

Reference: RCS/C.5 (2017/18)

TREASURY CIRCULAR MUN NO. 19/2017

THE MAYOR, CITY OF CAPE TOWN: MS P DE LILLE
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR JH CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MS G STEPHAN
THE MAYOR, CEDERBERG MUNICIPALITY: MR J BARNARD
THE MAYOR, BERGRIVIER MUNICIPALITY: MR EB MANUEL
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT
THE MAYOR, WITZENBERG MUNICIPALITY: MR BC KLAASEN
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR CJ POOLE
THE MAYOR, STELLENBOSCH MUNICIPALITY: MS G VAN DEVENTER
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGEBOEG MUNICIPALITY: MR HM JANSEN
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR S FRANKEN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MS CJM VOSLOO
THE MAYOR, OVERSTRAND MUNICIPALITY: MR RJ SMITH
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR PJ SWART
THE MAYOR, SWELLENDAM MUNICIPALITY: MR NG MYBURGH
THE MAYOR, EDEN DISTRICT MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KANNALAND MUNICIPALITY: MS M BARRY
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDELS
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR HJ LEVENDAL
THE MAYOR, GEORGE MUNICIPALITY: MR MG NAIK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR CF SYLVESTER
THE MAYOR, BITOU MUNICIPALITY: MR MP LOBESE
THE MAYOR, KNYSNA MUNICIPALITY: MS E BOUW-SPIES
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MR N CONSTABLE
THE MAYOR, LAINGSBURG MUNICIPALITY: MR AA MARTHINUS
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY

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THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

APPROVAL AND SUBMISSION OF 2017/18 ANNUAL BUDGETS, IDPs AND SDBIPs

1. PURPOSE

- 1.1 The purpose of this circular is to outline the procedures regarding the approval and submission of the adopted Annual Budgets and associated documents, Integrated Development Plans (IDPs) and approved Service Delivery Budget and Implementation Plans (SDBIPs).

2. BACKGROUND

- 2.1 The Western Cape Government wishes to express its appreciation for the cooperation during the recent LG MTEC engagements held from 24 April to 11 May 2017.
- 2.2 The annual budget and the IDP process is reaching its final stage as municipalities have to consider the approval of the annual budgets at least 30 days before the start of the budget year in terms of section 24(1) of the MFMA.
- 2.3 This is an important prerequisite as it enables the approval of the annual budget and supporting documents for the municipality must be approved before the start of the financial year in terms of section 16(1) of the MFMA.
- 2.4 In terms of section 26(1) of the MFMA, failure to adopt an annual budget by the start of the applicable budget year, the provincial executive, must intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget (or the revenue-raising measures) are approved. Intervening actions may include dissolving the council, appointing an administrator until a newly elected council has been declared elected, and/or approving a temporary budget to ensure the continued functioning of the budget.
- 2.5 Although the Mayor is ultimately responsible for compliance with budget process as outlined in Chapter 4 of the MFMA, section 68 of the MFMA stipulates that the Accounting Officer must assist the Mayor in performing the budgetary functions assigned to Mayor in terms of Chapters 4 and 7 of the MFMA.

3. APPROVAL OF THE ANNUAL BUDGETS, ASSOCIATED DOCUMENTS AND IDP

- 3.1 In terms of section 22 of the MFMA, municipalities are required to consult the local community, the provincial treasury and national treasury as required and any national and provincial organ of state following the tabling of the annual budget.

