



MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK

2010/2011, 2011/2012, 2012/2013



CAPE WINLANDS DISTRICT
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

VISION - Growing, Sharing, Delivering and Innovating Together

MISSION - The Cape Winlands District Municipality, in partnership with its citizens and stakeholders, commit themselves to inclusive, informed and responsible governance where sustainable service delivery and development create opportunities for all

Email: admin@capewinlands.gov.za **Website:** www.capewinlands.gov.za **Tel:** 0861 265263

QUALITY CERTIFICATE

I, Mike Mgajo Municipal Manager of Cape Winelands District 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 M. MGAJO

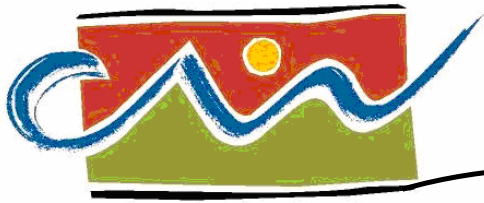
Municipal Manager of **Cape Winelands District Municipality (DC2)**

Signature 

Date 08/06/2010

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2010 State of the District Address by the Executive Mayor, Badih Chaaban

MAY 2010

Madam Speaker

Members of the Mayoral Committee

Fellow Councillors

The Municipal Manager

Officials of the Council

Leaders of the political parties

Veterans of our struggle

Media

Distinguished guests

Fellow citizens

Leaders of faith and leaders of communities

Youth, Women, Business and Labour

People of the Cape Winelands District Municipality

Friends and comrades

1. INTRODUCTION

The national Budget Review 2010 notes that government must deliver more services – and deliver them more efficiently – within a tight resource envelope.

In the 2010 State of the Nation Address, the President highlighted certain objectives, directly relevant to municipalities, which are to -

- Deliver more and better services in a caring and efficient manner;
- Hold political office bearers and public servants accountable;
- Shift resources to new priorities;
- Move from debate to effective implementation and decisive action; and

- Work in partnership with communities, labour and business to achieve our shared objectives.

2. IDP

2.1 The Review of the Integrated Development Plan

An all-inclusive public participation process ensured that the views of a wide range of stakeholders were considered in our forward planning. A total of 13 statutory stakeholder engagements were held during the review of our IDP. In addition eleven workshops were held with over 200 organisations in the Cape Winelands to assist them in understanding the IDP and local government better. We interacted with members of ward committees and representatives of organisations working with the disabled, elderly, youth, families and children on the future of our district. Organisations protecting the interests of rural dwellers were particularly vocal and we appreciated the inputs made by environmental groups on the sustainability of our beautiful district. I am honoured to say that many of their inputs could be incorporated into our IDP and multi-year budget and we've illustrated this at our last IDP Hearing held on 14 April 2010 in Worcester.

2.2 The Cape Winelands Turn Around Strategy

The LG-TAS as approved by Cabinet on 2 December 2009, acknowledges that to address the challenges of municipalities, an approach that considers the uniqueness of each municipality's social and economic conditions, different performance levels and support needs is an important consideration. The Internal Turnaround Strategy (TAS) Task Team of the municipality produced a clear plan with key priorities and targets. The plan has a particular focus on enhancing our performance on basic service delivery, governance, public participation, financial management and local economic development. The LG-TAS is underpinned by rigorous self-assessment by the management and Mayoral Committee of the municipality and was consulted extensively with stakeholders, including the local municipalities in our area.

3. REVENUE AND EXPENDITURE PROJECTIONS FOR THE NEXT FINANCIAL YEAR

The challenge for municipalities is to do more within its existing resource envelope. This credible budget has been achieved by means of adopting a conservative approach in projecting expected revenues and cash receipts.

The Municipality is in a sound financial position, consequently did not have to make external loans to finance the key projects.

3.1 SUMMARY OF THE BUDGET

3.1.1 Total *income* for the 2010/ 2011 financial year comprises of the following:

INCOME SOURCE	AMOUNT
Government Grants & Subsidies	R 281,295,000
Interest	R 28,000,000
Public Contributions	R 400,000
Other	R 9,897,600
Surplus: CWDM	R 24,224,121
Capital Income	R 19,411,544
TOTAL	R 363,228,265

(i) The percentage growth per year of the RSC Replacement Grant are as follows:

2009/2010	2010/2011	2011/2012	2012/2013
10%	3%	3%	3%

(ii) Minister Pravin Gordon's response on a request to increase the Municipality's Replacement Grant allocation were that there are sufficient scope within the municipality's budget, therefore issues that are placing pressure on the budget must be absorbed within the existing budget.

(iii) Property Rates will not be raised by Council after the 2011 municipal elections, due to the transfer of the DMA to certain Local Municipalities.

(iv) In view of the decline in income, Council paid special attention to -

(a) Controlling unnecessary spending on nice-to-haves items and non-essential activities such as:

- Foreign travel;
- Transport;
- Catering;
- Councillor and staff perks;
- Advertising;
- Public relations activities; and

(b) Ensuring value for money is obtained when using consultancy and other outsourced services.

3.1.2 The total *expenditure* for the medium term is summarised as follows:

	2010 /2011	2011 /2012	2012 / 2013	TOTAL
Operating	255,927,621	255,304,935	273,222,121	R 784,454,677
Projects	87,889,100	96,397,215	93,169,480	R 277,455,795
Capital	19,411,544	6,625,467	3,992,700	R 30,029,711
TOTAL	R 363,228,265	R 358,327,618	R 370,384,300	R 1,091,940,183

(i) An additional R7 million must be made on the 2010/2011 Operating Budget in respect of the recent wage negotiations to implement the categorization and job evaluation wage curves collective agreement.

(ii) The increasing effect of depreciation expenditure on the operating budget are:

2010/2011	2011/2012	2012/2013
R 673, 133	R2, 088, 721	R2, 727, 054

(iii) The Municipality have an approved Supply Chain Management and Anti – Corruption policy respectively, to ensure that we –

- (a) maintain a supply chain management system which is transparent, efficient, equitable, competitive, which ensures best value for money, applies the highest possible ethical standards, and promotes local economic development; and
- (b) give effect to the expressed commitment of the district to fight corruption.

3.1.3 Summary of the *operating budget* per strategic objective:

STRATEGIC OBJECTIVE	BUDGET 20010/2011	BUDGET 2011/2012	BUDGET 2012/2013
ECONOMIC DEVELOPMENT AND PLANNING	24,119,350	21,695,700	21,545,780
ENGINEERING AND INFRASTRUCTURE	131,346,090	145,599,480	146,455,280
COMMUNITY AND DEVELOPMENTAL SERVICE	80,651,067	81,686,350	87,280,103
RURAL AND SOCIAL DEVELOPMENT	17,738,510	16,897,350	17,919,100
CORPORATE SERVICES	62,665,400	57,785,500	63,121,200
OFFICE OF THE MUNICIPAL MANAGER	11,092,350	11,065,000	12,062,200
FINANCIAL SERVICES	16,203,954	16,972,770	18,007,938
	343,816,721	351,702,150	366,391,600

4. 2010/ 2011 PROJECT BUDGET

The budget has been reprioritised by utilising funds from low-priority projects to high-priority projects.

PROJECTS	BUDGET AMOUNT (R)	JOB CREATION (# of Individuals)	TRAINING (# of Individuals)
LOCAL ECONOMIC DEVELOPMENT	5,475,000	40	120
TOURISM	1,990,100	9	732
LAND-USE AND SPATIAL PLANNING	200,000	0	0
ENVIRONMENTAL PLANNING	3,800,000	106	1,842
MUNICIPAL HEALTH SERVICE	7,089,000	597	41,398
DISASTER MANAGEMENT	1,450,000	50	80
PROJECTS AND HOUSING	32,880,000	150	0
WORKING FOR WATER	8,600,000	0	0
PUBLIC TRANSPORT REGULATION	12,280,000	125	85
SOCIAL DEVELOPMENT	8,500,000	120	3,070
RURAL DEVELOPMENT	3,305,000	32	335
	85,569,100		

STRATEGIC CO-ORDINATION	BUDGET AMOUNT (R)	JOB CREATION (# of Individuals)	TRAINING (# of Individuals)
IDP	620,000	50	550
PERFORMANCE MANAGEMENT	500,000	0	0
SHARED SERVICE CENTRE	600,000	0	0
BENEVOLENT FUND	600 000		
	2,320,000		
TOTAL PROJECT BUDGET	R 87,889,100	1,375	48,346

4.1 REGIONAL DEVELOPMENT AND PLANNING SERVICE

An amount R8 965 100 has been appropriated for 2010/2011 financial year in the Department Regional Development and Planning Services for the implementation of projects and programmes. Approximately two hundred and forty nine (249) sustainable job opportunities will be created and two thousand seven hundred and seventy eight (2 778) individuals will participate on training programmes to be rolled out throughout the district.

The following key projects and programmes will be implemented within the 2010/2011 financial year:

- **Review of the Cape Winelands Growth and Development Strategy – R50 000**

The department will embark on road shows to popularise the recently reviewed Cape Winelands Growth and Development Strategy amongst the various stakeholders.

- **Cape Winelands Local Economic Development Strategy – R445 000**

This coming year we will be reviewing our Cape Winelands Local Economic Development Strategy (CW-LEDS). One of the key components of our CW-LEDS will be to find better ways of building bridges between the First economy and the Second economy. It is imperative that we graduate our SMMEs from the Second economy to the First economy.

- **Regional Development Local Economic Development Projects**

The aim is to provide ongoing and sound LED project assistance in the Cape Winelands region to ensure the promotion of local economic development.

These include:

- **Small Business Support Programme – R400 000**

The small business support programme will give support in the form of training and skills development to approximately one hundred and twenty (120) small businesses as well as business planning and development support.

- **Entrepreneurial Seed Fund Programme R1 200 000**

The Entrepreneurial Seed Fund programme supports partnerships between the district and the small businesses around the objectives of:

- Broadening income opportunities within the district
- Addressing poverty
- Promoting BBBEE, and
- Diversifying the local economy

Approximately sixty five (65) SMMEs will benefit from the programme.

- **Arts and Culture Programme – R50 000**

Approximately **fifteen** (15) crafters will benefit from this programme during the new financial year.

- **Breedekloof Bursary Fund – R40 300**

The Breedekloof bursary fund is a partnership between the Cape Winelands District Municipality, the Department of Economic Development and Tourism, Breedekloof Wine & Tourism, and the University of Stellenbosch. It was initiated during 2005 with 5 students on the programme. **Two** (2) students will be completing their course at the end of 2010 in winemaking at the University of Stellenbosch.

- **Tourism Business Training (Community Training) – R200 000**

This programme will support **thirty** (30) emerging tourism entrepreneurs in the Cape Winelands by building their capacity in effectively and profitably managing their own businesses (directly or indirectly) in the tourism industry.

- **Tourism Training (Community Training) – R165 000**

During the 2010/2011 financial year it is envisaged to train at least **ten** (10) tour guides.

- **Freedom Run – R500 000,00**

This project, is the brainchild of the Cape Winelands District Municipality, is aimed to honour the legacy of the greatest comrade and statesman, the 1st President of the Republic of South Africa, Honourable, Dr. Nelson Rolihlahla Mandela. This event comprises of 4 races, i.e. 27 km, 10 km and 10 km wheelchair race as well as a 5 km fun run and during the 2010/2011 financial year a 42km race will be added.

- **Cape Winelands Spatial Development Framework Summit – R100 000**

Within the 2010/2011 financial year, Directorate Planning Services will embark on a process of arranging a District Spatial Development Framework Summit to ensure that inter-governmental relations are strengthened as well as to address alignment issues between District and Local Municipal Spatial Development Frameworks.

- **Labour-intensive Environmental Sector Programme**

The programme aims to draw significant opportunities for unemployed women, youth and disabled persons. The programme is committed over a 3 year period with an annual budgetary allocation of R2 million. Programme targets have been estimated at clearing 450 hectares of invasive alien plants, skills transfer and training for 80 contractors and creating 96 Full Time Equivalent (FTE's) where beneficiaries will work for 230 days continually within a project. Total employment for the year is envisaged at 14,400 person days.

- **Youth Environment Programme – R700 000 committed for three (3) years**

As part of celebrating National Environmental Week during June 2011, 20 youth environmental camps, 5 Community Outreach Activities and an Annual Environmental Expo will be hosted by the Cape Winelands District Municipality. It is envisaged that training opportunities will reach out to 1600 youth.

- **Environmental Calender Events – R150 000 committed for next three (3) years**

Seven (7) Events are planned for the 2010/11 year with training opportunities envisaged for **one hundred and forty** (140) individuals.

4.2 COMMUNITY AND DEVELOPMENTAL SERVICES

For the financial year 2010 – 2011, the Cape Winelands District Municipality has committed a total amount of R 8 539 000 for Municipal Health Services and Disaster Management projects that are aimed at achieving the district's objectives amongst others to ensure the health and safety of communities in the Cape Winelands through proactive prevention, mitigation, identification and management of environmental health, fire and disaster risks. The focus of implementation will be on social capital development and empowering, particularly the previously marginalized communities in a form of training and job creation; that will enable them to access employment opportunities in the job market.

4.2.1 Municipal Health Services

The environmental management projects and programmes that will be implemented are aimed at addressing the impact of pollution, climate change and health and hygiene circumstances of our communities. These include air quality management; waste minimization at schools; waste recycling; clean-up campaign; biological rodent control; pesticide safety; environmental health education; water and sanitation subsidies; and health and hygiene improvement in the informal meat trading industry. The latter project has positively improved food hygiene practices through the training of the informal meat traders in safe and hygienic handling of food; and handing over of mobile work stations to seven (7) to Mbekweni traders . An addition of five (5) of work stations will be handed over before the end of this financial year. For the following financial years the focus will also extend to other areas of need within this industry.

4.2.2 Disaster Management

An amount of R 1 450 000 has been allocated for the implementation of key projects which are aimed at building capacity and empowerment of communities and various stakeholders in a form of awareness programmes and simulation exercises on disaster risks such as summer fires, winter flooding, pollution, earthquakes, population migration, just to mention a few. These endeavours will be developed and undertaken in co-operation with other stakeholders in the district, province and national. Furthermore, as in the past the district

will contribute towards collective efforts whose objectives are to enhance the safety of communities against criminal activities by giving support to community safety structures such as neighbourhood watches with, operational equipment amongst other needs.

4.2.3 Fire Fighting

As part of our ongoing commitment towards veld, mountain and chemical fire fighting services, an amount of R 5 660 000 has been provided for the aerial support, ground crews and for making of fire breaks with the support of other stakeholders such as Cape Nature and MTO. The latter aspect of fire fighting services is a crucial preventive and mitigating measures to an effective fire management strategy, particularly as the district often experiences busy fire seasons, the recent past season having been the busiest in a few years.

4.3 ENGINEERING AND INFRASTRUCTURE SERVICES

4.3.1 Rural Housing

Three rural housing projects, Hermon, Nieuwedrift and Meerlust are still in various stages of implementation by the CWDM. An amount of R 5.9m is provided for these projects in the coming financial year.

An amount of R16.4m will be provided for the improvement of water and sanitation facilities at rural schools, the addition of bathrooms to existing houses in the Witzenberg and Langeberg municipalities and the planning of water related infrastructure.

This Council supports the use of renewable energy and R 1.6m is provided for it on the budget for the supply of basic lighting and hot water to farm dwellers.

As implementing agent for the department of Water affairs, this Council is proud to be associated with the eradication of alien and invasive plant species. An amount of R 7,6m will be spend on clearing contracts and training creating jobs for 310 people for an average of nine months during the year.

This Council is committed to both tourism and job creation and with our road reserve clearing project, both are enhanced. An amount of R 4.5m is budgeted for clearing of road reserves on identified tourism routes.

4.3.2 Roads

The CWDM performs this and other technical functions on an agency basis for the Road Authority on all Provincial Proclaimed Roads in the Western Cape. The provincial road network in our area is kept safe and potholes on all the sealed roads (tarred) do not exist or is immediately repaired as soon as it comes under our attention. The traffic signs are generally in a very good condition.

We are very proud of our roads section that assisted the Provincial Roads Department by reinstating accesses and constructing temporary roads and bridges after the flood damage that occurred in our area during the last year.

4.3.3 Public Transport

The function Public Transport is managed by the Directorate: Public Transport Planning and Regulation within the Department: Engineering and Infrastructure Services in terms of the National Land Transport Act (NLTA), Act 5/2009.

The key projects in this Directorate are the compilation of a District Integrated Transport Plan (DITP), the investigation of a scheduled public transport service between Wellington and Saron including surrounding rural areas, the Investigation into a transport precinct in the extended central business district of Worcester and the construction of several sidewalks, embayments and accesses at rural schools. Education, communication and awareness projects are also undertaken and three events were held during Transport month.

The focus of this Directorate during the next financial year will be the Development of a framework for Integrated Public Transport Networks, Safer Journeys to Rural Schools, the provision of public transport infrastructure at rural schools in Witzenberg and Drakenstein municipalities as well as education, communication and awareness projects.

4.4 RURAL AND SOCIAL DEVELOPMENT

Government in all three spheres has set itself key targets to reach by the end of the second decade of freedom, including halving the levels of poverty and unemployment by 2014. Much still needs to be done to reach these goals and the fact that the Cape Winelands has put in place a dedicated Department to focus on Rural and Social

Development indicates its commitment to push back the frontiers of poverty. Council has approved an amount of **R8,5 million** for the implementation of its Social Development Programme. The programme interventions, is specifically aimed at targeting the poor, rural people especially farm dwellers, women, young people, as well as single-headed and child-headed households. The interventions focus strongly on partnering with our NGO and CBO partners to contribute to improved services and localized development. It includes combating the spread of HIV/AIDS, TB and Sexually Transmitted Infections, supporting Early Childhood Development, combating substance abuse including TIK and working in concert with other diverse role players, using sports and recreation programs amongst other to fight crime.

This Budget can also be described as a People's Budget, as it puts a high premium on making sure that Cape Winelands actively partners with the most vulnerable groups, including the elderly, women, the disabled, youth and farm dwellers. Many of these residents find it difficult to access social assistance and grants because they cannot even afford to apply for an ID document. In order to assist these residents and provide them access to this fundamental human right an amount of **R1, 3 million** has been included in our Budget.

Speaker, fellow Councillors and Cape Winelands residents, in the recent months our daily newspapers has been flooded by messages of tension between farmers and farm dwellers, between organised agriculture and trade unions, NGO's and civil rights groups. Even within the relevant Portfolio Committee in National Parliament these role-players were at each others throat trying to grapple with this massive challenge that has brought many countries including our neighbouring Zimbabwe on its knees. While all this happened Cape Winelands Municipality was hard at work finding solutions within its own farming communities. A total amount of **R3, 3 million** has been included for practical intervention aimed at improving rural livelihoods. The interventions will provide support to emerging farmers, access to free legal assistance for farm workers facing evictions, as well as to provide Community development workers, advice offices and other stakeholders with a direct interest in the issues surrounding farm evictions. We would like to take the opportunity to thank our B Municipalities our other government partners such as the Departments of Agriculture, Rural Development and Land Reform, as well as all our business and civil society partners,

including AGRI Western Cape and we would especially like to convey our appreciation to Mr. Neil Hamman Junior, in this regard.

These ground breaking work to be implemented by the CWDM through its Department of Rural and Social Development is about giving practical expression to Section 153 of the Constitution to "...promote the social and economic development of the community'. Through this the Cape Winelands District demonstrates its commitment of breaking away from the traditional response of municipalities merely providing support for the delivery of remedial welfare services for poor and vulnerable groups.

5. HUMAN RESOURCES MANAGEMENT

Human Resource Management in the CWDM is aimed at establishing a representative and competent workforce committed to delivering high quality services to the people of Cape Winelands District.

Central to CWDM vision of "**Growing, Sharing, Delivering and Innovating Together**", CWDM commit to financially assisting well deserving students within our jurisdiction through the Mayoral Bursary Fund. For the financial year 2009/10 CWDM has budgeted R1 107 700 which will be spent before the end of June 2010.

To demonstrate that CWDM takes service delivery serious, we have embarked on a process of innovating our Individual Performance Management system, which has been in operation for many years, through rolling out a programme that seeks to improve the culture of service delivery amongst our personnel.

6. CONCLUSION

Executive Mayor

MAY 2010

EXECUTIVE SUMMARY

In terms of the MFMA, the Mayor must at least 90 days before commencement of the new financial year, table a draft budget for consideration. The budget must be approved in May 2010 after the completion of the **public participation process**. The Annual Budget of a municipality must be prepared in terms of sec 17 of the MFMA. Council's Budget must be in line with the Government's spending priorities. Key legal provisions are to be **Strictly Enforced**.

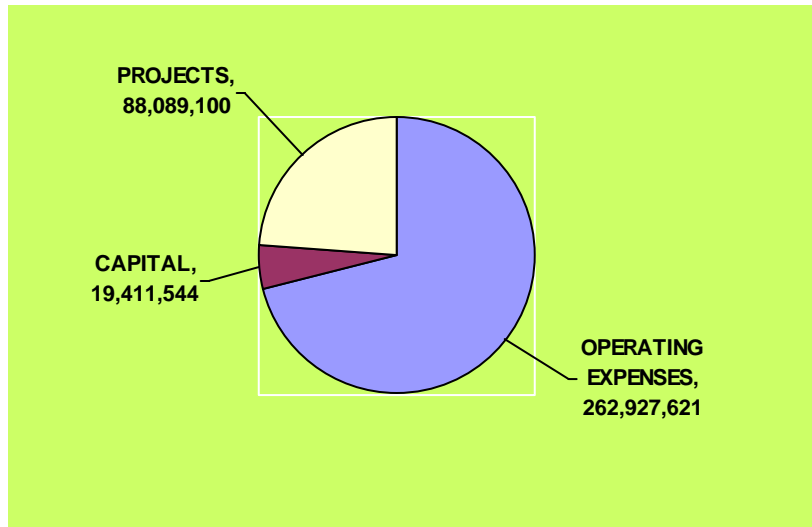
All grants, including national, provincial and local allocations, should be included in the 2010/11 budget of the municipality as reflected under both the revenue and expenditure budget components. A three year capital and operating budgets for 2010/11 and the MTREF should be prepared. Reporting requirements for conditional grants must be satisfied.

The budget must be tabled for consultation at least 90 days before the start of the Budget year (sec. (16)(2) of the MFMA There must be a clear link between Budget, IDP and Performance Targets. Municipalities are required to seriously assess their revenue situation and financial health for purposes of determining whether or not they have sufficient revenue and adequate financial stability to fund and deliver on their proposed budge

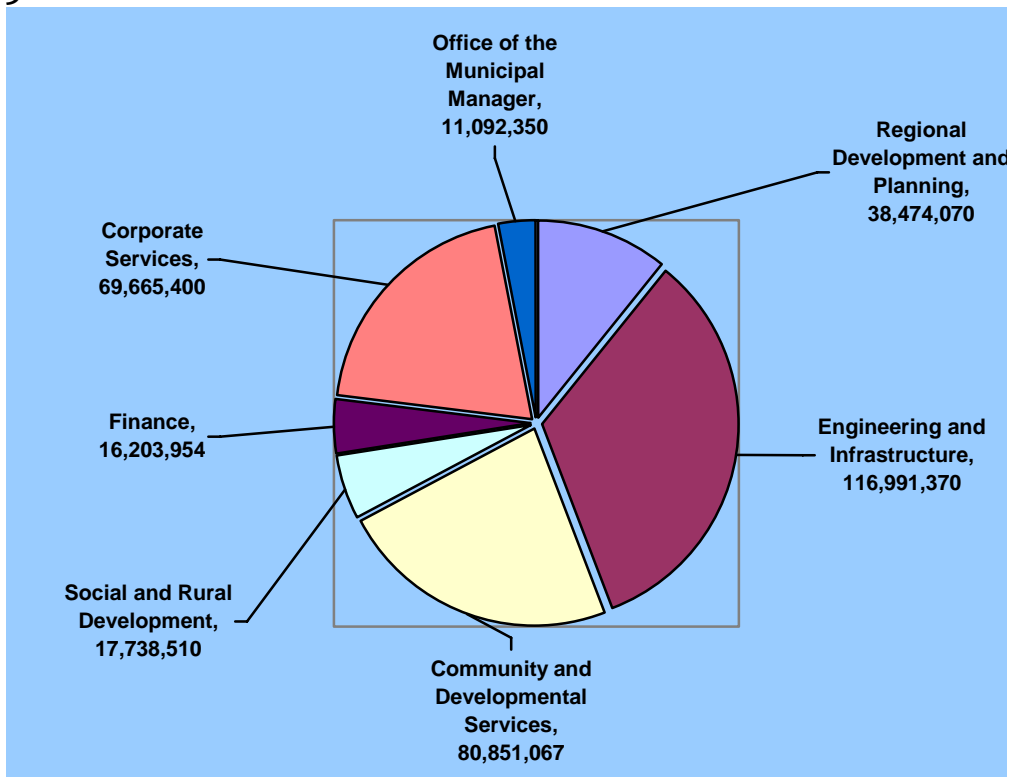
1. TOTAL EXPENDITURE: STRATEGIC OBJECTIVES

BUDGET 2010/2011			
	TOTAL EXPEND.	TOTAL INCOME	SURPLUS(-)/ DEFICIT
REGIONAL DEVELOPMENT AND PLANNING	38,474,070	19,183,615	19,290,455
ENGINEERING AND INFRASTRUCTURE	116,991,370	89,639,722	27,351,648
COMMUNITY AND DEVELOPMENTAL SERVICE	80,851,067	1,553,000	79,298,067
RURAL AND SOCIAL DEVELOPMENT	17,738,510	55,868,584	17,738,510
CORPORATE SEVICES	69,665,400	0	13,796,816
OFFICE OF THE MUNICIPAL MANAGER	11,092,350	0	11,092,350
FINANCIAL SERVICES	16,203,954	184,771,800	-168,567,846
	351,016,721	-351,016,721	0

2. SUMMARY OF TOTAL BUDGET 2010/2011



3. OPERATING EXPENSES PER STRATEGIC OBJECTIVE



4. CAPITAL EXPENDITURE PER STRATEGIC OBJECTIVE

Strategic Objective	Amount
Regional Development and Planning	R5, 000, 000
Engineering and Infrastructure	R 9,714,000
Community and Developmental Services	R 2,673,504
Social and Rural Development	R 20,350
Finance	R 39,500
Corporate Services	R 1,964,190
Office of the Municipal Manager	
TOTAL	R19,411,544

5. SOURCES OF INCOME 2010/11

Description	Amount
Interest Received	R 28,000,000
RSC Levy Replacement	R 182,783,000
Grants and Subsidies	R 89,268,221
Surplus	R 19,000,000
Public Contributions	R 400,000
Other	R 31, 565, 500

THE IDP/ BUDGET PROCESS

The Cape Winelands IDP Strategic Management was developed in collaboration with the IDP Practitioners and Managers of the local municipalities in the Cape Winelands. After the Council of the CWDM approved the framework, it was later ratified by the District Coordinating Forum, further cementing the commitment of the B-level of local government in the Cape Winelands to align their own IDP Process Plans with that of the District IDP Strategic Management Framework.

<p style="text-align: center;">TIME SCHEDULE</p>	<p>The Cape Winelands District IDP Strategic Management Framework was adopted by the Council of the CWDM and approved by the District Coordinating Forum. The most important implication of the latter approval was the subjection of all municipalities in the district, including the CWDM, to the time-schedule for the adoption of their IDP's and Budgets, allowing sufficient time for credible alignment processes.</p>
<p style="text-align: center;">ANALYSIS</p>	<p><i>Community Input</i> - Several Meetings were held with a wide range of sectoral representatives, including Labour, the Environment, Social Development, Civil Society, Public Safety, Economic Growth and Development, Agriculture, Youth, Women, etc.</p> <p><i>Performance Analysis</i> – This phase involved the assessment of the performance of the municipality and the determination of areas of change for the next three years.</p> <p><i>Financial Analysis</i> – In analysing the financial capacity and position of the municipality, the institution had to, inter alia, determine the funding/revenue potentially available for the next three years and based on the holistic financial profile of the municipality decide on appropriate fiscal strategies, the funding policies (including tariff structures) and financial plans.</p> <p><i>Situational Analysis</i> - Review the current realities and examine changing conditions and new information that may have a major impact on the ability of the municipality to deliver on its legislative mandate.</p> <p><i>Intergovernmental Alignment</i> - Intergovernmental Alignment between local government, provincial and local government remains challenging.</p>
<p style="text-align: center;">STRATEGY</p>	<p>The Cape Winelands Spatial Development Framework and District Growth and Development Strategy were modified during this revision cycle.</p>
<p style="text-align: center;">PROGRAMMES, PROJECTS AND PRELIMINARY BUDGET</p>	<p>Current programmes and projects were reviewed and provision had been made for priorities and outputs desired for next 3 years with updated cost estimates.</p> <p><i>Operating Budget</i> – The Chief Financial Officer compiled the draft operating budget for 2010/11 and revised operating budget for 2009/10 within the prescribed time frames.</p> <p><i>Approval of Draft IDP, PMS and Annual Budget</i> – The Draft IDP and Budget was approved by Council for consultation with the Public on 25 March 2010 and a period of 21 days of public consultation ensued. The 2008/09 Annual Report was approved at the same meeting.</p>

INTEGRATION	The Draft IDP and Budget was made public for comment and another round of consultative meetings were held with sector stakeholders with the view of soliciting comment on the presented draft IDP/Budget from the representatives. Engagements aimed at multi-pronged alignment with Provincial, National and Local Spheres of Government in the form of LG-MTEC Engagements and intergovernmental alignment meetings with local municipalities in the district were held.
FINAL APPROVAL	Council adopted the Final 2010/11 Integrated Development Plan and Medium Term Revenue and Expenditure Framework for 2010/11, 2011/12 and 2012/2013 on 14 May 2010. All further action is taken in accordance with the legislative and regulatory requirements applicable to the approval of the SDBIP, submission to the appropriate authorities, all actions related to the submission of performance agreements, making public the Final Documents and the preparation of the Bi-Annual Audit Report for submission to Council.

PUBLIC PARTICIPATION

The Cape Winelands District Municipality initiated an exciting project during the 2009/10 financial year to embed the principles of participatory democracy in our district. Through a Capacity Building Programme, aimed at civil society, approximately 300 stakeholder organisations attended workshops on participatory democracy held throughout the district. Particular care was taken to ensure that participants understand the powers, functions and interrelations of the three spheres of government.

The main emphasis of the workshops was to ensure that stakeholders are capacitated to the extent that their bargaining power during IDP and Budgeting processes are significantly broadened. Participants from each and every one of these workshops expressed their sincere appreciation towards the Cape Winelands District Municipality for making such a special effort to build the capacity of communities to participate better in the affairs of local government. The district municipality is keen on repeating this project in the coming financial year and align it closely with other participatory democracy initiatives, like the planned ID Campaign and Voter Education Programme that is linked to this.

The district municipality could not have done the above, and many more similar actions, were it not for our steadfast focus on social cohesion and our role in nurturing that. Support is provided to the local municipalities in our jurisdiction to capacitate Ward Committees who form part of most of our participatory processes. The relationship between us and our civil society partner, the Health and Development Committees, is strong due to consistent support and interface. Our recently elected District Youth Council helps the district municipality in understanding the needs of young people, the communication

methods needed to interact with them and how we can contribute as a district municipality to their development and growth.

Our Local Government Turn Around Strategy has identified Public Participation as one of the key levers for development in our district. This idea is shared by the local municipalities in our district and the District Coordinating Forum (DCF) mandate to pursue a comprehensive joint programme, involving all six municipalities in the Cape Winelands, was a notable milestone.

Apart from the twelve IDP Capacity Building workshops that were hosted by the municipality, our statutory consultative processes involved a total of 15 public participation engagements en route to the adoption of a credible IDP, M-TAS and Budget. Many organisations made written submissions to the CWDM. These and other comments made during meetings, were considered by the Mayoral Committee and Council before the adoption of the 2010/11 IDP, LG-TAS and 2010/11, 2011/12 and 2012/13 MTREF.

The Cape Winelands Household Perception Survey is being concluded and we look forward to use the results of this study to inform future planning.

A copy of the STAKEHOLDER INPUT collated during the IDP Review Process is attached as Annexure”J”.

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The *Municipal Systems Act (MSA) (2000)* compels municipalities to draw up an Integrated Development Plan (IDP) as a singular, inclusive and strategic development plan that is aligned with the deliberate efforts of the surrounding municipalities and other spheres of government.

In terms of Section 34 of the Municipal Systems Act: A Municipal Council – must review its integrated development plan- (i) annually in accordance with an assessment of its performance measurements in terms of section 4 I; and (ii) to the extent that changing circumstances so demand; and may amend its IDP in accordance with a prescribed process.

In embarking on **the 3rd Review of the 2007/11 Integrated Development Plan**, Cape Winelands District Municipality addressed the following key aspects:

- ∇ Comments received from the various role-players in the IDP process including the comments from the MEC.
- ∇ Areas which required additional attention in terms of legislative requirements;
- ∇ Areas identified through self-assessment;
- ∇ The review of the SDF, and other Sector Plans as far as possible; and
- ∇ The updating of the Financial Plan, Action Plan as well as the updating and amending of the list of projects.

Legislative Alignment between the IDP/Budget and Performance Management Targets
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<p>In terms of the <i>Municipal Systems Act (2000)</i>, the Cape Winelands District Municipality (CWDM) is required to formulate an IDP made up of the following components:</p>

- | |
|---|
| <ul style="list-style-type: none">▪ A vision of the long-term development of the CWDM;▪ An assessment of the existing level of development in the CWDM which must include an identification of the need for basic municipal services;▪ The CWDM development priorities and objectives for its elected term;▪ The CWDM development strategies which must be aligned with any national or provincial sectoral plans and planning requirements;▪ A spatial development framework which must include the provision of basic guidelines for a land use management system;▪ The CWDM operational strategies;▪ A disaster management plan;▪ A financial plan, which must include a budget projection for at least the next three years; and▪ Key performance indicators and performance targets. |
|---|

<p>The <i>Municipal Planning and Performance Management Regulations (2001)</i> set out the following further requirements for an IDP:</p> <ul style="list-style-type: none"> ✓ An institutional framework for implementation of the IDP and to address the municipality's internal transformation; ✓ Investment initiatives should be clarified; ✓ Development initiatives including infrastructure, physical, social and institutional development and; ✓ All known projects, plans and programmes to be implemented within the municipality by any organ of state. 	<p>In addition, the <i>Municipal Finance Management Act (MFMA) (2003)</i> provides for closer alignment between the Annual Budget and the compilation of the IDP. This can be understood as a response to the critique that IDP formulation took place in isolation from financial planning and IDPs were rarely implemented in full as a result. Specifically, Section 21(1) of the MFMA requires that the CWDM co-ordinates the process of preparing the Annual Budget and the revised IDP to ensure that both the budget and IDP are mutually consistent.</p>
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Key to ensuring the co-ordination of the IDP and Annual Budget is the development of the **Service Delivery and Budget Implementation Plan (SDBIP)**. The SDBIP is a detailed plan approved by the Executive Mayor of the CWDM for the implementation of service delivery and the Annual Budget. The SDBIP should include monthly revenue and expenditure projections, quarterly service delivery targets and performance indicators.

The MSA states that key performance indicators must be part of the IDP. The SDBIP specifies that the performance contracts of senior managers must form part of the approval of the SDBIP. The 2007/11 IDP for the CWDM aligns the SDBIP key performance indicators, the key performance indicators of the senior managers with the key programmes, as well as the five-year CWDM scorecard in the IDP.

C.14.11 2010/2011, 2011/2012 AND 2012/2013 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) AND 2010/2011 INTEGRATED DEVELOPMENT PLAN (IDP) FOR THE CAPE WINELANDS DISTRICT MUNICIPALITY (5/1/1/2)

PURPOSE OF SUBMISSION

That Council consider to approve the draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF) and the draft 2010/2011 Integrated Development Plan (IDP) and Performance Objectives for the Cape Winelands District Municipality.

BACKGROUND

In terms of Section 17 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (*MFMA*), Council must, for each financial year approve an annual budget for the municipality before the start of the financial year. In order for a municipality to comply with Section 17(1), the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Section 15 of the *MFMA* prescribes that a municipality may incur expenditure only:

- 15 (a) *In terms of an approved budget; and*
- (b) *Within the limits of the amounts appropriated for the different votes in an approved budget.*

The contents of the annual budget must consist of the following documents as prescribed in Section 17 of the *MFMA*.

1. Realistically anticipated income and expenditure per vote for the budget; year and the two financial years following the budget year;
2. Budget related policies of Council (Tariff, Rates & Credit Control Policies);
3. Projection of cash flow for the 2010/2011 financial year;
4. Details of Council's investments for the budget year;
5. Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements;
6. Particulars of any proposed allocations or grants by the municipality in terms of Section 67 of the *MFMA*;
7. The proposed cost to the municipality for the budget year of the salary, allowances and benefits of political office bearers and senior managers;

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8. Any proposed amendments to the municipality's integrated development plan (IDP) following the annual review of the integrated development plan in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);
9. Capital expenditure and Projects to be undertaken within the budget year.

MTREF: 2010/2011, 2011/2012 and 2012/2013

In finalising the draft budget of Council, all Heads of Departments were consulted in preparing the 2010/2011, 2011/2012 and 2012/2013 budgets. The MTREF can be summarised as follows:

Operating Budget:

YEAR	EXPENDITURE	INCOME	SURPLUS(-) DEFICIT
2010/2011	R 340,939,121	- R329,538,599	R 11,400,522
2011/2012	R360,024,055	-R350,042,650	R 9,981,405
2012/2013	R376,970,327	-R364,801,600	R 12,168,727

Capital Budget:

YEAR	EXPENDITURE	INCOME	SURPLUS(-) DEFICIT
2010/2011	R 15,411,544	- R 15,411,544	R 0
2011/2012	R 6,625,467	- R 6,625,467	R 0
2012/2013	R 3,992,700	- R 3,992,700	R 0

*** Attached as Annexures "A" to "M" is a copy of the draft Medium Term Revenue and Expenditure Framework (MTREF) for the Cape Winelands District Municipality for the 2010/2011, 2011/2012 and 2012/2013 financial years as well as related documents as prescribed by the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

*** Attached as Annexure "H" is a copy of the draft 2010/2011 IDP document.

COMMENT

The IDP and Budget process for the 2010/2011 financial year was a consultative process – involving the Municipal Manager, Executive Directors, Senior Managers, Councillors and other stakeholders. The MTREF (2010 – 2013) was

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adjusted in terms of the budget growth guidelines determined by National Treasury (salaries: 9%)

MAYORAL COMMITTEE : 2 MARCH 2010 : ITEM MC.8.3

RESOLVED : That it be recommended to Council that -

The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF) for the Cape Winelands District Municipality be approved for consultation, as outlined in the following attached Annexures:

- (a) The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), as set out in Annexure "A";
- (b) Budget related policies, as set out in Annexure "B";
- (c) Details of the District Municipality's investments, as set out in Annexure "C";
- (d) Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements, as set out in Annexure "D";
- (e) Details of employments costs – salaries, allowances and benefits – of all political office-bearers, councillors and senior managers of the Cape Winelands District Municipality, as set out in Annexure "F";
- (f) Capital expenditure within the budget year, as set out in Annexure "G";
- (g) Projects to be undertaken within the budget year, as set out in Annexure "H",

ADDITIONS TO PROJECTS

Provision be made for the following additions:

	Item	Orig. Amount	Additions	Proposed Amount
(i)	Labour Intensive Projects		2 500 000	2 500 000
(ii)	Educationals	120 000	80 000	200 000
(iii)	Seed Funding	700 000	500 000	1 200 000
(iv)	Early Childhood Development	750 000	450 000	1 200 000
(v)	HIV and Aids	500 000	250 000	750 000
(vi)	Substance Abuse	250 000	500 000	750 000
(vii)	ID Campaign/Voter Education	1 000 000	300 000	1 300 000
(viii)	Sport and Recreation	1 000 000	300 000	1 300 000
(ix)	Community Sup. Programme	1 000 000	500 000	1500 000
	Total		R5 380 000	

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The following projects be reduced:

- (i) Disabled Access to buildings from R2 000 000 to R1 000 000;
- (ii) Upgrading of Internal Streets and Sidewalks from R8 000 000 to R6 000 000

CAPITAL PROJECTS

- (i) Labour Intensive Capital Projects to be financed from the Capital Replacement Reserve R5 000 000
- (h) Proposed amendments to the Cape Winelands District Municipality's Integrated Development Plan (IDP) following the annual review of the Integrated Development Plan (IDP) in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) as set out in Annexure "J".

ADDITIONAL COMMENTS

The following table is a summary of the Operating and Capital Budget should Council approve the recommendation by the Executive Mayor together with the Mayoral Committee regarding the approval of the 2010/2011 Medium Term Revenue and Expenditure Framework (MTREF) for the Cape Winelands District Municipality:

Operating Budget:

YEAR	EXPENDITURE	INCOME	SURPLUS(-) DEFICIT
2010/2011	R 343,816,721	- R 343,816,721	R 0
2011/2012	R351,702,150	- R351,702,150	R 0
2012/2013	R366,391,600	- R366,391,600	R 0

Capital Budget:

YEAR	EXPENDITURE	INCOME	SURPLUS(-) DEFICIT
2010/2011	R 20,411,544	- R 20,411,544	R 0
2011/2012	R 6,625,467	- R 6,625,467	R 0
2012/2013	R 3,992,700	- R 3,992,700	R 0

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In terms of Section 17(3)(b) measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the Municipality's Integrated Development Plan (IDP), is also submitted as Annexure "K".

RECOMMENDATION :

That the draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), the Integrated Development Plan (IDP) and the Performance Objectives for the Cape Winelands District Municipality be approved, as outlined in the following attached Annexures:

- (a) The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), as set out in Annexure "A";
- (b) Budget related policies, as set out in Annexure "B";
- (c) A projection of cash flow for the 2010/2011 financial year, as set out in Annexure "C";
- (d) Details of the District Municipality's investments, as set out in Annexure "D";
- (e) Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements, as set out in Annexure "E";
- (f) Details of employments costs – salaries, allowances and benefits – of all political office-bearers, councillors and senior managers of the Cape Winelands District Municipality, as set out in Annexure "F";
- (g) Particulars of any proposed allocations or grants by the Cape Winelands District Municipality, as set out in Annexure "G";
- (h) Proposed amendments to the Cape Winelands District Municipality's Integrated Development Plan (IDP) following the annual review of the Integrated Development Plan (IDP) in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), as set out in Annexure "H" (notable amendment: draft Cape Winelands District Municipality Turn Around Strategy, p.57-61);
- (i) Draft Performance Objectives, as set out in Annexure "I";
- (j) The draft capital expenditure for the 2010/2011, 2011/2012 and 2012/2013 financial years, as set out in Annexure "J";
- (k) Projects to be undertaken within the 2010/2011 financial year, as set out in Annexure "K";

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- (l) List of tariffs, as set out in Annexure “L”;
- (m) Budget Tables in the format prescribed by the new Budget Regulations, as set out in Annexure “M”.
- (n) Having taking into account all the budget submission and critical issues identified by stakeholders, provision be made for the following:

ADDITIONS TO PROJECTS

	Item	Orig. Amount	Additions	Proposed Amount
(i)	Labour Intensive Projects		2 500 000	2 500 000
(ii)	Educationals	120 000	80 000	200 000
(iii)	Seed Funding	700 000	500 000	1 200 000
(iv)	Early Childhood Development	750 000	450 000	1 200 000
(v)	HIV and Aids	500 000	250 000	750 000
(vi)	Substance Abuse	250 000	500 000	750 000
(vii)	ID Campaign/Voter Education	1 000 000	300 000	1 300 000
(viii)	Sport and Recreation	1 000 000	300 000	1 300 000
(ix)	Community Sup. Programme	1 000 000	500 000	1 500 000
	Total		R5 380 000	

REVISED PROJECTS

The following projects be reduced:

- (i) Disabled Access to buildings from R2 000 000 to R1 000 000;
- (ii) Upgrading of Internal Streets and Sidewalks from R8 000 000 to R6 000 000

CAPITAL PROJECTS

- (i) Labour Intensive Capital Projects to be financed from the Capital Replacement Reserve R5 000 000

COUNCIL MEETING : 25 MARCH 2010 : ITEM C.14.4

The Speaker welcomes Mr. Patrick Jacobs from the Provincial Treasury at the meeting.

RESOLVED : That -

The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), the Integrated Development Plan (IDP) and the Performance Objectives for the Cape Winelands District Municipality be

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adopted for inspection, public representations, inputs and comments, as outlined in the following attached Annexures:

- (a) The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), as set out in Annexure “A”;
- (b) Budget related policies, as set out in Annexure “B”;
- (c) A projection of cash flow for the 2010/2011 financial year, as set out in Annexure “C”;
- (d) Details of the District Municipality’s investments, as set out in Annexure “D”;
- (e) Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements, as set out in Annexure “E”;
- (f) Details of employments costs – salaries, allowances and benefits – of all political office-bearers, councillors and senior managers of the Cape Winelands District Municipality, as set out in Annexure “F”;
- (g) Particulars of any proposed allocations or grants by the Cape Winelands District Municipality, as set out in Annexure “G”;
- (h) Proposed amendments to the Cape Winelands District Municipality’s Integrated Development Plan (IDP) following the annual review of the Integrated Development Plan (IDP) in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), as set out in Annexure “H” (notable amendment: draft Cape Winelands District Municipality Turn Around Strategy, p.57-61);
- (i) Draft Performance Objectives, as set out in Annexure “I”;
- (j) The draft capital expenditure for the 2010/2011, 2011/2012 and 2012/2013 financial years, as set out in Annexure “J”;
- (k) Projects to be undertaken within the 2010/2011 financial year, as set out in Annexure “K”;
- (l) List of tariffs, as set out in Annexure “L”;
- (m) Budget Tables in the format prescribed by the new Budget Regulations, as set out in Annexure “M”.
- (n) Having taking into account all the budget submission and critical issues identified by stakeholders, provision be made for the following:

ADDITIONS TO PROJECTS

	Item	Orig. Amount	Additions	Proposed Amount
(i)	Labour Intensive Projects		2 500 000	2 500 000
(ii)	Educationals	120 000	80 000	200 000
(iii)	Seed Funding	700 000	500 000	1 200 000
(iv)	Early Childhood Development	750 000	450 000	1 200 000
(v)	HIV and Aids	500 000	250 000	750 000
(vi)	Substance Abuse	250 000	500 000	750 000
(vii)	ID Campaign/Voter Education	1 000 000	300 000	1 300 000
(viii)	Sport and Recreation	1 000 000	300 000	1 300 000
(ix)	Community Sup. Programme	1 000 000	500 000	1 500 000
	Total		R5 380 000	

REVISED PROJECTS

The following projects be reduced:

- (i) Disabled Access to buildings from R2 000 000 to R1 000 000;
- (ii) Upgrading of Internal Streets and Sidewalks from R8 000 000 to R6 000 000

CAPITAL PROJECTS

- (i) Labour Intensive Capital Projects to be financed from the Capital Replacement Reserve R5 000 000

MAYORAL COMMITTEE : 5 MAY 2010 : ITEM MC.8.5

RESOLVED : That –

- (a) The allocation for the following projects in the draft 2010/2011 Budget be reduced:
 - (i) Community Fire Awareness from R400 000 to R200 000;
 - (ii) Job Creation from R2 500 000 to R2 000 000;
- (b) Provision be made in the draft 2010/2011 Budget for the following additional allocations:
 - (i) Community Fire Fighting - R200 000
 - (ii) Floods/River Management - R200 000
 - (iii) Entrepreneurial Seed Fund - R500 000

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- (c) Provision be made on the draft 2010/2011 Budget for the implementation of the TASK job evaluation results in the amount of R7 000 000, to be funded from the surplus.

RECOMMENDATION: That -

The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), the Integrated Development Plan (IDP) and the Performance Objectives for the Cape Winelands District Municipality be approved, as outlined in the following attached Annexures:

- (a) The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), as set out in Annexure "A";
- (b) Budget related policies, as set out in Annexure "B";
- (c) A projection of cash flow for the 2010/2011 financial year, as set out in Annexure "C";
- (d) Details of the District Municipality's investments, as set out in Annexure "D";
- (e) Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements, as set out in Annexure "E";
- (f) Details of employments costs – salaries, allowances and benefits – of all political office-bearers, councillors and senior managers of the Cape Winelands District Municipality, as set out in Annexure "F";
- (g) Particulars of any proposed allocations or grants by the Cape Winelands District Municipality, as set out in Annexure "G";

(Entrepreneurial Seed Fund allocations will be distributed under separate cover)

- (h) Proposed amendments to the Cape Winelands District Municipality's Integrated Development Plan (IDP) following the annual review of the Integrated Development Plan (IDP) in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), as set out in Annexure "H";
- Annexure H.1 - Draft 2010/11 (Revised) Integrated Development Plan (IDP);
 - Annexure H.2 - Cape Winelands District Municipality 2010/11 Municipal Turnaround Strategy;

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- Annexure H.3 - IDP Comments on the Draft 2010/11 (Revised) Integrated Development Plan (IDP) and Budget;

(Annexure “H” will be distributed under separate cover)

- (i) Draft Performance Objectives, as set out in Annexure “I”;
- (j) The draft capital expenditure for the 2010/2011, 2011/2012 and 2012/2013 financial years, as set out in Annexure “J”;
- (k) Projects to be undertaken within the 2010/2011 financial year, as set out in Annexure “K”;
- (l) List of tariffs, as set out in Annexure “L”;
- (m) Budget Tables in the format prescribed by the new Budget Regulations, as set out in Annexure “M”.
- (n) Having taking into account all the budget submission and critical issues identified by stakeholders, provision be made for the following:

(1) ADDITIONS TO PROJECTS

	Item	Orig. Amount	Additions	Proposed Amount
(i)	Labour Intensive Projects		2 500 000	2 500 000
(ii)	Educational	120 000	80 000	200 000
(iii)	Seed Funding	700 000	500 000	1 200 000
(iv)	Early Childhood Development	750 000	450 000	1 200 000
(v)	HIV and Aids	500 000	250 000	750 000
(vi)	Substance Abuse	250 000	500 000	750 000
(vii)	ID Campaign/Voter Education	1 000 000	300 000	1 300 000
(viii)	Sport and Recreation	1 000 000	300 000	1 300 000
(ix)	Community Sup. Programme	1 000 000	500 000	1 500 000
(x)	Community Fire Fighting		200 000	200 000
(xi)	Floods/River Management		200 000	200 000
(xii)	Entrepreneurial Seed Fund	1 200 000	500 000	1 700 000
	TOTAL		R6 280 000	

(2) REVISED PROJECTS

The following projects be reduced:

- (i) Disabled Access to buildings from R2 000 000 to R1 000 000;
- (ii) Upgrading of Internal Streets and Sidewalks from R8 000 000 to R6 000 000;
- (iii) Community Fire Awareness from R400 000 to R200 000;
- (iv) Job Creation from R2 500 000 to R2 000 000.

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(The project be transferred from Environmental Planning to
Local Economic Development)

(3) **CAPITAL PROJECTS**

- (i) Labour Intensive Capital Projects to be financed from the Capital Replacement Reserve R5 000 000
- (4) Provision be made for the implementation of the TASK job evaluation results in the amount of R7 000 000, to be funded from the surplus.

COUNCIL MEETING : 14 MAY 2010 : ITEM C.14.11

*** The Executive Mayor presents his State of the District Address to Council, a copy of which is attached as Annexure "C" to the minutes.

*** Councillor C.A. de Bruyn commented on the State of the District Address by the Executive Mayor, a copy of which is attached as Annexure "D" to the minutes.

(The meeting adjourns at 12:03 for a caucus and resumes its business at 12:16)

The following Councillors congratulated the Executive Mayor with his State of the District Address and indicated their support for the draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), the Integrated Development Plan (IDP) and the Performance Objectives for the Cape Winelands District Municipality:

- Cllr. S. Ross, Independent Democrats (ID)
- Cllr. R. Brand, Freedom Front Plus (FF+)
- Cllr. B.E. Vos, National Peoples Party (NPP)
- Cllr. C.A. de Bruyn, Democratic Alliance (DA)

*** Councillor E.N. Bushwana, African National Congress (ANC) congratulated the Executive Mayor with his State of the District Address and indicated the African National Congress (ANC) support for the budget. Attached as Annexure "E" to the minutes is a copy of Councillor Bushwana's speech.

RESOLVED (Unanimously) : That -

The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), the Integrated Development Plan (IDP) and the Performance Objectives for the Cape Winelands District Municipality be approved, as outlined in the following attached Annexures:

- (a) The draft 2010/2011, 2011/2012 and 2012/2013 Medium Term Revenue and Expenditure Framework (MTREF), as set out in Annexure "A";
- (b) Budget related policies, as set out in Annexure "B";

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- (c) A projection of cash flow for the 2010/2011 financial year, as set out in Annexure “C”;
- (d) Details of the District Municipality’s investments, as set out in Annexure “D”;
- (e) Details of all proposed service delivery agreements, including material amendments to existing service delivery agreements, as set out in Annexure “E”;
- (f) Details of employments costs – salaries, allowances and benefits – of all political office-bearers, councillors and senior managers of the Cape Winelands District Municipality, as set out in Annexure “F”;
- (g) Particulars of any proposed allocations or grants by the Cape Winelands District Municipality, as set out in Annexure “G”;

Allocations in respect of seed funding, attached as Annexure “E” to the minutes;

- (h) Proposed amendments to the Cape Winelands District Municipality’s Integrated Development Plan (IDP) following the annual review of the Integrated Development Plan (IDP) in terms of Section 34 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), as set out in Annexure “H”;
 - Annexure H.1 - Draft 2010/11 (Revised) Integrated Development Plan (IDP);
 - Annexure H.2 - Cape Winelands District Municipality 2010/11 Municipal Turnaround Strategy;
 - Annexure H.3 - IDP Comments on the Draft 2010/11 (Revised) Integrated Development Plan (IDP) and Budget;
- (i) Draft Performance Objectives, as set out in Annexure “I”;
- (j) The draft capital expenditure for the 2010/2011, 2011/2012 and 2012/2013 financial years, as set out in Annexure “J”;
- (k) Projects to be undertaken within the 2010/2011 financial year, as set out in Annexure “K”;
- (l) List of tariffs, as set out in Annexure “L”;
- (m) Budget Tables in the format prescribed by the new Budget Regulations, as set out in Annexure “M”.
- (n) Having taking into account all the budget submission and critical issues identified by stakeholders, provision be made for the following:

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(1) ADDITIONS TO PROJECTS

	Item	Orig. Amount	Additions	Proposed Amount
(i)	Labour Intensive Projects		2 500 000	2 500 000
(ii)	Educational	120 000	80 000	200 000
(iii)	Seed Funding	700 000	500 000	1 200 000
(iv)	Early Childhood Development	750 000	450 000	1 200 000
(v)	HIV and Aids	500 000	250 000	750 000
(vi)	Substance Abuse	250 000	500 000	750 000
(vii)	ID Campaign/Voter Education	1 000 000	300 000	1 300 000
(viii)	Sport and Recreation	1 000 000	300 000	1 300 000
(ix)	Community Sup. Programme	1 000 000	500 000	1 500 000
(x)	Community Fire Fighting		200 000	200 000
(xi)	Floods/River Management		200 000	200 000
(xii)	Entrepreneurial Seed Fund	1 200 000	500 000	1 700 000
	TOTAL		R6 280 000	

(2) REVISED PROJECTS

The following projects be reduced:

- (i) Disabled Access to buildings from R2 000 000 to R1 000 000;
- (ii) Upgrading of Internal Streets and Sidewalks from R8 000 000 to R6 000 000;
- (iii) Community Fire Awareness from R400 000 to R200 000;
- (iv) Job Creation from R2 500 000 to R2 000 000.
(The project be transferred from Environmental Planning to Local Economic Development)

(3) CAPITAL PROJECTS

- (i) Labour Intensive Capital Projects to be financed from the Capital Replacement Reserve R5 000 000

- (4) Provision be made for the implementation of the TASK job evaluation results in the amount of R7 000 000, to be funded from the surplus.

KAAPSE WYNLAND DISTRIKSMUNISIPALITEIT

KENNISGEWING

2010/2011 - FINANSIËLE JAAR

Kennis geskied hiermee ingevolge, onderskeidelik, artikel 24(2)(c) van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet No 56 van 2003) en artikel 75(A)(3) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet No 32 van 2000) dat die volgende by Item R.14.11 gedurende die Raadsvergadering op 14 Mei 2010 goedgekeur is vir die 2010/2011 finansiële jaar :

- Begroting
- Gelde, Koste en Tariewe
- Eiendomsbelasting
- Geïntegreerde Ontwikkelingsplan (GOP)
- Prestasiedoelwitte.

Die begroting, gelde, kostes en tariewe sal vanaf 1 Julie 2010 geïmplementeer word.

Die gemelde Raadsbesluit en alle ander tersaaklike dokumentasie lê ter insae in die ondergemelde kantore van die Kaapse Wynland Distriksmunisipaliteit gedurende gewone kantoorure en is ook beskikbaar op die Kaapse Wynland Distriksmunisipaliteit se webwerf by www.capewineland.gov.za :

- Stellenbosch (Alexanderstraat 46) : Mnr. M.J. Lesch
- Worcester (Trappesstraat 51) : Me. E.J. van Zyl
- Paarl (Hoofweg 194) : Me. C.W. Dyers
- Ceres (Munnikstraat 27) : Me. C. Conradie
- Robertson (Van Reenenstraat 40) : Me. N.L. Qhankqiso
- Montagu (Badstraat 50) : Me. C.E. Marais.

M. MGAJO
MUNISIPALE BESTUURDER

CAPE WINELANDS DISTRICT MUNICIPALITY

NOTICE

2010/2011 - FINANCIAL YEAR

Notice is hereby given in terms of Section 24(2)(c) of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) and Section 75(A)(3) of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) respectively, that the following were approved during the Council meeting held on 14 May 2010 under Item C.14.11, for the 2010/2011 - financial year :

- Budget
- Fees, Costs and Tariffs
- Property Rates
- Integrated Development Plan (IDP)
- Performance Objectives.

The budget, fees, costs and tariffs shall be implemented with effect from 1 July 2010.

The said Council resolution and all other relevant documents may be inspected at the under-mentioned offices of the Cape Winelands District Municipality during normal office hours and is also available on the Cape Winelands District Municipality's website at www.capewinelands.gov.za:

- Stellenbosch (46 Alexander Street): Mr. M.J. Lesch
- Worcester (51 Trappes Street): Ms. E.J. van Zyl
- Paarl (194 Main Road): Ms. C.W. Dyers
- Ceres (27 Munnik Street): Ms. C. Conradie
- Robertson (40 Van Reenen Street): Ms. N.L. Qhankqiso
- Montagu (50 Bad Street): Ms. C.E. Marais.

