2181	1.4008	1.2729	1.4639
	<u>Industrial TOU 75KVA < 100 KVA</u>				
	Basic charge (75<100 KVA)	2,921.22	3,359.40	3,052.67	3,510.58
	Network Access Charge R/kVA	48.99	56.34	51.19	58.87
	Network Demand Charge R/kVA	144.51	166.19	151.01	173.66
	<u>Energy Charges R/Kwh</u>				
	<u>Low Demand Season: (September - May) Summer</u>				
	Peak (75<100 KVA)	1.9399	2.2308	2.0272	2.3312
	Standard (75<100 KVA)	1.4147	1.6269	1.4784	1.7002
	Off-peak (75<100 KVA)	1.1295	1.2990	1.1803	1.3573
	<u>High Demand Season: (June - August) Winter</u>				
	Peak (75<100 KVA)	3.7946	4.3638	3.9654	4.5602
	Standard (75<100 KVA)	1.7108	1.9674	1.7878	2.0560
	Off-peak (75<100 KVA)	1.2181	1.4008	1.2729	1.4639
	<u>Industrial TOU >100 KVA</u>				
	Basic charge per month (>100 KVA)	4,138.39	4,759.15	4,324.61	4,973.30
	Network Access Charge R/kVA	48.99	56.34	51.19	58.87
	Network Demand Charge R/kVA	144.51	166.19	151.01	173.66
	<u>Energy Charges R/Kwh</u>				
	<u>Low Demand Season: (September - May) Summer</u>				
	Peak (>100 KVA)	2.0876	2.4008	2.1815	2.5087
	Standard (>100 KVA)	1.5108	1.7374	1.5788	1.8156
	Off-peak (>100 KVA)	1.2293	1.4137	1.2846	1.4773
	<u>High Demand Season: (June - August) Winter</u>				
	Peak (>100 KVA)	3.8316	4.4063	4.0040	4.6046
	Standard (>100 KVA)	1.8114	2.0831	1.8929	2.1768
	Off-peak (>100 KVA)	1.3521	1.5549	1.4129	1.6248
1.16.4.4.2	INDUSTRIAL AND BUSINESSES				
	<u>Large Power Users TOU <75 KVA</u>				
	Basic charge per month <75 KVA	1,947.48	2,239.60	2,035.11	2,340.37
	Network Access Charge R/kVA	57.74	66.40	60.33	69.38
	Network Demand Charge R/kVA	170.37	195.93	178.03	204.73
	<u>Energy Charges R/Kwh</u>				
	<u>Low Demand Season: (September - May) Summer</u>				
	Peak (<75 KVA)	2.1357	2.4560	2.2318	2.5665
	Standard (<75 KVA)	1.4439	1.6605	1.5089	1.7352
	Off-peak (<75 KVA)	1.3632	1.5677	1.4245	1.6382
	<u>High Demand Season: (June - August) Winter</u>				
	Peak (<75 KVA)	5.1463	5.9183	5.3779	6.1846
	Standard (<75 KVA)	1.8114	2.0831	1.8929	2.1768
	Off-peak (<75 KVA)	1.4996	1.7245	1.5671	1.8022
	<u>Large Power Users TOU 75 KVA < 100 KVA</u>				
	Basic charge per month (>75<100 KVA)	3,225.51	3,709.34	3,370.65	3,876.25
	Network Access Charge R/kVA	57.74	66.40	60.33	69.38
	Network Demand Charge R/kVA	170.37	195.93	178.03	204.73
	<u>Energy Charges R/Kwh</u>				
	<u>Low Demand Season: (September - May) Summer</u>				
	Peak (75<100 KVA)	2.0691	2.3795	2.1622	2.4865
	Standard (75<100 KVA)	1.5215	1.7497	1.5900	1.8285
	Off-peak (75<100 KVA)	1.4506	1.6681	1.5159	1.7433
	<u>High Demand Season: (June - August) Winter</u>				
	Peak (75<100 KVA)	5.1954	5.9747	5.4292	6.2436
	Standard (75<100 KVA)	1.8215	2.0948	1.9035	2.1890
	Off-peak (75<100 KVA)	1.7040	1.9597	1.7807	2.0478

	PRESENT TARIFFS R		PROPOSED TARIFFS 2022/07/01 R		PROPOSED TARIFFS 2023/07/01 R		PROPOSED TARIFFS 2024/07/01 R
Large Power Users TOU >100 KVA							
Basic charge per month (>100)	4,479.20	5,151.08	4,680.76	5,382.87	5,826.42	6,230.19	
Network Access Charge R/kVA	57.74	66.40	60.33	69.38	75.09	80.30	
Network Demand Charge R/kVA	170.37	195.93	178.03	204.73	221.60	236.96	
Energy Charges R/Kwh							
Low Demand Season: (September - May) Summer							
Peak (>100 KVA)	2.0992	2.4140	2.1937	2.5228	2.7306	2.9199	
Standard (>100 KVA)	1.6432	1.8897	1.7171	1.9747	2.1374	2.2855	
Off-peak (>100 KVA)	1.4973	1.7219	1.5647	1.7994	1.9477	2.0827	
High Demand Season: (June - August) Winter							
Peak (>100 KVA)	5.3424	6.1438	5.5828	6.4202	6.9492	7.4308	
Standard (>100 KVA)	1.8747	2.1559	1.9591	2.2530	2.4386	2.6076	
Off-peak (>100 KVA)	1.8404	2.1164	1.9232	2.2117	2.3939	2.5598	
1.16.4.5	Electricity Feedback Tariffs - Small Scale Embedded Generation Photovoltaic Policy						
	No more electricity may be fed back into the system than what is consumed by said consumer. Consequently the account holder must be a net consumer of electricity						
	Only Domestic/Residential consumers are liable for the basic charge and this cost is already included in the sale of kVA						
	Any liability for amounts payable to the generator for electricity fed back into the grid by SPM is subject to full compliance with the SSEG Policy and concomitant laws.						
	Basic charge per month - payable by the generator	150.00	172.50	156.75	180.26	195.12	208.64
	Capacity charge R/kVa	100.00	115.00	23.22	26.70	28.90	30.91
	Energy Charges R/Kwh - payable to the generator						
	Low Demand Season: (September - May)						
	Peak	1.4612	1.6804	2.2318	2.5666	2.7781	2.9706
	Standard	0.9885	1.1368	1.5089	1.7352	1.8782	2.0084
	Off-peak	0.4514	0.5191	1.4245	1.6382	1.7732	1.8960
	High Demand Season: (June - August)						
	Peak	2.8999	3.3349	5.3779	6.1846	6.6942	7.1581
	Standard	0.9999	1.1499	1.8929	2.1768	2.3562	2.5195
	Off-peak	0.6012	0.6914	1.5671	1.8022	1.9507	2.0858
1.16.4.6	Streetlights						
	Energy charge/kWh	1.8658	2.1457	1.7074	1.9635	2.1253	2.2726
1.16.4.7	Vacant Land/Availability						
	Basic charge (R/month)	New	340.00	391.00	423.22	452.55	

SECTION 3:

**HISTORY OF
TARIFFS**

SOL PLAATJE MUNICIPALITY

TARIFF HISTORY

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
RATES	9.91%	9.99%	8.85%	9.99%	8.50%	7.98%	6.03%	6.00%	8.50%	11.97%	8.50%	9.91%	9.80%	8.91%	6.99%	6.50%	4.00%	5.50%	6.00%	6.00%	5.50%	4.00%	4.00%	4.88%	4.63%
SEWERAGE	5.46%	5.50%	5.50%	6.50%	4.00%	4.00%	5.61%	6.00%	7.54%	9.50%	7.00%	9.90%	9.90%	6.50%	6.50%	6.50%	4.00%	5.50%	5.95%	6.50%	5.50%	4.00%	4.00%	5.51%	5.75%
CLEANSING WATER	5.15%	5.50%	5.50%	6.00%	5.00%	4.00%	5.81%	6.00%	9.53%	9.00%	7.00%	8.00%	8.00%	6.90%	5.90%	6.50%	4.00%	5.50%	6.00%	7.50%	5.50%	4.00%	4.00%	8.04%	7.29%
ELECTRICITY	8.72%	9.97%	9.63%	14.92%	8.40%	6.90%	6.01%	6.00%	18.96%	9.60%	9.50%	11.95%	9.90%	8.90%	14.99%	6.50%	4.00%	5.50%	5.90%	6.00%	5.50%	4.00%	4.00%	8.61%	5.08%
AVERAGE	6.95%	7.46%	7.44%	8.61%	6.31%	5.88%	6.03%	5.84%	15.43%	20.46%	14.60%	14.09%	9.85%	7.79%	8.13%	9.00%	5.53%	3.85%	5.96%	8.36%	5.82%	8.56%	4.10%	7.52%	6.36%

**SECTION 4:
BUDGET
RELATED
POLICIES
OVERVIEW
AND
AMENDMENTS**

SOL PLAATJE MUNICIPALITY

ANNEXURE : BUDGET RELATED POLICIES

<u>List of Budget related policies</u>	<u>Explanation numbers</u>	<u>Approved</u>	<u>Resolution Number</u>	<u>Reviewed</u>
Policy Asset Management	1 & 2	28-May-14	C125/05/14	March 2022
Policy Cash Management & Investment	1	07-Apr-05	CR22	March 2022
Policy Customer Services Credit Control Debt Collection	1	31-May-18	C38/05/18	March 2022
Policy Indigent	1	28-May-14	C121/05/14	March 2022
Policy Internal Audit	1	17-Nov-05		March 2022
Policy Property Rates	1	27-May-15	C100/05/15	March 2022
Policy Risk Management	1	17-Nov-05	CR500	March 2022
Policy Supply Chain Management	1 & 2	04-Nov-14	C265/11/14	March 2022
Deviation Procedures	1	30-Mar-22	C39/03/22	March 2022
Procedures for Variation Orders	1	30-Mar-22	C39/03/22	March 2022
Tariff Policy on Property Rates	1	31-May-18	C38/05/18	March 2022
Tariff Policy on Electricity	1	31-May-18	C38/05/18	March 2022
Tariff Policy on Water	1	31-May-18	C38/05/18	March 2022
Tariff Policy on Sanitation	1	31-May-18	C38/05/18	March 2022
Tariff Policy on Refuse Removal/Solid Waste	1	31-May-18	C38/05/18	March 2022
Policy Debt Write-off	1	28-May-14	C125/05/14	March 2022
Policy Regarding Audit Committees	1	17-Nov-05	CR500	March 2022
Disposal of Moveable Assets Policy	1	27-May-15	C100/05/15	March 2022
Policy Borrowing	1	28-May-14	C125/05/14	March 2022
Policy Irregular, fruitless and wasteful expenditure	1	28-May-14	C125/05/14	March 2022
Budget Implementation and Management Policy (Budget policy)	1	27-May-15	C100/05/15	March 2022
Funding and Reserves policy	1	25-May-16	C148/05/16	March 2022
Policy Short and Long term borrowing	1	19-Apr-11	C150/11	March 2022
Financial Management and Revenue Enhancement Strategy policy	1	27-May-15	C100/05/15	March 2022
Policy related to long-term financial planning	1	27-May-15	C100/05/15	March 2022
Consumer Deposit Policy	1	31-May-17	C60/05/17	March 2022
Free Basic Services Policy	1	31-May-17	C60/05/17	March 2022
Sol Plaatje Materiality and Significance Framework	1	31-May-18	C38/05/18	March 2022
Contracts Policy	1	31-May-17	C60/05/17	March 2022
EFT Policy	1	30-Mar-22	C39/03/22	March 2022
SSEG PV Policy	1	31-May-17	C60/05/17	March 2022
Bulk Infrastructure Contribution Policy	1	31-May-17	C60/05/17	March 2022
Water Restrictions Policy	1	31-May-17	C60/05/17	March 2022
Appointment of Section 56 and 57 Managers Policy	1 & 2			01-May-22
Infrastructure investment and capital projects policy (included in Budget policy)	1	28-May-14	C125/05/14	March 2022

Explanation numbers

1. These policies are accessible on the Sol Plaatje website: www.solplaatje.org.za.
2. Policy to be approved with budget process 2022/23.

SOL PLAATJE MUNICIPALITY



SUPPLY CHAIN MANAGEMENT POLICY

*Final Version 1.0 of March 2019
Reviewed by Council in March 2021*

**MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY
LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003**

SUPPLY CHAIN MANAGEMENT POLICY REVIEW AND ADOPTION PROCESS

Adoption and Review	Council Resolution Date	Council Resolution number
Original adoption	17 November 2005	CR500
Reviewed and amended	8 February 2006	C26
Reviewed and amended	17 February 2010	C75/10
Reviewed and amended	02 March 2011	C85/11
Reviewed and amended	29 August 2012	C214/12
Reviewed and amended	07 August 2013	C175/08/13
Reviewed and amended	04 November 2014	C265/11/14
Reviewed and amended	24 February 2016	C68/2/16
Reviewed and amended	31 May 2018	C38/05/18
Reviewed and amended	12 March 2019	C31/04/19
Reviewed and amended	30 June 2020	C129/06/20
Reviewed and amended	30 March 2021	C36/03/21
Reviewed and amended	30 March 2022	

Council resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the following proposal as the Supply Chain Management Policy of the **Sol Plaatje Municipality**

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CHAPTER 1. INTRODUCTION

1.1 ADOPTION OF SCM POLICY

1.1.1 The Municipal Supply Chain Management (MSCM) Regulations provide that:

- i. Regulations 3 (1) states that the Accounting Officer (AO) who is the Municipal Manager (MM) of the municipality shall:
- ii. promptly prepare and submit a draft Supply Chain Management (SCM) policy, complying with the MSCM regulation 2 to the Council for adoption:
- iii. at least annually review the implementation of the policy and
- iv. when the MM considers it necessary, submit the proposal for the amendment of the policy to the Council.

1.1.2 Regulations 3 (2) states that:

- i. the MM may use any Treasury guidelines determining standards for municipal SCM policies and submit to Council that standard or a modified version thereof, as a draft policy.
- ii. If the MM submit a draft policy to the Council that differs from the National Treasury guideline standard, the MM shall ensure that such draft policy complies with Regulations 2.
- iii. the MM shall report any deviation from the guideline standard t the National Treasury and relevant Provincial treasury.
- iv. Regulations 3 (3) states that when preparing or amending its SCM policy, the municipality shall take account of the need for uniformity in SCM practices, particularly to promote accessibility of SCM systems for small businesses.
- v. Regulations 3 (4) states that the MM shall in terms of section 62 (1) (f) (iv) of the MFMA take all reasonable steps to ensure that the municipality has implemented a SCM Policy as set out in regulation 2.

Recommended by: _____

Municipal Manager

Approved by the
Council of SPM

Council Resolution No

Version No: _____

Date:

Date:

Effective Date

This document consists of the SCM Policy of the Sol Plaatje Municipality as approved by the Council on the date specified

Next Version date: _____

1.2 REVIEW OF SCM POLICY

- 1.2.1 The approved supply chain management (SCM) policy shall be reviewed at least annually to ensure that it is aligned to applicable legislation and regulations.
- 1.2.2 Following each review, if the SCM requires updating, the MM shall submit an updated draft policy to Council for adoption.

1.3 AMENDED HISTORY

The amendments and reviews are done on annual basis but in case of NT instructions, amendments can be done as and when required.

1.4 DISTRIBUTION OF SCM POLICY

- 1.4.1. All changes shall be distributed to relevant SCM role players
- 1.4.2. After changes have been made, updated hard copies and electronic copies (posted on the Intranet) of the document shall be sent to the following:
- 1.4.3. The CFO
- 1.4.4. The Finance Committee
- 1.4.5. The SPM Policy Committee
- 1.4.6. The Executive Directors
- 1.4.7. The Members of Bid Committees
- 1.4.8. All Supply Chain Officials
- 1.4.9. This policy is applicable to the SPM and all SPM's SCM activities shall be executed in line with this policy.

1.5 TRANSGRESSION OF SCM POLICY

- 1.5.1. Any SPM official who acts contrary to any provision of this policy, shall be subjected to disciplinary action in line with SPM 's Disciplinary Policy.

1.6 ABBREVIATIONS:

TABLE 1.

ABBREVIATION	MEANING
AC	Accounting Officer
AG	Auditor General
MM	Municipal Manager
B-BBEE	Board Based Black Economic Empowerment
B-BBEE Act	Board Based Black Economic Empowerment, Act No, 53 of 2003
BEE	Black Economic Empowerment
CFO	Chief Financial Officer
CIDB	Construction Industry Development Board 2000 (Act No.38 of 2000)
DTI	Department of Trade and Industry
GCC	General Conditions of contract
IDP	Integrated Development Plan
IT	Information Technology
ITC	Information to Consultants
LCC	Life Cycle costing
MFMA	Municipal Finance Management Act, act No. 56 of 2003
MSA	Municipal Systems Act
MSCM Regulations	Municipal Supply Chain Management Regulations
MTREF	Medium Term Revenue and Expenditure Framework
NIPP	National Industrial Participation Programme
PCCA	Prevention and Combating of Corrupt Activities Act, Act No.12 of 2004
PPP	Public -Private Partnership
PPPFA	Preferential procurement Policy Framework Act, Act No. 5 of 2000
QBS	Quality Based Selection
QCBS	Quality and Cost Based Selection
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Quotation
SAPS	South African Police Services
SARS	South African Revenue Services
SCM	Supply Chain Management
SCM Unit	Supply Chain Management Unit
SITA	State Information Technology Agency
SLA	Service Level Agreement
SPM	Sol Plaatje Municipality
TCO	Total Cost of Ownership
TOR	Terms of Reference
WIP	Work in Progress

1.7 DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Municipal Finance Management Act and relevant regulations has the same meaning as in the Act and relevant Regulations.

Table 2

TERM	DEFINITION
Accountability	The personal responsibility of a person to his senior or higher authority for any act or omission in the execution of his assigned duties (accountability cannot be delegated).
Accounting	Means the recording of all receipts and issues and continued recording thereof.
Accounting Officer	Means the Municipal Manager and also means the municipal officer referred to in section 60 of the MFMA.
Accredited agent	Service provider who is authorized to deliver certain goods/services and can be trading in a specific area, however an accredited agent is not a sole provider.
Accredited	Goods/services that are officially recognized, are generally accepted or having a guaranteed quality.
Acquisition Management	<p>The process of procurement of goods, work and services and includes the:</p> <ul style="list-style-type: none"> ▪ Identification of preferential policy objectives; ▪ Determination of market strategy; ▪ Application of depreciation rates; ▪ Application of total cost of ownership principle; ▪ Compilation of quotation/bid documentation, including conditions; ▪ Determination of evaluation criteria; ▪ Publishing of quotes/bids; ▪ Receiving and opening of quotes/bids; ▪ Evaluation of quotes/bids and tabling of recommendations; ▪ Award of quotes/bids; ▪ Negotiations; ▪ Compilation and signing of contract documents; ▪ Access to information; ▪ Contract administration
Asset	<p>It is a resource controlled by the municipality as a result of past events and from which future economic benefits or service potential is expected to flow to the municipality. It has the following characteristics:</p> <ul style="list-style-type: none"> ▪ It possesses service potential or future economic benefit that is expected to flow to the municipality; ▪ It is controlled by the municipality; ▪ It originates as a result of a past transaction or event.
Asset Controller	A person delegated to be in charge of a division/section and to whom non-consumable items are issued. The asset controller will be held responsible for these items, until such times as they are returned to store or are disposed of. The asset controller may appoint sub asset holders.
Authority	Authority is the right or power attached to a rank or appointment

TERM	DEFINITION
	permitting the holder thereof to make decisions, to take command or to demand action by others.
Black people	A generic term which means Africans, Coloureds and Indians as defined in the Broad-Based Black Empowerment Act (No. 53 of 2003).
Black Designated Group	Assigned to it in the codes of good practice issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act. In the context of this policy it shall therefore mean black people; women, people with disabilities; or small enterprises, as defined in section 1 of the National Small Enterprise Act, 1996 2.11. (Act No. 102 of 1996).
Broad Based Black Economic Empowerment	<p>Means the economic empowerment of all black people including women, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic strategies that include, but are not limited to:</p> <ul style="list-style-type: none"> ▪ Increasing the number of black people that manage, own and control enterprises and productive assets; ▪ Facilitating ownership and management of enterprises and productive assets by communities, workers, cooperatives and other collective enterprises; ▪ Achieving equitable representation in all occupational categories and levels in the workforce; ▪ Preferential procurement; ▪ Investment in enterprises that are owned or managed by black people.
Chief Financial Officer	Means a person designated in terms of MFMA section 80(2)(a).
Community or broad-based enterprise	Has an empowerment shareholder who represents a broad base of members such as local community or where the benefits support a target group for example black women, people living with disabilities, youth and workers.
Close Family Member	Means the spouse, child and parent of a person in the service of the state or who has been in the service of the state in the previous twelve months.
Combative Practices	<p>Practices that includes but are not limited to:</p> <ul style="list-style-type: none"> ▪ Suggestions to fictitious lower quotations; ▪ Reference to non-existent competition; ▪ Exploiting errors in bids; ▪ Soliciting bids from bidders whose names appear on the list or restricted bidders/suppliers/persons.
Competitive Bid	Bid in terms of a competitive bidding process.
Constitution	Republic of South Africa Act, No. 108 of 1996
Contract	Agreement that results from the acceptance of a bid by an organ of state.
Contract	means the agreement that results from the acceptance of a bid by an organ of state
Designated sector	means a sector, sub-sector or industry or product designated in terms of section 8(1)(a) of Preferential Procurement Regulations of 2017;
EME	means an. exempted micro enterprise in terms of a code of good practice on black economic empowerment issued in terms

TERM	DEFINITION
	of section 9(1) of the Broad-Based Black Economic Empowerment Act;
Emergency procurement	emergency cases are cases where immediate action is necessary in order to avoid dangerous or risky situation (life threatening) or misery such as floods or fires,
Conditions/Circumstances that necessitate Deviation	<ul style="list-style-type: none"> ○ Disastrous situation leading to loss or damage to public or private property ○ Life threatening ○ Environmental pollution ○ Loss of revenue by the municipality
Exceptional / Urgent Cases	exceptional cases are cases where early delivery is of critical importance and the invitation of competitive bids is either impossible or impractical it must be shown where and how the market was tested. However, a lack of proper planning should not be constituted as an urgent case subject to the approval of the Accounting Officer. The nature of the urgency and the details of the justifiable procurement must be recorded.
Final award	in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;
Formal written price quotation	means quotations referred to in paragraph 12 (1) (c) of this Policy;
“in the service of the state” means to be –	<ul style="list-style-type: none"> (a) a member of – <ul style="list-style-type: none"> (i) any municipal council; (ii) any provincial legislature; or (iii) the National Assembly or the National Council of Provinces (b) a member of the board of directors of any municipal entity; (c) an official of any municipality or municipal entity; (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999); (e) a member of the accounting authority of any national or provincial public entity; or (f) an employee of Parliament or a provincial legislature;
Irregular expenditure	means expenditure, other than unauthorized expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation
Long term contract	means a contract with a duration period exceeding one year;
List of accredited prospective providers	means the list of accredited prospective providers which the municipality must keep in terms of paragraph 14 of this policy;
	<p>other applicable legislation” means any other legislation applicable to municipal supply chain management, including</p> <ul style="list-style-type: none"> (a) the Preferential Procurement Policy Framework Act, 2000

TERM	DEFINITION
	(Act No. 5 of 2000); (b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003); and (c) the Construction Industry Development Board Act, 2000 (Act No.38 of 2000);
Military Veteran	has the meaning assigned to it in section 1 of the Military Veterans Act, 2011 (Act No. 18 of 2011)
Non-Executive Director	A Non-Executive Director is an independent member of the company's board or committee or tribunal , but he/she does not possess the management responsibilities and get paid a service fee.
QSE	means a qualifying small business enterprise in terms of a code of good practice on black economic empowerment issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act;
Rural area	means- a sparsely populated area in which people farm or depend on natural resources, including villages and small towns that are dispersed through the area; area including a large settlement which depends on migratory labour and remittances and government social grants for survival, and may have a traditional land tenure system;
Sub-contracting	means the primary contractor assigning or leasing or making out work to, or employing another person or contractor to support such primary contractor in the execution of part of the project in terms of the contract.
Treasury guidelines	means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;
The Regulations	means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;
Township	means an urban living area that any time from the late 19th century until 27 April 1994, was reserved for black people, including areas developed for historically disadvantaged individuals post 27 April 1994;
Written or verbal Quotations	means quotations referred to in paragraph 12(1)(b) of this Policy.
Municipality	means the Sol Plaatje Local Municipality.
Municipal Entity	has the meaning assigned to it by section 1 of the Municipal Systems Act, 2000.
SPLM	means the Sol Plaatje Local Municipality
Sole Provider	means a provider of specialized or exclusive goods/services who has a sole distribution/patent/manufacturing rights and copyrights.
Youth	has the meaning assigned to it in section 1 of the National Youth Development Agency Act, 2008 (Act No. 54 of 2008).