- 3.2 Section 23 of the MFMA requires the municipal council to consider the views of the stakeholders referred to in paragraph 3.1 above and council must give the mayor an opportunity to respond to the submission and if necessary revise the budget and table amendments for consideration by the council.
- 3.3 It is important to note that in terms of section 18 of the MFMA, an annual budget may only be funded from:
- a) Realistically anticipated revenues to be collected;
 - b) Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
 - c) Borrowed funds, but only for the capital budget.
- 3.4 To this extent, National Treasury has emphasised in MFMA Circular 86, where municipalities have tabled an unfunded budget, municipalities will be required to correct the budget to ensure that a funded budget is adopted and implemented.
- 3.5 Section 24(2) of the MFMA further states that an annual budget:
- a) Must be approved before the start of the budget year;
 - b) Is approved by the adoption by the council resolution referred to in section 17(3)(a)(i); and
 - c) Must be approved together with the adoption of resolutions (refer to Regulation 17(2) and Item 4 of Schedule A of the MBRR; also see concept resolutions as per Appendix A) as may be necessary -
 - i. Imposing any municipal tax for the budget year;
 - ii. Setting any tariffs for the budget year;
 - iii. Approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - iv. Approving (any changes to) the municipality's integrated development plan; and
 - v. Approving (any changes to) the municipality's budget related policies.
- 3.6 Your attention is drawn to section 160(2) of the Constitution which states that the passing of by-laws, the approval of budgets, the imposition of rates and other taxes, levies and duties, and raising of loans may not be delegated by a municipal council. Furthermore, in terms of section 160(3)(b) of the Constitution, the afore-mentioned

matters are determined by a decision taken by a municipal council with a supporting vote of the majority of its members.

4. FAILURE TO APPROVE BUDGET BEFORE THE START OF BUDGET YEAR

- 4.1 In the event that an annual budget is not approved, section 25 of the MFMA states that: (1) If the municipality failed to approve an annual budget, including revenue – raising measures necessary to give effect to the budget, the council must reconsider the budget and again vote on the budget, or an amended version thereof within seven (7) days of the council meeting that failed to approve the budget. (2) The process provided for in subsection (1) must be repeated until a budget, including revenue-raising measures necessary to give effect to budget, is approved. (3) If a municipality has not approved an annual budget, including revenue-raising measures necessary to give effect to the budget, by the first day (1 July) of the budget year, the mayor must immediately comply with section 55 of the MFMA.
- 4.2 It is important to note that the process outlined in section 25(2) does not extend beyond 30 June each year.
- 4.3 Upon failing to approve the budget by the first day (i.e. 1 July) of the applicable budget year, the mayor must, in terms of section 55, immediately report the matter to the MEC for local government in that province and may recommend to the MEC appropriate provincial interventions in terms of section 139 of the Constitution.
- 4.4 In terms of section 26(1) of the MFMA, failure to adopt an annual budget by the start of the applicable budget year, the provincial executive, **must** intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget (or the revenue-raising measures) are approved. Intervening actions may include dissolving the council, appointing an administrator until a newly elected council has been declared elected, and/or approving a temporary budget to ensure the continued functioning of the budget.

5. MUNICIPAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS (SDBIPs) AND PERFORMANCE AGREEMENTS

- 5.1 In terms of section 69(3) of the MFMA, the accounting officer must by no later than 14 days after the approval of an annual budget submit to the mayor –
- a) A draft SDBIP for the budget year; and
 - b) Drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers.

- 5.2 In terms of section 53(1)(a)(iii) of the MFMA the mayor of a municipality must approve the municipality's SDBIP within 28 days after the approval of the budget.
- 5.3 Subsequently, in terms of regulation 20(2) of the MBRR, the accounting officer must submit the approved SDBIP to the national and provincial treasury within ten working days after approval of the SDBIP by the mayor.
- 5.4 Section 53(3) of the MFMA further states that the mayor must ensure:
- a) The revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP; and
 - b) That the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's SDBIP. Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.

6. CERTIFICATION THAT BUDGET IS CORRECTLY CAPTURED

- 6.1 In terms of paragraph 7.2 of MFMA Circular 72, the National Treasury requests the accounting officer of each municipality in terms of section 74 of the MFMA to provide a signed certificate (see Appendix B), which is now required by no later than 30 June 2017 certifying that:
- The adopted annual budget has been captured on the municipality's financial system, and that there is complete agreement between the budget on the system and the budget adopted by council;
 - That the adopted annual budget on the municipality's financial system is locked; and
 - That the municipality has in place controls to ensure that the budget captured on the financial system can only be changed in accordance with:
 - A virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
 - An Adjustments Budget approved by council.

7. **SUBMISSION OF THE ANNUAL BUDGETS, ASSOCIATED DOCUMENTS AND IDP**

7.1 Section 24(3) of the MFMA, read together with regulation 20(1) of the Municipal Budget and Reporting Regulations (MBRR), requires that the approved annual budget must be submitted **within ten working days** after the council approved the annual budget.