M. MGAJO
MUNICIPAL MANAGER

ANNEXURE "A"

ANNEXSURE "A"

1.SUMMARY OF OPERATING BUDGET: 2010/2011, 2011/2012, 2012/2013

	BUDGET 20010/2011			BUDGET 2011/2012			BUDGET 2012/2013		
	TOTAL EXPEND.	TOTAL INCOME	SURPLUS(-)/ DEFICIT	TOTAL EXPEND.	TOTAL INCOME	SURPLUS(-)/ DEFICIT	TOTAL EXPEND.	TOTAL INCOME	SURPLUS(-)/ DEFICIT
ECONOMIC DEVELOPMENT AND PLANNING	38,474,070	-19,183,615	19,290,455	36,521,500	-16,216,300	20,305,200	37,697,780	-17,617,500	20,080,280
ENGINEERING AND INFRASTRUCTURE	116,991,370	-89,639,722	27,351,648	130,773,680	-92,260,650	38,513,030	130,303,280	-94,937,600	35,365,680
COMMUNITY AND DEVELOPMENTAL SERVICE	80,851,067	-1,553,000	79,298,067	81,686,350	-220,000	81,466,350	87,280,103	-200,000	87,080,103
RURAL AND SOCIAL DEVELOPMENT	17,738,510	-	17,738,510	16,897,350	-	16,897,350	17,919,100	-	17,919,100
CORPORATE SERVICES	69,665,400	-55,868,584	13,796,816	57,785,500	-52,427,600	5,357,900	63,121,200	-57,182,400	5,938,800
OFFICE OF THE MUNICIPAL MANAGER	11,092,350	-	11,092,350	11,065,000	-	11,065,000	12,062,200	-	12,062,200
FINANCIAL SERVICES	16,203,954	-184,771,800	-168,567,846	16,972,770	-190,577,600	-173,604,830	18,007,938	-196,454,100	-178,446,162
	351,016,721	-351,016,721	0	351,702,150	-351,702,150	0	366,391,600	-366,391,600	0

SUMMARY OF MTREF 2010/2011

ANNEXURE "A"

Cost centre	Cost centre description	Expenditure							Income							
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Surplus	Contributions Received	Total Income	-Surplus / Deficit
ECONOMIC DEVELOPMENT																
1600	Manag.: Economic Development and Planning	1,049,200	337,000	14,400	68,000	-	1,468,600	621,600	-	2,090,200	-	-	-	-	-	2,090,200
1004	Local Economic Development	1,311,000	637,850	26,900	339,000	5,475,000	7,789,750	100,600	-	7,890,350	-	-	-2,500,000	-445,479	-2,945,479	4,944,871
		2,360,200	974,850	41,300	407,000	5,475,000	9,258,350	722,200	-	9,980,550	-	-	-2,500,000	-445,479	-2,945,479	7,035,071
TOURISM																
1103	Tourism	1,808,700	4,881,850	3,700	110,400	1,990,100	8,794,750	379,000	-	9,173,750	-50,000	-	-	-	-50,000	9,123,750
LAND- USE and SPATIAL PLANNING																
1521	Land-use and Spatial Planning	404,000	357,750	5,800	39,000	200,000	1,006,550	158,500	-	1,165,050	-16,000	-	-	-	-16,000	1,149,050
1522	Environmental Planning	-	-	-	-	3,800,000	3,800,000	-	-	3,800,000	-1,201,900	-	-	-615,516	-1,817,416	1,982,584
		404,000	357,750	5,800	39,000	4,000,000	4,806,550	158,500	-	4,965,050	-1,217,900	-	-	-615,516	-1,833,416	3,131,634
WORKING FOR WATER																
1331	WORKING FOR WATER (DWAF)	1,254,200	2,195,070	-	36,600	5,000,000	8,485,870	20,700	-	8,506,570	-	-	-	-8,506,570	-8,506,570	-
1334	WORKING FOR WATER (WORC)	692,400	1,555,750	-	-	3,600,000	5,848,150	-	-	5,848,150	-	-	-	-5,848,150	-5,848,150	-
		1,946,600	3,750,820	-	36,600	8,600,000	14,334,020	20,700	-	14,354,720	-	-	-	-14,354,720	-14,354,720	-
CORPORATE SERVICES																
1102	Admin. Support Services	3,347,400	1,732,800	750,500	562,100	-	6,392,800	2,053,800	-	8,446,600	-	-	-	-	-	8,446,600
1100	Corporate Services	1,135,900	251,900	5,000	11,500	-	1,404,300	287,500	-	1,691,800	-	-	-	-	-	1,691,800
1010	Public Relations	772,400	1,772,800	4,000	45,000	-	2,594,200	158,700	-	2,752,900	-	-	-	-	-	2,752,900
1110	Human Resources Management	3,357,000	7,972,700	6,000	9,800	-	11,345,500	542,200	-	11,887,700	-1,086,700	-	-	-	-1,086,700	10,801,000
1164	Property Management	3,100,200	4,757,500	18,300	2,778,400	-	10,654,400	-	-10,546,900	107,500	-107,500	-	-	-	-107,500	-
1166	Communication / Telephone	508,500	3,278,600	8,900	14,600	-	3,810,600	31,000	-3,576,200	265,400	-265,400	-	-	-	-265,400	-
1310	Transport Pool	-	3,970,000	384,800	2,087,600	-	6,442,400	-	-6,442,400	-	-	-	-	-	-	-
1210	Information Technology	1,443,800	987,100	665,800	920,700	-	4,017,400	409,000	-4,426,400	-	-	-	-	-	-	-
		13,665,200	24,723,400	1,843,300	6,429,700	-	46,661,600	3,482,200	-24,991,900	25,151,900	-1,459,600	-	-	-	-1,459,600	23,692,300
OFFICE OF THE MUNICIPAL MANAGER																
1001	Office of the Municipal Manager	1,152,000	232,100	7,500	8,700	-	1,400,300	510,200	-	1,910,500	-	-	-	-	-	1,910,500
1104	Soccer 2010	213,250	104,300	-	-	-	317,550	-	-	317,550	-	-	-	-	-	317,550
1020	Audit	1,414,800	794,600	4,500	26,300	-	2,240,200	262,300	-	2,502,500	-	-	-	-	-	2,502,500
1021	Risk Management	378,000	218,800	5,500	8,800	-	611,100	83,100	-	694,200	-	-	-	-	-	694,200

Cost centre	Cost centre description	Expenditure							Income						
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Surplus	Contributions Received	Total Income
1511	Performance Management	636,500	207,000	14,000	13,700	500,000	1,371,200	118,000	1,489,200	-	-	-	-	-	1,489,200
1512	IDP	921,300	788,600	15,000	5,000	620,000	2,349,900	196,100	2,546,000	-	-	-	-	-	2,546,000
1513	Shared Service Center	672,500	157,300	2,500	2,000	600,000	1,434,300	198,100	1,632,400	-	-	-	-	-	1,632,400
		5,388,350	2,502,700	49,000	64,500	1,720,000	9,724,550	1,367,800	11,092,350	-	-	-	-	-	11,092,350
GOVERNANCE and COUNCILLOR SUPPORT															
1000	Expenditure of the Council	6,448,500	1,999,000	-	29,000	-	8,476,500	-	8,476,500	-	-	-	-	-	8,476,500
1002	Sundry Expenditure of Council	8,072,900	20,453,500	33,000	75,000	-	28,634,400	3,892,300	27,026,700	-28,003,000	-	-7,000,000	-19,382,100	-54,385,100	-27,358,400
1003	Office of the Mayor	2,327,000	2,038,500	7,300	10,500	600,000	4,983,300	518,600	5,501,900	-	-	-	-	-	5,501,900
1005	Office of the Speaker	1,272,800	145,300	1,600	3,300	-	1,423,000	167,300	1,590,300	-	-	-	-23,884	-23,884	1,566,416
1101	Councillor Support	1,540,400	125,600	6,900	3,300	-	1,676,200	241,900	1,918,100	-	-	-	-	-	1,918,100
		19,661,600	24,761,900	48,800	121,100	600,000	45,193,400	4,820,100	44,513,500	-28,003,000	-	-7,000,000	-19,405,984	-54,408,984	-9,895,484
FINANCIAL SERVICES															
1201	Finance Dept.: Management and Finance	1,674,900	273,250	10,300	49,000	-	2,007,450	448,600	2,456,050	-88,800	-	-	-	-88,800	2,367,250
1202	Financial Management Grant	947,400	18,300	1,200	2,100	-	969,000	31,000	1,000,000	-	-	-	-1,000,000	-1,000,000	-
1205	Budget & Financial Service	1,871,100	101,000	6,800	109,300	-	2,088,200	421,600	2,509,800	-	-	-	-750,000	-750,000	1,759,800
1225	Income and Collection of Levies	900,500	637,200	6,800	7,900	-	1,552,400	889,600	2,442,000	-5,000	-9,000	-182,783,000	-182,797,000	-180,355,000	
1235	Procurement	2,796,200	865,204	5,200	75,000	-	3,741,604	2,018,100	5,759,704	-95,500	-	-	-95,500	4,703,004	
1238	Expenditure	2,045,800	210,000	8,400	11,800	-	2,275,999	721,600	2,997,599	-40,500	-	-	-40,500	2,957,099	
		10,235,900	2,104,954	38,700	255,100	-	12,634,654	4,530,500	16,203,954	-229,800	-9,000	-	-184,533,000	-184,771,800	-168,567,846
COMMUNITY AND DEVELOPMENTAL SERVICES															
1401	Manag.: Community and Developmental Service	1,581,400	207,040	4,600	18,000	-	1,811,040	291,900	2,102,940	-	-	-	-	-	2,102,940
1441	Municipal Health Services	18,612,400	3,078,300	49,100	230,000	7,089,000	29,058,800	2,132,000	31,190,800	-	-	-	-	-	31,190,800
1610	Disaster Management	1,990,600	2,600,400	99,500	1,100,000	1,650,000	7,440,500	436,300	7,876,800	-	-	-700,000	-	-700,000	7,176,800
1620	Fire Service	19,603,900	15,225,027	156,200	1,500,000	-	36,485,127	3,195,400	39,680,527	-220,000	-	-300,000	-333,000	-853,000	38,827,527
		41,788,300	21,110,767	309,400	2,848,000	8,739,000	74,795,467	6,055,600	80,851,067	-220,000	-	-1,000,000	-333,000	-1,553,000	79,298,067
RURAL AND SOCIAL DEVELOPMENT															
1475	Social Development	1,830,500	1,044,760	3,800	22,000	8,500,000	11,401,060	333,600	11,734,660	-	-	-	-	-	11,734,660
1476	Safe House	121,200	226,750	3,300	12,300	-	363,550	125,200	488,750	-	-	-	-	-	488,750
1477	Rural Development	478,100	3,600	-	12,300	3,305,000	3,799,000	-	3,799,000	-	-	-	-	-	3,799,000
1478	Management: Rural and Social Development	1,441,700	256,900	11,000	4,700	-	1,714,300	1,800	1,716,100	-	-	-	-	-	1,716,100
		3,871,500	1,532,010	18,100	51,300	11,805,000	17,277,910	460,600	17,738,510	-	-	-	-	-	17,738,510

Cost centre	Cost centre description	Expenditure						Income								
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Surplus	Contributions Received	Total Income	-Surplus / Deficit
<u>ENGINEERING and INFRASTRUCTURE</u>																
1165	Buildings : Maintenance	1,001,700	456,800	2,640,000	716,500	-	4,815,000		-4,773,100	41,900	-41,900	-	-	-41,900	-	
1301	Eng. & Infrastructure Serv. : Management	974,000	263,420	1,200	43,300	-	1,281,920	397,100	-	1,679,020	-	-	-	-	1,679,020	
1330	Projects and Housing	2,244,900	2,183,270	1,600	72,000	32,880,000	37,381,770	354,800	-	37,736,570	-	-	-15,824,122	-2,435,000	-18,259,122	19,477,448
1327	Technical Support Services	647,800	140,200	66,500	52,000	-	906,500	208,800	-	1,115,300	-1,300	-	-	-1,300	1,114,000	
		4,868,400	3,043,690	2,709,300	883,800	32,880,000	44,385,190	960,700	-4,773,100	40,572,790	-43,200	-	-15,824,122	-2,435,000	-18,302,322	22,270,468
<u>PUBLIC TRANSPORT REGULATION</u>																
1615	Public Transport Regulation	906,900	971,980	6,200	21,000	12,280,000	14,186,080	175,100	-	14,361,180	-	-	-5,100,000	-4,180,000	-9,280,000	5,081,180
<u>ROADS</u>																
1360	Roads-Main/Div. Direct	-	-	62,057,400	-	-	62,057,400	-	-	62,057,400	-	-	-62,057,400	-62,057,400	-	
1361	Roads-Main/Div. Indirect	26,442,500	1,973,600	13,392,900	-	-	41,809,000	5,500,000	-47,309,000	-0	-	-	-	-	-0	
1362	Roads Management	4,195,900	35,300	-	-	-	4,231,200	-	-4,231,200	-	-	-	-	-	-	
1363	Roads - Workshop	4,280,130	525,000	241,400	-	-	5,046,530	-	-5,046,530	-0	-	-	-	-	-0	
1364	Roads - Plant	-	10,517,200	-	-	-	10,517,200	-	-10,517,200	-	-	-	-	-	-	
	TOTAL AGENCY FUNCTIONS	34,918,530	13,051,100	75,691,700	-	-	123,661,330	5,500,000	-67,103,930	62,057,400	-	-	-62,057,400	-62,057,400	-0	
		141,824,180	103,767,771	80,765,300	11,267,500	88,089,100	425,713,851	28,633,000	-103,330,130	351,016,721	-31,223,500	-9,000	-31,424,122	-288,360,099	-351,016,721	0

SUMMARY OF MTREF 2011/2012

ANNEXSURE "A"

Cost centre	Cost centre description	Expenditure						Income					Total Income	-Surplus / Deficit	
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest			Contributions Received
<u>ECONOMIC DEVELOPMENT</u>															
1600	Manag.: Economic Development and Plann	1,179,500	259,900	15,800	72,000	-	1,527,200	667,100	-	2,194,300	-	-	-	-	2,194,300
1004	Local Economic Development	1,151,745	674,770	29,600	350,000	3,160,000	5,366,115	77,700	-	5,443,815	-	-	-	-	5,443,815
		2,331,245	934,670	45,400	422,000	3,160,000	6,893,315	744,800	-	7,638,115	-	-	-	-	7,638,115
<u>TOURISM</u>															
1103	Tourism	1,539,100	5,022,470	4,100	120,500	2,032,565	8,718,735	279,500	-	8,998,235	-50,000	-	-	-50,000	8,948,235
<u>LAND- USE and SPATIAL PLANNING</u>															
1521	Land-use and Spatial Planning	435,900	399,950	6,200	42,000	250,000	1,134,050	135,300	-	1,269,350	-17,600	-	-	-17,600	1,251,750
1522	Environmental Planning	-	-	-	-	3,790,000	3,790,000	-	-	3,790,000	-1,322,900	-	-	-1,322,900	2,467,100
		435,900	399,950	6,200	42,000	4,040,000	4,924,050	135,300	-	5,059,350	-1,340,500	-	-	-1,340,500	3,718,850
<u>WORKING FOR WATER</u>															
1331	WORKING FOR WATER (DWAF)	1,340,400	1,508,000	-	40,000	5,500,000	8,388,400	23,000	-	8,411,400	-	-	-8,411,400	-8,411,400	-
1334	WORKING FOR WATER (WORC)	740,800	1,473,600	-	-	4,200,000	6,414,400	-	-	6,414,400	-	-	-6,414,400	-6,414,400	-
		2,081,200	2,981,600	-	40,000	9,700,000	14,802,800	23,000	-	14,825,800	-	-	-14,825,800	-14,825,800	-
<u>CORPORATE SERVICES</u>															
1102	Admin. Support Services	3,119,200	1,815,200	805,600	580,000	-	6,320,000	2,204,400	-	8,524,400	-	-	-	-	8,524,400
1100	Corporate Services	1,332,800	292,300	6,000	12,600	-	1,643,700	310,500	-	1,954,200	-	-	-	-	1,954,200
1010	Public Relations	829,900	1,559,000	5,000	46,000	-	2,439,900	172,000	-	2,611,900	-	-	-	-	2,611,900
1110	Human Resources Management	3,246,000	5,875,900	7,200	10,500	-	9,139,600	581,400	-	9,721,000	-554,700	-	-	-554,700	9,166,300
1164	Property Management	3,317,100	5,236,600	20,100	4,347,800	-	12,921,600	-12,798,500	123,100	-123,100	-	-	-123,100	-	-
1166	Communication / Telephone	544,100	3,605,500	10,800	-	-	4,160,400	35,000	-3,903,500	291,900	-291,900	-	-	-291,900	-
1310	Transport Pool	-	4,421,500	423,300	2,296,400	-	7,141,200	-	-7,141,200	-	-	-	-	-	-
1210	Information Technology	1,544,900	698,100	878,300	1,142,700	-	4,264,000	442,600	-4,706,600	-	-	-	-	-	-
		13,934,000	23,504,100	2,156,300	8,436,000	-	48,030,400	3,745,900	-28,549,800	23,226,500	-969,700	-	-	-969,700	22,256,800
<u>OFFICE OF THE MUNICIPAL MANAGER</u>															
1001	Office of the Municipal Manager	1,294,800	248,200	8,000	8,800	-	1,559,800	520,000	-	2,079,800	-	-	-	-	2,079,800
1104	Soccer 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1020	Audit	1,320,600	608,900	5,500	27,000	-	1,962,000	283,100	-	2,245,100	-	-	-	-	2,245,100

Cost centre	Cost centre description	Expenditure							Income						
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Contributions Received	Total Income	-Surplus / Deficit
<u>1021</u>	Risk Management	458,200	271,400	6,000	9,800	-	745,400	88,000	-	833,400	-	-	-	-	833,400
<u>1511</u>	Performance Management	681,100	240,400	15,900	14,400	550,000	1,501,800	120,900	-	1,622,700	-	-	-	-	1,622,700
<u>1512</u>	IDP	985,900	1,050,200	16,500	5,000	304,000	2,361,600	209,900	-	2,571,500	-	-	-	-	2,571,500
<u>1513</u>	Shared Service Center	719,600	174,300	2,700	2,200	600,000	1,498,800	213,700	-	1,712,500	-	-	-	-	1,712,500
		5,460,200	2,593,400	54,600	67,200	1,454,000	9,629,400	1,435,600	-	11,065,000	-	-	-	-	11,065,000
GOVERNANCE and COUNCILLOR SUPPORT															
<u>1000</u>	Expenditure of the Council	6,902,700	1,673,900	-	35,000	-	8,611,600	-	-	8,611,600	-	-	-	-	8,611,600
<u>1002</u>	Sundry Expenditure of Council	1,180,100	17,453,200	35,300	80,000	-	18,748,600	4,200,000	-6,000,000	16,948,600	-32,003,200	-	-19,454,700	-51,457,900	-34,509,300
<u>1003</u>	Office of the Mayor	2,553,900	1,680,700	7,800	12,800	642,000	4,897,200	544,700	-	5,441,900	-	-	-	-	5,441,900
<u>1005</u>	Office of the Speaker	1,361,800	152,100	1,700	3,500	-	1,519,100	177,400	-	1,696,500	-	-	-	-	1,696,500
<u>1101</u>	Councillor Support	1,455,400	136,300	7,400	3,500	-	1,602,600	257,800	-	1,860,400	-	-	-	-	1,860,400
		13,453,900	21,096,200	52,200	134,800	642,000	35,379,100	5,179,900	-6,000,000	34,559,000	-32,003,200	-	-19,454,700	-51,457,900	-16,898,900
FINANCIAL SERVICES															
<u>1201</u>	Finance Dept.: Management and Finance	1,806,200	285,250	11,300	51,000	-	2,153,750	394,300	-	2,548,050	-97,600	-	-	-97,600	2,450,450
<u>1202</u>	Financial Management Grant	1,010,500	196,200	1,300	3,000	-	1,211,000	39,000	-	1,250,000	-	-	-1,250,000	-1,250,000	-
<u>1205</u>	Budget & Financial Service	2,037,000	115,900	7,500	115,000	-	2,275,400	450,800	-	2,726,200	-	-	-790,000	-790,000	1,936,200
<u>1225</u>	Income and Collection of Levies	974,000	687,700	7,200	8,200	-	1,677,100	453,000	-	2,130,100	-5,500	-10,000	-188,278,000	-188,293,500	-186,163,400
<u>1235</u>	Procurement	3,101,600	884,420	5,700	85,000	-	4,076,720	2,080,000	-1,047,300	5,109,420	-102,000	-	-	-102,000	5,007,420
<u>1238</u>	Expenditure	2,224,100	185,300	9,300	15,000	-	2,433,700	775,300	-	3,209,000	-44,500	-	-	-44,500	3,164,500
		11,153,400	2,354,770	42,300	277,200	-	13,827,670	4,192,400	-1,047,300	16,972,770	-249,600	-10,000	-190,318,000	-190,577,600	-173,604,830
COMMUNITY AND DEVELOPMENTAL SERVICES															
<u>1401</u>	Manag.: Community and Developmental Se	1,755,900	238,950	5,500	18,500	-	2,018,850	320,500	-	2,339,350	-	-	-	-	2,339,350
<u>1441</u>	Municipal Health Services	19,055,400	3,242,000	54,000	250,000	7,901,300	30,502,700	2,350,000	-	32,852,700	-	-	-	-	32,852,700
<u>1610</u>	Disaster Management	2,108,200	3,113,900	106,200	1,177,000	1,350,000	7,855,300	396,400	-	8,251,700	-	-	-	-	8,251,700
<u>1620</u>	Fire Service	18,382,100	14,961,200	178,700	1,650,000	-	35,172,000	3,070,600	-	38,242,600	-220,000	-	-	-220,000	38,022,600
		41,301,600	21,556,050	344,400	3,095,500	9,251,300	75,548,850	6,137,500	-	81,686,350	-220,000	-	-	-220,000	81,466,350
RURAL AND SOCIAL DEVELOPMENT															
<u>1475</u>	Social Development	1,975,100	1,204,900	4,300	32,600	7,980,750	11,197,650	355,900	-	11,553,550	-	-	-	-	11,553,550
<u>1476</u>	Safe House	129,700	260,500	4,000	13,500	-	407,700	137,700	-	545,400	-	-	-	-	545,400
<u>1477</u>	Rural Development	511,600	3,900	-	-	2,383,600	2,899,100	-	-	2,899,100	-	-	-	-	2,899,100
<u>1478</u>	Management: Rural and Social Developmei	1,585,500	294,700	12,000	5,200	-	1,897,400	1,900	-	1,899,300	-	-	-	-	1,899,300
		4,201,900	1,764,000	20,300	51,300	10,364,350	16,401,850	495,500	-	16,897,350	-	-	-	-	16,897,350

Cost centre	Cost centre description	Expenditure							Income						
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Contributions Received	Total Income	-Surplus / Deficit
ENGINEERING and INFRASTRUCTURE															
1165	Buildings : Maintenance	1,059,200	502,200	2,755,500	781,000	-	5,097,900		-5,053,000	44,900	-44,900	-	-	-44,900	-
1301	Eng. & Infrastructure Serv. : Management	1,106,100	175,500	1,300	50,900	-	1,333,800	426,500	-	1,760,300	-	-	-	-	1,760,300
1330	Projects and Housing	2,219,900	1,330,790	1,700	120,000	45,100,000	48,772,390	431,100	-	49,203,490	-	-	-22,897,000	-22,897,000	26,306,490
1327	Technical Support Services	614,100	158,340	73,200	66,500	-	912,140	224,800	-	1,136,940	-1,400	-	-	-1,400	1,135,540
		4,999,300	2,166,830	2,831,700	1,018,400	45,100,000	56,116,230	1,082,400	-5,053,000	52,145,630	-46,300	-	-22,897,000	-22,943,300	29,202,330
PUBLIC TRANSPORT REGULATION															
1615	Public Transport Regulation	984,300	1,109,800	7,500	21,600	10,653,000	12,776,200	187,500	-	12,963,700	-	-	-3,653,000	-3,653,000	9,310,700
ROADS															
1360	Roads-Main/Div. Direct	-	-	65,664,350	-	-	65,664,350	-	-	65,664,350	-	-	-65,664,350	-65,664,350	-
1361	Roads-Main/Div. Indirect	28,293,000	2,207,600	13,405,300	-	-	43,905,900	6,000,000	-49,905,900	-	-	-	-	-	-
1362	Roads Management	4,403,700	37,750	-	-	-	4,441,450	-	-4,441,450	-	-	-	-	-	-
1363	Roads - Workshop	4,579,800	589,800	251,600	-	-	5,421,200	-	-5,421,200	-	-	-	-	-	-
1364	Roads - Plant	-	11,317,000	-	-	-	11,317,000	-	-11,317,000	-	-	-	-	-	-
	TOTAL AGENCY FUNCTIONS	37,276,500	14,152,150	79,321,250	-	-	130,749,900	6,000,000	-71,085,550	65,664,350	-	-	-65,664,350	-65,664,350	-
		139,152,545	99,635,990	84,886,250	13,726,500	96,397,215	433,798,500	29,639,300	-111,735,650	351,702,150	-34,879,300	-10,000	-316,812,850	-351,702,150	0

SUMMARY OF MTREF 2012/2013

ANNEXSURE "A"

Cost centre Cost centre description	Expenditure						Income						Total Income	-Surplus / Deficit
	Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Contributions Received		
<u>ECONOMIC DEVELOPMENT</u>														
1600 Manag.: Economic Development and Planr	1,275,700	283,900	17,400	74,000	-	1,651,000	712,000	-	2,363,000	-	-	-	-	2,363,000
1004 Local Economic Development	1,109,300	713,290	29,600	365,000	3,513,500	5,730,690	83,100	-	5,813,790	-	-	-	-	5,813,790
	2,385,000	997,190	47,000	439,000	3,513,500	7,381,690	795,100	-	8,176,790	-	-	-	-	8,176,790
<u>TOURISM</u>														
1103 Tourism	1,129,200	5,176,590	4,500	132,000	2,255,900	8,698,190	-	-	8,698,190	-50,000	-	-	-50,000	8,648,190
<u>LAND- USE and SPATIAL PLANNING</u>														
1521 Land-use and Spatial Planning	469,900	442,700	6,600	44,900	270,000	1,234,100	144,700	-	1,378,800	-	-	-	-	1,378,800
1522 Environmental Planning	-	-	-	-	3,292,000	3,292,000	-	-	3,292,000	-1,415,500	-	-	-1,415,500	1,876,500
	469,900	442,700	6,600	44,900	3,562,000	4,526,100	144,700	-	4,670,800	-1,415,500	-	-	-1,415,500	3,255,300
<u>WORKING FOR WATER</u>														
1331 WORKING FOR WATER (DWAF)	1,434,600	1,565,800	-	42,000	6,000,000	9,042,400	25,000	-	9,067,400	-	-	-9,067,400	-9,067,400	-
1334 WORKING FOR WATER (WORC)	792,600	1,592,000	-	-	4,700,000	7,084,600	-	-	7,084,600	-	-	-7,084,600	-7,084,600	-
	2,227,200	3,157,800	-	42,000	10,700,000	16,127,000	25,000	-	16,152,000	-	-	-16,152,000	-16,152,000	-
<u>CORPORATE SERVICES</u>														
1102 Admin. Support Services	2,763,500	1,882,100	877,200	600,000	-	6,122,800	2,364,200	-	8,487,000	-	-	-	-	8,487,000
1100 Corporate Services	1,436,700	312,700	6,000	13,500	-	1,768,900	333,800	-	2,102,700	-	-	-	-	2,102,700
1010 Public Relations	891,700	1,668,200	5,400	47,000	-	2,612,300	185,800	-	2,798,100	-	-	-	-	2,798,100
1110 Human Resources Management	2,972,400	7,166,300	7,700	11,400	-	10,157,800	617,400	-	10,775,200	-593,500	-	-	-593,500	10,181,700
1164 Property Management	3,549,300	5,690,300	21,500	4,652,100	-	13,913,200	-13,781,500	131,700	-131,700	-	-	-	-131,700	-
1166 Communication / Telephone	582,200	3,743,300	11,600	-	-	4,337,100	39,000	-4,063,800	312,300	-312,300	-	-	-312,300	-
1310 Transport Pool	-	4,545,600	452,900	2,457,100	-	7,455,600	-	-7,455,600	-	-	-	-	-	-
1210 Information Technology	1,652,800	746,910	939,800	1,222,700	-	4,562,210	477,700	-5,039,910	-	-	-	-	-	-
	13,848,600	25,755,410	2,322,100	9,003,800	-	50,929,910	4,017,900	-30,340,810	24,607,000	-1,037,500	-	-	-1,037,500	23,569,500
<u>OFFICE OF THE MUNICIPAL MANAGER</u>														
1001 Office of the Municipal Manager	1,392,900	263,100	8,600	9,400	-	1,674,000	555,800	-	2,229,800	-	-	-	-	2,229,800
1104 Soccer 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1020 Audit	1,254,000	668,200	6,000	28,000	-	1,956,200	305,700	-	2,261,900	-	-	-	-	2,261,900
1021 Risk Management	490,000	325,200	6,500	10,800	-	832,500	93,500	-	926,000	-	-	-	-	926,000

Cost centre	Cost centre description	Expenditure							Income						
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest	Contributions Received	Total Income	-Surplus / Deficit
1511	Performance Management	728,700	252,200	16,000	15,200	600,000	1,612,100	129,700	-	1,741,800	-	-	-	-	1,741,800
1512	IDP	1,054,900	1,501,500	17,600	5,400	325,000	2,904,400	225,000	-	3,129,400	-	-	-	-	3,129,400
1513	Shared Service Center	770,000	178,400	2,700	2,500	600,000	1,553,600	219,700	-	1,773,300	-	-	-	-	1,773,300
		5,690,500	3,188,600	57,400	71,300	1,525,000	10,532,800	1,529,400	-	12,062,200	-	-	-	-	12,062,200
GOVERNANCE and COUNCILLOR SUPPORT															
1000	Expenditure of the Council	7,387,400	2,288,500	-	40,000	-	9,715,900	-	-	9,715,900	-	-	-	-	9,715,900
1002	Sundry Expenditure of Council	1,335,800	19,666,900	37,800	82,000	-	21,122,500	4,500,000	-6,600,000	19,022,500	-34,003,400	-	-22,141,500	-56,144,900	-37,122,400
1003	Office of the Mayor	2,743,200	1,875,700	8,300	13,700	686,900	5,327,800	586,000	-	5,913,800	-	-	-	-	5,913,800
1005	Office of the Speaker	1,457,100	162,700	1,800	3,700	-	1,625,300	191,400	-	1,816,700	-	-	-	-	1,816,700
1101	Councillor Support	1,598,200	145,600	7,900	4,000	-	1,755,700	289,600	-	2,045,300	-	-	-	-	2,045,300
		14,521,700	24,139,400	55,800	143,400	686,900	39,547,200	5,567,000	-6,600,000	38,514,200	-34,003,400	-	-22,141,500	-56,144,900	-17,630,700
FINANCIAL SERVICES															
1201	Finance Dept.: Management and Finance	1,904,000	305,260	12,100	55,000	-	2,276,360	423,500	-	2,699,860	-104,400	-	-	-104,400	2,595,460
1202	Financial Management Grant	1,081,400	118,200	1,400	4,000	-	1,205,000	45,000	-	1,250,000	-	-	-1,250,000	-1,250,000	-
1205	Budget & Financial Service	2,215,600	124,200	8,000	120,000	-	2,467,800	484,000	-	2,951,800	-	-	-1,000,000	-1,000,000	1,951,800
1225	Income and Collection of Levies	1,052,700	735,300	7,700	9,500	-	1,805,200	483,000	-	2,288,200	-6,000	-11,000	-193,926,000	-193,943,000	-191,654,800
1235	Procurement	3,324,600	931,978	6,000	95,000	-	4,357,578	2,185,000	-1,120,600	5,421,978	-109,100	-	-	-109,100	5,312,878
1238	Expenditure	2,364,700	246,200	10,000	18,000	-	2,638,900	757,200	-	3,396,100	-47,600	-	-	-47,600	3,348,500
		11,943,000	2,461,138	45,200	301,500	-	14,750,838	4,377,700	-1,120,600	18,007,938	-267,100	-11,000	-196,176,000	-196,454,100	-178,446,162
COMMUNITY AND DEVELOPMENTAL SERVICES															
1401	Manag.: Community and Developmental Sr	1,899,700	252,950	5,600	19,800	-	2,178,050	343,800	-	2,521,850	-	-	-	-	2,521,850
1441	Municipal Health Services	20,511,173	3,732,000	59,000	270,000	7,481,580	32,053,753	2,600,000	-	34,653,753	-	-	-	-	34,653,753
1610	Disaster Management	2,266,300	3,494,600	118,000	1,200,000	1,350,000	8,428,900	418,100	-	8,847,000	-	-	-	-	8,847,000
1620	Fire Service	18,814,900	17,211,000	188,000	1,750,000	-	37,963,900	3,293,600	-	41,257,500	-200,000	-	-	-200,000	41,057,500
		43,492,073	24,690,550	370,600	3,239,800	8,831,580	80,624,603	6,655,500	-	87,280,103	-200,000	-	-	-200,000	87,080,103
RURAL AND SOCIAL DEVELOPMENT															
1475	Social Development	2,132,000	1,340,600	4,600	34,900	7,542,100	11,054,200	377,400	-	11,431,600	-	-	-	-	11,431,600
1476	Safe House	138,900	279,100	4,000	14,900	-	436,900	147,300	-	584,200	-	-	-	-	584,200
1477	Rural Development	1,347,500	4,200	-	-	2,519,500	3,871,200	-	-	3,871,200	-	-	-	-	3,871,200
1478	Management: Rural and Social Developme	1,696,500	315,100	12,800	5,700	-	2,030,100	2,000	-	2,032,100	-	-	-	-	2,032,100
		5,314,900	1,939,000	21,400	55,500	10,061,600	17,392,400	526,700	-	17,919,100	-	-	-	-	17,919,100

Cost centre	Cost centre description	Expenditure						Income					-Surplus / Deficit		
		Salaries, Wages & Allowances	General Expenses	Repair & Maintenance work	Contribution to Funds & Provisions	Projects	Sub Total	Departmental Charges	Departmental Recoveries	Net Expenditure	General Income	Service Levies & Interest		Contributions Received	Total Income
ENGINEERING and INFRASTRUCTURE															
1165	Buildings : Maintenance	1,133,500	560,900	2,900,000	-	-	4,594,400	-	-4,546,300	48,100	-48,100	-	-	-48,100	-
1301	Eng. & Infrastructure Serv. : Management	1,204,600	187,600	1,500	58,100	-	1,451,800	470,000	-	1,921,800	-	-	-	-	1,921,800
1330	Projects and Housing	1,988,000	1,438,400	1,800	130,000	36,950,000	40,508,200	460,300	-	40,968,500	-	-	-24,459,000	-24,459,000	16,509,500
1327	Technical Support Services	455,000	172,150	80,000	71,000	-	778,150	241,400	-	1,019,550	-1,500	-	-	-1,500	1,018,050
		4,781,100	2,359,050	2,983,300	259,100	36,950,000	47,332,550	1,171,700	-4,546,300	43,957,950	-49,600	-	-24,459,000	-24,508,600	19,449,350
PUBLIC TRANSPORT REGULATION															
1615	Public Transport Regulation	1,067,300	1,115,130	8,000	23,100	15,083,000	17,296,530	202,800	-	17,499,330	-	-	-1,583,000	-1,583,000	15,916,330
ROADS															
1360	Roads-Main/Div. Direct	-	-	68,846,000	-	-	68,846,000	-	-	68,846,000	-	-	-68,846,000	-68,846,000	-
1361	Roads-Main/Div. Indirect	30,273,600	2,457,700	13,420,000	-	-	46,151,300	6,600,000	-52,751,300	-	-	-	-	-	-
1362	Roads Management	4,712,000	40,400	-	-	-	4,752,400	-	-4,752,400	-	-	-	-	-	-
1363	Roads - Workshop	3,900,400	665,500	262,000	-	-	4,827,900	-	-4,827,900	-	-	-	-	-	-
1364	Roads - Plant	-	11,342,300	-	-	-	11,342,300	-	-11,342,300	-	-	-	-	-	-
	TOTAL AGENCY FUNCTIONS	38,886,000	14,505,900	82,528,000	-	-	135,919,900	6,600,000	-73,673,900	68,846,000	-	-	-68,846,000	-68,846,000	-
		145,756,473	109,928,458	88,449,900	13,755,400	93,169,480	451,059,710	31,613,500	-116,281,610	366,391,600	-37,023,100	-11,000	-329,357,500	-366,391,600	0

ANNEXURE "B"



CASH MANAGEMENT AND INVESTMENT POLICY FOR THE CAPE WINELANDS DISTRICT MUNICIPALITY

1. LEGAL COMPLIANCE

- 1.1 This policy gives effect to section 13(2) of the Municipal Finance Management Act (Act 56 of 2003) as well as the Municipal Investment Regulations (No. R. 308) dated 1 April 2005.
- 1.2 The Cape Winelands District Municipality shall at all times manage its banking arrangements and investments and conduct its cash management policy in compliance with the provisions of and any further prescriptions made by the Minister of Finance in terms of the Municipal Finance Management Act No. 56 of 2003.

2. OBJECTIVE OF INVESTMENT POLICY

- 2.1 The council of the municipality is the trustee of the public revenues, which it collects, and it therefore has an obligation to the community to ensure that the municipality's cash resources are managed effectively and efficiently.
- 2.2 The council therefore has a responsibility to invest these public revenues knowledgeably and judiciously, and must be able to account fully to the community in regard to such investments.
- 2.3 The investment policy of the municipality is therefore aimed at gaining the optimal return on investments, without incurring undue risks, during those periods when cash revenues are not needed for capital or operational purposes.

- 2.4 The effectiveness of the investment policy is dependent on the accuracy of the municipality's cash management programme, which must identify the amounts surplus to the municipality's needs, as well as the time when and period for which such revenues are surplus.

3. DEFINITIONS

- 3.1 For the purpose of this policy-

- (a) **"Council"** shall mean the Council of the municipality, any committee or person to which or to whom an instruction has been given or any power has been delegated or sub-delegated in terms of, or as contemplated in, section 59 of the Local Government: Municipal Systems Act, 2000 or a service provider in respect of any power, function or duty of the Council.
- (b) **"Councillor"** shall mean a member of the municipal Council of the Cape Winelands District Municipality.
- (c) **"Chief Financial Officer"** shall mean the head of the Financial Services Department as contemplated in *sec 80* of the *MFMA*.
- (d) **"Municipal Manager"** means the person appointed by the Municipal Council as the Municipal Manager for the municipality in terms of section 82 of the Local Government Municipal Structures Act, 1998 (Act No. 117 of 1998) and includes any person:
 - to whom the Municipal Manager has delegated a power, function or duty in respect of such a delegated power, function or duty.
- (e) **"Official"** shall mean all persons in the employment of the Cape Winelands District Municipality.

4 EFFECTIVE CASH MANAGEMENT

4.1 Cash Collection

- 4.1.1 All monies due to the municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis except in the case of satellite offices, i.e. Ceres, Montagu, Robertson and Worcester.
- 4.1.2 The respective responsibilities of the chief financial officer and other heads of departments in this regard is defined in a code of financial

practice approved by the municipal manager and the chief financial officer, and this code of practice is attached as Annexure II to this policy.

- 4.1.3 The unremitant support of and commitment to the municipality's credit control policy, both by the council and the municipality's officials, is an integral part of proper cash collections, and by approving the present policy the council pledges itself to such support and commitment.

4.2 **Payments to Creditors**

- 4.2.1 The chief financial officer shall ensure that all tenders and quotations invited by and contracts entered into by the municipality stipulate payment terms favourable to the municipality, that is, payment to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by the municipality.
- 4.2.2 This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and any such departure shall be approved by the chief financial officer before any payment is made.
- 4.2.3 In the case of small, micro and medium enterprises, where such a policy may cause financial hardship to the contractor, payment may be effected at the conclusion of the month during which the service is rendered or within fourteen days of the date of such service being rendered, whichever is the later. Any such early payment shall be approved by the chief financial officer before any payment is made.
- 4.2.4 Notwithstanding the foregoing policy directives, the chief financial officer shall make full use of any extended terms of payment offered by suppliers and not settle any accounts earlier than such extended

due date, except if the chief financial officer determines that there are financial incentives for the municipality to do so.

4.2.5 The chief financial officer shall not ordinarily process payments, for accounts received, more than once in each calendar month, such processing to take place on or about the end of the month concerned.

4.2.6 Wherever possible, payments shall be effected by means of electronic transfers rather than by cheques.

4.2.7 Special payments to creditors shall only be made with the express approval of the chief financial officer, who shall be satisfied that there are compelling reasons for making such payments prior to the normal month end processing.

4.3 **Management of Inventory**

4.3.1 Each head of department shall ensure that such department's inventory levels do not exceed normal operational requirements in the case of items which are not readily available from suppliers, and emergency requirements in the case of items which are readily available from suppliers.

4.3.2 Each head of department shall periodically review the levels of inventory held, and shall ensure that any surplus items be made available to the chief financial officer for sale at a public auction or by other means of disposal, as provided for in the municipality's supply chain management policy.

4.4 **Cash Management Programme**

4.4.1 The chief financial officer shall prepare an annual estimate of the municipality's cash flows divided into calendar months, and shall update this estimate on a monthly basis.

- 4.4.2 The estimate shall indicate when and for what periods and amounts surplus revenues may be invested, when and for what amounts investments will have to be liquidated, and when – if applicable – either long-term or short-term debt must be incurred.
- 4.4.3 Heads of departments shall in this regard furnish the chief financial officer with all such information as is required, timeously and in the format indicated.
- 4.4.4 The chief financial officer shall report to the mayoral committee on a monthly basis and to every ordinary council meeting the cash flow estimate or revised estimate for such month or reporting period respectively, together with the actual cash flows for the month or period concerned, and cumulatively to date, as well as the estimates or revised estimates of the cash flows for the remaining months of the financial year, aggregated into quarters where appropriate.
- 4.4.5 The cash flow estimates shall be divided into calendar months, and in reporting the chief financial officer shall provide comments or explanations in regard to any significant cash flow deviation in any calendar month forming part of such report. Such report shall also indicate any movements in respect of the municipality's investments, together with appropriate details of the investments concerned.

5 INVESTMENT ETHICS

- 5.1 The chief financial officer shall be responsible for investing the surplus revenues of the municipality, and shall manage such investments in consultation with the municipal manager or mayoral committee and in compliance with any policy directives formulated by the council and prescriptions made by the Minister of Finance.
- 5.2 All investments made, shall be in the name of the Cape Winelands District Municipality.

- 5.3 In making such investments the chief financial officer, shall at all times have only the best considerations of the municipality in mind, and, except for the outcome of the consultation process with the executive mayor or mayoral committee, shall not accede to any influence by or interference from councillors, investment agents or institutions or any other outside parties.
- 5.4 The Chief Financial Officer must at all times, when making an investment, consider:
- (a) The safety of the investment.
 - (b) The liquidity needs of the Cape Winelands District Municipality.
 - (c) Probable income derived from the investment.
- 5.5 Neither the municipal manager or chief financial officer nor members of the mayoral committee, may accept any gift, other than an item having such negligible value of not more than R 150.00 that it cannot possibly be construed as anything other than a token of goodwill by the donor, from any investment agent or institution or any party with which the municipality has made or may potentially make an investment.

6 INVESTMENT PRINCIPLES

6.1 Permitted Investments

- 6.1.1 The Account Officer must ensure that only the following investment types are utilized in terms of sec 6 of the Municipal Investment Regulations (No. R. 308) dated 1 April 2005:
- (a) Securities issued by national government.
 - (b) Listed corporate bonds with an investment grade rating from a recognized credit rating agency.
 - (c) Deposits with banks registered in terms of the Banks Act (Act 45 of 1984).
 - (d) Deposits with the Public Investment Commissioners.
 - (e) Deposits with the Corporation for Public Deposits.

- (f) Banker's acceptance certificate or negotiable certificates of deposits of registered banks.
- (g) Guaranteed endowment policies with the intention of establishing a sinking fund.
- (h) Repurchase agreements with registered banks.
- (i) Municipal bonds issued by a municipality.
- (j) Any other investment type as identified by the Minister of Finance in consultation with the Financial Services Board.

6.2 **Limiting Exposure**

- 6.2.1 The chief financial officer shall ensure that the Cape Winelands District Municipality diversifies its investment portfolio across institutions, types of investment and investment maturities in order to limit the risk exposure of the municipality.

6.3 **Risk and Return**

- 6.3.1 Although the objective of the chief financial officer in making investments on behalf of the municipality shall always be to obtain the best interest rate on offer, this consideration must be tempered by the degree of risk involved in regard to both the financial institution and the investment instrument concerned.
- 6.3.2 No investment shall be made with an institution where the degree of risk is perceived to be higher than the average risk associated with investment institutions. Deposits shall only be made with deposit-taking institutions registered in terms of the Banks Act (Act 45 of 1984).
- 6.3.3 No investment is allowed which is effected by fluctuations in the value of the Rand against any foreign currency.

6.4 **Payment of Commission**

6.4.1 Every financial institution with which the municipality makes an investment must issue a certificate to the chief financial officer in regard to such investment, stating that such financial institution has not paid and will not pay any commission and has not and will not grant any other benefit to any party for obtaining such investment, including councilors, officials or related spouses or family members.

6.5 **Call Deposits and Fixed Deposits**

6.5.1 Before making any call or fixed deposits, the chief financial officer, shall obtain quotations from at least three financial institutions.

6.5.2 Given the volatility of the money market, the chief financial officer, shall, whenever necessary, request quotations telephonically, and shall record in an appropriate register the name of the institution, the name of the person contacted, and the relevant terms and rates offered by such institution, as well as any other information which may be relevant (for example, whether the interest is payable monthly or only on maturity, and so forth).

6.5.3 Once the best investment terms have been identified, written confirmation of the telephonic quotation must be immediately obtained (by facsimile, e-mail or any other expedient means).

6.5.4 Any monies paid over to the investing institution in terms of the agreed investment (other than monies paid over in terms of section 7 below) shall be paid over only to such institution itself and not to any agent or third party.

6.5.5 Once the investment has been made, the chief financial officer shall ensure that the municipality receives a properly documented receipt or

certificate for such investment, issued by the institution concerned in the name of the municipality.

6.6 Restriction on Tenure of Investments

- 6.6.1 No investment with a tenure exceeding twelve months shall be made without the prior approval of the executive mayor or the mayoral committee, as the case may be.

7 CONTROL OVER INVESTMENTS

- 7.1 The chief financial officer shall ensure that proper records are kept of all investments made by the municipality.
- 7.2 Such records shall indicate the date on which the investment is made, the institution with which the monies are invested, the amount of the investment, the interest rate applicable, and the maturity date.
- 7.3 If the investment is liquidated at a date other than the maturity date, such date shall be indicated.
- 7.4 The chief financial officer shall ensure that all interest and capital properly due to the municipality are timeously received, and shall take appropriate steps or cause such appropriate steps to be taken if interest or capital is not fully or timeously received.
- 7.5 The chief financial officer shall ensure that all investment documents and certificates are properly secured in a fireproof safe with segregated control over the access to such safe, or are otherwise lodged for safekeeping with the municipality's bankers or attorneys.

8 OTHER EXTERNAL INVESTMENTS

- 8.1 From time to time it may be in the best interests of the municipality to make longer-term investments in secure stock issued by the national

- government, Eskom or any other reputable parastatal or institution, or by another reputable municipality.
- 8.2 In such cases the chief financial officer, must be guided by the best rates of interest pertaining to the specific type of investment, which the municipality requires, and to the best and most secure instrument available at the time.
- 8.3 No investment with a tenure exceeding twelve months shall be made without the prior approval of the executive mayor or mayoral committee, as the case may be, and without guidance having been sought from the municipality's bankers or other credible investment advisers on the security and financial implications of the investment concerned.

9 BANKING ARRANGEMENTS

- 9.1 The municipal manager is responsible for the management of the municipality's bank accounts, but may delegate this function to the chief financial officer.
- 9.2 The municipal manager and chief financial officer are authorised at all times to sign cheques and any other documentation associated with the management of such accounts.
- 9.3 The municipal manager, in consultation with the chief financial officer, is authorised to appoint two or more additional signatories in respect of such accounts, and to amend such appointments from time to time.
- 9.4 The list of current signatories shall be reported to the executive mayor or the mayoral committee, as the case may be, on a monthly basis, as part of the report dealing with the municipality's investments.
- 9.5 In compliance with the requirements of good governance, the municipal manager shall open a Primary Bank Account for ordinary operating

purposes, and shall further maintain a separate ledger account for each of the following: the administration of the external finance fund and of the Capital Replacement Reserve (if these accounts are legally permissible).

- 9.6 One or more separate accounts shall also be maintained for the following: capital receipts in the form of grants, donations or contributions from whatever source; trust funds; and the municipality's self-insurance reserve (if legally permissible).
- 9.7 In determining the number of additional accounts to be maintained, the municipal manager, in consultation with the chief financial officer, shall have regard to the likely number of transactions affecting each of the accounts referred to.
- 9.8 Unless there are compelling reasons to do otherwise, and the council expressly so directs, all the municipality's bank accounts shall be maintained with the same banking institution to ensure pooling of balances for purposes of determining the interest payable to the municipality.
- 9.9 The municipal manager shall invite tenders for the placing of the municipality's bank accounts within six months after the election of each new council, such new banking arrangements to take effect directly after the procurement of a new banking service as prescribed by the procurement policy of Council.
- 9.10 However, such tenders may be invited at any earlier stage, if the municipal manager, in consultation with the chief financial officer, is of the opinion that the services offered by the municipality's current bankers are materially defective, or not cost-effective, and the executive mayor or the mayoral committee, as the case may be, agrees to the invitation of such tenders.

10 RAISING OF DEBT

- 10.1 The municipal manager is responsible for the raising of debt, but may delegate this function to the chief financial officer, who shall then manage this responsibility in consultation with the municipal manager.
- 10.2 All debt shall be raised in strict compliance with the requirements of the Municipal Finance Management Act 2003, and only with the prior approval of the council.
- 10.3 Long-term debt shall be raised only to the extent that such debt is provided for as a source of necessary finance in the capital component of the approved annual budget or adjustments budget.
- 10.4 Short-term debt shall be raised only when it is unavoidable to do so in terms of cash requirements, whether for the capital or operating budgets or to settle any other obligations, and provided the need for such short-term debt, both as to extent and duration, is clearly indicated in the cash flow estimates prepared by the chief financial officer.
- 10.5 Short-term debt shall be raised only to anticipate a certain long-term debt agreement or a certain inflow of operating revenues.

11 REPORTING ON INVESTMENTS

- 11.1 The Chief Financial Officer must submit, as part of the Section 71 report of the Municipal Finance Management Act (Act 56 of 2003), a report to the Accounting Officer describing, in accordance with GRAP, the investment portfolio of the Cape Winelands District Municipality at the end of the month.
- 11.2 The monthly report on Investments must include:
- (a) Market value of each investment – beginning and end period.
 - (b) Any changes to the Investment portfolio.
 - (c) Accrued interest.

- (d) Liquidated investments that have no minimum acceptable credit rating.

12 INVESTMENTS FOR THE REDEMPTION OF LONG-TERM LIABILITIES

- 12.1 In managing the municipality's investments, the chief financial officer shall ensure that, whenever a long-term (non-annuity) loan is raised by the municipality, an amount is invested at least annually equal to the principal sum divided by the period of the loan.
- 12.2 Such investment shall be made against the bank account maintained for the external finance fund, and shall be accumulated and used only for the redemption of such loan on due date.
- 12.3 The making of such investment shall be approved by the council at the time that the loan itself is approved.
- 12.4 If the loan raised is not a fixed term loan, but an annuity loan, the chief financial officer shall ensure that sufficient resources are available in the account maintained for the external finance fund to repay the principal amounts due in respect of such loan on the respective due dates.

13 INTEREST ON INVESTMENTS

- 13.1 The interest accrued on all the municipality's investments shall, in compliance with the requirements of generally accepted municipal accounting practice, be recorded in the first instance in the municipality's operating account as ordinary operating revenues, and shall thereafter be appropriated, every six months, to the fund or account in respect of which such investment was made.

13.2 In the case of the external finance fund, the chief financial officer may reduce the amount which must be annually invested to redeem any particular loan by the amount of interest so accrued.

13.3 If the accrual of interest to the external finance fund, unutilised capital receipts and trust funds results in a surplus standing to the account of any such funds, that is, an amount surplus to the resources required in respect of such funds or accounts, such surplus amount shall be credited by the chief financial officer to the appropriation account and reappropriated to the asset financing reserve.

14 AMMENDMENTS

14.1 The municipal manager or his/her delegate must review the policy on an annual basis.

3. ANNEXURE I: PARAPHRASE OF REQUIREMENTS OF MUNICIPAL FINANCE MANAGEMENT ACT NO 56 OF 2003

Note: In terms of Section 60(2) of the Municipal Systems Act No. 32 of 2000 the council may delegate the authority to take decisions on making investments on behalf of the municipality only to the executive mayor, executive committee or chief financial officer. The foregoing policy is based on the assumption that such authority has been delegated to the chief financial officer.

SECTION 7: OPENING OF BANK ACCOUNTS

- Every municipality must open and maintain at least one bank account. This bank account must be in the name of the municipality, and all monies received by the municipality must be paid into this bank account or accounts, promptly and in accordance with any requirements that may be prescribed.

- A municipality may not open a bank account:
 - otherwise than in the name of the municipality;
 - abroad; or
 - with an institution not registered as a bank in terms of the Banks Act 1990.

- Money may be withdrawn from the municipality's bank account only in accordance with the requirements of Section 11 of the present Act.

SECTION 8: PRIMARY BANK ACCOUNT

- Every municipality must have a primary bank account, and if the municipality has only one bank account that account is its primary bank account. If the municipality has more than one bank account, it must designate one of those bank accounts as its primary bank account.

- The following must be paid into the municipality's primary account:
 - all allocations to the municipality;
 - all income received by the municipality on its investments;
 - all income received by the municipality in connection with its interest in any municipal entity;
 - all money collected by a municipal entity or other external mechanism on behalf of the municipality, and;
 - any other monies as may be prescribed.

- The accounting officer of the municipality must submit to the national treasury, the provincial treasury and the Auditor-General, in writing, the name of the bank where the primary bank account of the municipality is held, and the type and number of the account. If the municipality wants to change its

primary bank account, it may do so only after the accounting officer has informed the national treasury and the Auditor-General, in writing, at least 30 days before making such change.

SECTION 9: BANK ACCOUNT DETAILS TO BE SUBMITTED TO PROVINCIAL TREASURIES AND AUDITOR-GENERAL

- The accounting officer of the municipality must submit to the provincial treasury and to the Auditor-General, in writing, within 90 days after the municipality has opened a new bank account, the name of the bank where the account has been opened, and the type and number of the account; and annually, before the start of each financial year, the name of each bank where the municipality holds a bank account, and the type and number of each account.

SECTION 10: CONTROL OF MUNICIPAL BANK ACCOUNTS

- The accounting officer of the municipality must administer all the municipality's bank accounts, is accountable to the municipal council for the municipality's bank accounts, and must enforce compliance with Sections 7, 8 and 11 of the present Act.
- The accounting officer may delegate the duties referred to above only to the municipality's chief financial officer.

SECTION 11: WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

- Only the accounting officer or the chief financial officer of the municipality (presumably where this power has been appropriately delegated), or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts. Such withdrawals may be made only to:

- defray expenditure appropriated in terms of an approved budget;
- defray expenditure authorised in terms of Section 26(4) (this Section deals with situations in which the budget was not timeously approved, and the province has been compelled to intervene);
- defray unforeseeable and unavoidable expenditure authorised in terms of Section 29(1);
- in the case of a bank account opened in terms of Section 12, make payments from the account in accordance with Section 12(4);
- pay over to a person or organ of state money received by the municipality on behalf of such person or organ of state, including money collected by the municipality on behalf of such person or organ of state by agreement, or any insurance or other payments received by the municipality for such person or organ of state;
- refund money incorrectly paid into a bank account;
- refund guarantees, sureties and security deposits;
- make investments for cash management purposes in accordance with Section 13;
- defray increased expenditure in terms of Section 31; or
- for such other purposes as may be prescribed.

(Note that Section 11(1) does not expressly provide for the withdrawal of monies to pay creditors, where the relevant obligations arose in terms of the previous budget; to repay loans; or to repay consumer deposits).

- Any authorisation to a senior financial official to withdraw money or to authorise the withdrawal of money from a bank account must be in accordance with the framework as may be prescribed. The accounting officer may not authorise any official other than the chief financial officer to withdraw money or to authorise the withdrawal of money from the

municipality's primary bank account if the municipality has a primary bank account which is separate from its other bank accounts.

- The accounting officer must, within 30 days after the end of each quarter, table in the council a consolidated report of all withdrawals made other than withdrawals to defray expenditure appropriated in terms of the approved budget, and submit a copy of the report to the relevant provincial treasury and the Auditor-General.

SECTION 12: RELIEF, CHARITABLE, TRUST OR OTHER FUNDS

- No political structure or office bearer of the municipality may set up a relief, charitable, trust or other fund of whatever description, except in the name of the municipality. Only the municipal manager may be the accounting officer of any such fund.
- A municipality may open a separate bank account in the name of the municipality for the purpose of such relief, charitable, trust or other fund. Money received by the municipality for the purpose of such fund must be paid into the bank account of the municipality, or if a separate bank account has been opened for such fund, into that account.
- Money in a separate account opened for such fund may be withdrawn from the account without appropriation in terms of the approved budget, but only by or on the written authority of the accounting officer, acting in accordance with decisions of the council, and for the purposes for which, and subject to any conditions on which, the fund was established or the money in the fund was donated.

SECTION 13: CASH MANAGEMENT AND INVESTMENTS

- The Minister, acting with the concurrence of the cabinet member responsible for local government, may prescribe a framework within which municipalities

must conduct their cash management and investments, and invest money not immediately required.

- A municipality must establish an appropriate and effective cash management and investment policy in accordance with any framework that may be so prescribed.
- A bank where the municipality at the end of the financial year holds a bank account, or held a bank account at any time during such financial year, must, within 30 days after the end of such financial year, notify the Auditor-General, in writing, of such bank account, indicating the type and number of the account, and the opening and closing balances of that account in that financial year. The bank must also promptly disclose any information regarding the account when so requested by the national treasury or the Auditor-General.
- A bank, insurance company or other financial institution which the end of the financial year holds, or at any time during the financial year held, an investment for the municipality, must, within 30 days after the end of that financial year, notify the Auditor-General, in writing, of that investment, including the opening and closing balances of that investment in that financial year. Such institution must also promptly disclose any information regarding the investment when so requested by the national treasury or the Auditor-General.

SECTION 17: CONTENTS OF ANNUAL BUDGETS AND SUPPORTING DOCUMENTS

- The following documents must accompany each tabled draft annual budget (inter alia):

- a projection of cash flows for the budget year by revenue source, divided into calendar months
- particulars of the municipality's investments.

SECTION 22: PUBLICATION OF ANNUAL BUDGETS

- The accounting officer must make public, immediately after a draft annual budget is tabled, the budget itself and all the prescribed supporting documents, and invite comments from the local community in connection with such budget (and documents).

SECTION 36: NATIONAL AND PROVINCIAL ALLOCATIONS TO MUNICIPALITIES

- In order to provide predictability and certainty about the sources and levels of intergovernmental funding for municipalities, the accounting officer of a national or provincial department and the accounting authority of a national or provincial public entity responsible for the transfer of any proposed allocations to a municipality, must by no later than 20 January of each year notify the national treasury or the relevant provincial treasury as may be appropriate, of all proposed allocations and the projected amounts of those allocations to be transferred to each municipality during each of the next 3 financial years.
- The Minister or the MEC responsible for finance in the province must, when tabling the national annual budget in the national assembly or the provincial annual budget in the provincial legislature, make public particulars of any allocations due to each municipality in terms of that budget, including the amount to be transferred to the municipality during each of the next 3 financial years.

SECTION 37: PROMOTION OF CO-OPERATIVE GOVERNMENT BY MUNICIPALITIES

- In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of every municipality responsible for the transfer of any allocation to another municipality, must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.

SECTION 45: SHORT-TERM DEBT

- The municipality may incur short-term debt only in accordance with and subject to the provisions of the present Act, and only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic income to be received within that financial year; or to bridge capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.
- The council may approve a short-term debt transaction individually, or may approve an agreement with a lender for a short-term credit facility to be accessed as and when required, including a line of credit or bank overdraft facility, provided that the credit limit must be specified in the resolution of the council; the terms of the agreement, including the credit limit, may be changed only by a resolution of the council; and if the council approves a credit facility limited to emergency use, the accounting officer must notify the council in writing as soon as practicable of the amount, duration and cost of any debt incurred in terms of such a credit facility, as well as the options available for repaying such debt.
- The municipality must pay off short-term debt within the financial year in which it was incurred, and may not renew or refinance short-term debt, whether its own debt or that of any municipal entity, where such renewal or

refinancing will have the effect of extending the short-term debt into a new financial year.

SECTION 46: LONG-TERM DEBT

- A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of the present Act, and only for the purpose of capital expenditure on property, plant or equipment to be used for the purpose of achieving the objects of local government as set out in Section 152 of the Constitution; or refinancing existing long-term debt subject to the requirements of Section 46(5).

SECTION 47: CONDITIONS APPLYING TO BOTH SHORT-TERM AND LONG-TERM DEBT

- The municipality may incur debt only if the debt is denominated in rand and is not indexed to, or affected by, fluctuations in the value of the rand against any foreign currency.

SECTION 64: REVENUE MANAGEMENT (EXCERPTS)

- The accounting officer of the municipality is responsible for the management of the revenue of the municipality.
- The accounting officer, must, among other things, take all reasonable steps to ensure that all money received is promptly deposited in accordance with the requirements of the present Act into the municipality's primary and other bank accounts.
- The accounting officer must also ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled on at least a weekly basis.

- The accounting officer must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least on a weekly basis, and that such funds are not used for purposes of the municipality.

SECTION 65: EXPENDITURE MANAGEMENT (EXCERPTS)

- The accounting officer of the municipality is responsible for the management of the expenditure of the municipality.
- The accounting officer must take all reasonable steps to ensure, among other things, that payments made by the municipality are made direct to the person to whom they are due, unless agreed otherwise for reasons as may be prescribed, and either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit.
- The accounting officer must also ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.
- The accounting officer must further ensure that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

PART 13: ANNEXURE II: CODE OF PRACTICE IN REGARD TO PAYMENTS, REVENUE COLLECTION AND STORES

1. STORES ADMINISTRATION

- 1.1 The chief financial officer shall be responsible for the proper administration of all stores.
- 1.2 If sub-stores are established under the control of any head of department, such head of department shall be similarly responsible for the proper administration of such sub-store, and in doing so shall comply with the stock level policies as determined from time to time by the chief financial officer, acting in consultation with the head of department concerned.
- 1.3 No sub-store may be established without the prior written consent of the chief financial officer.

2. CONTRACTS: MANAGEMENT OF

- 2.1 Within such general buying and related procedures as the chief financial officer shall from time to time determine, and further within the confines of any relevant legislation and of such rules and procedures as may be determined by the executive mayor or mayoral committee, as the case may be:
 - all buying contracts shall be administered by the chief financial officer, and all payments relating to such contracts shall be authorised by the chief financial officer or the head of department concerned; and
 - all other contracts, including building, engineering and other civil contracts shall be administered by the head of department concerned, and all payments relating to such contracts shall be authorised by such head of department in accordance with the provisions of Section 3 below. The head of department concerned shall ensure that all payment certificates in regard to contracts are

properly examined and are correct in all respects - before being submitted to the chief financial officer for payment.

3. PAYMENTS

- 3.1 All payments, other than petty cash disbursements, shall be made through the municipality's bank account(s).
- 3.2 The chief financial officer shall draw all cheques on this account, and shall, in consultation with the municipal manager and with due regard to the council's policy on banking and investments, determine the rules and procedures relating to the signing of cheques, and from time to time jointly with the municipal manager decide on appropriate signatories.
- 3.3 All requests for payments of whatever nature shall be submitted on payment vouchers, the format of which shall be determined by the chief financial officer. Such vouchers shall be authorised in terms of such rules and procedures as are determined from time to time by the chief financial officer.
- 3.4 The maximum amount and nature of petty disbursements, where not covered by the general buying procedures referred to in Section 2, shall be generally determined from time to time by the chief financial officer. No cash float shall be operated without the authority of the chief financial officer, who may prescribe such procedures relevant to the management of such float as are considered necessary.

- 3.5 The chief financial officer shall be responsible for the payment of all salaries and remuneration benefits to employees and councillors, and for the determination of the payment system to be used.

4. REVENUE AND CASH COLLECTION

- 4.1 Every head of department shall be responsible for the collection of all moneys falling within the ambit and area of his or her designated functions.
- 4.2 The chief financial officer shall ensure that all revenues are properly accounted for.
- 4.3 The collection of all arrear revenues and the control of arrear accounts shall be coordinated by the chief financial officer in terms of any policies determined by the council. If it is clear that any revenues are not recovered or likely to be recovered after the necessary steps have been taken, the chief financial officer shall report the matter adequately and timeously to the finance and executive committees.
- 4.4 The chief financial officer shall ensure that adequate provision is maintained to cover the writing off of irrecoverable revenues, having due regard to the council's policy on rates and tariffs.

5. BANKING OF RECEIPTS

- 5.1 Guidelines and procedures for the banking of cheques and other receipts shall, if necessary, be determined from time to time by the chief financial officer.

- 5.2 Where applicable, every head of department shall ensure that all revenues are banked daily with the municipality's banker(s), or less frequently if so approved by the chief financial officer.