CHAPTER 2: IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

2. Supply chain management policy

- (1) All relevant role players in the supply chain management system of the Sol Plaatje Municipality must implement this Policy in a way that –
 - (a) gives effect to –
 - (i) section 217 of the Constitution; and
 - (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;
 - (b) is fair, equitable, transparent, competitive and cost effective;
 - (c) complies with –
 - (i) Chapter 2 of the Regulations Framework; and
 - (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;
 - (d) is consistent with other applicable legislation;
 - (e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
 - (f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
- (2) The Policy applies when the municipality:
 - (a) procures goods, services or infrastructure deliveries;
 - (b) disposes goods no longer needed;
 - (c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
 - (d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.
- (3) The Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including
 - (a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
 - (b) electricity from Eskom or another public entity, another municipality or a municipal entity.

3. Amendment of the supply chain management policy

- (1) The Accounting Officer must:
 - (a) at least annually review the implementation of this Policy; and
 - (b) when the Accounting Officer considers it necessary, submit proposals for the amendment of this Policy to council.
- (2) If the Accounting Officer submits proposed amendments to council that differs from the model policy issued by the National Treasury, the Accounting Officer must –

- (a) ensure that such proposed amendments comply with the Regulations, chapter 2; and
 - (b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.
- (3) When amending this supply chain management policy, the municipality must take account of the needs for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

4. Delegation of supply chain management powers and duties

- (1) The council hereby delegates all powers and duties to the Accounting Officer which are necessary to enable the Accounting Officer:
- (a) to discharge the supply chain management responsibilities conferred on Accounting Officers in terms of:
 - (i) Chapter 8 or 10 of the Act; and
 - (ii) this Policy;
 - (b) to maximize administrative and operational efficiency in the implementation of this Policy;
 - (c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and
 - (d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.
- (2) Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an Accounting Officer in terms of sub-section (1).
- (3) The Accounting Officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of the municipality or to a committee which is not exclusively composed of officials of the municipality;
- (4) This section may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in section 26 of this Policy.

5. Sub-delegations

- (1) The Accounting Officer may in terms of section 79 or 106 of the Municipal Finance Management Act and sections 4 and 5 of the Supply Chain Management Regulations as well as the Delegation Register of the municipality sub-delegate any supply chain management powers and duties, including those delegated to the Accounting Officer in terms of this Policy, but any such sub-delegation must be consistent with sub-section (2) of this section and section 4 of this Policy.
- (2) The power to make a final award:
- (a) above R10 000 000 (VAT included) may not be sub-delegated by the Accounting Officer.
 - (b) above R200 000 (VAT included) but not exceeding R10 000 000 (VAT included) must be sub-delegated to the bid adjudication committee.

- (c) above R30 000 (VAT included) but not exceeding R200 000 (VAT included) may be procured by inviting formal written quotations from as many possible service providers on the list of accredited prospective service providers by the supply chain unit, must be done in accordance with Preferential Procurement Regulations of 2011 and final evaluations and must be approved by head of supply chain management, or his/her delegate. The chief financial officer must be provided monthly with a list of all procurements.
 - (d) above R10,000 (VAT included) but not exceeding R30,000 (VAT included) may be procured by inviting formal written quotations from at least 3 (three) prospective service providers. All quotations invited must be recorded and approved by the head of supply chain management, or his/her delegate.
 - (e) above R2,000 (VAT included) but not exceeding R10,000 (VAT included) may be procured by inviting verbal or written quotations from at least 3 (three) prospective service providers.
- (3) The bid adjudication committee to which the power to make final awards has been sub-delegated in accordance with subsection (2) must within **five days** after each award submit to the Accounting Officer, a written report containing particulars of each final award made by such official or committee during that month, including:
- (a) the amount of the award;
 - (b) the name of the person to whom the award was made; and
 - (c) the reason why the award was made to that person.
- (4) A written report referred to in sub-section 3 must be submitted:
- (a) to the Accounting Officer, in the case of an award by:
 - (i) the chief financial officer; or a senior manager or delegate.
 - (ii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or
- (5) Sub-sections (3) and (4) of this policy do not apply to procurements out of petty cash. This section may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in section 26 of this Policy.
- (6) No supply chain management decision-making powers may be delegated to an advisor or consultant.

6. Oversight role of council

- (1) The council reserves its right to maintain oversight over the implementation of this Policy.
- (2) For the purposes of such oversight the Accounting Officer must:
 - (a) (i) within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or shared control of the municipality, to the council of the municipality; and
 - (ii) Whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to council.

- (3) The Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the Executive Mayor.
- (4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.
- (5) For the purposes of oversight in accordance with MFMA Circular 77 the Accounting Officer must:
 - (a) within **30 days of the end of each financial year**, submit a report on the implementation of this Policy and the equivalent policy to the council;
 - (b) whenever there are serious and material problems in the implementation of the Policy immediately submit a report to the council;
 - (c) within **10 days of the end of each quarter**, submit a report on the implementation of the Policy to the Executive Mayor; and
 - (d) make the reports public in accordance with section 21A of the Municipal Systems Act Of 2000.

7. Supply chain management unit

- (1) A supply chain management unit is hereby established to implement this Policy.
- (2) The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

8. Training of supply chain management officials and Bid committees

The Accounting Officer and all other officials of the municipality involved in the implementation of the SCM Policy must meet the prescribed competency levels in terms of the National Treasury Competency Regulations:

- (i) The municipality must provide opportunities and resources for training of officials preferred to meet the relevant prescribed supply chain management competency levels.
- (ii) That National and Provincial Treasury or any other accredited body may assist the municipality in the training of officials in meeting the relevant prescribed supply chain management competency levels.
- (iii) The members of the bid committees must be provided with relevant training in order to effectively and efficiently execute their delegated duties in connection with bids.
- (iv) Refresher training must be provided annually to SCM officials and bid committee members.

CHAPTER 3: SUPPLY CHAIN MANAGEMENT SYSTEM

9. Format of supply chain management System

This Policy provides systems for:

- (i) demand management;
- (ii) acquisition management;
- (iii) logistics management;
- (iv) asset/disposal management;
- (v) risk management; and
- (vi) performance management.

10. (A) System of demand management

- (1) The Accounting Officer must establish and implement an effective system of demand management in order to ensure that the resources required by the municipality support its operational commitments and its strategic goals outlined in the Integrated Development Plan.
- (2) The demand management system must:
 - (a) Demand Management should be co-ordinated by SCM in consultation with end users.
 - (b) Include timely planning and management processes through the proper implementation of the consolidated procurement plan as well as the Quotation Procurement Request Plan.
 - (c) Each end user department shall perform an annual needs analysis of strategic objectives and programmes involving SCM and Finance to determine strategic sourcing that will ultimately provide best value for money.
 - (d) Take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature.
 - (e) Provide for the compilation of the required specifications to ensure that its needs are met.
 - (f) Must undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.
 - (g) Annually inform Line Managers to submit Procurement Plans, before the 15th March of each financial year.

10 (A) FRAMEWORK FOR INFRASTRUCTURE PROCUREMENT

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation.

The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement. For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

1. Minimum Requirement for Infrastructure Procurement

- a) Infrastructure procurement must be undertaken in accordance with all applicable Infrastructure Procurement related legislation and this Framework.
- b) Infrastructure procurement must be implemented in accordance with the institutional Supply Chain Management System, which promotes differentiated procurement for infrastructure.
- c) Infrastructure procurement must be implemented in accordance with the procurement gates prescribed in paragraph 11.
- d) The Accounting Officer must ensure that a budget is available for the duration of the project, in line with MFMA provisions for capital and operating budgets.
- e) The Accounting Officer must ensure that cash flow management processes are in place to meet payment obligations within the time periods specified in the contract.
- f) Procurement gates provided in paragraph 11 of this policy must be used, as appropriate, to:
 - i. Authorise commencement of activities that lead to the next control gate;
 - ii. Confirm conformity with requirements; and/or
 - iii. Provide information
- g) The authorisation to proceed to the next procurement gate must be given by a delegated person or body. The delegated person or body must be able to apply relevant built environment knowledge and skill to achieve the intended results required at the relevant procurement gate. The level of detail contained in the documentation on which a decision to proceed to the next procurement gate is made, must be sufficient to enable an informed decision.
- h) The Accounting Officer must develop and implement effective and efficient emergency procurement procedures, including relevant approval delegation, in compliance with relevant legislation.

- i) The Accounting Officer must develop and implement an effective and efficient infrastructure disposal policy in line with the Municipal Asset Transfer Regulations. The institution may consider disposal strategies aligned to their internal disposal policy, prior to proceeding with the procurement strategy.
- j) The Accounting Officer must keep records of Procurement Gate Approvals, in a manual or electronic format, with the following minimum requirements:
 - i. Procurement gate;
 - ii. Delegated person/s or body;
 - iii. Date on which the approval request was received;
 - iv. Date on which the approval was actioned; and
 - v. Signature of the delegated person or body.
- k) All assets must be recorded in the municipal asset register as required by the GRAP standards.

1.1. Infrastructure Procurement Gates (PG1)

- a) Initiate a procurement process;

(See Annexure C: In order for the initiation to be completed, and the decision to proceed with procurement is effected; the Project Stage Deliverables for Stages 1 and 2 must be completed. In the case of Mega Projects (Projects in excess of R50 million) the Gateway Review requirements must be adhered to as stipulated within Annexure C)

1.2 Minimum Requirement for PG 1

- i. Establish and clarify the procurement need, aligned to the municipality's development and transformation priorities specified in the IDP.
 - ii. Determine a suitable title for the procurement, to be applied as the project description.
 - iii. Prepare the broad scope of work for the procurement.
 - iv. Perform market analysis.
 - v. Estimate the financial value of proposed procurement and contract for budgetary purposes, based on the broad scope of work.
 - vi. Confirm the budget.
 - vii. Compliance with section 33 of the MFMA with respect to community and stakeholder consultation.
- b) PG 1 is complete when a designated person or body makes the decision to proceed/not to proceed, with the procurement of the infrastructure.

1.3 Procurement Gate 2 for PG 2:

a) Approve procurement strategy to be adopted.

(See Annexure C: In order for the procurement strategy to be adopted, and the decision to proceed with an approved procurement strategy; the Project Stage Deliverables for Stages 3 and 4 must be completed

1.3.1 Minimum Requirement for PG 2:

- a) Develop a procurement strategy aligned to the institutional procurement strategy:
- i. Establish contracting and pricing strategy comprising of an appropriate allocation of responsibilities and risks; and the methodology for contractor payments.
 - ii. Identify service required for works.
 - iii. Decide on contracting strategy.
 - iv. Decide on pricing strategy.
 - v. Decide on form of contract.
 - vi. Establish opportunities for promoting preferential procurement in compliance with legislative provisions and the Construction Sector Code.
- b) PG 2 is complete when a delegated person or body approves the procurement strategy that is to be adopted.

1.4 Procurement Gate 3 (PG 3)

a) Approve procurement documents.

1.4.1 Minimum requirements for PG 3:

- b) Prepare procurement documents that are compatible with:
- i. Approved procurement strategies.
 - ii. Project management design documentation.
- c) PG 3 is complete when the Bid Specification Committee approves the procurement document.

1.5 Procurement Gate 4 (PG 4)

a) Confirm that cash flow processes are in place to meet projected contractual obligations.

1.5.1 Minimum requirement for PG 4

- a. Confirm that cash flow processes are in place to meet contractual obligations.
- b. Establish control measures for settlement of payments within the time period specified in the contract.
- c. PG 4 is complete when a delegated person or body confirms in writing that cash flow processes are in place; and control measures are established for the procurement to take place.

1.6 Verification of bids in excess of R10 million

Prior to advertisement: Verification by the CFO, the senior manager responsible for a vote must submit to the CFO:

- proof that budgetary provision exists for the procurement of the goods/services and / or infrastructure projects;
- any ancillary budgetary implications related to the bid;
- any multi -year budgetary implications;

11. System of acquisition management

- (1) The Accounting Officer must implement the system of acquisition management set out in this Part in order to ensure:
 - (a) that goods and services are procured by the municipality in accordance with authorized processes only;
 - (b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
 - (c) procurement of goods and services, either through quotations of a bidding processes, shall be within the threshold values as determined by National Treasury; and
 - (d) the approval of the thresholds of supply chain officials are set and reviewed annually.
- (2) When procuring goods or services contemplated in section 110(2) of the Act, the Accounting Officer must inform council and must be made public that such goods or services are procured otherwise than through the municipality supply chain management system, including:
 - (a) the kind of goods or services; and
 - (b) the name of the supplier.

11. (A) Framework for Infrastructure Procurement

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation. The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement.

For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

11.1 Procurement Gate 5 (PG 5)

- a) Solicit tender offers.

Minimum requirements for PG 5

- (i) Invite contractors to submit tender offers.
- (ii) Receive tender offers.
- (iii) Record tender offers.
- (iv) Safeguard tender offers.

- b) PG 5 is complete when tender offers received are recorded and safeguarded by a delegated person from the SCM unit.

11.2 Procurement Gate 6 (PG 6)

- a) Evaluate tender offers premised on undertakings and parameters established in procurement documents.

Minimum Requirement for PG 6:

- (i) Determine whether tender offers are complete.
- (ii) Determine whether tender offers are responsive.
- (iii) Evaluate tender submissions.
- (iv) Review minimum compliance requirements for each tender.
- (v) Perform a risk analysis.
- (vi) Prepare a report on tender offers received, and on their achievement of minimum compliance.

- b) PG 6 is complete when the chairperson of the Bid Evaluation Committee approves the BEC report.

11.3 Procurement Gate 7 (PG 7)

- a) Award the contract.

Minimum Requirement for PG 7:

- (i) Bid adjudication committee review of the BEC evaluation report.
- (ii) Bid Adjudication Committee makes an award.
- (iii) Accounting Officer Approval of the tender process.
- (iv) Notify successful tenderer and unsuccessful tenderers of the outcome.
- (v) Sign contract document.
- (vi) Formally accept tender offer.

- b) PG 7 is complete when the Accounting Officer or the Bid Adjudication Committee where delegated, confirms that the tenderer has provided evidence of complying with all requirements stated in the tender data and formally accepts the tender offer in writing, and issues the contractor with a signed copy of the contract.

12. Range of procurement processes

12.1 Goods and services may be procured by way of:

Table: 3

Description	Value (VAT inclusive)
Petty cash purchases as determined by Section 12(1)(a) of the Regulations	Transaction up to value of R 2000
Petty cash purchases determined by SCM policy	SCM no longer have physical cash but generate an official order.
Written or verbal quotation	R 2000 to R 30 000 (Minimum three quotations)
Formal written price quotation	R 30 001 to R 200 000 (7 days web quote)
Competitive bidding process	Above a transaction value of up to R200 000 (Tender)

The above range of procurement processes is in line with the SCM policy

12.2 Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

13. General preconditions for consideration of written quotations or bids

- (1) A written quotation or bid may not be considered unless the provider who submitted the quotation or bid:
- (a) has furnished the municipality with the following details:
 - (i) full name of sole proprietor or company;
 - (ii) identification number, company registration number or other;
 - (iii) Tax Compliance Status (TCS) pin from the SARS;
 - (iv) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears for 90 days;
 - (v) Current compliant CSD report;
 - (vi) Original BBBEE certificate accredited by South African National Accreditation System (SANAS) or certified copy thereof or an original Sworn Affidavit for EMEs and QSEs or certified copy thereof or BBBEE certificate for EME's and start up enterprises; and
 - (vii) In the event where no valid BBBEE certificate or Sworn Affidavit is provided, a CSD report may be used for BBBEE verification and claiming of points, provided the service provider has updated their CSD.
 - (b) Requirements for construction and engineering related bids should be awarded according to CIDB Regulations and has indicated or disclosed:

- (i) If a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months;
- (ii) any person or service provider who fails to disclose his or her employment status with organs of state, his or her contract will be terminated immediately, the service provider shall be deregistered and shall not be allowed to bid for a period not less than three years and shall be reported to National Treasury for blacklisting.
- (c) Any persons or directors in the service of the state, or has been in the service of the state in the previous twelve months are not allowed to do business with the municipality and this exclude non-executive directors as per definition in (d) below.
- (d) A Non-Executive Director is an independent member of the company's board or committee or tribunal, but he or she does not possess the management responsibilities and get paid a service fee not a salary.

14. Lists of accredited prospective providers

- (1) The Accounting Officer must:
 - (a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations;
 - (b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to update or renew their registration on the municipal database, failure to comply the account will be deactivated until renewal and invite new prospective bidders to register with the municipal database;
 - (c) specify the minimum listing criteria for accredited prospective providers:
 - (i) Business or Owner's address;
 - (ii) Bank confirmation letter of the business;
 - (iii) Must be registered on the CSD;
 - (iv) The municipality shall accept the SARS Tax Compliance Status (TCS) pin for tax status validation;
 - (v) An annual declaration of interest (MBD4) to be filled in by the service provider;
 - (vi) Listing criteria stating services provide by bidders
 - (vii) Municipal rates and taxes including service charges not in arrears for more than 90 days either or valid lease agreement stating who is responsible for the municipal account;
 - (viii) In the event of where the bidder cannot produce a municipal account or valid lease agreement, a proof of address as confirmed by the municipality will be considered.
 - (ix) No award will be made in terms of this policy to a person whose municipal rates, taxes and service fees are not paid-up or arrangements have been made with the relevant Municipality to paid-up arrears.
 - (x) Original or certified BBBEE certificate accredited by SANAS or an original or certified Sworn Affidavit for EME'S and QSE'S.

- (d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector, in accordance with the MFMA Circular 46 (as amended from time to time).
- (2) The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.
- (3) The commodity must be aligned with the goods and services provided by suppliers as per listing criteria.
- (4) In the case where the supplier database is maintained by a government department, in this case, National Treasury, through the Central Supplier Database, the municipality shall keep records of service providers at the level of detail that will ensure minimum compliance requirements in as far as status of the municipal account, declaration of interest, relatedness to people in service of state.

15. Petty cash purchases

- (1) The conditions for the procurement of goods by means of petty cash purchases referred to in section 12 (1) (a) of this Policy, are as follows:
 - (a) Council determines the terms on which a manager may delegate responsibility for petty cash to an official reporting to the manager; petty cash threshold to be delegated per month is R2000 per case;
 - (b) Council determines the maximum number of petty cash purchases or the maximum amounts per month for each manager; threshold per month is R2000 in total per case;
 - (c) a monthly reconciliation report from the acquisition manager must be provided to the chief financial officer, including:
 - (i) the total amount of petty cash purchases for that month; and
 - (ii) receipts and appropriate documents for each purchase.
 - (d) insert any other conditions determined by the council.

16. Written or verbal quotations

- (1) The conditions for the procurement of goods or services through written or verbal quotations, are as follows:
 - (a) that quotations must be obtained from at least three different service providers preferably from, but not limited to, service providers whose names appear on the list of accredited prospective service providers of the municipality, provided that if quotations are obtained from service providers who are not listed, such service providers must meet the listing criteria set out in section 14(1)(b) and (c) of this Policy and be registered on the CSD;
 - (b) where no suitable accredited service providers are available from the list, quotations may be obtained from other possible service providers not on the list, provided that such service providers meet the listing criteria set out in section 14(1)(b) and (c) of this Policy and be registered on the CSD;
 - (c) quotations must be invited on a rotation basis;

- (d) to the extent feasible, providers must be requested to submit such quotations in writing;
- (e) if it is not possible to obtain at least three quotations, the reasons must be recorded and reported quarterly to the Accounting Officer or another official designated by the Accounting Officer;
- (f) the Accounting Officer must record the names of the potential providers requested to provide such quotations with their quoted prices; and
- (f) if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider.

17. Formal written price quotations

- (1) The conditions for the procurement of goods or services through formal written price quotations are as follows:
 - (a) At least three (3) written price quotations must be obtained from three (3) different suppliers registered on the CSD.
 - (b) if it is not possible to obtain at least three (3) written price quotations from three (3) different suppliers registered on the CSD, except where suppliers are exempted from registration on the CSD, the reason should be recorded and approved by the accounting officer / authority or his /her delegate / committee before the order is issued and maintained for audit purposes
 - (c) Accounting Officer / authorities must ensure that the prices received are market related and where they are not, negotiations have been entered into in line with the Preferential Procurement Regulations, 2017 (PPR 2017).
 - (d) the Supply Chain Management must record the names of the potential providers and their written quotations.
- (2) A designated official referred to in sub-section (1) (d) must within three days of the after end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that sub-section.

18. The procedure for the procurement of goods or services through written or verbal quotations and formal written price quotations, is as follows:

- (a) When using the list of accredited prospective service providers, the Accounting Officer must promote ongoing competition amongst providers by inviting providers to submit quotations on a rotation basis;
- (b) All requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of section 17, be advertised for at least seven (7) **calendar** days on the website and an official notice board of the municipality; evaluation will be on 80:20-point system where 80 points is for price and 20 points for BBBEE status level as per the Preferential Procurement Regulations of 2017.
- (c) Offers received must be evaluated on a comparative basis taking into account only unconditional discounts;

- (d) the Accounting Officer or chief financial officer must on a monthly basis be notified in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;
- (e) On the second time of re-advertising a bid, suppliers on the municipal database may be consulted to apply for the bid;
- (f) The prescripts of the PPPFA and its Regulations shall be applied to all procurement equal to or above R 30 000 (all applicable taxes included);
- (g) Offers below R30 000 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;
- (h) Acceptable offers, which are subject to the BBBEE status level system (PPPFA and associated regulations), must be awarded to the bidder whose offer is according to specifications, has got the ability to deliver the required service, has scored the highest points and is compliant with all the other requirements such as CSD registration;
- (g) The delegated officials, in conjunction with SCM, shall ensure quotation documentation, quotations received from bidders, approvals, letters of award and any other related relevant documentation are maintained in a standardised filing system for proper record keeping purposes.

19. Competitive bidding process

- (1) Goods or services above a transaction value of R200 000 (VAT included) and long-term contracts may only be procured through a competitive bidding process, subject to section 11(2) of this Policy.
- (2) No requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.
- (3) Point systems to be used:
 - 3.1 80:20-point principle
 - 80 points for price
 - 20 points for BBBEE status level:
(R30 000 – R50 000 000)
 - 3.2 90:10-point system
 - 90 points for price
 - 10 points for BBBEE status level
(R50 000 000= plus)
 - 3.3 The specification committee will indicate on a bid document if functionality criteria points need to be used, and the evaluations committee will evaluate based on the functionality criteria for a specific bid.
 - 3.4 For construction procurements CIDB Act and Regulations to be used for quotations/bids.

20. Procedures for competitive bidding

- (1) The procedures for the following stages of a competitive bidding process are as follows:
 - (a) Compilation of bidding documentation as detailed in section 21;
 - (b) Public invitation of bids as detailed in section 22;
 - (c) Site meetings or briefing sessions as detailed in section 22;
 - (d) Handling of bids submitted in response to public invitation as detailed in section 23;
 - (e) Evaluation of bids as detailed in section 28;
 - (f) Award of contracts as detailed in section 29;
 - (g) Administration of contracts; and
 - (h) Proper record keeping:
 - (i) Original legal copies of written contract agreements should be kept in a secure place for reference purposes.

21. Compilation of Bid documentation for competitive bids

- (1) In addition to regulation 13 the criteria to which bid documentation for a competitive bidding process must:
 - (a) take into account:
 - (i) the general conditions of contract and any special conditions of contract, if specified;
 - (ii) any Treasury guidelines on bid documentation; and
 - (iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;
 - (b) include the preference points system to be used, as contemplated in the Preferential Procurement Regulations of 2017 and evaluation and adjudication criteria, including any criteria required by other applicable legislation;
 - (c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;
 - (d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish:
 - (i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements:
 - (aa) for the past three years; or
 - (bb) since their establishment if established during the past three year;
 - (ii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;
 - (iii) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and

- (e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation) or when unsuccessful, in a South African court of law. The Accounting Officer reserves the right to stipulate that such a dispute to be settled utilizing a court of law within the Sol Plaatje municipal district.

22. Public invitation for competitive bids

- (1) Supply chain management policy must determine the procedure for the invitation of competitive bids and must stipulate:
 - (a) That any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality **or** any other appropriate ways which may include the Government Tender Bulletin, e-Tender Publication, CIDB i-Tender system for construction-related tenders, and in any other appropriate media.
 - (b) The information contained in a public advertisement, must include:
 - (i) the closure date for the submission of bids, which may not be less than thirty (30) calendar days in the case of transactions over R10 million (VAT included), or which are of a long-term nature, or fourteen (14) calendar days in any other case, from the date on which the advertisement is placed in a newspaper, or;
 - (ii) a statement that bids may only be submitted on the bid documentation provided by the municipality; and
 - (iii) date, time and venue of any proposed site meetings or briefing sessions
- (2) The Accounting Officer may determine a closure date for the submission of bids which is not less than the thirty (30) or fourteen (14) calendar days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process and such 14 days must be approved by Municipal Manager.
- (3) Bids submitted must be sealed; the envelope must contain the bid number, description of bid and closing date.