7.2 In terms of the MFMA Circular No. 86, municipal managers are required to submit:

- The budget documentation as set out in Schedule A, either version 6.1 (for the entire seven-year period – including both audited and current years and 2017/18 MTREF) or both versions 6.1 (for the 2017/18 MTREF) as well as version 2.8 (for the audited and current years) of the Municipal Budget and Reporting Regulations, including the main tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic format;
- Service delivery standards;
- The integrated development plan;
- The council resolution;
- Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- Schedules D, E and F specific for the entities; and
- Signed budget locking certificate as found on the website (see Appendix B).

7.3 Furthermore, MFMA Circular 72 requires that the hardcopies of the budget documents must be formally stamped and signed by the secretariat responsible for ensuring accurate records of council decisions.

7.4 It will be appreciated if you can submit the hard and electronic copies of the 2017/18 approved Budgets, IDPs and supporting budget documentation and approved SDBIPs to the National Treasury and Provincial Treasury as follows:

Via courier:

For attention:

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

Mr Paul Pienaar
Provincial Treasury
7 Wale Street, Room 3-50
Cape Town, 8001

Via e-mail:

- NT electronic documents should be submitted to:
lgdocuments@treasury.gov.za or if too large (exceeds 4 MB) via
lgbigfiles@gmail.com
- PT electronic documents should be submitted to:
MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be
submitted via the lift server function (<http://lift.pgwc.gov.za/>)

How to lift:

1. Go to the website: <http://lift.pgwc.gov.za/>
2. Type in the email address: MFMA.MFMA
3. Browse to correct file for uploading
4. Press: Submit

Kindly note the Provincial Treasury cannot access any links with a drop box function for security purposes.

- The City of Cape Town should submit its Built Environment Performance Plan (BEPP) to Yasmin.coovadia@treasury.gov.za or if it exceeds 4 MB to Yasmin.coovadia@gmail.com.

7.5 You are kindly requested to arrange that the accompanying budget checklist (Appendix C) is completed and signed-off to ensure that the full set of budget and supporting documents are submitted.

8. OTHER IMPORTANT MATTERS

8.1 Municipalities are also reminded to comply with section 75(2) of the MFMA which states that: "A document referred to in section 75(1) of the MFMA must be placed on the (municipal) website not later than five days after its tabling in the council or on the date on which it is made public, whichever occurs first".

8.2 All municipalities will be required to transact/record the implementation of the municipal budgets on the SCOA version 6.1 chart as from 1 July 2017.

8.3 Municipalities have traditionally experienced challenges with capital spending, which have, amongst other factors, been attributed to delays experienced with procurement processes. Municipalities are therefore urged to prepare Annual Procurement Plans for 2017/18 to ensure that capital budgets are implemented without delays.

8.4 Municipalities are reminded about the Annual Budget Verification process and it is therefore important to ensure alignment between the A1-Schedules and the Annual Budget B input forms.

9. **CONCLUSION**

- 9.1 Municipalities are encouraged to ensure compliance with the provisions of the MFMA, MSA and MBBR as stated above.
- 9.2 However, if you are unable to comply with any of the responsibilities relating to the approval of the Annual Budget and associated documents, IDP and SDBIP as set out in this Circular you have to report such inability, together with the reasons, to the Mayor and the Provincial Treasury as stipulated in terms of section 74(2) of the MFMA. Simultaneously, the Mayor must upon, becoming aware of any impending non-compliance of any provision of the MFMA or any other legislation pertaining to the approval of the annual budget inform the MEC for Finance, in writing, of such non-compliance as required in terms of section 27(1) of the MFMA.
- 9.3 In conclusion, the Western Cape Government wishes you well with the finalisation and approval of your Annual Budget, IDP, SDBIP and associated documents.



MR H MALILA

DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES

DATE: 24 May 2017

CONCEPT BUDGET RESOLUTIONS IN RESPECT OF THE MBRR

1. The Council of **Xxx Municipality**, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1 The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page **xxx**;
 - 1.1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page **xxx**;
 - 1.1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page **xxx**; and
 - 1.1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page **xxx**.
 - 1.2 The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1 Budgeted Financial Position as contained in Table A6 on page **xxx**;
 - 1.2.2 Budgeted Cash Flows as contained in Table A7 on page **xxx**;
 - 1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Table A8 on page **xxx**;
 - 1.2.4 Asset management as contained in Table A9 on page **xxx**; and
 - 1.2.5 Basic service delivery measurement as contained in Table A10 on page **xxx**.