CAPE WINELANDS DISTRICT
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ASSET MANAGEMENT POLICY

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1. Definitions

- 1.1 **Accounting Officer** – means the Municipal Manager appointed in terms of Section 82 of the Municipal Structures Act 1998 (Act 117 of 1998).
- 1.2 **Accumulated Depreciation** – comprises the collective sum of all annual depreciation charges raised from the date of acquisition of an asset up to a specific balance sheet date during the assets useful life.
- 1.3 **Acquisition Date** – refers to the actual date the asset was purchased or constructed or, where this information is not available, it is the assumed date determined by taking into account the assets age and condition. Acquisition dates must be decided upon in order to determine backlog depreciation.
- 1.4 **“Assets”** – are resources controlled by an entity as a result of past events and from which future economic benefits or service potential are expected to flow to the entity. Their net book value (cost less accumulated depreciation) is included in the balance sheet and accounting records. These assets are normally funded on the capital budget and are then capitalized in the year of acquisition or completion.
- 1.5 **Asset Adjudication Committee** - a committee established by the Municipal Manager to regulate the replacement, acquisition, disposals and write off of assets
- 1.6 **Benchmark Treatment** – refers to the periodical review of the carrying amount of an item or a group of items of Property, Plant and Equipment (PPE) in order to assess whether the recoverable amount has declined below the carrying amount. When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The treatment is set out in detail in GRAP 17.

- 1.7 **Capitalization Policy** – as it refers to all assets where the recognition criteria in terms of GRAP 17 para.11 have been met. The cost of these items of property, plant and equipment shall be recognised as an asset if, and only if:
- (a) it is probable that future economic benefits or service potential associated with the item will flow to the entity, and
 - (b) the cost or fair value of the item can be measured reliably
- 1.8 **Carrying Amount** – is the amount at which an asset is included in the balance sheet after deducting any accumulated depreciation thereon.
- 1.9 **Chief Financial Officer** – means an officer of a municipality designated by the Municipal Manager to be administratively in charge of the budgetary and treasury functions in terms of sec 80(2)(a) of the *MFMA*.
- 1.10 **Community Assets** are defined as any asset that contributes to the community's well being. Examples are Parks, Libraries and Fire Stations.
- 1.11 **Cost** – is the amount of cash or equivalents paid or the fair value of or any other consideration given to acquire an asset at the time of its acquisition or construction.
- 1.12 **Depreciable Amount** – is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.
- 1.13 **Depreciation Method** – refers to the methods of calculating depreciation. For example, the Straight-Line method applied to motor vehicles and the Units of Production method applied to tip sites.

- 1.14 **Depreciation** – is the systematic allocation of the annual depreciable amount of an asset over its useful life.
- 1.15 **Fair Value** – is the amount for which an asset could be exchanged between two knowledgeable, willing parties in an arm's length transaction.
- 1.16 **Head Of Department** – shall be the Executive Director appointed in terms of S56 of the MFMA to manage a service or departmental function for which he/she is directly responsible to the Municipal Manager.
- 1.17 **Heritage Assets** – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.
- 1.18 **Infrastructure Assets** – are defined as any asset that is part of a network of similar assets, which are connected to perform a specific function. Examples are roads, water reticulation and purification schemes, sewerage reticulation and treatment, transport terminals and car parks.
- 1.19 **Inventories** - are assets:
- a. held for sale in the ordinary course of municipal activities,
 - b. in the process of production for such sale, or
 - c. in the form of materials or supplies to be consumed in the production process or in the rendering of services.
- 1.20 **Investment Properties** – are defined as properties that are acquired from economic and capital gains. Examples are office parks and undeveloped land acquired for the purpose of resale in future years.

- 1.21 **Other Assets** – are defined as assets utilized in normal operations. Examples are plant and equipment, motor vehicles, personal computers, furniture and fittings.
- 1.22 **Net realizable value** - is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.
- 1.23 **Property, Plant and Equipment** – are tangible assets that: -
- a. are held by the 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.
- 1.24 **Recoverable Amount** – is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.
- 1.25 **Residual Value** – is the net amount the municipality expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.
- 1.26 **Useful Life** – refers to the life span of an asset and is either: -
- a. the period of time measured in years 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' Chief Financial Officer.

2. Compliance with laws and legislation

2.1 Section 63(1) of the Local Government Municipal Finance Management Act, 2003 (Act No. 56 of 2003) requires that a municipality establish an appropriate and effective controls to

ensure the adequate safeguarding and maintenance of Council's assets.

3. Objectives of the policy

- 3.1 This policy sets out the procedures to be followed by the Accounting Officer, Executive Directors and their staff, to whom functions are delegated, for the management of the Cape Winelands District Municipality's assets and the reporting to Council on such functions wherever applicable.
- 3.2 The objective of this policy is further aimed at improving the custodianship over all categories assets and institute steps for the proper administration and accounting of assets.
- 3.3 This policy has been prepared in terms of the new accounting standards for local government, GRAP 17 (Generally Recognized Accounting Practice).
- 3.4 These assets will be used in the production or supply of goods and services or for administrative purposes in providing services to all the residents within the community of the Cape Winelands District Municipality and must accordingly be protected and maintained over their respective useful lives.
- 3.5 All municipal property, plant and equipment are classified into infrastructure assets, community assets, heritage assets, investment properties and other assets.
- 3.6 The policy will enable Council to reflect the market value of the fixed assets on the balance sheet and improve Council's financial standing.

4. Role of the Accounting Officer

- 4.1 As accounting officer of the municipality, the municipal manager shall be the principal custodian of all the municipality's assets, and shall be responsible for ensuring that the asset management policy is scrupulously applied and adhered to.

5. Role of the Chief Financial Officer

- 5.1 The chief financial officer shall be the fixed asset registrar of the municipality, and shall ensure that a complete, accurate and up-to-date computerised fixed asset register is maintained.
- 5.2 No amendments, deletions or additions to the fixed asset register shall be made other than by the chief financial officer or by an official acting under the written instruction of the chief financial officer.

6. Format of the fixed asset register

- 6.1 The fixed asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of generally recognised accounting practice (GRAP) and International Financial Reporting Standards (IFRS)
- 6.2 The fixed asset register shall reflect the following information:
- 6.2.1 *a brief description of each asset*
 - 6.2.2 *the date on which the asset was acquired or brought into use or ready for use pending of the category of asset*
 - 6.2.3 *the location of the asset*
 - 6.2.4 *the department(s) or vote(s) within which the assets will be used*
 - 6.2.5 *the title deed number, in the case of land and buildings*
 - 6.2.6 *the stand number (Erf. No.), in the case of fixed property*

- 6.2.7 *where applicable, the identification number, as determined in compliance with part 11 below*
- 6.2.8 *the original cost, or the revalued amount determined in compliance with part 26 below, or the fair value if no costs are available*
- 6.2.9 *the (last) revaluation date of the fixed assets subject to revaluation*
- 6.2.10 *the revalued value of such fixed assets*
- 6.2.11 *who did the (last) revaluation*
- 6.2.12 *accumulated depreciation to date*
- 6.2.13 *the depreciation charge for the current financial year*
- 6.2.14 *the carrying value of the asset*
- 6.2.15 *the method and rate of depreciation*
- 6.2.16 *impairment losses incurred during the financial year (and the reversal of such losses, where applicable)*
- 6.2.17 *the source of financing*
- 6.2.18 *the current insurance arrangements*
- 6.2.19 *whether the asset is required to perform basic municipal services*
- 6.2.20 *whether the asset has been used to secure any debt, and – if so – the nature and duration of such security arrangements*
- 6.2.21 *the date on which the asset is disposed of*
- 6.2.22 *the disposal price*
- 6.2.23 *the date on which the asset is retired from use and transferred to non-current assets held for sale*
- 6.2.24 *financial leases should also be included in the asset register as assets subject to finance leases*
- 6.3 All executive directors under whose control any asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the fixed asset register, and

shall promptly advise the chief financial officer in writing of any material change which may occur in respect of such information.

- 6.4 If the asset is constructed over a period of time, it shall be recorded as work-in-progress (for example and unfinished road) until it is available for use, thereafter it shall be appropriately capitalised as an asset in the fixed assets register.
- 6.5 A fixed asset shall remain in the fixed assets register for as long as it is in physical existence.

7 Classification of assets

- 7.2 In compliance with the requirements of the National Treasury, the chief financial officer shall ensure that all fixed assets are classified under the following headings in the fixed assets register, and heads of departments shall in writing provide the chief financial officer with such information or assistance as is required to compile a proper classification:

7.3 Property, plant and equipment

- 7.1.1 land and buildings (not held as investment assets)
- 7.1.2 infrastructure assets (assets which are part of a network of similar assets)
- 7.1.3 community assets (resources contributing to the general well-being of the community)
- 7.1.4 heritage assets (culturally significant resources)
- 7.1.5 other assets (ordinary operational resources)

7.2 Inventories

- 7.2.1 housing (rental stock or housing stock not held for capital gain)

7.3 *Investment properties*

7.3.1 investment assets (resources held for capital or operational gain)

7.4 The Chief Financial Officer shall adhere to the classifications indicated in the annexure on fixed asset lives (see part 33 below), and in the case of a fixed asset not appearing in the annexure shall use the classification applicable to the asset most closely comparable to the asset in question.

7.5 *Finance Lease*

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred.

8 Investment Properties

8.1 Investment assets shall be accounted for in terms of GRAP 16 and shall not be classified as property, plant and equipment for purposes of preparing the municipality's statement of financial position.

8.2 Investment assets shall comprise 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.

8.3 Investment assets shall be recorded in the fixed assets register in the same manner as all other assets, but a separate section of the fixed assets register shall be maintained for this purpose.

8.4 Investment assets shall not be depreciated, but shall be annually valued on balance sheet date to determine their fair (market) value.

- 8.5 Investment assets shall be recorded in the balance sheet at such fair value.
- 8.6 Adjustments to the previous year's recorded fair value shall be accounted for as either gains (revenues) or losses (expenses) in the accounting records of the department or service controlling the assets concerned.
- 8.7 Property being constructed or developed on behalf of third parties. For example, the Department of Housing may enter into construction contracts with entities external to its government (see the Standard of GRAP on Construction Contracts).
- 8.8 An expert valuer shall be engaged by the municipality to undertake such valuations.
- 8.9 If Council resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary fixed asset until it is ready for its intended use – thereafter it shall be reclassified as an investment asset.

9 Fixed assets recognised as inventory

- 9.1 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, shall be accounted for as inventory (see the Standard of GRAP on Inventories), and not included in either property, plant and equipment or investment property in the municipality's statement of position.
- 9.2 Such inventories shall, however, be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

10 Recognition of Heritage assets in the fixed asset register

- 10.1 If no original costs or fair values are available in the case of one or more or all heritage assets, the Accounting Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the fixed asset register without an indication of the costs or fair value concerned.
- 10.2 For Statement of Financial Position purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

11 Recognition of assets received for no consideration

- 11.1 Where a fixed asset is donated to the municipality, or a fixed asset is acquired by means of an exchange of assets between the municipality and one or more other parties, the asset concerned shall be recorded in the fixed asset register at its fair value, as determined by the Accounting Officer.

12 Recognition of finance lease assets

12.1 Initial recognition

At the commencement of the lease term, lessees shall recognise finance leases as assets and liabilities in their statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The discount rate to be used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease, if this is practicable to determine: if not, the lessee's incremental borrowing rate shall be used. Any initial direct costs of the lessee are added to the amount recognised as an asset.

12.2 Subsequent measurement

12.2.1 *Minimum lease payment*

Minimum lease payments shall be apportioned between the finance charge and the reduction of the outstanding liability. The finance charge shall be allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents shall be charged as expenses in the periods in which they are incurred.

12.2.2 *Depreciation*

A finance lease gives rise to a depreciation expense for depreciable assets as well as finance expenses for each accounting period. The depreciation policy for depreciable leased assets shall be consistent with that for depreciable assets that are owned, and the depreciation recognised shall be calculated in accordance with the Standard of GRAP on Property, Plant and Equipment and the International Accounting Standard on Intangible Assets. If there is no reasonable certainty that the lessee will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life.

12.3 Disclosure - Leases

Lessees shall, in addition to meeting the requirements of the Standard of GRAP on Financial Instruments: Disclosure and Presentation, make the following disclosures for finance lease:

- 12.3.1 for each class of asset, the net carrying amount at the reporting date,
- 12.3.2 a reconciliation between the total of future minimum lease payments at the reporting date, and their present value.

In addition, an entity shall disclose the total of future minimum lease payments at the reporting date, and their present value, for each of the following periods:

- 12.3.2.1 not later than one year,
- 12.3.2.2 later than one year and not later than five years, and
- 12.3.2.3 later than five years,
- 12.3.3 contingent rents recognised as an expense in the period,
- 12.3.4 the total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date,
- 12.3.5 a general description of the lessee's material leasing arrangements including, but not limited to, the following:
 - 12.3.5.1 the basis on which contingent rent payable is determined,
 - 12.3.5.2 the existence and terms of renewal or purchase options and escalation clauses, and
 - 12.3.5.3 restrictions imposed by lease arrangements, such as those concerning return of net surplus, return of capital contributions, dividends, additional debt and further leasing, and
- 12.3.6 the depreciation and the finance charge relating to the leased asset shall be included as part of the total depreciation and finance charges respectively.

13 Safeguarding of assets

- 13.1 Every executive director of each department shall be directly responsible for the physical safekeeping of any fixed asset controlled or used by the department in question.
- 13.2 In exercising this responsibility, every executive director shall adhere to any written directives issued by the Accounting Officer to the department in question, or generally to all departments, in regard to the control of or safekeeping of the municipality's fixed assets.

- 13.3 With reference to assets that have been identified as redundant, a review of the condition should be performed by the **Asset Adjudication Committee** to determine whether these items should be replaced or repaired where possible.
- 13.4 All assets as mentioned in 13.3 should clearly be identified and stored in a demarcated storeroom with only the Chief Financial Officer or a delegated official having access to the area

14 Identification of assets

- 14.1 The Accounting Officer shall ensure that Council maintains a fixed asset identification system which shall be operated in conjunction with its computerised fixed asset register.
- 14.2 The identification system shall be determined by the Accounting Officer, acting in consultation with the Chief Financial Officer and other heads of departments, and shall comply with any legal prescriptions, as well as any recommendations of the Auditor-General as indicated in the municipality's audit report(s), and shall be decided upon within the context of the municipality's budgetary and human resources.
- 14.3 Every Executive Director of a department shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

15 Procedure in case of loss, theft, destruction or impairment of assets

- 15.1 Every Executive Director shall ensure that any incident of loss, theft, destruction, or material impairment of any fixed asset controlled or used by the department in question is promptly reported in writing to the Chief Financial Officer, to the internal auditor, and – in cases of suspected theft or malicious damage – also to the South African Police Service.

16 Recognition Criteria: Intangible assets

- 16.1 Intangible assets are treated in accordance with the provisions of Standard of GRAP on *Intangible Assets*. In accordance with these provisions intangible assets are initially recorded at their cost price and are subsequently amortised over their useful lives. An annual impairment exercise should be performed as required by the Standard.
- 16.2 An intangible asset is defined as an identifiable non – monetary asset without physical substance held for use in the production or supply of goods or services, for rental, to others, or for administrative purposes. Examples of intangible assets are: computer software that is not an integral part of the related hard ware and mineral rights.

17 Capitalisation criteria: Reinstatement, Maintenance and other expenses

- 17.1 Only expenses incurred in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of a fixed asset shall be capitalised.
- 17.2 Expenses incurred in the maintenance or reinstatement of a fixed asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.
- 17.3 Expenses which are reasonably ancillary to the bringing into operation of a fixed asset may be capitalised as part of such fixed asset.
- 17.4 Such expenses may include but need not be limited to import duties, forward cover costs, transportation costs, and installation, assembly and communication costs.

18 Maintenance plans

- 18.1 Every head of department shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R250 000 (two hundred and fifty thousand rand) or more is promptly prepared and submitted to the council of the municipality for approval.
- 18.2 If so directed by the Accounting Officer, the maintenance plan shall be submitted to the council prior to any approval being granted for the acquisition or construction of the infrastructure asset concerned.
- 18.3 The head of department controlling or using the infrastructure asset in question, shall annually report to Council, not later than 31 January, the extent to which the relevant maintenance plan has been complied with, and of the likely effect which any non-compliance may have on the useful operating life of the asset concerned.
- 18.4 Every Executive Director should ensure that the infrastructure assets are kept in an operative condition to maintain the asset in question over its original estimate useful life.

19 Deferred Maintenance

- 19.1 If there is material variation between the actual maintenance expenses incurred and the expenses reasonably envisaged in the approved maintenance plan for any infrastructure asset (see part 18 above), the Chief Financial Officer shall disclose the extent of and possible implications of such deferred maintenance in an appropriate note to the financial statements.
- 19.2 Such note shall also indicate any plans which the council of the municipality has approved in order to redress such deferral of the maintenance requirements concerned.
- 19.3 Every Executive Director should ensure that the maintenance budgets are utilised in order for assets to be kept in good condition and that the maintenance plans and its progress be reported to Council on a regular basis.

19.4 If no such plans have been formulated or are likely to be implemented, the Chief Financial Officer shall re-determine the useful operating life of the fixed asset in question, if necessary in consultation with the head of department controlling or using such asset, and shall recalculate the annual depreciation expenses accordingly.

20 General maintenance of assets

20.1 Every executive director shall be directly responsible for ensuring that all assets (other than infrastructure assets which are dealt with in part 18 and part 19 above) are properly maintained and in a manner which will ensure that such assets attain their useful operating lives.

21 Depreciation of assets

21.1 All fixed assets, except land and heritage assets, shall be depreciated – or amortised in the case of intangible assets.

21.2 Depreciation may be defined as the monetary quantification of the extent to which a fixed asset is used or consumed in the provision of economic benefits or the delivery of services.

21.3 Depreciation shall generally 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.

21.4 Depreciation shall be calculated from the 1st day of the month following the month in which the asset was brought into use.

21.5 Depreciation shall be calculated on cost less residual values.

21.6 Residual values are applicable on all assets. The Auto Dealers Guide should be used to determine the percentages for residual values on vehicles. A residual value of 10% is applicable on Other Assets, based on an average income from the sale of

assets on public auctions. Land and Buildings are valued every third year by a registered property valuator.

- 21.7 Each head of department, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable fixed assets controlled or used by the department in question or expected to be controlled or used during the ensuing financial year.
- 21.8 The procedures to be followed in accounting and budgeting for the amortisation (depreciation) of intangible assets shall be identical to those applying to the depreciation of other fixed assets.

22 Rate of depreciation

- 22.1 The Chief Financial Officer shall assign a useful operating life to each depreciable asset recorded on the municipality's fixed asset register. In determining such a useful life the Chief Financial Officer shall adhere to the useful lives set out in the annexure to this document (see part 33 below).
- 22.2 In the case of a fixed asset which is not listed in this Annexure, the Chief Financial Officer shall determine a useful operating life, if necessary in consultation with the head of department who shall control or use the fixed asset in question, and shall be guided in determining such useful life by the likely pattern in which the asset's economic benefits or service potential will be consumed.

23 Method of depreciation

- 23.1 Except in those cases specifically identified in part 35 below, the Accounting Officer shall depreciate all depreciable assets on the straight-line method of depreciation over the assigned useful operating life of the asset in question ($\text{Cost less residual value} \div \text{useful operating life}$).
- 23.2 On an annual basis the Asset Adjudication Committee shall with the assistance of the executive directors performing an

impairment exercise to determine the fair value of assets where indication exists of possible damage or change in present value of future cash flows.

24 Review of asset lives and impairment of assets

- 24.1 Only the Chief Financial Officer may amend the useful operating life assigned to any fixed asset, and when any material amendment occurs the chief financial officer shall inform Council of such amendment.
- 24.2 The Chief Financial Officer shall amend the useful operating life assigned to any fixed asset if it becomes known that such asset has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the asset's economic benefits or service potential will be consumed.
- 24.3 If the value of a fixed asset shall be impaired to such an extent that it has no or a negligible further useful operating life or residual value such fixed asset shall be fully depreciated in the financial year in which such impairment of value occurs.
- 24.4 Similarly, if a fixed asset has been lost, stolen or damaged beyond repair, it shall be fully depreciated in the financial year in which such event occurs, and if the fixed asset has physically ceased to exist, it shall be written off the fixed asset register.
- 24.5 In all the foregoing instances, the additional depreciation expenses shall be debited to the department or vote controlling or using the fixed asset in question.
- 24.6 If any of the foregoing events arises in the case of a normally non-depreciable fixed asset, and such fixed asset has been capitalised at a value other than a purely nominal value, such fixed asset shall be partially or fully depreciated, as the case may be, as though it were an ordinary depreciable asset, and the department or vote controlling or using the fixed asset in question shall bear the full depreciation expenses concerned.

25 Alternative methods of depreciation in specific instances

- 25.1 The Chief Financial Officer may employ the sum-of-units method of depreciation in the case of fixed assets which are physically wasted in providing economic benefits or delivering services. This method is only applicable on municipalities with cemeteries.
- 25.2 The Chief Financial Officer shall only employ this method of depreciation if the head of department controlling or using the fixed asset in question gives a written undertaking to the Municipal Manager to provide:
- o estimates of statistical information required by the Chief Financial Officer to prepare estimates of depreciation expenses for each financial year; and
 - o actual statistical information, for each financial year.
- 25.3 The head of department concerned shall moreover undertake to provide such statistical information at the specific times stipulated by the Chief Financial Officer.
- 25.4 Where the Chief Financial Officer decides to employ the sum-of-units method of depreciation, and the requirements set out in the preceding paragraph have been adhered to, the Chief Financial Officer shall inform Council of the decision in question.

26 Carrying value of assets

- 26.1 All fixed assets shall be carried in the fixed asset register, and appropriately recorded in the annual financial statements, at their original cost or fair value less any accumulated depreciation or impairments.

27 Revaluation of assets

- 27.1 All land and buildings recorded in the municipality's fixed asset register shall be revalued every third year (or, if the land and buildings concerned fall within the boundary of another

- municipality, with the adoption by such municipality of each new valuation roll).
- 27.2 The Chief Financial Officer shall adjust the carrying value of the land and buildings concerned to reflect in each instance the fair value of the fixed asset as recorded.
- 27.3 The fixed asset concerned shall, in the case of buildings, thereafter be depreciated on the basis of its revalued amount, over its remaining useful operating life, and such increased depreciation expenses shall be budgeted for and debited against the appropriate line item in the department or vote controlling or using the fixed asset in question.
- 27.4 The Chief Financial Officer shall ensure that an amount equal to the difference between the new (enhanced) monthly depreciation expense and the depreciation expenses determined in respect of such fixed asset before the revaluation in question is transferred each month from the revaluation reserve to the municipality's appropriation account.
- 27.5 An adjustment of the aggregate transfer shall be made at the end of each financial year.
- 27.6 If the amount recorded on the valuation roll is less than the carrying value of the fixed asset recorded in the fixed asset register, the Chief Financial Officer shall adjust the carrying value of such asset by increasing the accumulated depreciation of the fixed asset in question by an amount sufficient to adjust the carrying value to the value as recorded in the valuation roll.
- 27.7 Such additional depreciation expenses shall form a charge, in the first instance, against the balance in any revaluation reserve previously created for such asset, and to the extent that such balance is insufficient to bear the charge concerned, an immediate additional charge against the department or vote controlling or using the asset in question.
- 27.8 Revalued land and buildings shall be carried in the fixed asset register, and recorded in the annual financial statements, at

their revalued amount, less accumulated depreciation (in the case of buildings) and impairments.

28 Verification of assets

- 28.1 Every executive director of department shall at least twice during every financial year undertake a comprehensive verification of all fixed assets controlled or used by the department concerned.
- 28.2 Every executive director of department shall promptly and fully report in writing to the Chief Financial Officer in the format determined by the Chief Financial Officer, all relevant results of such fixed asset verification, provided that each such asset verification shall be undertaken and completed as closely as possible to the end of each financial year, and that the resultant report shall be submitted to the Chief Financial Officer not later than 30 June of the year in question.

29 Alienation of assets

- 29.1 In compliance with the principles and prescriptions of the Municipal Finance Management Act, the transfer of ownership of any fixed asset shall be fair, equitable, transparent, competitive and consistent with the municipality's supply chain management policy.
- 29.2 Every executive director of department shall report in writing to the Chief Financial Officer on 31 October and 30 April of each financial year on all fixed assets controlled or used by the department concerned which such head of department wishes to alienate by public auction or public tender.
- 29.3 The Chief Financial Officer shall thereafter consolidate the requests received from the various departments, and shall promptly report such consolidated information to the council or the Accounting Officer of the municipality, as the case may be, recommending the process of alienation to be adopted.

- 29.4 The Chief Financial Officer shall present a non-current asset classified as held for sale and the assets of a disposal group classified as held for sale separately from other assets in the statement of financial position. The liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the statement of financial position. Those assets and liabilities shall not be offset and presented as a single amount. The major classes of assets and liabilities classified as held for sale shall be separately disclosed either on the face of the statement of financial position or in the notes.
- 29.5 Once the fixed assets are alienated, the Chief Financial Officer shall delete the relevant records from the fixed asset register.
- 29.6 If the proceeds of the alienation are less than the carrying value recorded in the fixed asset register, such difference shall be recognised as a loss in the income statement of the department or vote concerned.
- 29.7 If the proceeds of the alienation, on the other hand, are more than the carrying value of the fixed asset concerned, the difference shall be recognised as a gain in the statement of financial performance of the department or vote concerned.
- 29.8 All gains or losses realised on the alienation of fixed assets shall remain as income or expenses on the statement of financial performance of the department or vote concerned.
- 29.9 Transfer of fixed assets to other municipalities, municipal entities (whether or not under the municipality's sole or partial control) or other organs of state shall take place in accordance with the above procedures, except that the process of alienation shall be by private treaty.

30 Write-off of assets

- 30.1 The Accounting Officer in consultation with the Chief Financial Officer will appoint an Asset Adjudication Committee to regulate all write off of assets.
- 30.2 All fixed assets shall be written off only on the recommendation of Asset Adjudication Committee and with the approval of the delegated official in terms of the System of Delegations paragraph F.14.
- 30.3 Every head of department shall report to the Chief Financial Officer on 31 October and 30 April of each financial year on any fixed assets which such head of department wishes to have written off, stating in full the reason for such recommendation.
- 30.4 The Chief Financial Officer shall consolidate all such reports, and shall promptly submit a recommendation to the council of the municipality on the fixed assets to be written off.
- 30.5 The only reasons for writing off fixed assets, other than the alienation of such fixed assets, shall be the loss, theft, and destruction or material impairment of the fixed asset in question.

31 Replacement – Norms and standards

- 31.1 The Accounting Officer, in consultation with the Chief Financial Officer and executive directors of departments, shall formulate norms and standards for the replacement of all normal operational fixed assets.
- 31.2 The Accounting Officer in consultation with the Chief Financial Officer shall establish an Asset Adjudication Committee to regulate the replacement, acquisition and disposals of assets
- 31.4.1 Assets will only be replaced under the following circumstances:

31.4.1.1 Vehicles

- 31.4.1.1.1 In cases of material impairment
- 31.4.1.1.2 If the asset is stolen.
- 31.4.1.1.3 Vehicles are replaced at the end of their normal useful life

31.4.1.I.4 If the net current value of a new asset, discounted over its useful life, is less than the net current value of the existing asset, discounted over the same period.

31.4.1.II Personal Computers, Screens and Laptops

31.4.1.II.1 Personal computers, screens and laptops are replaced every third year.

31.4.1.II.2 In cases of material impairment

31.4.1.II.3 If the asset is stolen.

31.4.1.III Furniture and Equipment

31.4.1.III.1 In cases of material impairment

31.4.1.III.2 If the cost to repair the damaged asset is more than the net book value of the specific asset

31.4.1.III.3 If the net current value of a new asset, discounted over its useful life, is less than the net current value of the existing asset, discounted over the same period.

31.4.1.IV Office Machines

31.4.1.IV.1 In cases of material impairment

31.4.1.IV.2 If the cost to repair the damaged asset is more than the net book value of the specific asset

31.4.1.IV.3 If the net current value of a new asset, discounted over its useful life, is less than the net current value of the existing asset, discounted over the same period.

32. Office furniture and equipment for new posts created on the micro structure

New office equipment and furniture will be bought for officials to be appointed in new posts if not available.

33. Insurance of assets

33.1 In terms of the System of Delegations paragraph F xx the Chief Financial Officer must ensure that all movable and immovable fixed assets of the municipality are sufficiently insured.

33.2 Council's insurance brokers should be notified immediately of changes in the following *specified* items on the insurance portfolio, because the insurance premium changes in relation to the change on the portfolio:

33.2.1 A change in the number of lab tops insured

33.2.2 A change in the number of vehicles

33.2.3 A change in the number of people insured against aids

33.2.4 When buildings are bought or sold

34 Annexure: Useful lives

34.1 Depreciation is calculated on cost, using the straight line, method, over the estimated useful lives of the assets. The depreciation rates are based on the following estimated useful lives:

Buildings	30 – 40 years
Specialist Vehicles	10 – 15 years
Other Vehicles	5 - 10 years
Office Equipment & Air Conditioners	3 – 5 years
Furniture & Fittings	5 – 10 years
Specialist plant & equipment	10 – 15 years
Other plant & equipment	5 – 10 years

34.2 Heritage assets, which are defined as culturally significant resources are not depreciated as they are regarded as having an infinite life. Land is also not depreciated for the same reason.

35 Annexure: Paraphrase of Section 14 of the Municipal Finance and Management Act of 2003

35.1 A municipality may not alienate any capital asset required to provide a minimum level of basic municipal services.

35.2 A municipality may alienate any other capital asset, but provided

- o the council, in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services, and
- o the council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

ENGLISH

Kaapse Wynland

DISTRIKSMUNISIPALITEIT

KREDIETBEHEER-, SKULDINVORDERINGS-,

Hoofstuk 9 van die Wet Op Plaaslike Regering: Munisipale Stelsels No. 32 van 2000

&

BEHOEFTEGHEIDSBELEIDS- RIGTINGS

Goedgekeur deur Raad: R.6.4.1.12
30 September 2002

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1 OOGMERKE VAN DIE BELEID

Die oogmerke van die beleid is om:

- 'n Raamwerk te bied waarbinne die Munisipale Raad sy uitvoerende en wetgewende gesag met betrekking tot kredietbeheer en skuldinvordering kan uitoefen.
- Te verseker dat alle gelde verskuldig en betaalbaar aan die Munisipaliteit ingevorderd word en gebruik word om munisipale dienste te lewer in die beste belang van die gemeenskap, inwoners en belastingbetalers op 'n finansiële volhoubare wyse.

Ingevolge artikel 96(a) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000) moet 'n munisipaliteit alle gelde wat aan hom verskuldig en betaalbaar is, invorder onderworpe aan hierdie Wet en enige ander toepaslike wetgewing.

- Fokus op alle uitstaande skuld, soos gehef teen die debiteur se rekening asook onbetaalde termyne in terme van Streeksdiensteheffings en stel realistiese teikens vir invordering.
- Sit kredietbeheer- en skuldinvorderingsbeleidsprosedures asook behoeftighedsbeleid uiteen.
- Bied 'n raamwerk om die munisipale begroting te verbind aan;
 - armoedebystand en
 - tariefbeleid.
- Bevorder 'n kultuur van goeie betalingsgewoontes onder debiteure en kweek 'n gevoel van verantwoordelikheid teenoor die betaling van eiendomsbelasting en munisipale rekeninge en om munisipale skuld te verminder.
- Onderworpe aan die beginsels waarvoor daar in hierdie beleid voorsiening gemaak word, moet die Raad innoverende, koste-effektiewe, doeltreffende en gepaste metodes daar stel om soveel skuld moontlik in die kortste moontlike tyd in te vorder sonder om met die proses in te meng.
- Hanteer wanbetalers doeltreffend en effektief ingevolge die bepalings en voorwaardes van die beleid.

2 WOORDOMSKRYWINGS

- | | | |
|-----|-------------------------|--|
| 2.1 | “agterstallige geld” | verwys na enige bedrag verskuldig aan die Raad wat nie teen die betaaldatum betaal is nie. |
| 2.2 | “fakturering” | verwys na die proses om geld te vra vir dienste wat gelewer is, om rekeninge uit te reik. |
| 2.3 | “kredietbeheer” | het te make met die voorwaardes en prosedures om rekekening te lewer en die betaling vir dienste wat gelewer is, te reguleer asook Streeksdiensteheffings betaalbaar in gevolge van die Wet op Streeksdiensterade, Wet No. 109 van 1985. |
| 2.4 | “kredietbeheerbeleid” | verwys na die regulering van dag-tot-dag aksies wat tot die lewering van rekeninge en die betaling daarvan lei. Dit sluit in kwessies soos diensooreenkomste, betaal-geriewe, betaalpunte, finale datums vir betalings, rente en armoede-bystand. |
| 2.5 | “skuldinvordering” | verwys na die skuldinvorderings-proses en sluit sanksies in (krediet, gradering, regstappe, ens) wat in die geval van nie-betaling van rekeninge toegepas kan word. |
| 2.6 | “skuldverhalingsbeleid” | verwys na die regulering van aksies met betrekking tot agterstallige rekeninge, insluitende uitstel toegestaan, skriftelike reëlings om agterstallige geld af te betaal, die monitering daarvan en regstappe wat met onbetaalde rekeninge verband hou. |
| 2.7 | “afsluiting” | die onderbreking van water- of elektrisiteitstoevoer na 'n debiteur indien betalingskennissgewings geïgnoreer is. |

2.8	“betaaldatum”	verwys na die finale datum vir betaling soos aangetoon op die debiteur se munisipale rekening, eis of kennisgewings en SDR verklarings (opgawes).
2.9	“holisties”	verwys na die samevoeging van alle skuld ten einde die debiteur se totale verpligting te bepaal.
2.10	“behoeftebedrag”	verwys na toepaslike waarde van die behoefte-subsidie soos van tyd tot tyd deur die Raad bepaal.
2.11	“rente op agterstallige rekeninge”	is gegrond op 'n volle maand en 'n gedeelte van 'n maand word as 'n volle maand beskou terwyl rente op agterstallige SDR heffings op 'n daaglikse basis bereken word.
2.12	“nie-inwonende debiteure”	word geklassifiseer as die debiteure wat nie in aanmerking kom vir of gratis elektrisiteit of water nie.
2.13	“woondebiteure”	word geklassifiseer as die debiteure wat in aanmerking kom vir en gratis elektrisiteit en/of water ontvang.
2.14	“SDR heffings”	verwys na Streeksdiensheffings en Streeksvestigingsheffings.
2.15	“diverse skuld”	verwys na enige skuld behalwe belasting, behuising, gemeterde dienste, riolering en vullisverwydering.
2.16	“toevoer”	beteken enige gemeterde water- of elektrisiteitstoevoer.
2.17	“standaard koers”	'n rentekoers wat een persent hoër is as die rentekoers wat die Raad aan sy bank moet betaal op 'n oortrokke rekening.
2.18	“peuter”	die ongemagtigde heraansluiting van toevoer wat vir wanbetaling afgesluit is, peuter met die hooftoevoer of omleiding van die metertoerusting om 'n ongemeterdediens te verkry.
2.19	“totale huishoudelike”	verwys na die totale formele inkomste of huishoudelike informele bruto-inkomste van al die mense wat op die eiendom woon.

3 **BEGINSELS**

- Die administratiewe integriteit van die munisipaliteit moet ten alle koste behou word. Die demokraties verkose amptenare (raadslede) is vir beleidmaking verantwoordelik, terwyl die Munisipale Bestuurder verantwoordelik is vir die uitvoering van hierdie beleidsrigtings.
- Alle kliënte moet 'n amptelike aansoekvorm invul om die munisipaliteit formeel te versoek om met die dienstoevoerlyne verbind te word.
- 'n Afskrif van die aansoekvorm, diensvoorwaardes en uittreksels uit die Raad se kredietbeheer- en skuldinvorderingsbeleid en verordeninge moet op versoek aan elke kliënt gegee word.
- Fakturering moet akkuraat, betyds en verstaanbaar wees.
- Die kliënt is geregtig op redelike toegang tot betaalpunte en 'n verskeidenheid betroubare betaalmetodes.
- Die kliënt is geregtig op 'n doeltreffende, effektiewe en redelike reaksie op appèlle en moet geen nadeel lei gedurende prosessering van 'n redelike appèl nie.
- Toepassing van betaling moet stiptelik, konsekwent en doeltreffend wees.
- Bedrog/misdadigheid sal tot verlies van regte en swaar strawwe en/of openbare vervolging lei.
- Insentiewe en disinsentiewe kan in die invorderingsprosedure gebruik word.
- Die invorderingsproses moet koste-effektief wees.
- “Beste Praktyke” ten opsigte van invordering sal nagevolg word.
- Daar sal gereeld en doeltreffend oor resultate verslag gedoen word.
- Aansoekvorms sal gebruik word om kliënte te klassifiseer en te bepaal of die kliënt vir armoedebystand, voorafbetaal- of kredietmeters in aanmerking kom.
- Hoewel kliëntediens en skuldinvordering met mekaar verband hou, moet dit deur twee afsonderlike afdelings uitgevoer word.
- Daar moet regsorsaak tussen die munisipaliteit en sy kliënt wees en kliënteskuld moet voortspuit uit 'n regsraamwerk en moet wettig invorderbaar wees.

- Behoeftige huishoudings sal geïdentifiseer en ondersteun word. Welsyn moet apart van tarief- en kredietbeheerkwessies wees en sal ondersteun word deur gepaste en bekostigbare beleidsrigtings en praktyke. Armoedebystand sal binne die Raad se finansiële vermoë ingestel word.
- Prestasietekens vir kliëntediens en skuldinvordering sal gestel en nagevolg word en in die geval van nie-prestasie sal remedies geïmplementeer word.
- Menswaardigheid moet ten alle tye beskerm word. Die beleid moet billik, regverdig en konsekwent geïmplementeer word.
- Skuld en reëlings om skuld terug te betaal, sal holisties aangespreek word, maar verskillende terugbetalingstydperke of -metodes kan vir verskillende soorte dienste, debiteure of gebiede bepaal word binne die algemene reël dat die terugbetalingstydperk moet eens wees met die paaiemente wat die debiteur kan bekostig (nie op heffingsinkomste van toepassing nie).
- Die implementering van die beleid moet gegrond wees op betroubare sakebeginsels wat kredietwaardigheidsondersoeke kan insluit.
- Nuwe aansoek om dienste sal onderworpe wees aan voorgeskrewe kredietinligting en uitstaande bedrae kan na die nuwe rekening oorgedra word. Alle inligting wat op die aansoekvorm verskaf word, kan deur die Raad by enige of alle data-inligtingsinstellings, kredietinligtingsburo's en/of enige finansiële instellings soos wat die Raad nodig mag ag om die aansoeker se kredietwaardigheid te bepaal, geverifieer word.
- Debiteure kan na derdeparty-skuldinvorderingsagentskape verwys word en kan op die nasionale kredietgraderingslys geplaas word.
- Alle verhaalbare koste wat die Raad in die invorderingsproses mag aangaan, word van die debiteur verhaal.
- Renteheffing op agterstallige rekeninge sal vanaf die betaaldatum gehef word indien dit nie teen die volgende betaaldatum betaal is nie, en sal vir 'n volle maand bereken word ongeag wanneer die betaling geskied. Die rente wat gehef word, sal op die volgende maand se rekening aangedui word.

4 **PLIGTE EN FUNKSIES**

4.1 ***Pligte en funksies van die Raad***

- Om 'n begroting goed te keur wat met die behoeftes van die gemeenskap, belastingbetalers en inwoners ooreenstem.
- Om belasting te hef en diensgeld, tariewe en boetes te bepaal om die begroting te finansier.
- Om voldoende fondse te voorsien om die armes toegang tot basiese dienste te gee.
- Om SDR heffings in te vorder en gemeenskapsdienste asook infrastruktuurontwikkeling te finansier.

Verkieslik moet die totale eweredige aandeel vir hierdie doel gebruik word. Indien hierdie bedrag nie voldoende is nie, moet bykomende volhoubare voorsiening gemaak word volgens die Munisipaliteit se finansiële vermoë.

- Om vir swak skuld voorsiening te maak, in lyn met die betalingsrekord van die gemeenskap, belastingbetalers en inwoners, soos weerspieël in die Munisipaliteit se finansiële state.

Die voorsiening vir swak skuld moet minstens die toename in debiteure in die vorige finansiële jaar weerspieël. Die bedrag waarvoor daar voorsiening gemaak word, kan slegs verminder word met die bedrag wat vir bedryfskapitaal voorsien word.

- Om 'n verbeteringsteiken vir skuldinvordering daar te stel, in lyn met aanvaarbare rekeningkundige verhoudings en die vermoë van die Munisipale Bestuurder.

'n Realistiese teiken sal wees om die vorige jaar se resultate met ten minste 2,5% te verbeter. Die teiken moet jaarliks hersien word totdat die omset van debiteure minder as 60 dae is.

- Om 'n verslagdoeningsraamwerk vir kredietbeheer en skuldinvordering goed te keur.

- Om verordeninge wat uitvoering gee aan die Raad se beleid, te oorweeg en goed te keur.
- Om die prestasie van die Uitvoerende Burgemeester/Burgemeesterskomitee en Munisipale Bestuurder ten opsigte van kredietbeheer en skuldinvordering te monitor.
- Om die begroting te hersien indien die Raad se teikens vir kredietbeheer en skuldinvordering nie bereik word nie.
- Om dissiplinêre stappe te doen teen raadslede, amptenare en agente wat nie die Raad se beleidsrigting en verordeninge uitvoer nie.

Sluit kredietbeheer en skuldinvordering in.

- Om 'n lys prokureurs wat in alle regsangeleenthede ten opsigte van skuldinvordering namens die Raad kan optree, goed te keur. (Verwys na Voorkeurverkrygingsbeleid)
- Om die vereiste gesag om die kredietbeheer- en skuldinvorderingsbeleid te monitor en uit te voer, aan onderskeidelik die Uitvoerende Burgemeester/Burgemeesterskomitee en Munisipale Bestuurder te deleger.
- Om voldoende vermoë in die Departement: Finansies te skep vir kredietbeheer en skuldinvordering.
- Om skuldinvorderingsagente aan te stel om die Munisipale Bestuurder in die uitvoering van sy pligte by te staan, indien nodig.

4.2 **Pligte en funksies van die Uitvoerende Burgemeester/Burgemeesterskomitee**

- Om te verseker dat die Raad se begrotingskontantvloei en teikens vir skuldinvordering ingevolge die beleid en tersaaklike verordeninge bereik en uitgevoer word.¹
- Om die Munisipale Bestuurder se prestasie in die implementering van die beleid en verordeninge te monitor.²
- Om die beleid en verordeninge te hersien en te evalueer ten einde die doeltreffendheid van die Raad se kredietbeheer- en skuldinvorderingsprosedures, -meganismes en -prosesse te verbeter.³
- Om aan die Raad verslag te doen.⁴

Ingevolge artikel 99 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet die Uitvoerende Burgemeester/Burgemeesterskomitee –

(a) toesig hou oor –

- 1 *Die implementering en die uitvoering van die munisipaliteit se kredietbeheer- en skuldinvorderingsbeleid en enige verordenings wat ingevolge artikel 98 uitgevaardig is, en dit monitor; en*
- 2 *Die prestasie van die Munisipale Bestuurder in die implementering van die beleid en enige verordenings, en dit monitor;*
- 3 *Wanneer nodig, die beleid en enige verordenings, of die implementering van die beleid en enige sodanige verordenings, evalueer of hersien ten einde die doeltreffendheid van sy kredietbeheer- en skuldinvorderings meganismes, -prosesse en -prosedures te verbeter; en*
- 4 *Met tussenposes deur die Raad bepaal, verslag doen aan 'n vergadering van die Raad, behalwe waar die Raad self die pligte in paragraaf 1, 2 en 3 vermeld, verrig.*

4.3 **Pligte en Funksies van die Munisipale Bestuurder**

- Om goeie kliëntediensbestuur te implementeer.
- Om die Raad se kredietbeheer- en skuldinvorderingsbeleid te implementeer.
- Om 'n gepaste rekeningkundige stelsel in te stel en in stand te hou.
- Om rekeninge aan kliënte te stuur.
- Om betaling op betaaldatums te eis.
- Om boetes vir wanbetaling te hef.
- Om betalings wat ontvang word, aan te wend
- Om uitstaande skuld in te vorder.
- Om “Beste Praktyke” te implementeer.

- Om verskillende betaalmetodes te voorsien.
- Om kredietbeheermaatreëls te bepaal.
- Om werksprosedures vir openbare betrekkinge, reëlings, afsluiting van dienste, dagvaardings, beslaglegging op bates, eksekutoriale verkoop, die afskryf van skuld, diverse debiteure en regsprosesse te bepaal.
- Om prokureursfirma/s aan te stel om die regsproses af te handel (bv. beslaglegging en eksekutoriale verkoop van bates, bevel vir beslaglegging vir vergoeding, ens.).
- Om prestasietekens vir personeel daar te stel.
- Om personeel aan te stel om die Raad se beleid en verordenings uit te voer in ooreenstemming met die Raad se personeelbeleid.
- Om sekere funksies aan departementshoofde te delegeer.
- Om beheerprosedures te bepaal.
- Om aan die Uitvoerende Burgemeester/Burgemeesterskomitee verslag te doen.

4.4 **Pligte en funksies van gemeenskappe, belastingbetalers en inwoners**

- Om sekere verantwoordelikhede, meegebring deur die voorreg en/of reg om openbare geriewe en munisipale dienste te gebruik en te geniet, te vervul.
- Om diensgeld, eiendomsbelasting en ander belasting, heffings en verpligtinge wat deur die Munisipaliteit opgelê word, te betaal.
- Om die meganismes en prosesse van die Munisipaliteit na te kom in die uitvoer van hulle regte.
- Om munisipale amptenare redelike toegang tot hulle eiendom te gee om munisipale funksies uit te voer.
- Om aan die verordening en ander wetgewing van die Munisipaliteit te voldoen.
- Om hulle te weerhou van peuter met munisipale dienste en eiendom.
- Om die Raad by te staan met die bepaling van hulpbehoewendes.

4.5 **Pligte en funksie van Wyksraadslede en politieke partye**

- Om gereelde vergaderings te hou.
- Om te hou by Raadsbeleidsrigtings en dit aan inwoners en belastingbetalers oor te dra.
- Om aan die Raad se gedragskode vir raadslede te voldoen.

5 **KLIËNTEDIENS- EN BESTUURSBELEID**

Ingevolge artikel 95(a) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n munisipaliteit binne sy finansiële en administratiewe vermoë 'n gesonde kliëntebestuurstelsel instel wat daarop gemik is om 'n positiewe en wedersydse verhouding te skep tussen persone wat vir die betalings aanspreeklik is, en die munisipaliteit.

5.1 **Kommunikasie en terugvoering**

5.1.1 Die Munisipaliteit sal binne sy finansiële en administratiewe vermoë 'n jaarlikse proses van stapel stuur om sy begroting op te stel, insluitend;

- (a) 'n Eerste Begrotingsvergadering in Januarie waartydens die BK begrotingsprioriteite, -beginsels en 'n begrotingsraamwerk sal oorweeg.
- (b) Daarna volg 'n eerste rondte openbare vergaderings waarheen minstens die volgende genooi word: politieke partye; belastingbetalers en burgerlike organisasies; sakekamers en georganiseerde arbeid; die algemene publiek en ander belanghebbende partye; waartydens die begrotingsprioriteite, -beginsels en -raamwerk gedebatteer sal word.
- (c) Werkswinkels om behoeftes te identifiseer, sal regdeur die Streek (GOP vergaderings) gehou word met die doel om:
 - i) Al die behoeftes van B Munisipaliteite en die Distrikbestuursgebied wat regtens die verantwoordelikheid van die Raad is, te identifiseer.
 - ii) Om die gemeenskap te betrek by die prioretisering van hierdie behoeftes.

- iii) Om die gemeenskap te betrek by die Raad se beplanning, en om baie basiese inligting oor wat die Raad en ander regeringsvlakke doen, aan die gemeenskap te verskaf.
 - iv) Om die gemeenskap in te lig oor die betalingsvlakke en wanbetalingsvlakke in spesifieke areas, en om strategieë in daardie verband op te stel.
 - (d) 'n Raadswerkwinkel waar die resultate van die eerste begrotingsvergadering, die openbare vergaderings, en die werkwinkels vir die identifisering van behoeftes by die Raad se geïntegreerde ontwikkelingsplan geïntegreer sal word.
 - (e) Daarna sal die Raad se konsepkapitaal- en bedryfsbegrotings, wat deur bogenoemde prosesse toegelig is, na die Raad se Uitvoerende Burgemeester/Burgemeesterskomitee gaan vir die opstel van konsepbegroting.
 - (f) Hierdie konsepbegroting, met tarief- en belastingimplikasies, word dan tydens 'n tweede rondte openbare vergaderings voorgelê.
 - (g) Daarna word 'n finale konsepbegroting aan die Raad voorgelê vir goedkeuring.
- 5.1.2 Die Raad se Kliëntediens- en Bestuur-, en Skuldinvorderings-beleid sal in Engels, Afrikaans en Xhosa beskikbaar wees, en sal algemeen gepubliseer word en ook op spesifieke versoek beskikbaar gestel word. Dit sal ook by die Raad se kontant-invorderingspunte beskikbaar wees.
- 5.1.3 Die Raad sal poog om 'n gereelde nuusbrieff waarin kliëntediens en skuldvraagstukke vooropgestel sal word, te versprei.
- 5.1.4 Raadslede sal gereelde vergaderings hou waar kliëntediens en skuldvraagstukke vooropgestel sal word.
- 5.1.5 Die pers sal aangemoedig word om prominensie te verleen aan die Raad se kliëntediens- en skuldvraagstukke, en sal genooi word na Raadsvergaderings waar hierdie sake bespreek gaan word.
- 5.1.6 Die Raad se oogmerk is om die volgende daar te stel:
- a) Gedesentraliseerde klagte-/terugvoeringskantore volgens die kiesafdelings van direk verkose Raadslede.
 - b) Gesentraliseerde databasis van klagtes om die koördineering van klagtes, die vinnige oplossing daarvan en doeltreffende kommunikasie met kliënte te verbeter;
 - c) Gepaste opleiding vir die amptenare wat met die publiek moet omgaan om kommunikasie en dienslewering te verbeter;
 - d) 'n Kommunikasiemeganisme om terugvoering oor dienste, skuld en ander belangrike vraagstukke aan die Raad te gee.

5.2 ***Dienstoepassing en -ooreenkomste***

- 5.2.1 Alle kliënte wat dienste verlang sal 'n ooreenkoms wat die voorsiening en koste van munisipale dienste dek, moet onderteken. Eienaars kan 'n huurder toelaat om 'n afsonderlike ooreenkoms met die Munisipaliteit te onderteken, en die Munisipaliteit kan dit aanvaar. Wanneer 'n huurder wanbetaal, is die eienaar die debiteur van laaste toevlug.
- 5.2.2 Voordat hulle hierdie ooreenkomste onderteken, is eienaars en/of huurders daarop geregtig om op versoek die beleidsdokument by die Raad te kry
- 5.2.3 By die ondertekening van die ooreenkoms sal eienaars en/of huurders 'n afskrif daarvan ontvang.

- 5.2.4 Binne 'n tydperk wat (in die ooreenkoms) gespesifiseer is, wanneer 'n perseel van eienaar verander het, sal meters gelees en 'n rekening gelewer word.
- 5.2.5 In die ooreenkoms sal kliënte aanspreeklikheid vir koste van invordering, en rente en boetes, indien betaling laat is, erken.

5.3 ***Kliëntekeuring en -sekuriteit***

- 5.3.1 Die kredietwaardigheid van aansoekers* om munisipale dienste kan nagegaan word, insluitend die nagaan van inligting by banke, kredietburo's, plaaslike owerhede, handelskrediteure en werkgewers. *(Slegs van toepassing op besighede)
- 5.3.2 Deposito's as sekuriteit in die vorm van kontant sal geneem word, en kan op grond van die risiko wissel. Die waarde van deposito's sal van tyd tot tyd deur die Raad bepaal word.
- 5.3.3 Die Munisipaliteit kan te enige tyd na sy goeë dunde alleen die deposito verhoog.
- 5.3.4 Deposito's kan wissel volgens die kredietwaardigheid of regs-kategorie van die aansoeker.
- 5.3.5 Die Munisipaliteit sal nie enige rente op deposito's betaal nie.
- 5.3.6 By die beëindiging van die ooreenkoms word die bedrag van die deposito minus enige uitstaande bedrag verskuldig aan die Munisipaliteit, aan die kliënt terug betaal.

6 ***REKENINGE EN FAKTURERING***

Ingevolge Artikel 95(d) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n munisipaliteit binne sy finansiële en administratiewe vermoë redelike stappe doen om te verseker dat die verbruik van dienste deur akkurate en verifieerbare metingstelsels gemeet word.

- Kliënte moet 'n verstaanbare en akkurate rekening van die Munisipaliteit ontvang, waarin alle diens-koste vir daardie eiendom gekonsolideer sal wees.
- Rekeninge word gelewer in ooreenstemming met die meterlesingsiklus en betaaldatums word met die staatdatum verbind.
- Rekeninge word maandeliks gelewer in siklusse van ongeveer 30 dae by die jongste adres wat by die Munisipaliteit of sy gemagtigde agent aangeteken is.
- Dit is die kliënt se verantwoordelikheid om te verseker dat betaling betyds geskied indien rekeninge nie ontvang word nie.
- Vereffenings- of betaaldatums is 14 dae na die staatdatum.
- Rekeninge moet verbruikervriendelik wees en moet die volgende minimum inligting duidelik aantoon:
 - (a) die naam, adres en kontaknommer van die Raad;
 - (b) die naam en posadres van die rekeninghouer;
 - (c) besonderhede van die eiendom waarvoor die rekening gelewer word;
 - (d) die inhoud van die rekening in die taal van die rekeninghouer – tans is daar 'n keuse tussen Afrikaans en Engels;
 - (e) die saldo oorgebring van die vorige rekening asook 'n opsomming van transaksies van die onderhawige tydperk;
 - (f) alle dienste waarvoor die rekening gelewer word, asook die bedrae wat vir sodanige dienste betaalbaar is;
 - (g) die finale bedrag betaalbaar;
 - (h) die finale betaaldatum;
 - (i) sensitiewe aanmanings ten opsigte van die heffing van rente en die afsluiting van dienste; en

- (j) die situasie ten opsigte van betaalgeriewe, betaalwyses wat aanvaar word, en ure vir betaling.
- (k) BTW Registrasienommers, van die Raad sowel as die kliënt, en rekeningnommer.

6.1 **Meterlesing**

Ingevolge artikel 95(e) moet 'n munisipaliteit verseker dat persone wat aanspreeklik is vir betaling, gereelde en akkurate rekeninge ontvang wat die grondslag aandui waarop die verskuldige bedrae bereken word.

- Die Munisipaliteit sal poog om binne praktiese en finansiële beperkings, meters aan elke betalende kliënt te voorsien vir alle meetbare dienste.
- Alle meters sal maandeliks gelees word, indien hoegenaamd moontlik. Indien die meter nie maandeliks gelees word nie, bereken die Raad die gemiddelde verbruik vir die voorafgaande drie maande.
- Kliënte is daarop geregtig om te versoek dat meterlesings en akkuraatheid van meters binne redelike perke geverifieer word, maar kan vir die koste daarvan aanspreeklik gehou word.
- Kliënte sal in kennis gestel word indien meters vervang word.
- Indien 'n gemeterde diens nie gelees kan word nie weens finansiële en menslike hulpbron-beperkings of omstandighede buite die beheer van die Munisipaliteit of sy gemagtige agent, en die kliënt moet vir 'n gemiddelde gebruik betaal, moet die rekening wat volg op die lees van die gemeterde verbruik, die verskil tussen die werklike verbruik en gemiddelde verbruik aantoon, asook die gevolglike krediet- of debietaanpassings.

6.2 **Reg van toegang tot perseel**

- Die eienaar en/of bewoner van 'n perseel moet 'n gemagtigde verteenwoordiger van die Munisipaliteit te alle redelike ure toegang tot die perseel gee ten einde enige meter of diensaansluiting vir verspreiding te lees, te inspekteer, te installeer of te herstel, of om die voorsiening van enige diens af te sluit, te beëindig, te beperk of her-aantesluit.

Ingevolge artikel 101 moet die bewoner van 'n perseel in 'n munisipaliteit te alle redelike ure aan 'n gemagtigde verteenwoordiger van die munisipaliteit toegang verleen tot die perseel ten einde enige meter of diensverbinding vir verspreiding te lees, te inspekteer, te installeer of te herstel, of om die verskaffing van enige diens af te uit of te beperk.

- Die eienaar aanvaar die koste om 'n meter op 'n ander plek te installeer, indien bevredigende toegang nie moontlik is nie.
- Indien 'n persoon reg van toegang oortree kan die Munisipaliteit of sy gemagtigde agent:
 - (a) skriftelik vereis dat sodanige persoon toegang herstel op sy/haar eie onkoste binne 'n gespesifiseerde tydperk.
 - (b) indien die mening is dat die situasie 'n dringende aangeleentheid is, sonder voorafkennisgewing toegang herstel en die koste van sodanige persoon verhaal.

6.3 **Volledige en finale vereffeningsbetalings**

- Enige gedeeltelike betaling van 'n rekening om dit ten volle en finaal te vereffen, kan slegs aan die Uitvoerende Direkteur: Finansies of sy gedelegeerde gesag gedoen word.
- Indien sodanige betaling nie soos hierbo gedoen word nie, sal kontant of posorders aan die betaler teruggestuur word. Indien sodanige betaling in die vorm van 'n tjek, kredietkaart of elektroniese betaling is, sal die bedrag aan die trekker teruggestuur word.
- Die rekening sal dienoooreenkomstige gewysig word en skuldbestuursaksies sal van stapel gestuur word asof geen betaling geskied het nie.

6.4 **Betaal geriewe en -metodes en aftrekorders en debietorders**

- Die Munisipaliteit sal geskikte bank- en kontantgeriewe wat vir alle gebruikers toeganklik is, bedryf en in stand hou.

- Die Munisipaliteit sal na sy goëddunke 'n betaling aan diensskuld toeken – debiteure wie se skuld agterstallig is, kan nie spesifiseer vir watter spesifieke gedeelte van die rekening daardie betaling gebruik moet word nie.
- Die Munisipaliteit kan met toestemming van 'n kliënt 'n werkgewer nader om 'n debiet- of aftrekorder reëling te tref.
- Die kliënt sal in die kliëntooreenkomste erken dat die gebruik van kliënte-agente in die oorplasing van betalings na die Munisipaliteit op risiko van die kliënt is – asook die oorplasingstyd van die betaling.

6.5 **Reëlings**

Beginnels vir Woondebiteur

- Nieteenstaande die feit dat alle skuld holisties hanteer moet word, kan sekere kategorieë skuld onderworpe wees aan kategorieespesifieke terugbetalingsparameters.
- Lopende heffings moet ten volle betaal word. Dit is nie onderhandelaar nie.
- Daar kan van debiteure vereis word om inkomstevlakke te bewys en hy/sy moet instem om 'n maandelikse terugbetaling te maak vir die delging van sy/haar agterstallige gelde, gegrond op sy/haar vermoë om te betaal, of gegrond op sy/haar totale likiditeit, indien die Raad aldus vereis.
- Alle onderhandelings met die debiteur moet daarna streef om 'n ooreenkoms te bereik wat volhoubaar is en wat die mees voordeligste is vir die Raad.
- Rente sal teen die standaardkoers op agterstallige geld gehef word.
- Rente op agterstallige geld ten opsigte van alle dienste en belasting kan gevries word terwyl die debiteur aan die voorwaardes van die ooreenkoms voldoen. Debiteure wat drie maal reëlings wat getref is, oortree, sal nie meer die voorreg hê om verdere reëlings te tref nie en die volle bedrag sal betaalbaar wees.
- Alle reëlings moet onderworpe wees aan periodieke hersiening.
- Alle dienste kan gestaak word en regstappe kan gedoen word teen debiteure en/of sodanige skuld kan na derdeparty-skuldinvorderaars verwys word vir verhalig.

Reëlingskriteria vir Woondebiteur

Alle debiteure wat agterstallig is, en aansoek doen om reëlings te tref om hulle skuld te herskeduleer, sal aan die volgende betalingsvereistes onderworpe wees wanneer hulle die reëling tref.

Volledige vereffening van lopende rekening en ooreengekome bedrag ten opsigte van agterstallige geld.

Beginnels vir Nie-woondebiteur

- Nie-woondebiteure kan reëlings tref om hulle agterstallige geld te likwideer waar dit finansiëel voordelig vir die Raad sou wees as hulle dit doen.
- Die finale besluit om hierdie reëlings te tref, berus by die Uitvoerende: Finansies met die reg om te sub-delegeer.

Reëlingskriteria vir Nie-woondebiteur

Indien enige nie-woondebiteur reëlings wil tref vir 'n tydperk van nie langer nie as ses maande, en die eerste paalement onmiddellik sal betaal, kan rente op die reëlingsbedrag opgehef word solank die voorwaardes van die reëling nagekom word.

6.6 **Navrae, Appèl, Diensklagtes en Geskille**

- Indien 'n kliënt oortuig is dat sy/haar rekening nie akkuraat is nie, kan hy/sy 'n appèl by die Munisipaliteit indien om hierdie rekening te herbereken.

Ingevolge artikel 95(f) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n munisipaliteit toeganklike meganismes voorsien vir daardie persone om rekeninge en gemeterde verbruik te bevraagteken of te verifieer, en appèlprosedures wat dit vir sodanige persone moontlik maak om spoedige regstelling van onakkurate rekeninge te ontvang.

- Navrae oor gereelde rekeninge wat nie ontvang is nie, moet opgevolg word. Dit maak nie 'n geldige rede vir die nie-betaling van rekeninge uit nie. Intussen moet die debiteur die gemiddelde van die laaste drie maande se rekening betaal.
- Indien geen sodanige geskiedenis beskikbaar is nie, moet die debiteur 'n skatting betaal wat deur die Munisipaliteit voorsien word voor die betaaldatum, totdat die aangeleentheid opgelos is.
- Die betrokke departement sal ondersoek instel en die debiteur binne een maand in kennis stel.
- Versuim om sodanige ooreengekome tussentydse betaling of betalings te maak, stel die kliënt bloot aan afsluiting.
- 'n Kliënt kan teen die bevinding van die Munisipaliteit of sy gemagtigde agent om 'n gemiddelde van drie maande of 'n beraamde bedrag te betaal, appelleer.
- 'n Appèl en versoek moet binne 21 (een en twintig) dae nadat die kliënt van die bevinding bewus geword het, by die Munisipaliteit ingedien word, en moet;
 - (a) die redes vir die appèl uiteensit, en
 - (b) vergesel word van enige sekuriteit wat vir die toets van 'n metertoestel, indien van toepassing, bepaal is.
- Duplikaatrekeninge moet op versoek beskikbaar wees.
- "Dispuut" soos genoem in artikel 102(2) van die Munisipale Stelselwet, No. 32 van 2000, is die geval wanneer 'n debiteur die korrektheid van enige rekening deur die Raad aan hom gelewer, bevraagteken en sodanige debiteur 'n appèl by die Raad indien.
- Ten einde 'n dispuut by die Raad te registreer, moet daar aan die volgende prosedures voldoen word:
 - Die debiteur moet die dispuut skriftelik by die Raad indien en dit moet in werklikheid by die Raad ontvang word.
 - Die debiteur moet sy volledige persoonlike besonderhede, insluitend sy rekening-nommer, telefoonnommer, faks, e-posadres en enige ander tersaaklike besonderhede, verskaf.
 - Die volledige aard van die dispuut moet in die korrespondensie beskryf word.