23. Procedure for Handling, opening and recording of bids

- 2. The time for the bid opening should be the same as the deadline for receipt of bids, or promptly thereafter and should be announced, together with the place for bid opening, in the invitation to bid. To standardize the closing of bids, bids closed at 10:00.
- 3. All bids must be opened in public at the stipulated time and place, if practical. Notwithstanding the number and volume of the bids received, bidders or their representatives should be allowed to be present at the bid opening meeting immediately after closing.
- 4. The names of the bidders and if practical, the total price of each bid and of any alternative bids, should be read aloud. Immediately after opening a current CSD report for proof of compliancy to SARS be printed by SCM officials.
- 5. The procedures for the handling, opening and recording of bids, are as follows:
 - (a) Bids:

- (i) must be opened only in public;
 - (ii) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and
 - (iii) received after the closing time should be recorded and but not be considered and returned unopened immediately.
- (b) Bids are opened in public as soon as possible after the closing time on the closing date of bids. When requested by any bidder or member of the public, the names of the bidders who submitted bids in time be read out and when possible / practical, also the respective total bidding prices. A register must be compiled of all bids received in time during the bid.
- (c) No information, except the provisions in sub-section (b), relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and
- (d) The Accounting Officer must:
- (i) record in a register all bids received in time;
 - (ii) make the register available for public inspection; and
- (iv) publish the entries in the register and the bid results on the website of the municipality.

24. Negotiations with preferred bidders

- (1) The Accounting Officer may, in terms of this Supply Chain Management Policy negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provide that such negotiation:
- (a) does not allow any preferred bidder a second or unfair opportunity
 - (b) is not to the detriment of any other bidder; and
 - (c) does not lead to a higher price than the bid as submitted.
- (2) Minutes of such negotiations must be kept for record purposes.

25. Two-stage bidding process

- (1) A two-stage bidding process is allowed for:
- (a) large complex projects;
 - (b) projects where it may be undesirable to prepare complete detailed technical specifications; or
 - (c) long term projects with a duration period exceeding three years.
- (2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.
- (3) In the second stage final technical proposals and priced bids should be invited.

26. Committee system for competitive bids

- (1) A committee system for competitive bids shall consist of the following committees:
- (a) a bid specification committee;
 - (b) a bid evaluation committee; and

- (c) a bid adjudication committee;
- (2) The Accounting Officer appoints the members of each committee, taking into account section 117 of the Act; and cannot be sub-delegated except for the CFO in the adjudication committee who can appoint a sub-delegate:
 - (a) All members of the three committees are appointed for 12 months and may be re-appointed for another 12 months (1st July to 30th June) and must declare their financial interest, sign the SCM code of conduct, and also declare business interest(s) as per Regulation 46(2)(e) and (f).
- (2) Members of all the bid committees are jointly and severally responsible for the decisions made by the committees in which they serve.
- (3) A neutral or independent observer, appointed by the Accounting Officer, must attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency. Such an observer must ensure there is no conflict of interest and should not participate in any government procurement processes.
- (4) The committee system must be consistent with:
 - (a) sections 27, 28 and 29 of this Policy; and
 - (b) any other applicable legislation.
- (5) The Accounting Officer may appoint the committee system to formal written price quotations.
- (6) Quorum: The Bid Committees cannot undertake business without a quorum present, consisting of 50% plus 1 of its total members with voting powers (rounded to the nearest whole number).

27. Bid specification committees

- (1) A bid specification committee must compile the specifications for the procurement of goods or services for infrastructure delivery in accordance with MFMA Circular 77 by the municipality.
- (2) Determining Specifications/Terms of reference:
 - (a) The Bid Specification Committee shall draw up clear specifications and terms of reference.
 - (b) Include clear evaluation criteria prior to the invitation of the quotation/bid as offers may only be evaluated according to the criteria stipulated in the quotation/bid document.
 - (c) It is the responsibility of the end user through the facilitation of the Cross-Functional Team and the Bid Specification Committee to compile detailed and clear specification with which to source proposals.
 - (d) Specifications should be based on relevant characteristics and/or performance requirements. Reference to brand name, catalogue numbers, or similar classifications to be avoided. If it is necessary to quote a brand name the words "or equivalent" should be added after the reference. The specification should commit the acceptance of office for goods which have similar characteristics and which provide performance at least equivalent to those specified. The quality required should not be over specified to the extent that it will be impossible for others to offer such a product.

- (e) Must indicate the pre-qualification criteria for preferential procurement as set out in the Preferential Procurement Regulations 2017.
 - (f) The Bid Specification Committee must determine the Bid advert days in line with Supply Chain Policy.
 - (g) must be approved by the Accounting Officer or may be delegated to the specification committee prior to publication of the invitation for bids in terms of this Policy.
 - (h) The specification committee will indicate on a bid document if functionality criteria points need to be used.
 - (i) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting provided they form a quorum.
- (3) A bid specification committee must be composed of 50% + 1 (one) of the appointed members, for a period as determined by the Accounting Officer; the Chairperson; registered Professional Engineer (depending on the type of specification); SCM practitioner; official from Budget Office (BTO) and a Secretariat of the BSC.
 - (4) The Line Managers will be invited as and when their items are presented at the Bid Specification Committee for their presentation.
 - (5) Internal or external advisor with no voting rights can form part of the Bid Specification Committee and the number of specialists is not restricted.
 - (6) A legal expert may be appointed to provide advisory support to the committee.
 - (7) the risk and compliance officer attending the meeting shall ensure that evaluations are compliant to policy, procedure and process.
 - (8) The specification committee will approve the functionality points that must be used.
 - (9) No person, advisor or corporate entity involved with the bid specification and procurement documentation committee, or director of such a corporate entity, may bid for any resulting contracts.
 - (10) Secretariat of the BSC shall fulfill the professional Secretariat function.
 - (11) For general goods and services that are frequently procured, a specifications library may be compiled, and such specifications revised annually.

28. Bid Evaluation Committees

- (1) Bid Evaluation Committee for infrastructure (construction), **goods and services** must:
 - (a) Evaluate bids in accordance with:
 - (i) The specifications for a specific procurement; and
 - (ii) The point system must be set out in the supply chain management policy of municipality in terms of regulation 27(2) (f) and as prescribed in terms of the Preferential Procurement Policy Framework Act.
 - (b) Evaluate each bidder's technical and financial ability to execute the contract;
 - (c) Check that the bid under the evaluation are compliant as per bid document;
 - (d) Check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears for more than 90 days;

- (e) Submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter to the adjudication committee for consideration and/or approval.
 - (f) The risk and compliance officer attending the meeting shall ensure that evaluations are compliant to policy, procedure and process.
 - (g) Must present their reports to the bid adjudication committee to clarify uncertainty and shall not have any voting rights on the bid adjudication committee.
 - (h) The compulsory declaration has been completed;
 - (i) The tenderer is not listed in the National Treasury's Register for tender Defaulters or list of restricted suppliers; and
 - (j) Certified or original BBBEE certificate, issued by the South African national accreditation system (SANAS), original or certified sworn affidavit or BBBEE certificate for EMEs and start up enterprises (issued by the DTI).
- (2) A bid evaluation committee composition:
- a) 50% + 1 (one) as appointed by the Accounting Officer, for period stated and the quorum is constituted by Chairperson; SCM practitioner, official from Finance division and three (3) other officials from any cross functional section.
 - (a) Officials including an internal specialist from the department who require the goods and/or services.
 - (b) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting provided they form a quorum.
 - (d) Members of the committee will be appointed for a period determined by the Accounting Officer.
 - (e) Secretariat of the BEC shall fulfill the professional Secretariat function.
 - (f) A legal expert may be appointed to provide advisory support to the committee.
 - (g) An official may not be a member of the Bid Evaluation Committee and the Adjudication Committee for the same bid.

29. Bid adjudication and tender committees

- (1) A bid adjudication committee for infrastructure (construction), **goods and services** must:
 - (a) Consider the report and recommendations of the bid evaluation committee; and either:
 - (i) verify that the procurement process which was followed complies with the provisions of this document;
 - (i) confirm that the report is complete and addresses all considerations necessary to make a recommendation;
 - (ii) depending on its delegations, make a final award or a recommendation to the Accounting Officer to make the final award; or
 - (iii) make another recommendation to the Accounting Officer on how to proceed with the relevant procurement.
 - (b) A BAC shall ensure that:
 - (i) All bids have been evaluated in a compliant manner

- (ii) Disqualifications are justified and that valid and accountable reasons/motivation were furnished for passing over of bids.
 - (iii) Scoring have been fair, consistent and correctly calculated and applied, and
 - (iv) Declarations of interest have been taken into account.
 - (c) A BAC shall ensure, before recommending or awarding a bid, that the bid represents the best value available to the Municipality in terms of price, functionality, local content and promotion of BBEE.
 - (d) consider commercial risks and identify any risks that have been overlooked or fall outside of the scope of the report which warrant investigation prior to taking a final decision.
- (2) A bid adjudication committee composition:
50% + 1 (one) as appointed by the Accounting Officer and must consist of **at least four senior managers** of the municipality which must include-
- (a) The Chief Financial Officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and
 - (b) At least one senior supply chain management practitioner who is an official of the municipality; and any other 3 senior managers.
 - (c) A technical expert in the relevant field who is an official of the Municipality, if the Municipality has such an expert.
- (3) Outside technical experts may form part of the adjudication process in case; they must leave the meeting after advice has been given. Only the standing committee members can be involved in final deliberations and recommendations for final approval.
- (4) A legal expert may be appointed to provide advisory support to the committee.
- (5) The risk and compliance officer attending the meeting shall ensure that evaluations are compliant to policy, procedure and process.
- (6) BAC members shall be cleared to the level of “confidential” by the Accounting Officer on an annual basis.
- (7) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.
- (8) An official may not be a member of the Bid Evaluation Committee and the Adjudication Committee for the same bid.
- (9) (a) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid:
- (i) check in respect of the preferred bidder whether that bidder’s municipal rates and taxes and municipal service charges are not in arrears, and;
 - (ii) notify the Accounting Officer.
- (b) The Accounting Officer may:
- (i) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in section (1a); and
 - (ii) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration and
 - (iii) refer the report back to the evaluation committee for their reconsideration or make an award of a tender with or without conditions if the value is

under R10 000 000. If above R10 000 000, make recommendation to the Accounting Officer.

- (10) The Accounting Officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.
- (11) The Accounting Officer must comply with section 114 of the Act within 10 working days.
- (12) The Accounting Officer shall appoint an alternative per bid committee member for continuity.
- (13) The BAC committee shall consider proposals regarding the cancellation, amendment, extension or transfer of contracts that have been awarded.
- (14) The BAC committee shall consider the merits of an unsolicited offer and make a recommendation Accounting Officer.
- (15) The BAC committee shall report to the Accounting Officer any recommendation made to award a contract to a bidder other than the bidder recommended by the evaluation committee giving reasons for making such a recommendation.
- (16) The BAC committee shall not make a recommendation for an award of a contract or order if the recommended bidder or framework contractor has:
 - (i) made a misrepresentation or submitted false documents in competing for the contract or order; or
 - (ii) been convicted of a corrupt or fraudulent act in competing for any contract during the past five years.
- (17) The BAC committee may on justifiable grounds and after following due process, disregard the submission of any bidder if that bidder or any of its directors, members or trustees or partners has abused the delivery management system or has committed fraud, corruption or any other improper conduct in relation to such system. The National Treasury and the provincial treasury shall be informed where such tenderers are disregarded.

30. Procurement of banking services

- (1) A contract for the provision of banking services:
 - (a) must be procured through competitive bids;
 - (b) must be consistent with section 7 or 85 of the Act; and
 - (c) may not be for a period of more than five years at a time.
- (2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.
- (3) The closure date for the submission of bids may not be less than sixty (60) calendar days from the date on which the advertisement is placed in a newspaper in terms of the section.

22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. Procurement of IT related goods or services

- (1) The Accounting Officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.
- (2) The parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
- (3) The Accounting Officer must notify SITA together with a motivation of the IT needs of the municipality if:
 - (a) the transaction value of IT related goods or services required by the municipality in any financial year will exceed R50 million (VAT included); or
 - (b) the transaction value of a contract to be procured by the municipality whether for one or more years exceeds R50 million (VAT included).
- (4) If SITA comments on the submission and the municipality disagree with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

32. Procurement of goods and services under contracts secured by other organs of state

- (1) The Accounting Officer may procure goods or services for the municipality under a contract secured by another organ of state, but only if:
 - (a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
 - (b) the municipality has no reason to believe that such contract was not validly procured;
 - (c) there are demonstrable discounts or benefits for the municipality to do so; and
 - (d) that other organ of state and the provider have consented to such procurement in writing.
- (2) Sub-sections (1)(c) and (d) do not apply if:
 - (a) a municipal entity procures goods or services through a contract secured by its parent municipality; or
 - (b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

33. Procurement of goods necessitating special safety arrangements

- (1) The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, must be restricted where ever possible.
- (2) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership and cost advantages for the municipality.

34. Proudly South African Campaign / Locality

The Municipality supports the Proudly South African Campaign to the extent that, as far as possible preference is given to procuring local goods and services from:

- (a) Offices within the vicinity of SPM
- (b) Offices within the vicinity of Francis Baard District
- (c) Offices within the Northern Cape Province
- (d) Offices within the Republic of South Africa

Table: 4 Locality

No#	Criteria	Minimum Baseline for Points allocation
1.	Offices within the vicinity of SPM	10
2.	Offices within the vicinity of Francis Baard District	7
3.	Offices within the Northern Cape Province	5
4.	Offices within the Republic of South Africa	3

All tenders must comply with locality point scoring and this scoring will vary according to the nature of the tender as and when required by the BSC.

NB. The bidder must clearly stipulate location of the business. For the above the measurement, the business / trading address in the form of municipal account or lease agreement or both will be used as a proof.

35. Appointment of Consultants

- (1) A supply chain management policy may allow the accounting officer to procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
- (2) A contract for the provision of consultancy services to a municipality must be procured through competitive bids if –
 - (a) The value of the contract exceeds R 200 000 (VAT included); or
 - (b) The duration period of the contract exceeds one year.
- (3) In addition to any requirements prescribed by these Regulations for competitive bids, bidders must furnish the municipality with particulars of:
 - (a) All consultancy services provided to an organ of state in the last five years; and
 - (b) Any similar consultancy services provided to an organ of state in the last five years
- (4) The municipality must ensure that copy right in any document produced, and the patent rights or ownership in any plant, machinery, thing, system process designed or devised by a consultant in the course of consultancy services is vested in the municipality.

36. Deviation from, and ratification of minor breaches of, procurement processes (Refer to SPM Directive 01 of 2021/ 2022)

- (1) The Accounting Officer may:
 - (a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only

- (i) in an emergency;
 - (ii) if such goods or services are produced or available from a single provider only;
 - (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (v) acquisition of animals for zoos; or
 - (v) in any other exceptional case where it is impractical or impossible follow the official procurement processes; and
- (b) ratify any minor breaches of the procurement processes by official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (2) The Accounting Officer must record the reasons for any deviations in terms of subsection (1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.
- (3) Subsection (2) does not apply to the procurement of goods and services contemplated in section 110(2) of the Act.
- (4) If an accredited agent must be used to perform maintenance services for equipment or vehicles as part of its guarantee or warranty or to obtain genuine parts, a list of such procurements for amounts above R2000.00 must be supplied monthly to the Accounting Officer for information purposes. The type of service, cost, and reason for using one supplier only must be stated.

36 (a) Conditions/Circumstances that necessitate deviations

There are mandatory and extreme conditions that compels a Line Manager to urgently want to dispense of Supply Chain Management or procurement and these reasons should at least cover the following;

- a) Disastrous situation leading to loss or damage to public or private property
- b) Life threatening
- c) Environmental pollution
- d) Loss of revenue by the municipality

These circumstances may lead to emergency procurement to mitigate the risk anticipated from the eventuality, and in the case of an eventuality, minimize the impact on life, environment and property.

Emergency procurement in its nature is aimed to avert temporarily, whilst permanent strategies must be sought to address the situation and /or an unexpected and sudden event that must be dealt with urgently and where there is an immediate threat to revenue, to property, to life and limb.

37. Unsolicited bids

- (1) In accordance with section 113 of the Act the municipality is not obliged to consider unsolicited bids received outside a normal bidding process.
- (2) If an Accounting Officer decides in terms of section 113(2) of the Act to consider an unsolicited bid, only if:

- (a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
 - (b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages for the municipality;
 - (c) the person who made the bid is the sole provider of the product or services for the municipality; and
 - (d) the reasons for not going through the normal bidding processes are found to be sound by the Accounting Officer.
- (3) Where the Accounting Officer decides to consider an unsolicited bid that complies with subsection (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –
- (a) its reasons as to why the bid should not be open to other competitors;
 - (b) an explanation of the potential benefits if the unsolicited bid were accepted; and
 - (c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.
- (4) Once the Accounting Officer has received written comments, it must submit such comments to the National Treasury and the relevant provincial treasury.
- (5) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer, depending on its delegations.
- (6) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.
- (7) When considering the matter, the adjudication committee must take into account –
- (a) any comments submitted by the public; and
 - (b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.
- (8) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the Accounting Officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.
- (9) Such submission must be made within seven days (7) after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

37. (a) Unsolicited bids (National Treasury Practice Note No.11 of 2008/9)

- (1) Criteria for consideration of an Unsolicited proposal:
- (a) A comprehensive and relevant project feasibility study has established a clear business case; and
 - (b) The product or service involves an innovative approach to project development and management; or
- (2) The Accounting Officer must reject the unsolicited proposal if the proposal relates to known institutional requirements that can, within reasonable and practicable limits, be acquired by conventional competitive bidding methods.
- (3) Use of external consultants. The municipality may seek advice from independent consultants or experts provided that:

- (a) An appropriate undertaking be obtained from any such person that any confidential material or information provided by the proponent will not be disclosed to anyone other than an employee or agent of such a third party who will, in turn treat the information or material as confidential and give an undertaking to do so; and
- (b) The cost of obtaining independent advice will be incurred by the institution, unless the proponent withdraws the proposal prior to entering into an unsolicited proposal agreement, in other which event the proponent will be liable to the institution for these costs.

38. Combating of abuse of supply chain management system (bid rigging)

- (1) The Accounting Officer must–
 - (a) Take all reasonable steps to prevent abuse of the supply chain management system;
 - (b) Investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –
 - (i) take appropriate steps against such official or other role player; or
 - (ii) report any alleged criminal conduct to the South African Police Service;
 - (c) Check the National Treasury’s database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;
 - (d) Reject any bid from a bidder–
 - (i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or
 - (ii) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;
 - (e) Reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;
 - (f) Cancel a contract awarded to a person if –
 - (i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or
 - (ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and
 - (g) Reject the bid of any bidder if that bidder or any of its directors –
 - (i) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;
 - (ii) has been convicted for fraud or corruption during the past five years;
 - (v) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five

years; or has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).

- (2) The Accounting Officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of sub-sections (1)(b)(ii), (e) or (f) of this policy.
- (3) Section 4(1)(b)(iii) of the competition act No.89 of 1998, as amended, prohibits any agreement between or concerted practice by firms, or a decision by association of firms, if it is between parties in horizontal relationship and if it involves collusive bidding/ tendering (or bid rigging).
- (4) In order to deter any form of collusive bidding (bid rigging), bidders shall confirm that they have not entered into any such practices by completing a certificate to that effect.
- (5) The standard document pertaining to the certification of the independent bid determination shall accompany all price quotation, advertised competitive bids, limited bids and proposals.
- (6) SPM is required to utilise the information contained in the Certificate of Independent Bid Documentation (MBD 9) to ensure that when bids are considered all reasonable steps are taken to prevent any form of bid rigging.

39. Logistics Management

- (1) The Accounting Officer must establish and implement an effective system of logistics management, which must include –
 - (a) No issuing of store items or the commencement of the procurement process may take place without a properly completed requisition form.
 - (b) The monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;
 - (c) The setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
 - (d) The placing of manual or electronic orders for all acquisitions including those from petty cash;
 - (e) Before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;
 - (f) Appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;
 - (g) Regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes;
 - (h) Monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services; and
 - (i) The maintenance and administration of term contracts is co-managed with acquisition management for general goods/ services.

- (j) Only orders created via the official SPM mechanism will be deemed valid by SPM.

40. Disposal Management

- (1) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets are subject to sections 14 and 90 of the Act.
 - (a) Two separate disposal committees may be appointed by the Accounting Officer for the disposal of movable and immovable capital assets for a period so determined by the Accounting Officer.
 - (b) For movable capital assets, the composition would be consistent with the Asset Management Policy;
 - (c) Before disposal of immovable assets refer to section 14 of the MFMA and the Municipal Asset Transfer Regulations (no. R.878);
 - (d) Such a disposal committee are advisory committees to the Municipal Manager on the disposal of capital assets and do not replace any of the bidding committees.

- (2)
 - (a) Assets may be disposed of by:
 - (i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
 - (ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
 - (iii) selling the asset; or
 - (iv) destroying the asset.
 - (b) The Accounting Officer must ensure that:
 - (i) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise in accordance with section 14 of the MFMA;
 - (ii) movable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality;
 - (vi) in the case of disposable computer equipment, the provincial department of education must first be approached to indicate within 30 calendar days whether any local schools are interested in the equipment; and
 - (iv) in the case of disposable firearms, National Conventional Arms Control Committee has approved any sale or donation of fire arms to any person or institution within or outside the Republic; provided that:
 - (c) Immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise; and all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed.
 - (d) Ensure that where assets are traded in for other assets, the highest possible trade-in price is negotiated.

- (3) Competitive bids: The sale and letting of assets:
- (a) The sale and letting of assets above a transaction value of R200 000 (VAT included) and long-term contracts may only be procured through a competitive bidding process, subject to subsection 11(2) of this Policy.
 - (b) The sale and letting of assets less than a transaction value of R200 000 (VAT included) may only be procured through a formal written price quotation (7 days web quote).
 - (c) The sale and letting of assets above an estimated transaction value of R200 000 (VAT included), may not be deliberately split into parts or items of lesser value merely for the sake of selling or letting such assets otherwise than through a competitive bidding process.
 - (c) The preference point systems prescribed in the PPPFA and the Preferential Procurement Regulations, 2011 are not applicable to the sale and letting of assets.
 - (d) In instances where assets are sold or leased by means of advertised complete bids or written price quotations or by auctions the award must be made to the highest bidder.

41. Risk management

- (1) A Supply Chain Management policy must provide for an effective system of risk management for the identification, consideration and avoidance of potential risks in the Supply Chain Management system.
- (2) Risk management must include:
 - (a) the identification of risks on a case-by-case basis;
 - (b) the allocation of risks to the party best suited to manage such risks;
 - (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
 - (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
 - (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.
- (3) The MFMA requires the accounting officer to effectively to manage risk as well as ensure that an effective fraud prevention plan is in place as part of ensuring good governance and effective management of resources of the municipality.
- (4) A systemic risk management framework which shall incorporate a regular assessment of the relevant risk shall be developed.
- (5) Risks shall be identified upfront on a case-by-case bases.

42. Performance management

- (1) A Supply Chain Management policy must provide for an effective internal monitoring system in order to determine, on the basis a retrospective analysis, whether the authorised supply chain management processes are being followed.

- (2) In the monitoring of supply chain management performance, the accounting officer together with the Chief Financial Officer, must set goals and performance criteria for SCM officials against which performance can be measured.
- (3) Three (3) months prior to the expiration of an existing contract, the end-user department must be notified by SCM to submit new procurement plan.

CHAPTER 4: OTHER MATTERS

43. Prohibition on awards to persons whose tax matters are not in order (in line with National Treasury circular 90 and NT instruction note no.7 of 2017/18)

- (1) Municipality may not make any award above R10 000 to a person whose tax matters have not been declared by the South African Revenue Service to be in order until written proof from SARS of their tax compliance status or proof from SARS that they have made an arrangement to meet their outstanding tax obligation.
- (2) If the recommended bidder is not tax compliant, the bidder should be notified of their non-compliant status and the bidder must be requested to submit to the municipality within 7 working days.
- (3) The proof of tax compliance status submitted by the bidder to the municipality must be verified via the CSD or E-filing.
- (4) The accounting officer should reject any bid submitted by the bidder, if such bidder fails to provide proof of tax compliance status within the time frame stated above.
- (5) Where goods or services have been delivered satisfactorily without dispute, accounting officers should not delay processing of invoices due to outstanding tax matters.

44. Prohibition on awards to persons in the service of the state

- (1) Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy:
 - (a) who is in the service of the state;
 - (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or
 - (c) a person who is an advisor or consultant contracted with the municipality.
 - (d) any persons or directors in the service of the state, or has been in the service of the state in the previous twelve months are not allowed to do business with the municipality and this exclude non-executive directors as per definition in (e) below.
 - (e) a Non-Executive Director is an independent member of the company's board or committee or tribunal, but he or she does not possess the management responsibilities and get paid a service fee not a salary.
- (2) Any person or service provider who fails to disclose his or her employment status with organs of state, his or her contract will be terminated immediately, the service provider shall be deregistered and shall not be allowed to bid for a period not less than three years and shall be reported to National Treasury for blacklisting.