2. The Council of Xxx Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017:
 - 2.1 The tariffs for property rates – as set out in Annexure Xx
 - 2.2 The tariffs for electricity – as set out in Annexure Xx
 - 2.3 The tariffs for the supply of water – as set out in Annexure Xx
 - 2.4 The tariffs for sanitation services – as set out in Annexure Xx
 - 2.5 The tariffs for solid waste services – as set out in Annexure Xx
 - 2.6 The Municipal Property Rates Policy – as set out in Annexure Xx
 - 2.7 The Credit Control and Debt Collection Policy – as set out in Annexure Xx
 - 2.8 The Cash Management and Investment Policy – as set out in Annexure Xx
 - 2.9 The Borrowing Policy – as set out in Annexure Xx
 - 2.10 The Funding and Reserve Policy – as set out in Annexure Xx
 - 2.11 The Policy related to Long-term Financial Planning – as set out in Annexure Xx
 - 2.12 The Supply Chain Management Policy – as set out in Annexure Xx
 - 2.13 The Policy related to Management and Disposal of Assets – as set out in Annexure Xx
 - 2.14 The Policy related to dealing with infrastructure investment and capital projects - as set out in Annexure Xx
 - 2.15 The Budget Implementation and Management Policy – as set out in Annexure Xx
3. The Council of Xxx Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the tariffs for other services, as set out in Annexures Xx to Xx, respectively.

4. To give proper effect to the municipality's annual budget, the Council of **Xxx Municipality** approves:
 - 4.1 That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions **(depending on funding and reserves policy)**, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
 - 4.2 That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the **xxx financial year** limited to an amount of **Rxxx million/billion** per financial year of the MTREF in terms of section 46 of the Municipal Finance Management Act.
 - 4.3 That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.
5. The Council of **Xxx Municipality**, acting in terms of section 25 of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the 2017 - 2022 Integrated Development Plan.

Certification that the adopted budget for 2017/18 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I,, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name _____

Municipal manager of _____
(name and demarcation code of municipality)

Signature _____

Date _____

This certificate must be submitted to National Treasury by close of business 30 June 2017 at the following email address: lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant Provincial Treasury (Western Cape PT email address: MFMA.MFMA@westerncape.gov.za).

APPENDIX C

SUBMISSION OF FINAL BUDGET DOCUMENTATION 2017/18 CHECKLIST

MUNICIPALITY: _____

The Budget Document as set out in Schedule A1 of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10), **version 6.1** for the 2017/18 MTREF **and** **version 2.8** for the audited and current years' (2016/17) information of Schedule A1 (the Excel Formats) and the supporting tables (SA1 - SA38).

- **Please ensure that** (as per MFMA Circular 72) **each page of the hard copy of the budget documentation** as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting Tables (SA1 - SA38) and prescribed minimum narrative information that is submitted to Provincial Treasury (and National Treasury) **has been stamped and signed** by the secretariat responsible for ensuring accurate records of council decisions.

The IDP Document as set out in sections 26, 32 and 34 of the Local Government: Municipal Systems Act, No. 32 of 2000 and Regulations (MSA) and section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Council Resolution in terms of the Budget						
Service Level Standards						
Signed Quality Certificate as prescribed in the MBRR						
Schedules D, E and F for public entities						
Prescribed Minimum Budget Narrative Information	Stamped and Signed Hard Copy Budget Narrative			Soft Copy (correlates with hard copy)		
Budget Narrative						
Municipal Budget Tables Tables A1 to A10	Version 6.1 (2017/18 MTREF)			Version 2.8 (audited and current (2016/17) years)		
	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy		Soft Copy (correlates with hard copy)	Stamped and Signed Hard Copy		Soft Copy (correlates with hard copy)
	A1 – A10		A1 – A10	A1 – A10		A1 – A10
Table A1: Budget Summary						
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A4: Budgeted Financial Performance (revenue and expenditure)						