By die ontvang van die dispuut sal die Raad die volgende stappe doen:

- 'n Register moet bygehou word waarin alle dispute wat ontvang word, aangeteken word.
- 'n Gemagtigde beheerbeampte sal die register in veilige bewaring hou, en al die dispute wat nog nie opgelos is nie, daagliks of weekliks nagaan of opvolg.
- Skriftelike erkenning van ontvangs moet aan die debiteur verleen word.
- Alle appèlle ten opsigte van bedrae in dispuut moet eensydig deur die Raad se gemagtigde amptenare afgehandel word, binne 14 kalenderdae van ontvangs daarvan.
- Die besluit van die Raad se gemagtigde beampte is finaal en sal ly tot die onmiddellike implementering van enige skuldinvorderings- en kredietbeheermaatreëls nadat die debiteur van die resultaat van die appèl in kennis gestel is.
- Dieselfde dispuut sal nie heroorweeg word nie en sal nie weer as 'n dispuut beskou word nie – indien die debiteur nie tevrede is met die resultaat van sy appèl nie, kan hy/sy onder protes die bedrag in dispuut betaal en sy/haar aksie in 'n hof verder voer.

7

ONDERNEMINGS WAT BY DIE MUNISIPALITEIT TENDER

Die Verkrygingbeleid en tendervoorwaardes sluit die volgende in:

- (i) Wanneer tenders vir die voorsiening van dienste of lewering van goedere gevra word, kan potensiële kontrakteurs tenders indien onderworpe aan die voorwaarde dat dit eers oorweeg en geëvalueer sal word wanneer die tenderaar 'n sertifikaat by die Munisipaliteit verkry het waarin daar in aangedui word dat alle tersaaklike munisipale

rekeninge wat deur die tenderaar of sy direkteure, eienaars of vennote verskuldig is, betaal is of dat toepaslike reëlings (insluitende reg om te verreken in die geval van nie-nakoming) vir die betaling van enige agterstallige gelde getref is.

- (ii) 'n Munisipale rekening beteken enige munisipale diensgeld, SDR heffings, belasting of ander gelde, boetes, en strawwe, wat ingevolge 'n kontrak of goedgekeurde tarief of koers verskuldig is, wat uitstaande is na die betaaldatum wat normaalweg op die gekonsolideerde rekening verskyn, of ingevolge die kontrak agterstallig is, of enige ander betaaldatum wat reeds verby is.
- (iii) Die tendervoorwaardes bevat 'n voorwaarde wat die Munisipaliteit toelaat om gelde wat aan die Munisipaliteit verskuldig is, van kontraktbetalings af te trek ingevolge 'n redelike reëling met die debiteur.

8 AANSPORINGS VIR VINNIGE BETALING

- Die Munisipaliteit kan om betaling aan te moedig en goeie betalers te beloon, van tyd tot tyd insentiewe vir die betaling van rekeninge oorweeg.
- Sodanige insentieweskemas, indien dit ingestel word, sal in jaarlikse begrotings as bykomende uitgawe weerspieël word.

9 KLIËNTEBYSTANDSPROGRAMME

Waterlekkasie

- Indien die lekkasie aan die kant van die kliënt is, is die kliënt vir die betaling van die volle rekening verantwoordelik.
- Dit is die kliënt se verantwoordelikheid om sy/haar verbruik te beheer en te monitor.

Belastingkortings

- Eiendom wat uitsluitlik vir woondoeleindes gebruik word, kan vir 'n kortingskoers, wat jaarliks deur die Raad vasgestel word, in aanmerking kom.
- 'n Belastingkorting kan aan sosiale pensioenarisse of ontvangers van 'n staats-ongeskiktheidstoelae soos van tyd tot tyd deur die Raad bepaal, toegestaan word. Om vir die toegewing in aanmerking te kom, moet daar aan die volgende kriteria voldoen word: Daar moet elke jaar aansoek gedoen word en dit moet die Uitvoerende Direkteur: Finansies voor of op 30 Julie bereik. Die aansoeker moet die geregistreerde eenaar van die eiendom wees en mag nie enige gedeelte van die woning onderverhuur of huurders inneem nie. Die aansoeker mag geen ander eiendom besit nie. Die eiendom moet redelik toeganklik wees vir munisipale personeel vir die doel om inspeksies uit te voer.

Vereffeningsreëlings

- Indien 'n kliënt nie sy/haar munisipale rekening kan betaal nie, kan die Munisipaliteit 'n verlengde betaaltermyn met die kliënt aangaan. Hy/sy moet:
 - (i) 'n erkenning van skuld onderteken;
 - (ii) 'n toestemming tot vonnis onderteken;
 - (iii) 'n loonbeslagorder/vergoedingsorder/aftrekorder (indien hy/sy in diens is) voorsien;
 - (iv) erken dat rente teen die voorgeskrewe koers gehef sal word;
 - (v) die lopende gedeelte van die rekening kontant betaal; en
 - (vi) 'n erkenning onderteken dat indien reëlings wat onderhandel is, later nie nagekom word nie, geen verdere reëlings moontlik sal wees nie en dat dienste onmiddellik gestaak sal word, gevolg deur regstappe.
- Die Raad behou die reg voor om die deposito/sekuriteitsvereiste van debiteure wat reëlings vereis, te verhoog.

Belasting in paaiemente

Indien die eienaar van eiendom wat aan belasting onderworpe is, die Uitvoerende Direkteur: Finansies nie later nie as die een-en-dertigste dag van Mei in enige finansiële jaar, of sodanige later datum in sodanige finansiële jaar as wat die Uitvoerende Direkteur: Finansies mag bepaal, in kennis stel dat hy alle belasting ten opsigte van sodanige eiendom in paaiemente wil betaal, is sodanige eienaar daarop geregtig om alle belasting vir die daaropvolgende finansiële jaar en vir elke daaropvolgende finansiële jaar in twaalf paaiemente te betaal totdat sodanige kennisgewing op soortgelyke wyse deur hom teruggetrek word;

- (i) welke paaiemente so ver moontlik gelyk moet wees; en
- (ii) op die laaste dag van elke maand betaalbaar is,
- (iii) Hierdie paaiemente sal onderworpe wees aan die heffing van rente indien nie betaal volgens (ii) hierbo nie.

10 SKULDINVORDERINGSBELEID

10.1 Toepassingsmeganismes

10.1.1 Onderbreking van diens

Ingevolge Artikel 97(g) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n kredietbeheer- en skuldinvorderingsbeleid voorsiening maak vir die beëindiging van dienste of die beperking van die verskaffing van dienste wanneer betalings agterstallig is.

- Munisipale dienste van kliënte wie se munisipale rekeninge agterstallig is, en wat nie reëlings met die Raad getref het nie, sal opgeskort word.
- Die Raad behou die reg voor om die verkoop van water aan kliënte wie se belasting of ander munisipale heffings agterstallig is, te weier of te beperk.
- Behalwe diegene wat die volle huishoudelike tarief betaal, moet alle debiteure alle strawwe en agterstallige geld betaal voordat die toevoer heraangesluit word.
- Die beperking en/of onderbreking van watertoevoer is in ooreenstemming met 'n beleid wat van tyd tot tyd deur die Raad bepaal word.
- 'n Kennisgewing wat aandui dat die toevoer afgesluit is en waarsku dat alle wateruitlate toegemaak moet word, moet by die eiendom gelaat word. Die kennisgewing moet ook aandui dat die toevoer slegs herstel sal word nadat die totale saldo wat op die kennisgewing gespesifiseer word, betaal is, insluitend die heraansluitingsfooi, of wanneer 'n reëling wat vir die Raad aanvaarbaar is, getref is. Hierdie kennisgewing moet ook waarsku wat die gevolge van ongemagtigde heraansluiting is.
- By likwidasië van agterstallige gelde of die afhandeling van reëlings vir termynbetaling, sal die beperkte diens heraangesluit word so gou as wat prakties moontlik is.
- Die koste van die beperking of opskorting, en die hervatting, sal bepaal word deur tariewe soos ooreengekom met die Raad, en is voor heraansluiting deur die verbruiker betaalbaar.
- Die onus berus altyd op die debiteur om heraansluiting te versoek en om te bewys dat die volle bedrag op die afsluitingskennisgewing betaal is, en dat 'n reëling getref is.

10.1.2 Onregmatige heraansluiting van watertoevoer

- Dit word as 'n kriminele oortreding beskou wat tot regstappe kan ly. Waar dit gebeur, sal die watertoevoer effektief afgesluit word.

10.2 Rente en boetes

- Rente sal op alle rekeninge gehef word wat nie teen die betaaldatum betaal is nie, in ooreenstemming met toepaslike wetgewing.

Ingevolge artikel 97(e) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n kredietbeheer- en skuldinvorderingsbeleid vir rente op agterstallige geld, waar toepaslik, voorsiening maak.

- Die besluit om in spesifieke gevalle van rente afstand te doen, kan slegs by Raadsbesluit of 'n besluit van sy gedelegeerde Komitee geneem word.

10.3 **Persoonlike kontak**

Telefoonkontak

10.3.1 **Agente besoek kliënte**

- Die Raad sal binne die beperkings van bekostigbaarheid poog om persoonlike of telefoonkontak met alle agterstallige debiteure te maak om betaling aan te moedig, en om hulle van hulle agterstallige status in kennis te stel asook hulle regte (indien enige) om reëlins te tref of op behoeftighedssubsidies en ander verwante aangeleenthede, en sal inligting voorsien waar en hoe toegang tot sodanige reëlins en subsidies verkry kan word.
- Die Munisipaliteit sal 'n lys van debiteure met groot uitstaande bedrae byhou (die afsnybedrag sal deur die Raad bepaal word) en sal intensiewe kontak met hierdie debiteure behou.
- Die Raad mag die gebruik van agente en innoverende skuldinvorderings-metodes en -produkte oorweeg. Koste-effektiwiteit, die bereidheid van agente om volgens gepaste gedragskodes te werk, en die sukses van sodanige agente sal streng deur die Raad gemonitor word.
- Sodanige kontak is nie 'n reg van debiteure nie – die afsluiting van dienste en ander invorderingsverrigtinge sal in die afwesigheid van sodanige kontak voortgaan, om watter rede hoegenaamd.

10.4 **Regsproseses/Gebruik van prokureurs/Gebruik van kredietburo**

- Die Raad sal wanneer 'n debiteur 60 dae agterstallig is, regsstappe teen sodanige debiteur doen, welke proses finale aanmanings, dagvaardings, verhore in die hof, vonnisse, loonbeslagorders en/of eksekutoriale verkoop van eiendom mag insluit.
- Die Raad sal streng beheer oor hierdie proses uitoefen, om te verseker dat dit akkuraat en wettig is, en sal eksterne partye, hetsy prokureurs of enige ander invorderingsagente wat deur die Raad aangestel is, vereis om gereeld oor vordering verslag te doen.
- Die Raad sal prosedures en gedragskodes met hierdie eksterne partye daarstel, hetsy prokureurs, die howe, ens.
- In die geval van debiteure wat in diens is, word loonbeslagorders bo eksekutoriale verkoop verkies, maar albei is deel van die Raad se stelsel van skuldinvorderings-prosedures.
- Alle stappe in die kredietbeheerprosedure sal vir die Raad se rekords en vir die inligting van die debiteur aangeteken word.
- Alle koste in hierdie proses word teen die rekening van die debiteur gehef.
- Individuele debiteurerekening word beskerm en word nie bekend gemaak nie. Die Raad mag egter die inligting aan kredietburo's beskikbaar stel. Sodanige beskikbaarstelling sal skriftelik wees en by die Raad se ooreenkoms met sy kliënte ingesluit word.
- Kliënte sal in kennis gestel word wat die magte en pligte van sodanige agente is, asook wat hulle verantwoordelikhede is, insluitende nakoming van ooreengekome gedragskodes.
- Enige ooreenkoms wat met 'n agent of produkverkoper aangegaan word, sluit 'n klousule in waarvolgens oortredings deur die agent of verkoper tot die beëindiging van die kontrak sal lei.

10.5 *Diefstal en bedrog*

- Enige persoon (natuurlik of juridies) wie se munisipale dienste onwettig aangesluit of heraangesluit is, wat met meters, die verspreidingsnetwerk of enige ander toevoertoerusting peuter, of enige ongemagtigde diens wat op die voorsiening van munisipale dienste betrekking het, asook diefstal en skade aan Raadseiendom pleeg, sal vervolgt word en/of is aanspreeklik vir strawwe soos van tyd tot tyd bepaal.

Ingevolge artikel 97(h) van die Wet op Plaaslike Regering: Munisipale Stelsel, 2000 moet 'n kredietbeheer- en skuldinvorderingsbeleid voorsiening maak vir aangeleenthede betreffende die ongemagtigde gebruik van dienste, asook diefstal en skade.

- Die Raad sal onmiddellik voorsiening van dienste aan 'n kliënt beëindig indien gedrag soos hierbo beskryf, plaasvind.
- Die totale rekening wat verskuldig is, insluitende boetes, aanslag van ongemagtigde gebruik en afsluitings- en heraansluitingsfooie, en verhoogde deposito's soos deur die Raad bepaal indien van toepassing, is verskuldig en betaalbaar voordat toestemming vir enige heraansluiting verleen kan word.
- Die Raad sal moniteringstelsels en -spanne in stand hou om kliënte wat sodanige onwettige aksies onderneem, op te spoor.
- Die Raad kan 'n onderskeid tref tussen die strawwe vir gevalle van vandalisme en gevalle van diefstal. Daaropvolgende gevalle van peutery sal daartoe lei dat strawwe en deposito's in hoeveelheid toeneem.
- Die Raad behou die reg voor om klagte te lê en enige ander regsstappe teen sowel vandale as diene te doen.
- Enige persoon wat versuim om inligting te verskaf of wat vals inligting verskaf aan die Munisipaliteit, se dienste kan onmiddellik afgesny word.

10.6 *Invorderingskoste*

- Alle koste van regsstappe, insluitende rente, strawwe, die koste van diens-afsluiting en regskoste wat met kredietbeheer verband hou, is vir die onkoste van die debiteur en moet minstens die koste van die spesifieke aksie weerspieël.

10.7 *Gedeshonoreerde betalings*

- Kwitansies wat vir gedishonoreerde tjeks en OVB-aftrekkings uitgereik is, moet teruggeskryf word by ontvangs van sodanige kennisgewings. Rente op agterstallige gelde moet gehef word waar van toepassing. Debiteure moet in kennis gestel word en skuldverhalingsaksies van stapel gestuur word.
- Indien betalings gereeld gedishonoreer word, moet die debiteur se stelsel geënkodeer word om nie tjeks of debietordertransaksies van sodanige debiteur te aanvaar nie en hysy moet skriftelik daarvan in kennis gestel word.
- Die verbruikersdeposito moet aangepas word om die verhoogde risiko vir gereelde gedishonoreerde betalings te dek.

Belasting en Algemene Dienste

- Indien die trekker van die tjek, of die kliënt wat waarde uit die deponering van die tjek ontvang het, 'n bestaande debiteur van die Raad is, kan die omswaaiing en strafboete teen 'n rekening van die trekker of begunstigde gedebiteer word en 'n kennisgewingsbrief moet aan die debiteur gestuur word. Sodanige fooi word beskou as 'n tariefheffing en word van die debiteur verhaal. Die Raad behou die reg voor om te weier om enige verdere tjeks van die trekker of begunstigde te aanvaar, om die aangeleentheid op die Nasionale Negatiewe Kredietlys te plaas, en ook om regsstappe te doen wat kriminele klagtes teen die oortreder kan insluit.

Diverse Dienste

- Indien die trekker van die tjek nie 'n bestaande debiteur van die Raad is nie, word 'n diverse debiteurrekening oopgemaak en die debiet en straf word gehef. Sodra die rekening voorgelê word en die debiteur versuim om die tjek te honoreer en die straf binne 14 dae van ontvangs te betaal, word 'n finale aanmaning gegenereer en voorgelê. Indien daar nog geen reaksie is nie, word die aangeleentheid oorhandig vir insluiting op die Nasionale Negatiewe Kredietlys en/of word regstappe ingestel wat kriminele klagtes teen die oortreder kan insluit.
- Indien die trekker van die tjek of die kliënt wat waarde uit die deponering van die tjek ontvang het, 'n bestaande debiteur van die Raad is, word die omswaaiing en strafboete teen die rekening van die trekker of begunstigde gedebiteer en 'n kennisgewingsbrief moet aan die debiteur gestuur word. Sodanige fooi word beskou as 'n tariefheffing en word van die debiteur verhaal. Die Raad behou die reg voor om te weier om enige verdere tjeks van die trekker of begunstigde te aanvaar en ook om regstappe te doen wat kriminele klagtes teen die oortreder kan insluit.

10.8 **Oninbare Skuld**

Skuld sal as onverhaalbaar beskou word indien:

- Alle redelike kennisgewings en koste-effektiewe regstappe om 'n spesifieke uitstaande bedrag te verhaal, uitgeput is; tot 'n bedrag wat jaarliks deur die Hoof-Finansiële Beampte hersien word.
- Die bedrag wat verhaal moet word te klein is om verder pogings om dit te verhaal, te regverdig; of
- Die koste om die skuld te verhaal, nie verder stappe regverdig nie; of
- Die uitstaande bedrag die res na betaling van 'n dividend in die Rand uit 'n insolvente boedel is;
- 'n Bestorwe boedel geen likiede bates het om die uitstaande bedrag te dek nie;
- Indien daar bewys is dat die skuld verjaar het of aan die Raad gerapporteer is;
- Die debiteur nie opgespoor kan word of geïdentifiseer kan word sodat daar met verdere stappe voorgegaan kan word nie;
- Die uitstaande bedrag die gevolg is van 'n administratiewe fout deur die Raad.

11 **MAGTIGING**

- Aangesien belasting in alle gevalle as verhaalbaar beskou word, moet alle versoeke om skuld ten opsigte van belasting af te skryf, as individuele punte aan die Raad voorgelê word.
- Ten opsigte van ander skuld moet lyste waarop die debiteurrekeningnommer, die debiteur se naam, die fisiese adres ten opsigte waarvan die skuld gehef is, die ernommer, indien van toepassing, die bedrag per berekeningskategorie, asook 'n rede waarom die bedrag afgeskryf moet word, opgestel word.
- Hierdie lyste, met 'n punt wat magtiging vra om die aangewese skuld af te skryf, moet voorgelê word aan:
 - (i) Die Uitvoerende Direkteur: Finansies vir skuld van R2 000 of minder per debiteur;
 - (ii) Die Finansiële Komitee vir skuld van R2 000 of meer per debiteur;
 - (iii) Die Uitvoerende Direkteur: Finansies moet voor die einde van die finansiële jaar 'n verslag aan die Raad voorlê oor die bedrag wat gedurende daardie finansiële jaar afgeskryf is.
- Nieteenstaande bogenoemde is die Raad of sy gemagtigde beamptes onder geen verpligting om enige spesifieke skuld af te skryf nie, en is dit altyd na hulle goeddunke om dit te doen.

12 **DISKRESIE: ONDERHANDELBARE BEDRAE**

- Diskresie ingevolge onderhandelbare bedrae in ooreenstemming met hierdie beleid word aan die Uitvoerende Direkteur: Finansies gedelegeer, en hy het die reg om te subdeleger.

- Amptenare met gedelegeerde magte kan diskresie as 'n finale instrument gebruik om besluite ingevolge hierdie beleid te neem.
- Diskresie sal te alle tye en op alle vlakke slegs gebruik word om die beginsels wat in hierdie beleid vervat is, toe te pas en om te verseker dat die een of ander vorm van betaling wat vir die Raad aanvaarbaar is, die resultaat is van onderhandelings met die debiteur.
- Die reëling wat die meeste finansiële voordeel vir die Raad inhou, moet te alle tye aangegaan word, terwyl daar steeds aan die beginsels van hierdie beleid voldoen word.

13 **AFSTANDDOENING**

- Die Munisipale Bestuurder moet verseker dat alle stappe gedoen word om die dorp se skuld in te vorder.
- In sekere omstandighede kan die skuldinvorderingsprosedures op geldige wyse beëindig word:
 - (i) Die insolvensie van die debiteur wie se boedel oor onvoldoende fondse beskik.
 - (ii) Indien die saldo te klein is om te verhaal, met betrekking tot ekonomiese redes in die lig van die koste van verhaling.
- Die Munisipaliteit sal in sodanige gevalle ouditproewe doen en die redes vir die afstanddoening van die skuld aanteken.

14 **BELASTINGKLARING**

- Die Raad sal op die verkoop van enige eiendom in die munisipale regsgebied die oordrag weerhou totdat alle belasting en diensgeld betaal is deur 'n belastingklaring-sertifikaat te weerhou.

15 **PRESTASIE-EVALUERING**

15.1 ***Inkomste-invorderingsteikens***

Die Raad moet teikens daarstel wat die volgende insluit

- (i) Vermindering in huidige maandelikse toename in debiteure in lyn met prestasie-ooreenkomste soos deur die Raad bepaal.

16 **KLIËNTEDIENSTEIKENS**

Die Raad moet teikens daarstel wat die volgende sal insluit:

- (i) Reaksietyd op navrae deur kliënte.
- (ii) Datum waarop eerste rekeninge aan nuwe kliënte gelewer word.
- (iii) Verloop van tyd voor heraansluiting .
- (iv) Meterlees-siklus.

17 **ADMINISTRATIEWE PRESTASIE**

Die Raad moet teikens daarstel wat die volgende sal insluit:

- (i) Koste-effektiewe skuldinvordering.
- (ii) Navraekoerse.
- (iii) Ratio's van toepassingsmeganismes.

Die Raad sal 'n meganisme daarstel waarvolgens hierdie teikens beoordeel kan word en die Raad se prestasie geëvalueer en regstellende stappe gedoen kan word.

18 **VERSLAGDOENING AAN DIE RAAD**

- Die Uitvoerende Direkteur: Finansies moet maandeliks 'n verslag in geskikte formaat aan die Munisipale Bestuurder voorlê om die Munisipale Bestuurder in staat te stel om aan die Raad verslag te doen. Hierdie verslag moet die volgende insluit:
 - (i) Kontantvloei-inligting vir die kapitaal- en bedryfsrekening, en gekombineerde situasies wat die Raad se werklike prestasie teen sy kontantvloei-begrotings toon.
 - (ii) Kontantinvorderingstatistiek wat hoë-vlakskuld-invorderingsinligting bevat (aantal kliënte; navrae; wanbetalingsrekenings; groei of vermindering van agterstallige debiteure; verkieslik in wyk, volgens wyk, besigheid (handel en nywerheid), huishoudelik; staat, institusioneel en ander sodanige afdelings verdeel.
 - (iii) Prestasie in alle gebiede in vergelyking met die teikens waaroor daar in paragraaf 6 van hierdie beleidsdokument ooreengekom is.
 - (iv) Die Raad se voortgesette inkomste en -uitgawestate, wat sowel gefaktuerde inkomste en kontantontvangsinkomste met voortgesette uitgawe in sowel die kapitaal- as bedryfsrekening vergelyk.
- Indien die Raad na die mening van die Uitvoerende Direkteur: Finansies nie kontantontvangsinkomste gaan verkry gelykstaande aan die inkomste wat in die jaarlikse begroting soos deur die Raad goedgekeur, geprojekteer was nie, sal die Uitvoerende Direkteur: Finansies dit met motivering aan die Munisipale Bestuurder rapporteer, wat indien hy met die Uitvoerende Direkteur: Finansies saamstem, onmiddellik sal voorstel dat die begroting in ooreenstemming met realiseerbare inkomstevlakke hersien moet word.

19 **BEPARTEMENT FINANSIES: STRUKTURE**

- Die Uitvoerende Direkteur: Finansies sal, indien nodig na konsultasie met toepaslike konsultante, gereeld aan die Raad verslag doen oor die mannekrag- en stelsels vereistes van die Departement: Finansies, welke vereistes die Raad se ooreengekome teikens ten opsigte van kliënte diens en -bestuur en skuldinvordering in aanmerking moet neem, en nadat die Raad hierdie verslag oorweeg het, sal hy redelikerwys sodanige hulpbronne as wat nodig is om te verseker dat die Tesourie oor die personeel en strukture beskik om die Raad se teikens in hierdie verband te verwesenlik, bewillig, of die diens uitkontraakteer.

20 **KREDIETBEHEER**

- Ten einde die effektiwiteit van kredietopnames te versterk, moet daar oorweeg word om die dienste van 'n kredietburo in te roep.
- Indien die aansoeker nie die eienaar van die eiendom is nie, moet die kontrak deur die aansoeker onderteken word asook die eienaar en sy/of haar gemagtigde. Die eienaar moet ook gesamentlike verantwoordelikheid vir die onverhaalde skuld sy/haar huurder aanvaar.
- 'n Amptenaar moet 'n onderhoud met die aansoeker voer, en kan 'n volledige kredietondersoek doen en poog om alle munisipale skuld verskuldig deur die aansoeker, op te spoor. Dit sal onder andere vereis dat, indien van toepassing, 'n identiteitsdokument, bindende huurooreenkoms, titelakte en ander ondersteunende dokumente soos van tyd tot tyd vereis deur die Raad, getoon moet word.
- Die tersaaklike aansoekvorm soos van tyd tot tyd deur die Raad goedgekeur, maak 'n integrale deel van hierdie beleid uit in soverre die inhoud van sodanige aansoekvorm nie teenstrydig met enige bepalings van hierdie beleid mag wees nie.
- Aansoek om dienste vir sakeondernemings, insluitende maar nie beperk nie tot trusts, maatskappye, beslote korporasies, vennootskappe en alleeneienaars moet goedgekeur word onderworpe aan hierdie bepalings. Die aansoek moet die voorlegging van 'n besluit wat gesag aan die aansoeker delegeer, insluit, en, indien van

toepassing, die sake-entiteit se registrasienuommer of ID-nommer voorsien. Die naam, adres en ander tersaaklike kontakbesonderhede van al die direkteure van die onderneming of lede of trustees of eienaars of vennote moet saam met die besluit voorgelê word. Die tersaaklike aansoekvorm soos van tyd tot tyd deur die Raad goedgekeur, maak 'n integrale deel van hierdie beleid uit insoverre die inhoud van sodanige aansoekvorm nie teenstrydig met enige bepalings van hierdie beleid mag wees nie.

- Die betaling van 'n diensdeposito is gegrond op minimum tariewe soos van tyd tot tyd deur die Raad bepaal, of die aansoeker se betaal- en verbruiksrekord, indien beskikbaar, wat ook al die hoogste is.
- Aanpassings aan deposito's sal deur die debiteur se betaalrekord van munisipale rekeninge en verbruiksvlakke bepaal word.
- Die voorsiening van alle dienste wat nie deur wette en verordeninge gereguleer word nie, is onderworpe aan die ondertekening en aanvaarding van die toevoer-voorwaardes wat in 'n dienskontrak vervat is.

21 **BEHOEFDIGHEIDSBELEID**

Ingevolge artikel 97(c) van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n munisipaliteit voorsiening maak vir hulpbehoewende debiteure wat nie strydig is met sy eiendomsbelastingsbeleid en sy tariefbeleid en enige Nasionale beleid oor hulpbehoewendes nie.

Die beleid vir hulpbehoewendes is op alle munisipale dienste, insluitende eiendomsbelasting, van toepassing.

Kriteria

'n Debiteur word as hulpbehoewend beskou indien die totale huishoudelike inkomste van al die inwoners woonagtig by dieselfde adres wat ouer as 18 jaar is, R800 of minder per maand is, of 'n bedrag soos van tyd tot tyd deur die Raad bepaal, nie die bedrag oorskry gelykstaande aan twee maal die ouderdomspensioen deur die Regering betaal nie.

Befondsing van subsidie

Die behoefdigheidssubsidie word befonds uit daardie gedeelte van die eweredige aandeel bydrae aan die Munisipaliteit uit die Nasionale Regering se fondse en soos daar voorsiening gemaak word in die begroting. In buitengewone omstandighede kan dit uit ander inkomste aangevul word. Die subsidiebedrag word rofweg bereken deur die gedeelte van die eweredige aandeel soos begroot, te verdeel deur die beraamde aantal kwalifiserende huishoudings. Hierdie syfer is die benaderde gemiddelde subsidie per huishouding.

Agterstallige gelde

Die hulpbehoewende debiteur wie se gelde agterstallig is, sal 'n nominale bedrag moet betaal om te besef dat die agterstallige geld nie afgeskryf is nie. Totdat 'n reëling getref is om agterstallige geld af te betaal, kan rente op alle agterstallige rekeninge gehef word teen die standaardkoers.

Finansiële beperkings

Hulpbehoewende huishoudings sal ooreenkomstig hierdie beleid gesubsidieer word, onderworpe aan die Raad se fondse wat van tyd tot tyd beskikbaar is.

Registrasie

- 'n Debiteur moet om behoefdigheidsvoordele aansoek doen by die naaste munisipale kantoor op 'n voorgeskrewe aansoekvorm.

- Die voltooide aansoekvorm moet na 'n komitee verwys word wat bestaan uit 2 raadslede, 2 lede van die gemeenskap en 'n amptenaar wat aanbevelings aan die Raad sal maak.
- Hulpbehoewende debiteure moet elke ses maande weer aansoek doen, ten einde die Raad in staat te stel om te bepaal of hulle finansiële omstandighede verander het al dan nie. Versuim om hieraan te voldoen, sal meebring dat hulle hulpbehoewende status herroep word en dat gestandaardiseerde tariewe en/of heffings heringestel word.
- 'n Hulpbehoewende kliënt moet onmiddellik versoek om deur die Munisipaliteit of sy gemagtigde agent gederegistreer te word indien sy/haar omstandighede in so 'n mate verander het dat hy/sy nie meer aan die kwalifikasie wat vir hulpbehoewendheid daargestel is, voldoen nie.

Bewys van inkomste

- Aansoeke om hulpbehoewendheid moet skriftelike bewys van huishoudelike inkomste van elke lid van die huishouding toon, waarop werkloosheid of lae inkomste of vermindering in inkomste en/of mediese sertifikate wat bevestig dat die persoon nie in staat is om te werk nie, wat vir die Raad aanvaarbaar is, toon.
- Alle dokumentasie moet deur 'n beëdigde verklaring ondersteun word. Hierdie dokumentasie moet huidig wees, dit wil sê nie ouer as een maand nie, en moet saam met die aansoekvorm ingedien word.

Ondersoek

- Die Raad behou die reg voor om bogenoemde na te gaan.
- Raadspersoneel of sy geakkrediteerde agente kan tuisbesoeke doen om die hulpbehoewende persoon se bewerings en lewensomstandighede te bevestig.
- Waar daar gevind word dat 'n hulpbehoewende debiteur op 'n standaard woon wat strydig is met sy aansoek om hulpbehoewendheid, of nie toegang toelaat nie, of versuim om enige verdere inligting wat vereis mag word, te voorsien, kan die behoeftigheidsvoordele alleen na goeddunke van die Raad gekanselleer word, terugwerkend tot die datum van goedkeuring.

Huishoudings sal nie in die skema toegelaat word nie indien:

- (i) Die hoof van die huishouding 'n tweede eiendom besit;
- (ii) Die aansoek oneerlik ingevul is; en
- (iii) Oudits aandui dat die finansiële omstandighede van die huishouding verbeter het.

Eiendomsbelasting

- Die maandelikse behoeftigheidssubsidie is nie gebaseer op die waardasie van die eiendom en/of verbeterings nie, maar is 'n maandelikse bedrag gelykstaande aan 5% van die jaarlikse aanslag wat van tyd tot tyd deur die Raad bepaal word (onderhewig aan die beskikbaarheid van fondse).
- Die subsidiebedrag sal verskil waar riolerings- en vullisheffings by die belastingrekening ingesluit word of afsonderlik gehef word.
- Indien die normale maandelikse belasting wat gehef word, die tersaaklike belastingsubsidies soos hierbo genoem, oorskry, moet die surplus ingevolge die Raad se standaardprosedure betaal word.
- Indien die maandelikse belastingrekening minder is as die tersaaklike belastingsubsidies, soos waarna daar verwys is, sal die behoeftigheidsbelastingsubsidie beperk word tot die waarde van die maandelikse belastingpaaierment .

Water

- Huishoudings wie se water deur die Boland Distriksmunisipaliteit voorsien word, ontvang 6kl gratis water elke maand. 'n Hulpbehoewende huishouding kan egter elke

maand 'n verdere 4kl gratis water ontvang as deel van die behoeftigheidsbystand wat deur die Raad voorsien word, onderworpe aan befondsing.

- Enige hulpbehoewende huishouding wat meer as 20kl water gebruik vir enige twee maande, kan na 'n behoorlike skriftelike kennisgewing hulle behoeftigheidstatus verloor en die standaardtariewe en Raadsprosedure kan heringestel word.
- Indien die debiteur meer as die totale watertoewysing gebruik en nie teen die betaaldatum vir die bykomende water betaal nie, kan die watertoevoer afgesluit of beperk word. Die watertoevoer sal afgesluit of beperk bly totdat die lopende rekening betaal is of 'n reëling getref is.
- Indien die watertoevoer afgesluit is voordat die debiteur om hulpbehoewendheid aansoek gedoen het, sal die debiteur die vereiste heffing wat deur die Raad gehef word, moet betaal sodat die water heraangesluit kan word.

Riolering

- 'n Maandelikse bedrag, gelykstaande aan 50% van die toepaslike tarief, vir rioleringsgebruik en/of -beskikbaarheid soos van tyd tot tyd deur die Raad bepaal, sal aan die hulpbehoewende debiteur toegestaan word (onderworpe aan die beskikbaarheid van fondse).
- Die hulpbehoewende debiteur is verantwoordelik vir die betaling van die verskil tussen die bedrag wat toegestaan is, en die standaardtarief wat deur die Raad bepaal word.
- Indien die maandelikse rioleringsheffing minder is as die waarde van die behoeftigheidsubsidie, sal die subsidie beperk word tot die waarde van die maandelikse rioleringsheffing.

Vullisverwydering

- 'n Maandelikse bedrag gelykstaande aan 50% van die toepaslike tarief vir vullisverwydering soos van tyd tot tyd deur die Raad bepaal, sal aan die hulpbehoewende debiteur toegestaan word (onderworpe aan die beskikbaarheid van fondse).
- Die hulpbehoewende debiteur is verantwoordelik vir die betaling van die verskil tussen die bedrag wat toegestaan is, en die standaardtarief wat die Raad vir die vullisverwyderingsmetode vir daardie gebied bepaal het.

Algemeen

- Indien die maandelikse heffing vir vullisverwydering minder is as die waarde van die behoeftigheidsubsidie, word die subsidie beperk tot die waarde van die vullisverwyderingsheffing.
- Indien 'n verbruiker se verbruik of gebruik van 'n munisipale diens minder is as die gesubsidieerde diens, mag die ongebruikte gedeelte nie die verbruiker toeval nie, en sal dit nie die kliënte geregtig maak om kontant te ontvang of 'n korting ten opsigte van die ongebruikte gedeelte nie.
- Indien 'n kliënt se verbruik of gebruik van 'n munisipale diens die gesubsidieerde diens oorskry, is die kliënt verplig om sodanige surplusverbruik teen die toepaslike tarief te betaal.

22 BELASTING

Jaarlikse Belasting (ander jaarlikse heffings)

- Jaarlikse belasting is op 30 September betaalbaar.
- Rente sal op alle agterstallige rekeninge gehef word teen die standaardkoers.
- Indien die rekening nie teen die betaaldatum soos op die rekening aangedui, betaal is nie, word 'n kennisgewing uitgestuur waarop die totale bedrag wat aan die Raad verskuldig is, aangedui word.

- Indien die rekening nie vereffen word, of daar geen reaksie van die debiteur is om aanvaarbare reëlins vir die terugbetaling van die skuld te tref nie, word verskuldig is dagvaarding uitgereik en regstappe gedoen.
- In gevalle waar belastingskuld ten opsigte van munisipale eiendom is wat deur 'n opskortende verkoop-ooreenkoms verkoop is, word die invordering daarvan ingevolge die verkoopakte of enige daaropvolgende toepaslike skriftelike ooreenkoms tussen die Raad en die debiteur gedoen.
- Op enige stadium terwyl die skuld uitstaande is, word alle redelike stappe gedoen om te verseker dat die uiteindelijke sanksie van 'n eksekutoriale verkoop vermy word of as laaste uitweg beskou word. Die Raad is egter totaal tot 'n eksekutoriale verkoop verbind indien die debiteur versuim om die alternatiewe te gebruik waarvoor die Raad van tyd tot tyd voorsiening maak.
- Die geleentheid om om te skakel na betaling van belasting op 'n maandelikse grondslag in die volgende finansiële jaar, kan aan enige debiteur toegestaan word.

Maandelikse Belasting

- Rente sal op alle agterstallige rekeninge gehef word teen die standaardkoers.
- Debiteure kan by die Raad aansoek doen om lopende en toekomstige belasting maandeliks te betaal, en dit word slegs na goeddunke van die Uitvoerende Direkteur: Finansies, wat dit mag sub-delegeer, goedgekeur.
- Die maandelikse bedrag betaalbaar vir lopende jaarlikse belasting, word bereken om voorsiening te maak vir die betaling van die algehele saldo van sodanige bedrag in gelyke paaiemente teen die einde van daardie finansiële jaar.
- Indien die debiteur se agterstallige belasting gelykstaande is aan die bedrag van enige drie maandelikse paaiemente of meer, word die volle saldo van die jaarlikse belasting betaalbaar en word die rekeningstatus van maandeliks na jaarliks verander.

Staannde agterstallige gelde

- Rente word nie op "staannde agterstallige gelde" gehef nie.
- Staande agterstallige geld moet by reëlins ingesluit word.
- Nieteenstaande enige teenstrydige bepaling vervat in hierdie beleid, moet staande agterstallige gelde ten volle verhaal word voordat die eiendom oorgedra kan word.

Dienste

- Rekeninge moet teen die betaaldatum wat op die rekening aangedui word, betaal word.
- Rente word op alle agterstallige rekeninge gehef teen 'n rentekoers soos van tyd tot tyd deur die Raad bepaal.
- Die debiteur moet op die maandelikse rekening in die twee/drie amptelike tale van die Wes-Kaap gewaarsku word dat afsluiting moontlik is indien betaling nie teen die betaaldatum ontvang word nie.
- Indien die betaling nie teen die betaaldatum soos in die kennisgewing aangedui, ontvang is nie, word die toevoer afgesny.

23 **STREEKSDIENSTEHEFFINGS**

Woordoms krywing

In hierdie paragraaf beteken:

"Die Wet" die Wet op Streekdiensterade, Nr. 108 van 1985, insluitende enige regulasie kragtens die Wet uitgevaardig, en enige kennisgewing kragtens die Wet uitgegee deur die Minister van Finansies in die Staatskoerant;

"Betaaldatum" die 20^{ste} dag van die kalendermaand na die maand waartydens:

- (a) In die geval van 'n streeksdiensteheffing –

- (i) enige vergoeding betaal is of betaalbaar word deur enige werkgewer aan 'n werknemer;
 - (ii) enige trekkings plaasvind met betrekking tot enige persoon wat 'n onderneming bedryf soos beoog by paragraaf (b) van die omskrywing van streeksdienste-heffing in artikel 1 van die Wet;
- (b) In die geval van 'n streeksvestigingsheffing word enige bedrag wat gehef word, bepaal in ooreenstemming met die Wet, met betrekking tot enige onderneming.

“Heffingspligtige” enige persoon wat aanspreeklik is vir die betaling van 'n streekdienste-heffing of streeksvestigingsheffing.

“SAID” die Suid Afrikaanse Inkomstediens.

Invordering van heffings en kredietbeheer

- Die Raad moet by elke heffingspligtige 'n streeksdiensteheffing en/of streeksvestigingsheffing, na gelang van die geval, in ooreenstemming met die Wet invorder.
- Rente op agterstallige rekeninge word gehef teen die koers soos van tyd-tot-tyd bepaal ingevolge artikel 80(1)(b) van die Wet Op Openbare Finansiële Bestuur No. 1 van 1999, soos gewysig. (<http://www.treasury.gov.za/showpfma.htm>)

Betalings sal volgens aanslagtydperk toegeken word in die volgende volgorde:

- Regskoste aangegaan
- Rente gehef
- Stigtingsheffings
- Diensteheffings

Die departementshoof wat verantwoordelik is vir die invordering van heffings wat aan die Raad verskuldig is, doen die volgende stappe om bedrae wat steeds na die betaaldatum uitstaande is, namens die Raad in te vorder:

- Indien die heffingspligtige versuim om te betaal, sal die Raad binne 30 dae 'n aanslag met betrekking tot die streekdiensteheffing en/of streeksvestigingsheffing oplê na sy goeddunke en sodanige bedrag in ooreenstemming met die Wet van die heffingspligtige verhaal.
- Indien 'n aanslagtydperk 30 dae na die betaaldatum van die aanslag uitstaande is, kan enige van die volgende toepaslike stappe, na gelang van die betrokke geval, teen die wanbetalende heffingspligtige gedoen word:
 - (i) 'n Eerste en finale kennisgewing van voorneme om te begin met stappe vir die verhaling van skuld in 'n geregshof (binne 30 dae); en
 - (ii) Die Raad kan van 'n derde party gebruik maak om die agterstallige skuld in te vorder.

VERWYSINGS:

- 1 WET OP PLAASLIKE REGERING: MUNISIPALE STELSELS, 2000 (WET 32 VAN 2000)
- 2 DIE GRONDWET VAN DIE REPUBLIEK VAN SUID-AFRIKA, 1996 (WET 108 VAN 1996)
- 3 SKULDBESTUURSBELEID – STAD KAAPSTAD
- 4 KREDIETBEHEER – WESKUS DISTRIKSRAAD
- 5 KLIËNTEDIENSBESTUURS- EN SKULDINVORDERINGSBELEID – MUNISIPALITEIT BREEDE VALLEI

- ~~(a) verskillende datums bepaal waarop verskillende bepalings van hierdie Hoofstuk op munisipaliteite van toepassing raak;~~
- ~~(b) van toepassing wees op alle munisipaliteite in die algemeen;~~
- ~~(c) 'n onderskeid tref tussen verskillende klasse munisipaliteite wat vir doeleindes van die infasering van die besondere bepalings, in die kennisgewing omskryf kan word met betrekking tot kategorieë of soorte munisipaliteite, of op enige ander manier; of~~
- ~~(d) van toepassing wees op 'n bepaalde klas munisipaliteit alleenlik, soos in die kennisgewing omskryf.~~

HOOFSTUK 9 KREDIETBEHEER EN SKULDINVORDERING

95. Klantesorg en -bestuur.—Met betrekking tot die heffing van eiendomsbelasting en ander belasting deur 'n munisipaliteit en die hef van gelde vir munisipale dienste, moet 'n munisipaliteit, binne sy finansiële en administratiewe kapasiteit—

- (a) 'n gesonde klantebestuurstelsel instel wat daarop gerig is om 'n positiewe en wedersydse verhouding te skep tussen persone wat vir dié betalings aanspreeklik is en die munisipaliteit, en waar van toepassing, 'n diensverskaffer;
- (b) meganismes instel vir gebruikers van dienste en belastingbetalers om terugvoering te gee aan die munisipaliteit of ander diensverskaffer ten opsigte van die gehalte van die dienste en die prestasie van die diensverskaffer;
- (c) redelike stappe neem om te verseker dat gebruikers van dienste ingelig word oor die koste betrokke by diensverskaffing, die redes vir die betaling van dienstegeelde, en die wyse waarop gelde wat uit die dienste verkry word, aangewend word;
- (d) waar die verbruik van dienste gemeet steen te word, redelike stappe neem om te verseker dat die verbruik deur individuele gebruikers van dienste deur akkurate en verifieerbare metingstelsels gemeet word;
- (e) verseker dat persone wat aanspreeklik is vir betalings, gereelde en akkurate rekeninge ontvang wat die grondslag aandui waarop die verskuldigde bedrae bereken word;
- (f) toeganklike meganismes voorsien vir daardie persone om rekening een gemete verbruik te bevraagteken of te verifieer, en appèl prosedures wat dit vir sodanige persone moontlik maak om spoedige regstelling van onakkurate rekenings te ontvang;
- (g) toeganklike meganismes voorsien vir die hantering van klagtes van sodanige persone, tesame met spoedige antwoorde en regstellende optrede deur die munisipaliteit;
- (h) meganismes voorsien om die reaksietyd en doeltreffendheid by die nakoming van paragraaf (g) te monitor; en
- (i) toeganklike betaalpunte en ander meganismes vir die vereffening van rekeninge of die maak van voorafbetalings vir dienste, voorsien.

96. Skuldinvorderingsverantwoordelikheid van munisipaliteite.—'n Munisipaliteit moet—

- (a) alle gelde invorder wat aan hom verskuldig en betaalbaar is, behoudens hierdie Wet en enige ander toepaslike wetgewing; en
- (b) vir dié doel, 'n kredietbeheer- en skuldinvorderingsbeleid aanneem, instandhou en implementeer wat nie-strydig is nie met sy eiendomsbelastingsbeleid en sy tariefbeleid en wat aan die bepalings van hierdie Wet voldoen.

97. Inhoud van beleid.—(1) 'n Kredietbeheer- en skuldinvorderingsbeleid moet voorsiening maak vir—

- (a) kredietbeheerprosedures en -meganismes;
- (b) skuldinvorderingsprosedures en -meganismes;
- (c) voorsiening vir hulpbehoewende debiteure wat nie-strydig is nie met sy eiendomsbelastingsbeleid en sy tariefbeleid en enige nasionale beleid oor hulpbehoewendes;
- (d) realistiese doelwitte wat nie-strydig is nie met—
 - (i) algemeen erkende rekeningkundige praktyke en invorderings verhoudings; en
 - (ii) die geskatte inkomste wat in die begroting daargestel is, min 'n aanvaarbare voorsiening vir slegte skulde;
- (e) rente op agterstallige gelde, waar toepaslik;
- (f) uitstel van tye vir betaling van rekeninge;
- (g) beëindiging van dienste of die beperking van die verskaffing van dienste wanneer betalings agterstallig is;
- (h) aangeleenthede betreffende die ongemagtigde verbruik van dienste, asook diefstal en skade; en
- (i) enige ander aangeleenthede wat by regulasie voorgeskryf mag word ingevolge artikel 104.

(2) 'n Kredietbeheer- en skuldinvorderingsbeleid kan onderskei tussen verskillende kategorieë belastingbetalers, gebruikers van dienste, debiteure, belastings, dienste, diensstandaarde en ander aangeleenthede, solank die onderskeid nie op onbillike diskriminasie neerkom nie.

98. Verordenings moet gevolg gee aan beleid.—(1) 'n Munisipale raad moet verordenings aanneem om gevolg te gee aan die munisipaliteit se kredietbeheer- en skuldinvorderingsbeleid en die implementering en uitvoering daarvan.

(2) Verordenings ingevolge subartikel (1) kan onderskei tussen verskillende kategorieë belastingbetalers, gebruikers van dienste, debiteure, belastings, dienste, diensstandaarde en ander aangeleenthede, solank die onderskeid nie op onbillike diskriminasie neerkom nie.

99. Toesighoudende gesag.—'n Munisipaliteit se uitvoerende komitee of uitvoerende burgemeester of, indien 'n munisipaliteit nie 'n uitvoerende komitee of uitvoerende burgemeester het nie, die munisipale raad self of 'n komitee deur hom aangestel, moet, as die toesighoudende gesag—

- (a) toesig hou oor—
 - (i) die implementering en uitvoering van die munisipaliteit se kredietbeheer- en

skuldinvorderingsbeleid en enige verordenings wat ingevolge artikel 98 uitgevaardig is, en dit monitor; en

- (ii) die prestasie van die munisipale bestuurder in die implementering van die beleid en enige verordenings, en dit monitor;
- (b) wanneer nodig, die beleid en enige verordenings, of die implementering van die beleid en enige sodanige verordenings, evalueer of hersien ten einde die doeltreffendheid van sy kredietbeheer- en skuldinvorderingsmeganismes, prosesse en -prosedures te verbeter; en
- (c) met tussenposes deur die raad bepaal, verslag doen aan 'n vergadering van die raad, behalwe waar die raad self die pligte in paragrawe (a) en (b) gemeld, verrig.

100. Implementeringsgesag.—Die munisipale bestuurder of diensverskaffer moet—

- (a) die munisipaliteit se kredietbeheer- en skuldinvorderingsbeleid implementeer en uitvoer, asook enige verordenings wat ingevolge artikel 98 uitgevaardig word;
- (b) in ooreenstemming met die kredietbeheer- en skuldinvorderingsbeleid en enige sodanige verordenings, effektiewe administratiewe meganismes, prosesse en prosedures instel om geld in te vorder wat aan die munisipaliteit verskuldig en betaalbaar is; en
- (c) met tussenposes soos deur die raad bepaal, die voorgeskrewe besonderhede rapporteer aan 'n vergadering van die toesighoudende gesag bedoel in artikel 99.

101. Munisipaliteit se toegangsreg tot persele.—Die bewoner van 'n perseel in 'n munisipaliteit moet te alle redelike ure aan 'n gemagtigde verteenwoordiger van die munisipaliteit of van 'n diensverskaffer toegang verleen tot die perseel ten einde enige meter of diensverbinding vir verspreiding te lees, te inspekteer, te installeer of te herstel, of om die verskaffing van enige diens af te sluit of te beperk.

102. Rekening.—(1) 'n Munisipaliteit kan—

- (a) enige afsonderlike rekening van persone wat vir betalings aan die munisipaliteit aanspreeklik is, konsolideer;
- (b) 'n betaling deur so 'n persoon krediteer teen enige rekening van daardie persoon; en
- (c) enige van die skuldinvorderings- en kredietbeheermaatreëls implementeer waarvoor in hierdie Hoofstuk voorsiening gemaak word met betrekking tot enige agterstallige bedrae op enige van die rekening van so 'n persoon.

(2) Subartikel (1) is nie van toepassing nie waar daar 'n dispuut is tussen die munisipaliteit en 'n persoon bedoel in daardie subartikel rakende 'n bepaalde bedrag wat deur die munisipaliteit van daardie persoon geëis word.

103. Ooreenkomste met werkgewers.—'n Munisipaliteit kan—

- (a) met die instemming van 'n persoon wat teenoor die munisipaliteit aanspreeklik is vir die betaling van eiendomsbelasting of ander belasting, of gelde vir munisipale dienste, 'n ooreenkoms aangaan met daardie persoon se werkgewer om van die salaris of loon van daardie persoon—
 - (i) enige uitstaande bedrae af te trek wat deur daardie persoon aan die munisipaliteit

verskuldig is; of

- (ii) sodanige gereelde maandelikse bedrae af te trek soos ooreengekom mag word; en
- (b) spesiale aansporings verskaf vir—
 - (i) werkgewers om sodanige ooreenkomste aan te gaan; en
 - (ii) werknemers om tot sodanige ooreenkomste in te stem.

104. Regulasies en riglyne.—Die Minister kan vir die doeleindes van hierdie Hoofstuk regulasies maak of riglyne uitreik ooreenkomstig artikel 120 om voorsiening te maak vir die volgende aangeleenthede of vir die regulering daarvan:

- (a) die besonderhede wat vervat moet word in die munisipale bestuurder se verslag ingevolge artikel 100 (c);
- (b) die identifisering van munisipale dienste wat deur die munisipaliteit of ander diensverskaffers verskaf word aan gebruikers van dienste waar die gebruik van die diens deur die gebruiker redelikerwys per hoeveelheid gebruik of per frekwensie van sodanige gebruik bepaal, gemeet of geraam kan word;
- (c) die bepaling, meet of raming van die gebruik deur ewe gebruiker van elke diens aldus geïdentifiseer;
- (d) gebrukerooreenkomste, en deposito's en bankwaarborge vir die verskaffing van munisipale dienste;
- (e) die lewering van rekeninge aan belastingbetalers en gebruikers, en die besonderhede wat in die rekeninge vervat staan te word;
- (f) die stappe wat deur munisipaliteite en diensverskaffers geneem kan word om betaling van agterstallige rekeninge te verseker, insluitende—
 - (i) die beëindiging van munisipale dienste of die beperking van die verskaffing van dienste;
 - (ii) die beslaglegging op eiendom;
 - (iii) die beslaglegging van huur betaalbaar op 'n eiendom; en
 - (iv) die uitbreiding van aanspreeklikheid tot 'n direkteur, 'n trustee of 'n lid indien die debiteur 'n maatskappy, 'n trust of 'n beslote korporasie is;
- (g) appèlle teen die akkuraatheid van rekeninge vir munisipale belastings of dienste;
- (h) die wyse waarop en tyd waarbinne sodanige appèlle ingedien en bepaal moet word, en die gevolge van suksesvolle en onsuksesvolle appèlle;
- (i) uitstelle vir die betaling van agterstallige bedrae en rente betaalbaar op sodanige agterstallige bedrae;
- (j) diensaansluitings en -afsluitings, en die hervatting van dienste wat onderbreek is;
- (k) die bestryding van ongemagtigde verbruik, aansluiting en heraansluiting en diefstal van munisipale dienste;
- (l) die ontwikkeling en implementering van 'n behoeftigheidsbeleid;

- (m) die peuter met of diefstal van meters, diensverskaffingtoerusting en verspreidingsnetwerk en enige ander bedrieglike handeling in verband met die verskaffing van munisipale dienste; en
- (n) enige ander aangeleentheid wat—
 - (i) effektiewe en doeltreffende stelsels van kredietbeheer en skuldinvordering deur munisipaliteite; of
 - (ii) die toepassing van hierdie Hoofstuk, kan fasiliteer.

(2) Wanneer regulasies uitgevaardig word of riglyne uitgereik word ingevolge artikel 120 om voorsiening te maak vir, of om die aangeleenthede gemeld in subartikel (1) van hierdie artikel te reguleer, moet die Minister—

- (a) die kapasiteit van munisipaliteite in ag neem om aan daardie aangeleenthede te voldoen; en
- (b) 'n onderskeid tref tussen verskillende klasse munisipaliteite ooreenkomstig hulle onderskeie kapasiteite.

~~HOOFSTUK 10~~

~~PROVINSIALE EN NASIONALE MONITERING EN STEL VAN STANDAARDE~~

~~*Deel 1: Provinsiale monitering*~~

~~**105. Provinsiale monitering van munisipaliteite.**—(1) Die LUR vir plaaslike regering in 'n provinsie moet meganismes, prosesse en prosedures ingevolge artikel 155 (6) van die Grondwet instel om—~~

- ~~(a) munisipaliteite in die provinsie te moniteer in die bestuur van hulle eie sake, die uitoefening van hulle bevoegdhede en die verrigting van hulle funksies;~~
- ~~(b) die ontwikkeling van plaaslike regeringskapasiteit in die provinsie te moniteer; en~~
- ~~(c) die ondersteuning te takseer wat munisipaliteite benodig om hulle kapasiteit te versterk om hulle eie sake te bestuur, hulle bevoegdhede uit te oefen en hulle funksies te verrig.~~

~~(2) Die LUR vir plaaslike regering in 'n provinsie kan, by kennisgewing in die *Provinsiale Koerant*, van munisipaliteite van enige kategorie of soort in die kennisgewing vermeld, of van enige ander klas omskryf in die kennisgewing, vereis om met gereelde tussenposes óf binne 'n vermelde tydperk aan 'n bepaalde provinsiale staatsorgaan sodanige inligting voor te lê soos wat in die kennisgewing vereis mag word.~~

~~(3) Wanneer hulle hul bevoegdhede ingevolge subartikel (1) uitoefen—~~

- ~~(a) moet die LUR'e vir plaaslike regering sover moontlik staatmaak op jaarverslae ingevolge artikel 46 en inligting wat ingevolge subartikel (2) deur munisipaliteite voorgelê word; en~~
- ~~(b) kan die LUR'e vir plaaslike regering redelike versoeke om bykomende inligting aan munisipaliteite rig na inagneming van—

 - ~~(i) die administratiewe las op munisipaliteite om die inligting te verstrek;~~
 - ~~(ii) die koste daaraan verbonde; en~~~~

AFRIKAANS

Cape Winelands
DISTRICT MUNICIPALITY

**CREDIT CONTROL,
DEBT COLLECTION**

Chapter 9 of the Local Government: Municipal Systems Act No. 32 of 2000

&

INDIGENT POLICIES

Approved by Council: C.6.4.1.12
30 September 2002

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1 OBJECTIVES OF THE POLICY

The objectives of the policy are to:

- Provide a framework within which the municipal Council can exercise its executive and legislative authority with regard to credit control and debt collection.
- Ensure that all monies due and payable to the municipality are collected and used to deliver municipal services in the best interests of the community, residents and ratepayers in a financially sustainable manner.

Section 96(a) of the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) provides that a municipality must collect all money that is due and payable to it subject to this Act and any other applicable legislation.

- Focus on all outstanding debt as raised on the debtor's account as well as unpaid periods in terms of RSC levies and set realistic targets for collection.
- Outline credit control and debt collection policy procedures as well as indigent policy.
- Provide a framework to link the municipal budget to;
 - indigent support and
 - tariff policies
- Promote a culture of good payment habits amongst debtors and instill a sense of responsibility towards the payment of municipal accounts and reducing municipal debt.
- Subject to the principles provided for in this policy, Council must use innovative, cost effective, efficient and appropriate methods to collect as much of the debt in the shortest possible time without any interference in the process.
- Effectively and efficiently deal with defaulters in accordance with the terms and conditions of the policy.

2 DEFINITIONS

2.1	"arrears"	refers to any amount due to the Council not paid by the due date
2.2	"billing"	refers to the process of charging for services provided by issuing accounts
2.3	"credit control"	It deals with the conditions and procedures to render accounts and to regulate the payment for services rendered as well as RSC levies payable in terms of the Regional Services Councils, Act. No. 109 of 1985
2.4	"credit control policy"	refers to the regulation of day to day actions leading to the issuing of accounts and the payment thereof. This includes issues like service agreements, payment facilities, pay points, final dates for payment, interest and assistance to the poor
2.5	"debt collection"	refers to the debt recovery process and includes sanctions (warning, disconnection, adverse credit rating, legal process, etc.) to be applied in the event of non-payment of accounts.
2.6	"debt recovery policy"	refers to the regulating of actions pertaining to arrear accounts, including extensions granted, written arrangements to pay off arrears, the monitoring thereof and legal actions associated with unpaid accounts
2.7	"disconnection"	means interrupting the supply of water or electricity to a debtor as a consequence of ignoring Notice for payment
2.8	"due date"	refers to the final date of payment as shown on the debtor's municipal account, demand or notices and RSC declarations
2.9	"holistic"	refers to the combining of all debt in order to establish the total obligation of the debtor
2.10	"indigent amount"	refers to the applicable value of the indigent subsidy as determined by the Council from time to time

2.11	"interest on overdue accounts"	is based on a full month and part of a month shall be deemed to be a full month whilst interest on overdue RSC levies will be calculated on a daily basis
2.12	"non-residential debtors"	are classified as those debtors who do not qualify for or receive free electricity and/or water
2.13	"residential debtors"	are classified as those debtors who can qualify for and receive free electricity and/or water
2.14	"RSC levies"	refers to Regional Services Levies and Regional Establishment Levies
2.15	"sundry debt"	refers to any debt other than for rates, housing, metered services, sewerage and refuse removal
2.16	"supply"	means any metered supply of water or electricity
2.17	"standard rate"	A rate of interest which is one percent higher than the rate of interest payable by Council to its bank in respect of an overdraft.
2.18	"tampering"	means the unauthorized reconnection of a supply that has been disconnected for non-payment, the interference with the supply mains or bypassing of the metering equipment to obtain an un-metered service
2.19	"total household income or household income"	refers to the total formal and informal gross income of all people living permanently or temporarily on the property on which the account is based

3 PRINCIPLES

- The administrative integrity of the municipality must be maintained at all costs. The democratically elected officials (councillors) are responsible for policy-making, while it is the responsibility of the municipal manager to execute these policies.
- All customers must complete an official application form formally requesting the municipality to connect them to service supply lines.
- A copy of the application form, conditions of services and extracts of the relevant council's credit control and debt collection policy and by-laws must be handed to every customer on request.
- Billing is to be accurate, timeous and understandable.
- The customer is entitled to reasonable access to pay points and to a variety of reliable payment methods.
- The customer is entitled to an efficient, effective and reasonable response to appeals and should suffer no disadvantage during the processing of a reasonable appeal.
- Enforcement of payment must be prompt, consistent and effective.
- Fraud/criminality will lead to loss of rights and heavy penalties and/or public prosecution.
- Incentives and disincentives may be used in collection procedures.
- The collection process will be cost-effective.
- Collection "Best Practices" will be pursued.
- Results will be regularly and efficiently reported.
- Application forms will be used to categorize customers and to determine whether the customer qualifies for indigent support, pre-payment or credit meters.
- Although customer care and debt collection are inter-related issues, they should be performed by two separate divisions.
- There must be legal cause between the municipality and its customer and customer debt must arise out of a legal framework and must be legally collectable.
- Indigent households will be identified and supported. Welfare is to be separated from tariff and credit control issues and will be supported by appropriate and affordable policies and practices. Indigent support will be introduced within council's financial ability.
- Targets for performance in both customer service and debt collection will be set and pursued and remedies implemented for non-performance.
- Human dignity must be upheld at all times. The policy must be implemented with equity, fairness and consistency.
- Debts and arrangements to repay debts shall be treated holistically, but different repayment periods or methods may be determined for different types of service, debtors

or areas within the general rule that the repayment period should be in sympathy with the installments that the debtor can afford (not applicable on levy income).