45. Awards to close family members of persons in the service of the state

- (1) The Accounting Officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2000 (incl. VAT) to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including:
 - (a) the name of that person;
 - (b) the capacity in which that person is in the service of the state; and
 - (c) the amount of the award.

46. Ethical standards

- (1) A code of ethical standards as set out in the "*SPLM's code of conduct for supply chain management practitioners and other role players involved in supply chain management*" is attached as annexure c in order to promote:
 - (a) mutual trust and respect; and
 - (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.
- (2) Municipal code of ethical standards must stipulates that an official or other role player involved in the implementation of the supply chain management policy of the municipality
 - (a) Must treat all providers and potential providers equitably
 - (b) May not use her or his position for private gain or to improperly benefit another person
 - (c) May not accept any reward, gift, favour, hospitality or other benefits directly or indirectly, including to any close family members, partner or associate of that person
 - (d) Notwithstanding sub-regulation (2)(c), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefits promised, offered or granted to that person or to any close family member, partner or associate of that person
 - (e) Must declare to the accounting officer details of any private or business interests which that person or any close family member, partner or associates may have in any proposed procurement or disposal process of, or in any award of a contract by, the municipality
 - (f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person or any close family members, partner or associate has any private or business interest.
 - (g) Must be scrupulous in his or her use of property belonging to the Municipality
 - (h) Must assist the Accounting Officer in combating fraud, corruption, favouritism and unfair and irregular practices in the SCM system.
 - (i) Must report to the Accounting Officer any alleged irregular conduct in the SCM system which that person may become aware of including:
 - (i) Any alleged fraud, corruption, favouritism or unfair conduct
 - (ii) Any alleged contravention of regulation 47(1)
 - (iii) Any alleged breach of code of ethical standards
- (3) A supply chain management policy must:
 - (a) Determine that all declarations in terms of sub-regulation (2) (d)and (e) must be recorded in a register which Accounting Officer must keep for this purpose.

- (b) Determine that all declaration by the Accounting Officer must be made to the Mayor of the Municipality who must ensure that declarations are recorded in the register, and
- (c) Contains measures to ensure that appropriate action is taken against any official or other role players who commits a breach of code of ethical standards.
- (4) A SCM Policy must take into account the National Treasury code of conduct for SCM practitioners and other role players involved in SCM.
- (5) A Municipality may adopt the National Treasury code of conduct for SCM practitioners and other role players involved in SCM. When adopted such code of conduct becomes binding on all officials and other role players involved in the implementation of SCM Policy of the Municipality.
- (6) Sub-regulation (2) (c) does not apply to gifts less than R350 in value.
- (7) A breach of the code of ethics must be dealt with as follows:
 - (a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;
 - (b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.
 - (c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.
- (8) All committee members and SCM practitioners may be vetted by the National Intelligence Agency (N.I.A).
- (9) A “Confidential” financial declaration of interest form may be completed by all Bid Adjudication members and submitted to the Accounting Officer annually.
- (10) A cooling off period for former employees and councillors will apply: they will be prohibited for a period of 12 months after leaving the municipal services to participate in any SCM activities e.g. rendering goods /services or consulting services to the Municipality or its entity if established.

47. Inducements, rewards, gifts and favours to municipalities and other role players

- (1) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant:
 - (a) any inducement or reward to the municipality for or in connection with the award of a contract; or
 - (b) any reward, gift, favour or hospitality to:
 - (i) any official; or
 - (ii) any other role player involved in the implementation of this Policy.
- (2) The Accounting Officer must promptly report any alleged contravention of sub-section (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury’s database of persons prohibited from doing business with the public sector.
- (3) Sub-section (1) does not apply to gifts less than R350 in value.
- (4) All supply chain practitioners and bid committee members must disclose annually rewards, gifts and favours to the Accounting Officer or his delegate who will maintain a Gift Register.

- (5) The Accounting Officer will disclose any such gifts and or favours annually to the Executive Mayor.

48. Sponsorships

- (1) The Accounting Officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –
 - (a) a provider or prospective provider of goods or services; or
 - (b) a recipient or prospective recipient of goods disposed or to be disposed.

49. Objections and complaints

- (1) Municipality must allow persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within fourteen (14) calendar days of the decision or action, a written objection or complaint against the decision or action to the Accounting Officer, on the prescribed grievance forms.
- (2) Objections and complaint must be in writing addressed to the Accounting Officer of the Municipality.
- (3) Unsuccessful bidders notice must be published on the website of the Municipality stating reasons for being unsuccessful.

50. Resolution of disputes, objections, complaints and queries

- (1) The Accounting Officer must appoint an independent and impartial person, not directly involved in the supply chain management processes:
 - (a) to assist in the resolution of disputes between the municipality and other persons regarding:
 - (i) any decisions or actions taken in the implementation of the supply chain management system; or
 - (ii) any matter arising from a contract awarded in the course of the supply chain management system; or
 - (b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.
- (2) The Accounting Officer, or another official designated by the Accounting Officer, is responsible for assisting the appointed person to perform his or her functions effectively. A complaints register must be implemented and maintained per annum.
- (3) The person appointed must:
 - (a) strive to resolve promptly all disputes, objections, complaints or queries received; and
 - (b) submit monthly reports to the Accounting Officer on all disputes, objections, complaints or queries received, attended to or resolved.
- (4) A dispute, objection, complaint or query may be referred to the relevant provincial treasury if:
 - (a) the dispute, objection, complaint or query is not resolved within 60 days; or
 - (b) no response is forthcoming within 60 days.

- (5) If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.
- (6) This regulation must not be read as affecting a person's rights to approach a court at any time.
- (7) Publish bid results on Municipal website e.g. company name and price.

51. Contracts Providing for compensation based on turnover

- (1) If a service provider acts on behalf of a municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the municipality must stipulate:
 - (a) a cap on the compensation payable to the service provider; and
 - (b) that such compensation must be performance based.

52. Promotion of Environmentally Friendly Procurement

- (1) The Municipality commits itself to environmentally friendly procurement when procuring goods and services, including, but not limited to:
 - (a) the incorporation of energy efficiency measures when procuring electrical supplies such as bulbs, globes etc.
 - (b) the adoption of an integrated waste management strategy such as investigating recycling options and the handling of hazardous substances.
 - (c) compliance with green building guidelines and standards (SANS).
 - (d) sourcing and using resources that are renewable as far as possible.
 - (e) consider the extent of pollution of using the type, quantity and energy of materials procured.
 - (f) source vehicles and equipment that are more energy efficient and produce less pollution.

53. Breach of Policy

Any person in the employment of the Municipality who contravenes the Supply Chain Management Policy shall be liable for disciplinary charges in line with the disciplinary policy of the Municipality and/or subjected to criminal or civil charges.

54. Prequalification criteria for preferential procurement

If the Bid Specification or any other Committee as appointed by the Accounting Officer decides to apply pre-qualifying criteria to advance certain designated groups, the bid shall therefore be advertised with a specific tendering condition that only to one or more of the following tenderers may respond:

- (1) a tenderer having a stipulated minimum B-BBEE status level of contributor;
- (2) an EME or a QSE
- (3) a tenderer subcontracting a minimum of 30% to-
 - a. an EME or QSE which is at least 51% owned by black people;

- b. an EME or QSE which is at least 51% owned by black people who are youth; (or an EME or QSE which is at least 51% owned by black people who are women;
 - c. an EME or QSE which is at least 51% owned by black people with disabilities;
 - d. an EME or QSE which is 51% owned by black people living in rural or underdeveloped areas or townships;
 - e. a cooperative which is at least 51% owned by black people;
 - f. an EME or QSE which is at least 51% owned by black people who are military veterans; an EME or QSE.
- (4) A tender that fails to meet any pre-qualifying criteria stipulated in the tender documents is an unacceptable tender.

54. (a) Compulsory subcontracting

- (1) If feasible to subcontract for a contract above R30 million, an organ of state must apply subcontracting to advance designated groups.
- (2) If the municipality applies subcontracting as contemplated in sub-regulation (1), the organ of state must advertise the tender with a specific tendering condition that the successful tenderer must subcontract a minimum of 30% of the value of the contract.

55. Validity period

- (1) Bidders should be required to submit bids valid for a period not exceeding **hundred and twenty (120) days**. This period should be sufficient to enable the bid committees to complete the comparison and evaluation of bids, review the recommendations and award the contract.
- (2) Line Managers must submit a technical report within fourteen calendar days from the closing date of the tender and for web quotes is five calendar days.
- (3) All tenders may not be extended beyond 150 days except in special circumstance and must be approved by the Accounting Officer.
 - (a) An extension must be requested by the line manager in writing before the expiration date.
 - (b) The granted extension should not exceed sixty (60) days to award.
 - (c) In the case of fixed price contract, no price adjustment can be made within the first 12 months cycle for the successful bidder.
 - (d) Cooling off period is not applicable for Goods and Services tenders and SCM has to notify all stakeholders through various communication platform.
 - (e) Cooling off period for CIDB tenders is not applicable but when re-advertising for the third time the municipality must obtain approval from National Treasury.

56. Evaluation of bids based on functionality as a criterion

In general, the need to invite bids based on functionality as a criterion depends on the nature of the required commodity or service considering quality, reliability, viability and durability of a service and the bidder's technical capacity and ability to execute a contract.

When the municipality invites a bid that will also be evaluated based on functionality as a criterion, the Accounting Officer or the Bid Specifications Committee must clearly specify the following aspects in the bid documents:

- a) Evaluation criteria for measuring functionality
The evaluation criterion may include criteria such as the consultant's relevant experience for the assignment, the quality of the methodology; the qualifications of key personnel; transfer of knowledge, etc.
- b) Weight of each criterion
The weight allocated to each criterion should not be generic but should be determined separately for each bid on a case by case basis.
- c) Applicable value
The applicable values that will be utilized when scoring each criterion should be objective. As a guide, values ranging from 1 being poor, 2 being average, 3 being good, 4 being very good and 5 being excellent, may be utilized.
- d) Minimum qualifying score for functionality
The minimum qualifying score that must be obtained for functionality in order for a bid to be considered should not be generic. It should be determined separately for each bid or on a case by case basis. The minimum qualifying score must not be prescribed so low that it may jeopardize the quality of the service required nor so high that it may be restrictive to the extent that it jeopardizes the fairness of the SCM system.

The evaluation criteria for measuring functionality must be objective. The tender documents must specify:

- The evaluation criteria for measuring functionality;
- The points for each criteria and, if any, each sub-criterion; and
- The minimum qualifying score for functionality.
- The minimum qualifying score for functionality for a tender to be considered further.

Points scored for functionality must be rounded off to the nearest two decimal places. A tender that fails to obtain the minimum qualifying score for functionality as indicated in the tender documents is not an acceptable tender.

Each tender that obtained the minimum qualifying score for functionality must be evaluated further in terms of price and the preference point system and any objective criteria envisaged in Section 11 of Preferential Procurement Regulation of 2017.

57. Extension of Contract

- (1) The municipality may not extend the contract for more than three months; however, this may occur under circumstances in which clear and justifiable reasons have been provided to the approval authority to extend such contract. Any such extension may not be approved, if the purpose is to circumvent the competitive bidding mechanisms of the procurement policy.
- (2) The value of the extension may not exceed the original approved value of the contract.
- (3) Approval for the extension of contract shall be obtained from the delegated structure that approve the original award of the bid.
- (4) Where prices are amended for the extended period, the reasonableness of prices shall be established and approved by the delegate structure referred above.
- (5) The extension of a contract shall be requested 3 months in advance and finalised before the expiry date of the current contract.

- (6) Where justifiable reasons are provided for extending a contract, the relevant application may be considered favourably and contractors may be approached by the line manager with the request to indicate whether they are prepared to extend the contract period.
- (7) The system contracts such financial system and other related software system must be registered with the ICT and there must be an SLA in place.
- (8) In of case software system, contract may be extended on a month to month basis for a period not exceeding 12 months.

58. Variation of contracts

- (1) The expansion or variation of orders against the original contract has, however led to a wide scale abuse of the current SCM system.
- (2) In order to mitigate such practices, accounting officers of municipalities and municipal entities are advised that contracts may be expanded or varied by not more than 20% for construction related goods, services and/or infrastructure projects and 15% for all other goods and/or services of the original value of the contract
- (3) If it is recognised that, in exceptional cases, an accounting officer of a municipality or municipal entity may deem it necessary to expand or vary orders against the original contract.
- (4) Contracts may be amended/varied/modified according to SPM delegated powers to achieve the original objective of the contract.
- (5) All contractual parties shall agree to the amendment in writing.

59. Contract Termination

- (1) Municipality may terminate a contract awarded to a supplier of goods and services;
 - i. If the supplier committed any proven corrupt or fraudulent act during the bidding process or the execution of the contract.
 - ii. If any official or other role player committed any corrupt or fraudulent act during the bidding process or the extension of that contract that benefits the supplier.
 - iii. Termination of a contract may be considered for a variety of reasons, as stipulated in the general conditions of contract, such as delayed deliveries, failing to perform any other contractual obligation or if the supplier has engaged in corrupt and fraudulent practices and insolvency.
 - iv. Contract termination may be affected if allowed for in the contractual conditions and if both parties agree to the termination in writing.

60. Local Production and Content

Definition: “According to SATS 1286:2011, local content of a product is the tender price the value of important context, expressed as a percentage. It is, therefore, necessary to first compute the imported value of a product to determine the local content of a product.”

- (1) The municipality with the Department of Trade and Industry in consultation with National Treasury assigned designated sectors, sub-sectors or industries or products for local production and content.
- (2) The municipality must advertise the tender with a specific condition that only locally produced goods or locally manufactured goods with a stipulated minimum threshold for local production and content will be considered.

- (3) The threshold referred to in sub-section (2) must be in accordance with the standards determined by the Department of Trade and Industry in consultation with National Treasury.
- (4) A tender that fails to meet the minimum stipulated threshold for local content and production is an unacceptable tender.
- (5) According MFMA circular 62 all local content bids must include Municipal Bid Document (MBD 6.2) 'Declaration Certificate for Local Production and Content for Designated Sectors' All Annexures (A-E).
- (6) A tender must complete Declarations B, C, D and consolidate the information on E. Annexure C must be submitted with the tender by the closing date and time as determined by the Municipality. The municipality reserves the right to request that Declarations D and E also be submitted. If the tenders is successful, the tender must continuously update Declarations C, D and E with actual values for the duration of the contract.

61. Joint Venture Companies

Companies or bidders bidding as Joint venture must include their consolidated

- (1) Signed Joint Venture Agreement by both parties
- (2) Joint B-BBEE certificate
- (3) Separate Tax compliance status pin for both companies
- (4) Separate CSD report for both companies
- (5) Separate Municipal accounts for both Companies/Valid lease agreement or in case where one municipal account is submitted, it must that of the lead partner in the Joint Venture companies.
- (6) MBD 4,8 & 9 must be completed respectively by both parties and submitted as part of the bid document

SOL PLAATJE LOCAL MUNICIPALITY



ASSET MANAGEMENT POLICY

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PREAMBLE

Legislation in the Local Government phase determines that service needs to be rendered in an effective and efficient manner to all citizens that resides within the Municipal borders as per the Municipal Systems Act “MSA”.

To render the required basic services to the public the Municipality requires assets to do so.

This in turn means that the assets need to be operated and maintained throughout the asset life cycle to ensure continuous deliverance of service to all citizens.

The accounting officer which is the Municipal Manager as determined by the Municipal Financial Management Act “MFMA” is responsible for the safeguarding and maintenance of all Municipal assets. To be able to do this effectively the Accounting Officer or any official duly delegated to the function as set out in the MFMA chapter 8 paragraph 79 of asset management within the Municipality, requires guidance in this responsibility.

Therefore, the Municipal Council deemed it necessary that an asset management policy be developed to assist the Municipal Manager or the delegated officials to execute their responsibility over the asset management function.

The policy was then developed with the main objective to provide guidance in respect to all areas of asset management and that this policy needs to be read with all relative laws, regulations and accounting standards that pertain to the asset management function within the Local Government phase.

Policy implementation, regulation and review will be the responsibility of the Accounting Officer or duly delegated official for asset management within the set timelines as stipulated within the policy.

Hereto the Municipal Council of the Sol Plaatje Local Municipality, the following Asset Management Policy.

ABBREVIATIONS AND DEFINITIONS

AM	Asset Management
AMS	Asset Management System
AR	Asset Register
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Standards of Generally Recognised Accounting Practice
IA	Intangible Assets
IAR	Infrastructure Asset Register
IDP	Integrated Development Plan
IIMM	International Infrastructure Management Manual
IP	Investment Property
LM	Local Municipality
MFMA	Municipal Finance Management Act
MSA	Municipal Services Act
NT	National Treasury
OHSA	Occupational Health and Safety Act
PPE	Property, Plant and Equipment
SDBIP	Service Delivery and Budget Implementation Plan

Accounting Officer means the Municipal Manager appointed in terms of Section 82 of the Local Government: Municipal Structures Act, 1998 (Act no. 117 of 1998) and being the head of administration and accounting officer in terms of section 55 of the Local Government: Municipal Systems Act 2000 (Act no. 32 of 2000).

Agricultural Produce is the harvested product of the municipality's biological assets.

Biological Assets are defined as living animals or plants.

Capital Assets (assets) are items of Biological Assets, Intangible Assets, Investment Property or Property, Plant or Equipment defined in this Policy.

Carrying Amount is the amount at which an asset is included in the statement of financial position after deducting any accumulated depreciation (or amortisation) and accumulated impairment losses thereon.

Chief Financial Officer (CFO) means an officer of a municipality designated by the Municipal Manager to be administratively in charge of the budgetary and treasury functions.

Community Assets are defined as any asset that contributes to the community's wellbeing. Examples are parks, libraries and fire stations.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciable Amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair Value is the amount for which an asset could be exchanged or a liability between knowledgeable, willing parties in an arm's length transaction. **GRAP** are standards of Generally Recognised Accounting Practice.

Heritage Assets are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

Infrastructure Assets are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

Intangible Assets are defined as identifiable non-monetary assets without physical substance.

Investment Properties are defined as properties (land or buildings) that are acquired for economic and capital gains. Examples are office parks and undeveloped land acquired for the purpose of resale in future years.

Land and Buildings are defined as a class of PPE when the land and buildings are held for purposes such as administration and provision of services. Land and Buildings therefore exclude Investment properties and Land Inventories.

MFMA refers to the Local Government: Municipal Finance Management Act (Act no. 56 of 2003).

Other Assets are defined as assets utilised in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.

Property, Plant and Equipment (PPE) are tangible assets that:-

- (a) Are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- (b) Are expected to be used during more than one period.

Recoverable Amount is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.

Recoverable Service Amount is the higher of a non-cash generating asset's fair value less cost to sell and its value in use.

Residual Value is the net amount that the municipality expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

Useful Life is:-

- (a) The period of time over which an asset is expected to be used by the municipality; or (b) The number of production or similar units expected to be obtained from the asset by the municipality's accounting officer.

1. OBJECTIVE

The MFMA was introduced with the objective of improving accounting and accountability in the municipalities sector in keeping with global trends. Good asset management is critical to any business environment whether in the private or public sector. In the past municipalities used a cash-based system to account for assets, whilst the trend has been to move to an accrual system. With an accrual system the assets are incorporated into the books of accounts and systematically written off over their anticipated lives. This necessitates that a record is kept of the cost of the assets, the assets are verified periodically, and the assets can be traced to their suppliers via invoices or other such related delivery documents. This ensures good financial discipline, and allows decision makers greater control over the management of assets. An Asset Management Policy should promote efficient and effective monitoring and control of assets.

The MFMA chapter 8 paragraph 63(1)(a) and (2) (a-c) states that,

- (1) The accounting officer of a municipality is responsible for the management of-
 - (a) the assets of the municipality, including the safeguarding and the maintenance of the assets
- (2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure-
 - (a) That the municipality has and maintains a management, accounting and information system that accounts for assets and liabilities of the municipality;
 - (b) That the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and
 - (c) That the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

Municipalities are currently reporting on its assets on the accrual basis of accounting and are in the process to fully implement Mscoa to enhance reporting within the Municipal sphere.

The main objective of the asset management policy is to ensure that the municipality fully complies with all the laws and regulations that governs the management of assets through its life cycle.

This policy is developed with the aim to align the asset management function within the municipality.

The main principals of this policy are:

- a) the consistent implementation and management of the Asset Management function;
- b) to comply with the MFMA, GRAP standards ISO 55000 and other related legislation;
- c) to implement all principals of the accrual accounting basis;
- d) to ensure Mscoa reporting requirements are met for Asset Management;
- e) the effective and efficient management of the asset life cycle

2. LEGISLATIVE FRAMEWORK

2.1 LEGAL FRAMEWORK

A municipality exercises its legislative and executive authority by, among others, developing and adopting policies, plans, strategies and programmes, including setting targets for delivery (section 11(3) of the MSA).

Participation by the local community in the affairs of the municipality must take place through, among others, generally applying the provisions for participation as provided for in the MSA (section 17(1) of the MSA).

A municipality must communicate to its community information concerning, among others, municipal governance, management and development (section 18(1) of the MSA).

As head of administration the Municipal Manager is, subject to the policy directions of the municipal council, responsible and accountable for, among others, the following:

- The management of the provision of services to the local community in a sustainable and equitable manner;
- Advising the political structures and political office bearers of the municipality (section 55(1) of the MSA); and
- Providing guidance and advice on compliance with the MFMA to the political structures, political office-bearers and officials of the municipality (section 60 of the MFMA).

As accounting officer of the municipality the Municipal Manager is responsible and accountable for, among others, all assets of the municipality (section 55(2) of the MSA).

The Municipal Manager must take all reasonable steps to ensure, among others, that the resources of the municipality are used effectively, efficiently and economically (section 62(1) of the MFMA).

2.2 RATIONALE FOR MANAGEMENT OF ASSETS

The South African Constitution requires municipalities to strive, within their financial and administrative capacity, to achieve the following objectives:

- Providing democratic and accountable government for local communities;
- Ensuring the provision of services to communities in a sustainable manner;
- Promoting social and economic development;
- Promoting a safe and healthy environment; and
- Encouraging the involvement of communities and community organisations in matters of local government.

In terms of the MFMA, the accounting officer is responsible for managing the assets and liabilities of the municipality, including the safeguarding and maintenance of its assets.

The MFMA further requires the accounting officer to ensure that:

- The municipality has and maintains a management, accounting and information system that accounts for its assets and liabilities;
- The municipality's assets are valued in accordance with standards of generally recognised accounting practice; and
- The municipality has and maintains a system of internal control of assets and liabilities.

The OHSA requires the municipality to provide and maintain a safe and healthy working environment, and in particular, to keep its infrastructure assets safe.

According to the International Infrastructure Management Manual (IIMM), the goal of infrastructure asset management is to meet a required level of service, in the most cost effective manner, through the management of assets for present and future customers.

The core principles of infrastructure asset management are:

1. Taking a life-cycle approach;
2. Developing cost-effective management strategies for the long-term;
3. Providing a defined level of service and monitoring performance;
4. Understanding and meeting the impact of growth through demand management and infrastructure investment;
5. Managing risks associated with asset failures;
6. Sustainable use of physical resources; and
7. Continuous improvement in asset management practices.

3. POLICY FRAMEWORK:

3.1 POLICY OBJECTIVE

To equip the municipal officials operating within the assets management sphere to manage and operate all municipal assets in order to provide transparent, accountable and sustainable service delivery and in accordance with sound asset management principles.

The main pitfalls that can be associated with managing assets is as set out below;

- a) Movable assets
 - Inadequate acquisition control;
 - Incorrect location identification,
 - Inadequate end- use identification,
 - Incorrect disposal management

- b) Immovable assets
 - Inadequate life-cycle management

The policy objective has been set to address the possible pitfalls within the process of planning, procuring, operating and disposing of assets. The policy approach has been to firstly have sound financial treatment of all municipal assets, and secondly to focus on the life cycle management of assets as a fundamental departure point for service delivery.

3.2 POLICY PRINCIPLES

The following policy principles serve as a framework for the achievement of the policy objective:

3.2.1 *Effective Governance*

The municipality strives to apply effective governance systems to provide for consistent asset management and maintenance planning in adherence to and compliance with all applicable legislation to ensure that asset management is conducted properly, and municipal services are provided as expected. To this end, the municipality will:

- Adhere to all constitutional, safety, health, systems, financial and asset-related legislation;
- Regularly review and update amendments to the above legislation;
- Review and update its current policies and by-laws to ensure compliance with the requirements of prevailing legislation; and

□

- Effectively apply legislation for the benefit of the community.