Municipal Budget Tables Tables A1 to A10	Version 6.1 (2017/18 MTREF)						Version 2.8 (audited and current (2016/17) years)					
	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)			Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)		
	A1 – A10			A1 – A10			A1 – A10			A1 – A10		
Table A5: Budgeted Capital Expenditure by vote, standard classification & funding source)												
Table A5A: Budgeted Capital Expenditure by vote, standard classification & funding source)												
Table A6: Budgeted Financial Position												
Table A7: Budgeted Cash Flow												
Table A8: Cash backed reserves/accumulated surplus reconciliation												
Table A9: Asset Management												
Table A10: Basic service delivery measurement												
Municipal Budget Supporting Tables SA1 to SA38	Version 6.1 (2017/18 MTREF)						Version 2.8 (audited and current (2016/17) years)					
	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)			Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)		
SA1: Supporting Detail to Budgeted Financial Performance												
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)												
SA3: Supporting detail to Budgeted Financial Position												

Municipal Budget Supporting Tables SA1 to SA38	Version 6.1 (2017/18 MTREF)						Version 2.8 (audited and current (2016/17) years)					
	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)			Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)		
SA4: Reconciliation of IDP strategic objectives and budget (revenue)												
SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)												
SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)												
SA7: Measurable performance objectives												
SA8: Performance Indicators and benchmarks												
SA9: Social, economic and demographic statistics and assumptions												
SA10: Funding measurement												
SA11: Property rates summary												
SA12a: Property rates by category (current year)												
SA12b: Property rates by category (budget year)												
SA13a: Service Tariffs by category												
SA13b: Service Tariffs by category (explanatory)												
SA14: Household bills												
SA15: Investment particulars by type												
SA16: Investment particulars by type												

Municipal Budget Supporting Tables SA1 to SA38	Version 6.1 (2017/18 MTREF)						Version 2.8 (audited and current (2016/17) years)					
	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)			Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)		
SA17: Borrowing												
SA18: Transfers and grant receipts												
SA19: Expenditure on transfers and grant programme												
SA20: Reconciliation of transfers, grant receipts and Unspent funds												
SA21: Transfers and grants made by the municipality												
SA22: Summary councillor and staff benefits												
SA23: Salaries, allowances and benefits (political office bearers/councillors/senior managers)												
SA24: Summary of personnel numbers												
SA25: Budgeted monthly revenue and expenditure												
SA26: Budgeted monthly revenue and expenditure (municipal vote)												
SA27: Budgeted monthly revenue and expenditure (standard classification)												
SA28: Budgeted monthly capital expenditure (municipal vote)												
SA29: Budgeted monthly capital expenditure (standard classification)												

Municipal Budget Supporting Tables SA1 to SA38	Version 6.1 (2017/18 MTREF)						Version 2.8 (audited and current (2016/17) years)					
	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A	Yes	No	N/A
	Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)			Stamped and Signed Hard Copy			Soft Copy (correlates with hard copy)		
SA30: Budgeted monthly cash flow												
SA31: Aggregated entity budget (where applicable)												
SA32: List of external mechanisms												
SA33: Contracts having future budgetary Implications												
SA34a: Capital expenditure on new assets by asset class												
SA34b: Capital expenditure on the renewal of existing assets by asset class												
SA34c: Repairs and maintenance expenditure by asset class												
SA34d: Depreciation by assets class												
SA34e: Capital expenditure on the upgrading of existing assets by asset class												
SA35: Future Financial implications of the capital budget												
SA36: Detail capital budget												
SA37: Projects delayed from previous financial years												
SA38: Consolidated detailed operational projects												

Budget Related Policies	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Information on any amendments to budget related policies						
Suite of budget related policies	<i>(Only soft copies)</i>					
IDP Documentation						
Council Resolution in terms of the IDP						
Final Integrated Development Plan						
Process Plan according to section 32(1)(b) of the MSA read in conjunction with section 21(b) of the MFMA						
Budget Related Policies	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
mSCOA						
mSCOA Project Plan and progress to date						

MUNICIPAL REPRESENTATIVE

NAME: _____

SIGNATURE: _____

DATE: _____