- The implementation of the policy shall be based on sound business principles which may include credit worthiness checks.
- New applications for services will be subject to prescribed credit information and outstanding amounts may be transferred to the new account. All information furnished on the application form may be verified by Council with any or all data information institutions, credit information bureaus and, or any financial institutions as may be deemed necessary by Council in determining the applicant's credit worthiness.
- Debtors may be referred to third party debt collection agencies and may be placed on the National Credit Rating list.
- All recoverable costs incurred by Council relating to the collection process shall be recovered from the debtor.
- Interest charges on overdue accounts will be levied from the due date if not paid by the following due date and will be calculated for a full month(s) irrespective of when payment is made. The interest charged will appear in the following month's account.

4 DUTIES AND FUNCTIONS

4.1 *Duties and functions of Council*

- To approve a budget consistent with the needs of communities, ratepayers and residents.
- To impose rates and taxes and to determine service charges, fees and penalties to finance the budget.
- To provide sufficient funds to give access to basic services for the poor.
- To collect RSC levies to finance communal services and infrastructural development

Preferably, the total equitable share should be set aside for this purpose. If this amount is not enough an additional sustainable provision must be made according to the municipality's financial ability.

- To provide for a bad debt provision, in line with the payment record of the community, ratepayers and residents, as reflected in the financial statements of the municipality.

The bad debt provision should at least reflect the increase in debtors during the previous financial year. The amount provided for can only be reduced by the amount provided for working capital.

- To set an improvement target for debt collection, in line with acceptable accounting ratios and the ability of the Municipal Manager.

A realistic target would be to improve on the previous year's result by at least 2,5%. The target should be reviewed every year until the turnover rate of debtors is less than 60 days.

- To approve a reporting framework for credit control and debt collection.
- To consider and approve by-laws to give effect to the Council's policy.
- To monitor the performance of the Executive Mayor/Mayoral Committee and Municipal Manager regarding credit control and debt collection.
- To revise the budget should Council's targets for credit control and debt collection not be met.
- To take disciplinary action against councillors' officials and agents who do not execute council policies and by-laws.

Including credit control and debt collection.

- To approve a list of attorneys that may act for Council should any legal matters relating to debt collection arise. (Refer to Procurement Policy)
- To delegate the required authorities to monitor and execute the credit control and debt collection policy to the Executive Mayor/Mayoral Committee and Municipal Manager respectively.

- To provide sufficient capacity in the Treasure department for credit control and debt collection.
- To appoint debt collection agents to assist the Municipal Manager in the execution of his duties, if required.

4.2 **Duties and functions of Executive Mayor/Mayoral Committee**

- To ensure that Council's budget cash flow and targets for the debt collection are met and executed in terms of the policy and relevant by-laws.¹
- To monitor the performance of the Municipal Manager in implementing the policy and by-laws.²
- To review and evaluate the policy and by-laws in order to improve the efficiency of Council's credit control and debt collection procedures, mechanisms and processes.³
- To report to Council.⁴

Section 99 of the Local Government: Municipal Systems Act, 2000 provides that the Executive Mayor/Mayoral Committee must –

(a) Oversee and monitor -

- 1 *The implementation and enforcement of the municipality's credit control and debt collection policy and any by-laws enacted in terms of section 98; and*
- 2 *The performance of the municipal manager in implementing the policy and any by-laws.*
- 3 *When necessary, evaluate or review the policy and any by-law or the implementation of the policy or such by-laws, in order to improve efficiency of it's credit control and debt collection mechanisms, processes and procedures; and*
- 4 *At such intervals as may be determined by the Council report to a meeting of the Council, except when the Council itself performs the duties mentioned in paragraph 1, 2 and 3.*

4.3 **Duties and functions of the Municipal Manager**

- To implement good customer care management.
- To implement council's credit control and debt collection policy.
- To install and maintain an appropriate accounting system.
- To bill customers.
- To demand payment on due dates.
- To raise penalties for defaults.
- To appropriate payments received.
- To collect outstanding debt.
- To implement "Best Practices".
- To provide different payment methods.
- To determine credit control measures.
- To determine work procedures for public relations, arrangements, disconnections of services, summonses, attachments of assets, sales in execution, write-off of debts, sundry debtors and legal processes.
- To appoint firm/s of attorneys to complete the legal process (i.e. attachment and sale in execution of assets, emolument attachment orders etc.).
- To set performance targets for staff.
- To appoint staff to execute council's policy and by-laws in accordance with council's staff policy.
- To delegate certain functions to heads of department.
- To determine control procedures.
- To report to the Executive Mayor/Mayoral Committee.

4.4 **Duties and functions of Communities, ratepayers and residents**

- To fulfill certain responsibilities, as brought about by the privilege and or right to use and enjoy public facilities and municipal services.

- To pay service fees, rates on property and other taxes, levies and duties imposed by the municipality.
- To observe the mechanisms and processes of the municipality in exercising their rights.
- To allow municipal officials reasonable access to their property to execute municipal functions.
- To comply with the by-laws and other legislation of the municipality.
- To refrain from tampering with municipal services and property.
- To assist Council in determining indigent households.

4.5 ***Duties and functions of Ward Councillors and Political parties***

- To hold regular meetings.
- To adhere to and convey council policies to residents and ratepayers.
- To adhere to council's code of conduct for councillors.

5 **CUSTOMER CARE AND MANAGEMENT POLICY**

Section 95(a) of the Local Government Municipal Systems Act, 2000 provides that a municipality must within its financial and administrative capacity, establish a sound customer management system that aims to create a positive and reciprocal relationship between persons liable for payments and the municipality.

5.1 ***Communication and feedback***

5.1.1 The municipality will, within its financial and administrative capacity, conduct an annual process of compiling its budget which will include:

- a) A First Budget Meeting, in January, wherein Executive Mayor / Mayoral Committee will consider budget priorities, principles and a budget framework.
- b) A first round of public meetings will then be called, to invite at least the following: political parties; ratepayers and civic organizations; chambers of business and organized labour; the general public and other interested parties, at which the budget priorities, principles and framework will be outlined and debated.
- c) Need identification workshops will be conducted throughout the Region (IDP meetings), the objects of which will be:
 - i) To identify all the needs of B Municipalities and District Management area that are legitimately in the area of responsibility of the council.
 - ii) To involve the community in prioritizing these needs.
 - iii) To involve the community in Council's planning, and to provide the community with much basic information as to what Council does and what other levels of government do.
 - iv) To inform the community of the levels of payment and non-payment in specific areas, and to devise strategies in that regard.
- d) A council workshop, which will marry the results of the first budget meeting, the public meetings, and the need identification workshops with Council's Integrated Development Plan.
- e) Thereafter Council's draft Capital and Operating budgets, informed by the above processes, will go through Council's Executive Mayor/Mayoral Committee for the creation of a draft budget.
- f) This draft budget, with tariff and rate implications, will then be presented to a second round of public meetings.
- g) Thereafter a final draft of the budget appears before Council for approval.

5.1.2 Council's Customer Care and Management, and Debt Collection Policy, will be available in English, Afrikaans and Xhosa, and will be made available by general publication and on specific request, and will also be available at Council's cash collection points.

5.1.3 Council will endeavour to distribute a regular newsletter, which will give prominence to customer care and debt issues.

- 5.1.4 Councillors will be required to hold regular meetings, at which customer care and debt issues will be given prominence.
- 5.1.5 The press will be encouraged to give prominence to Council's Customer Care and Debt issues, and will be invited to Council meetings where these are discussed.
- 5.1.6 Council aims to establish:
 - a) Decentralised complaints/feedback offices according to the constituencies of direct elected Councillors;
 - b) A centralized complaints database to enhance co-ordination of complaints, their speedy resolution and effective communication with customers;
 - c) Appropriate training for officials dealing with the public to enhance communications and service delivery; and
 - d) A communication mechanism to give council feedback on service, debt and other issues of concern.

5.2 **Service application and agreements**

- 5.2.1 All customers of services will be required to sign an agreement governing the supply, of, and cost of, municipal services. Owners may allow a tenant to sign a separate agreement with the municipality, which the municipality may accept. On default by a tenant, the owner is the debtor of last resort.
- 5.2.2 Prior to signing these agreements, owners and or tenants will be entitled to receive the policy document of the Council on request.
- 5.2.3 On the signing of the agreement, owners and or tenants will receive a copy thereof.
- 5.2.4 Within a specified period (in the agreement) of change of ownership, meters will be read and an account posted.
- 5.2.5 In the agreement, customers will acknowledge liability for costs of collection, and interest and penalties, in the event of delayed payment.

5.3 **Customer screening and securities**

- 5.3.1 Applicants for municipal services may be checked for credit-worthiness including checking information from banks, credit bureau, local authorities, trade creditors, and employers. (Applicable to Businesses only)
- 5.3.2 Security deposits in cash will be taken, and may vary according to the risk. A deposit will be determined by Council from time to time.
- 5.3.3 Deposits can be increased by the municipality at any time at the sole discretion of the municipality.
- 5.3.4 Deposits can vary according to the credit-worthiness or legal category of the applicant.
- 5.3.5 The municipality will not pay any interest on deposits.
- 5.3.6 On the termination of the agreement the amount of the deposit less any outstanding amount due to the municipality will be refunded to the customer.

6 **ACCOUNTS AND BILLING**

Section 95(d) of the Local Government Municipal Systems Act, 2000 provides that a municipality must, within its financial and administrative capacity take reasonable steps to ensure that the consumption of services has to be measured through accurate and verifiable metering systems.

- Customers will receive an understandable and accurate bill from the municipality, which will consolidate all service costs for that property.
- Accounts will be produced in accordance with the meter reading cycle and due dates are linked to the statement date.
- Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the municipality or its authorized agent.
- It is the client's responsibility to ensure timeous payment in the event of accounts not received.
- Settlement or due date is 14 days from date of statement.
- Accounts must be consumer friendly and must clearly reflect the following minimum information :
 - (a) the name, address and contact numbers of the Council;
 - (b) the name and postal address of the account holder;
 - (c) details of the property in respect of which the account is issued;
 - (d) the contents of the account must be reflected in the language of the account holder – at present, a choice between Afrikaans and English is offered;
 - (e) the balance brought forward from the previous account as well as a summary of transactions for the present period;
 - (f) all services for which the account is rendered as well as amounts billed for such services;
 - (g) the final amount payable;
 - (h) the final date for payment;
 - (i) soft reminders in respect of interest levies and discontinuation of services; and
 - (j) the situation of payment facilities and modes of payment accepted and hours for payment.
 - (k) VAT Registration number and account number.

6.1 **Metering**

Section 95(e) provides that a municipality must ensure that persons liable for payments receive regular and accurate accounts that indicate the basis for calculating the amount due.

- The municipality will endeavour within practical and financial limits to provide meters to every paying client for all meter-able services.
- All meters will be read monthly, if at all possible. If the meter is not read monthly the council will average the consumption for the preceding three months.
- Customers are entitled to request verification of meter readings and accuracy within reason, but may be held liable for the cost thereof.
- Customers will be informed of meter replacement.
- If a service is metered but it cannot be read due to financial and human resource constraints or circumstances out of the control of the municipality or its authorized agent, and the customer is charged for an average consumption the account following the reading of the metered consumption must articulate the difference between the actual consumption and the average consumption, and the resulting credit or debit adjustments.

6.2 **Right of access to premises**

- The owner and or occupier of premises give an authorized representative of the municipality access to the premises at all reasonable hours in order to read, inspect, install or repair any meter or service connection for reticulation, or to disconnect, stop or restrict, or reconnect, the provision of any service

Section 101 provides that the occupier of premises in a municipality must give an authorized representative of the municipality access at all reasonable hours to the premises in order to read, inspect, install or repair any meter or service connection for reticulation, or to disconnect stop or restrict the provision of any service.

- The owner accepts the cost of relocating a meter if satisfactory access is not possible.
- If a person contravenes right of access the municipality or its authorized agent may :

- (a) By written notice require such person to restore access at his/her own expense within a specified period.
- (b) If it is the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such person.

6.3 **Full and final settlement payments**

- Any part payment of an account in full and final settlement can only be tendered to the Executive Director of Finance or his delegated authority.
- Should such a payment not be tendered in accordance with abovementioned, cash or postal orders will be returned to the payer. If such payment is in the form of a cheque, credit card or electronic payment, the amount will be returned to the drawer thereof.
- The account will be adjusted accordingly and debt management actions will commence as if no payment has been tendered.

6.4 **Payment facilities and methods and stop orders and debit orders**

- The municipality will operate and maintain suitable banking and cash facilities which will be accessible to all users.
- The municipality will at its discretion allocate a payment between service debts – a debtor who has overdue debt may not specify that the payment is for a specific portion of the account.
- The municipality may with the consent of a customer approach an employer to secure a debit or stop order arrangement.
- The customer will acknowledge, in the customer agreements, that the use of customer agents in the transmission of payments to the municipality is at the risk of the customer – also for the transfer time of the payment.

6.5 **Arrangements**

Principles for Residential Debtors

- Notwithstanding that all debts should be treated holistically, certain categories of debt may be subject to category specific repayment parameters.
- Current charges must be paid in full. This is not negotiable.
- The debtor may be required to prove levels of income and must agree to a monthly payment towards arrears based on his ability to pay or based on his total liquidity if Council so requires.
- All negotiations with the debtor should strive to result in an agreement that is sustainable and is most beneficial to Council.
- Interest will be charged on arrears at standard rate.
- Interest on arrears in respect of all services and rates may be frozen whilst the debtor adheres to the conditions of the arrangement.
- Debtors who default on three occasions in respect of arrangements made will be denied the privilege of making further arrangements and the full amount becomes payable.
- All arrangements should be subject to periodic review.
- All services may be discontinued and legal action will be taken against debtors and/or such debt may be referred to third party debt collectors, for recovery.

Arrangement Criteria for Residential Debtors

All debtors who are in arrears and apply to make arrangements to reschedule their debt will be subject to the following payment requirements at the time of making the arrangement.
Full settlement of current account and on agreed amount towards arrears.

Principles for Non-residential Debtors

- Non-residential debtors may make arrangements to liquidate their arrears where it would be financially beneficial to the Council for them to do so.
- The final decision to make these arrangements will rest with the Executive Director of Finance with the right to sub delegate.

Arrangement Criteria for Non-residential debtors

If any non-residential debtor wishes to make an arrangement for a period of not longer than six months, and will pay the first installment immediately, interest on the arrangement amount may be suspended as long as the terms of the arrangement are maintained.

6.6 Enquiries, Appeals, Service complaints and Disputes

- If a customer is convinced that his or her account is inaccurate, he or she can lodge an appeal with the municipality for recalculation of this account.

Section 95(f) of the Local Government : Municipal Systems Act, 2000 provides that a municipality must provide accessible mechanisms for those persons to query or verify accounts and metered consumption and appeal procedures which allow such persons to receive prompt redress for inaccurate accounts.

- Queries regarding non-receipt of regular accounts must be followed up. This does not constitute a valid reason for non-payment of accounts.
- In the interim the debtor must pay the average of the last three months account. Where no such history is available the debtor is to pay an estimate provided by the municipality before payment due date until the matter is resolved.
- The relevant department will investigate and inform the debtor within one month.
- Failure to make such agreed interim payment or payments will make the customer liable for disconnection.
- A customer may appeal against the finding of the municipality or its authorized agent in paying the average of three months or an estimated amount.
- An appeal and request must be made and lodged with the municipality within 21 (twenty-one) days after the customer became aware of the finding and must :
 - (a) Set out the reasons for the appeal.
 - (b) Be accompanied by any security determined for the testing of a measuring device if applicable.
- Duplicate accounts must be available upon request.
- "Dispute" referred to in Section 102(2) of the Municipal Systems Act, No. 32 of 2000 as the instance when a debtor questions the correctness of any account by Council to him and such debtor lodges an appeal with Council.
- In order for a dispute to be registered with Council the following procedures must be followed :
 - The debtor must render the dispute in writing to Council and this must be actually received by Council.
 - The debtor must furnish his full personal particulars including his account number, telephone number, fax, e-mail addresses and any other relevant particulars.
 - The full nature of the dispute must be described in the correspondence.

On receipt of the dispute the Council will take the following actions:

- A Register must be kept in which all disputes received are to be entered.
- An authorized controlling official will keep custody of the register and conduct a daily or weekly check or follow-up on all disputes as yet unresolved.
- A written acknowledgement of receipt must be provided to the debtor.
- All appeals regarding disputed amounts must be unilaterally concluded by Council's authorized officials within 14 calendar days from receipt thereof.
- Council's authorized official's decision is final and will result in the immediate implementation of any debt collection and credit control measures after the debtor is provided with the outcome of the appeal.
- The same dispute will not be reconsidered and will not again be defined as a dispute.
- If the debtor is not satisfied with the outcome of his appeal he may under protest pay the amount in dispute and redress his action to a court of law.

7 BUSINESS WHO TENDER TO THE MUNICIPALITY

The Procurement Policy and Tender Conditions include the following:

- (i) When inviting tenders for the provision of services or delivery of goods, potential contractors may submit tenders subject to a condition that consideration and evaluation thereof will necessitate that the tenderer obtain from the municipality a certificate stating that all relevant municipal accounts owing by the tenderer or its directors, owners or partners have been paid or that suitable arrangements (which include the right to set off in the event of non-compliance) have been made for payment of any arrears.
- (ii) A municipal account to mean any municipal service charge, RSC levies tax or other fees, fines and penalties, due in terms of a contract or approved tariff or rate, which is outstanding after the due date normally appearing on the consolidated account or overdue in terms of the contract or any other due date that has passed.
- (iii) Tender conditions contain a condition allowing the municipality to deduct moneys owing to the municipality from contract payments in terms of a reasonable arrangement with the debtor.

8 INCENTIVES FOR PROMPT PAYMENT

- The municipality may, to encourage payment, and to reward good payers consider from time to time incentives for the payment of accounts.
- Such incentive schemes, if introduced, will be reflected in annual budgets as additional expenditure.

9 CUSTOMER ASSISTANCE PROGRAMMES

Water leakages

- If the leakage is on the side of the customer the customer is responsible for the payment of the full account.
- The customer has the responsibility to control and monitor his/her consumption.

Rate rebates

- Properties used exclusively for residential purposes may qualify for a rebated rate determined annually by Council.
- A rate rebate may be granted to social pensioners or the receiver of a State disability grant as determined by Council from time to time. To qualify for the concession the following criteria will apply: Application must be made each year and reach the Executive Director: Finance on or before 30 June. The applicant must be the registered owner of the property and should not sub-let any portion of the dwelling or take in boarders. The applicant should not own any other property. The property must be readily accessible to municipal staff for the purpose of carrying out of inspections.

Arrangements for settlements

- If a customer cannot pay his/her account with the municipality then the municipality may enter into an extended term of payment with the customer. He/she must:
 - (i) Sign an acknowledgement of debt;
 - (ii) Sign a consent to judgment;
 - (iii) Provide a garnishee order/emolument order/stop order (if he or she is in employment);
 - (iv) Acknowledge that interest will be charged at the prescribed rate;
 - (v) Pay the current portion of the account in cash; and
 - (vi) Sign an acknowledgement that, if the arrangements negotiated are later defaulted on, that no further arrangements will be possible and that disconnection of water and electricity will immediately follow, as will legal proceeding.

- Council reserves the right to raise the deposit/security requirement of debtors who seek arrangements.

Rates by installments

If the owner of ratable property notifies the Executive Director: Finance in writing not later than the thirty first day of May in any financial year or such later date in such financial year as the Executive Director: Finance may agree to, that he is desirous of paying all rates in respect of such property by installments, such owner shall be entitled to pay all rates for the financial year ensuing and for each succeeding financial year until such notice is in like manner withdrawn by him, in twelve installments which shall;

- (i) as far as possible, be equal, and;
- (ii) be due and payable on the last day of each month commencing with the month in which the relevant due date falls.
- (iii) These installments will be subjected to interest being added if not paid in accordance with (ii) above.

10 **DEBT COLLECTION POLICY**

10.1 ***Enforcement Mechanisms***

10.1.1 ***Interruption of service***

Section 97 (g) of the Local Government: Municipality Systems Act, 2000 provides that a credit control and debt collection policy must provide for termination of services or the restriction of the provision of services when payments are in arrears.

- Customers who are in arrears with their municipal bill and who have not made arrangements with the council will have their supply of water and other municipal services discontinued.
- Council reserves the right to deny or restrict the sale for water to customers who are in arrears with their rates or other municipal charges.
- Debtors except those who are charged according to the full domestic tariff should be required to pay all penalties and arrears in full before the supply is restored.
- The restriction and or discontinuation of water supplies will happen in accordance with a policy determined by council from time to time.
- A notice shall be left at the property advising that the supply has been disconnected and warn that all water outlets should be closed. The notice must also advise that the supply will only be reconnected after the total balance of the amount specified on the notice including the reconnection fee has been paid or an arrangement acceptable to Council has been made. This Notice must also warn of the consequences of unauthorized reconnection.
- Upon the liquidation of arrears, or the conclusion of arrangements for term payment, the restricted service will be reconnected as soon as conveniently possible.
- The cost of the restriction or disconnection, and the reconnection, will be determined by tariffs agreed by Council, and will be payable by the consumer before reconnection.
- The onus shall always be on the debtor to request reconnection and to prove that the full amount on the disconnection notice was paid or that an arrangement was entered into.

10.1.2 ***Unauthorized reconnection of water supply***

- It is considered a criminal offence which may result in legal action being taken. Where this has occurred the water supply will be effectively disconnected.

10.2 ***Interest and penalties***

- Interest will be raised as a charge on all accounts not paid by the due date in accordance with applicable legislation.

Section 97(e) of the Local Government: Municipal Systems Act, 2000 provides that a credit control and debt collection policy must provide for interest on arrears, where appropriate.

- The decision to waive interest in specific instances can only be taken by a decision of Council or its delegated Committee.

10.3 **Personal contact**

Telephonic contact

10.3.1 **Agents calling on clients**

- Council will endeavour, within the constraints of affordability, to make personal or telephonic contact with all arrear debtors to encourage their payment, and to inform them of their arrears state, and their rights (if any) to conclude arrangements or to indigence subsidies, and other related matters, and will provide information on how and where to access such arrangements or subsidies, and other related matters and will provide information on how and where to access such arrangements or subsidies.
- The municipality shall maintain a schedule of debtors with large amounts outstanding (the cut-off amount will be agreed by Council) and will maintain intensive contact with these debtors.
- Council may consider the use of agents and innovative debt collection methods and products. Cost effectiveness, the willingness of agents to work under appropriate codes of conduct and the success of such agents will be closely monitored by Council.
- Such contact is not a right that debtors enjoy – disconnection of services and other collection proceedings will continue in the absence of such contact for whatever reason.

10.4 **Legal Process/Use of attorneys/Use of credit bureaus**

- Council will, when a debtor is 60 days in arrears, commence legal process against that debtor, which process could involve final demands, summonses, court trials, judgements, garnishee orders and/or sales in execution of property.
- Council will exercise strict control over this process, to ensure accuracy and legality within it, and will require regular reports on progress from outside parties, be they attorneys or any other collection agents appointed by council.
- Council will establish procedures and codes of conduct with these outside parties be they attorneys, the courts, etc.
- Garnishee orders, in the case of employed debtors, are preferred to sales in execution, but both are part of Council's system of debt collection procedures.
- All steps in the credit control procedure will be recorded for Council's records and for the information of the debtor.
- All costs of this process are for the account of the debtor.
- Individual debtor accounts are protected and are not the subject of public information. However Council may release debtor information to credit bureaus. This release will be in writing and included in Council's agreement with its customers.
- Customers will be informed of the powers and duties of such agents and their responsibilities including the observation of agreed codes of conduct.
- Any agreement concluded with an agent or product vendor shall include a clause whereby breaches of the code of conduct by the agent or vendor will see the contract terminated.

10.5 **Theft and Fraud**

- Any person (natural or juristic) found to be illegally connected or reconnected to municipal services, tampering with meters, reticulation network or any other supply equipment or committing any unauthorized service associated with the supply of municipal services, as well as theft and damage to Council property, will be prosecuted and/or liable for penalties as determined from time to time.

Section 97 (h) of the Local Government: Municipal Systems Act, 2000 provides that a credit control and debt collection policy must provide for matters relating to unauthorized consumption of services theft and damages.

- Council will immediately terminate the supply of services to a customer should such conduct as outlined above be detected.
- The total bill owing, including penalties, assessment of unauthorized consumption and discontinuation and reconnection fees, and increased deposits as determined by Council if applicable, becomes due and payable before any reconnection can be sanctioned.
- Council will maintain monitoring systems and teams to detect and survey customers who are undertaking such illegal actions.
- Council may distinguish in its penalties between cases of vandalism and cases of theft.
- Subsequent acts of tampering will lead to penalties and deposits increasing in quantum.
- Council reserves the right to lay charges and to take any other legal action against both vandals and thieves.
- Any person failing to provide information or providing false information to the municipality may face immediate disconnection.

10.6 *Cost of collection*

- All costs of legal process, including interest, penalties, service discontinuation costs and legal costs associated with credit control are for the account of the debtor and should reflect at least the cost of the particular action.

10.7 *Dishonoured payments*

- Receipts issued in respect of dishonoured cheques and ACB deductions must be written back upon receipt of such notices. Interest on arrears must be raised where applicable. Debtors must be notified and debt recovery actions be instructed where necessary.
- Should payments be dishonoured regularly, the debtors system must be encoded to not accept cheques or debit order transactions of such a debtor and he/she must be informed in writing.
- Consumer deposits must be adjusted to cover the increased risk of regularly dishonoured payments.

Rates and General Services

- If the drawer of the cheque, or the customer who received value from the depositing of the cheque, is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the debtor. Such fee shall be deemed to be a tariff charge and shall be recovered from the debtor. Council reserves the right to refuse to accept further cheques from the drawer or beneficiary, to place the matter on the National Adverse credit listing and also institute legal action which may include criminal charges against the offender.

Miscellaneous Services

- If the drawer of the cheque is not an existing debtor of Council, then a sundry debtor account is opened and the debit and penalty is raised. Once the account is submitted and the debtor fails to honour the cheque and pay the penalty within 14 days of receipt, a final demand is generated and submitted. If there is still no response, then the matter shall be handed over for placement on the National Adverse Credit listing and/or institute legal action that may include criminal charges against the offender.
- If the drawer of the cheque or the customer who received value from the depositing of the cheque is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the debtor. Such fee shall be deemed to be a tariff charge and shall be recovered from the debtor. Council reserves the right to refuse to accept further cheques from the drawer or beneficiary and also institute legal action which may include criminal charges against the offender.

10.8 **Irrecoverable Debt**

Debt will be regarded as irrecoverable if:

- All reasonable notifications and cost effective legal avenues to recover a specific outstanding amount have been exhausted; or amount to be revised by the Executive Director: Finance annually.
- If the amount to be recovered is too small to warrant further endeavours to collect it; or
- The cost to recover the debt does not warrant further action; or
- The amount outstanding is the residue after payment of a dividend in the Rand from an insolvent estate; or
- A deceased estate has no liquid assets to cover the outstanding amount; or
- It has been proven that the debt has prescribed; or to be reported to Council.
- The debtor is untraceable or cannot be identified so as to proceed with further action.
- The outstanding amount is due to an administrative error by Council.

11 **AUTHORIZATION**

- As rates are deemed to be recoverable in all instances, all requests to write-off debt in respect of rates must be presented as individual items to Council.
- In respect of other debt, schedules indicating the debtor account number, the debtor's name, the physical address in respect of which the debt was raised, address erf number, if applicable, amount per account category as well as a reason to write off the amount must be compiled.
- These schedules with an item requesting authorization to write off the indicated debt must be presented to :
 - (i) The Executive Director: Finance for debts of R2 000 and less per debtor;
 - (ii) The Finance Committee for debts R2 000 or more per debtor; and
 - (iii) The Executive Director: Finance must submit a report to council before the end of the financial year to inform them of the amount written off during that financial year.
- Notwithstanding the above Council or its authorized officials will be under no obligation to write off any particular debt and will always have the sole discretion to do so.

12 **DISCRETION - NEGOTIABLE AMOUNTS**

- Discretion in terms of negotiable amounts as per this policy is delegated to the Executive Director of Finance with the right to sub-delegate.
- Officials with delegated powers may use discretion as a final tool by which decisions can be made in accordance with this policy.
- At all times and at all levels, discretion will only be used so as to apply the principles embodied within the policy and to ensure that some form of payment acceptable to Council is forthcoming from negotiations with the debtor.
- At all times the most financially beneficial arrangement to Council must be entered into whilst still retaining the principles of this policy.

13 **ABANDONMENT**

- The Municipal Manager, must ensure that all avenues are utilized to collect the town's debt.
- There are some circumstances that allow for the valid termination of debt collection procedures:
 - (i) The insolvency of the debtor, whose estate has insufficient funds.
 - (ii) A balance being too small to recover, for economic reasons considering the cost of recovery.
- The municipality will maintain audit trails in such an instance, and document the reasons for the abandonment of the debt.

14 **RATES CLEARANCE**

- On the sale of any property in the municipal jurisdiction, Council will withhold the transfer until all rates and service charges are paid by withholding a rates clearance certificate.

15 **PERFORMANCE EVALUATION**

15.1 ***Income Collection Targets***

Council to create targets that include:

- (i) Reduction in present monthly increase in debtors in line with performance agreements determined by council.

16 **CUSTOMER SERVICE TARGETS**

Council to create targets that would include:

- (i) Response time to customer queries.
- (ii) Date of first account delivery to new customers.
- (iii) Reconnection time lapse.
- (iv) Meter reading cycle.

17 **ADMINISTRATIVE PERFORMANCE**

Council to create targets that will include:

- (i) Cost efficiency of debt collection.
- (ii) Query rates.
- (iii) Enforcement mechanism ratios.

Council will create a mechanism wherein these targets are assessed; Council's performance is evaluated and remedial steps taken.

18 **REPORTING TO COUNCIL**

- The Executive Director: Finance shall report monthly to the Municipal Manager in a suitable format to enable the municipal Manager to report to Council. This report shall report on:
 - (i) Cash flow information for the capital and operating accounts, and combined situation, showing Council's actual performance against its cash flow budgets.
 - (ii) Cash collection statistics, showing high-level debt recovery information (numbers of customers; enquires; default arrangements; growth or reduction of arrear debtors; ideally divided into wards, business (commerce and industry) domestic, state, institutional and other such divisions.
 - (iii) Performance of all areas against targets agreed to in item 6 of this policy document.
 - (iv) Council's ongoing income and expenditure statements, comparing both billed income and cash receipt income, against ongoing expenditure in both the capital and operating accounts.
- If in the opinion of the Executive Director: Finance, Council will not achieve cash receipt income equivalent of the income projected in the annual budget as approved by Council, the Executive Director: Finance will report this with motivation to the Municipal Manager who will, if he agrees with the Executive Director: Finance, immediately move for a revision of the budget according to realistically realize-able income levels.

19 STRUCTURES OF THE FINANCE DEPARTMENT

- Council shall regularly receive a report from the Executive Director: Finance, if necessary after consultation with suitable consultants, on the manpower and systems requirements of treasury which requirements take into account Council's agreed targets of customer care and management, and debt collection, and, after considering this report, Council will within reason vote such resources as are necessary to ensure that treasury has the staffing and structures to meet Council's targets in this regard or to outsource the service.

20 CREDIT CONTROL

- In order to enhance the affectivity of credit checks it should be considered to subscribe to the services of a credit bureau.
- Should the applicant not be the owner of the property, the contract must be signed by the applicant and the owner or his/her proxy. The owner must also accept joint responsibility for the un-recovered debt of his/her tenant.
- The applicant shall be interviewed by an official who may carry out a full credit check and endeavour to trace all municipal debt owed by the applicant. This will require the provision of, inter alia and if applicable, an Identity document, binding lease agreement, title deed and other supporting documents as required by Council from time to time.
- The relevant application form as approved by Council from time to time forms an integral part of this Policy insofar as the contents of such application form is not in conflict with any of the provisions of this policy.
- Application for services for businesses including but not limited to, trusts, companies, close corporations, partnerships and sole proprietors should be approved subject to the provisions. The application must include the submission of a resolution delegating authority to the applicant and furnishing, if applicable, the business entity's registration number or IT number. The name, addresses and all relevant contact particulars of all the businesses directors or members or trustees or proprietors or partners must be submitted with the resolution. The relevant application form as approved by Council from time to time forms an integral part of this Policy insofar as the contents of such application form is not in conflict with any of the provisions of this policy.
- The payment of a service deposit based on minimum tariffs as determined by the Council or the applicant's payment and consumption record, if available, whichever the greatest.
- Adjustments to deposits will be determined by the debtor's payment record of municipal accounts and consumption levels.
- The provision of all services not regulated by acts and by-laws will be subject to the signing and acceptance of the conditions of supply contained in a service contract.

21 INDIGENT POLICY

Section 97(c) of the Local Government: Municipal Systems Act, 2000 provides that a municipality must make provision for indigent debtors that is consistent with it's rates and tariff policies and any national policy on indigent.

The indigent policy will apply to all Municipal services including assessment rates.

Criteria

A debtor is considered indigent if the joint income of all occupants over 18 years residing at the specific address does not exceed R800 or an amount as determined by Council from time to time.

Funding of subsidy

The source of funding of the indigence subsidy is that portion of the equitable share contribution to the municipality made from the national government's fiscus and as provided for in the budget. In exceptional circumstances this can be supplemented from other

revenues. The subsidy amount is to be crudely calculated by dividing the portion of the equitable share as budgeted by the estimated number of qualifying households. This figure is the approximate average subsidy per household.

Arrears

The indigent debtor who is in arrears will be required to pay a nominal amount to understand that the arrears debt has not been written off. Until an arrangement is made to pay arrears debt, interest may be charged on all overdue accounts at standard rate.

Financial Restraints

Indigent households will be subsidized in accordance with this policy subject to the Council funding available from time to time.

Registration

- A debtor should make application for indigent benefits at the nearest Municipal officer on a prescribed application form.
- The completed application form must be referred to a Committee consisting of 2 councillors, 2 members of the community and an official that will make recommendations to Council.
- Indigent debtors must re-apply every 6 months in order for Council to determine whether or not their financial circumstances have changed. Failure to comply will result in their indigent status being revoked and standardized tariffs and/or charges being reinstated.
- An indigent customer must immediately request de-registration by the municipality or its authorized agent if his/her circumstances have changed to the extent that he/she no longer meet the qualifications set out for indigency.

Proof of Income

- Applications for indigency must produce written proof of household income for each member of the household indicating unemployment or low income or reduction in income and/or medical certificates confirming inability to work acceptable to Council.
- All documentation must be supported by a sworn affidavit. This documentation should be current i.e. not more than one month old and should be submitted with the application form.

Investigation

- The Council reserves the right to verify above details.
- Council staff or its accredited agents may undertake house visits to confirm the indigent's claim and living conditions.
- Where an indigent debtor is found to be living at a standard inconsistent with his indigent application or fails to allow access or provide any further information as may be required, the indigent benefits may be cancelled at Council's sole discretion retrospective to the date of approval.

Households will be excluded from the scheme if:

- (i) The household head owns a second property;
- (ii) The application was filled in dishonesty; and
- (iii) Audits suggest improvement in the financial circumstances of the household.

Property Rates

- The monthly indigent subsidy for rates will not be based on the valuation of the property and/or improvements, but will be a monthly amount of 5% of the annual assessment determined by Council from time to time (subject to the availability of funds).

- The subsidy amount will differ where sewerage and refuse charges are included in the rates account or charged for separately.
- If the normal monthly rates charged are in excess of the relevant rates subsidies referred to in abovementioned, the excess must be paid in terms of Council's standard procedure.
- If the monthly rates account is less than the value of the relevant rates subsidies referred to the indigent rates subsidy will be limited to the value of the monthly rates installment.

Water

- Households with water supplied by Boland District Municipality receives 6kl free each month. However, an indigent household may receive a further 4kl of water free each month as part of the indigent assistance provided by Council subject to funding.
- Any indigent household which uses more than 20kl per month for any two months may after due written Notice lose their indigent status and return to standard tariffs and Council procedures.
- If the debtor uses more than the total free allocation of water and does not pay for the additional water by the due date, the water supply may be disconnected or limited. The water supply will remain disconnected or limited until such time as his current account is paid or an arrangement made.
- If the water supply was disconnected prior to the debtor applying for indigency, the debtor will be required to pay the appropriate fee levied by Council to have the water reconnected.

Sewerage

- The indigent debtor will be granted a monthly amount of 5% of the applicable tariff for sewerage usage and/or availability as determined by Council from time to time (subject to the availability of funds).
- The indigent debtor will be responsible for payment of the difference between the amount granted and the standard tariff determined by Council.
- If the monthly sewerage charge is less than the value of the indigent subsidy the subsidy will be limited to the value of the monthly sewerage charge.

Refuse Removal

- The indigent debtor will be granted a monthly amount of 50% of the applicable tariff for refuse removal as determined by Council from time to time (subject to the availability of funds).
- The indigent debtor will be responsible for payment of the difference between the amount granted and the standard tariff determined by Council for the method of refuse removal in that area.
- If the monthly refuse removal charge is less than the value of the indigent subsidy, the subsidy will be limited to the value of the refuse removal charge.

General

- If a consumer's consumption or use of a municipal service is less than the subsidized service the unused portion may not be accrued by the customer and will not entitle the customer to cash or a rebate in respect of the unused portion.
- If a customer's consumption or use of a municipal service is in excess of the subsidized service, the customer will be obliged to pay for such excess consumption at the applicable rate.

RATES

Annual Rates (and other annual levies)

- Annual rates are payable on 30 September.
- Interest will be charged on all overdue accounts at standard rate.

- If the account is not paid by the due date as displayed on the account, a Notice shall be issued showing the total amount owed to Council.
- If the account is not settled or there is no response from the debtor to make acceptable arrangements to repay the debt, summons shall be issued and the legal process followed.
- In instances where the rates debt is in respect of Municipal property sold by suspensive sale agreement, the collection thereof will be done in terms of the Deed of Sale or any subsequent applicable written agreement between Council and the debtor.
- At any stage while the debt is outstanding all reasonable steps shall be taken to ensure that the ultimate sanction of a sale-in-execution is avoided or taken as a last resort. The Council however, has total commitment to a sale-in-execution should the debtor fail to make use of the alternatives provided for by the Council from time to time.
- Any debtor may be granted the opportunity of converting to paying rates monthly for the following financial year.

Monthly Rates

- Interest will be charged on all overdue accounts at standard rate.
- Debtors can make application to the Council to pay current and future rates monthly, the approval of which is at the sole discretion of Executive Director of Finance with the right to sub-delegate.
- The monthly amount payable for current annual rates will be calculated to allow the total balance of such amount to be paid in equal installments by the end of that financial year.
- Should the debtors' rates arrears equal the amount of any three monthly installments or more the full balance of the annual rates will become due and payable and the account status should be converted from monthly to annual.

Parked Arrears

- Interest will not be raised on "Parked Arrears".
- Parked arrears must be included in arrangements.
- Notwithstanding anything to the contrary contained in this policy, parked arrears must be collected in full before transfer of the property.

Services

- Accounts must be paid by the due date as shown on the account.
- Interest will be charged on all overdue accounts at an interest rate that shall be determined by Council from time to time.
- The debtor must be warned on the monthly account in the two/three official languages of the Western Cape, of possible disconnection if payment is not received by the due date.
- If payment is not received by the due date as shown on the Notice the supply will be disconnected.

23 **REGIONAL SERVICES LEVY**

Definitions

In this Paragraph :

"The Act" means the Regional Services Council Act No. 109 of 1985 including any regulation made under the Act and any notice published under the Act by the Minister of Finance in the gazette;

"Due date" means the 20th day of the calendar month after the month during which:

- (a) in the case of a regional services levy

- (i) any remuneration is paid or becomes payable by any employer to an employee;
 - (ii) any drawings take place in relation to any person carrying on an enterprise as contemplated in paragraph (b) of the definition of “regional services levy” in Section 1 of the Act; or
- (b) in the case of a regional establishment levy, any amount that is levied is determined in accordance with the Act in relation to any enterprise.

“Levy payer” means any person who is liable for the payment of a regional services levy or regional establishment levy.

“SARS” means the South African Revenue Services.

Collection of Levies and Credit Control

- The Council shall collect from every levy payer a regional services levy and/or a regional establishment levy, as the case may be, in accordance with The Act.
- Interest on overdue accounts will be charged at a rate as determined from time-to-time in terms of Section 80(1)(b) of the Public Finance Management Act No. 1 of 1999, as amended. (<http://www.treasury.gov.za/showpfma.htm>)

Payments will be allocated per assessment period in the following sequence:

- Legal costs incurred
- Interest levied
- Establishment levies
- Services levies

The head of the department responsible for collection of levies due to Council shall take the following steps to collect amounts still outstanding after the due date on behalf of the Council:

- If the levy payer fails to comply, Council shall raise within 30 (thirty) days, and assessment in regards to the regional services levy and/or a regional establishment levy at it’s own discretion and claim said amount from the levy payer in accordance with The Act.
- Should an assessment period remain outstanding 30 (thirty) days after due date of the assessment, any of the following appropriate action, depending on the case in question, will be taken against the defaulting levy payer :
 - (i) A first and final notice of intention to proceed (within 30 days) with an action for the recovery of debt in the Court of Civil Justice; and
 - (ii) Council may make use of a third party for the collection of the arrears debt.

REFERENCES:

- 1 LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 2000 (ACT 32 OF 2000)
- 2 THE CONSTITUTIONAL ACT OF THE REPUBLIC OF SOUTH AFRICA, 1996 (ACT 108 OF 1996)
- 3 DEBT MANAGEMENT POLICY – CITY OF CAPE TOWN
- 4 CREDIT CONTROL – WEST COAST DISTRICT COUNCIL
- 5 CUSTOMER CARE MANAGEMENT AND DEBT COLLECTION POLICY – BREEDE VALLEY MUNICIPALITY

~~(b) differentiate between different kinds of municipalities according to their respective capacities.~~

~~(4) The Minister, by notice in the *Gazette*, may phase in the application of the provisions of this Chapter which place a financial or administrative burden on municipalities.~~

~~(5) A notice in terms of subsection (4) may—~~

~~(a) determine different dates on which different provisions of this Chapter becomes applicable to municipalities;~~

~~(b) apply to all municipalities generally;~~

~~(c) differentiate between different kinds of municipalities which may, for the purpose of the phasing in of the relevant provisions, be defined in the notice in relation to categories or types of municipalities or in any other way; or~~

~~(d) apply to a specific kind of municipality only, as defined in the notice.~~

CHAPTER 9 CREDIT CONTROL AND DEBT COLLECTION

95. Customer care and management.—In relation to the levying of rates and other taxes by a municipality and the charging of fees for municipal services, a municipality must, within its financial and administrative capacity—

(a) establish a sound customer management system that aims to create a positive and reciprocal relationship between persons liable for these payments and the municipality, and where applicable, a service provider;

(b) establish mechanisms for users of services and ratepayers to give feedback to the municipality or other service provider regarding the quality of the services and the performance of the service provider;

(c) take reasonable steps to ensure that users of services are informed of the costs involved in service provision, the reasons for the payment of service fees, and the manner in which monies raised from the service are utilised;

(d) where the consumption of services has to be measured, take reasonable steps to ensure that the consumption by individual users of services is measured through accurate and verifiable metering systems;

(e) ensure that persons liable for payments, receive regular and accurate accounts that indicate the basis for calculating the amounts due;

(f) provide accessible mechanisms for those persons to query or verify accounts and metered consumption, and appeal procedures which allow such persons to receive prompt redress for inaccurate accounts;

(g) provide accessible mechanisms for dealing with complaints from such persons, together with prompt replies and corrective action by the municipality;

(h) provide mechanisms to monitor the response time and efficiency in complying with paragraph (g); and

- (i) provide accessible pay points and other mechanisms for settling accounts or for making pre-payments for services.

96. Debt collection responsibility of municipalities.—A municipality—

- (a) must collect all money that is due and payable to it, subject to this Act and any other applicable legislation; and
- (b) for this purpose, must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies and complies with the provisions of this Act.

97. Contents of policy.—(1) A credit control and debt collection policy must provide for—

- (a) credit control procedures and mechanisms;
- (b) debt collection procedures and mechanisms;
- (c) provision for indigent debtors that is consistent with its rates and tariff policies and any national policy on indigents;
- (d) realistic targets consistent with—
 - (i) general recognised accounting practices and collection ratios, and
 - (ii) the estimates of income set in the budget less an acceptable provision for bad debts;
- (e) interest on arrears, where appropriate;
- (f) extensions of time for payment of accounts;
- (g) termination of services or the restriction of the provision of services when payments are in arrears;
- (h) matters relating to unauthorised consumption of services, theft and damages; and
- (i) any other matters that may be prescribed by regulation in terms of section 104.

(2) A credit control and debt collection policy may differentiate between different categories of ratepayers, users of services, debtors, taxes, services, service standards and other matters as long as the differentiation does not amount to unfair discrimination.

98. By-laws to give effect to policy.—(1) A municipal council must adopt by-laws to give effect to the municipality's credit control and debt collection policy, its implementation and enforcement.

(2) By-laws in terms of subsection (1) may differentiate between different categories of ratepayers, users of services, debtors, taxes, services, service standards and other matters as long as the differentiation does not amount to unfair discrimination.

99. Supervisory authority.—A municipality's executive committee or executive mayor or, if a municipality does not have an executive committee or executive mayor, the municipal council itself or a committee appointed by it, as the supervisory authority must—

- (a) oversee and monitor—
 - (i) the implementation and enforcement of the municipality's credit control and debt

collection policy and any by-laws enacted in terms of section 98; and

- (ii) the performance of the municipal manager in implementing the policy and any by-laws;
- (b) when necessary, evaluate or review the policy and any by-laws, or the implementation of the policy and any such by-laws, in order to improve efficiency of its credit control and debt collection mechanisms, processes and procedures; and
- (c) at such intervals as may be determined by the council report to a meeting of the council, except when the council itself performs the duties mentioned in paragraphs (a) and (b).

100. Implementing authority.—The municipal manager or service provider must—

- (a) implement and enforce the municipality's credit control and debt collection policy and any by-laws enacted in terms of section 98;
- (b) in accordance with the credit control and debt collection policy and any such by-laws, establish effective administrative mechanisms, processes and procedures to collect money that is due and payable to the municipality; and
- (c) at such intervals as may be determined by the council report the prescribed particulars to a meeting of the supervisory authority referred to in section 99.

101. Municipality's right of access to premises.—The occupier of premises in a municipality must give an authorised representative of the municipality or of a service provider access at all reasonable hours to the premises in order to read, inspect, install or repair any meter or service connection for reticulation, or to disconnect, stop or restrict the provision of any service.

102. Accounts.—(1) A municipality may—

- (a) consolidate any separate accounts of persons liable for payments to the municipality;
- (b) credit a payment by such a person against any account of that person; and
- (c) implement any of the debt collection and credit control measures provided for in this Chapter in relation to any arrears on any of the accounts of such a person.

(2) Subsection (1) does not apply where there is a dispute between the municipality and a person referred to in that subsection concerning any specific amount claimed by the municipality from that person.

103. Agreements with employers.—A municipality may—

- (a) with the consent of a person liable to the municipality for the payment of rates or other taxes, or fees for municipal services, enter into an agreement with that person's employer to deduct from the salary or wages of that person—
 - (i) any outstanding amounts due by that person to the municipality; or
 - (ii) regular monthly amounts as may be agreed; and
- (b) provide special incentives for—
 - (i) employers to enter into such agreements; and

- (ii) employees to consent to such agreements.

104. Regulations and guidelines.—(1) The Minister may for the purposes of this Chapter make regulations or issue guidelines in accordance with section 120 to provide for or regulate the following matters:

- (a) the particulars that must be contained in the municipal manager's report in terms of section 100 (c);
- (b) the identification of municipal services provided by the municipality or other service providers to users of services where the use of the service by the user can reasonably be determined, measured or estimated per quantity used or per frequency of such use;
- (c) the determination, measurement or estimate of the use by each user of each service so identified;
- (d) user agreements, and deposits and bank guarantees for the provision of municipal services;
- (e) the rendering of accounts to ratepayers and users and the particulars to be contained in the accounts;
- (f) the action that may be taken by municipalities and service providers to secure payment of accounts that are in arrear, including—
 - (i) the termination of municipal services or the restriction of the provision of services;
 - (ii) the seizure of property;
 - (iii) the attachment of rent payable on a property; and
 - (iv) the extension of liability to a director, a trustee or a member if the debtor is a company, a trust or a close corporation;
- (g) appeals against the accuracy of accounts for municipal taxes or services;
- (h) the manner in and time within which such appeals must be lodged and determined and the consequences of successful and unsuccessful appeals;
- (i) extensions for the payment of arrears and interest payable in respect of such arrears;
- (j) service connections and disconnections, and the resumption of discontinued services;
- (k) the combating of unauthorised consumption, connection and reconnection and theft of municipal services;
- (l) the development and implementation of an indigent policy;
- (m) the tampering with or theft of meters, service supply equipment and reticulation network and any other fraudulent activity in connection with the provision of municipal services; and
- (n) any other matter that may facilitate—
 - (i) effective and efficient systems of credit control and debt collection by municipalities; or
 - (ii) the application of this Chapter.

(2) When making regulations or issuing guidelines in terms of section 120 to provide for or to regulate the matters mentioned in subsection (1) of this section, the Minister must—

- (a) take into account the capacity of municipalities to comply with those matters; and
- (b) differentiate between different kinds of municipalities according to their respective capacities.

~~CHAPTER 10~~

~~PROVINCIAL AND NATIONAL MONITORING AND STANDARD SETTING~~

Part 1: Provincial monitoring

~~**105. Provincial monitoring of municipalities.**—(1) The MEC for local government in a province must establish mechanisms processes and procedures in terms of section 155 (6) of the Constitution to—~~

- ~~(a) monitor municipalities in the province in managing their own affairs, exercising their powers and performing their functions;~~
- ~~(b) monitor the development of local government capacity in the province; and~~
- ~~(c) assess the support needed by municipalities to strengthen their capacity to manage their own affairs, exercise their powers and perform their functions.~~

~~(2) The MEC for local government in a province may by notice in the *Provincial Gazette* require municipalities of any category or type specified in the notice or of any other kind described in the notice, to submit to a specified provincial organ of state such information as may be required in the notice, either at regular intervals or within a period as may be specified.~~

~~(3) When exercising their powers in terms of subsection (1) MECs for local government—~~

- ~~(a) must rely as far as is possible on annual reports in terms of section 46 and information submitted by municipalities in terms of subsection (2); and~~
- ~~(b) may make reasonable requests to municipalities for additional information after taking into account—~~
 - ~~(i) the administrative burden on municipalities to furnish the information;~~
 - ~~(ii) the cost involved; and~~
 - ~~(iii) existing performance monitoring mechanisms, systems and processes in the municipality.~~

~~**106. Non-performance and maladministration.**—(1) If an MEC has reason to believe that a municipality in the province cannot or does not fulfil a statutory obligation binding on that municipality or that maladministration, fraud, corruption or any other serious malpractice has occurred or is occurring in a municipality in the province, the MEC must—~~

- ~~(a) by written notice to the municipality, request the municipal council or municipal manager to provide the MEC with information required in the notice; or~~
- ~~(b) if the MEC considers it necessary, designate a person or persons to investigate the matter.~~

~~(2) In the absence of applicable provincial legislation, the provisions of sections 2, 3, 4, 5 and 6 of~~

CAPE WINELANDS

DISTRICT MUNICIPALITY



MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

The **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 CAPE WINELANDS DISTRICT MUNICIPALITY.

Adopted: 23 January 2006 (C.14.3)
1st amendment: 22 August 2006 (C.9.4)
2nd amendment: 27 March 2008(C.14.5)

OBJECTIVE OF THE SUPPLY CHAIN MANAGEMENT POLICY

The objective of this policy is to provide a policy framework within which the municipal manager and chief financial officer can institute and maintain a supply chain management system which is transparent, efficient, equitable, competitive, which ensures best value for money for the municipality, applies the highest possible ethical standards, and promotes local economic development.

The aim of this policy is to transform the outdated procurement and provisioning practises into an integrated SCM function and to ensure that SCM forms an integral part of the financial management system of the Cape Winelands District Municipality. This policy further aims to promote consistency in respect of supply chain management policy and other related policy initiatives in Government as well as aligning with global trends and ensure that South Africa adheres to international best practices.

By adopting this policy the council further pledges itself and the municipal administration, to the full support of the Proudly SA campaign and to the observance of all applicable national legislation, including specifically the:

- Preferential Procurement Policy Framework Act No. 5 of 2000 and its regulations;
- Broad Based Black Economic Empowerment Act No. 53 of 2003 and any applicable code of practice promulgated in terms of that Act; and
- Municipal Finance Management Act No. 56 of 2003, including the regulations relating to the prescribed framework for supply chain management.
- The Construction Industry Development Board Act No. 38 of 2000 and its regulations.

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Definitions

1. In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and –

“**competitive bidding process**” means a competitive bidding process referred to in paragraph 12(1) of this Policy;

“**competitive bid**” means a bid in terms of a competitive bidding process;

“**Council**” means the elected Council of the Cape Winelands District Municipality;

“**emergency**” An emergency is considered an unforeseeable and sudden event with materially harmful or potentially materially harmful consequences for the municipality which requires urgent action to address.

“**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 three quotations for procurement above R 10,000 and must be advertised. Refer to paragraph 12(1) and 18(b) of this Policy;

“**in the service of the state**” means to be –

- (a) a member of –
 - (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;

“**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 **Cape Winelands District Municipality** must keep in terms of paragraph 14 of this policy;

“**manager**” an official directly accountable to the chief financial officer or a senior manager (par.5(2)(c)(iii));

“**other applicable legislation**” means any other legislation applicable to municipal supply chain management, including –

- (a) the Preferential Procurement Policy Framework Act, 2000 (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);

“**senior manager**” means a manager referred to in section 56 of the Municipal Systems Act and who is directly accountable to the municipal manager (Executive Director);

“**Treasury guidelines**” means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

“**the Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“**the Regulations**” means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;

“**written quotations**” means three quotations for procurement of R 2,000 and above but not exceeding R 10,000 as referred to in paragraph 12(1) & 16(a) of this Policy.

CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

Supply chain management policy

2. (1) All officials and other role players in the supply chain management system of the Cape Winelands District 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) the Regulations; 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) This Policy applies when the Cape Winelands District Municipality –
 - (a) procures goods or services;
 - (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) This 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.

Amendment of the supply chain management policy

3. (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 the Cape Winelands District Municipality

- (2) If the accounting officer submits proposed amendments to the Cape Winelands District Municipality 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; 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 need 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.

Delegation of supply chain management powers and duties

4. (1) The Council hereby delegate such additional powers and duties to the accounting officer so as to enable the accounting officer –
 - (a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of –
 - (i) Chapter 8 of the Act; and
 - (ii) this Policy;
 - (b) to maximise 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) The Council hereby specifically delegate to the following Officials the power to make a final award, **not exceeding** the amount of R200,000-00 (VAT included). Provided that at least three (3) of the Officials, but not more than one (1) per Department, jointly makes the award: –
 - (a) Chief Financial Officer;
 - (b) Executive Directors;
 - (c) Directors; and
 - (d) Deputy Directors.

(2nd amendment: 27 March 2008 C.14.5)

- (3) The Council hereby specifically delegate the power to make a final award - **not exceeding** the following amounts (VAT included);
- (a) R 80,000-00 to the Chief Financial Officer;
 - (b) R 80,000-00 to the Director: Finance;
 - (c) R 80,000-00 to the Assistant/Deputy Director: Expenditure/SCM;
 - (d) R 30,000-00 to the Supply Chain Manager;
 - (e) R 30,000-00 to the Assistant Supply Chain Manager;
 - (f) R 30,000-00 to the Chief Accountant: Expenditure;
 - (g) R 10,000-00 to the Storeman/Buyer; and
 - (h) R 2,000-00 to the Assistant Storeman/Buyer.
- (2nd amendment: 27 March 2008 C.14.5)
- (4) Sections 79 of the Act apply to the subdelegation of powers and duties delegated to an accounting officer in terms of subparagraph (1).
- (5) The accounting officer may not subdelegate any supply chain management powers or duties to a person who is not an official of Cape Winelands District Municipality or to a committee which is not exclusively composed of officials of the Cape Winelands District Municipality;
- (6) This paragraph 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 paragraph 26 of this Policy.

Subdelegations

5. (1) The accounting officer may in terms of section 79 of the Act subdelegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this Policy, but any such subdelegation must be consistent with subparagraph (2) of this paragraph and paragraph 4 of this Policy.
- (2) The power to make a final award –
- (a) above R10 million (VAT included) may not be subdelegated by the accounting officer;
 - (b) above R2 million (VAT included), but not exceeding R10 million (VAT included), may be subdelegated but only to –
 - (i) the chief financial officer;
 - (ii) a senior manager; or
 - (iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member.
 - (c) not exceeding R2 million (VAT included) may be subdelegated but only to –
 - (i) the chief financial officer;
 - (ii) a senior manager;

- (iii) a manager directly accountable to the chief financial officer or a senior manager; or
 - (iv) a bid adjudication committee.
- (3) An official or bid adjudication committee to which the power to make final awards has been subdelegated in accordance with subparagraph (2) must within five days of the end of each month submit to the official referred to in subparagraph (4) 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 subparagraph (3) must be submitted –
- (a) to the accounting officer, in the case of an award by –
 - (i) the chief financial officer;
 - (ii) a senior manager; or
 - (iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or
 - (b) to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by –
 - (i) a manager referred to in subparagraph (2)(c)(iii); or
 - (ii) a bid adjudication committee of which the chief financial officer or a senior manager is not a member.
- (5) Subparagraphs (3) and (4) of this policy do not apply to procurements out of petty cash.
- (6) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been subdelegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.
- (7) No supply chain management decision-making powers may be delegated to an advisor or consultant.

Oversight role of council

6. (1) The Cape Winelands District Municipality 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 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 the 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 council.
- (4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.

Supply chain management unit

7. (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.
- (3) The procurement section is responsible for the co-ordination and oversight of the supply chain management function. It is headed by a Procurement Manager and comes under the management of the municipality's Chief Financial Officer.

Training of supply chain management officials

8. The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training.

CHAPTER 2 SUPPLY CHAIN MANAGEMENT SYSTEM

Format of supply chain management system

9. This Policy provides systems for –
- (i) demand management;
 - (ii) acquisition management;
 - (iii) logistics management;
 - (iv) disposal management;
 - (v) risk management; and
 - (vi) performance management.

Part 1: Demand management

System of demand management

10. An effective system of demand management will be achieved through the successful implementation of the strategic operational commitments of the municipality, as identified in the Integrated Development Plan (IDP). Council's Performance Management System (PMS) must give the necessary support to ensure that the resources required to support the strategic and operational commitments of the municipality are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs of the municipality or municipal entity.

Part 2: Acquisition management

System of acquisition management

11. (1) This policy provides for an effective system of acquisition management to ensure that –
- (a) goods and services are procured by the Cape Winelands District Municipality in accordance with authorised processes only;
 - (b) expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
 - (c) the threshold values for the different procurement processes are complied with;

- (d) bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and
 - (e) any Treasury guidelines on acquisition management are properly taken into account.
- (2) This Policy, except where provided otherwise in the Policy, 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) When procuring goods or services through another organ of state as contemplated in section 110(2) of the Act, the municipality must make public the fact that such goods or services are procured otherwise than through the Cape Winelands District Municipality supply chain management system, including -
- (a) the kind of goods or services; and
 - (b) the name of the supplier.
- (4) All requests for the procurement of goods and services shall be submitted to the Procurement Manager within the Financial Services Department and must be:
- (a) in writing, clearly specifying the nature and quantity/duration of the goods and services required. Preparation of specifications aimed at procuring goods or services of specific suppliers and brand names should be avoided.
 - (b) certified by a senior official or person with delegated authority in the Finance Department, that:-
 - (i) there is sufficient provision in the relevant budget for the procurement;
 - (ii) the correct vote was used.
- (5) If the procurement is for a capital project, Section 19 of the MFMA regarding budgeting and costing of capital projects must also be complied with.
- (6) Where the procurement will have budgetary implications for future years (depreciation; contracts longer than one year, etc.), Section 33 of the MFMA regarding contracts must be complied with.

Range of procurement processes

12. (1) Goods and services may only be procured by way of –

Value of purchase (VAT Inclusive)	Cape Winelands District Municipality RANGE OF PROCUREMENT PROCESSES	Delegated authority
0 – R 2,000	Petty Cash (Refer to Policy: ANNEXURE “A”)	Municipal Manager Chief Financial Officer
0 – R 300	Petty Cash (Refer to Policy: ANNEXURE “A”)	As per CFO subdelegation
R 0 – R 2,000	Direct purchases – no quotations needed (Order to be obtained & Invoice to be submitted)	Assistant Storeman/Buyer
R 2,001 up to R 10,000	Three written quotations	Storeman/Buyer
R 10,001 up to R 30,000	Three formal written price quotations	Supply Chain Manager & Assistant Manager Chief Accountant: Expenditure
R 30,001 up to R 80,000	Three formal written price quotations and; (i) complying with the PPPFA; (<i>Specifically reg.16 - TAX Clearance for amounts above R30,000 - Treasury circular No:29 of 31 January 2006</i>) and; (ii) suppliers to be used on a rotational basis; and (iii) advertised for 7 (seven) days on notice boards and website of council.	Chief Financial Officer Director: Finance Deputy Director: Expenditure/SCM
R 80,001 up to R 200,000		Any three (3) but not more than one (1) per Department: CFO /Executive Directors / Directors / Dep. Directors
R 200,001 up to R 10 million	A competitive bidding process:- (i) advertised for 14 (fourteen) days on notice boards and website of council; and (ii) advertised for 14 (fourteen) days in news-papers commonly circulating locally but not limited thereto.	Bid Adjudication Committee
Above R 10 million and Long term contracts.	A competitive bidding process:- (i) advertised for 30 (thirty) days on notice boards and website of council; and (ii) advertised for 30 (thirty) days in newspapers commonly circulating locally but not limited thereto.	Accounting Officer and Bid Adjudication Committee for Long term contracts up to R 10 million

(2nd amendment: 27 March 2008 C.14.5)

(2) The accounting officer may, in writing, lower but not increase, the different threshold values in subparagraph (1) as specified in regulation 12 (1).

- (3) 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.
- (4) Transferring of municipal funds to an organisation or body outside any sphere of government otherwise than in compliance with a commercial or other business transaction must comply with Sec.67 of the MFMA (Act No.56 of 2003) and be in accordance with Council's Community Support Policy. In terms of Sec.67(4) Council determined a prescribed limit of R30,000-00 (Approved as per point C.14.2 dated 29 September 2005).