3.2.2 Sustainable Service Delivery

The municipality strives to provide to its customers services that are technically, environmentally and financially sustainable. To this end, the municipality will:

- Identify levels and standards of service that conform to statutory requirements and rules for their application based on the long-term affordability to the municipality;
- Identify technical and functional performance criteria and measures, and establish a commensurate monitoring and evaluation system;
Identify current and future demand for services, and demand management strategies;
- Set time-based targets for service delivery that reflect the need to newly construct, upgrade, renew, and dispose assets, where applicable in line with national targets;
- Apply a risk management process to identify service delivery risks at asset level and appropriate responses;
- Prepare and adopt an immovable (infrastructure) asset management strategy and immovable (infrastructure) asset management plans to support the achievement of the required performance;
- Prepare and adopt an immovable (infrastructure) asset maintenance strategy and immovable (infrastructure) asset maintenance plans to execute maintenance timeously;
- Allocate budgets that take cognisance of the full life cycle needs of existing and future assets;
- Implement its Tariff and Credit Control and Debt Collection Policies to sustain and protect the affordability of services by the community.

3.2.3 Social and Economic Development

The municipality strives to promote social and economic development in its municipal area by means of delivering municipal services in a manner that meet the needs of the various customer user-groups in the community. To this end, the municipality will:

- Regularly review its understanding of customer needs and expectations through effective consultation processes covering all service areas;
- Implement changes to services in response to changing customer needs and expectations where appropriate;

- Foster the appropriate use of services through the provision of clear and appropriate information;
- Ensure services are managed to deliver the agreed levels and standards; and
- Create job opportunities and promote skills development in support of the national EPWP.

3.2.4 Custodianship

The municipality strives to be a responsible custodian and guardian of the community's assets for current and future generations. To this end, the municipality will:

- Establish a spatial development framework that takes cognisance of the affordability to the municipality of various development scenarios;

Establish appropriate development control measures including community information;

- Cultivate an attitude of responsible utilisation and maintenance of its assets, in partnership with the community;
- Ensure that heritage resources are identified and protected; and
- Ensure a long-term view and life-cycle costs are taken into account in immovable asset management decisions.

3.2.5 Transparency

The municipality strives to manage its immovable assets in a manner that is transparent to all its customers, both now and in the future. To this end, the municipality will:

- Develop and maintain a culture of regular consultation with the community with regard to its management of immovable assets in support of service delivery;
- Clearly communicate its service delivery plan and actual performance through its Service Delivery and Budget Implementation Plan (SDBIP);
- Avail asset management information on a ward basis; and
- Continuously develop the skills of councillors and officials to effectively communicate with the community with regard to service levels and standards.

3.2.6 Cost-effectiveness and Efficiency

The municipality strives to manage its immovable assets in an efficient and effective manner. To this end, the municipality will:

- Assess life-cycle options for proposed new immovable assets;
- Regularly review the actual extent, nature, utilisation, criticality, performance and condition of immovable assets to optimise planning and implementation works;
- Assess and implement the most appropriate maintenance of infrastructure assets to achieve the required network performance standards and to achieve the expected useful life of immovable assets;
- Ensure the proper utilisation and maintenance of existing assets;
- Establish and implement demand management plans;

□

- Timeously renew immovable assets based on capacity, performance, risk exposure, and cost;
 - Timeously dispose of immovable assets that are no longer in use;
 - Establish documented processes, systems and data to support effective life-cycle immovable asset management;
- Strive to establish a staff contingent with the required skills and capacity, and procure external support as necessary; and
- Conduct annual assessments to support continuous improvement of immovable asset management practice.

4. ASSET RECOGNITION

4.1 CLASSIFICATION OF CAPITAL ASSETS

General

When accounting for Capital Assets, the municipality should follow the various standards of GRAP relating to the capital assets. An item is recognised in the statement of financial position as a Capital Asset if it satisfies the definition and the criteria for recognition of assets. The first step in the recognition process is to establish whether the item meets the definition of an asset. Secondly, the nature of the asset should be determined, and thereafter the recognition criterion is applied. Capital Assets are classified into the following categories for financial reporting purposes:

1. Property, Plant and Equipment (GRAP 17)

- Land and Buildings (land and buildings not held as investment)
- Infrastructure Assets (immovable assets that are used to provide basic services)
- Community Assets (resources contributing to the general well-being of the community) □
Other Assets (ordinary operational resources)

2. Investment Property (GRAP 16)

- Investment Assets (resources held for capital or operational gain)

3. Intangible Assets (GRAP 31)

- Intangible Assets (assets without physical substance held for ordinary operational resources)

4. Biological Assets (GRAP 27)

- Biological Assets (livestock and plants held)

5. Heritage assets (GRAP 103)

- All assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

When accounting for Current Assets (that is of capital nature), the municipality should follow the various standards of GRAP relating to these assets. Current Assets (with a capital nature) are classified into the following categories for financial reporting purposes:

□

5. Assets classified as Discontinued Operations (GRAP 100)

- Discontinued operation is a component of an entity that has been disposed of and:
- represents a distinguishable activity, group of activities or geographical area of operations; Is part of a single co-ordinated plan to dispose of a distinguishable activity, group of activities or geographical area of operations; or
- Is a controlled entity acquired exclusively with a view to resale

6. Land Inventories (GRAP 12)

- Land Inventories (land or buildings owned or acquired with the intention of selling or distributing such property in the ordinary course of business)

Further asset classification has not been defined in GRAP. The examples of infrastructure assets include road networks, sewer systems, water and power supply systems and communication networks. Current classifications used for infrastructure are limited and do not represent all asset types. To facilitate the practical management of infrastructure assets and asset register data, infrastructure assets have been further classified. The recommended classifications are provided in **Annexure A**.

Policy

The asset classification specified by GRAP shall be adhered to as a minimum standard. The extended asset classification specified in **Annexure A** shall be adopted. The CFO shall ensure that the classifications adopted by the municipality are adhered to.

4.2 IDENTIFICATION OF ASSETS

General

An asset identification system is a means to uniquely identify each asset in the municipality in order to ensure that each asset can be accounted for on an individual basis. Movable assets are usually identified using a barcode system by attaching a barcode to each item. Immovable assets are usually identified by means of a unique ID and the description of the assets in conjunction with its physical location.

Policy

An asset identification system shall be operated and applied in conjunction with an asset register. As far as practicable, every individual asset shall have a unique identification number. The CFO shall develop and implement an asset identification system.

4.3 ASSET REGISTER

General

An asset register is a database of information related to all the assets under the control of the municipality. The asset register consists of an inventory of all the assets, with each asset having a unique identifying number. Data related to each asset should be able to be stored in the asset register. The data requirements for the asset register are as follows:

Data	Land	Moveable	Infrastructure/ building
Identification			
<input type="checkbox"/> Unique identification number or asset mark	X	X	X
<input type="checkbox"/> Descriptive data (make, model, etc.)	X	X	X
<input type="checkbox"/> Erf/Registration	X		
<input type="checkbox"/> Title deed reference	X		
Accountability			
<input type="checkbox"/> Department	X	X	X
Performance			
<input type="checkbox"/> Condition	X	X	X
<input type="checkbox"/> Remaining Useful life		X	X
<input type="checkbox"/> Expected Useful Life		X	X
<input type="checkbox"/> Asset Residual Value		X	
Accounting			
<input type="checkbox"/> Historic cost	X	X	X
Acquisition Cost	X	X	X
Acquisition date	X	X	X
<input type="checkbox"/> Revalued amount (where assets were revaluated)	X	X	X
<input type="checkbox"/> Valuation Difference (for purposes of Revaluation Reserve and depreciation)	X	X	X

□

<input type="checkbox"/> Depreciation method		X	X
<input type="checkbox"/> Depreciation portion that should be transferred from Revaluation reserve to accumulated depreciation (where assets were revaluated)		X	X
<input type="checkbox"/> Depreciation charge for the current financial year		X	X

Data	Land	Moveable	Infrastructure/ building
<input type="checkbox"/> Impairment losses in the current year	X	X	X
<input type="checkbox"/> Accumulated depreciation		X	X
<input type="checkbox"/> Carrying value	X	X	X
<input type="checkbox"/> Residual value		X	
<input type="checkbox"/> Source of financing	X	X	X

Assets remain in the asset register for as long as they are in physical existence or until being written off. The fact that an asset has been fully depreciated is not in itself a reason for writing off such an asset. The asset register does not include assets that belong to other third parties. These assets may be included as separable entities for control purposes.

Policy

An asset register shall be maintained for all assets. In some cases, such as Investment Properties and Intangible Assets, separate asset registers will have to be maintained. The format of the register shall include the data needed to comply with the applicable accounting standards and data needed for the technical management of the assets. The asset register should be continuously updated and asset records should be reconciled to the general ledger on a quarterly basis, where possible.

4.4 RECOGNITION OF CAPITAL ASSETS: INITIAL MEASUREMENT

General

An item of property, plant and equipment should be recognised as an asset in the financial and asset records when:

- It is probable that future economic benefits or potential service delivery associated with the item will flow to the municipality;
- The cost or fair value of the item to the municipality can be measured reliably;
- The cost is above the municipal capitalisation threshold (if any); and
- The item is expected to be used during more than one financial year.

Spare parts and servicing equipment are usually carried as inventory in terms of GRAP 12 on Inventories and are recognised in surplus or deficit as consumed. However, major spare parts and stand-by equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the spare parts and servicing equipment

can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Further guidance for the recognition of assets is provided below:

Capitalisation Threshold

The capitalisation threshold is a **policy decision of the municipality** and is the value above which assets are capitalised and reported in the financial statements as tangible or intangible capital assets as opposed to being expensed in the year of acquisition. As a result, the threshold has a significant impact on the size of the asset register and the complexity of asset management. The capital threshold is not a deviation from the standard of GRAP as per GRAP 17, as the said standard do not prescribe the unit of measurement to constitute an asset; and should be determined annually by comparison against materiality and must be determined at a level that will ensure that the municipality does not deviate materially from the requirements of GRAP 17.

The capitalisation threshold should not be applied to the components of an asset, but should be applied to the value of the capital asset as a whole. If the threshold is applied at component level, the asset register would be incomplete in the sense that an asset recorded as such would not be a complete asset. The municipality has taken the following into account when considering a capitalisation threshold:

- The impact of the threshold on the financial statements and the decisions/assessments the users of the financial statement may or may not make;
- The cost of maintaining financial and management information on assets when the threshold is very low;
- The impact on comparability and benchmarking cost of services may be difficult if different capitalisation thresholds are applied;
- The size of the municipality or the size of its service areas when setting a capitalisation threshold level. Municipalities vary greatly in size, so what is relevant to one may be immaterial to another.

Calculation of initial cost price

Only costs that comprise the purchase price and any directly attributable costs necessary for bringing the asset to its working condition should be capitalised. The purchase price exclusive of VAT should be capitalised, unless the municipality is not allowed to claim input VAT paid on acquisition of such assets. In such an instance, the municipality should capitalise the cost of the asset together with VAT. Any trade discounts and rebates are deducted in arriving at the purchase price.

Hereunder is a list, which is not exhaustive, of directly attributable costs:

- Costs of employee benefits (as defined in the applicable standard on Employee Benefits) arising directly from the construction or acquisition of the item of the Capital Asset
- The cost of site preparation;
- Initial delivery and handling costs;
- Installation costs;
- Professional fees such as for architects and engineers;
- The estimated cost of dismantling and removing the asset and restoring the site; □
Interest costs when incurred on a qualifying asset in terms of GRAP 5.

When payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognised as an interest expense over the period of credit.

Component approach

The component approach is a GRAP-supported approach where complex assets are split into separate depreciable parts for recording. The key considerations in determining what should become a separately depreciable part (component) are:

- Significant cost; and
- Considerable difference in useful life

If the value of a part of the asset is significant (i.e. material) compared to the value of the asset as a whole and/or has a useful life that is considerably different to the useful life of the asset as a whole, it should be recognised as a separately depreciable part (component).

Subsequent Expenses

The municipality should not recognise the costs of day-to-day servicing of the item in the carrying amount of an item of capital asset. These costs are recognised as expenditure as and when incurred. Day-to-day costs are primarily the costs of labour and consumables and may include the costs of small parts. The purpose of these expenditures is usually for the „repair and maintenance“ of the capital asset.

Parts of some capital assets may require replacement at regular intervals. For example, a road may need refurbishment or upgrade every few years. It may be necessary to make less-frequently recurring replacement of parts, such as replacing the interior walls of a building, or to make a nonrecurring replacement. Under the recognition principle, an entity recognises in the carrying amount of the capital asset the cost of replacing the part of such an item when that cost is incurred if the recognition criteria are met. At the same time the part to be replaced should be derecognised.

Rehabilitation/Enhancements/Renewals of capital assets

Expenditure to rehabilitate, enhance or renew an existing capital asset (including separately depreciable parts) can be recognised as capital if:

- The expenditure satisfies the recognition criteria;
- that expenditure is enhancing the service provision of that capital asset beyond its original expectation and either that expenditure:
 - increases the useful life of that capital asset (beyond its original useful life);
 - increases the capital asset capacity (beyond its original capacity);
 - increases the performance of the capital asset (beyond the original performance);
 - increases the functionality of that capital asset;
 - reduces the future ownership costs of that capital asset significantly; or
 - increases the size of the asset or changes its shape.

The expenditure to restore the functionality of the capital asset to its original level is a maintenance or refurbishment expense and will not be capitalised to the carrying value of the capital asset. The rehabilitated or renewed separately depreciable part will be derecognised and the replacement will be recognised. Where the separately identifiable asset is rehabilitated or renewed, the amount incurred will be added to the carrying value of the asset.

Leased Assets

A lease is an agreement whereby the lesser conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are categorised into finance and operating leases:

- A Finance Lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset, even though the title may or may not eventually be transferred. Where the risks and rewards of ownership of an asset are substantially transferred, the lease is regarded as a finance lease and is recognised as a Capital asset.
- Where there is no substantial transfer of risks and rewards of ownership, the lease is considered an Operating Lease and payments are expensed in the income statement on a systematic basis.

Policy

All capital assets shall be correctly recognised as assets and capitalised at the correct value in its significant components. The capitalisation threshold is set at R1000 (One thousand rand) and will be reviewed annually by the municipality. Items of property, plant and equipment with an estimated useful life of more than one year shall be recorded on a Minor Assets Control List. The existence of items recorded on such a list shall be physically verified from time to time, and at

least once in every financial year, and any amendments which are made to such lists pursuant to such asset verifications shall be retained for audit purposes.

However, the municipality (Municipal Manager or to whom the right is delegated) can determine with an internal memorandum which assets under the threshold can be classified as capital assets. In addition, certain types of assets with estimated useful lives not exceeding one year, shall not be capitalised, while certain assets are listed in sub-registers, with a reference thereto in the main asset register – these types of assets are listed in **Annexure B and C-**.

The Council shall specify which kinds of leases the municipality may enter into. A lease register shall be maintained with all the information that is necessary for reporting purposes.

4.5 SUBSEQUENT MEASUREMENT OF CAPITAL ASSETS

General

After initial recognition of Property, plant and Equipment, the municipality values its assets using the cost model, unless a specific decision have been taken to revalue a certain class of assets and in such instance the PPE will be valued using the revaluation model. When an item of PPE is revalued, the entire class of property to which that asset belongs, should be re-valued.

When an asset's carrying amount is increased as a result of the revaluation, the increase should be credited to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

When an asset's carrying amount is decreased as a result of devaluation, the decrease should be recognised as an expense in the annual financial statements. However, the decrease shall be debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

4.6 RECOGNITION OF INVENTORY ITEMS (NON-CAPITAL ITEMS)

General

Inventories encompass finished goods purchased or produced, or work in progress being produced by the municipality. They also include materials and supplies awaiting use in the production process and goods purchased or produced by the municipality, which are for distribution to other parties for no charge or for a nominal charge. GRAP 12.7 defines Inventories as assets:

- In the form of materials or supplies to be consumed in the production process;

- In the form of materials or supplies to be consumed or distributed in the rendering of services;
- Held for sale or distribution in the ordinary course of operations; or In the process of production for sale or distribution.

Examples of Inventories may include the following:

- Ammunition
- Consumable stores;
- Maintenance materials;
- Spare parts for plant and equipment other than those dealt with under PPE;
- Strategic stockpiles (eg. Water reserves);
- Work in progress; and
- Land / Property held for sale.

Cost of inventories shall comprise of all costs of purchase (i.e. purchase price, import duties, other taxes and transport, handling and other costs attributable to the acquisition of finished goods, materials and supplies), costs of development, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Trade discounts, rebates and other similarities are deducted. Taxes recoverable by the entity from the SARS may not be included.

Costs of development for housing or similar developments which are acquired or developed for resale will include costs directly related to the development – e.g. purchase price of land acquired for such developments, surveying, conveyance costs and the provision of certain infrastructure. Infrastructure costs relating to extending the capacity of existing infrastructure are excluded. The costs of inventories of a service provider consisting of direct labour and other costs of personnel directly engaged in providing the service and other attributable overheads are included.

Policy

Assets acquired or owned by the municipality for the purpose of selling or developing such assets with the intention to sell it or utilising the asset in the production process or in the rendering of services shall be accounted for in the municipality's financial statements as inventory items and not as property, plant and equipment.

Inventories are recorded in a dedicated section of the Inventory Register and it is maintained for this purpose. The amount of cost of inventories is recognised and carried forward until related revenues are recognised.

Inventories are measured at the lower of cost and current replacement cost where they are held for distribution at no charge or for nominal charge, or for consumption in the production process of goods to be distributed at no charge or for a nominal charge.

In cases where the above does not apply, inventories are measured at lower of cost and net realisable value.

5. ASSET TYPES

5.1 PROPERTY, PLANT AND EQUIPMENT: LAND AND BUILDINGS (GRAP 17)

General

Land and Buildings comprise any land and buildings held (by the owner or by the lessee under a finance lease) by the municipality to be used in the production or supply of goods or for administrative purposes. Land held for a currently undetermined future use, should not be included in PPE: Land and Buildings, but should be included in Investment Properties. For this class of Land and Buildings there is no intention of developing or selling the property in the normal course of business.

The municipality shall choose either the cost model or the revaluation model as its accounting policy and shall apply that policy to an entire class of property, plant and equipment. If the municipality chooses the cost model for its Land and Buildings, then after recognition as an asset, Land and Buildings shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses

If the municipality chooses the revaluation model for its Land and Buildings, then after recognition as an asset, Land and Buildings whose fair value can be measured reliably shall be carried at a re-valued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Policy

Subsequent to initial recognition, the Municipality chooses the **cost model** as the accounting policy for its Land and Buildings. Land is not depreciated as it is deemed to have an indefinite useful life.

5.2 PROPERTY, PLANT AND EQUIPMENT: INFRASTRUCTURE ASSETS (GRAP 17)

General

Infrastructure Assets comprise assets used for the delivery of infrastructure-based services. These assets typically include electricity, sanitation, solid waste, storm water, transport, and water assets. Many infrastructure assets form part of a greater facility e.g. a pump in a pump station.

Level of detail of componentisation

For the technical management of infrastructure, the most effective level of management is at the maintenance item level. It is at this level that work orders can be executed and data collected. This data is useful for maintenance analysis to improve infrastructure management decision making. This level in most cases coincides with the level that means the accounting criteria of different effective lives and materiality. However, the collection of data at this level of detail can be very costly when dealing with assets that are very numerous in nature e.g. water meters, street signs, street lights, household connections, etc. It is therefore prudent to balance the value of the information with the cost of collecting the data. The different levels of detail are shown below:

- Level 1: Service level (e.g. Sol Plaatje Water Supply)
- Level 2: Network level (e.g. Sol Plaatje Pump Stations)
- Level 3: Facility level (e.g. Amstelhof Pump Station)
- Level 4: Maintenance item level (e.g. Pump 1 in Amstelhof Pump Station)
- Level 5: Component level (e.g. Bearing of Pump 1 in Amstelhof Pump Station)

The preferred level of detail for the accounting and technical management of infrastructure is level 4 above.

The compilation of a detailed infrastructure asset register in one financial term is a costly and onerous exercise. To ensure the practicality of implementing asset registers (and asset management planning as a whole), the International Infrastructure Management Manual (IIMM) recommends the adoption of a continuous improvement process as a practical implementation approach. This approach recognises the value of limited data above no data and enables the municipalities to slowly, but steadily, increase their knowledge in the assets they own. The improvement principles of the IIMM recommend starting with complete coverage of the infrastructure types at a low level of detail (e.g. level 2 or 3) and then improving the level of detail over a period of several years, starting with the high risk assets, such as pump stations, treatment works, etc.

Policy

The infrastructure asset register shall ensure complete representation of all infrastructure asset types. The level of detail of componentisation shall be defined to a level that balances the cost of collecting and maintaining the data with the benefits of minimising the risks of the municipality. Infrastructure assets are valued at cost less accumulated depreciation and accumulated impairment. If cost can however not be established, then infrastructure assets will be valued at depreciated replacement cost. Depreciated replacement cost is an accepted fair value calculation for assets where there is no active and liquid market. Depreciation shall be charged against such assets over their expected useful lives. The remaining useful life and residual value of, and the depreciation methods applied to Infrastructure assets shall be reviewed regularly, but the cost related to such reviews should be measured against benefits derived to ensure value for money. Infrastructure Assets shall be recorded under the main categories listed in **Annexure A**;

5.3 PROPERTY, PLANT AND EQUIPMENT: COMMUNITY ASSETS (GRAP 17)

General

Community Assets include a variety of assets used to provide services to the community. These assets include building assets such as aquariums, cemeteries, clinics, hospitals, game reserves, museums, parks, etc. Community assets also include recreational assets such as tennis courts, swimming pools, golf courses, outdoor sports facilities, etc.

Policy

Community assets are valued at cost less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives. *Community Assets* shall be recorded under the main categories listed in **Annexure A**;

5.4 PROPERTY, PLANT AND EQUIPMENT: OTHER ASSETS

General

Other Assets include a variety of assets that are of indirect benefit to the communities they serve. These assets include office equipment, furniture and fittings, bins and containers, emergency equipment, motor vehicles, plant and equipment.

Policy

Other assets are stated at cost (or, if acquired through a non-exchange transaction, at its fair value) less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives. Other assets are not re-valued.

Other Assets (general assets) shall be recorded under the main categories listed in **Annexure A**.

5.5 HERITAGE ASSETS (GRAP 103)

General

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations. Heritage assets include the following:

- Archaeological sites;
- Conservation areas;
- Historical buildings or other historical structures (such as war memorials);
- Historical sites (for example a historical battle site or site of a historical settlement);
- Museum exhibits;
- Public statues; and
- Works of art (which will include paintings and sculptures).

Policy

Heritage assets are stated at cost (or, if acquired through a non-exchange transaction, at its fair value) less accumulated impairment losses. Heritage assets are not re-valued. If an asset that might be regarded as a heritage asset cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements.

5.6 INTANGIBLE ASSETS (GRAP 31)

General

Intangible Assets can be purchased, or can be internally developed, by the municipality and includes, but are not limited to, computer software, website development cost, servitudes and mining rights.

Servitudes

Creation of servitudes through the exercise of legislation

In terms of legislation, municipalities are granted certain rights regarding the creation of servitudes. For example, in proclaiming townships, a municipality may declare that servitudes are to be registered over certain parts of the land falling within the boundaries of the proclaimed township so that it is able to install infrastructure to provide basic services.

A key feature of servitudes created using rights granted in legislation is that no compensation is paid to the landowner for the acquisition of these rights. Costs may however be incurred to register the servitude with the Deeds Office.

Servitudes granted under these conditions **do not meet** the “identifiably” criteria above for the following reasons:

- They cannot be sold, transferred, rented or exchanged freely and are not separable from the entity.
- They arise from rights granted to the entity in statute and are specifically excluded from GRAP 102 as they are “internally generated rights”.

Creation of servitudes through acquisition (including by way of expropriation or agreement)

An entity may need to acquire the rights associated with a specific piece of land, e.g. to span power cables related to an electricity distribution network. When an entity acquires rights associated with land and registers servitude, the landowner is usually compensated. Servitudes granted under these conditions are distinguished from those that are created through the exercise of legislation. These servitudes meet the definition of an “identifiable” intangible asset because they arise from contractual or other legal rights that are acquired through a specific arrangement, rather than through rights conferred on an entity in statute. In these instances, an entity would recognise the servitude as an intangible asset at cost. The cost of these servitudes on initial recognition is usually the transaction price, i.e. the compensation paid to the landowner and any other costs that can be capitalised to the cost of the asset in terms of GRAP 102.

Policy

Intangible assets are stated at cost less accumulated amortisation and accumulated impairment losses. Such assets are amortised over the best estimate of the useful life of the intangible asset. If an intangible asset is generated internally by the municipality, then a distinction should be made between research and development costs. Research costs should be expensed and development costs may be capitalised if all the criteria set out in GRAP 31.52 has been met.

5.7 INVESTMENT PROPERTY (GRAP 16)

General

Investment Property comprise of land or buildings (or parts of buildings) or both, held by the municipality as owner, or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both. Investment property does not include property used in the production or supply of service or for administration. It also does not include property that will be sold in the normal course of business. Typical investment properties include:

- Office parks (which have been developed by the municipality itself or jointly between the municipality and one or more other parties);
- Shopping centres (developed along similar lines);
- Housing developments (developments financed and managed by the municipality itself, with the sole purpose of selling or letting such houses for profit).

Policy

Investment Properties shall be accounted for in terms of GRAP 16 and shall not be classified as PPE for purposes of preparing the municipality's Statement of Financial Position. Investment Property is initially measured at its cost. Transaction costs shall be included in this initial measurement. Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

If the Council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as PPE until it is ready for its intended use, where after it shall be reclassified as an investment asset.

After initial recognition, all investment property shall be measured at cost less accumulated depreciation and accumulated impairment losses. Depreciation is calculated on cost, using the straight-line method over the useful life of the property, which is estimated at 20-50 years.

Investment assets are recorded in an Investment Property register.

The following classes of Municipal Property **will be classified** as Investment Property:

- a) Land held for long-term capital appreciation rather than for short-term sale in the ordinary course of operations which council intends to sell at a beneficial time in the future.
- b) Land held for a currently undetermined future use.
- c) A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases on a commercial basis.
- d) A building that is currently vacant but is held to be leased out under one or more operating leases on a commercial basis to external parties.
- e) Property that is being constructed or developed for future use as investment property.

The following classes of Municipal Property will **not be classified** as Investment Property:

- a) Property held for sale in the ordinary course of operations or in the process of construction or development for such sale. This property is treated as inventory.
- b) Property being constructed or developed on behalf of the Provincial Government: Housing Department.
- c) Owner-occupied property which is defined as property which is held (by the owner or by the lessee under a finance lease) for use in the production or supply of goods or services or for administrative purposes as per definition criteria of GRAP 17 which includes all council buildings used for administration purposes.
- d) Property occupied by employees such as housing for personnel (whether or not the employees pay rent at market rates) are also regarded to be owner-occupied property.
- e) Property that is leased to another entity under a finance lease.
- f) Property held to provide a social service and which also generates cash inflows. For example, if council holds housing stock (letting units) used to provide housing to low income families at below market rental. In this situation, the property is held to provide housing services rather than for rentals or capital appreciation and rental revenue generated is incidental to the purposes for which the property is held.

- g) Property held by council for strategic purposes or to meet service delivery objectives rather than to earn rental or for capital appreciation.
- h) Where council has properties that are used both for administrative and commercial purposes and part of the properties cannot be sold separately these properties will not be classified as investment properties.

5.8 BIOLOGICAL ASSETS (GRAP 27)

General

Biological Assets are living plants and animals such as trees in a plantation or orchard, cultivated plants, sheep and cattle. Managed agricultural activity such as raising livestock, forestry, annual or perennial cropping, fish farming that are in the process of growing, degenerating, regenerating and / or procreating which are expected to eventually result in agricultural produce. Such agricultural produce is recognised at the point of harvest. Future economic benefits must flow to the municipality from its ownership or control of the asset.

Cost-to-sell costs include commissions to brokers and dealers, levies by regulatory agencies and commodity exchanges, and transfer taxes (GRAP 27.07) and duties. Cost-to-sell costs exclude transport and other costs necessary to get assets to the market. Where the municipality is unable to measure the fair value of biological assets reliably, a biological asset should be measured at cost less any accumulated depreciation and accumulated impairment losses.

Policy

Biological assets, such as livestock and crops, shall be valued annually at fair value less estimated cost-to-sell costs.

5.9 ASSETS CLASSIFIED AS DISCONTINUED OPERATIONS (GRAP 100)

General

Discontinued operation is a component of an entity that has been disposed of and:

- (a) represents a distinguishable activity, group of activities or geographical area of operations;
- (b) Is part of a single co-ordinated plan to dispose of a distinguishable activity, group of activities or geographical area of operations; or
- (c) Is a controlled entity acquired exclusively with a view to resale.

A cash generating unit is the smallest identifiable group of asset held with the primary objective of generating a commercial return that generates cash flows from other assets or group of assets.

To qualify as a discontinued operation, the disposal must occur within a single co-ordinated plan. For group of asset to be disposed they need not to be sold or transferred to another but a mere cessation from use as a result of them having reached their economic useful life would be

sufficient to qualify these to be classified as discontinued operations i.e. disposal through abandonment or permanent retirement.

Presenting discontinued operations

An entity shall disclose:

(a) A single amount on the face of the statement of financial performance comprising the total of:

(i) The post-tax surplus or deficit of discontinued operations; and

(ii) The post-tax gain or loss recognised on the disposal of the discontinued operation; (b) An analysis of the single amount in (a) into:

(i) The revenue, expenses and pre-tax surplus or deficit of discontinued operations;

(ii) the related income tax expense as required by paragraph 81(h) of the International Accounting Standard on *Income Taxes* (where applicable); and

(iii) The gain or loss recognised on the disposal of the discontinued operation. The analysis may be presented in the notes or on the face of the statement of financial performance. If it is presented on the face of the statements of financial performance it shall be presented in a section identified as relating to discontinued operations, i.e. separately from continuing operations; and

(c) The net cash flows attributable to the operating, investing and financing activities of discontinued operations. These disclosures may be presented either in the notes or on the face of the financial statements.

Disclosing discontinued operations

An entity shall disclose the following information in the notes in the period in which the disposal of a component occurs:

(a) A description of the component;

(b) A description of the facts and circumstances of the disposal; and

(c) If applicable, the segment in which the component is presented in accordance with the Standard of GRAP on *Segment Reporting*.

Policy

Once the Municipality has identified assets (or group of assets) that will be used to the end of their economic life or activities that will be ceased rather than sold. Components disposed of in this way are disposed through abandonment, and if they should meet the definition of a discontinued operation, i.e. are a distinguishable activity, they are reported as discontinued operations at the date of abandonment.

Discontinued operations are shown separately from continued operations on the face of the statement of financial performance. Comparative figure should also be reflected.

5.10 INVENTORY PROPERTY (GRAP 12)

General

Inventory Property comprises any land or buildings owned or acquired by the municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business.

Policy

Inventory land and buildings shall be accounted for as inventory, and not included in either PPE or Investment Property in the municipality's asset register or Statement of Financial Position. Inventory property shall be valued annually at reporting date at the lower of its carrying value or net realisable value, except where they are held for:

- a) distribution at no charge or for a nominal charge, or
- b) Consumption in the production process of goods to be distributed at no charge or for a nominal charge, then they shall be measured at the lower of cost and current replacement cost.

Inventory properties shall be recorded in the Inventory register.

5.11 MINOR ASSETS (CAPITAL ASSETS BELOW APPROVED THRESHOLD)

General

Minor Assets comprise movable assets not capitalised in terms of the threshold policy of the municipality. However, these assets must still be controlled, safeguarded and verified by the municipality. They are not capitalised for the number of assets compared to their value does not warrant the complex procedures applicable to asset management, rendering a manageable asset register by concentrating on what is material and significant to the municipality's operation.

Policy

Minor assets shall be expensed in the Statement of Financial Performance and not be capitalised. However, should the capitalisation threshold exceed R250 (two hundred and fifty rand), all assets with values less than the capitalisation threshold but in excess of R250 (two hundred and fifty rand), and with an estimated useful life of more than one year shall be barcoded for identification purposes and recorded at cost in the Minor Asset Inventory Listing. These assets shall not be depreciated or tested for impairment and shall not generate any further transactions, except in the cases where losses are recovered by means of insurance claims or recoveries from disciplinary actions.

6. ASSET ACQUISITION

6.1 ACQUISITION OF ASSETS

General

Acquisition of assets refers to the purchase of assets by buying, building (construction), or leasing. The date of acquisition of assets is deemed to be the time when control or legal title passes to the municipality.

Policy

Should the municipality decide to acquire a capital asset, the following fundamental principles should be carefully considered prior to acquisition of such an asset:

- The purpose for which the asset is required is in keeping with the objectives of the municipality and will provide significant, direct and tangible benefit to it;
- The asset meets the definition of a Capital Asset (as defined in GRAP 16, GRAP 17, GRAP 101, GRAP 27 and GRAP 31)
- The asset has been budgeted for;
- The future annual operations and maintenance needs have been calculated and have been budgeted for in the operations budget;
- The purchase is absolutely necessary as there is no alternative municipal asset that could be economically upgraded or adapted;
- The asset is appropriate to the task or requirement and is cost-effective over the life of the asset.
- The asset is compatible with existing equipment and will not result in unwarranted additional expenditure on other assets or resources;
- Space and other necessary facilities to accommodate the asset are in place; and □
The most suitable and appropriate type, brand, model, etc. has been selected.

The CFO shall ensure that the Supply Chain Management prescripts/procedures have been adhered to.

The CFO shall ensure that all acquired assets are appropriately insured.

6.2 CREATION OF NEW INFRASTRUCTURE ASSETS

General

Creation of new infrastructure assets refers to the purchase and / or construction of totally new assets that has not been in the control or ownership of the municipality in the past.

Policy

The cost of all new infrastructure facilities (not additions to or maintenance of existing infrastructure assets) shall be allocated to the separate assets making up such a facility and values may be used as a basis for splitting up construction costs of new infrastructure into the component parts, each of which have an appropriate useful life.

Work in progress shall be flagged (indicated) as such in the asset register until such time that the project is at final completion. Depreciation will commence when the construction of the asset is completed and unbundled and the asset is in the condition necessary for it to operate in the manner intended by management. Each part of an item of Infrastructure with a cost that is significant in relation to the total cost of the item shall be depreciated separately.

6.3 SELF-CONSTRUCTED ASSETS

General

Self-constructed assets relate to all assets constructed by the municipality itself or another party on instructions from the municipality.

Policy

All assets that can be classified as assets and that are constructed by the municipality should be recorded in the asset register and depreciated over its estimated useful life for that category of asset. Work in progress shall be flagged (indicated) as such in the asset register until such time that the project is completed and unbundled. Depreciation will commence when the construction of the asset is completed, unbundled and the asset is in the condition necessary for it to operate in the manner intended by management.

6.4 DONATED ASSETS

General

A donated asset is an item that has been given to the municipality by a third party in government or outside government without paying or actual or implied exchange.

Policy

Donated assets shall be valued at cost and if cost cannot be reliably determined, it shall be recorded at fair value; reflected in the asset register and depreciated as normal assets. All donated assets shall be approved by the Municipal Manager and ratified by Council only if all legislative and administrative requirements are met.

7. ASSET MAINTENANCE

7.1 USEFUL LIFE OF ASSETS

General

Useful Life of assets is defined in section 2 of the Policy and is basically the period or number of production units for which an asset can be used economically by the municipality.

Although National Treasury (NT) guidelines exist that includes directives for useful lives of assets, municipalities must use their own judgement based on operational experience and in consultation with specialists where necessary in determining the useful lives for particular classes of assets. The calculation of useful life is based on a particular level of planned maintenance.

Policy

The remaining useful life of assets shall be reviewed annually. Changes emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3. During annual physical verification of movable assets, an assessment of condition and use shall determine the appropriateness of the remaining useful lives, while for infrastructure assets, the useful lives shall be deemed to be appropriate unless an event has occurred or conditions of use have changed, which may have an effect on the remaining useful lives of these assets.

7.2 RESIDUAL VALUE OF ASSETS

General

The Residual Value of an asset is the estimated amount that the municipality would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The residual values of most assets are however considered to be insignificant and therefore immaterial in the calculation of the depreciable amount. The reason is that the majority of assets are hardly ever recovered through sale, but rather through use of the asset until the end of its useful life, after which insignificant amounts, if any, are expected to be obtained, as these assets will most probably be replaced in its entirety.

Assets typically not sold by the municipality are land, buildings, infrastructure and community assets, which assets will have a residual value of zero, allowing the asset to be fully depreciated over its useful life cycle. Residual values will only be applicable to assets that are normally disposed of by selling them once the municipality does not have a need for such assets anymore, e.g. motor vehicles. Past experiences of municipal auctions held revealed that furniture, computer equipment and other movable assets does not reach selling prices that are material. **Policy**

Residual values shall be determined upon initial recognition of assets that are normally disposed of by selling them once the municipality does not have a need for such assets anymore, e.g. motor vehicles. The basis of the residual value estimates shall be determined by the results of past sales of vehicles at auctions when it reaches the end of its useful lives. The residual value of assets shall be reviewed annually at reporting date. Changes in depreciation charges emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3.

7.3 DEPRECIATION OF ASSETS

General

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. Depreciation therefore recognises the gradual exhaustion of the asset's service capacity. The depreciable amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value. The depreciation method used must reflect the pattern in which economic benefits or service potential of a Capital Asset is consumed by the municipality. The following are the allowed alternative depreciation methods that can be applied by the municipality:

- a. Straight-line;
- b. Diminishing Balance; and
- c. Sum of the Units.

Policy

All PPE assets except land shall be depreciated over their reasonable useful lives. The residual value and the useful life of an asset shall be reviewed at each reporting date. The depreciation method applied shall be reviewed at each reporting date. Reasonable budgetary provisions shall be made annually for the depreciation of all applicable assets controlled or used by the municipality, or expected to be so controlled or used during the ensuing financial year.

Depreciation shall take the form of an expense both calculated and debited on a monthly basis against the appropriate line item in the department or vote in which the asset is used or consumed. Depreciation of an asset shall begin when the asset is ready to be used, i.e. the asset is in the location and condition necessary for it to be able to operate in the manner intended by management. Depreciation of an asset ceases when the asset is derecognised. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use and held for disposal unless the asset is fully depreciated. However, under certain methods of depreciation the depreciation charge can be zero while there is no production. In the case of intangible assets being included as assets, the procedures to be followed in accounting and budgeting for the

amortisation of intangible assets shall be identical to those applying to the depreciation of other assets.

7.4 IMPAIRMENT LOSSES

General

Impairment is the loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. The following serve as examples of impairment indicators (GRAP 21.23):

- Significant decline in market value;
- Carrying amount of an asset far exceeds the recoverable amount or market value;
- There is evidence of obsolescence (or physical damage);
- The deterioration of economic performance of the asset concerned; and
- The loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (such as through inadequate maintenance).

The impairment amount is calculated as the difference between the carrying value and the recoverable service value. The recoverable service value is the higher of the asset's value in use or its net selling price. Where the recoverable service amount is less than the carrying amount, the carrying amount should be reduced to the recoverable service amount by way of an impairment loss. The impairment loss should be recognised as an expense when incurred unless the asset is carried at re-valued amount.

If the asset is carried at a re-valued amount the impairment should be recorded as a decrease in the revaluation reserve. Where immovable property, plant and equipment surveys are conducted, the recoverable service value is determined using the depreciated replacement costs method by assessing the remaining useful life.

Policy

Assets shall be reviewed annually for all assets with impairment indicators. Impairment of assets shall be recognised as an expense, unless it reverses a previous revaluation in which case it should be charged to the Revaluation Surplus. The reversal of previous impairment losses recognised as an expense is recognised as an income, if the impairment reversal indicators exist as per GRAP 21.59.

7.5 MAINTENANCE OF ASSETS AND THE ASSET REGISTER

General

Maintenance refers to all actions necessary for retaining an asset as near as practicable to its original condition in order for it to achieve its expected useful life, but excluding rehabilitation or renewal. This includes all types of maintenance – corrective and preventative maintenance.

For linear infrastructure assets, such as pipes, cables and roads, the following test is applied to differentiate between maintenance and renewal when partial sections of linear assets are renewed:

- If a future renewal of the entire pipe will include the renewal of the partial section that is now renewed, then the renewal of the partial section is treated as maintenance.
- If a future renewal of the entire pipe will retain the partial section that is now renewed, then the renewal of the partial section is treated as renewal and the pipe is split into two separate assets then.

Maintenance analysis is an essential function of infrastructure management to ensure cost-effective and sustainable service delivery. In order to analyse maintenance data, maintenance actions undertaken against individual infrastructure assets should be recorded against such assets.

Policy

Maintenance actions performed on infrastructure assets shall be recorded against the individual assets that are identified in the asset register.

7.6 RENEWAL OF ASSETS

General

Asset Renewal is restoration of the service potential of the asset. Asset renewal is required to sustain service provision from infrastructure beyond the initial or original life of the asset. If the service provided by the asset is still required at the end of its useful life, the asset must be renewed. However if the service is no longer required, the asset should not be renewed. Asset renewal projections are generally based on forecast renewal by replacement, refurbishment, rehabilitation or reconstruction of assets to maintain desired service levels.

Policy

Assets renewal shall be accounted for against the specific asset. The renewal value shall be capitalised against the asset and the expected life of the asset adjusted to reflect the new asset life.

7.7 REPLACEMENT OF ASSETS

General

This paragraph deals with the complete replacement of an asset that has reached the end of its useful life so as to provide a similar or agreed alternative level of service.

Policy

Assets that are replaced shall be written off at their carrying value. The replacement asset shall be accounted for as a separate new asset. All costs incurred to replace the asset shall be capitalised against the new asset.

8. ASSET DISPOSAL

8.1 TRANSFER OF ASSETS

General

The processes and rules for the transfer of a capital asset to another municipality, municipal entity or national/provincial organ of state are governed by an MFMA regulation namely “the Local Government: Municipal Asset Transfer Regulations”.

Transfer of assets or inventory items refers to the internal transfer of assets within the municipality or from the municipality to another entity. Procedures need to be in place to ensure that the Asset Control Department can keep track of all assets and ensure that the asset register is updated with all changes in asset locations. These procedures must be followed and apply to all transfers of assets from:

- One Department to another Department;
- One location to another within the same department;
- One building to another; and □ One entity to another.

Policy

The transfer of assets shall be controlled by a transfer process and the asset register shall be updated.

8.2 EXCHANGE OF ASSETS

General

According to GRAP 17.33 an item of PPE may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets. The cost of such an item of property, plant and equipment is measured at fair value unless:

- the exchange transaction lacks commercial substance; or
- the fair value of neither the asset received nor the asset given up is reliably measurable.

If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

Policy

The cost of assets acquired in exchange for another asset shall be measured at cost of the asset received or the equivalent to the fair value of the asset given up, adjusted by the amount of any cash or cash equivalents transferred.

8.3 ALIENATION / DISPOSAL OF ASSETS

General

Alienation / Disposal (alienation) is the process of disowning redundant and obsolete assets by transferring ownership or title to another owner, which is external to the municipality.

The MFMA (section 14 and 90) and the Municipal Supply Chain Management Regulation no. 27636 have specific requirements regarding the disposal of capital assets.

Specifically:

- A municipality may not ...” permanently dispose of a capital asset needed to provide the minimum level of basic municipal services”
- Where a municipal council has decided that a specific asset is not needed to provide the minimum level of basic services, a transfer of ownership of an asset must be fair, equitable, transparent, competitive and consistent with the municipality’s supply chain management policy.

Policy

The disposal of an item of property, plant or equipment must be fair, equitable, transparent, competitive and cost effective and comply with a prescribed regulatory framework for municipal supply chain management and the Supply Chain Management Policy of the municipality.

Different disposal methods will be necessary for different types of assets. Before deciding on a particular disposal method, the following shall be considered:

- The nature of the asset
- The potential market value
- Other intrinsic value of the asset
- Its location
- Its volume
- Its trade-in price
- Its ability to support wider Government programmes;
- Environmental considerations

- Market conditions
- The asset's life

Appropriate means of disposal may include:

- Public auction
- Public tender
- Transfer to another institution
- Sale to another institution
- Letting to another institution under finance lease □ Trade-in
- Controlled dumping (for items that have low value or are unhygienic)

Other means of alienation include:

- Donations: Donations may be considered as a method of alienation, but such requests must be motivated to the Municipal Manager for approval.
- Destruction: Assets that are hazardous or need to be destroyed must be identified for tenders or quotations by professional disposal agencies.
- Scrapping: Scrapping of assets that cannot be alienated otherwise may be considered as a method of alienation, but such requests must be motivated to the Municipal Manager.
- The letting of immovable property, excluding municipal housing for officials and political office bearers, must be done at market-related tariffs, unless the relevant treasury approves otherwise. No municipal property may be let free of charge without the prior approval of the relevant treasury.

Once the fixed assets are disposed, the asset shall be removed from the accounting records and the asset register. All gains and losses realised on the disposal of assets shall be accounted for as revenue or expense in the Statement of Financial Performance.

8.4 SELLING OF ASSETS

General

Selling of assets refers to the public sale of municipal assets approved for alienation.

Policy

All assets earmarked for sale must be sold by public auction or tender and the following steps shall be followed:

- A notice of the intention of the municipality to sell the asset shall be published in a local newspaper;
- The municipality shall appoint an independent appraiser to fix a minimum selling price;
- In the case of a public auction, the municipality shall appoint an independent auctioneer to conduct the auction; and

- In the case of a tender, the prescribed tender procedures of the municipality shall be followed.

Assets earmarked for sale, shall be reclassified as Discontinued Assets in terms of section 5.9 of this Policy and shall not attract any further depreciation. Sold assets shall be written-off in the asset register.

8.5 WRITING-OFF OF ASSETS

General

The write-off of assets is the process to permanently remove the assets from the asset register. Assets can be written-off after approval of the Municipal Manager of a report indicating that:

- The useful life of the asset has expired;
- The asset has been destroyed;
- The asset is outdated;
- The asset has no further useful life;
- The asset does not exist anymore;
- The asset has been sold; and
- Acceptable reasons have been furnished leading to the circumstances set out above.

Policy

The only reasons for writing off assets, other than the sale of such assets during the process of alienation, shall be the loss, theft, destruction, material impairment, or decommissioning of the asset in question.

9. PHYSICAL CONTROL (MOVABLE ASSETS)

9.1 PHYSICAL CONTROL / VERIFICATION

General

Movable assets require physical control and verification of existence. All movable assets will be barcoded where possible to improve control over the assets and maintain an effective verification process.

Immovable assets will be verified on rotation bases. Unique numbers will be allocated to each immovable asset for effective control over the assets.

Policy

All movable assets shall be actively controlled, including an annual verification process. Annual physical inspections of assets shall be performed to identify items which are missing, damaged, not in use or are obsolete due to changed circumstances, to ensure that they are appropriately repaired, impaired, written off or disposed of.

Registers shall be kept for those assets allocated to staff members. The individuals are responsible and accountable for the assets under their control. These registers should be updated when the assets are moved to different locations or allocated to a different staff member in order to facilitate control and physical verification.

For immovable assets a rotational verification plan shall be drafted and physical inspection performed on the assets.

9.2 INSURANCE OF ASSETS

General

Insurance provides selected coverage for the accidental loss of the asset value. Generally, government infrastructure is not insured against disasters because relief is provided from the Disaster Fund through National Treasury.

Policy

Assets that are material in value and substance shall be insured at least against destruction, fire and theft. All municipal buildings shall be insured at least against fire and allied perils.

9.3 SAFEKEEPING OF ASSETS

General

Asset safekeeping is the protection of assets from damage, theft, and safety risks.

Policy

Directives for the safekeeping of assets shall be developed and the safekeeping of assets shall be actively undertaken.

10. ASSET FINANCIAL CONTROL

10.1 CAPITAL REPLACEMENT RESERVE (CRR)

General

The CRR is a reserve account to set aside funds for the financing of property, plant and equipment. The CRR is therefore an asset financing source that represents an alternative to the other funding sources available to the municipality, namely external loans (interest bearing borrowings) and government grants & subsidies. The value of this reserve is not represented by any values of assets under the municipality's control and shall preferably be cash-backed.

Policy

It is the policy of Council to annually make contributions to the CRR to ensure that the CRR remains a capital funding source for the future. The municipality will determine its future capital financing requirements and transfer sufficient cash to its CRR in terms of this determination. The Integrated Development Plan, the municipality's ability to raise external finance and the amount of government grants and subsidies that will be received in future will need to be taken into account in determining the amount that must be transferred to the CRR. Whenever an asset is sold by the municipality, the proceeds on the sale of the assets must be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets. All proceeds on the sale of land will be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets. Whenever an asset is purchased out of the CRR an amount equal to the cost price of the asset purchased, is transferred from the CRR into accumulated surplus on the Statement of Changes in Net Assets.

10.2 BORROWING COSTS (GRAP 5)

General

Borrowing costs are interest and other costs incurred by the municipality from borrowed funds. The items that are classified as borrowing costs include interest on bank overdrafts and short-term and long-term borrowings, amortisation of premiums or discounts associated with such borrowings, amortisation of ancillary costs incurred in connection with the arrangement of borrowings, finance charges in respect of finance leases and foreign exchange differences arising from foreign currency borrowings when these are regarded as an adjustment to interest costs. The capitalisation of borrowing costs should take place when borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress. During extended periods in which development of an asset is interrupted, the borrowing costs incurred over that time period should be recognised as an expense when incurred. Capitalisation of borrowing costs should cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

It is inappropriate to capitalise borrowing costs when there is clear evidence that it is difficult to link a borrowing requirement directly to the nature of the expenditure to be funded, i.e. Capital or Current.