General preconditions for consideration of written quotations or bids

- 13.** A written quotation or bid may not be considered unless the provider who submitted the quotation or bid –
- (a) has furnished that provider's –
 - (i) full name and address;
 - (ii) identification number or company- or other registration number; and
 - (iii) tax reference number and VAT registration number, if any;
 - (b) has authorised the Cape Winelands District Municipality to obtain a tax clearance from the South African Revenue Services that the provider's tax matters are in order; and
 - (c) has indicated –
 - (i) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;
 - (ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or
 - (iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.

Lists of accredited prospective providers

- 14.** (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 quotations and formal written price quotations; and

- (b) at least once a year through newspapers commonly circulating locally, but not limited thereto, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;
 - (c) specify the listing criteria for accredited prospective providers; and
 - (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.
- (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 list should be used to promote participation of Black-owned Small, Medium and Micro Enterprises (SMMEs). The prescripts of the Preferential Procurement Policy Framework Act, Act No.5 of 2000 will be applied for procurement requirements above R30 000 (and with a lesser value where appropriate). (1st amendment: 22 August 2006 C.9.4)
- (4) Once a list has been compiled per commodity and per type of service, price quotations will be invited from the suppliers in a manner that promotes ongoing competition, including on a rotation basis, up to R 30,000 to be prepared by the Procurement Manager and approved by the senior manager on an annual basis.
- (5) The inclusion of any supplier in the database of suppliers does not exempt the supplier from the obligation to respond in the prescribed manner to notices of the municipality's supply chain management requirements.
- (6) Suppliers who wish to be included in the list of accredited suppliers without waiting for the next invitation may approach the Procurement Section for inclusion, provided that they supply the necessary documentation and information for evaluation. Once these requirements have been satisfied, the Procurement Section will ensure that the prospective supplier is evaluated and will provide a response as to approval or not within 14 days. Prospective suppliers will not be eligible to provide quotations until they have been approved as an accredited supplier, except where the prospective supplier provides a type of commodity or service for which no supplier is available from the list of accredited suppliers.
- (7) The list must be compiled per commodity and per type of service.

Petty cash purchases

15. Where there is a need to purchase any goods or services using a petty cash system, which involves an amount of less than or equal to R300 (three hundred rand), the Procedures and Guidelines for Petty Cash Purchases as contained in **ANNEXURE “A”** must be adhered to.

Written quotations

16. The conditions for the procurement of goods or services through written quotations, are as follows:
- (a) Quotations must be obtained from at least **three** different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the Cape Winelands District Municipality, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;
 - (b) 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;
 - (c) the names of the potential providers requested to provide such quotations, with their quoted prices, must be recorded.

Formal written price quotations

17. (1) The conditions for the procurement of goods or services through formal written price quotations, are as follows:
- (a) quotations must be obtained in writing from at least **three** different providers whose names appear on the list of accredited prospective providers of the Cape Winelands District Municipality. All quotations must be inclusive of carriage/freight costs.
 - (b) quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;
 - (c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer, and
 - (d) the accounting officer must record the names of the potential providers and their written quotations.
- (2) A designated official referred to in subparagraph (1) (c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

Procedures for procuring goods or services through written quotations and formal written price quotations

18. (1) The procedure for the procurement of goods or services through written quotations or formal written price quotations, is as follows:
- (a) when using the list of accredited prospective 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 paragraph 17, be advertised for at least **seven days** on the website and an official notice board of the Cape Winelands District Municipality;
 - (c) offers received must be evaluated on a comparative basis taking into account unconditional discounts;
 - (d) the accounting officer or chief financial officer must on a monthly basis be notified in writing of all written quotations and formal written price quotations accepted by an official acting in terms of a subdelegation;
 - (e) 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;
 - (f) acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;
 - (g) the accounting officer must take all reasonable steps to ensure that the procurement of goods and services through written quotations or formal written price quotations is not abused.
 - (h) the supply chain management unit is responsible for proper record keeping and all
- (2) Notwithstanding the above requirements for consideration, quotations not to specification may not be accepted.
- (3) All quotations above the value of R 2,000 and up to R 30,000 shall be adjudicated by the relevant senior manager or his approved delegate,
- (4) Only quotations complying with the specifications will be considered to be accepted, provided that there are sufficient funds within the appropriate budget.
- (5) Where no quotation complies with the specification, as determined by the senior manager, the senior manager must recall for quotations.

- (6) Where the relevant senior manager has a direct or indirect interest in the procurement requirements, another senior manager must adjudicate in the manner specified above. An interest is where the relevant senior manager has direct or indirect personal advantage in the specific procurement of goods or services.

Competitive bids

19. (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 paragraph 11(2) of this Policy.
- (2) The bid documentation will be prepared by the Procurement Manager in consultation with the relevant department and displayed on notice boards, placed on the council's website, and advertised in commonly circulated local newspapers, but not limited thereto, with a closing date of at least 14 days after the date that the advertisement first appears.
- (3) 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.

Process for competitive bidding

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

Bid documentation for competitive bids

- 21.** The criteria to which bid documentation for a competitive bidding process must comply, must –
- (a) take into account –
 - (i) the general conditions of contract (**ANNEXURE “B”**) 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, goals as contemplated in the Preferential Procurement Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;
 - (c) include evaluation and adjudication criteria, including any criteria required by other applicable legislation;
 - (d) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;
 - (e) 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 years;
 - (ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;
 - (iii) 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;
 - (iv) 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 is expected to be transferred out of the Republic; and
 - (f) 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.

- (g) a requirement to supply tax references, tax clearance certificates, VAT registration numbers and identification or registration numbers;
- (h) details of any contracts above R200,000 carried out on behalf of the municipality within the last five years;
- (i) A contract management processes and procedures including provision for the Accounting Officer to cancel the contract on the grounds of unsatisfactory performance;
- (j) any other matters as required by the MFMA and the Supply Chain Management Regulations;
- (k) performance guarantees and retention.

Public invitation for competitive bids

- 22.** (1) The procedure for the invitation of competitive bids, is as follows:
- (a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, but not limited thereto, the website of the Cape Winelands District Municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin); and
 - (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 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (2);
 - (ii) a statement that bids may only be submitted on the bid documentation provided by the Cape Winelands District Municipality ;and
 - (ii) 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 less than the 30 or 14 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.
- (3) Bids submitted must be sealed.

- (4) For a bid to be considered it must comply with all the requirements of the bid documentation and be placed in the official tender box of the Cape Winelands District Municipality.
- (5) The council may charge a non-refundable deposit for provision of bid documents. This is subject to annual review. Values of the deposits will be determined annually and included in the official lists of tariffs.
- (6) The Chief Financial Officer or delegated official will ensure that tender boxes are sealed until the time of their official opening, and ensure that they are properly secured.
- (7) At the advertised time, the tender box will be unlocked and opened by three officials – one from the Financial Services Department and one from Corporate Services and, where possible, an officer from the relevant Department for which the bid is being made. This will be done in public i.e. in the presence of the bidders or other interested parties. A Supply Chain Management official will open bid documents (usually in the council chamber or committee room) in the presence of an officer from Corporate Services, the relevant Department, and any other interested parties. The tender box can be opened without any members of public being present provided that the appropriate procedure for advertising the time and venue has been followed. Unmarked or incorrectly marked tenders will not be opened.
- (8) The names and total bid amounts will be read out and recorded in the tender register, which will be available for public inspection on request. A copy of the record must be kept in the Procurement Manager's office and the original must be retained by Corporate Services in Council's official filing system. In instances of bulk tender amounts that are too time-consuming to read out, only those requested by bidders will be read, and a complete schedule provided as soon as is practical. Bid results will be published on the municipality's web site.
- (9) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

Procedure for handling, opening and recording of bids

23. 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 not be considered and returned unopened immediately.
- (b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;
 - (c) No information, except the provisions in subparagraph (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
 - (iii) publish the entries in the register and the bid results on the website.

Negotiations with preferred bidders

- 24.** (1) The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided 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.

Two-stage bidding process

- 25.** (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.

Committee system for competitive bids

- 26.** (1) A committee system for competitive bids is hereby established, consisting of the following committees for each procurement or cluster of procurements as the accounting officer may determine:
- (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
- (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.
- (4) The committee system must be consistent with –
- (a) paragraph 27, 28 and 29 of this Policy; and
 - (b) any other applicable legislation.
- (5) The accounting officer may apply the committee system to formal written price quotations.

Bid specification committees

- 27.** (1) A bid specification committee must compile the specifications for each procurement of goods or services by the Cape Winelands District Municipality.
- (2) Specifications –
- (a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;
 - (b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;
 - (c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
 - (d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;

- (e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word “equivalent”;
 - (f) must indicate each specific goal for which points may be awarded in terms of the points system set out in the Preferential Procurement Regulations 2001; and
 - (g) must be approved by the accounting officer prior to publication of the invitation for bids in terms of paragraph 22 of this Policy.
- (3) The bid specification committee must be composed of the following members:
- Standing members
- Two members from within the relevant department;
- Other members
- professionals with required technical expertise from the department for whom the goods or services are to be procured, as may be required for each committee meeting
 - external specialists (consulting engineers, architects, etc.) as deemed necessary, provided that no person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.
 - Statutory compliance officer of the Cape Winelands district municipality.
- (4) The quorum for each meeting of the specification committee is two standing members.
- (5) A member of the specification committee can also be a member of either the bid evaluation or bid adjudication committee, but not both committees, that considers any of the bids for the same goods or services
- (6) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.
- (7) The specifications must be approved by the Accounting Officer, or the official delegated by the Accounting Officer, prior to advertisement of the bid. In the absence of the Accounting Officer this may be delegated to the Acting Municipal Manager or the Chief Financial Officer.

Bid evaluation committees

- 28.** (1) A bid evaluation committee must –
- (a) evaluate bids in accordance with –
 - (i) the specifications for a specific procurement;

- (ii) compliant with requirements of the Supply Chain Management Framework including the supplier being up to date with all fees and charges due to the district municipality;
 - (iii) in accordance with the best value for money to the municipality; and
 - (iv) the points system set out in terms of paragraph 27(2)(f).
- (b) evaluate each bidder's ability to execute the contract and consider the prescripts of the Broad-Based Black Economic Empowerment Act.;
 - (c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, and;
 - (d) submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter.
- (2) The bid evaluation committee must as far as possible be composed of –
- Standing members;
- two officials from the relevant department requiring the goods or services;
 - At least one supply chain management practitioner.
- Other members;
- One technical expert, consultant or advisor, provided that these experts can only actively contribute to discussions, and not vote on the items evaluated.
 - Statutory compliance officer of the Cape Winelands District Municipality.
- (3) The chairmanship of the bid evaluation committee is to be rotated as agreed by the standing members.
 - (4) The quorum for each meeting of the bid evaluation committee is two standing members, provided that one is the supply chain management practitioner.
 - (5) Members cannot serve on any adjudication committee(s) that adjudicates on any of the same items that they have considered on the evaluation committee(s).
 - (6) Notwithstanding the above requirements for consideration, bids not to specification may not be accepted and the evaluation committee must recall for tenders.
 - (7) All bid documents must be submitted before closure of tender.

Bid adjudication committees

29. (1) A bid adjudication committee must –
- (a) consider the report and recommendations of the bid evaluation committee; and
 - (b) either –

- (i) depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or
- (ii) make another recommendation to the accounting officer how to proceed with the relevant procurement.

(2) The committee shall be composed of the following members:

Standing members;

- the chief financial officer or, if the chief financial officer is not available, another official in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer;
- At least one senior supply chain management practitioner who is an official of the municipality;
- Deputy Municipal manager;
- Executive Director Engineering and Infrastructural Services;
- Executive Director Community and Developmental Services;
- Executive Director Public Safety and Planning Services;

Other members

- any technical experts in the relevant field, when deemed necessary by the chairperson provided that these experts can only actively contribute to discussions, and not vote on the items being adjudicated.
- Statutory compliance officer of the Cape Winelands District Municipality.

The quorum for each meeting of the bid adjudication committee is:

- 4 standing members

- (3) Members of the adjudication committee(s) cannot be members on the evaluation committee(s) that consider any of the same items to be adjudicated on. This includes any members who are appointed by nomination or delegation.
- (4) Members of the Bid Evaluation Committee may present their reports to the Bid Adjudication Committee and clarify any uncertainties. However, such members will not have any voting power on the Bid Adjudication Committee.
- (5) 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.
- (6) Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.

- (7) (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 paragraph (a); 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.
- (8) 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.
- (9) The accounting officer must comply with section 114 of the Act within 10 working days.
- (10) For all quotations and tenders with an estimated value between R 30,000 and R1,000,000 preference points will be allocated as follows:
- | | <u>POINTS</u> | (ANNEXURE “C”) |
|--|---------------|-----------------------|
| Value for money substantially to specification (price) | 80 | |
| Other Preference points | <u>20</u> | |
| Total | <u>100</u> | |
- (11) Other preference points will be as per the Balanced Scorecard provided in the Procurement Regulations of the Preferential Procurement Policy Framework Act, 2000. This scorecard is provided in the Annexures to this policy. If all bids exceed R1,000,000 the bid invitation is to be cancelled and re-invited with the correct preference points.
- (12) Prior to the award of a bid, the Municipality may cancel the bid due to changed circumstances, or if there are insufficient funds to proceed, or if no acceptable bid is received.

- (13) For all tenders with an estimated value above R1,000,000 preference points will be allocated as follows:

	<u>POINTS</u>	(ANNEXURE “C”)
Value for money substantially to specification (price)	90	
Other Preference points	<u>10</u>	
Total	<u>100</u>	

- (14) Other preference points will be as per the Balanced Scorecard provided in the Procurement Regulations of the Preferential Procurement Policy Framework Act, 2000. This scorecard is provided in the Annexure to this policy. If all bids are less than R1,000,000 the bid invitation is to be cancelled and re-invited with the correct preference points.

- (15) ADVISING OF RESULTS:

All approved bids will be listed on the municipality's website and on the official notice board in the week following their approval, for a period of 7 days.

Procurement of banking services

- 30.** (1) A contract for banking services –
- (a) must be procured through competitive bids;
 - (b) must be consistent with section 7 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 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

Procurement of IT related goods or services

- 31.** (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) Both 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 if –

- (a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or
 - (b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).
- (4) If SITA comments on the submission and the Cape Winelands District Municipality disagrees 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.

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

- 32.** (1) The accounting officer may procure goods or services 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) there is no reason to believe that such contract was not validly procured;
 - (c) there are demonstrable discounts or benefits to do so; and
 - (d) that other organ of state and the provider have consented to such procurement in writing.
- (2) Subparagraphs (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.

Procurement of goods necessitating special safety arrangements

- 33.** (1) The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided 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, cost advantages and environmental impact and must be approved by the accounting officer.

Proudly SA Campaign

- 34.** The Cape Winelands District Municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:
- Firstly – suppliers and businesses within the municipality or district;
 - Secondly – suppliers and businesses within the relevant province;
 - Thirdly – suppliers and businesses within the Republic.

Appointment of consultants

- 35.** (1) The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made. (Detailed guidelines are available in the National Treasury's Supply Chain Management Office, Practice Note Number SCM 3 of 2003. This incorporates the provision to establish a panel of consultants/list of approved service providers for the rendering of services required on a recurring basis. This panel should be reviewed at least every two years). Chapter 5: "A Guide for Accounting Officers of Municipalities" issued by National Treasury (Circular 25 – October 2005).
- (2) Consultancy services must be procured through competitive bids if –
- (a) the value of the contract exceeds R200,000 (VAT included); or
 - (b) the duration period of the contract exceeds one year.
- (3) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish 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 accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the Cape Winelands District Municipality.
- (5) The appointment of advisors must also follow the same competitive bidding process as set out in this Policy.
- (6) No advisor will take any part in the final decision-making process regarding the award of bids.
- (7) No decision-making authority can be delegated to an advisor.

Deviation from, and ratification of minor breaches of, procurement processes

- 36.** (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) Where the accounting officer determines that it is impractical to invite competitive bids for specific procurement such as urgent or emergency cases, or in the case of a sole supplier, he may in consultation with the Chief Financial Officer procure the

goods or services by other means such as price quotations or negotiations, or reduce the required advertising period from 14 days to an appropriately deemed period. The reasons for deviation from inviting competitive bids must be recorded and approved by the Accounting Officer.

- (iii) Where it can be demonstrated that only one service provider can supply a particular service then a contract can be awarded by the Accounting Officer to that service provider subject to approval by the Bid Adjudication Committee
 - (iv) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (v) acquisition of animals for zoos and/or nature and game reserves; or
 - (vi) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
- (b) ratify any minor breaches of the procurement processes by an 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 subparagraphs (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) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

Unsolicited bids

37. (1) In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.
- (2) The accounting officer may decide 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;
 - (c) the person who made the bid is the sole provider of the product or service; and
 - (d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

- (3) If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –
 - (a) 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) The accounting officer must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.
- (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 after the decision on the award of the unsolicited bid is taken, but no contract committing the Cape Winelands District Municipality to the bid may be entered into or signed within 30 days of the submission.

Combating of abuse of supply chain management system

- 38.** (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 Cape Winelands District 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 Cape Winelands District 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 Cape Winelands District 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;
 - (iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
 - (iv) 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).
- (h) No person placing a procurement requisition for goods or services shall understate the requirements of the estimated value with the intention of avoiding a more stringent procurement process. This includes the deliberate splitting of requirements to reduce individual order values. Procurement is limited to R 200,000 per commodity type per month unless a competitive bidding process has been undertaken. The Municipal Manager shall promptly institute disciplinary action against any person infringing this requirement.
- (i) No official shall engage in contact with a prospective supplier in respect of a quotation or tender which the supplier intends to submit except where clarification of requirements is required from either party, or where the accounting officer may negotiate with identified

preferred bidders. Any such communication must be recorded and appropriately filed with the bid documentation.

- (2) The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this policy.

Part 3: Logistics, Disposal, Risk and Performance Management

Logistics management

- 39.** The accounting officer must establish and implement an effective system of logistics management, which must include -
- (a) 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;
 - (b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
 - (c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;
 - (d) 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;
 - (e) 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;
 - (f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
 - (g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

Disposal management

- 40.** (1) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, and council's GRAP policy and procedures.

- (2) 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.
- (3) The accounting officer must ensure that –
- (a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise;
 - (b) movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous;
 - (c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;
 - (d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;
 - (e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;
 - (f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and
 - (g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.
- (4) In disposing of movable assets the adjudication committee will determine the most advantageous method for sale and adhere to the communication requirements prescribed for quotations. If deemed necessary notification may also be by advertisement in a widely circulated local newspaper, but not limited thereto. In sales by private treaty the adjudication committee will adjudicate and approve quotations received. Adjudication will include provision for the Preferential Procurement Points as per the attached scorecard for assets with a value greater than R30 000. The adjudication committee reserves the right not to accept any bids offered.

Risk management

41. (1) The accounting officer must establish 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.

Performance management

42. The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

Part 4: Other matters

Prohibition on awards to persons whose tax matters are not in order

43. (1) No award above R30 000 may be made in terms of this Policy and *regulation* 16 of the Preferential Procurement Policy Framework Act, 2000 to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

* MFMA Circular No.29

(1st amendment: 22 August 2006 C.9.4)

- (2) Before making an award to a person the accounting officer must first check with SARS whether that person's tax matters are in order.
- (3) If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

Prohibition on awards to persons in the service of the state

- 44.** 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 Cape Winelands District Municipality.

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

- 45.** The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2000 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.

Ethical standards

- 46.** (1) A code of ethical standards as set out in subparagraph (2) is hereby established for officials and other role players in the supply chain management system of the Cape Winelands District Municipality 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) An official or other role player involved in the implementation of this Policy –
- (a) must treat all providers and potential providers equitably;
 - (b) may not use his or her position for private gain or to improperly benefit another person;
 - (c) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
 - (d) notwithstanding subparagraph (2) (c), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit 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 interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the Cape Winelands District 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 member, partner or associate, has any private or business interest;
 - (g) must be scrupulous in his or her use of property belonging to Cape Winelands District Municipality;
 - (h) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –
 - (i) any alleged fraud, corruption, favouritism or unfair conduct;
 - (ii) any alleged contravention of paragraph 47(1) of this Policy; or
 - (iii) any alleged breach of this code of ethical standards.
 - (i) must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and
 - (i) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –
 - (i) any alleged fraud, corruption, favouritism or unfair conduct;
 - (ii) any alleged contravention of paragraph 47(1) of this Policy; or
 - (iii) any alleged breach of this code of ethical standards.
- (3) Declarations in terms of subparagraphs (2)(d) and (e) -
- (a) must be recorded in a register which the accounting officer must keep for this purpose;
 - (b) by the accounting officer must be made to the Mayor of the Cape Winelands District Municipality who must ensure that such declarations are recorded in the register.
- (4) The National Treasury's code of conduct (**ANNEXURE "E"**) must also be taken into account by supply chain management practitioners and other role players involved in supply chain management.
- (5) 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 Cape Winelands District 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.

Inducements, rewards, gifts and favours to the Cape Winelands District Municipality, officials and other role players

- 47.** (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 Cape Winelands District 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 subparagraph (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) Subparagraph (1) does not apply to gifts less than R350 in value.

Sponsorships

- 48.** 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.

Objections and complaints

- 49.** Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

Resolution of disputes, objections, complaints and queries

- 50.** (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 Cape Winelands District 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.
 - (c) Suppliers must provide details of the reasons for their appeal including any non-compliance with this Policy, the MFMA and related legislation. The Accounting Officer shall provide written acknowledgement of the receipt of appeals to the appellant and endeavour to finalise appeals within 10 working days of their receipt. Where this is not possible, the Accounting Officer shall advise the appellant in writing of the reasons for the delay.
 - (d) If the appeal is based on a technically complex matter, the Accounting Officer may engage an impartial external advisor, provided that their engagement is compliant with this Policy and sufficient budgetary provision exists. The Accounting Officer is not bound by any opinion provided.
 - (e) The Accounting Officer will decide if an appeal constitutes sufficient grounds for delay of procurement from the approved supplier, and if a delay is practical. If the Accounting Officer determines there are grounds for delay, the approved supplier will be advised in writing of the reasons for the delay.
 - (f) When a ruling on an appeal has been made, the Accounting Officer will advise the appellant in writing of the outcome.
- (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.
- (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 paragraph must not be read as affecting a person's rights to approach a court at any time.

Contracts providing for compensation based on turnover

- 51.** If a service provider acts on behalf of the Cape Winelands District 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 Cape Winelands District Municipality must stipulate –
- (a) a cap on the compensation payable to the service provider; and
 - (d) that such compensation must be performance based.

Unbundling strategies

- 52** In order to encourage increased participation and the sustainable growth of the small business sector, the unbundling of larger projects into smaller, more manageable, contracts is encouraged.

Unbundling must however be considered in the context of:

- economies of scale being lost,
- abortive work becoming necessary,
- additional demands (not only financial) being placed on the areas resources,
- the risk of later phases not being completed as a result of budget cuts becoming necessary in the future.

Unbundling, and all of its associated implications, must therefore be carefully considered at the planning stage of any project and the budgets for, and design thereof, should be structured accordingly.

It is important to note that while it is the Cape Winelands District Municipality's policy to procure works in the smallest practicable quantities, the practice of breaking out projects in order to circumvent the formal tender process is not permitted.

Increasing employment opportunities

- 53** It should be noted that one of the municipality's key socio-economic objectives is to facilitate the creation of employment for the people of the Cape Winelands District Municipality.

Increasing employment opportunities through procurement may be achieved by specifying labour friendly technologies and/or labour intensive methods of construction in the tender documents.

Payment Terms

56 Payments to SMMEs/HDIs will be made within 14 days of invoice or statement. Other payments will be made within 30 days in terms of the MFMA.

(In order to qualify for more frequent or earlier payments, a contractor must be classified as a SMME with a HDI equity ownership of not less than 50 %).

Commencement

57 This Policy takes effect on 1st January 2006.

ANNEXURES

ANNEXURE: A POLICY AND PROCEDURES FOR HANDLING OF PETTY CASH

ANNEXURE: B NATIONAL TREASURY - GENERAL CONDITIONS OF CONTRACT

ANNEXURE: C SUMMARY OF PREFERENTIAL PROCUREMENT REQUIREMENTS

ANNEXURE: D EXTRACTS FROM LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003 (MFMA)

ANNEXURE: E NATIONAL TREASURY - CODE OF CONDUCT FOR SUPPLY CHAIN MANAGEMENT PRACTITIONERS AND OTHER ROLE PLAYERS

ANNEXURE “A”**POLICY AND PROCEDURES FOR HANDLING OF PETTY CASH****A. INTRODUCTION****1. POLICY PRINCIPLES**

Petty Cash means a small amount of cash kept on hand for incidental purchases of low value goods and services (ie. Postages, office supplies, reimbursement out-of-pocket expenditure) which cannot be accommodated through normal purchasing procedures.

It is ***not*** the intention of petty cash to circumvent the existing acquisition procedures and payment of creditors or the provisions of the Supply Chain Management Policy.

No payment of a cash advance (IOU) will be done seeing that petty cash funds are ***not*** meant to grant short-term loans for acquisitions of any nature whatsoever to officials.

2. PROVISIONS

Supply Chain Management Regulation 12(1)(a) provide for the procurement of goods and services by way of petty cash purchases, up to a transaction value of R2,000 (VAT included); however the Accounting Officer decided in terms of his delegated powers that the maximum permissible amount for financing from petty cash will be limited to R300.00 per transaction.

The total amount that may be purchased from petty cash during one specific month shall not exceed one twelfth of the budgeted amount for that budget vote/line item.

The policy for provision of funds for petty cash expenditure, procedures for the administration thereof and control of the eventual allocation of costs against the various Ledger Votes is and remains the responsibility of the Executive Director: Finance and his/her assignees.

Additions to and/or amendments of this policy may be effected by the above with or without prior notice, without prejudice.

B. PROCEDURES**1. NON PERMISSIBLE & PERMISSIBLE ACQUISITIONS**

- 1.1 The acquisition of items that will be financed from “Capital or inventory Votes” does not qualify for payment from Petty Cash – such items are purchased according to normal procedures.
- 1.2 No salary-, wage- or entertainment cost will qualify for payment through petty cash - such payments will be handled through the normal payroll procedures.
- 1.3 Registration fees for the attendance of courses/congresses will not qualify for payment through petty cash - a requisition for payment per cheque, accompanied by the nomination must be submitted.
- 1.4 No funds for payment of travelling and subsistence or other personal obligations will be financed through petty cash – these costs will be claimed in the normal way and paid with the applicant’s salary or by cheque.

- 1.5 Purchasing of shoes, uniforms and protective clothing will not qualify for payment through petty cash – such acquisitions must be acquired per requisition / invoice and paid by cheque.
- 1.6 Supplies such as stationery, cleaning materials, toiletries, sugar, tea and coffee that are listed on Council's store stock index will not qualify for payment from petty cash – such items will be issued on request.
- 1.7 The acquisition of items or the delivery of services other than those referred to in points B 1.1 to B 1.6 does qualify for payment from Petty Cash, provided that:
 - The transaction is not contrary to the purpose as defined in Section A;
 - A fully completed and approved Petty Cash voucher is submitted for each transaction;
 - An invoice or till slip that complies with generally accepted minimum requirements is attached to the Petty Cash voucher.
- 1.8 Only personnel who received the necessary delegations may approve purchases. (No Councillor has, in terms of section 79(2) of the Local Government: Municipal Finance Management Act No. 56 of 2003, any authority to incur expenditure.)

2. PAYMENT

- 2.1 Payment of Petty Cash by approved Petty Cash voucher will only be done at the Cape Winelands District Municipality's cash offices at Stellenbosch and Worcester.
- 2.2 Cashiers / Petty Cash Officials will not do any payments if the Petty Cash vouchers are not completed, approved and authorised in the prescribed manner.

3. REGISTERS

- 3.1 All transactions must be recorded in a separate register, which is kept at each cash office of the Cape Winelands District Municipality.
- 3.2 These registers with concomitant Petty Cash vouchers must be checked by a senior official and kept for audit purposes.

4. REPLENISHMENT OF FUNDS

- 4.1 The above-mentioned registers will be made up each Monday (or if the Monday is a public holiday, the next working day) in order to be balanced against the paid petty cash vouchers plus the cash on hand. (This arrangement is obligatory and may only be deviated from if mutually arranged with the Executive Director: Finance)
- 4.2 A sundry voucher to the value of the issued petty cash vouchers will be prepared, the appropriate petty cash vouchers attached to it and forwarded to the Expenditure section at Stellenbosch where a cheque for the replenishment of the funds will issued.

5. ALLOCATION OF COSTS

- 5.1 On receipt of such sundry voucher the costs of the transactions concerned will be recorded against the various Ledger Votes and a cheque for the replenishment of funds will be issued.
- 5.2 However, should a specific Ledger Vote be over-spent when the value of a batch of petty cash vouchers is captured, the amount of the transaction affected will summarily be posted against the Sundry Expenditure vote of the cost centre concerned – it will then be the responsibility of the head of the concerned department to ensure that the funds are reallocated to provide for future allocations.

C. CONTROL

1. OFFICIAL DOCUMENTS

- 1.1 Only the official petty cash voucher of the Cape Winelands District Municipality (example **attached**) will be accepted as valid document for the payment of purchases from the petty cash.
- 1.2 The official petty cash voucher must be completed in full using capital letters and the **ITEM DESCRIPTION** or **REASON FOR EXPENDITURE** must be clearly defined.
- 1.3 A separate petty cash voucher must be prepared for purchases from different suppliers.

2. APPROVAL OF EXPENDITURE

Executive Directors of departments or their assignees approve the incurring of specific costs, as indicated on the petty cash voucher concerned, and the responsibility for ensuring that if votes are over-spent, funds are transferred to provide for this.

3. AUTHORISATION FOR PAYMENT

The Executive Director: Finance or his/her assignee checks that the petty cash voucher is properly completed and whether sufficient funds are, at that stage, available for payment on the indicated vote/s.

D. LIABILITY

1. Executive Directors of departments or their assignees who approve the incurring of costs thereby also accept responsibility for:
 - future enquiries and/or explanations regarding the desirability of the expenditure concerned;
 - any irregularities regarding a specific transaction that may be revealed during an audit of the petty cash;
 - transfer of funds in respect of votes that may be overspent due to some unavoidable reason, eg. the circumstances as indicated in Section B, point 5.2.
2. The Executive Director: Finance and his/her assignees who authorize the payment of petty cash expenditure thereby also accept responsibility for compliance with all financial provisions and delegations that are applicable in the normal performance of their duties.

ANNEXURE “B”**THE NATIONAL TREASURY
Republic of South Africa**

GOVERNMENT PROCUREMENT:**GENERAL CONDITIONS OF CONTRACT
TABLE OF CLAUSES**

INSERT DOCUMENT

ANNEXURE “C”

SUMMARY OF PREFERENTIAL PROCUREMENT REQUIREMENTS

SECTION 1: PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT No 5. of 2000,
PREFERENTIAL PROCUREMENT REGULATIONS 2004

The municipality must determine a preferential procurement policy.

This policy must be implemented within a framework which follows the following preference point system:

- For contracts with a rand value equal to or below a prescribed amount, a maximum of 20 points is allocated for specific goals as contemplated below, provided that the lowest acceptable tender scores 80 points for price.
- For contracts with a rand value above a prescribed amount, a maximum of 10 points is allocated for specific goals as contemplated below, provided that the lowest acceptable tender scores 90 points for price;

Other acceptable tenders that are higher in price must score fewer points, on a pro-rata basis, calculated on their tender prices in relation to the lowest acceptable tender, in accordance with the prescribed formula.

The specific goals set by the municipality for preferential procurement must include contracting with persons, or categories of persons, who have been historically disadvantaged by unfair discrimination on the basis of race, gender or disability.

The specific goals of the policy must further include the implementation of programmes of the reconstruction and development programme, as published in *Government Gazette no. 16085 dated 23 November 1994 or subsequent regulations*.

Any specific criteria for which a point is awarded must be clearly specified in the invitation to submit tenders. The municipality must *normally* award its contract to the tenderer who scores the highest points. If not, the municipality must be able to produce objective criteria in addition to those contemplated above to justify the award to another tenderer. The specific goals determined by the municipality for its preferential procurement policy must be measurable, quantifiable and monitored for compliance.

SECTION 2: BROAD BASED BLACK ECONOMIC EMPOWERMENT ACT NO. 53 OF 2003

The Minister of trade and Industry may by notice in the gazette issue codes of good practice on black economic empowerment that may include (inter alia) the following:

- further interpretation and definition of broad based black economic empowerment and the interpretation and definition of different categories of black empowerment entities;
- qualification criteria for preferential purposes for procurement and other economic activities;
- indicators to measure broad based black economic empowerment; and
- the weighting to be attached to broad based black economic empowerment indicators as referred to above.

Every organ of state and public entity must take into account and, as far as it may be reasonably possible, apply any relevant code of good practice issued in terms of the present Act in:

- determining qualification criteria for the issuing of licences, concessions or other authorisations in terms of any laws;
- developing and implementing a preferential procurement policy;
- determining qualification criteria for the sale of state-owned enterprises; and
- developing criteria for entering into partnerships with the private sector.

The Minister must also issue a strategy for broad based black economic empowerment. This strategy must:

- provide for an integrated, co-ordinated and uniform approach to broad based black economic empowerment by all organs of state, public entities, the private sector, non-governmental organisations, local communities and other stakeholders,
- develop a plan for financing broad based black economic empowerment; and
- provide a system for organs of state, public entities and other enterprises to prepare broad based black economic empowerment plans and to report on compliance with those plans.

BROAD-BASED BLACK ECONOMIC EMPOWERMENT (BBBEE)

PRICE:

1. 80/20 PREFERENCE POINT SYSTEM

For competitive bids/price quotations equal to or above **R 30,000 and up to a Rand value of R 1,000,000** (but can be used for quotations of less than R30,000 if deemed appropriate)

$$P_s = 80 \left(1 - \frac{P_t - P_{min}}{P_{min}} \right)$$

Where

P_s = points scored for comparative price of bid/offer under consideration

P_t = comparative price of bid/offer under consideration

P_{min} = comparative price of lowest acceptable bid/offer

A maximum of 20 points is then added to the above score based on the assessment against the Broad-Based Black Economic Empowerment scorecard.

2. 90/10 PREFERENCE POINT SYSTEM

For competitive bids/price quotations with a Rand value above R1,000,000.

$$P_s = 90 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

Where

P_s = points scored for comparative price of bid/offer under consideration
 P_t = comparative price of bid/offer under consideration
 P_{\min} = comparative price of lowest acceptable bid/offer

A maximum of 10 points is then added to the above score based on the assessment against the Broad-Based Black Economic Empowerment scorecard.

3. 80/20 PREFERENCE POINT SYSTEM FOR THE SALE AND LETTING OF ASSETS.

The following formula must be used to calculate the points for price in respect of tenders with a Rand value equal to, or above **R30,000 and up to a Rand value of R 1,000,000** and which relate to the sale and letting of assets.

$$P_s = 80 \left(1 + \frac{P_t - P_h}{P_h} \right)$$

Where

P_s = Points scored for price of tender under consideration
 P_t = Rand value of tender under consideration
 P_h = Rand value of highest acceptable tender

A maximum of 20 points is then added to the above score based on the assessment against the Broad-Based Black Economic Empowerment scorecard. Only the tender with the highest number of points scored may be selected.

4. 90/10 PREFERENCE POINT SYSTEM FOR THE SALE AND LETTING OF ASSETS.

The following formula must be used to calculate the points for price in respect of tenders with a Rand value **above R 1,000,000** and which relate to the sale and letting of assets:

$$P_s = 90 \left(1 + \frac{P_t - P_h}{P_h} \right)$$

Where

P_s = Points scored for price of tender under consideration
 P_t = Rand value of tender under consideration
 P_h = Rand value of highest acceptable tender

A maximum of 10 points is then added to the above score based on the assessment against the Broad-Based Black Economic Empowerment scorecard. Only the tender with the highest number of points scored may be selected.

NB: Until the Preferential Procurement Regulations, 2001 as per Government Notice R725 of 10 August 2001 are repealed by the promulgation of the draft Preferential Procurement Regulations, 2004 set out in Government Gazette No. 26863 of 4 October 2004, the threshold value as indicated above, will be R 500,000.

BROAD-BASED BLACK ECONOMIC EMPOWERMENT (BBBEE)**BALANCED SCORECARD 1:****(80/20 PREFERENCE POINT SYSTEM)****For competitive bids/price quotations up to a Rand value of R1million**

Core Component Of BBBEE	Indicators	% Raw Score	% Weighting	% Score
Direct Empowerment (Ownership and Control) (OF THE COMPANY)				
Equity ownership	% owned by black persons		30	
	% owned by black disabled persons		5	
	% owned by black women		10	
Management	% black persons in executive management and/or executive board and board committees		20	
Human Resource Development				
Employment Equity	Weighted employment equity (% of black people as a proportion of total workforce)		5	
Skills development	Skills development expenditure as a proportion (%) of total payroll	5%= 5 1%=1	5	
Indirect empowerment				
Preferential Procurement	Procurement from black-owned and empowered enterprises as a proportion (%) of total procurement	SPECIFIC PROJECT	15	
Residual				
Local content	% local content in relation to the bid price	GOODS, MAT. TRANS	10	
Total score out of 100%			100	

NB: The total score out of 100% will be converted to a point out of a maximum of 20 points for BBBEE. No points will, however, be awarded if the total percentage score is less than 40% for BBBEE.

BROAD-BASED BLACK ECONOMIC EMPOWERMENT (BBBEE)**BALANCED SCORECARD 2:****(90/10 PREFERENCE POINT SYSTEM)****For competitive bids/price quotations with a Rand value above R1million**

Core Component Of BBBEE	Indicators	% Raw Score	% Weighting	% Score
Direct Empowerment (Ownership and Control) (OF COMPANY)				
Equity ownership	% owned by black persons		20	
	% owned by black disabled persons		5	
	% owned by black women		12	
Management	% black persons in executive management and/or executive board and board committees		13	
Human Resource Development				
Employment Equity	Weighted employment equity (% of black people as a proportion of total workforce)		6	
Skills development	Skills development expenditure as a proportion (%) of total payroll	6%=6 1%=1	6	
Indirect empowerment				
Preferential Procurement	Procurement from black-owned and empowered enterprises as a proportion (%) of total procurement	SPECIFIC PROJECT	8	
Enterprise Development	Investment in enterprises, owned 100% by black persons, as a proportion (%) of total assets		8	
	% of profit shared by a Black-owned enterprise as a consortium or joint venture for this contract OR % of this contract that will be sub-contracted to a Black-owned Enterprise		12	
Residual				
Local content	% local content in relation to the bid price	GOODS, MAT, LABOUR	10	
Total score out of 100%			100	

NB: The total score out of 100% will be converted to a point out of a maximum of 10 points for BBBEE. No points will, however, be awarded if the total percentage score is less than 40% for BBBEE.

NB: Until the Preferential Procurement Regulations, 2001 as per Government Notice R725 of 10 August 2001 are repealed by the promulgation of the draft Preferential Procurement Regulations, 2004 set out in Government Gazette No. 26863 of 4 October 2004, the pointing system will be as follows.

1.1 80/20 POINTS SYSTEM FOR TENDERS WITH A VALUE OF >R30,000 TO R500,000

The points are awarded as follows:

- **80 points** are awarded for the **lowest price** if it complies with the tender conditions.
- **15 points** (percentage of persons or categories of persons historically disadvantaged because of unfair discrimination based on **race**.)
- **1 point** is rewarded for historically disadvantaged persons because of unfair discrimination based on **gender**. This point is allocated only if more than 20% of the shareholding is in the possession of woman.
- **1 point** for historically disadvantaged persons because of discrimination based on **disability**. This point is only allocated if at least 10% of the shareholding is in the possession of disabled persons.
- **1 point** for the use of **local labour** (job creation)
- **1 point** (persons or categories of persons established **within the area of jurisdiction** of the Cape Winelands District Municipality.)
- **1 point** for **social investment** and human resources policy that meets IDP objectives.

1.2 90/10 POINTS SYSTEM FOR TENDERS WITH A VALUE OF >R500,000

The points are awarded as follows:

- **90 points** are awarded for the **lowest price** if it complies with the tender conditions.
- **8 points** (percentage of persons or categories of persons historically disadvantaged because of unfair discrimination based on **race**.)
- **1 point** is rewarded for historically disadvantaged persons because of unfair discrimination based on **gender**. This point is allocated only if more than 20% of the shareholding is in the possession of woman.
- **1 point** for historically disadvantaged persons because of discrimination based on **disability**. This point is only allocated if at least 10% of the shareholding is in the possession of disabled persons.

1.3 80/20 POINTS SYSTEM IN THE ALIENATION / LEASE OF ASSETS WITH A VALUE > R 30,000 TOT R 500,000

The points are awarded as follows:

- **80 points** are awarded for the **highest tender**.
- **16 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **race**).
- **2 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **gender**).
- **2 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **disability**).

1.4 90/10 POINTS SYSTEM IN THE ALIENATION / LEASE OF ASSETS WITH A VALUE > R 500,000

The points are awarded as follows:

- **90 points** are awarded for the **highest tender**.
- **8 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **race**).
- **1 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **gender**).
- **1 points** (percentage persons or categories of persons historically disadvantaged because of unfair discrimination based on **disability**).

ANNEXUER "D"**EXTRACTS FROM LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003 (MFMA)****SECTION 14: DISPOSAL OF CAPITAL ASSETS**

- 1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.
- 2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection 1), but only after the municipal council, in meeting open to the public-
 - a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
 - b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.
- 3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.
- 4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection 2) a) and b) in respect of moveable capital assets below a value determined by the council.
- 5) Any transfer of ownership of a capital asset in terms of subsection 2) or 4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.

SECTION 19: CAPITAL PROJECTS

- 1) A municipality may spend money on a capital project only if-
 - a) the money for the project, excluding the cost of feasibility studies conducted by and behalf of the municipality, has been appropriated in the capital budget referred to in section 17 (2);
 - b) the project, including the total cost, has been approved by council
 - c) section 33 has been complied with, to the extent that section may be applicable to the project; and
 - d) the sources of funding have been considered, are available and have not been committed for other purposes.
- 2) Before approving a capital project in terms of subsection 1) b), the council of a municipality must consider-

- a) the projected cost covering all financial years until the project is operational; and
- b) the future operational costs and revenue on the project, including municipal tax and tariff implications.

A municipal council may in terms of subsection 1) b) approve capital projects below a prescribed value either individually or as part of a consolidated capital programme.

SECTION 33: CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

- 1) A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year, it may do so only if-
 - a) the municipal manager, at least 60 days before the meeting of the municipal council at which the contract is to be approved-
 - i) has in accordance with section 21A of the Municipal Systems Act –
 - (aa) Made public the draft contract and an information statement summarising the municipality's obligations in terms of the proposed contract; and
 - (bb) Invited the local community and other interested persons to submit to the municipality comments or representations in respect of the proposed contract; and
 - ii) has solicited the views and recommendations of-
 - (aa) the National Treasury and the relevant provincial treasury
 - (bb) the national department responsible for local government; and
 - (cc) if the contract involves the provision of water, sanitation, electricity, or any other service as may be prescribed, the responsible national department;
 - b) the municipal council has taken into account-
 - i) the municipality's projected financial obligations in terms of the proposed contract for each financial year covered by the contract;
 - ii) the impact of those financial obligations on the municipality's future municipal tariffs and revenue;
 - iii) any comments or representations on the proposed contracts received from the local community and other interested persons
 - iv) any written views and recommendations on the proposed contract by National Treasury, the relevant provincial treasury, the national department responsible for local government and any national department referred to in paragraph (a) (ii) (cc); and
 - c) the municipal council has adopted a resolution in which-
 - i) it determines that the municipality will secure a significant capital investment or will derive a significant financial economic of financial benefit from the contract;

- ii) it approves the entire contract exactly as it is to be executed; and it authorises the municipal manager to sign the contract on behalf of the municipality.
- 2) The process set out in subsection 1) does not apply to-
 - a) contracts for long-term debt regulated in terms of section 46 (3);
 - b) employment contracts; or
 - c) contracts-
 - i) for categories of goods as may be prescribed; or
 - ii) in terms of which the financial obligation on the municipality is below-
 - (aa) a prescribed value; or
 - (bb) a prescribed percentage or the municipality's approved budget for the year in which the contract is concluded
 - 3) (a) All contracts referred to in subsection 1) and all other contracts that impose a financial obligation on the municipality-
 - i) must be made available in their entirety to the municipal council: and
 - ii) may not be withheld from public scrutiny except as provided for in terms of the Promotion of Access of Information Act 2000 (Act No. 2 of 2000).

b) Paragraph (a) i) does not apply to contracts in respect of which the financial obligation on the municipality is below a prescribed value.
 - 4) This section may not be read as exempting the municipality from the provisions of Chapter 11 to the extent that those provisions are applicable in a particular case.

SECTION 90: DISPOSAL OF CAPITAL ASSETS

- 1) A municipal entity may not transfer ownership as a result of a sale or other transaction or otherwise dispose of a capital asset needed to provide the minimum level of basic municipal services.
- 2) A municipal entity may transfer ownership or otherwise dispose of a capital asset other than an asset contemplated in subsection (1), but only after the council of its parent municipality, in a meeting open to the public—
 - (a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
 - (b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

- 3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.
- 4) A municipal council may delegate to the accounting officer of a municipal entity its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets of the entity below a value determined by the council.
- 5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent and competitive and consistent with the supply chain management policy which the municipal entity must have and maintain in terms of section 111.
- 6) This section does not apply to the transfer of a capital asset to a municipality or another municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury provided that such transfers are in accordance with a prescribed framework.

SECTION 110: APPLICATION OF THIS PART

Chapter 11 Part 1, which deals with supply chain management, applies to-

- a) the procurement by a municipality of goods and services;
- b) the disposal by a municipality of goods no longer needed;
- c) the selection of contractors to provide assistance in the provision of municipal services otherwise than in the circumstances envisaged in Chapter 8 of the Municipal Systems Act; and
- d) the selection of external mechanisms as referred in Section 80 of the Municipal Systems Act for the provision of municipal services in the circumstances contemplated in section 83 of that Act.

Except where specified, this part of the Act does not apply if a municipality contracts with another organ of state for:

- a) the provision of goods and services to the municipality;
- b) the provision of a municipal service or assistance in the provision of a municipal service; and
- c) the procurement of goods and services under a contract secured by such other organ of state, provided that the relevant supplier has agreed to such procurement.

SECTION 111: SUPPLY CHAIN MANAGEMENT POLICY

Each municipality and municipal entity must have and implement a supply chain management policy which gives effect to the provisions of this part of the present Act.

SECTION 112: SUPPLY CHAIN MANAGEMENT POLICY TO COMPLY WITH PRESCRIBED FRAMEWORK

The supply chain management policy of a municipality must be fair, equitable, transparent, competitive and cost-effective and comply with a prescribed regulatory framework for municipal supply chain management, which must cover at least the following:

- a) the range of supply chain management processes that municipalities and municipal entities may use, including tenders, quotations, auctions and other types or competitive bidding;
- b) when a municipality may or must use a particular type of process;
- c) procedures and mechanisms applicable to each type of process;
- d) procedures and mechanisms for more flexible processes where the value of a contract is below a prescribed amount;
- e) open and transparent pre-qualification processes for tenders or other bids;
- f) competitive bidding processes in which only pre-qualified persons may participate,
- g) bid documentation, advertising of and invitation for contracts;
- h) procedures and mechanisms for:
 - i. the opening, registering and recording of bids in the presence of interested persons;
 - ii. the evaluation of bids to ensure best value for money;
 - iii. negotiating the final terms of contracts; and
 - iv. the approval of bids;
- i) screening processes and security clearances for prospective contractors on tenders or other bids above a prescribed value;
- j) compulsory disclosure of any conflicts of interests prospective contractors may have in specific tenders, and the exclusion of such prospective contractors from those tenders or bids;
- k) participation in the supply chain management system of persons who are not officials of the municipality;
- l) the barring of persons from participating in tendering or other bidding processes, including persons:
 - i. who were convicted for fraud or corruption during the past 5 years;
 - ii. who wilfully neglected, reneged or failed to comply with a government contract during the past 5 years; or
 - iii. whose tax matters are not clearer by the South African Revenue Service;
- m) measures for:
 - i. combating fraud, corruption, favouritism and unfair and irregular practices in municipal supply chain management; and
 - ii. promoting the ethics of officials and other role players involved in municipal supply chain management;

- n) the invalidation of recommendations or decisions that were unlawfully or improperly made, taken or influenced, including recommendations or decisions that were made, taken or in any way influenced by:
 - i. councillors in contravention of item 5 or 6 of the code of conduct for councillors set out in Schedule 1 to the Municipal Systems Act; or
 - ii. municipal officials in contravention of item 4 or 5 of the code of conduct for municipal staff members set out in Schedule 2 to that Act;
- o) the procurement of goods and services by municipalities or municipal entities through contracts procured by other organs of state;
- p) contract management and dispute settling procedures: and
- q) the delegation of municipal supply chain management powers and duties, including to officials.

The regulatory framework for municipal supply chain management must be fair, equitable, transparent, competitive and cost-effective.

SECTION 113: UNSOLICITED BIDS

A municipality is not obliged to consider an unsolicited bid received outside its normal bidding process.

If a municipality does decide to consider an unsolicited bid it may do so only in accordance with the prescribed framework.

SECTION 114: APPROVAL OF TENDERS NOT RECOMMENDED

If a tender other than the one recommended in the normal course of implementing the supply chain management policy is approved, the accounting officer of the municipality must, in writing, notify the Auditor-General, the provincial treasury and the national treasury and, in the case of a municipal entity, also the parent municipality, of the reasons for deviating from such recommendation.

The above requirements do not apply if a different tender is approved purely to rectify an irregularity.

SECTION 115: IMPLEMENTATION OF SYSTEM.

The accounting officer of a municipality must implement the supply chain management policy and must take all reasonable steps to ensure that proper mechanisms and separation of duties in the supply chain management system are in place to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices.

No person may impede the accounting officer in fulfilling this responsibility.

SECTION 116: CONTRACTS AND CONTRACT MANAGEMENT

A contract or agreement procured through the supply chain management system must be in writing and must stipulate the terms and conditions of the contract or agreement, which must include provisions which allow for:

- i. the termination of the contract or agreement in the case of non- or under- performance;
- ii. dispute resolution mechanisms to settle disputes between the parties; and
- iii. a periodic review of the contract or agreement once every 3 years in the case of a contract or agreement for longer than 3 years.

The accounting officer must:

- a) take all reasonable steps to ensure that a contract or agreement procured through the supply chain management supply is properly enforced;
- b) monitor on a monthly basis the performance of the contractor under the contract or agreement;
- c) establish capacity in the administration to assist the accounting officer in carrying out the foregoing responsibilities. and in overseeing the day-to-day management of contracts and agreements; and
- d) regularly report to the council or the board of directors, as the use may be, on the management of the contract or agreement and the performance of the contractor.

A contract or agreement procured through the supply chain management policy may be amended by the parties, but only after:

- a) the reasons for the proposed amendment have been tabled in the council of the municipality or, in the case of the municipal entity, in the council of its parent municipality; and
- b) the local community has been given reasonable notice of the intention to amend the contract or agreement, and has been invited to submit representations to the municipality.

SECTION 117: COUNCILLORS BARRED FROM SERVING ON MUNICIPAL TENDER COMMITTEES

No councillor of any municipality may be a member of a municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids, nor attend any such meeting as an observer.

SECTION 118: INTERFERENCE

No person may interfere with the supply chain management system of the municipality, or amend or tamper with any tenders, quotations, contracts or bids after their submission.

SECTION 119: COMPETENCY LEVELS OF OFFICIALS INVOLVED IN MUNICIPAL SUPPLY CHAIN MANAGEMENT (EFFECTIVE 1 JULY 2006)

The accounting officer and all other officials of the municipality involved in the implementation of the supply chain management policy must meet the prescribed competency levels. The municipality must provide resources or opportunities for the relevant training of the officials referred to in order to ensure that the prescribed competency levels are met.

ANNEXURE “E”

THE NATIONAL TREASURY



MUNICIPALITY / MUNICIPAL ENTITY

CODE OF CONDUCT FOR SUPPLY CHAIN MANAGEMENT PRACTITIONERS
AND OTHER ROLE PLAYERS

In accordance with regulation 46(4) and 46(5) of the Local Government Municipal Finance Management Act, 2003: Municipal Supply Chain Management Regulations, the supply chain management policy of a municipality or municipal entity is required take into account the National Treasury’s code of conduct for supply chain management practitioners and other role players. Alternatively a municipality or municipal entity may adopt the National Treasury code of conduct. When adopted, such code of conduct becomes binding on all officials and other role players involved in the implementation of the supply chain management policy of the municipality or municipal entity.

The purpose of this Code of Conduct is to promote mutual trust and respect and an environment where business can be conducted with integrity and in a fair and reasonable manner.

1 General Principles

- 1.1 The municipality commits itself to a policy of fair dealing and integrity in the conducting of its business. Officials and other role players involved in supply chain management (SCM) are in a position of trust, implying a duty to act in the public interest. Officials and other role players should not perform their duties to unlawfully gain any form of compensation, payment or gratuities from any person, or provider/contractor for themselves, their family or their friends.
- 1.2 Officials and other role players involved in SCM should ensure that they perform their duties efficiently, effectively and with integrity, in accordance with the relevant legislation, policies and guidelines. They should ensure that public resources are administered responsibly.
- 1.3 Officials and other role players involved in SCM should be fair and impartial in the performance of their functions. They should at no time afford any undue preferential treatment to any group or individual or unfairly discriminate against any group or individual. They should not abuse the power and authority vested in them.

2 *Conflict of interest*

2.1 An official or other role player involved with supply chain management –

- (a) must treat all providers and potential providers equitably;
- (b) may not use his or her position for private gain or to improperly benefit another person;
- (c) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
- (d) must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit 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 interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process, 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 member, partner or associate, has any private or business interest;
- (g) must declare any business, commercial and financial interests or activities undertaken for financial gain that may raise a possible conflict of interest;
- (h) should not place him/herself under any financial or other obligation to outside individuals or organizations that might seek to influence them in the performance of their official duties; and
- (i) should not take improper advantage of their previous office after leaving their official position.

3 *Accountability*

3.1 Practitioners are accountable for their decisions and actions to the public.

3.2 Practitioners should use public property scrupulously.

3.3 Only accounting officers or their delegates have the authority to commit the to any transaction for the procurement of goods and / or services.

3.4 All transactions conducted by a practitioner should be recorded and accounted for in an appropriate accounting system. Practitioners should not make any false or misleading entries into such a system for any reason whatsoever.

3.5 Practitioners must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system.

3.6 Practitioners must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including

- (i) any alleged fraud, corruption, favouritism or unfair conduct;
- (ii) any alleged contravention of the policy on inducements, rewards, gifts and favours to municipalities or municipal entities, officials or other role players; and
- (iii) any alleged breach of this code of conduct.

- 3.7 Any declarations made must be recorded in a register which the accounting officer must keep for this purpose. Any declarations made by the accounting officer must be made to the mayor who must ensure that such declaration is recorded in the register.

4 *Openness*

- 4.1 Practitioners should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only if it is in the public interest to do so.

5 *Confidentiality*

- 5.1 Any information that is the property of the municipality or its providers should be protected at all times. No information regarding any bid / contract / bidder / contractor may be revealed if such an action will infringe on the relevant bidder's / contractor's personal rights.
- 5.2 Matters of confidential nature in the possession of officials and other role players involved in SCM should be kept confidential unless legislation, the performance of duty or the provisions of law requires otherwise. Such restrictions also apply to officials and other role players involved in SCM after separation from service.

6 *Bid Specification / Evaluation / Adjudication Committees*

- 6.1 Bid specification, evaluation and adjudication committees should implement supply chain management on behalf of the municipality in an honest, fair, impartial, transparent, cost-effective and accountable manner.
- 6.2. Bid evaluation / adjudication committees should be familiar with and adhere to the prescribed legislation, directives and procedures in respect of supply chain management in order to perform effectively and efficiently.
- 6.3 All members of bid adjudication committees should be cleared by the accounting officer at the level of "CONFIDENTIAL" and should be required to declare their financial interest annually.
- 6.4 No person should-
- 6.4.1 interfere with the supply chain management system of the municipality; or
- 6.4.2 amend or tamper with any price quotation / bid after its submission.

7 *Combative Practices*

7.1 Combative practices are unethical and illegal and should be avoided at all cost. They include but are not limited to:

- (i) Suggestions to fictitious lower quotations;
- (ii) Reference to non-existent competition;
- (iii) Exploiting errors in price quotations / bids;
- (iv) Soliciting price quotations / bids from bidders / contractors whose names appear on the Register for Tender Defaulters.



VIREMENT POLICY

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1. Definitions

- 1.1. “Accounting officer”** The municipal manager of a municipality is the accounting officer of the municipality in terms of section 60 of the MFMA
- 1.2. “Approved budget”** means an annual budget approved by a municipal council.
- 1.3. “Budget-related policy”** means a policy of a municipality affecting or affected by the annual budget of the municipality
- 1.4. “Chief financial officer”** means a person designated in terms of the MFMA who performs such budgeting, and other duties as may in terms of section 79 of the MFMA be delegated by the accounting officer to the chief financial officer.
- 1.5. “Capital Budget”** This is the estimated amount for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods
- 1.6. “Council”** means the council of a municipality referred to in section 18 of the Municipal Structures Act.
- 1.7. “Financial year”** means a 12-month year ending on 30 June.
- 1.8. “Line Item”** an appropriation that is itemized on a separate line in a budget adopted with the idea of greater control over expenditures
- 1.9. “Operating Budget”** The Entity’s financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.
- 1.10. “Ring Fenced”** an exclusive combination of line items grouped for specific purposes for instance salaries and wages.
- 1.11. “Service delivery and budget implementation plan”** means a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c) (ii) for implementing the municipality’s delivery of municipal services and its annual budget.
- 1.12. “Virement”** is the process of transferring an approved budget allocation from one operating line item or capital project to another, with the approval of the relevant Manager and Council. To enable budget managers to amend budgets in the light of experience or to reflect anticipated changes.
- 1.13. “Vote”** means one of the main segments into which a budget of a municipality is divided for the appropriation of funds for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. [See annexure “A” for current Vote structure]

2. Abbreviations

- 2.1. **CFO** – Chief Financial Officer
- 2.2. **IDP** – Integrated Development Plan
- 2.3. **MFMA** – Municipal Finance Management Act No. 56 of 2003
- 2.4. **SDBIP** - Service delivery and budget implementation plan
- 2.5. **CM** – Council Minute/’s

3. Objective

To allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

4. Virement Clarification

Virement is the process of transferring budgeted funds from one line item number to another, with the approval of the relevant Manager and CFO, to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes. (Section 28 (2) (c) MFMA)

5. Financial Responsibilities

Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or income under-recovery within individual vote departments are identified at the earliest possible opportunity. (Section 100 MFMA)

The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. The budget virement process is one of these controls. (Section 27(4) MFMA)

It is the responsibility of each manager or head of a department or activity to which funds are allotted, to plan and conduct assigned operations so as not to expend more funds than budgeted. In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA sections 78 and 102.

6. MFMA Regulation on Budget versus Expenditure

6.1 The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.

6.1.1 Section 15 – Appropriation of funds for expenditure

“A Municipality may, except where otherwise provided in this Act, incur expenditure only-

- a) in terms of an approved budget; and*
- b) within the limits of the amounts appropriated for the different votes in an approved budget.”*

6.1.2 Unauthorized Expenditure (MFMA Definition)

“in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes-

- a) overspending of the total amount appropriated in the municipality’s approved budget;*
- b) overspending of the total amount appropriated for a vote in the approved budget;*
- c) expenditure from a vote unrelated to the department or functional area covered by the vote;*
- d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;*
- e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of “allocation” otherwise than in accordance with any conditions of the allocation; or*
- f) a grant by the municipality otherwise than in accordance with this Act;”*

6.1.3 Overspending (MFMA Definition)

“a) in relation to the budget of a municipality, means causing the operational or capital expenditure incurred by the municipality during a financial year to

exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;

- b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or*
- c) in relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section;”*

7. Virement Restrictions

- 7.1. No funds may be viremented between votes (GFS Classifications) without approval of Council during and Adjustments Budget process.
- 7.2. Virements may not exceed a maximum of 0.1% of the total approved operating expenditure budget
- 7.3. A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years. (section 19 and 21 MFMA)
- 7.4. Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to the Council with altered outputs and measurements for approval. (MFMA Circular 13 page 3 paragraph 3)
- 7.5. No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Mayoral Committee.
 - 7.5.1. This refers to expenditures such as entering into agreements into lease or rental agreements such as vehicles, photo copier's or fax machines
- 7.6. No virement may be made where it would result in over expenditure. (section 32 MFMA)
- 7.7. No virement shall add to the establishment of the Municipality without the approval of Municipal Manager.
- 7.8. If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.
- 7.9. Virements may not be made in respect of ring-fenced allocations.
- 7.10. Budget may not be transferred from Support service (interdepartmental) costs, Capital financing, Depreciation, Contributions, Grant Expenditure and Income Foregone.
- 7.11. Budget may only be transferred from Salaries if approved by the CFO.
- 7.12. Virements in capital budget allocations are only permitted within specified action plans and not across funding sources and must in addition have comparable asset lifespan classifications.
- 7.13. No virements are permitted in the first three months or the final month of the financial year without the express agreement of the CFO.
- 7.14. Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 MFMA)
- 7.16. An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the

procurement/supply chain management policy of Council as periodically reviewed.

7.17. Virements may not be made between Expenditure and Income.

8. Virement Procedure

8.1. All virement proposals must be in the form of an item to be submitted to council for their notification.

8.2. The following information should be provided in the item:

8.2.1 A sound motivation why virement is necessary

8.2.2 Current budget amount of the transferring line item as well as the new budget amount should the transfer be approved.

8.2.3 Current budget amount of the receiving line item as well as the new budget amount should the transfer be approved.

8.3. Virements in excess of R100,000 with a maximum as determined under section 7.2 requires the approval of the Chief Financial Officer. (Section 79 MFMA)

8.4 Virements must be reflected on the SDBIP.

9. Process and Accountability

9.1 Accountability to ensure that virement applications are completed in accordance with Council's virement policy and are not in conflict with the directorate's strategic objectives, manifests with the head of the relevant department.