Policy

Borrowing costs shall be capitalised, if directly attributable to the acquisition construction or production of an asset, except when it is inappropriate to do so.

10.3 FUNDING SOURCES

General

The Municipal Finance Management Act (MFMA) provides guidelines on how to utilize funds in financing assets (Section 19 of MFMA). The municipality shall utilise any of the following sources to acquire and / or purchase assets:

- Grants, Subsidies and Public Contributions;
- Revenue Contributions;
- Capital Replacement Reserve; Cash Surplus; and / or External / Donor Funds.

Policy

The annual capital budget must be funded and the sources of finance must be disclosed as part of the Council's budget.

10.4 DISASTER

General

In terms of the Disaster Management Act, 2002, Disaster means a progressive or sudden, widespread or localised, natural or human – caused occurrence which causes or threatens to cause:

- death, injury or disease;
- damage to property, infrastructure or the environment; or
- disruption of life of community; and
- is of a magnitude that exceeds the ability of those affected by the disaster to cope with its effects using only their own resources.

In terms Section 56 (b) of the Disaster Management Act, 2002 the cost of repairing or replacing public sector infrastructure should be borne by the organ of state responsible for the maintenance of such infrastructure. The National, Provincial and Local organs of state may contribute financially to response efforts and post – disaster recovery and rehabilitation.

Policy

The Municipality will correspond with the Provincial organs to gain funds for repairing assets damaged in disaster events. The municipality must adhere to the disaster management plan for prevention and mitigation of disaster in order to be able to attract the disaster management contribution during or after disaster.

ANNEXURES

ANNEXURE A: ASSET HIERARCHY AND ESTIMATED USEFUL LIVES

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
					MIN	MAX
INFRASTRUCTURE ASSETS	ELECTRICITY	COOLING TOWERS			25	30
INFRASTRUCTURE ASSETS	ELECTRICITY	MAINS			15	20
INFRASTRUCTURE ASSETS	ELECTRICITY	METERS	PREPAID		10	20
INFRASTRUCTURE ASSETS	ELECTRICITY	METERS	CREDIT		20	25
INFRASTRUCTURE ASSETS	ELECTRICITY	POWER STATIONS	COAL		50	60
INFRASTRUCTURE ASSETS	ELECTRICITY	POWER STATIONS	GAS		50	60
INFRASTRUCTURE ASSETS	ELECTRICITY	POWER STATIONS	HYDRO		50	60
INFRASTRUCTURE ASSETS	ELECTRICITY	POWER STATIONS	NUCLEAR		60	80
INFRASTRUCTURE ASSETS	ELECTRICITY	SUPPLY/ RETICULATION			15	25
INFRASTRUCTURE ASSETS	ELECTRICITY	TRANSFORMERS			25	50
INFRASTRUCTURE ASSETS	ELECTRICITY	LINES	UNDERGROUND		25	45
INFRASTRUCTURE ASSETS	ELECTRICITY	LINES	OVERHEAD		20	30
INFRASTRUCTURE ASSETS	ELECTRICITY	CABLES			25	45
INFRASTRUCTURE ASSETS	ELECTRICITY	SUBSTATIONS	SWITCHGEAR		20	30
INFRASTRUCTURE ASSETS	ELECTRICITY	SUBSTATIONS	EQUIPMENT	OUTDOOR	20	30
INFRASTRUCTURE ASSETS	ELECTRICITY	SUBSTATIONS	EQUIPMENT	GIS	15	30
INFRASTRUCTURE ASSETS	ELECTRICITY	SUBSTATIONS	EQUIPMENT	INDOOR	30	40
INFRASTRUCTURE ASSETS	ELECTRICITY	ELECTRICAL PANELS			3	5

INFRASTRUCTURE ASSETS	ELECTRICITY	TELEMETRY				7	15
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	VEHICLE	CONCRETE		60	80
HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)		
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	VEHICLE	STEEL		40	50
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	VEHICLE	TIMBER		25	40
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	PEDESTRIAN	CONCRETE		60	80
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	PEDESTRIAN	STEEL		40	50
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	PEDESTRIAN	TIMBER		25	40
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	RAILWAY	CONCRETE		60	80
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	RAILWAY	STEEL		40	50
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	RAILWAY	TIMBER		25	40
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	REINFORCED RETAINING WALLS	EARTH		10	15
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	REINFORCED RETAINING WALLS	CONCRETE		25	30
INFRASTRUCTURE ASSETS	ROADS	BRIDGES	EXPANSION & CONSTRUCTION JOINTS			15	20
INFRASTRUCTURE ASSETS	ROADS	KERB & CHANNELS				40	50
INFRASTRUCTURE ASSETS	ROADS	ASPHALT SURFACE				10	20
INFRASTRUCTURE ASSETS	ROADS	ASPHALT LAYER				30	50
INFRASTRUCTURE ASSETS	ROADS	CONCRETE SURFACE				10	30
INFRASTRUCTURE ASSETS	ROADS	CONCRETE LAYER				30	50
INFRASTRUCTURE ASSETS	ROADS	GRAVEL SURFACE				3	10
INFRASTRUCTURE ASSETS	ROADS	CRASH BARRIERS				10	30

INFRASTRUCTURE ASSETS	ROADS	RETAINING WALLS			30	60
INFRASTRUCTURE ASSETS	ROADS	OVERLOAD CONTROL CENTRES			15	20
INFRASTRUCTURE ASSETS	ROADS	OVERLOAD CONTROL CENTRES	ELECTRONIC HARDWARE		10	15
INFRASTRUCTURE ASSETS	ROADS	OVERLOAD CONTROL CENTRES	OTHER EQUIPMENT		10	20

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
INFRASTRUCTURE ASSETS	ROADS	PEDESTRIAN FOOTPATHS			15	30
INFRASTRUCTURE ASSETS	ROADS	STREET LIGHTING			25	40
INFRASTRUCTURE ASSETS	ROADS	SUBWAYS			40	50
INFRASTRUCTURE ASSETS	ROADS	TRAFFIC ISLANDS			40	50
INFRASTRUCTURE ASSETS	ROADS	TRAFFIC LIGHTS			15	20
INFRASTRUCTURE ASSETS	ROADS	TRAFFIC SIGNS			5	15
INFRASTRUCTURE ASSETS	SANITATION	BULK PIPELINES (OUTFALL SEWERS)	RISING MAINS		40	50
INFRASTRUCTURE ASSETS	SANITATION	BULK PIPELINES (OUTFALL SEWERS)	GRAVITY MAINS		40	50
INFRASTRUCTURE ASSETS	SANITATION	SEWERAGE PUMP STATIONS	STRUCTURE		30	55
INFRASTRUCTURE ASSETS	SANITATION	SEWERAGE PUMP STATIONS	ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	SANITATION	SEWERAGE PUMP STATIONS	MECHANICAL		15	40
INFRASTRUCTURE ASSETS	SANITATION	SEWERAGE PUMP STATIONS	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	SANITATION	SEWERAGE PUMP STATIONS	METALWORK		10	30
INFRASTRUCTURE ASSETS	SANITATION	SEWERS/ RETICULATION			30	60
INFRASTRUCTURE ASSETS	SANITATION	WASTE PURIFICATION WORKS	STRUCTURE		30	55
INFRASTRUCTURE ASSETS	SANITATION	WASTE PURIFICATION WORKS	ELECTRICAL		15	40

INFRASTRUCTURE ASSETS	SANITATION	WASTE PURIFICATION WORKS	MECHANICAL		15	40
INFRASTRUCTURE ASSETS	SANITATION	WASTE PURIFICATION WORKS	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	SANITATION	WASTE PURIFICATION WORKS	METERS		10	15
INFRASTRUCTURE ASSETS	STORMWATER	CULVERTS			25	40
INFRASTRUCTURE ASSETS	STORMWATER	CULVERTS	CONCRETE		40	60
INFRASTRUCTURE ASSETS	STORMWATER	CULVERTS	ARMCO		25	40
INFRASTRUCTURE ASSETS	STORMWATER	DRAINS	EARTHWORKS		80	100
HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
INFRASTRUCTURE ASSETS	STORMWATER	DRAINS	CONCRETE LINING		25	50
INFRASTRUCTURE ASSETS	STORMWATER	STOP BANKS			40	50
INFRASTRUCTURE ASSETS	STORMWATER	PIPES			25	50
INFRASTRUCTURE ASSETS	STORMWATER	STRUCTURE (RETAINING WALLS)			20	40
INFRASTRUCTURE ASSETS	WATER	DAMS	STRUCTURE	CONCRETE	80	100
INFRASTRUCTURE ASSETS	WATER	DAMS	STRUCTURE	EARTH	30	50
INFRASTRUCTURE ASSETS	WATER	DAMS	MECHANICAL & ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	WATER	METERS			10	20
INFRASTRUCTURE ASSETS	WATER	STANDPIPES			5	20
INFRASTRUCTURE ASSETS	WATER	METALWORK (STEEL STAIRS, LADDERS, HANDRAILS, WEIRS)			10	30
INFRASTRUCTURE ASSETS	WATER	PUMP STATIONS	STRUCTURE		30	55
INFRASTRUCTURE ASSETS	WATER	PUMP STATIONS	ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	WATER	PUMP STATIONS	MECHANICAL		15	40

INFRASTRUCTURE ASSETS	WATER	PUMP STATIONS	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	WATER	RESERVOIRS	STRUCTURE		30	50
INFRASTRUCTURE ASSETS	WATER	RESERVOIRS	ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	WATER	RESERVOIRS	MECHANICAL		15	40
INFRASTRUCTURE ASSETS	WATER	RESERVOIRS	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	WATER	SUPPLY/ RETICULATION			20	50
INFRASTRUCTURE ASSETS	WATER	UNDERGROUND CHAMBERS	VALVES		15	25
INFRASTRUCTURE ASSETS	WATER	UNDERGROUND CHAMBERS	METERS		10	20
INFRASTRUCTURE ASSETS	WATER	UNDERGROUND CHAMBERS	TRANSITION		10	15

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
INFRASTRUCTURE ASSETS	WATER	UNDERGROUND CHAMBERS	OTHER		5	10
INFRASTRUCTURE ASSETS	WATER	WATER PURIFICATION WORKS	STRUCTURE		30	55
INFRASTRUCTURE ASSETS	WATER	WATER PURIFICATION WORKS	ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	WATER	WATER PURIFICATION WORKS	MECHANICAL		15	40
INFRASTRUCTURE ASSETS	WATER	WATER PURIFICATION WORKS	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	WATER	WATER PURIFICATION WORKS	METERS		10	15
INFRASTRUCTURE ASSETS	WATER	TELEMETRY			10	15
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	COLLECTION	VEHICLES		5	10
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	COLLECTION	CONTAINERS/ BINS		10	15
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATIONS & PROCESSING FACILITIES	STRUCTURE		30	55

INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATIONS & PROCESSING FACILITIES	ELECTRICAL		15	40
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATIONS & PROCESSING FACILITIES	MECHANICAL		15	40
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	TRANSFER STATIONS & PROCESSING FACILITIES	PERIMETER PROTECTION		10	25
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	EARTHMOVING & COMPACTION EQUIPMENT		10	15
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	LANDFILL PREPARATION		N/A	
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	STRUCTURE		30	55
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	WEIGHBRIDGE	MECHANICAL	15	40
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE		ELECTRICAL	15	40
INFRASTRUCTURE ASSETS	SOLID WASTE DISPOSAL	LANDFILL SITE	PERIMETER PROTECTION		10	25
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	COMMUNITY LAND & BUILDINGS	COMMUNITY BUILDINGS		25	30

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	COMMUNITY LAND & BUILDINGS	COMMUNITY HALLS		25	30
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	COMMUNITY LAND & BUILDINGS	PUBLIC OPEN SPACES		N/A	
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	COMMUNITY LAND & BUILDINGS	ROAD ISLANDS		N/A	
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	SPORT AND RECREATION	RECREATIONAL FACILITIES		25	30
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	PARKS & GARDENS			25	30

COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	TAXI RANKS, CAR & CARAVAN PARKS	CAR PARKING & BUS TERMINALS		25	30
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	TAXI RANKS, CAR & CARAVAN PARKS	CARARVAN PARKS		25	30
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	TAXI RANKS, CAR & CARAVAN PARKS	TAXI RANKS & BUS SHELTERS		10	15
COMMUNITY ASSETS	COMMUNITY ASSETS (NON- RESIDENTIAL DWELLINGS)	CEMETERIES			25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	HOSTELS			25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	FLATS			25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	RESIDENCES	PERSONNEL		25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	RESIDENCES	BY-PASS-HOUSES		25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	SECURE CARE CENTRES			25	30
COMMUNITY ASSETS	HOUSING RENTAL STOCK (DWELLINGS)	MOBILE HOMES & (CARAVANS REFER TO MOTOR VEHICLES)			5	10
INVESTMENT PROPERTIES	BUILDINGS	BUSINESS BUILDINGS			25	30
INVESTMENT PROPERTIES	BUILDINGS	FARM BUILDINGS			25	30
INVESTMENT PROPERTIES	DEVELOPED LAND	FARM LAND			N/A	

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
INVESTMENT PROPERTIES	DEVELOPED LAND	LAND BUSINESS			N/A	
INVESTMENT PROPERTIES	DEVELOPED LAND	LAND MINING			N/A	
INVESTMENT PROPERTIES	UNDEVELOPED LAND	LAND VACANT			N/A	
GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	OFFICE EQUIPMENT	OFFICE EQUIPMENT (INCLUDING FAX MACHINES)			7

GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	FURNITURE & FITTINGS	AIR CONDITIONERS (INDIVIDUAL FIXED & PORTABLE)			5
GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	FURNITURE & FITTINGS	ADVERTISING BOARDS			5
GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	FURNITURE & FITTINGS	PAINTINGS, SCULPTURES, ORNAMENTS (HOME AND OFFICE)			10
GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	FURNITURE & FITTINGS	DOMESTIC AND HOSTEL FURNITURE			15
GENERAL ASSETS	FURNITURE AND OFFICE EQUIPMENT	FURNITURE & FITTINGS	OFFICE FURNITURE			7
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	FURNITURE & FITTINGS	TENTS, FLAGS AND ACCESSORIES			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	DOMESTIC EQUIP (NON-KITCHEN APPLIANCES)				5
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	KITCHEN APPLIANCES				10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	LAUNDRY EQUIPMENT AND INDUSTRIAL SEWING MACHINES				15
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	CELLULAR PHONES (OVER R5 000)			2
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	TELECOMMUNICATION EQUIPMENT			5
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	CELLULAR ROUTERS			3
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	RADIO EQUIPMENT			7
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	MUSIC INSTRUMENTS			15
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	PHOTOGRAPHIC EQUIPMENT			7

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	SURVEY EQUIPMENT			7

GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	LEARNING, TRAINING SUPPORT AND LIBRARY MATERIAL (CURRICULUM EQUIPMENT)			10
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GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OTHER BUILDINGS	ELEVATOR SYSTEMS			20
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	OTHER BUILDINGS	BUILDING AIRCONDITIONING SYSTEMS			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT			5
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	EMERGENCY EQUIPMENT	EMERGENCY/ RESCUE EQUIPMENT			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MEDICAL AND ALLIED EQUIPMENT				10
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GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	FARM/ AGRICULTURAL EQUIPMENT				15
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	SADDLES AND OTHER TACK				7
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	SPORT AND RECREATIONAL EQUIPMENT				10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	GARDENING EQUIPMENT			4
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	IRRIGATION EQUIPMENT			15
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	PUMPS, PLUMBING, PURIFICATION AND SANITATION EQUIPMENT			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	ROAD CONSTRUCTION AND MAINTENANCE EQUIP			15

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	ELECTRIC WIRE AND POWER DISTRIBUTION EQUIPMENT (COMPRESSORS, GENERATORS & ALLIED EQUIPMENT)			7
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	WORKSHOP EQUIPMENT AND LOOSE TOOLS - FIXED			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	WORKSHOP EQUIP AND LOOSE TOOLS - MOVABLE			5
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	WOODWORKING MACHINERY AND EQUIPMENT			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	MACHINES FOR MINING AND QUARRYING			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	MACHINES FOR METALLURGY			10
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	MAINTENANCE EQUIPMENT	MACHINES FOR TEXTILE PRODUCTION			15
GENERAL ASSETS	OTHER MACHINERY AND EQUIPMENT	SHIP AND MARINE EQUIPMENT	WATER CRAFT			10
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	CYCLES			7
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	MOTOR VEHICLES			7
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES			10
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	TRUCKS			7
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	BUSSES			15
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	MOBILE CLINICS			15
GENERAL ASSETS	TRANSPORT ASSETS	MOTOR VEHICLES	EMERGENCY VEHICLE (AMBULANCES & FIRE ENGINES)			10
GENERAL ASSETS	COMPUTER EQUIPMENT	IT EQUIPMENT	COMPUTER HARDWARE INCL OPERATING SYSTEMS			5

GENERAL ASSETS	COMPUTER EQUIPMENT	IT EQUIPMENT	NETWORKS			10
INTANGIBLE ASSETS	INTANGIBLE ASSETS	CAPITALISED DEVELOPEMENT COSTS			N/A	

HIERARCHY LEVEL 1	HIERARCHY LEVEL 2	HIERARCHY LEVEL 3	HIERARCHY LEVEL 4	HIERARCHY LEVEL 5	ESTIMATED USEFUL LIFE (EUL)	
INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE				5
INTANGIBLE ASSETS	INTANGIBLE ASSETS	MASTHEADS AND PUBLISHING TITLES			N/A	
INTANGIBLE ASSETS	INTANGIBLE ASSETS	PATENTS, LICENCES, COPYRIGHTS, BRAND NAMES & TRADEMARKS			N/A	
INTANGIBLE ASSETS	INTANGIBLE ASSETS	FORMULAE, PROTOTYPES, DESIGNS & MODELS			N/A	
INTANGIBLE ASSETS	INTANGIBLE ASSETS	SERVICE & OPERATING RIGHTS (SERVITUDES)			N/A	
INTANGIBLE ASSETS	OTHER INTANGIBLES	GUARANTEES /WARRANTEES			N/A	
INTANGIBLE ASSETS	OTHER INTANGIBLES	WEB SITES			N/A	

ANNEXURE B: ASSET TYPES NOT CAPITALISED

- Kettles
- Two-plate stoves
- Desktop fans
- Element heaters
- Fan heaters
- Stationery equipment, eg. punches, calculators, staplers, etc.
- Mattresses
- Other, as may be determined by management

ANNEXURE C: ASSET TYPES LISTED IN SUB-REGISTERS

- Water meters
- Electricity meters
- Manholes
- Telephones
- Gardening equipment eg. brush cutters, chainsaws, pole pruners, hedge trimmers, etc.
- Workshop tools eg. angle grinders, drills, jigsaws, etc.
- Toolbox items eg. hall chairs
- Other, as may be determined by management

SOL PLAATJE LOCAL MUNICIPALITY



APPOINTMENT OF SECTION 56 AND 57 MANAGERS POLICY

4 April 2022

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1. PREAMBLE

Driven by empirical and conceptual challenges of recruitment for an establishment of the Municipality's profile and size, this recruitment policy seeks to create a balanced and transcendent culture of fine and sound employment patterns and practices in the Municipality. It is designed to foster and promote sound and fair recruitment procedures and practices which underpin the principles of equal employment opportunity and affirmative action.

2. LEGAL FRAMEWORK AND REQUIREMENTS

2.1 This policy is premised from the relevant provisions of the Labour Relations Act (66 of 1995);

2.2 It also derives its legitimacy from the Municipal Structures Act (117 of 1998), Municipal Systems Act (32 of 2000), Employment Equity Act (55 of 1998), Municipal systems Act No: 32 of 2000 as amended in 2011;

3. OBJECTIVES

3.1 To give effect to the principles of equal employment opportunity and affirmative action.

3.2 To inject uniform, transparent, fair and sound recruitment procedures and practices.

3.3 To give effect to the objects of relevant labour laws.

3.4 To provide a mechanism for application of a zero-based approach in the filling of a vacant post.

3.5 To attract competent and suitably qualified applicants for a vacant post.

3.6 To provide measures for a fair and just selection process for candidates to be interviewed.

3.7 To provide a procedure for actioning appointment of a successful candidate.

3.8 To set out procedures for handling unsuccessful applications.

3.9 To set out the nature and term of appointment of Senior Managers accountable to the Municipal Manager

4. SCOPE OF APPLICATION

This policy shall apply to: The employment of Senior Managers in line with the Local Government Regulations on the appointment and conditions of employment of Senior Managers.

5. DETERMINING RECRUITMENT NEEDS

Prior to filling a post, the necessity for filling shall be assessed and motivated in writing by the Executive Manager to the Municipal Manager or his delegate. Should a post, after having undergone scrutiny, be authorised for filling by the relevant authority, employees requiring re-

deployment in terms of the Re-Deployment Strategy as well as employees in a supernumerary capacity are considered in the first instance. Approval for filling the senior manager positions must be according to the regulations by CoGTA. Role Responsibility Mayor in consultation with the selection panel Obtain approval from municipal council for filling of the Municipal Manager post

6. HUMAN RESOURCE PLANNING

The municipal council must assess the human resources necessary to perform the functions, assess the existing human resources by race, gender and disability and plan within the available budgeted funds for the recruitment retention and development of the municipal human resource requirements.

7. GENERAL REQUIREMENTS FOR APPOINTMENT

A person can only be appointed in senior manager posts if he or she meets the requirements stipulated in the regulation.

7.1 A person can only be appointed on a fixed term contract, permanent basis or probation if he or she is a SA citizen, or permanent resident, and possesses the relevant competencies, qualifications, experiences and knowledge as reflected in the Annexure A & B of the regulations.

7.2 Section 57(7) of the Municipal Systems Act used to provide that a municipality may extend the application of fixed-term contracts to section 56 managers too, however, this policy emphasises that all positions regarded as in terms of Section 56 and 57 Managers shall all be appointed for a period of 5 years henceforth. This is to ensure performance and an opportunity to new skills, vision and moving towards resilient municipality.

7.3 Section 56 Managers currently in the employ, shall remain on the same employment status as originally entered into, however, annual performance review will indicate whether the contract must be renewed or terminated on valid reasons.

8. COMPETENCY REQUIREMENTS

Persons may only be appointed as Senior Managers if they meet the competency requirements stipulated in the regulations and the minimum requirements for higher education's qualification.

9. ADVERTISING OF THE SENIOR MANAGER POSITIONS

Senior manager vacancy must be advertised as stipulated in the regulations.

9.1. Within 14 days of receipt of approval.

9.2. Must specify job title, term of appointment, annual remuneration, competency requirements, core functions, need for signing employment contract, need to undergo security vetting, contact person, address of applications, closing date of a minimum of 14 days.

10. DRAFTING OF ADVERTISEMENT (DONE BY THE HR DEPARTMENT)

The validated information as referred to above shall form the basis for the advertisement/brief and all advertisements shall clearly state the relevant job requirements, application procedures together with closing dates for the receipt of application.

11. ADVERTISEMENTS TO BE IN APPROVED FORMAT

Internal: Advertisements shall be placed on designated notice boards and other appropriate Municipal Manager Obtain approval from municipal council for filling of the Senior Manager post Speaker Convene special meeting if required places.

External: Advertisements shall be placed in a National and Provincial newspapers to ensure maximum access by the designated groups for 14 consecutive days. The Municipality's targets, inter alia, shall be taken into consideration when determining whether recruitment activities are internal or external or both.

12. HEAD HUNTING

Head hunting will be applied with caution at all times, and it may be applied at any stage of the selection process, when the selection panel is of the opinion that the assessed candidates are not suitable and/or do not meet the requirements as per the advert or the employment equity plan. Normally targeted persons will be provided with the copy of the recruitment advertisement allowing them to apply of their own accord, unless the selection panel should otherwise so decide.

13. ROLES AND RESPONSIBILITY

14. SELECTION PANEL

14.1. The selection panel must be appointed according to the requirements stipulated in the regulations after considering the nature of the post, gender balance and the skills, expertise and the availability of the persons to be involved. Selection criteria shall be objective and related to the inherent requirements of the job and realistic future needs of the Municipality.

14.2. The central guiding principle for selection shall be competence in relation to the inherent requirements of the job provided that selection shall favour, as determined by the targets, suitably qualified applicants as defined in section 20[3] of the Employment Equity Act

14.3. Unless formal or statutory qualifications are clearly justified as essential for the job, relevant experience/performance, training [internal/external] as reflected and measured through competencies, and potential for the prospective vacancy shall be important criteria.

14.4. Canvassing, i.e. attempting to solicit the influence of any person who could substantially influence the selection process by job applicants, or any other person on behalf of job applicants, for posts within the Council's service is prohibited and evidence thereof will disqualify the applicant's application for consideration for appointment. Role Responsibility Mayor Provide monthly report to the Executive Committee on progress made with filling the vacant Municipal Manager post Municipal Manager Provide monthly report to the Executive Committee on progress made with filling the vacant Senior Manager post

14.5. The selection panel for appointing the municipal manager must consist of at least three and not more than five members constituted as follows:

14.5.1 The mayor (will be the chairperson or his/her delegate).

14.5.2. A Councillor designated by the council.

14.5.3. At least one other person that is not a councillor or staff member who has the required expertise.

14.6. The selection panel for the appointment of a manager directly accountable to a municipal manager must consist of at least three and not more than five members constituted as follows: The municipal manager who will be the chairperson.

14.6.1 Member of the mayoral committee or a councillor who is portfolio head of the relevant portfolio and.

14.6.2. At least one other person that is not a councillor or staff member who has the required expertise.

14.6.3. A minimum of three (3) and maximum of five (5) members are required 14.6.4. Selection panel members must disclose interest or relationship, and sign a declaration of confidentiality as stipulated in the regulations.

15. APPLICATIONS REQUIREMENTS

Applications submitted for Senior Manager Positions must meet the requirements stipulated in the regulations.

15.1. Must only be submitted on official application form

15.2. Applicants must disclose academic qualifications, contactable references, registration of professional bodies, details of dismissal for misconduct, and any disciplinary actions pending.

15.3. Any misrepresentation or failure to disclose will be regarded as a breach of the Code of conduct for Municipal Managers.

16. SELECTION OF APPLICANTS

The selection process of applications must meet the requirements stipulated in the regulations

16.1. Compile list of all applications who applied for the position.

16.2. Compile a shortlist of all applicants evaluated against relevant competency requirements.

16.3. List must be finalised within 21 days.

16.4. Records must be kept of all applicants.

16.5. Municipal manager must ensure confidentiality of all applications.

16.6. The list and short list must be submitted to the selections panel.

17. ROLES & RESPONSIBILITY

18. SCREENING OF CANDIDATES

Screening of shortlisted candidates must meet the requirements stipulated in the regulations

18.1. Screening must take place within 21 days of finalising shortlist.

18.2. Conduct necessary reference checks.

18.3. Contact candidate's current employer.

18.4. Determine validity of candidate qualifications.

18.5. Verify if candidate has been dismissed and/or if there are any outstanding disciplinary matters against candidate.

19. INTERVIEWS OF CANDIDATES

Interviews of selected candidates must be conducted in a manner that meets the requirements stipulated in the regulations

19.1. Conduct interviews within 21 days of screening.

19.2. Selection panel must remain the same.

19.3. Selection panel must keep records of individual panel members' assessment of a candidate. 1

9.4. Candidates selected for interview must be based on consensus.

19.5. Dissenting member may record concern in the minutes.

19.6. Selection panel must recommend second and third suitable candidate.

20. SELECTION OF RECOMMENDED CANDIDATES

The selection and recommendation process must meet the requirements stipulated in the regulations

20.1. Recommended candidates must undergo competency assessments.

20.2. Competency tools must be applied fairly.

20.3. Competency tools may not be biased.

20.4. Municipal must provide budget for competency assessments.

20.5. Selection panel must submit recommendation and reports to council.

21. MUNICIPAL COUNCIL RESOLUTION

The municipal council resolutions regarding the appointment of senior managers and the related Role Responsibility Mayor in consultation with the selection panel Selection Municipal Manager Applications Municipal Manager Selection Senior Manger Applications Municipal Manager Safekeeping of confidential information municipal actions must meet the requirements stipulated in the regulation Before making decision council must ensure:

21.1. Candidate meets relevant competency requirements.

21.2. Screening has been conducted according to the regulations.

21.3. Candidate does not appear in record of staff members dismissed. Council must make decision on suitable candidate.

21.4. Municipality must:

21.4.1 Inform all applicants (successful and unsuccessful) of outcome.

21.4.2. Submit written report submission to MEC within 14 days.

21.5 Report must contain:

21.5.1. Details of advertisements date of issue and name of newspaper.

21.5.2. List of all applicants

21.5.3. Report on the screening process.

21.5.4. Council resolution approving selection panel and shortlisted candidates. 21.5.5.

Recommendation of the Executive committee or Mayor of the municipality. 21.5.6. The

application form, CV, proof of qualifications of successful candidate. 21.5.7. A written

confirmation from successful candidate that the candidate does not hold a political office.

21.5.8. Letter of appointment outlining the terms of contract. 21.5.9. Other relevant information.

22. RE-EMPLOYMENT/DISMISSED PERSONS

The dismissal and/or Re-employment of Senior Managers must meet the requirements stipulated in the regulations

22.1. Persons dismissed for misconduct may not be reappointed as senior manager. Senior Manager who lodges complaint is excluded.

22.2. Municipality must maintain records of staff dismissed. Records of dismissed staff must contain the following:

i) Name and Surname of staff member.

ii) Name of municipality.

iii) Post and title.

iv) Nature of misconduct.

v) Date of suspension.

- vi) Conditions of suspension.
- vii) Date of commencement of disciplinary hearing.
- viii) Finding and category of misconduct.
- ix) Cost incurred by municipality.
- x) Date of resignation or dismissal of senior manager. xi) Whether dismissal has been appealed.
- xii) Status of the appeal.

23. RE-ADVERTISING VACANCY

The re-advertising of a vacancy because no suitable applicants applied must meet the requirements of the regulations

23.1. Inform all shortlisted candidates that application was not successful.

23.2. That post may be re-advertised.

24. SECONDMENT AS MUNICIPAL MANAGER

The secondment of a person to act as municipal manager must meet the requirements stipulated in the regulation

24.1. An agreement must be entered into between seconding authority and the municipality.

24.2. Agreement must specify duration of secondment.

24.3. Party responsible for the cost of the secondment.

24.5. Job description of seconded individual. Cost must be borne by receiving municipality.

Seconded person must report monthly to MEC on the following:

24.5.1. Steps taken to fill vacant post.

24.5.2. Development and implementation of institutional recovery plan.

24.5.3. Monitor and assess adherence to municipal policy principals and frameworks.

25.4.4. Development of turnaround strategy to promote good governance of the municipality.

25.4.5. Implementation of council resolutions.

24.5.6. Implementation of a system of internal control.

24.5.7. Implement all governance systems and processes.

24.5.8. Ensure implementation of financial systems, policies and procedures. Person seconded must be paid the following:

24.5.9. Allowance equal to the difference between the seconder's current salary and the minimum budgeted salary of the post

24.5.10. Compensation for subsistence and traveling incurred during the course and scope of secondment.

25. ELIMINATION OF UNFAIR DISCRIMINATION

The Municipality shall take steps to promote equal opportunity in the workplace by eliminating unfair discrimination in any employment policy or practice.

25.1. It is affirmed that it will not constitute unfair discrimination to take affirmative action measures consistent with the purposes of the Employment Equity Act of 1998 as set out in this policy or to distinguish, exclude or prefer any person on the basis of an inherent requirement of any job.

25.2. Harassment of an employee, including sexual harassment of any form, constitutes unfair discrimination and such harassment will attract disciplinary action against any employee found to have committed harassment.

26. APPLICATION OF THE EMPLOYMENT EQUITY ACT OF 1998

As a defined designated employer in terms of section 1 of the Employment Equity Act of 1998, the relevant provisions of the Act is directly applicable to the Employer.

27. AFFIRMATIVE ACTION

As a designated employer the uMgungundlovu District Municipality must, in order to achieve employment equity, implement affirmative action measures for people from designated groups as defined in section 1 of the Employment Equity Act of 1998. Designated Groups means black people, women and people with disabilities and black people is defined in the Employment Equity Act as a generic term meaning Africans, Coloureds and Indians. Affirmative Action measures are measures designed to ensure that suitably qualified people from designated groups have equal employment opportunities and are equitably represented

in all occupational categories and levels in the workforce of the Employer. Affirmative Action measures include, but are not limited to, the following:

27.1. Measures to identify and eliminate employment barriers, including unfair discrimination, which adversely affect people from designated groups.

27.2. Making reasonable accommodation for people from designated groups in order to ensure that they enjoy equal opportunities and are equitably represented in the workplace of the Employer.

27.3. Measures to ensure the equitable representation of suitably qualified people from designated groups in all occupational levels in the workplace of the Employer.

27.4. Measures to retain and develop people from designated groups and to implement appropriate training measures, including measures in terms of the Skills Development Act of 1999.

27.5. No provision in this policy should be construed as requiring the Municipality to take any decision concerning an employment policy or practice that would establish an absolute barrier to the prospective or continued employment or advancement of people who are not from designated groups.

27.6. This includes, but is not limited to, any decision relating to the termination of employment of any employee of the Municipality for reasons not relating to the conduct or capacity of the employee or the operational requirements of the employer in terms of the provisions of Chapter VIII of the Labour Relations Act of 1995 as amended.

28. TEMPORARY ACCOMMODATION FOR NEWLY APPOINTED MANAGERS

(Section 56 and 57) The Municipality shall make a provision for temporary accommodation for a maximum of four (4) weeks for in the event that a Geographical location is a radius of more than 60km.

SECTION 5:

BY - LAWS

SOL PLAATJE MUNICIPALITY

ANNEXURE : BUDGET RELATED BYLAWS

<u>List of Budget related Bylaws</u>	<u>Explanation numbers</u>
Advertising Signs	1
Aerial Systems	1
Animals, Poultry & Bees Control	1
Building Control	1
Caravan Park	1
Cemeteries	1
Debt Collection	1
Electricity	1
Fire Brigade	1
Fireworks	1
Keeping of Dog Control	1
Law Enforcement	1
Property Rates	1 & 2
Residential business, Bed & Breakfast and guesthouse establishment, Creches, childcare centres, Liquor trading and Car Wash enterprises	1
Standing Orders	1
Street Trading Control	1
Swimming Pools	1
Taxi Ranks	1
Water Supply	1

Explanation numbers

1. These bylaws are accessible on the Sol Plaatje website: www.solplaatje.org.za
2. Bylaws to be approved with final budget process 2022/23

Date XX

Sol Plaatje Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has reviewed the proposed Municipality's Property Rates By-law set out hereunder.

SOL PLAATJE MUNICIPALITY

MUNICIPAL PROPERTY RATES BY-LAW

PREAMBLE

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality;

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for the payment of rates;

NOW THEREFORE IT IS ENACTED by the Council of the Sol Plaatje Municipality, as follows:

1. DEFINITIONS

In this By-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), shall bear the same meaning unless the context indicates otherwise-

'Municipality' means Sol Plaatje Municipality;

'Municipal Property Rates Act' means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004);

'Rates Policy' means the Sol Plaatje Municipality's property rates policy adopted by the Municipality's Council in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 2004.

2. OBJECTS

The object of this By-law is to give effect to the implementation of the municipality's Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

3. THE RATES POLICY

The municipality prepared and adopted a Rates Policy as contemplated in terms of the provisions of section 3(1) of the Municipal Property Rates Act. The Rates Policy outlines the municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated.

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at the municipality's head office, satellite offices, libraries and electronically on our website

4. CATEGORIES OF RATEABLE PROPERTIES

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act.

5. CATEGORIES OF PROPERTIES AND CATEGORIES OF OWNERS OF PROPERTIES

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

6. ENFORCEMENT OF THE RATES POLICY

The Municipality's Rates Policy is enforced through the municipality's Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality's Rates Policy.

7. SHORT TITLE AND COMMENCEMENT

This By-law is called the Sol Plaatje Municipal Property Rates By-law, and takes effect on the date on which it is published in the Provincial Gazette.

SECTION 6:

M F M A CIRCULARS



Municipal Budget Circular on disaster funding framework

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TO: ACCOUNTING OFFICERS OF MUNICIPALITIES AND MUNICIPAL ENTITIES

1 Purpose:

The purpose of this budget circular is to summarise the sources of funding available for municipalities to respond in terms of the disaster funding provisions in the Division of Revenue Act, 2021 (Act No. 9 of 2021 – “the 2021 DoRA”), Division of Revenue Bill, 2022 (“the 2022 DoRB”), Disaster Management Act, 2002 (Act No. 57 of 2002 - “the DMA”) and Municipal Finance Management Act, 2003 (Act No. 56 of 2003 - “the MFMA”).

2 Background:

Following the severe weather events and the consequent damage caused in various provinces, a national disaster was declared in terms section 27(1) of the Disaster Management Act, 2002. The response, as announced by the President in his address to the nation on 18 April 2022, will be undertaken in a phased approach; the first being immediate humanitarian relief, second phase relates to stabilisation and recovery which includes rehousing people who have lost homes and restoring provision of services; and the third phase will focus on reconstruction and rehabilitation.

3 Available funding sources:

There are four main sources of funding available:

- Reprioritisation within the existing municipal budget;
- Disaster relief/response conditional grants;
- Reallocations within other conditional grants; and
- Utilisation of the contingency reserve for 2022/23.

The first two sources of funding are available to support spending in the remaining months of the current financial year ending June 2022. However, all four sources of funding will be considered as part of the ongoing response to the severe weather events.

3.1 Reprioritisations within the existing municipal budget

Section 56(2)(a) of the DMA provides that when a disaster occurs, the national, provincial and local organs of state may contribute financially to the response efforts, post-disaster recovery and rehabilitation. Municipalities are therefore expected to also contribute from their own resources and budgets. The affected municipalities have probably already begun to reprioritise resources in response to the disaster. Such measures are consistent with the requirements of the DMA. In doing so, municipalities are advised to adhere to the requirements outlined in section 29 of the MFMA. These requirements provide that municipalities may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

Municipalities are advised to consider the option to use section 29 of the MFMA to fund the response to the disaster in both the 2021/22 and 2022/23 financial years, noting that assessments on the damage and resources required to address them, may take time to be confirmed.

3.2 Disaster response grants

Funds for immediate relief can be applied for from the *Municipal Disaster Response Grant (formerly known as the Municipal Disaster Relief Grant)* (“MDRG”). This grant is provided for

in Schedule 7 to the Division of Revenue Act, which provides for the immediate release of disaster relief funds. The funds from this grant for the 2021/22 financial year are depleted, so the 2022/23 grant allocation of R371.4 million will be the main source of additional funding for immediate relief for municipalities. Applications for funding from the MDRG need to be submitted to the National Disaster Management Centre (NDMC), which assesses the applications and recommends the amount of funding to be released.

A further R175.4 million is available in the *Municipal Emergency Housing Grant* (“MEHG”) for the 2022/23 financial year. Municipalities are required to submit applications to the national Department of Human Settlements (DHS) within 14 days of the agreement by the mayor that a housing emergency exists in terms of section 2.3.1(a) and (b) of the Emergency Housing Programme as per the Housing Code. DHS assesses the applications and recommends the amount of funding to be released to the National Treasury.

Table 1: Funds for immediate relief in 2022/23

	R'000	2022/23
Municipal Disaster Response Grant		371 420
Municipal Emergency Housing Grant		175 412
Total		546 832

Source: Division of Revenue Bill, 2022.

The frameworks setting out the grant rules and application process for the *Municipal Disaster Response Grant* and *Municipal Emergency Housing Grant* can be found on pages 207 and 227 of the 2022 DoRB.

As the 2022 DoRB is yet to be enacted (the 2022 DoRB is expected to be enacted in June 2022), only 45 per cent (R246 million) of the R549 million allocated in 2022/23 can be released prior to the enactment of the Bill. This will be done in terms of section 27 of 2021 Division of Revenue Act, which permits the transfer of 45 per cent of the 2022/23 equitable shares and conditional grants to provinces and municipalities before commencement of the DoRA for the 2022/23 financial year.

Schedule 7 allocations can also be converted between provinces and municipalities. Section 21(7), read with section 27, of the 2021 DoRA allows for the conversion of funds between the provincial and municipal *disaster relief* grants and the provincial and municipal *emergency housing* grants if the allocation for one sphere is exhausted and additional funds are needed for that sphere before the allocation for the other sphere is fully used. Such a conversion can be done at the request of the NDMC, or on National Treasury’s initiative, after consulting the NDMC.

As Schedule 7 grants are intended to allow for the rapid transfer of funds, the allocation to each municipality only has to be gazetted after the funds have already been transferred. The provisions allowing for the rapid release of these funds are set out in section 26(3), read with section 27, of the 2021 DoRA. i.e Funds can be released immediately upon approval by the National Treasury.

3.3 Reallocation of conditional grant funds

Funds from any conditional grants to municipalities may also be reallocated to pay for the alleviation of the impact of a classified disaster. Section 20(6)(a), read with section 27 of the 2021 DoRA provides for such a reallocation, if it is requested by both the department that administers that conditional grant and the NDMC. Section 26(6)(b), read with section 27, requires that the receiving officer must confirm that the funds proposed to be reallocated are not already committed before National Treasury can approve such a reallocation. Section 26(6)(c), read with section 27, of the 2021 DoRA, then requires that the funds be used in the same financial year, same sphere and for the same functional area they were originally allocated for. Reprioritised funds can be made subject to new conditions set by the

transferring officer – after consulting the NDMC and receiving approval for the conditions from National Treasury.

Given that municipalities are in the last quarter of the 2021/22 financial year, it is possible that some funds can be repurposed to respond to the disaster especially as in the affected areas, implementation of some projects has been affected by the extreme weather events. The 2022 MTEF conditional grant allocations, as outlined in the 2022 DoRB, also present a wider scope for reprioritisation in 2022/23. The national departments that administer municipal conditional grants will need to do assessments with the receiving municipalities and agree on the amounts that can be repurposed and submit to National Treasury for approval.

Municipalities are advised to balance the need to provide resources for the response to this disaster, while maintaining as much as possible of the planned implementation of projects in the 2022 MTEF as possible.

3.4 Utilisation of the contingency reserve for 2022/23

Following a disaster, the repair and rebuilding of damaged infrastructure is typically funded through ring-fenced allocations in the Adjustment Budget or the next Budget. While the funding sources outlined above emphasise making funding available rapidly to address the immediate impacts of a disaster, it typically takes longer to assess and plan for the rebuilding or repair of damaged infrastructure, as rebuilt infrastructure has to be redesigned so that it will not be vulnerable to damage in a similar disaster in the future. All disaster recovery requests are assessed by the NDMC, and it then recommends to the National Treasury the amounts to be funded.

Because disasters do not necessarily align with the budget process, which allows for funding, in terms of section 30(2)(d) of the PFMA, to be appropriated for unforeseeable and unavoidable expenditure, funding for post-disaster reconstruction and recovery is typically provided for in the contingency reserve.

Despite section 30 of the PFMA, clause 6 of the 2022 Appropriation Bill allows the Minister of Finance to approve expenditure if it cannot be reasonably delayed without negatively affecting service delivery. However, this provision only comes into effect once the Appropriation Bill is enacted. Similar provisions to allow for this type of expenditure in municipalities are provided for in clauses 6(4) and 8(4) of the 2022 DoRB. These clauses provide that if any expenditure from the contingency reserve is approved in terms of section 6 of the 2022 Appropriation Act, any increases to the equitable share or conditional grants to municipalities may be released after the National Treasury has published the additional allocations by notice in the Gazette. The use of these provisions, however, will only come into effect once the 2022 DoRB is enacted.

4 Reporting and monitoring:

4.1 Reporting and monitoring of expenditure and the procurement process

Funding to respond to this disaster will be subject to the procurement processes and reporting conditions. Municipalities are urged to spend funds in line with the applicable conditions and adhere to the relevant reporting requirements in DoRA. Furthermore, municipalities will have to record the expenditure on disaster relief in their respective financial systems. The National Treasury will issue further guidance on the weekly and monthly reporting of disaster relief expenditure in terms of the Municipal Standard Chart of Accounts (*mSCOA*).

The need for increased pro-active governance measures with regard to supply chain management and procurement processes during this time needs to be stressed. Municipalities are advised consider using their internal audit committees to undertake preventative audits for quality assurance on procurement to respond to the effects of the damage caused by the 2022 April floods.

4.2 Real time auditing

The Auditor-General of South Africa (AGSA) will conduct real-time audits on the disaster response funds made available to provide much-needed relief to affected communities. The audits will provide independent assurance on whether public funds have been appropriately accounted for and used for their intended purpose.

A real-time audit is still reactive and, therefore, transactions must take place for the audit to provide independent assurance that the transaction was performed correctly, that the purchased goods or services were of the right quality and that it reached the intended beneficiaries. It must also determine that the transactions that took place complied with the requisite laws and regulations.

In essence, a real-time audit is an early audit aiming to prevent, detect and report on the findings to ensure an immediate response to prevent leakage, potential fraud, financial mismanagement and wastage. Real-time audits will equip municipal accounting officers to act quickly on weaknesses in controls and prevent further losses. They also enable immediate oversight and consequence management.

The focus of the real-time audits will be on:

- Prevention – the AGSA will be testing the implementation of the preventative controls to address the increased risks and significant changes in operations and will report to the accounting officer on the remaining risks;
- Detection – high-risk transactions will be subjected to an audit and any key observations are reported to the accounting officer as soon as they are identified to be addressed before any additional payments are made; and
- Reporting – work done by the AGSA, the outcome thereof and the responses by the accounting officers to any weaknesses identified are reported in a special report.

Through an early audit, the AGSA will provide real-time insights into the management and usage of funds earmarked for disaster relief in accordance with the objectives and targets set for those funds.

5 Dissemination of information contained in this circular:

Accounting officers are requested to bring the contents of this circular to the attention of all relevant municipal officials, municipal entities, councillors and municipal support personnel. There has also been huge interest from the general public on the utilisation of disaster relief funds and hence it will also be imperative that the municipality and municipal entity prepare special detailed reports that must be published on their websites on a monthly basis on projects, spending, and progress made.

6 Notification to the Auditor-General:

A copy of this circular will be submitted to the Auditor-General for notification.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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

JH HATTINGH
CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
26 APRIL 2022



SCM Circular on reporting of procurement in response to National State of Disaster as result of severe weather events

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TO: ACCOUNTING OFFICERS OF MUNICIPALITIES**1 Purpose**

The purpose of the Circular is to provide a reporting framework in relation to procurement in response to the national state of disaster as a result of the severe weather events.

2 Background

- 2.1 On 18 April 2022, following the severe weather events and the subsequent damage caused in various provinces, a national disaster was declared in terms section of 27(1) of the Disaster Management Act, 2002 (Government Notice No. R. 2029 of 18 April 2022).
- 2.2 There is a need for greater transparency on procurement and expenditure related to the flood disaster. For this purpose, the National Treasury considers it necessary to provide reporting measures for municipalities and municipal entities to improve the monitoring and transparency on procurement and expenditure related to the flood disaster and to publish such information on the National Treasury's website.

3 Applicable procurement prescripts

Procurement of all goods and services, to prevent further humanitarian suffering and infrastructure losses due to the flood disaster, or to alleviate, contain or minimise the effects of the disaster, must be conducted in terms of section 217 of the Constitution, the Municipal Finance Management Act, 2003, and its regulations and circulars as well as supply chain management policies of institutions.

4 Reporting

- 4.1 All municipalities and municipal entities affected by the flood disaster are requested to report procurement transactions to alleviate, contain or minimise the effects of the disaster, every Friday effective 13 May 2022. The first report, due 13 May 2022, must include all transactions since the beginning of the disaster up to 13 May 2022 and then weekly thereafter.
- 4.2 For purposes of paragraph 4.1, municipalities and municipal entities must use the attached template (**Annexure A**), and either manually capture the information on the template or extract the relevant information from its order and payment systems into the format of the template. The template may not be changed.
- 4.3 The National Treasury will automate the process of reading the data from the completed template and consolidate these into one database to enable reporting, analysis and publishing the information. The reports will be published continuously on the National Treasury's website and submitted to the Auditor-General of South Africa for purposes of real time audits.

4.4 The completed templates must be submitted to the National Treasury by email to disaster-response@treasury.gov.za, every Friday effective 13 May 2022.

4.5 Municipalities and municipal entities are requested to-

- (a) prepare detailed monthly reports on projects undertaken to deal with the effects of the disaster, expenditure on these projects and progress made in the implementation of these projects; and
- (b) publish on a monthly basis these reports on their websites.

5 Dissemination of information in this Circular

The accounting officer of a municipality is requested to bring the contents of this Circular to the attention of all relevant officials of the municipality and its municipal entities.

6 Notification to Auditor-General

A copy of this Circular will be submitted to the Auditor-General of South Africa for notification.

7 Effective date

This Circular takes effect on the day after signature hereof.

8 Contact

Any enquiries in respect of this instruction must be submitted to:

Molefe-Isaac Fani

Acting Chief Procurement Officer

Email: cpo@treasury.gov.za

Any enquiries in respect of the reporting template and data extraction advice must be submitted to:

Tumelo Ntlaba

Chief Director: SCM ICT

Email: tumelo.ntlaba@treasury.gov.za

Signed by: Molefe Isaac Fani
Signed at: 2022-05-04 18:01:59 +02:00
Reason: Witnessing Molefe Isaac Fani



MOLEFE-ISAAC FANI
ACTING CHIEF PROCUREMENT OFFICER
DATE: 04-May-2022

Annexure A: Reporting Template