9.2 Completed virement documentation is to be effected by the Deputy Director: Financial Services – Budget and Finance

9.3. Virements approved and processed will be reported for information to the Executive Mayor on a monthly basis.

10. Sources

Municipal Finance Management Act No. 56 Of 2003

MFMA Circular No.13 - Service Delivery and Budget Implementation Plan

Mark Pearson National Treasury Advisor

Airedale Primary Care Trust Budget Virement Policy: 2004-5 UK

George Mason University Virginia USA

Vote Structure

1600

Vote	Cost Centre	
	Code	Description
Economic Development	1600	Manag.: Economic Dev. & Planning
	1004	Local Economic Development
Tourism	1103	Tourism
Land- Use & Spatial Planning	1521	Land-use and Spatial Planning
	1522	Environmental Planning
Corporate services	1102	Admin. Support Services
	1100	Corporate Services
	1010	Public Relations
	1110	Human Resources Management
	1164	Property Management
	1166	Communication / Telephone
	1310	Transport Pool
	1210	Information Technology
Office of the Municipal Manager	1001	Office of the Municipal Manager
	1104	Soccer 2010
	1020	Audit
	1021	Risk Management
	1511	Performance Management
	1512	IDP
	1513	Shared Service Center
Governance and Councillor Support	1000	Expenditure of the Council
	1002	Sundry Expenditure of Council
	1003	Office of the Mayor
	1005	Office of the Speaker

	1101	Councillor Support
FINANCIAL SERVICES	1201	Finance Dept.: Management and Finance
	1202	Financial Management Grant
	1205	Budget & Financial Service
	1225	Income and Collection of Levies
	1235	Procurement
	1238	Expenditure
Community and Developmental Services	1401	Manag.: Community and Developmental Services
	1441	Municipal Health Services
	1610	Disaster Management
	1620	Fire Service
RURAL AND SOCIAL DEVELOPMENT	1475	Social Development
	1476	Safe House
	1477	Rural Development
	1478	Management: Rural and Social Development
Engenering and Infrastructure	1165	Buildings : Maintenance
	1301	Eng. & Infrastructure Serv. : Management
	1330	Projects and Housing
	1331	Working for Water (DWAF)
	1334	Working for Water (WORC)
	1327	Technical Support Services
Public Transport Regulation	1615	Public Transport Regulation
Roads	1360	Roads-Main/Div. Direct
	1361	Roads-Main/Div. Indirect
	1362	Roads Management
	1363	Roads - Workshop
	1364	Roads - Plant

ANNEXURE "C"

**PROJECTION OF CASH FLOW FOR THE 2010/2011 BUDGET BY REVENUE SOURCE
 BROKEN DOWN PER MONTH AS PRESCRIBED BY SECTION 17(1)(c) OF
 THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)**

ANNEXURE "C"

REVENUE SOURCE	2010						2011						BUDGET 2010/2011
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APR	MAY	JUN	
ACCRUED SURPLUS	-31,424,122	-	-	-	-	-	-	-	-	-	-	-	-31,424,122
GENERAL INCOME	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-158,292	-1,899,500
GRANTS: NATIONAL/PROVINCIAL	-7,226,522	-1,246,643	-8,605,143	-1,246,643	-1,246,643	-6,526,743	-1,579,643	-1,246,643	-3,790,043	-1,246,643	-1,246,643	-1,579,643	-36,787,599
INTEREST: EXTERNAL	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-2,333,333	-28,000,000
PRIVATE CONTRIBUTIONS	-400,000	-	-	-	-	-	-	-	-	-	-	-	-400,000
FUTURE MEDICAL AID LIABILITY	-	-	-	-	-	-6,665,100	-	-	-	-	-	-	-6,665,100
TRANSFER PAYMENTS (NT)	-63,974,050	-	-63,974,050	-	-	-	-54,834,900	-	-	-	-	-	-182,783,000
OTHER INCOME	-	-	-1,000,000	-	-	-	-	-	-	-	-	-	-1,000,000
SUBSIDY: AGENCY FUNCTIONS	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-5,171,450	-62,057,400
TOTAL	-110,687,769	-8,909,718	-81,242,268	-8,909,718	-8,909,718	-20,854,918	-64,077,618	-8,909,718	-11,453,118	-8,909,718	-8,909,718	-9,242,718	-351,016,721

ANNEXURE "D"

ANNEXSURE "D"

Cape Winelands District Municipality

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION

Invested as at 28 February 2010 at the following A1 Banks as prescribed by Council's Investment Policy:

ABSA	R	80,000,000.00
FNB	R	80,000,000.00
INVESTEC	R	82,000,000.00
NEDCOR	R	70,000,000.00
STANDARD BANK	R	67,000,000.00
TOTAL INVESTMENTS	R	379,000,000.00

ANNEXURE "E"

1. LIST OF LTA BENEFICIARIES FOR PROJECTS

Annexure

“E”

TOWN	CONTACT PERSON	CONTACT DETAILS	BUDGET
Breederiver Winelands Ashton/McGregor	Mariette Barnes	023 - 615 8038 023 - 615 1563 (f) mariette@breeland.gov.za	R 6660
Ceres	Shirley Wagenaar	023 - 316 1287/ 316 1051 023 - 312 3708 (f) manager@ceres.org.za	R 6660
De Doorns	Melanie Viljoen	023 - 356 2041 023 - 356 3391 (f) hvtourism@telkomsa.net	R 6660
Franschhoek	Siegfried Schafer	021 - 876 3603 021 - 876 2768 (f) ceo@franschhoek.org.za	R 6660
Dwars River Valley Tourism / Pniel	Leon Taljaard	021 885 2662 021 885 2661 dwarsriver@telkomsa.net	R 6660
Montagu	Mariza Klein	023 - 614 2471 023 - 614 2471 (f) info@montagu-ashton.info	R 6660
Paarl	Riana Dempers	021 - 872 4842 / 872 6737 021 - 872 9376 (f) paarlinfo@drakenstein.gov.za	R 6660
Breedekloof	Melody Botha	023 - 349 1791 023 - 349 1720 (f) melody@breedekloof.com	R 6660
Robertson	Lettie van Zyl Cell: 082 332 8691	023 - 626 4437 023 - 626 4290 (f) info@robertson.org.za	R 6660
Stellenbosch	Lara Rabie	021 - 883 3584 021 - 883 8017 (f)	R 6660

Tulbagh	Patty Nieuwoudt Cell: 072 159 4533	023 - 230 1348 023 - 230 1348 (f) tulbaghinfo@lando.co.za	R 6660
Wolseley	Marie Loubser Cell: 082 835 7625	023 - 231 1021 023 - 231 1361 (f) wolstourism@witzenberg.gov.za	R 6660
Wellington	Jo Ann Steenkamp	021 873 4604	R 6660
Worcester	Ansel Muller	023 - 348 2795 023 - 347 4678 (f)	R 6660
TOTAL BUDGET			R 100 000.00

2. THD Community Training List of beneficiaries

Names of THD's	Total p.m
1 THD	R5000 x 10mths
1 THD	R5000 x 10 mths
1 THD	R5000 X 10 mths
Sub total	R150 000
Community training	R 50 000
Total	R200 000

4. Breedekloof Bursary fund

1 beneficiary – Breedekloof Wine & Tourism (Cape Winelands is one partner who only contribute a small amount towards Breedekloof's Bursary fund, therefore the money is paid over to Breedekloof to assist with the funding of the 4 students)

Total = R40 300.00

3 students: to be identified, via interview process

5. Tourism Training

1 X SLA with Service Provider to do Culinary Training R100 000

Generic SMME support and training R65 000.00

Total: R165 000.00

6. Freedom Route

1x SLA with Service Provider for recording of oral history

Total: R50 000

ANNEXURE "F"

ANNEXURE "F"

THE PROPOSED COST TO THE MUNICIPALITY FOR THE BUDGET YEARS OF THE SALARY,

SECTION 17(1)(k)(i)	2010/2011	2011/2012	2012/2013
Executive Mayor	599,500.00	641,500.00	686,400.00
Executive Deputy Mayor	523,200.00	559,800.00	599,000.00
Speaker	523,200.00	559,800.00	599,000.00
Members of the EMC	2,071,000.00	2,216,000.00	2,371,000.00
Section Members of Council	3,728,600.00	3,989,600.00	4,270,500.00
Section District Municipal Manager	R 1,279,000.00	R 1,406,900.00	R 1,547,600.00
Corporate Services	R 1,106,500.00	R 1,217,200.00	R 1,338,900.00
Financial Management Services	R 1,071,800.00	R 1,179,000.00	R 1,296,900.00
Engineering and Infrastructure Development Services	R 1,074,100.00	R 1,181,600.00	R 1,299,900.00
Regional Development and Planning	R 1,066,200.00	R 1,172,900.00	R 1,290,100.00
Rural and Social Development	R 1,049,400.00	R 1,154,400.00	R 1,269,800.00
Community and Developmental Services	R 1,052,400.00	R 1,157,700.00	R 1,273,500.00
TOTAL	R 15,144,900	R 16,436,400	R 17,842,600

ANNEXURE "G"

Annexure "G"

Vehicle Tracking Systems to be installed at the following B Municipalities:

Witzenberg Municipality	R200 000
Langeberg Municipality	R200 000
Breede Valley Municipality	R200 000

CALL FOR PROPOSAL 2010/2011: ELDERLY				
NO	NAME OF BUSINESS	ADDRESS	CONTACT NUMBERS	AMOUNT
1	National Institute for the Deaf	PO Box 941, Worcester, 6849	023 342 5555	R 1,485,015.00
2	Graham and Rhona Beck Skills Centre	PO Box 724, Robertson, 6705		R 77,200.00
3	VG Kerk Robertson Oos	P.O. Box 353, Robertson, 6705	023 626 2929	R20 000.00
4	ACVV Touwsriver Service Centre for the Aged	Riverway, Touwsriver	023 358 1396	R25 000.00
5	Badisa Ceres	PO Box 684, Ceres, 6835	023 312 3007	Various programmes different amounts
6	Boland Agri Training Centre	PO Box 218, Tulbagh, 6820	023 2300144 / 082 9611081	R330 000.00
7	GAB Consulting	Room 25, Quenets Arcade, Worcester	023 347 7867 / 0788402247	R199 500.00
8	Restoration Trauma Centre	6 Dalvie Street, Van Wyksvlei, Wellington, 7655	084 834 8124	R211 500.00
9	Nonkquebel Phambile Senior Service Centre	Old Library Building, 645 matukata Street, Mbekweni	021 868 2818 / 082 370 8603	R21 000.00
10	Caleb Development and Training Association	42 Tiobelles Crescent, Jamestown, Stellenbosch	021 8800998 / 083 22856 04	R 297,660.00

**BENEFICIARIES FOR THE INFORMAL MEAT
TRADERS PROJECT
MBEKWENI HAWKERS LIST**

CURRENT BENEFICIARIES:

1. **BONEKA ESTER BEDULA** – C 134, MBEKWENI : 680609 0981 089
2. **NOMNQAZEKO PRUSENTE** – 2791 THEMBANI, MBEKWENI :
450101 0430 083
3. **POLIWE MAWABA** – 3218 PHOLA PARK, MBEKWENI :
570611 0888 085
4. **SINGOKWANA DONDOLO** – 1794 SILVERTOWN, MBEKWENI :
400217 0226 080
5. **MAMAZANA CYNTHIA TOPI** – V 54, MBEKWENI :
421120 0354 081
6. **NOSEBENZILE MCUNUKELWA** – B28, MBEKWENI :
530603 0713 081
7. **NOBENDISA SYLVIA SONDLLO** – 2275 CHRIS HANI, MBEKWENI:
540501 0524 086

WAITING LIST:

8. **ANGELINA MBOVU** – 4968 LANGABUYA, MBEKWENI :
680202 2354 081
9. **BUKELWA MIRRIAM TYATYEKA** – 2190 CHRIS HANI :
530830 0453 083
10. **SINDILE WELCOME NGQWATE** – B91, MBEKWENI:
710305 5868 082
11. **NOMNTUNAYE HILDA MGEDESI** – 2132 CHRIS HANI,
MBEKWENI: 580518 0782 085
12. **SELLOANE NANCY MOAHLOLI** – PROJECT 2, MBEKWENI:
630502 0764 087

13. **BANDISWA ALLIE MAJWEDE** – 287 A WHITE CITY,
MBEKWENI: 551025 0736 082

14. **NOMVUYO MGUSHELO** – 36 DROMMEDARISSTREET,
MBEKWENI: 630502 0764 087

**BENEFICIARY FOR WASTE RECYCLING SUPPORT
PROJECT**

LANGERBERG MUNICIPALITY

Private Bag X2

Ashton

6715



CAPE WINELANDS DISTRICT
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

DATUM / DATE : 2010-03-16

VERW / REF : 5/1/1/6

BEAMPTE / OFFICIAL : UITVOERENDE DIREKTEUR : INGENIEURS- EN
INFRASTRUKTUURDIENSTE
MNR A VAN TAAK

**MEMORANDUM
AAN / TO** : ADJUNK DIREKTEUR : FINANSIES
MNR S ARANGIE

GOEDKEURING TEN OPSIGTE VAN ARTIKEL 17(3)j

Al bedrag wat ek op my begroting het wat in terme van 17(3)j deur die Raad goedgekeur moet word is die R 6 000 000 wat bewillig is vir die " Upgrading of Streets and Sidewalks" . Soos aangedui in my begroting wat ek deurgestuur het gaan die fondse na die vyf (5) B-Munisipaliteite, nl Drakenstein, Stellenbosch, Witzenberg, Breedevallei en Langeberg oorgedra word. Die presiese bedrag wat aan elkeen oorgedra gaan word is nog nie bekend nie.

Wat die Raad dus moet goedkeur is dat die bedrag van R6 miljoen aan die B-Munisipaliteite soos genoem oorgedra mag word.

Hoop dit is in orde.

A van Taak

**A VAN TAAK
UITVOERENDE DIREKTEUR : INGENIEURS-
EN INFRASTRUKTUURDIENSTE**

BREEDE VALLEY AREA 2009/10

APPLICATIONS									RECOMMENDATION					
NR	OWNER AND PROPERTY	WATER IN KITCHEN	BATHROOM WITH FLUSH SYSTEM	ONLY WATER TOILET	VIP TOILET	ELECTRICITY	WARM WATER	TOTAL APPLICATIONS VAT INCLUDED	WATER IN KITCHEN	BATHROOM WITH WATER BORN	ONLY WATER TOILET	VIP TOILET	TOTAL	PROGRESSIVE TOTAL VAT INCLUDED
1	Le Roux Steyn Joubert Posbus 10 DE DOORNS 6875 ERFDEEL	5	5											
2	W. G. Du Toit Posbus 94 RAWSONVILLE 6845 RUSTFONTEIN GEDEELTE 5	4	4											
3	P.P. vd Merwe Posbus 177 RAWSONVILLE 6845 GROOTVLAKTE	4	4											
4	PJ de Villiers Posbus 79 DE DOORNS	6	6											
5	De Vlei Boerdery Posbus 42 DE DOORNS 6875 DE VLEI A	10	4	6										
6	PJ de Villiers Posbus 79 DE DOORNS 6875 TAVISTOCK	4	4											
7	Mnr. PJ de K le Roux Posbus 96 RAWSONVILLE 6845		2				17							
8	Heinie Griessel & Seuns Riviera Posbus 103 WORCESTER HEINIE GRIESSEL & SEUNS	4	4											
9	Grootstraat Trust Posbus 52 DE DOORNS 6875 GROOTSTRAAT	5	5				5							
10	Mnr. J.A. N. Pieterse Posbus 2 BREERIVIER 6858		2			8								

	DE EIKE													
11	Mnr. P le Roux Posbus 34 RAWSONVILLE 6845 GOUDYN TRUST	1	1											
12	Mackenzie Ice Investments (N van Wyk Posbus 42 TOUWSRIVIER 6880 NOOITGEDACT	1	1											
13	Mnr. A.C. Aurek Posbus 134 WORCESTER 6849 BRANDWAG BOERDERY BK			3		3	3							
14	W.J. Viljoen Posbus 206 RAWSONVILLE 6845 EBENHAEZER		2											
15	Vredehof Boerdery Trust Posbus 138 RAWSONVILLE 6845 VREDEHOF	4	1				7							
16	Mnr. F. Botha Posbus 45 RAWSONVILLE 6845 GROOT EILAND	1	1				1							
17	GSR Viljoen Posbus 131 RAWSONVILLE 6845 DE KLEINBEGIN WINGERDE		1											
18	JC Rabie Posbus 85 DE DOORNS 6875 TSALTA	4	4											
19	Botha Wynkelder Posbus 30 BOTH 6857 BOTH KOOPERATIEWE WYNKELDER	2	6			2	2							
20	Mnr. R. Botha Posbus 1 BOTH 6857 DE HOOP		1											
21	Mnr. M.M. Basson Posbus 42 BREERIVIER 6858 MIJNSORG	16												

22	IF vdm Du Toit Posbus 120 RAWSONVILLE 6845	12													
23	P.J. Viljoen Boerdery Trust Posbus 37 BREERIVIER 6859 WABOOMSRIVIER	8				8	8								
24	Mnr. PDS le Roux Posbus 130 RAWSONVILLE 6845	16													
25	IF vdm Du Toit Posbus 120 RAWSONVILLE 6845 WELVERDIEND	3													
26	Mnr. S. van Eeden Posbus 123 RAWSONVILLE 6845 UITSIG SLANGHOEK	1	1			1	1								
27	Mnr. H.J. Neethling Posbus 726 WORCESTER 6849 DE GOEDE HOOP	7		7											
28	DL Brink & Seuns Boerdery Posbus 119 RAWSONVILLE 6845 BONHEUR	17													
29	Mnr. J.S. Rabie Posbus 28 DE DOORNS 6875 BETHAL	14													
30	P.J. viljoen Posbus 32 Waihoek Goudiniweg 6856 EENDRACHT BOERDERY	10													
31	Mnr. LCJ Smith Posbus 254 RAWSONVILLE 6845 GOUDYN	19													
32	Mnr. C.L. Smith Posbus 35 RAWSONVILLE 6845 GROOT EILAND	14													
32	Mnr. W.J. Smith Posbus 151 RAWSONVILLE 6845 CABRIERE	13													
33	Mnr. A. Kriel	5		1											

	Posbus 149 DE DOORNS 6875 NON PAREIL														
34	Mnr. PJ Theron Posbus 29 DE WET 6853 LOUZAAN	2		1											
35	Mr. PP Smith Posbus 237 RAWSONVILLE 6845 DAGBREEK	15													
36	J B Bauermeister Posbus 235 RAWSONVILLE 6845 GROTE EILAND	23													
37	Mnr. C. Marais Posbus 22 BREERIVIER 6858 ARBEIDSVREUGD	10				10	10								
38	Mnr. K. Le Roux Posbus 4 GOUDINIWEG 6856 GROENVLEI						14								
39	Mnr. J.F. le Roux Posbus 16 Groenvlei GOUDINIWEG 6856 GROENVLEI						18								
40	Mnr. F.R. Botha Lanquedoc RAWSONVILLE 6845 LANQUEDOC					5									
41	Mnr. A.J. Conradie Posbus 5298 WORCESTER 6849 WERDA NUY						18								
42	Mnr. P. Brink Posbus 62 Bothasguns RAWSONVILLE 6845 BOTHASGUNS						22								
43	Mnr. W. Le Roux Posbus 19 Goudyn RAWSONVILLE 6845 WOLVENBERG BOERDERY BK					13	13								
44	PJ Viljoen Boerdery Trust Posbus 37 BREERIVIER 6858 DIE BOS	7				7	7								

45	PD DU Toit Boerdery Posbus 113 RAWSONVILLE 6845 KLIPDRIFT						4									
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BREËRIVIER / WYNLAND GEBIED

		APPLICATIONS							RECOMMENDATION					
	OWNER AND PROPERTY	WATER IN KITCHEN	BATHROOM WITH FLUSH SYSTEM	ONLY WATER TOILET	VIP TOILET	ELECTRICITY	WARM WATER	TOTAL APPLICATIONS VAT INCLUDED	WATER IN KITCHEN	BATHROOM WITH WATER BORN	ONLY WATER TOILET	VIP TOILET	TOTAL	PROGRESSIVE TOTAL VAT INCLUDED
1	Visser Familie Trust Annex-Olifantsdoorns (Mc Gregor)	5	5											
2	L.J. Rossouw Bloemhof Nexon 899 Bk	1	1	2										
3	Mev. H vd Mescht Nietvoorbij		1											
4	H. De Kock Sandvlei	2	2											
5	M.M. Gaudreau Lemoenshoek 24	3	3				3							
6	K. Bromage Klein Kanaan	1	1											
7	Van Zyl vd Merwe Familietrust Doornkloof	5	5											
8	G.J. + A.B. Swiegers Swiegers Bros	6	6											
9	G.J. Joubert Good Hope + Robyn	5	5											
10	A. Burger Hoenderverdorst		2											
11	A. Van Zyl Klipfontein		7		3									
12	M.H. Van der Merwe Bellevue		3											
13	M.H. Van der Merwe Rusticana	5	3											
14	K.W. Du Toit K.W. Du Toit Boerdery		14											
15	PES Linde Familie Trust Bruitjiesrivier 203, (Ged 31 en 41)	3	3											
16	J.J. De Wet Oudekraal	1	1											
17	M.L. Verster Sandleegte Restant						2							
18	E.J. Bruwer nms A.H. Visagie Clairvaux			1										
19	H.M. Rossouw Leeuwhoek	1	1											
20	J. Orgedan Sanddrift, Bonnievale		6											
21	D. Conradie Secunda	2	2											
22	Mnr. Rowan Beattie Groenland	3	3											
23	Abraham Esterhuyse Kruispad 176 Ged 30 (Bergheim)	4	3	1										
24	J.A.M. Cloete Steenbosvlakte, Mc Gregor		8											

25	J.W. Bruwer Isabeau Boerdery, Robertson	12	12	2	2									
26	Smuts Broers Agri (Pty) Ltd Lucerne	4	4											
27	Smuts Broers Agri (Pty) Klipboschlaagte	2	2											
28	A.P. De Wet Le Grand Chasseur Landgoed	5	5											
29	Etienne Zeeman Goudmyn, Robertson	7	1											
30	E.J. Bruwer Uitsig, Robertson			15										
31	E.J. Bruwer Clairvaux			1										
32	J.P. Conradie Krakedouw	5	5											
33	H.P. Van der Merwe Ged 117, Wolvendrift nr 125	5	5											
34	G.J. Joubert Klein Parys	1	1											
35	E. Bruwer Edms Bpk Goedemoed		21											
36	E. Bruwer Edms Bpk Mont Bois Landgoed		14											
37	Smuts Broers Agri (Pty) Ltd Lucerne	5	5											
38	Smuts Broers Agri (Pty) Ltd Klipboschlaagte	5	5											
39	Ashton Koop Wynkelder Afgeskafe Erfpaggrond	8	6											
40	Ashton Grape Gravos & Concentrators Ged. Afgeskafe erfpaggrond Gedt 14 (van Gedt 11) plaas Zandvliet	7	2	2										
41	C.T. Conradie Roselandia Trust	5	5											
42	D. Nel Burgersvlei	3	3											
43	P.L. Snyman Klipheuwel				2									

WITZENBERG AREA 2009/2010

APPLICATIONS							RECOMMENDATION					
NR	OWNER AND PROPERTY	WATER IN KITCHEN	BATHROOM WITH FLUSH SYSTEM	ONLY WATER TOILET	VIP TOILET	TOTAL APPLICATIONS VAT INCLUDED	WATER IN KITCHEN	BATHROOM WITH WATER BORN	ONLY WATER TOILET	VIP TOILET	TOTAL	PROGRESSIVE TOTAL VAT INCLUDED
1	Nicholas Dicey La Plaisante Landgoed	5		5								
2	W J Gibson Leeuwkuil		12									
3	W J Gibson Kraanvoël	5	5									
4	J P Orffer Misgund			12								
5	J C Reynolds Bo-Bokfontein	1	4									
6	Denou Farming (Pty) Ltd Delta woonbuurt	14	3									
7	Witzenberg Deelnemers Trust Ged. van Daytona	5	5									
8	Bestewens Boerdery (C H Thesnaar) Bestewens	2	2									
19	Alan Conradie Goedgevonden	6	6									
10	J A vd Westhuizen Murludi	5	5	5								
11	Bertha Brandt Parys	2	1									
12	Gavin O'Conner Witzenberg	3	3									
13	Trade Vendors 127 (Pty) Ltd La Bruyere	3	3									
14	M G le Roux Aanhou	2	2									
15	Gavin O'Conner Kleinfontein	6	6									
16	Middelpos Boerdery/Tweefontein	2	2									

DRAKENSTEIN 2009/2010

DRAKENSTEIN 2009/2010														
APPLICATIONS								RECOMMENDATION						
NR	OWNER AND PROPERTY	WATER IN KITCHEN	BATHROOM WITH FLUSH SYSTEM	ONLY WATER TOILET	VIP TOILET	ELECTRICITY	WARM WATER	TOTAL APPLICATIONS VAT INCLUDED	WATER IN KITCHEN	BATHROOM WITH WATER BORN	ONLY WATER TOILET	VIP TOILET	TOTAL	PROGRESSIVE TOTAL VAT INCLUDED
7	Stucki Skool Trust Posbus 94 Wellington 7654	1	3											

ANNEXURE "I"

PERFORMANCE OBJECTIVES

Department	Vote		Projects	Budget Amount	Quantities		Job Creation (# of Individuals)	Training (# of Individuals)	
					Number	Units of Measurement			
LOCAL ECONOMIC DEVELOPMENT	1	1004	5000	PUBLICATIONS	R 150,000	5	Advertorials	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5001	SMALL BUSINESS SUPPORT PROGRAMME	R 600,000	120	SMMEs	0	120
LOCAL ECONOMIC DEVELOPMENT	1	1004	5004	CWDM BUSINESS COUNCIL	R 30,000	2	Meetings	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5008	LED INFORMATION MANAGEMENT	R 200,000	1	Renewal of Global Insight Subscription	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5037	ENTREPRENURIAL SEED FUNDING	R 1,200,000	40	SMMEs	40	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5038	LED BASE-LINE STUDY & SECTOR REVIEWS	R 445,000	1	LED Strategy Review	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5039	LED EXPOS	R 200,000	2	Expos	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	5355	RENUWABLE ENERGIES	R 100,000	1	3rd Phase Report	0	0
LOCAL ECONOMIC DEVELOPMENT	1	1004	1049	GROWTH AND DEVELOPMENT STRATEGY	R 50,000	2	Awareness Workshops	0	0
TOURISM	1	1103	5019	SCHOOLS PROGRAMME	R 291,500	80	Schools	0	560
						1	Art Competition	0	0
TOURISM	1	1103	5306	TOURISM TRAINING	R 165,000	1	Culinary Training Programme	0	30
						1	Computer Training Programme	0	30
						1	Tour Guide Training Programme	0	30
						1	Tourism Training Programe	0	30
TOURISM	1	1103	5307	TOURISM MONTH	R 50,000	5	Excursions	0	0
TOURISM	1	1103	5308	ROAD SIGNAGE COMMITTEE	R 35,000	2	Road Tourism Liaison Committee Workshops	0	50
TOURISM	1	1103	5310	FREEDOM ROUTE	R 50,000	1	Oral History Exhibition	1	0
TOURISM	1	1103	5311	EDUCATIONALS	R 200,000	12	Educationals	0	0
TOURISM	1	1103	5319	ARTS AND CULTURE	R 50,000	10	Arts and Culture Crafters Supported	0	0
TOURISM	1	1103	5320	CAPE TOWN MARKET OUTLET	R 250,000	1	Marketing Venue (V & A Gateway)	4	0
TOURISM	1	1103	5326	BREEDEKLOOF BURSARY FUND	R 40,300	3	Student Winemakers	0	3
TOURISM	1	1103	5328	COMMUNITY TRAINING	R 200,000	3	Tourism Help Desk Agents	3	3
TOURISM	1	1103	5329	TOURISM INTERNSHIP PROGRAMME	R 93,300	1	Student Intern	1	1
TOURISM	1	1103	5412	LTA PROJECTS	R 100,000	15	Local Tourism Offices Supported	0	45
TOURISM				FREEDOM RUN	R 500,000	1	Marathon	0	0
LAND-USE AND SPATIAL PLANNING	1	1521	5047	CWSDF - REVISION OF CWSDF	R 100,000	5	Public Participation Meetings	0	0
LAND-USE AND SPATIAL PLANNING	1	1521		SPACIAL DEVELOPMENT FRAMEWORK PLAN	R 100,000	5	Public Participation Meetings	0	0
ENVIRONMENTAL PLANNING	1	1522	5136	ENVORN. MANAGEMENT FRAMEWORK	R 850,000	1	Environmental Management Framwork	0	0
ENVIRONMENTAL PLANNING	1	1522	5043	IMPLEMENTATION OF SEA	R 700,000	20	Environmental Youth Camps	5	1,600
						5	Outreach Activities	0	0
						1	Environmental Expo	0	0
ENVIRONMENTAL PLANNING	1	1522	5137	ENVIRONMENTAL WEEK	R 150,000	7	ENVIRONMENTAL EVENTS	5	140
ENVIRONMENTAL PLANNING	1	1522	5138	BIOSPHERE MANAGEMENT ENTITY	R 50,000	4	INTERIM COMMITTEE MEETINGS	0	0
ENVIRONMENTAL PLANNING	1	1522	5139	ECLEI LAB PROGRAMME	R 50,000	2	LAB TASK MEETINGS	0	10
ENVIRONMENTAL PLANNING	1	1522	5140	SDF: LABOUR INTENSIVE PROJECTS	R 2,000,000	8	Contractors	88	80
						450	Hectares Cleared from Alien Vegetation	0	0
ENVIRONMENTAL PLANNING	1	1522		LABOUR INTENSIVE PROJECTS	R 2,500,000	8	Contractors	104	96
						550	Hectares Cleared from Alien Vegetation	0	0

Department	Vote			Projects	Budget Amount	Quantities		Job Creation (# of Individuals)	Training (# of Individuals)
						Number	Units of Measurement		
MUNICIPAL HEALTH SERVICE	1	1441	5210	SUBSIDY: WATER/SEWERAGE - FARMS	R 2,456,000	60	Serviced Properties	0	0
MUNICIPAL HEALTH SERVICE	1	1441	5218	CLEAN-UP CAMPAIGNS	R 1,500,000	78	Clean-up Campaigns	560	560
MUNICIPAL HEALTH SERVICE	1	1441	5219	ANNUAL ENVIRONMENTAL HEALTH EDUC. EXPO	R 448,000	80	Theatre Performances	7	20,597
						40	Serviced Premises	0	0
MUNICIPAL HEALTH SERVICE	1	1441	5189	HEALTH & HYGIENE IMPROVEMENT PROJECT: INFORMAL MEAT TRADE	R 315,000	11	Mobile Stations	0	11
MUNICIPAL HEALTH SERVICE	1	1441	5190	GREENING	R 220,000	1,000	Trees Planted	30	30
MUNICIPAL HEALTH SERVICE	1	1441	5223	AIR QUALITY PROJECT	R 330,000	19	Inspections	0	0
						57	Samples Taken	0	0
MUNICIPAL HEALTH SERVICE	1	1441	5225	WASTE RECYCLING PROJECT	R 1,500,000	2	Waste Reduction and Recycling Initiatives	0	0
MUNICIPAL HEALTH SERVICE	1	1441	5433	BIOLOGICAL RODENT CONTROL PROGRAM	R 160,000	75	Owl Nests	0	0
MUNICIPAL HEALTH SERVICE	1	1441		PESTICIDE SAVETY	R 100,000	5	Awareness Sessions	0	200
						200	Safety Kits	0	0
MUNICIPAL HEALTH SERVICE	1	1441		WASTE MINIMISATION	R 60,000	40	Awareness Sessions	0	20,000
						10	Waste Compactors	0	0
DISASTER MANAGEMENT	1	1610	236	COMMUNITY SAFETY	R 500,000	15	Neighbourhood Watches	0	30
DISASTER MANAGEMENT	1	1610		ISDR WEEK	R 400,000	4	Symposiums	0	0
DISASTER MANAGEMENT	1	1610		XENOPHOBIA STRATEGY	R 250,000	2	River Clean-up Campaigns	50	50
DISASTER MANAGEMENT	1	1610		SIMULATION EXERCISE PROJECT	R 300,000	1	Awareness Strategy	0	0
						1	Simulation Plan	0	0
						20	Individual Service Practical Exercises	0	0
						1	Combined Coordinated Simulation Exercise	0	0
PROJECTS AND HOUSING	1	1330	5079	MEERLUST HOUS: PLANNING (COUNCIL)	R 1,000,000	1	Planned Housing Project	0	0
PROJECTS AND HOUSING	1	1330	5183	PLANNING: WASTE MANAGEMENT PLAN	R 300,000	1	Completed Integrated Waste Management Plan	0	0
PROJECTS AND HOUSING	1	1330	5184	PLANNING: PAVEMENT MANAGEMENT SYSTEM	R 350,000	1	Updated Pavement Management System	0	0
PROJECTS AND HOUSING	1	1330	5185	PLANNING: WATER AND SANITATION	R 600,000	2	Municipalities Master Plans Completed	0	0
PROJECTS AND HOUSING	1	1330	5155	PROVISION OF WATER TO SCHOOLS: COUNCIL	R 400,000	2	Schools	4	0
PROJECTS AND HOUSING	1	1330	5089	WATER SANITATION TO RURAL DWELLERS (MIG)	R 430,000	20	Dwellings Supplied with Services	0	0
PROJECTS AND HOUSING	1	1330	5100	PLANNING: REGIONAL LANDFILL SITE	R 1,000,000	30	Percentage of Investigation Completed	0	0
PROJECTS AND HOUSING	1	1330	5101	INFRASTRUCTURE RURAL AREA (REN. ELECT.)	R 1,200,000	80	Rural Households	0	0
PROJECTS AND HOUSING	1	1330	5102	INFRASTRUCTURE RURAL AREA (REN. ELECT.) FARMERS	R 400,000				
PROJECTS AND HOUSING	1	1330	5099	UPGRADING OF INTERNAL STREETS AND SIDEWALKS	R 6,000,000	2	Km of Rehabilitated Streets	0	0
PROJECTS AND HOUSING	1	1330	5094	GRASS CUTTING	R 4,500,000	500	Km Road Reserve Cleared	56	0

Department	Vote			Projects	Budget Amount	Quantities		Job Creation (# of Individuals)	Training (# of Individuals)
						Number	Units of Measurement		
PROJECTS AND HOUSING	1	1330	5098	UPGRADING OF TOILETTE FACILITIES	R 15,500,000	340	Bathrooms	90	0
PUBLIC TRANSPORT REGULATION	1	1615	5017	UPGRADING INFRASTRUCTURE AT VARIOUS SCHOOLS	R 2,500,000	2	Schools	20	20
PUBLIC TRANSPORT REGULATION	1	1615	5017	PUBL. SHELTERS AND EMBAYMENTS (MIG)	R 2,265,000				
PUBLIC TRANSPORT REGULATION	1	1615	5018	ROAD SAFETY EDUCATION	R 1,500,000	2	Media Campaign	25	25
						20,000	Reflective Bands	40	0
						2	Transport Month Events	40	40
PUBLIC TRANSPORT REGULATION	1	1615	5131	DRAKENSTEIN MOBILITY CORIDOR	R 1,600,000	1	Completed Report	0	0
PUBLIC TRANSPORT REGULATION	1	1615	5132	WORCESTER TRANSPORT PLAN	R 1,000,000	1	Completed Plan	0	0
PUBLIC TRANSPORT REGULATION	1	1615	5135	CWDM INTEGRATED TRANSPORT PLAN (DORA)	R 1,915,000	1	Completed Statutory Transport Plan	0	0
PUBLIC TRANSPORT REGULATION	1	1615		INTEGRATED TRANSPORT NETWORK FRAMEWORK	R 1,500,000	1	Completed Framework	0	0
						1	Design Guidelines	0	0
IDP	1	1512	1010	WARD-BASED PLANNING	R 335,000	200	Meetings & Workshops	0	190
						91	Ward Plans	50	0
IDP	1	1512	1127	IDP CAPACITY BUILDING	R 285,000	12	Capacity Building Workshops	0	360
PERFORMANCE MANAGEMENT	1	1511	1009	DEVELOPMENT OF PMS	R 500,000	1	Spatially Integrated Performance Management System	0	0
						1	Strategy Value Map	0	0
						1	Maintenance and System Enhancements	0	0
SHARED SERVICE CENTRE	1	1513	1050	VECHICLE TRACKING SYSTEM	R 600,000	25	Vehicles from Witzenberg Municipality fitted with GPS tracking units	0	0
						25	Vehicles from Langeberg Municipality fitted with GPS tracking units	0	0
						25	Vehicles from Breede Valley Municipality fitted with GPS tracking units	0	0
SOCIAL DEVELOPMENT	1	1475	5203	HIV/AIDS PROJECTS	R 750,000	5	HIV/Aids Care and Support Workshops	8	100
						1	HIV/AIDS Awareness Programme	8	500
SOCIAL DEVELOPMENT	1	1475	5217	EARLY CHILDHOOD DEVELOPMENT	R 1,200,000	80	Educational Toolkits	10	0
						5	ECD Training Programmes	5	200
SOCIAL DEVELOPMENT	1	1475	1113	YOUTH	R 1,000,000	5	Skills Training Programme	10	100
						3	Grade 12 Camps	8	600
SOCIAL DEVELOPMENT	1	1475	1114	COMBATING SUBSTANCE ABUSE	R 750,000	5	Peer Counselling Training Programmes	8	100
						100	DOPSTOP DVDs	5	0
SOCIAL DEVELOPMENT	1	1475	1115	ELDERLY	R 250,000	20	Golden Games Activities Supported	5	0
						5	Awareness Programmes	4	500
SOCIAL DEVELOPMENT	1	1475	1116	DISABLED	R 250,000	5	Training Programmes	5	100
						5	Intervention Programmes	5	0
SOCIAL DEVELOPMENT	1	1475	1118	FAMILIES AND CHILDREN	R 250,000	20	Families and Children Development and Empowerment Interventions Supported	5	250
SOCIAL DEVELOPMENT	1	1475	1125	WOMEN	R 250,000	4	Fair Share Programmes Supported	2	20
						5	Awarenes and Empowerment Programmes	5	500
SOCIAL DEVELOPMENT	1	1475	1018	COMMUNITY SUPPORT PROGRAMME	R 2,100,000	70	Civil Society Organisations Supported	10	0

Department	Vote			Projects	Budget Amount	Quantities		Job Creation (# of Individuals)	Training (# of Individuals)
						Number	Units of Measurement		
SOCIAL DEVELOPMENT	1	1475	1134	SPORT AND RECREATION	R 1,300,000	5	Grassroot Sports Interventions Supported	5	50
SOCIAL DEVELOPMENT	1	1475	1138	CAPACITY BUILDING HEALTH AND DEV. COM	R 400,000	15	Capacity Building Workshops	4	25
						5	Development Committees Supported	4	0
						20	Initiatives of Rural Development Forums Supported	4	25
RURAL DEVELOPMENT	1	1477	5040	SMALL FARMER SUPPORT	R 960,000	10	Emerging Farmers Supported	10	0
						5	Capacity Building Workshops	5	20
RURAL DEVELOPMENT	1	1477		CIVIL RIGHTS EDUCATION-F'DWELLERS	R 300,000	5	Civil Rights Education Workshops	5	250
RURAL DEVELOPMENT	1	1477		SOCIAL RELIEF & FOOD SECURITY-F'DWELLERS	R 250,000	100	Farm dwellers Provided with Social Relief	2	0
RURAL DEVELOPMENT	1	1477		IMPROVE TENURE: F'DWELLERS	R 495,000	50	Evicted Farm Dwellers Provided with Legal Assistance	5	50
						5	Advice Offices Supported	5	15
RURAL DEVELOPMENT	1	1477		ID CAMPAIGN	R 1,300,000	10,000	ID documents	0	0

ANNEXURE "J"

CAPITAL BUDGET 2010/2011

DESCRIPTION	DEPARTMENT	PURCHASE DATE	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
CAPITAL FINANCED FROM OWN FUNDS					
FLIP CHART	EXPENDITURE TO COUNCIL	JULY 2010	1,000	-	-
WATER DISPENSER	OFFICE OF THE MAYOR	JULY 2010	3,200	-	-
HIGH BACK OPERATORS CHAIR	ADMIN: SUPPORT SERVICES	JULY 2010	3,500	-	-
BINDING MACHINE	ADMIN: SUPPORT SERVICES	JULY 2010	5,500	-	-
COPIER	ADMIN: SUPPORT SERVICES	NOVEMBER 2010	60,000	-	-
BINDING MACHINE	ADMIN: SUPPORT SERVICES	JULY 2011	-	6,000	-
COPIER	ADMIN: SUPPORT SERVICES	NOVEMBER 2011	-	300,000	-
COPIER	ADMIN: SUPPORT SERVICES	NOVEMBER 2012	-	-	70,000
4 X WATER DISPENSERS	PROPERTY MANAGEMENT	JULY 2010	12,400	-	-
VACUUM CLEANER	PROPERTY MANAGEMENT	JULY 2010	4,000	-	-
FRIDGE	PROPERTY MANAGEMENT	JULY 2010	2,500	-	-
MICROWAVE	PROPERTY MANAGEMENT	JULY 2010	1,800	-	-
GPS	PROPERTY MANAGEMENT	JULY 2010	4,500	-	-
2 X WATER DISPENSERS	PROPERTY MANAGEMENT	JULY 2011	-	7,000	-
VACUUM CLEANER	PROPERTY MANAGEMENT	JULY 2011	-	4,400	-
CHAIR	HUMAN RESOURCE MANAGEMENT	JULY 2010	4,900	4,900	4,900
VISITORS CHAIR	HUMAN RESOURCE MANAGEMENT	JULY 2010	2,000	1,000	1,000
CABINET	HUMAN RESOURCE MANAGEMENT	JULY 2010	34,000	-	-
SHELF SYSTEMS CABINET ANTHRACITE	HUMAN RESOURCE MANAGEMENT	JULY 2010	4,000	-	-
DRAWER FILING CABINET	HUMAN RESOURCE MANAGEMENT	JULY 2010	-	8,300	-
MOBILE DRAWER	HUMAN RESOURCE MANAGEMENT	JULY 2010	-	2,900	-
3 ALPHA DESKS	RURAL AND & SOCIAL DEVELOPMENT	JULY 2010	9,750	-	-
3 HIGH BACK CHAIRS	RURAL AND & SOCIAL DEVELOPMENT	JULY 2011	6,600	-	-
4 VISITORS CHAIRS	RURAL AND & SOCIAL DEVELOPMENT	JULY 2012	4,000	-	-
CALCULATOR	BUDGET OFFICE	JULY 2010	1,500	-	-
HIGH BACK SWIVEL CHAIR	BUDGET OFFICE	JULY 2010	3,000	-	-
1 TON BAKKIE	TRANSPORT POOL	NOVEMBER 2010	190,000	-	-
1 X TON BAKKIE	TRANSPORT POOL	NOVEMBER 2010	190,000	-	-
VACUUM CLEANER	TRANSPORT POOL	NOVEMBER 2010	2,000	-	-
4 X 4 BAKKIE	TRANSPORT POOL	NOVEMBER 2011	-	260,000	-
1 X 1600 SEDAN MOTOR	TRANSPORT POOL	NOVEMBER 2011	-	190,000	-

DESCRIPTION	DEPARTMENT	PURCHASE DATE	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
1 TON BAKKIE	TRANSPORT POOL	NOVEMBER 2012	-	-	210,000
1 X 1900 MIN I BUS	TRANSPORT POOL	NOVEMBER 2012	-	-	380,000
WALL WATCH X1 - BOARDROOM	MANAGEMENT: COMMUNITY AND DEV	AUGUST 2010	300	-	-
WATER DISPENSER X1 - BOARDROOM	MANAGEMENT: COMMUNITY AND DEV	AUGUST 2010	3,300	-	-
ROLL-UP BANNERS X1	MANAGEMENT: COMMUNITY AND DEV	SEPTEMBER 2010	1,500	-	-
FRIDGE	MUNICIPAL HEALTH SERVICE	JULY 2010	2,200	-	-
LAMINATOR	MUNICIPAL HEALTH SERVICE	JULY 2010	660	-	-
PROJECTOR SCREEN	MUNICIPAL HEALTH SERVICE	JULY 2010	990	-	-
BINDING MACHINE	MUNICIPAL HEALTH SERVICE	JULY 2010	5,500	-	-
AUTO CLAVE	MUNICIPAL HEALTH SERVICE	JULY 2010	5,500	-	-
DESK X 4	MUNICIPAL HEALTH SERVICE	JULY 2010	21,780	-	-
HIGH BACK OFFICE CHAIRS X 5	MUNICIPAL HEALTH SERVICE	JULY 2010	20,000	-	-
VISITORS CHAIRS X 12	MUNICIPAL HEALTH SERVICE	JULY 2010	10,600	-	-
4 DRAWER FILING CABINET X 6	MUNICIPAL HEALTH SERVICE	JULY 2010	23,400	-	-
HINGED DOOR SYSTEMS CUPBOARD X	MUNICIPAL HEALTH SERVICE	JULY 2010	11,000	-	-
COMPUTER DESK	MUNICIPAL HEALTH SERVICE	JULY 2010	5,000	-	-
BOOKSHELF	MUNICIPAL HEALTH SERVICE	JULY 2010	1,700	-	-
TYPIST CHAIR	MUNICIPAL HEALTH SERVICE	JULY 2010	1,700	-	-
GPS X 10	MUNICIPAL HEALTH SERVICE	JULY 2010	20,000	-	-
OFFICE FURNITURE	MUNICIPAL HEALTH SERVICE	JULY 2010	4,000	-	-
A - 4 SCANNER	MUNICIPAL HEALTH SERVICE	JULY 2010	-	800	800
ICE MAKING MACHINE X 9	MUNICIPAL HEALTH SERVICE	JULY 2010	22,500	-	-
WHITE MAGNETIC BOARD (1 X 1.2) X 3	MUNICIPAL HEALTH SERVICE	JULY 2010	2,100	-	-
COMMITTEE ROOM TABLE + 12 CHAIRS	MUNICIPAL HEALTH SERVICE	JULY 2010	22,000	-	-
HIGH BACK CHAIR SWIWEL & TILT HEIGHT GAS & ARMS X 1 (Cecil)	MUNICIPAL HEALTH SERVICE	JULY 2010	2,500	-	-
HINGED DOOR SYSTEMS CUPBOARD 1500X900- 2	MUNICIPAL HEALTH SERVICE	JULY 2010	-	7,840	-
NOTICE BOARD PINS 1.6 X 900 - 2	MUNICIPAL HEALTH SERVICE	JULY 2010	-	1,366	-
3 TIER GLASS HINGED DOORS BOOKCASE	MUNICIPAL HEALTH SERVICE	JULY 2010	-	3,000	-
3 TIER BOOKCASE OAK 1200X900X350 - 2	MUNICIPAL HEALTH SERVICE	JULY 2010	-	3,550	-
4 DRAWER FILING CABINET 1350X600X450 -2	MUNICIPAL HEALTH SERVICE	JULY 2010	-	8,960	-
WASTEBIN OAK - 2	MUNICIPAL HEALTH SERVICE	JULY 2010	-	580	-
SINGLE LETTER TRAY OAK - 3	MUNICIPAL HEALTH SERVICE	JULY 2010	-	660	-
VALUELINE 1200 ROUND BOARDROOM TABLE MAHOG	MUNICIPAL HEALTH SERVICE	JULY 2010	-	2,011	-
MONO BUTTON VISITOR CHAIR OAK ARMS FABRIC BLUE-4	MUNICIPAL HEALTH SERVICE	JULY 2010	6,724	-	-
TWO TIER COLLAPSIBLE LETTER TRAY	MUNICIPAL HEALTH SERVICE	JULY 2010	750	-	-
MONO COOLER BOX x 6	MUNICIPAL HEALTH SERVICE	JULY 2010	-	46,200	-
ROLLER DOOR SYSTEMS CABINET (1500X1200X600)	MUNICIPAL HEALTH SERVICE	JULY 2010	5,800	-	-
DIGITAL CAMERA PLUS ACCESSORIES	PUBLIC RELATIONS	JULY 2010	3,500	-	-
DIGITAL CAMERA PLUS ACCESSORIES	PUBLIC RELATIONS	JULY 2010	3,500	-	-
CANON EOS 7D + LENS KIT	PUBLIC RELATIONS	JULY 2010	21,995	-	-
CANON EF-S 12 55MM LENS	PUBLIC RELATIONS	JULY 2010	12,295	-	-
WORKSTATION	PUBLIC RELATIONS	JULY 2010	9,000	-	-
WORKSTATION	PUBLIC RELATIONS	JULY 2010	9,000	-	-

DESCRIPTION	DEPARTMENT	PURCHASE DATE	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
WORKSTATION	PUBLIC RELATIONS	JULY 2010	9,000	-	-
HIGH BACK CHAIRS	PUBLIC RELATIONS	JULY 2010	2,700	-	-
HIGH BACK CHAIRS	PUBLIC RELATIONS	JULY 2010	2,700	-	-
HIGH BACK CHAIRS	PUBLIC RELATIONS	JULY 2010	2,700	-	-
VISITORS CHAIRS	PUBLIC RELATIONS	JULY 2010	1,000	-	-
VISITORS CHAIRS	PUBLIC RELATIONS	JULY 2010	1,000	-	-
VISITORS CHAIRS	PUBLIC RELATIONS	JULY 2010	1,000	-	-
VISITORS CHAIRS	PUBLIC RELATIONS	JULY 2010	1,000	-	-
CANON PRINTER	PUBLIC RELATIONS	JULY 2010	6,000	-	-
SHAREPOINTSTDCAL SNGL LICSA PK MVL DVCCAL	INFORMATION TECHNOLOGY	JULY 2010	95,000	-	-
SHAREPOINTSTDCAL SNGL LICSA PK MVL DVCCAL	INFORMATION TECHNOLOGY	JULY 2010	76,000	-	-
HIGH GRAPHICS COMPUTER	INFORMATION TECHNOLOGY	JULY 2010	40,000	-	-
DREAMWEAR/FLASH - SOFTWARE	INFORMATION TECHNOLOGY	JULY 2010	15,000	-	-
PRINTER (SWITCHBOARD- STELLENBOSCH)	INFORMATION TECHNOLOGY	JULY 2010	2,500	-	-
SCANNER (SWITCHBOARD- WELLINGTON)	INFORMATION TECHNOLOGY	JULY 2010	1,000	-	-
LAPTOP (INTERNAL AUDIT)	INFORMATION TECHNOLOGY	JULY 2010	15,000	-	-
LAPTOP (MUNICIPAL HEALTH SERVICE)	INFORMATION TECHNOLOGY	JULY 2010	-	12,000	-
LAPTOP (PUBLIC RELATIONS)	INFORMATION TECHNOLOGY	JULY 2010	8,000	-	-
COMPUTERS & PRINTERS (DISASTER MANAGEMENT)	INFORMATION TECHNOLOGY	DECEMBER 2010	-	50,000	40,000
SMARTBOARD AND LAPTOP (DISASTER MANAGEMENT)	INFORMATION TECHNOLOGY	DECEMBER 2010	-	90,000	-
LAPTOP (DISASTER MANAGEMENT)	INFORMATION TECHNOLOGY	DECEMBER 2010	-	10,000	-
REPLACEMENT OF PC	INFORMATION TECHNOLOGY	DECEMBER 2010	900,000	900,000	900,000
CLOUD COMPUTING	INFORMATION TECHNOLOGY	DECEMBER 2010	200,000	-	-
LAZER PRINTER	EXPENDITURE	JULY 2010	10,000	-	-
DATA PROJECTOR	PROCUREMENT	JULY 2010	10,000	-	-
HIGH SPEED SCANNER	PROCUREMENT	JULY 2010	15,000	-	-
TENTS	DISASTER MANAGEMENT	DECEMBER 2010	150,000	200,000	250,000
MULTIPLE TOILET	DISASTER MANAGEMENT	DECEMBER 2010	250,000	300,000	350,000
1 X SEDAN EMERGENCY VEHICLE 1600cc	DISASTER MANAGEMENT	DECEMBER 2010	175,000	180,000	250,000
ILUMINATION UNIT - LIGHTING	DISASTER MANAGEMENT	DECEMBER 2010	120,000	120,000	-
CCTV VIDEO CAMERA & MAST	DISASTER MANAGEMENT	DECEMBER 2010	45,000	60,000	75,000
WALL PICTURES	DISASTER MANAGEMENT	DECEMBER 2010	-	5,000	-
SATELITE EQUIPMENT	DISASTER MANAGEMENT	DECEMBER 2010	-	150,000	200,000
FAX MACHINE & PRINTERS	DISASTER MANAGEMENT	DECEMBER 2010	-	100,000	20,000
RADIO EQUIPMENT	DISASTER MANAGEMENT	DECEMBER 2010	50,000	80,000	100,000
FOAM GENERATOR	FIRE SERVICES	31 DECEMBER 2010	80,000	-	-
FRIDGE X2	FIRE SERVICES	30 NOVEMBER 2010	5,000	6,000	7,000
STUDENT DESKS AND CHAIRS X20	FIRE SERVICES	31 DECEMBER 2010	20,000	-	-
CHAIRS RESTROOMX30	FIRE SERVICES	31 DECEMBER 2010	29,000	-	-
PORTABLE HIGH PRESSURE PUMP	FIRE SERVICES	31 JANUARY 2011	70,000	-	80,000
HAZMAT KIT FOR CHLORINE	FIRE SERVICES	31 MARCH 2011	30,000	-	-
INDUSTRIAL VACUUM CLEANERS HAZMAT X2	FIRE SERVICES	31 MARCH 2011	25,000	-	-
JAWS OF LIFE AND TRENCH RESCUE TOOLS	FIRE SERVICES	31 MARCH 2011	300,000	-	-
REPLACEMENT SKID UNIT PUMPS X10	FIRE SERVICES	31 MARCH 2011	180,000	-	-

DESCRIPTION	DEPARTMENT	PURCHASE DATE	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
PORTABLE RADIOS,MOBILE AND AIRBAND X10	FIRE SERVICES	31 MARCH 2011	100,000	-	-
EXTENSION LADDER	FIRE SERVICES	31 JANUARY 2011	30,000	-	-
FITNESS EQUIPMENT	FIRE SERVICES	31 MARCH 2011	150,000	-	-
FIRE FIGHTING TRAILERS X8	FIRE SERVICES	31 MARCH 2011	600,000	-	700,000
AIR CONDITIONERS X6	FIRE SERVICES	30 NOVEMBER 2010	60,000	-	-
SERVICE VEHICLE	FIRE SERVICES	30 NOVEMBER 2011		3,500,000	-
FIRE FIGHTING VEHICLE	FIRE SERVICES	30 NOVEMBER 2012			350,000
BEDS	FIRE SERVICES	31 DECEMBER 2010	3,000	3,000	4,000
RESTORATION OF HOUSES HERMON	PROJECTS & HOUSING	30 JUNE 2011	4,500,000	-	-
NIEUWEDRIFT HOUSING: PLANNING	PROJECTS & HOUSING	31 JUNE 2011	400,000		
3 X DESKS	PROJECTS & HOUSING	30 NOVEMBER 2010	12,000		
3 X CHAIRS	PROJECTS & HOUSING	30 NOVEMBER 2010	4,500		
5 X CHAIRS	PROJECTS & HOUSING	30 NOVEMBER 2010	7,500		
8 X CHAIRS	PROJECTS & HOUSING	30 NOVEMBER 2010	8,000		
DATA PROJECTOR	PUBLIC TRANSPORT REGULATION	30 NOVEMBER 2010	9,000	-	-
DIGITAL VIDEO CAMERA	PUBLIC TRANSPORT REGULATION	30 NOVEMBER 2010	10,000	-	-
BOOKCASE	PUBLIC TRANSPORT REGULATION	30 NOVEMBER 2010	10,000	-	-
DISABLED ACCESSABILITY TO BUILDINGS	BUILDINGS MAINTENANCE	30 JUNE 2011	1,000,000		
WOLWEKLOOF: BUILDINGS AND SERVICES	BUILDINGS MAINTENANCE	30 JUNE 2011	600,000		
ORBITAL SANDER	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	1,000		
CORDLESS DRIVER	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	2,000		
IMPACT DRILL	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	1,000		
ELECTRIC PLANER	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	1,500		
BELT SANDER	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	3,000		
JIGSAW	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	1,000		
4 X SASH CLAMPS	BUILDINGS MAINTENANCE	30 NOVEMBER 2010	1,500		
CONCETE PALISADE FENCING DALJOSAPHAT	BUILDINGS MAINTENANCE	30 JUNE 2011	210,000		
WIRE MESH FENCING EERSTE BEGIN	BUILDINGS MAINTENANCE	30 JUNE 2011	85,000		
STEEL PALISADE FENCING BIRD STREET CLINIC	BUILDINGS MAINTENANCE	30 JUNE 2011	155,000		
REPLACE CANOPY PAARL COURTYARD	BUILDINGS MAINTENANCE	30 JUNE 2011	150,000		
GLASS HOUSE	ECONOMIC DEVELOPMENT	30 JUNE 2011	5,000,000		
			16,869,544	6,625,467	3,992,700
CAPITAL ROLL OVER FROM PREVIOUS FINANCIAL YEAR					
RESTORATION OF HOUSES: HERMON (DONATION)	PROJECTS & HOUSING	JUNE 2010	600,000	-	-
NIEUWEDRIFT HOUSING: WATER SUPPLY (MIG)	PROJECTS & HOUSING	JUNE 2011	150,000	-	-
NIEUWEDRIFT HOUSING: SEWERAGE (MIG)	PROJECTS & HOUSING	JUNE 2012	400,000	-	-
			1,150,000	-	-

DESCRIPTION	DEPARTMENT	PURCHASE DATE	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
CAPITAL FORM EXTERNAL FUNDING					
RESTORATION OF HOUSES: HERMON (SUBSIDY)	PROJECTS & HOUSING		574,000	-	-
RESTORATION OF HOUSES: HERMON (DONATION)	PROJECTS & HOUSING		770,000	-	-
FAX MACHINE	WORKING FOR WATER	30 NOVEMBER 2010	2,000		
UPS FOR TELEPHONE	WORKING FOR WATER	30 NOVEMBER 2010	6,000		
UPS FOR PC'S	WORKING FOR WATER	30 NOVEMBER 2010	15,000		
COLOUR LAZER PRINTER A3	WORKING FOR WATER	30 NOVEMBER 2010	25,000		
			1,392,000	-	-
TOTAL CAPITAL			19,411,544	6,625,467	3,992,700

ANNEXURE "K"

PROJECTS BUDGET 2010/2011. 2011/2012, 2012/2013

VOTE NUMBER	DESCRIPTION	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013	
LOCAL ECONOMIC DEVELOPMENT					
1	1004	5000 PUBLICATIONS	150,000	165,000	181,500
1	1004	5001 SMALL BUSINESS SUPPORT PROGRAMME	600,000	650,000	700,000
1	1004	5004 CWDM BUSINESS COUNCIL	30,000	35,000	40,000
1	1004	5008 LED INFORMATION MANAGEMENT	200,000	250,000	300,000
1	1004	5037 ENTREPRENURIAL SEED FUNDING	1,700,000	750,000	800,000
1	1004	5038 LED BASE-LINE STUDY & SECTOR REVIEWS	445,000	500,000	550,000
1	1004	5039 LED EXPOS	200,000	220,000	242,000
1	1004	5355 RENUWABLE ENERGIES	100,000	440,000	500,000
1	1004	1049 GROWTH AND DEVELOPMENT STRATEGY	50,000	150,000	200,000
1	1004	5435 LABOUR INTENSIVE PROJECTS	2,000,000	-	-
		5,475,000	3,160,000	3,513,500	
TOURISM					
1	1103	5019 SCHOOLS PROGRAMME	291,500	320,600	352,600
1	1103	5306 TOURISM TRAINING	165,000	163,065	199,600
1	1103	5307 TOURISM MONTH	50,000	110,000	121,000
1	1103	5310 FREEDOM ROUTE	50,000	165,000	181,500
1	1103	5311 EDUCATIONALS	200,000	192,400	211,600
1	1103	5319 ARTS AND CULTURE	50,000	165,000	181,500
1	1103	5320 CAPE TOWN MARKET OUTLET	250,000	275,000	302,500
1	1103	5326 BREEDEKLOOF BURSARY FUND	40,300	44,200	48,600
1	1103	5328 COMMUNITY TRAINING	200,000	256,500	282,100
1	1103	5329 TOURISM INTERNSHIP PROGRAMME	93,300	102,600	112,800
1	1103	5412 LTA PROJECTS	100,000	128,200	141,100
1	1103	5430 WELCOME CAMPAIGN	-	110,000	121,000
1	1103	5434 FREEDOM RUN	500,000	-	-
		1,990,100	2,032,565	2,255,900	
LAND-USE AND SPATIAL PLANNING					
1	1521	5047 CWSDF - REVISION OF CWSDF	100,000	150,000	200,000
1	1521	5020 SPACIAL DEVELOPMENT FRAMEWORK PLAN	100,000	100,000	70,000
		200,000	250,000	270,000	
ENVIRONMENTAL PLANNING					
1	1522	5136 ENVORN. MANAGEMENT FRAMEWORK	850,000	250,000	150,000
1	1522	5043 IMPLEMENTATION OF SEA	700,000	750,000	800,000
1	1522	5137 ENVIRONMENTAL WEEK	150,000	165,000	181,500
1	1522	5138 BIOSPHERE MANAGEMENT ENTITY	50,000	70,000	100,000
1	1522	5139 ECLEI LAB PROGRAMME	50,000	55,000	60,500
1	1522	5140 SDF: LABOUR INTENSIVE PROJECTS	2,000,000	2,500,000	2,000,000
		3,800,000	3,790,000	3,292,000	

VOTE NUMBER		DESCRIPTION	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
PROJECTS AND HOUSING					
1	1330	5060 MEERLUST HOUS: INT. SERV & TOP SRUCT (SUB	-	15,000,000	15,000,000
1	1330	5079 MEERLUST HOUS: PLANNING (COUNCIL)	1,000,000	-	-
1	1330	5153 UPGRADE ROAD SHOULDERS	-	2,000,000	2,000,000
1	1330	5183 PLANNING: WASTE MANAGEMENT PLAN	300,000	400,000	-
1	1330	5184 PLANNING: PAVEMENT MANAGEMENT SYSTEM	350,000	700,000	600,000
1	1330	5185 PLANNING: WATER AND SANITATION	600,000	600,000	600,000
1	1330	5155 PROVISION OF WATER TO SCHOOLS: COUNCIL	400,000	400,000	450,000
1	1330	5089 WATER SANITATION TO RURAL DWELLERS (MIG)	430,000	-	-
1	1330	5100 PLANNING: REGIONAL LANDFILL SITE	1,000,000	1,000,000	-
1	1330	5107 DEVELOPMENT: REGIONAL LANDFILL SITE	-	-	4,000,000
1	1330	5101 INFRASTRUCTURE RURAL AREA (REN. ELECT.)	1,200,000	1,500,000	1,750,000
1	1330	5102 INFRASTRUCTURE RURAL AREA (REN. ELECT.) F	400,000	500,000	550,000
1	1330	5099 UPGRADING OF INTERNAL STREETS AND SIDEW	6,000,000	5,000,000	6,000,000
1	1330	5094 GRASS CUTTING	4,500,000	4,500,000	5,000,000
1	1330	5096 RECREATIONAL AREA (FREEDOM SQUARE)	1,200,000	-	-
1	1330	5098 UPGRADING OF TOILETTE FACILITIES	15,500,000	8,000,000	1,000,000
1	1330	5108 INFRASTRUCTURE B-MUNICIPALITIES (MIG)	-	5,500,000	-
			32,880,000	45,100,000	36,950,000

PUBLIC TRANSPORT REGULATION

1	1615	5017 UPGRADING INFRASTRUCTURE AT VARIOUS SCH	2,500,000	2,000,000	6,500,000
1	1615	5017 PUBL. SHELTERS AND EMBAYMENTS (MIG)	2,265,000	1,000,000	-
1	1615	5018 ROAD SAFETY EDUCATION	1,500,000	1,500,000	2,000,000
1	1615	5131 DRAKENSTEIN MOBILITY CORIDOR	1,600,000	750,000	1,500,000
1	1615	5132 WORCESTER TRANSPORT PLAN	1,000,000	1,000,000	2,000,000
1	1615	5133 PUBLIC TRANSPORT INTERCHANGES	-	2,000,000	1,500,000
1	1615	5134 PT OPERATOR BUSINESS SKILSS DEVELOPMENT	-	750,000	-
1	1615	5135 CWDM INTEGRATED TRANSPORT PLAN (DORA)	1,915,000	1,653,000	1,583,000
1	1615	5142 INTEGRATED TRANSPORT NETWORK FRAMEWO	1,500,000	-	-
			12,280,000	10,653,000	15,083,000

INTEGRATED DEVELOPMENT PLAN

1	1512	1010 WARD BASED PLANS	335,000	304,000	325,000
1	1512	1127 CAPACITY BUILDING	285,000	-	-
			620,000	304,000	325,000

WORKING FOR WATER (DWAF)

1	1331	1420 CLEARING CONTRACTS	5,000,000	5,500,000	6,000,000
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WORKING FOR WATER (BERGRIVIER)

1	1334	1420 CLEARING CONTRACTS	3,600,000	4,200,000	4,700,000
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VOTE NUMBER		DESCRIPTION	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
MUNICIPAL HEALTH SERVICE					
1	1441	5210 SUBSIDY: WATER/SANITATION - FARMS	2,456,000	3,300,000	3,630,000
1	1441	5218 CLEAN-UP CAMPAIGNS	1,500,000	1,650,000	1,815,000
1	1441	5219 ANNUAL ENVIRONMENTAL HEALTH EDUC. PROG	448,000	822,800	905,080
1	1441	5189 HEALTH & HYGIENE IMPROVEMENT PROJECT: IN	315,000	181,500	199,600
1	1441	5190 GREENING	220,000	242,000	266,200
1	1441	5223 AIR QUALITY PROJECT	330,000	363,000	399,500
1	1441	5225 WASTE RECYCLING PROJECT	1,500,000	1,100,000	-
1	1441	5433 BIOLOGICAL RODENT CONTROL PROGRAM	160,000	121,000	133,100
1	1441	5436 PESTICIDE SAFETY	100,000	110,000	121,000
1	1441	5437 WASTE MINIMISATION	60,000	11,000	12,100
			7,089,000	7,901,300	7,481,580
DISASTER MANAGEMENT					
1	1610	0236 COMMUNITY SAFETY	500,000	-	-
1	1610	0237 ISDR WEEK	400,000	250,000	250,000
1	1610	0238 POPULATION MIGRATION AND COORDINATION.	250,000	-	-
1	1610	0239 SIMULATION EXERCISE PROJECT	300,000	300,000	300,000
1	1610	0240 FLOODS/ RIVER MANAGEMENT	200,000	500,000	500,000
1	1610	0247 EARTQUAKE MANAGEMENT READINESS	-	300,000	300,000
			1,650,000	1,350,000	1,350,000
SOCIAL DEVELOPMENT					
1	1475	5203 HIV/AIDS PROJECTS	750,000	792,750	558,600
1	1475	5217 EARLY CHILDHOOD DEVELOPMENT	1,200,000	792,800	838,000
1	1475	5221 HUMAN SETTLEMENT DEVELOPMENT	-	-	838,000
1	1475	1113 YOUTH	1,000,000	792,800	838,000
1	1475	1114 COMBATING SUBSTANCE ABUSE	750,000	264,300	279,400
1	1475	1115 ELDERLY	250,000	264,300	279,400
1	1475	1116 DISABLED	250,000	264,300	279,400
1	1475	1118 FAMILIES AND CHILDREN	250,000	264,300	279,400
1	1475	1124 GENDER	-	264,300	279,400
1	1475	1125 WOMEN	250,000	264,300	279,400
1	1475	1018 COMMUNITY SUPPORT PROGRAMME	2,100,000	2,219,700	1,787,600
1	1475	1134 SPORT AND RECREATION	1,300,000	1,374,100	558,600
1	1475	1138 CAPACITY BUILDING HEALTH AND DEV. COM	400,000	422,800	446,900
			8,500,000	7,980,750	7,542,100
RURAL DEVELOPMENT					
1	1477	5040 SMALL FARMER SUPPORT	960,000	1,014,700	1,072,500
1	1477	5109 RURAL WOMEN SKILLS	-	264,300	279,400
1	1477	5110 CIVIL RIGHTS EDUCATION-F'DWELLERS	300,000	317,100	335,200
1	1477	5111 SOCIAL RELIEF & FOOD SECURITY- F'DWELLERS	250,000	264,300	279,400
1	1477	5112 IMPROVE TENURE: F'DWELLERS	495,000	523,200	553,000
1	1477	5113 ID CAMPAIGN	1,300,000	-	-
			3,305,000	2,383,600	2,519,500

VOTE NUMBER	DESCRIPTION	BUDGET 2010/2011	BUDGET 2011/2012	BUDGET 2012/2013
PERFORMANCE MANAGEMENT				
1	1511 1009 DEVELOPMENT OF PMS	500,000	550,000	600,000
		500,000	550,000	600,000
SHARED SERVICE CENTRE				
1	1513 1050 VEHICLE TRACKING SYSTEM	600,000	600,000	600,000
		600,000	600,000	600,000
OFFICE OF THE MAYOR				
1	1003 1034 BENEVOLENT FUND	600,000	642,000	686,900
		600,000	642,000	686,900
		88,089,100	96,397,215	93,169,480

ANNEXURE "L"

**CAPE WINELANDS DISTRICT MUNICIPALITY
RATES AND TAXES**

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

	2009/2010	2010/2011
<u>DISTRICT MANAGEMENT AREA</u> <i>(Income Vote = 1 1700 / 0870)</i>	0,131c/R <i>(Subject to changes as a result of revised valuation roll due to a supplementary valuation to be implemented on 01/07/2007)</i>	0,151c/R <i>(Subject to changes as a result of revised valuation roll due to a supplementary valuation to be implemented on 01/07/2007)</i>

Interest at the Standard rate, in terms of section 97(e) of the Local Government: Municipal Systems Act, 32 of 2000, as determined from time to time, will be added to all unpaid rates.

PROPERTY RATES NOT SUBJECT TO V.A.T



CAPE WINELANDS DISTRICT MUNICIPALITY

BUILDING PLAN FEES

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

1. BUILDING PLAN FEES:

(Income Vote = 1 1521 / 0709)

(V.A.T. Vote = 3 1075 / 502 1)

The following fees are payable to Council in advance according to the following tariff for building plan scrutiny in respect of new buildings or changes to existing buildings:

- 1.1 R5.24 + R0.73 (V.A.T.) = **R5.97** per m² or part of m².
Minimum building plan fee of R175.44 + R24.56 (V.A.T.) = **R200.00**
- (2009/2010)* R4.96 + R0.69 (V.A.T.) = **R5.65** per m² or part of m².
Minimum fee of R166.67 + R23.33 (V.A.T.) = **R190.00**
- 1.2 Temporary structures (Small structures as described in National Building Regulations) R175.44 + R24.56 (V.A.T.) = **R200.00**
- (2009/2010)* R166.67 + R23.33 (V.A.T.) = **R190.00**
- 1.3 Extension of expiry date of approved building plan R175.44 + R24.56 (V.A.T.) = **R200.00**
- (2009/2010)* R166.67 + R23.33 (B.T.W) = **R190.00**.

2. BUILDING PLAN FEES ON LATE SUBMISSION OF BUILDING PLANS:

R12.28 + R1.72 (V.A.T.) = **R14.00** per m² or part of m².
Minimum building plan fee of R335.97 + R47.03 (V.A.T.) = **R383.00**
In cases where building has commenced without approved building plans.

(2009/2010) R11.58 + R1.62 (V.A.T.) = **R13.20** per m² or part of m².
Minimum building plan fee of R317.54 + R44.46 (V.A.T.) = **R362.00**
In cases where building has commenced without approved building plans.

3. TARIFFS FOR AMENDED BUILDING PLANS:

(Income Vote = 1 1521 / 0709)

(V.A.T. Vote = 3 1075 / 502 1)

R169.30+ R23.70(V.A.T.) = **R193.00** per building plan.

Provided that where proposed amendments to building plans result in major changes, the Chief Engineer may regard such applications as new applications.

(2009/2010) = R159.65 + R22.35 (V.A.T.) = **R182.00** per building plan.

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.

(V.A.T. Vote = 3 1075/502 1)

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4. GENERAL:

- 4.1 No plans of any nature whatsoever shall be considered by Council unless and until such time as the appropriate fees have been paid.
- 4.2 No provision contained in this schedule may be interpreted as barring Council from waiving the further payment of any fees or part of any fees which otherwise would have been payable in terms of this schedule in respect of any plans as aforementioned, in respect of which such fees have been paid.
- 4.3 Council may repay money to any person who has paid the fees as determined in paragraph (1.1), to a maximum of 75% of such fees if such person's application for the approval of building plans is withdrawn before Council has made a decision with regard to the plans, provided that a minimum amount of R180.70 (including V.A.T.) shall be retained.

IMPORTANT:

SECTION HEADS MUST ENSURE THAT FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE.

ONLY THE EXECUTIVE DIRECTOR: FINANCE, MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELANDS DISTRICT MUNICIPALITY

SUNDRY TARIFFS

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

	2009/2010	Tariff	2010/2011 V.A.T.	Total
1. SUPPLY OF INFORMATION TO THE PUBLIC:				
1.1 Plan-& Photo-copies other than A/3: (<i>Income Vote = 1 1327 / 0720</i>)				
1.1.1 Copies				
<u>Paper</u>				
A/0	R43.00	R39.91 R	5.59	<u>R45.50</u>
A/1	R25.50	R23.60 R	3.30	<u>R26.90</u>
A/2	R16.90	R15.70 R	2.20	<u>R17.90</u>
A/3	R10.90	R10.09 R	1.41	<u>R11.50</u>
A/4	R6.90	R6.40 R	0.90	<u>R7.30</u>
<u>Tracing paper</u>				
A/0	R78.30	R72.63 R	10.17	<u>R82.80</u>
A/1	R47.20	R43.77 R	6.13	<u>R49.90</u>
A/2	R25.50	R23.68 R	3.32	<u>R27.00</u>
A/3	R16.90	R15.70 R	2.20	<u>R17.90</u>
A/4	R10.90	R10.09 R	1.41	<u>R11.50</u>
<u>Film</u>				
A/0	R153.80	R142.63 R	19.97	<u>R162.60</u>
A/1	R92.60	R85.88 R	12.02	<u>R97.90</u>
A/2	R47.20	R43.77 R	6.13	<u>R49.90</u>
A/3	R25.50	R23.68 R	3.32	<u>R27.00</u>
A/4	R15.80	R14.65 R	2.05	<u>R16.70</u>
1.3 Deeds Enquiries: (<i>Inc. Vote. = 1 1201 / 0720</i>)	R16.30	R15.09 R	2.11	<u>R17.20</u>
1.4 Valuation Certificates: (<i>Inc. Vote. = 1 1201 / 0720</i>)	R81.40	R75.44 R	10.56	<u>R86.00</u>
1.5 Clearance Certificates: (Financial) (<i>Inc. Vote. = 1 1225 / 0720</i>) (Ander) (<i>Inc. Vote. = 1 1700 / 0720</i>) (DMA)	R73.30	R67.98 R	9.52	<u>R77.50</u>
1.6 Information from Computer: (<i>Inc. Vote. = 1 1210 / 0720</i>)				
(Per Master)	R12.40	R11.49 R	1.61	<u>R13.10</u>
(Per Local Area or Ward)	R114.20	R105.88 R	14.82	<u>R120.70</u>
1.7 Search fees: (<i>Inc. Vote. = 1 1201 / 0720</i>) Information not readily available - (<i>Per hour or part thereof</i>)	R114.20	R105.88 R	14.82	<u>R120.70</u>

	2009/2010	2010/2011		<u>Total</u>
		<u>Tariff</u>	<u>V.A.T.</u>	
2. <u>DEPOSIT FOR DISPLAY OF ELECTION POSTERS AND OTHER</u> <i>(Income Vote. = 1 1002 / 0720)</i>	R1,537.80	R1,425.88	R 199.62	<u>R1,625.50</u>
3. <u>NON - REFUNDABLE FEE FOR ISSUING OF TENDER DOCUMENTS</u> <i>(Income Vote.= 1 1235 / 0720)</i>				
Standard document / max. 50 pages	R 110.00	R 105.26	R 14.74	<u>R 120.00</u>
Extended document / exceeding 50 pages	R 220.00	R 210.53	R 29.47	<u>R 240.00</u>

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.

(V.A.T. Vote = 3 1075 / 502 1)



IMPORTANT:

SECTION HEADS MUST ENSURE THAT ALL FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE. ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

**CAPE WINELANDS DISTRICT MUNICIPALITY
GENERAL WORKS**

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

1. REPAIR OF INTERSECTIONS: (Income Vote = 1 1361 / 0720)

1.1 The following tariffs apply in a radius of 30 km from the works depot concerned:

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
Bitumen layer and other layers	R530,00	R464,91	R65,09	<u>R530,00/m²</u>
Bitumen layer only	R330,00	R289,47	R40,53	<u>R330,00/m²</u>
Gravel layers on gravel road	R176,00	R154,39	R21,61	<u>R176,00/m²</u>

1.2 ***In case of a departure from the conditions stipulated in 1.1, the (real cost + 20% admin. fee) plus V.A.T., as determined by the Executive Director, will be payable.***

2. GRADING OF PRIVATE ACCESS ROAD: (Income Vote = 1 1361 / 0720)

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
2.1 Per road for a period of a maximum of one hour, but also linked to the grading cycle of the public road network	R 1,133.00	R993,86 +	R139,14	<u>R1 133,00</u> <i>(Dry grading of road)</i>
	R1,221.00	R1071,05 +	R149,95	<u>R1 221,00</u> <i>(Wet grading of road)</i>

2.2 ***In case of a departure from the conditions stipulated in 2.1, the (real cost + 20% admin. fee) plus V.A.T., as determined by the Executive Director, will be payable.***

3. ERECTION OF TOURISM SIGNS: (Income Vote = 1 1361 / 0720)

	2009/2010	2010/2011		
3.1 Per facility sign within a radius of 30 km from the works depot concerned	R720,00	R631.58 +	R88,42	<u>R720,00</u>

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
3.2 Per facility sign within a radius of 31 – 51Km from the works depot concerned	R960.00	R842.11	+ R117,89	<u>R960.00</u>

3.3 In case of a departure from the conditions stipulated in 3.2, the (real cost + 20% admin. fee) plus V.A.T., as determined by the Executive Director, will be payable.

**3. REMOVAL OF ILLEGAL SIGNS:
(Income Vote = 1 1361 / 0720)**

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
4.1 Inside or outside road-reserve with a maximum area not exceeding 2m ²	R960,00	R842,11	+ R117,89	<u>R960,00</u>

4.2 In case of a departure from the conditions stipulated in 4.1, the (real cost + 20% admin. fee) plus V.A.T., as determined by the Executive Director, will be payable.

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
5. <u>ADMINISTRATION FEE FOR CLEARING ERVEN:</u> (Income Vote = 1 1361 / 0720)	R152,00	R141.23+	R19.77	<u>R161,00</u>
6. <u>ENCROACHMENTS:</u> (Income Vote = 1 1225 / 0720)	R175,00 p.a.	R162.28 +	R22.72	<u>R185,00 p.a.</u>
7. <u>TEMPORARY STRUCTURE:</u> (Income Vote = 1 1521 / 0720)	R180.00 p.a.	R166.67 +	R23.33	<u>R190,00 p.a.</u>
8. <u>TRANSFER/CLEARANCE CERTIFICATE:</u> (Income Vote = 1 1521 / 0720) (New erven by building developers)	R175,00	R162.28 +	R22.72	<u>R185,00</u>

**V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.
(V.A.T. Vote = 3 1075/502 1)**

IMPORTANT:

SECTION HEADS MUST ENSURE THAT FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE.

ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELAND DISTRICT MUNICIPALITY

TAKING OF SAMPLES, MEAT INSPECTIONS AND FEES FOR DELIVERING OF NON-MUNICIPAL HEALTH SERVICES TO B-MUNICIPALITIES

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

1. **TAKING SAMPLES** (*Payable in advance*)
(Income Vote = 1 1441 / 0720)
(V.A.T. Vote = 3 1075 / 502 1)

2010/2011

Water, Milk and Food samples taken on request from private persons:
Lab tariff + 20 % administrative fee plus transport cost @ R3.16/km
As alternative samples is addressed for account of applicant

2009/2010

Water, Milk and Food samples taken on request from private persons:
Lab tariff + 20 % administrative fee plus transport cost @ R3.16/km.
As alternative samples is addressed for account of applicant

2. **MEAT INSPECTIONS** (*Payable in advance*):
(Income Vote = 1 1441 / 0720)
(V.A.T. Vote = 3 1075 / 502 1)

2010/2011

R128.95 + R18.05 (V.A.T.) = **R147** per hour within working hours } Plus transport
R166.67 + R23.33 (V.A.T.) = **R190** per hour after hours } cost @ R3.16/km

2009/2010

R121.93 + R17.07 (V.A.T.) = **R139** per hour within working hours } Plus transport
R157.02 + R21.98 (V.A.T.) = **R179** per hour after hours } cost @ R3.16/km

3. DELIVERING OF NON-MUNICIPAL HEALTH SERVICES TO B-MUNICIPALITIES.

		2009 / 2010	2010/2011		
			<u>Tarrif</u>	<u>V.A.T.</u>	<u>Total</u>
Inspections - Air Pollution Control	R198.00	R183.33	R25.67	<u>R209.00</u> per hour	
Inspections - Noise Pollution Control	R198.00	R183.33	R25.67	<u>R209.00</u> per hour	

Plus Transport cost = R3.16/km

When an expert's advice is required, it will be done in consultation with the concerned Municipality and such cost will be additional to the above mentioned.

4. ISSUING OF EXPORT CERTIFICATES W.R.T. FOODSTUFFS

		2009/2010	2010/2011		
			<u>Tarrif</u>	<u>V.A.T.</u>	<u>Total</u>
Issuing of Export Certificates	R0.00	R200.00	R28.00	<u>R228.00</u> per hour	

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.
(When an account is rendered – V.A.T. is to be calculated separately.)
(V.A.T. Votes = 3 1075 / 502 1)

IMPORTANT:

SECTION HEADS MUST ENSURE THAT FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE. ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELANDS DISTRICT MUNICIPALITY

LEVYING OF APPLICATION FEES AS DETERMINED BY PROVINCIAL LAND-USE PLANNING ORDINANCE

2010/2011

(Income vote = 1 1521 / 0720)

	2009/2010	2010/2011		
		Tariff	V.A.T.	Total
1. Consent use application	R1,254.00	R1,162.28	R162.72	<u>R1,325.00</u>
2. Rezoning application	R1,254.00	R1,162.28	R162.72	<u>R1,325.00</u>
3. Departures:				
– Section 15(1)(a)(i)				
Erven less than 500 m ²	R 94.00	R 86.84	R12.16	<u>R 99.00</u>
Erven 500 – 750 m ²	R155.00	R143.86	R20.14	<u>R164,00</u>
Erven more than 750 m ²	R250.00	R231.58	R32.42	<u>R264,00</u>
– Section 15(1)(a)(ii)	R1,254.00	R1,162.28	R162.72	<u>R1,325.00</u>
4. Subdivisions:				
– Up to 20 erven	R 630.00	R584.21	R81.79	<u>R 666.00</u>
– More than 20 erven	R570.00+ R10.00 + V.A.T	R602,00 + R10,00 + V.A.T. (for each additional erf more than 20)		

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.

(V.A.T. Vote = 3 1075 / 502 1)

=====

*THE ABOVE-MENTIONED TARIFFS ARE SUBJECT TO AMENDMENTS IN TERMS
OF THE WESTERN CAPE PLANNING AND DEVELOPMENT ACT (ACT 7 OF 1999).*

IMPORTANT:

**SECTION HEADS MUST ENSURE THAT FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID
PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE.**

ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELANDS DISTRICT MUNICIPALITY
FIRE SERVICES CHARGES
BY-LAW RELATING TO TARIFFS, CHARGES AND FEES
2010/2011

1. SPECIALIZED FIRE FIGHTING SERVICES:
(AS PER MUNICIPAL STRUCTURES ACT)
(Income Vote = 1 1620 / 0710)

	2009/2010	2010/2011		Total
		Tariff	V.A.T	
1.1 This will include all Fire vehicles, all manpower, water supplies and pump attendance during actual rendering of a specialized fire fighting services,exceeding 1 hour working time (excluding travelling time) <i>(Per hour or part thereof)</i>	R1,938.00	R1,797.37	R251.63	<u>R2,049.00</u>
1.2 Additional Consumables: Purchase Price				----- <u>Purchase Price</u> -----
1.3 Standby: (excluding travelling time) <i>(Per hour or part thereof)</i>	R684.00	R634.21	R88.79	<u>R723.00</u>
1.4 Call-out: Less than 1 hour (excluded if additional resources has been activatec)	Free			----- Free -----
1.5 Air Support Services / Groundcrews Purchase Price				----- <u>Purchase Price</u> -----
1.6 Organs of State and Municipalities (excluded if additional resources has been activated)	R0.00			Free <u>Purchase Price</u>
1.7 Assistance requested outside CWDM boundary:	R 2,508.00	R 2,324.56	R 325.44	<u>R 2,650.00</u>
1.8 Special Standby Services (Outside Municipal Structures Act)	R 2,508.00	R 2,324.56	R 325.44	<u>R 2,650.00</u>

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.
(When an account rendered - V.A.T. is to be calculated seperately
(V.A.T. Votes :- Inc. = 3 1075 / 502 1)



CAPE WINELANDS DISTRICT MUNICIPALITY
ADVERTISING COSTS FOR LAND USE DEPARTURE
WHERE ADVERTISING FOR OBJECTIONS ARE CONCERNED
BY-LAW RELATING TO TARIFFS, CHARGES AND FEES
2010/2011

(Income Vote = 1 1521 / 0100)

	2009/2010	2010/2011		
		<u>Tariff</u>	<u>V.A.T.</u>	<u>Total</u>
One newspaper plus Provincial Gazette	R2,448.00	R2 270.18	R317.82	<u>R2,588.00</u>
More than one newspaper plus Prov. Gaz.	R4,162.00	R3 858.77	R540.23	<u>R4,399.00</u>

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.
(V.A.T. Vote = 3 1075 / 502 1)

=====

This charge covers all administration and advertising costs that Council may incur. No repayment will be made to any applicant if advertising had already taken place.

If an application is withdrawn before advertising had taken place, 75% of the tariff will be repaid.

IMPORTANT:

SECTION HEADS MUST ENSURE THAT FEES PAYABLE IN ADVANCE, WHERE APPLICABLE, ARE PAID PRIOR TO THE RENDERING OF THAT SPECIFIC SERVICE.

ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELANDS DISTRICT MUNICIPALITY

EERSTE BEGIN

BY-LAW RELATING TO TARIFFS, CHARGES AND FEES

2010/2011

RENTAL OF HALL FACILITIES

(Income Vote = 1 1165 / 0741)

2009/2010

2010/2011

GROUPS:

		<u>Tariff</u>	<u>V.A.T.</u>	<u>Total</u>
1.	Consisting mainly of Children -	R 55.00	R50.88	<u>R58.00</u>
2.	Consisting mainly of Adults - (maximum 10 persons per group)	R 121.00	R112.28	<u>R128.00</u>

V.A.T., AS INDICATED IN BRACKETS, IS INCLUDED IN THE ABOVE TARIFFS.

(V.A.T. Vote = 3 1075 / 502 1)

IMPORTANT:

THE HEADS OF SECTIONS HAVE TO ENSURE THAT ALL FEES PAYABLE IN ADVANCE, ARE BEING PAID PRIOR TO THE RENDERING OF SERVICES.

ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

CAPE WINELANDS DISTRICT MUNICIPALITY

FEEES FOR ACCESS TO INFORMATION

(PROMOTION OF ACCESS TO INFORMATION, ACT NO. 2 OF 2000)

2010/2011

	2009/2010	2010/2011
1. Copy of "ACCESS TO INFORMATION MANUAL" R (available on request)		
2. <u>Request fee</u> , except for a personal requester, requesting personal information	R 35-00	R35-00
3. <u>Fees for reproduction:</u>		
Every photocopy of an A 4-size or a part thereof	R 0-60	R 0-60
Every printed copy of an A 4-size page or a part thereof held on a computer or in electronic or machine-readable form	R 0-40	R 0-40
A copy in a computer-readable form on: stiffy disc	R 5-00	R 5-00
compact disc	R 40-00	R 40-00
A transcription of visual images for an A 4-size page or part thereof	R 22-00	R 22-00
for a copy of visual images	R 60-00	R 60-00
for a transcription of an audio record, for an A 4-size page or part thereof	R 12-00	R 12-00
for a copy of an audio record	R 17-00	R 17-00
4. <u>Access Fees</u> (unless exempted under section 22 (8) of the Act:		
Every photocopy of an A 4-size page or a part thereof	R 0-60	R 0-60
Every printed copy of an A 4-size page or a part thereof held on a computer or in electronic or machine-readable form	R 0-40	R 0-40
A copy in a computer-readable form on: stiffy disc	R 5-00	R 5-00
compact disc	R 40-00	R 40-00

A transcription of visual images for an A 4-size page or part thereof	R 22-00	R 22-00
for a copy of visual images	R 60-00	R 60-00
for a transcription of an audio record, for an A 4-size page or part thereof	R 12-00	R 12-00
for a copy of an audio record	R 17-00	R 17-00

5. To search for the record for disclosure,
for each hour or part of an hour, excluding
the first hour
- | | | |
|--|---------|---------|
| | R 15-00 | R 15-00 |
|--|---------|---------|

6. Deposit:

A deposit is not required until six hours are exceeded in terms of paragraph 5.

One-third of the access fee, listed in paragraph 4, is payable by the requester as a deposit.

Postage is payable by the requester when a copy of the record must be posted to the requester.

V.A.T. IS INCLUDED IN THE ABOVE TARIFFS.
(Fees to be paid into the Sundry Income Vote of the applicable cost centre)
(V.A.T. Vote = 3 1075 / 502 1)

=====

THE HEADS OF SECTIONS HAVE TO ENSURE THAT ALL FEES PAYABLE IN ADVANCE, ARE BEING PAID PRIOR TO THE RENDERING OF SERVICES. ONLY THE EXECUTIVE DIRECTOR: FINANCE MAY GRANT APPROVAL TO THE CONTRARY.

ANNEXURE "M"

Municipal annual budgets and MTREF & supporting tables

Version 2.2

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Elsabé Rossouw

National Treasury
Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: DC2 Cape Winelands DM ▼

CFO Name: J.G. Marias

Tel: 021 888 5154 Fax: 021 887 7207

E-Mail: gawie@capewinelands.gov.za

Budget for MTREF starting: 2010 ▼ Budget Year: 2010/11

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Submission

Export Data to Data File

Organisational structure votes (if required)

Vote1 - Regional Development and Planning Services
 Vote2 - Community and Developmental Services
 Vote3 - Engineering and Infrastructure Services
 Vote4 - Rural and Social Development Services
 Vote5 - Office of the Municipal Manager
 Vote6 - Financial Services
 Vote7 - Corporate Services
 Vote8 - Roads Agency
 Vote9 - Task
 Vote10 - Agency Health
 Vote11 - Example 11
 Vote12 - Example 12
 Vote13 - Example 13
 Vote14 - Example 14
 Vote15 - Example 15

Organisational structure sub-votes (if required)

Regional Development and Planning Services
Management: Regional Development and Planning Services Economic Development Tourism Planning Services Environmental Planning Academy of Learning Working for Water (DWAF) Working for Water (TCTA) Working for Water (1333) Working for Water (1334)
Community and Developmental Services
Management: Community and Developmental Services Municipal Health Services Disaster Management Fire Services Sale of Milk Bus Accident Fund
Engineering and Infrastructure Services
Building Maintenance Management: Engineering & Infrastructure Services Projects and Housing Working for Water (DWAF) Working for Water (TCTA) Working for Water (1333) Working for Water (1334) Public Transport Regulation Technical Support Services District Management Area
Rural and Social Development Services
Social Development Safe House Rural Development Management: Rural and Social Development
Office of the Municipal Manager
Office of the Municipal Manager Soccer 2010 Internal Audit Risk Management Performance Management IDP Shared Service Centre
Financial Services
Management: Financial Services Financial Management Grant Budget and Financial Services Income and Collection of Levies Procurement Expenditure Fund Account: Equipment Leave Fund
Corporate Services
Admin Support Services Corporate Services Public Relations Human Resource Management Property Management Communication/ Telephone Transport Pool Information Technology Expenditure of the Council Sundry Expenditure of the Council Office of the Mayor Office of the Speaker Councillor Support

Roads Agency
Roads-Main/ Div. Direct Roads-Main/ Div. Indirect Management: Roads Roads: Workshop Roads: Plant 1371 Task
Task
Task Comprehensive Health: CW Comprehensive Health: CL
Agency Health
Comprehensive Health Service Comprehensive Health: CW Comprehensive Health: CL

DC2 Cape Winelands DM - Contact Information

A. GENERAL INFORMATION

Municipality	DC2 Cape Winelands DM
Grade	
Province	WC WESTERN CAPE
Web Address	www.capewinelands.gov.za
e-mail Address	

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	91
City / Town	Worcester
Postal Code	6849
Street address	
Building	Cape Winelands District Municipality
Street No. & Name	51 Trappes Street
City / Town	Worcester
Postal Code	6850
General Contacts	
Telephone number	0861 265 263
Fax number	023 3428442

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	Cllr. N.D. Hani	Name	Ms. R.S. Nalumango
Telephone number	0861 265 263	Telephone number	0861 265 263
Cell number	082 336 4651	Cell number	
Fax number	023 342 8442	Fax number	023 342 8442
E-mail address	admin@capewinelands.gov.za	E-mail address	admin@capewinelands.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Alderman. C.J. Chaaban	Name	Ms. M. Appolis
Telephone number	0861 265 263	Telephone number	0861 265 263
Cell number	082 444 2333	Cell number	082 431 4704
Fax number	023 342 8442	Fax number	023 342 8442
E-mail address	admin@capewinelands.gov.za	E-mail address	admin@capewinelands.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Alderman C.W. Johnson	Name	Ms. E. Bailey
Telephone number	023 348 2301	Telephone number	023 348 2301
Cell number	082 798 8694	Cell number	
Fax number	023 342 8442	Fax number	023 342 8442
E-mail address	admin@capewinelands.gov.za	E-mail address	admin@capewinelands.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	M. Mgajo	Name	A. Smalberger
Telephone number	021 888 5130	Telephone number	021 888 5130
Cell number	082 411 0344	Cell number	082 7199 356
Fax number	021 887 3451	Fax number	021 887 3451
E-mail address	mm@capewinelands.gov.za	E-mail address	annamarie@capewinelands.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	J.G. Marais	Name	C. Morris
Telephone number	021 888 5154	Telephone number	021 888 5154
Cell number	082 411 0344	Cell number	
Fax number		Fax number	021 887 7207
E-mail address	gawie@capewinelands.gov.za	E-mail address	carmen@capewinelands.gov.za

Official responsible for submitting financial information	
Name	C.J.M. Arangie
Telephone number	021 888 5173
Cell number	082 559 1212
Fax number	021 887 8871
E-mail address	stoffel@capewinelands.gov.za
Official responsible for submitting financial information	
Name	M.J. Lesch
Telephone number	021 888 5153
Cell number	082 963 3763
Fax number	021 887 8871
E-mail address	martinlesch@capewinelands.gov.za

DC2 Cape Winelands DM - Table A1 Budget Summary

Description	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands										
Financial Performance										
Property rates	876	882	1,000	-	-	-	-	-	-	-
Service charges	28,039	3,974	1,328	239	239	239	-	160	160	200
Investment revenue	26,598	38,129	45,638	35,000	30,000	30,000	-	28,000	32,000	34,000
Transfers recognised - operational	155,676	165,439	189,207	214,794	219,037	219,037	-	218,785	247,151	256,154
Other own revenue	71,454	70,500	90,392	126,892	100,014	100,014	-	104,072	72,391	76,038
Total Revenue (excluding capital transfers and contributions)	282,642	278,924	327,564	376,925	349,290	349,290	-	351,017	351,702	366,392
Employee costs	67,772	69,987	80,925	126,613	120,697	114,662	-	133,824	130,605	136,617
Remuneration of councillors	6,052	5,879	6,141	7,108	7,168	6,809	-	8,101	8,670	9,279
Depreciation & asset impairment	11,652	8,061	35,321	10,286	9,812	9,322	-	11,077	13,518	13,526
Finance charges	8,296	10,008	-	3,500	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	156,695	156,741	187,544	229,418	211,613	201,033	-	198,015	198,909	206,971
Total Expenditure	250,468	250,676	309,930	376,925	349,290	331,826	-	351,017	351,702	366,392
Surplus/(Deficit)	32,174	28,248	17,634	-	0	17,465	-	-	-	0
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32,174	28,248	17,634	-	0	17,465	-	-	-	0
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32,174	28,248	17,634	-	0	17,465	-	-	-	0
Capital expenditure & funds sources										
Capital expenditure	15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993
Transfers recognised - capital	4,961	377	3,668	4,443	3,615	3,615	-	2,542	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,609	10,397	13,248	14,453	13,093	13,093	-	16,870	6,625	3,993
Total sources of capital funds	15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993
Financial position										
Total current assets	295,700	340,667	367,479	281,317	300,098	300,098	-	269,411	287,885	298,121
Total non current assets	153,957	164,577	172,796	181,879	179,692	179,692	-	188,618	181,725	172,192
Total current liabilities	43,477	49,572	33,672	26,597	26,062	26,062	-	19,300	20,300	22,500
Total non current liabilities	71,446	83,828	85,583	105,000	105,000	105,000	-	112,000	108,000	97,599
Community wealth/Equity	334,733	371,844	421,020	331,599	348,728	348,728	-	326,729	341,310	350,214
Cash flows										
Net cash from (used) operating	79,790	61,273	39,829	(46,593)	34,559	34,559	-	(6,813)	25,099	14,229
Net cash from (used) investing	(90,026)	(56,728)	(37,131)	58,402	(36,708)	(36,708)	-	10,588	(26,625)	(3,993)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(3,158)	1,387	4,085	15,894	1,936	1,936	4,085	7,861	6,335	16,571
Cash backing/surplus reconciliation										
Cash and investments available	281,911	327,524	351,388	271,478	296,032	296,032	-	266,861	285,335	295,571
Application of cash and investments	123,006	216,424	219,953	218,205	207,083	207,083	-	184,757	167,130	150,334
Balance - surplus (shortfall)	158,905	111,101	131,435	53,273	88,948	88,948	-	82,104	118,205	145,237
Asset management										
Asset register summary (WDV)	153,547	164,384	172,796	181,879	179,692	179,692	-	-	-	-
Depreciation & asset impairment	11,652	8,061	35,321	10,286	9,812	9,322	11,077	11,077	13,518	13,526
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC2 Cape Winelands DM - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
<i>Governance and administration</i>		189,027	188,622	222,432	238,181	234,292	234,292	240,682	243,050	253,685
Executive and council		26,161	41,581	52,153	47,743	46,090	46,090	54,409	51,458	56,145
Budget and treasury office		152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454
Corporate services		10,264	6,238	7,141	8,795	6,351	6,351	1,502	1,015	1,086
<i>Community and public safety</i>		32,913	19,444	16,467	50,267	44,589	44,589	21,015	24,441	26,076
Community and social services		737	3	2,551	5,654	3,600	3,600	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,401	4,012	1,655	1,799	825	825	1,553	220	200
Housing		16,402	12,574	8,076	39,914	38,118	38,118	19,462	24,221	25,876
Health		13,373	2,855	4,185	2,900	2,046	2,046	-	-	-
<i>Economic and environmental services</i>		60,624	70,777	87,997	87,727	69,893	69,893	89,269	84,161	86,581
Planning and development		450	4	5,009	2,225	2,025	2,025	2,961	18	-
Road transport		59,603	65,320	74,339	71,046	53,956	53,956	71,337	69,317	70,429
Environmental protection		570	5,452	8,649	14,457	13,912	13,912	14,970	14,826	16,152
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	79	81	667	750	516	516	50	50	50
Total Revenue - Standard	2	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392
Expenditure - Standard										
<i>Governance and administration</i>		87,992	75,665	114,511	92,119	98,416	93,495	98,789	88,208	95,761
Executive and council		47,983	31,414	31,140	28,854	39,157	37,199	44,506	34,778	38,699
Budget and treasury office		10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
Corporate services		29,836	31,246	70,167	44,414	43,047	40,895	38,079	36,456	39,055
<i>Community and public safety</i>		84,008	88,584	89,125	156,864	147,542	140,165	137,018	148,345	146,587
Community and social services		4,490	2,952	7,278	19,028	15,060	14,307	17,739	16,897	17,919
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		22,606	28,815	33,708	42,573	43,115	40,959	47,557	46,494	50,105
Housing		25,295	29,865	20,814	62,005	57,705	54,820	40,531	52,101	43,910
Health		31,618	26,952	27,326	33,258	31,662	30,079	31,191	32,853	34,654
<i>Economic and environmental services</i>		72,086	80,448	98,684	116,539	93,919	89,223	106,036	106,151	115,345
Planning and development		7,911	7,939	11,538	19,032	16,249	15,436	11,463	8,907	9,556
Road transport		63,605	66,597	78,478	81,300	61,583	58,504	76,419	78,628	86,345
Environmental protection		570	5,911	8,668	16,207	16,087	15,283	18,155	18,616	19,444
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	6,381	5,979	7,611	11,403	9,414	8,943	9,174	8,998	8,698
Total Expenditure - Standard	3	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392
Surplus/(Deficit) for the year		32,174	28,248	17,634	(0)	0	17,465	-	-	0

References

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

DC2 Cape Winelands DM - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
<i>Municipal governance and administration</i>		189,027	188,622	222,432	238,181	234,292	234,292	240,682	243,050	253,685
Executive and council		26,161	41,581	52,153	47,743	46,090	46,090	54,409	51,458	56,145
<i>Mayor and Council</i>		26,161	41,578	52,153	47,743	46,090	46,090	54,409	51,458	56,145
<i>Municipal Manager</i>		-	3	-	-	-	-	-	-	-
Budget and treasury office		152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454
Corporate services		10,264	6,238	7,141	8,795	6,351	6,351	1,502	1,015	1,086
<i>Human Resources</i>		791	704	1,350	873	950	950	1,087	555	594
<i>Information Technology</i>		-	1	-	37	-	-	-	-	-
<i>Property Services</i>		4,971	944	4,574	102	102	102	108	123	132
<i>Other Admin</i>		4,502	4,589	1,217	7,784	5,299	5,299	307	337	360
<i>Community and public safety</i>		32,913	19,444	16,467	50,267	44,589	44,589	21,015	24,441	26,076
Community and social services		737	3	2,551	5,654	3,600	3,600	-	-	-
<i>Libraries and Archives</i>		-	-	-	-	-	-	-	-	-
<i>Museums & Art Galleries etc</i>		-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>		-	-	-	-	-	-	-	-	-
<i>Child Care</i>		-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-
<i>Other Community</i>		-	-	-	-	-	-	-	-	-
<i>Other Social</i>		737	3	2,551	5,654	3,600	3,600	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2,401	4,012	1,655	1,799	825	825	1,553	220	200
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Fire</i>		2,391	4,012	1,655	1,799	809	809	853	220	200
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	16	16	-	-	-
<i>Other</i>		10	-	-	-	-	-	700	-	-
Housing		16,402	12,574	8,076	39,914	38,118	38,118	19,462	24,221	25,876
Health		13,373	2,855	4,185	2,900	2,046	2,046	-	-	-
<i>Clinics</i>		10,328	2,008	259	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		3,046	847	3,926	2,900	2,046	2,046	-	-	-
<i>Economic and environmental services</i>		60,624	70,777	87,997	87,727	69,893	69,893	89,269	84,161	86,581
Planning and development		450	4	5,009	2,225	2,025	2,025	2,961	18	-
<i>Economic Development/Planning</i>		450	4	5,009	2,225	2,025	2,025	2,961	18	-
<i>Town Planning/Building enforcement</i>		-	-	-	-	-	-	-	-	-
<i>Licensing & Regulation</i>		-	-	-	-	-	-	-	-	-
Road transport		59,603	65,320	74,339	71,046	53,956	53,956	71,337	69,317	70,429
<i>Roads</i>		59,603	65,320	74,339	71,046	53,956	53,956	71,337	69,317	70,429
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Environmental protection		570	5,452	8,649	14,457	13,912	13,912	14,970	14,826	16,152
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		570	5,452	8,649	14,457	13,912	13,912	14,970	14,826	16,152
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		-	-	-	-	-	-	-	-	-
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Solid Waste</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		79	81	667	750	516	516	50	50	50
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		79	81	667	750	516	516	50	50	50
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392

Expenditure - Standard										
Municipal governance and administration	87,992	75,665	114,511	92,119	98,416	93,495	98,789	88,208	95,761	
Executive and council	47,983	31,414	31,140	28,854	39,157	37,199	44,506	34,778	38,699	
Mayor and Council	46,332	29,911	29,574	26,852	37,325	35,459	42,595	32,699	36,469	
Municipal Manager	1,652	1,503	1,566	2,002	1,832	1,740	1,911	2,080	2,230	
Budget and treasury office	10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008	
Corporate services	29,836	31,246	70,167	44,414	43,047	40,895	38,079	36,456	39,055	
Human Resources	4,309	5,663	6,731	10,202	9,945	9,447	11,888	9,721	10,775	
Information Technology	1,978	2,027	2,498	2,806	3,139	2,982	-	-	-	
Property Services	5,205	2,555	46,329	102	102	97	108	123	132	
Other Admin	18,344	21,000	14,609	31,304	29,862	28,369	26,084	26,612	28,148	
Community and public safety	84,008	88,584	89,125	156,864	147,542	140,165	137,018	148,345	146,587	
Community and social services	4,490	2,952	7,278	19,028	15,060	14,307	17,739	16,897	17,919	
Libraries and Archives	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	
Community halls and Facilities	-	-	-	-	-	-	-	-	-	
Cemeteries & Crematoriums	-	-	-	-	-	-	-	-	-	
Child Care	-	-	-	-	-	-	-	-	-	
Aged Care	-	-	-	-	-	-	-	-	-	
Other Community	-	-	-	-	-	-	-	-	-	
Other Social	4,490	2,952	7,278	19,028	15,060	14,307	17,739	16,897	17,919	
Sport and recreation	-	-	-	-	-	-	-	-	-	
Public safety	22,606	28,815	33,708	42,573	43,115	40,959	47,557	46,494	50,105	
Police	-	-	-	-	-	-	-	-	-	
Fire	20,015	25,594	29,595	36,894	37,950	36,052	39,681	38,243	41,258	
Civil Defence	-	-	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	-	-	
Other	2,591	3,221	4,113	5,679	5,165	4,907	7,877	8,252	8,847	
Housing	25,295	29,865	20,814	62,005	57,705	54,820	40,531	52,101	43,910	
Health	31,618	26,952	27,326	33,258	31,662	30,079	31,191	32,853	34,654	
Clinics	9,863	2,008	253	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	
Other	21,755	24,945	27,073	33,258	31,662	30,079	31,191	32,853	34,654	
Economic and environmental services	72,086	80,448	98,684	116,539	93,919	89,223	106,036	106,151	115,345	
Planning and development	7,911	7,939	11,538	19,032	16,249	15,436	11,463	8,907	9,556	
Economic Development/Planning	7,911	7,939	11,538	19,032	16,249	15,436	11,463	8,907	9,556	
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-	
Licensing & Regulation	-	-	-	-	-	-	-	-	-	
Road transport	63,605	66,597	78,478	81,300	61,583	58,504	76,419	78,628	86,345	
Roads	63,605	66,597	78,478	81,300	61,583	58,504	76,419	78,628	86,345	
Public Buses	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Environmental protection	570	5,911	8,668	16,207	16,087	15,283	18,155	18,616	19,444	
Pollution Control	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	
Other	570	5,911	8,668	16,207	16,087	15,283	18,155	18,616	19,444	
Trading services	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	
Electricity Distribution	-	-	-	-	-	-	-	-	-	
Electricity Generation	-	-	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	-	
Water Distribution	-	-	-	-	-	-	-	-	-	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Sewerage	-	-	-	-	-	-	-	-	-	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	
Solid Waste	-	-	-	-	-	-	-	-	-	
Other	6,381	5,979	7,611	11,403	9,414	8,943	9,174	8,998	8,698	
Air Transport	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Tourism	6,381	5,979	7,611	11,403	9,414	8,943	9,174	8,998	8,698	
Forestry	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392
Surplus/(Deficit) for the year		32,174	28,248	17,634	(0)	0	17,465	-	-	0

References

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

check oprev balance	-0	-0	-0	-0	-	-	-	-	-
check opepx balance	-1	-0	-	-	-	-	-	-	-

DC2 Cape Winelands DM - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote	1									
Vote1 - Regional Development and Planning Services		529	85	5,476	3,645	2,711	2,711	17,982	14,893	16,202
Vote2 - Community and Developmental Services		5,447	4,860	5,585	4,699	2,871	2,871	1,553	220	200
Vote3 - Engineering and Infrastructure Services		17,049	19,111	23,779	55,409	53,045	53,045	28,784	27,919	27,507
Vote4 - Rural and Social Development Services		737	3	2,551	5,654	3,600	3,600	-	-	-
Vote5 - Office of the Municipal Manager		1,076	1,020	1,150	6,834	4,849	4,849	-	-	-
Vote6 - Financial Services		152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454
Vote7 - Corporate Services		32,878	44,355	58,235	49,996	47,883	47,883	55,869	52,428	57,182
Vote8 - Roads Agency		59,603	64,314	67,390	69,046	52,480	52,480	62,057	65,664	68,846
Vote9 - Task		2,394	2,366	-	-	-	-	-	-	-
Vote10 - Agency Health		10,328	2,008	259	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392
Expenditure by Vote to be appropriated	1									
Vote1 - Regional Development and Planning Services		14,292	13,919	17,718	27,403	22,317	21,201	38,474	36,522	37,698
Vote2 - Community and Developmental Services		44,361	54,242	62,421	77,963	76,966	73,118	80,851	81,686	87,280
Vote3 - Engineering and Infrastructure Services		30,496	40,472	45,579	87,754	80,259	76,246	54,934	65,109	61,457
Vote4 - Rural and Social Development Services		4,490	2,858	7,277	19,028	15,060	14,307	17,739	16,897	17,919
Vote5 - Office of the Municipal Manager		6,924	8,501	8,878	21,900	20,888	19,843	11,092	11,065	12,062
Vote6 - Financial Services		10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
Vote7 - Corporate Services		68,137	50,861	87,114	54,979	65,108	61,853	69,665	57,786	63,121
Vote8 - Roads Agency		59,339	62,444	67,486	69,046	52,480	49,856	62,057	65,664	68,846
Vote9 - Task		2,394	2,366	-	-	-	-	-	-	-
Vote10 - Agency Health		9,863	2,008	253	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392
Surplus/(Deficit) for the year	2	32,174	28,248	17,634	(0)	0	17,465	-	-	0

References

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

DC2 Cape Winelands DM - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote	1									
Vote1 - Regional Development and Planning Services		529	85	5,476	3,645	2,711	2,711	17,982	14,893	16,202
Management: Regional Development and Planning Services		-	-	-	-	-	-	-	-	-
Economic Development		65	1	3,549	1,880	1,680	1,680	2,945	-	-
Tourism		79	81	667	750	516	516	50	50	50
Planning Services		385	3	1,260	15	15	15	16	18	-
Environmental Planning		-	-	-	1,000	500	500	616	-	-
Academy of Learning		-	-	-	-	-	-	-	-	-
Working for Water (DWAF)		-	-	-	-	-	-	8,507	8,411	9,067
Working for Water (TCTA)		-	-	-	-	-	-	-	-	-
Working for Water (1333)		-	-	-	-	-	-	-	-	-
Working for Water (1334)		-	-	-	-	-	-	5,848	6,414	7,085
Vote2 - Community and Developmental Services		5,447	4,860	5,585	4,699	2,871	2,871	1,553	220	200
Fire Services		2,391	4,012	1,655	1,799	809	809	853	220	200
Disaster Management		10	-	-	-	16	16	700	-	-
Municipal Health Services		3,046	847	3,926	2,900	2,046	2,046	-	-	-
Management: Community and Developmental Services		-	-	-	-	-	-	-	-	-
Sale of Milk		-	-	-	-	-	-	-	-	-
Bus Accident Fund		-	-	4	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		17,049	19,111	23,779	55,409	53,045	53,045	28,784	27,919	27,507
Projects and Housing		14,782	10,848	6,826	39,913	38,117	38,117	19,461	24,220	25,875
Management: Engineering & Infrastructure Services		-	1	-	-	-	-	-	-	-
Building Maintenance		77	78	105	39	39	39	42	45	48
Working for Water (DWAF)		140	892	4,123	9,681	7,636	7,636	-	-	-
Working for Water (TCTA)		423	2,503	4,526	-	-	-	-	-	-
Working for Water (1333)		7	1,962	-	-	-	-	-	-	-
Working for Water (1334)		-	95	-	3,776	5,776	5,776	-	-	-
Public Transport Regulation		-	1,006	6,949	2,000	1,476	1,476	9,280	3,653	1,583
Technical Support Services		1	2	2	1	1	1	1	1	2
District Management Area		1,619	1,723	1,249	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		737	3	2,551	5,654	3,600	3,600	-	-	-
Rural Development		737	3	2,551	5,654	3,600	3,600	-	-	-
Safe House		-	-	-	-	-	-	-	-	-
Social Development		-	-	-	-	-	-	-	-	-
Management: Rural and Social Development		-	-	-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		1,076	1,020	1,150	6,834	4,849	4,849	-	-	-
Internal Audit		-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	3	-	-	-	-	-	-	-
Soccer 2010		-	-	200	330	330	330	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Performance Management		-	1	100	2,000	1,050	1,050	-	-	-
IDP		-	15	9	2,869	2,869	2,869	-	-	-
Shared Service Centre		1,076	1,000	841	1,635	600	600	-	-	-
Vote6 - Financial Services		152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454
Management: Financial Services		143	172	59	81	100	100	89	98	104
Financial Management Grant		742	627	1,047	3,849	3,302	3,302	1,000	1,250	1,250
Budget and Financial Services		-	2	-	-	735	735	750	790	1,000
Income and Collection of Levies		151,616	139,890	161,434	177,557	177,499	177,499	182,797	188,294	193,943
Procurement		61	79	86	120	175	175	96	102	109
Expenditure		39	33	38	37	41	41	41	45	48
Fund Account: Equipment		-	-	-	-	-	-	-	-	-
Leave Fund		-	-	474	-	-	-	-	-	-
Vote7 - Corporate Services		32,878	44,355	58,235	49,996	47,883	47,883	55,869	52,428	57,182
Admin Support Services		-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-
Public Relations		-	-	-	1,000	500	500	-	-	-
Human Resource Management		791	704	1,350	873	950	950	1,087	555	594
Property Management		4,971	944	4,570	102	102	102	108	123	132
Communication/ Telephone		184	175	140	241	241	241	265	292	312
Transport Pool		88	626	15	-	-	-	-	-	-
Information Technology		-	1	-	37	-	-	-	-	-
Expenditure of the Council		-	8	-	-	-	-	-	-	-
Sundry Expenditure of the Council		26,161	41,387	51,505	47,643	45,990	45,990	54,385	51,458	56,145
Office of the Mayor		-	182	570	100	100	100	-	-	-
Office of the Speaker		-	1	77	-	-	-	24	-	-
Councillor Support		683	328	7	-	-	-	-	-	-
Vote8 - Roads Agency		59,603	64,314	67,390	69,046	52,480	52,480	62,057	65,664	68,846

DC2 Cape Winelands DM - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Roads-Main/ Div. Direct		59,364	60,428	63,975	69,046	52,480	52,480	62,057	65,664	68,846
Roads-Main/ Div. Indirect		236	3,886	52	-	-	-	-	-	-
Management: Roads		-	-	-	-	-	-	-	-	-
Roads: Workshop		3	(0)	3,363	-	-	-	-	-	-
Roads: Plant		-	-	-	-	-	-	-	-	-
1371		-	-	-	-	-	-	-	-	-
Vote9 - Task		2,394	2,366	-	-	-	-	-	-	-
Task		2,394	2,366	-	-	-	-	-	-	-
Vote10 - Agency Health		10,328	2,008	259	-	-	-	-	-	-
Comprehensive Health Service		-	-	-	-	-	-	-	-	-
Comprehensive Health: CW		3,895	647	259	-	-	-	-	-	-
Comprehensive Health: CL		6,432	1,361	-	-	-	-	-	-	-
Total Revenue by Vote	2	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392

DC2 Cape Winelands DM - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Expenditure by Vote	1									
Vote1 - Regional Development and Planning Services		14,292	13,919	17,718	27,403	22,317	21,201	38,474	36,522	37,698
Management: Regional Development and Planning Services		1,554	1,852	1,514	1,850	1,933	1,836	2,090	2,194	2,363
Economic Development		4,168	4,575	5,812	8,609	6,421	6,100	7,890	5,444	5,814
Tourism		6,381	5,979	7,611	11,403	9,414	8,943	9,174	8,998	8,698
Planning Services		1,625	1,477	2,747	2,791	1,875	1,781	1,165	1,269	1,379
Environmental Planning		-	-	-	2,750	2,675	2,541	3,800	3,790	3,292
Academy of Learning		564	35	35	-	-	-	-	-	-
Working for Water (DWAF)		-	-	-	-	-	-	8,507	8,411	9,067
Working for Water (TCTA)		-	-	-	-	-	-	-	-	-
Working for Water (1333)		-	-	-	-	-	-	-	-	-
Working for Water (1334)		-	-	-	-	-	-	5,848	6,414	7,085
Vote2 - Community and Developmental Services		44,361	54,242	62,421	77,963	76,966	73,118	80,851	81,686	87,280
Fire Services		20,015	25,594	29,595	36,894	37,950	36,052	39,681	38,243	41,258
Disaster Management		2,591	3,221	4,113	5,679	5,165	4,907	7,877	8,252	8,847
Municipal Health Services		21,755	24,945	27,073	33,258	31,662	30,079	31,191	32,853	34,654
Management: Community and Developmental Services		-	387	1,640	2,132	2,189	2,080	2,103	2,339	2,522
Sale of Milk		-	-	-	-	-	-	-	-	-
Bus Accident Fund		-	94	0	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		30,496	40,472	45,579	87,754	80,259	76,246	54,934	65,109	61,457
Projects and Housing		22,638	26,773	17,196	59,207	55,090	52,336	37,737	49,203	40,969
Management: Engineering & Infrastructure Services		1,310	1,439	1,437	1,741	39	37	1,679	1,760	1,922
Building Maintenance		364	544	5,106	39	1,502	1,427	42	45	48
Working for Water (DWAF)		140	1,235	1,018	9,681	7,636	7,254	-	-	-
Working for Water (TCTA)		408	2,518	2,542	-	-	-	-	-	-
Working for Water (1333)		-	224	1,998	3,776	-	-	-	-	-
Working for Water (1334)		22	1,934	3,109	-	5,776	5,487	-	-	-
Public Transport Regulation		4,266	4,153	10,992	12,254	9,103	8,648	14,361	12,964	17,499
Technical Support Services		725	912	896	1,057	1,113	1,057	1,115	1,137	1,020
District Management Area		622	740	1,285	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		4,490	2,858	7,277	19,028	15,060	14,307	17,739	16,897	17,919
Rural Development		4,490	2,349	6,205	15,603	11,384	10,814	11,735	11,554	11,432
Safe House		-	509	673	979	1,381	1,312	489	545	584
Social Development		-	-	338	912	430	409	3,799	2,899	3,871
Management: Rural and Social Development		-	-	63	1,534	1,866	1,772	1,716	1,899	2,032
Vote5 - Office of the Municipal Manager		6,924	8,501	8,878	21,900	20,888	19,843	11,092	11,065	12,062
Internal Audit		1,451	1,631	1,805	2,348	2,370	2,252	2,503	2,245	2,262
Office of the Municipal Manager		1,652	1,503	1,566	2,002	1,832	1,740	1,911	2,080	2,230
Soccer 2010		-	-	1,430	5,782	6,020	5,719	318	-	-
Risk Management		-	-	9	675	678	644	694	833	926
Performance Management		1,110	881	1,236	2,972	2,657	2,524	1,489	1,623	1,742
IDP		1,580	2,287	1,639	5,646	4,993	4,744	2,546	2,572	3,129
Shared Service Centre		1,131	2,199	1,193	2,476	2,338	2,221	1,632	1,713	1,773
Vote6 - Financial Services		10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
Management: Financial Services		1,173	1,316	1,363	1,972	1,381	1,312	2,456	2,548	2,700
Financial Management Grant		769	625	1,057	3,849	3,302	3,137	1,000	1,250	1,250
Budget and Financial Services		1,431	2,051	2,087	2,307	2,935	2,788	2,510	2,726	2,952
Income and Collection of Levies		2,435	4,265	2,597	4,533	2,554	2,426	2,442	2,130	2,288
Procurement		2,118	1,932	3,186	3,301	3,317	3,151	4,799	5,109	5,422
Expenditure		2,247	2,815	2,914	2,890	2,724	2,588	2,998	3,209	3,396
Fund Account: Equipment		-	-	-	-	-	-	-	-	-
Leave Fund		-	-	-	-	-	-	-	-	-
Vote7 - Corporate Services		68,137	50,861	87,114	54,979	65,108	61,853	69,665	57,786	63,121
Admin Support Services		5,063	6,098	6,345	8,101	9,179	8,720	8,447	8,524	8,487
Corporate Services		2,118	2,119	866	1,836	1,159	1,101	1,692	1,954	2,103
Public Relations		1,630	1,380	1,574	3,296	2,628	2,497	2,753	2,612	2,798
Human Resource Management		4,309	5,663	6,731	10,202	9,945	9,447	11,888	9,721	10,775
Property Management		5,205	2,555	46,329	102	102	97	108	123	132
Communication/ Telephone		187	233	190	241	241	229	265	292	312
Transport Pool		89	(219)	(8,323)	-	-	-	-	-	-
Information Technology		1,978	2,027	2,498	2,806	3,139	2,982	-	-	-
Expenditure of the Council		6,856	7,887	7,982	6,899	7,961	7,563	8,477	8,612	9,716
Sundry Expenditure of the Council		36,572	18,133	15,404	12,321	20,871	19,828	27,027	16,949	19,023
Office of the Mayor		2,172	3,284	5,136	6,160	7,146	6,789	5,502	5,442	5,914

DC2 Cape Winelands DM - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Office of the Speaker		732	607	1,052	1,472	1,347	1,280	1,590	1,697	1,817
Councillor Support		1,227	1,094	1,331	1,543	1,390	1,321	1,918	1,860	2,045
Vote8 - Roads Agency		59,339	62,444	67,486	69,046	52,480	49,856	62,057	65,664	68,846
Roads-Main/ Div. Direct		59,364	58,558	63,975	69,046	52,480	49,856	62,057	65,664	68,846
Roads-Main/ Div. Indirect		(8)	3,886	141	-	-	-	-	-	-
Management: Roads		-	-	(0)	-	-	-	-	-	-
Roads: Workshop		(20)	(0)	3,374	-	-	-	-	-	-
Roads: Plant		-	-	(3)	-	-	-	-	-	-
Vote9 - Task		2,394	2,366	-	-	-	-	-	-	-
Task		2,394	2,366	-	-	-	-	-	-	-
Vote10 - Agency Health		9,863	2,008	253	-	-	-	-	-	-
Comprehensive Health Service		-	-	-	-	-	-	-	-	-
Comprehensive Health: CW		3,536	647	253	-	-	-	-	-	-
Comprehensive Health: CL		6,327	1,361	-	-	-	-	-	-	-
Total Expenditure by Vote	2	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392
Surplus/(Deficit) for the year	2	32,174	28,248	17,634	(0)	0	17,465	-	-	0

References

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

DC2 Cape Winelands DM - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
Revenue By Source											
Property rates	2	824	825	927	-	-	-	-	-	-	-
Property rates - penalties & collection charges		51	58	73	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		28,039	3,974	1,328	239	239	239	-	160	160	200
Rental of facilities and equipment		69	74	105	140	140	140	-	148	167	178
Interest earned - external investments		26,598	38,129	45,638	35,000	30,000	30,000	-	28,000	32,000	34,000
Interest earned - outstanding debtors		574	340	5	4	3	3	-	9	10	11
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		58,263	61,343	66,379	69,696	52,580	52,580	-	62,312	65,664	68,846
Transfers recognised - operational		155,676	165,439	189,207	214,794	219,037	219,037	-	218,785	247,151	256,154
Other revenue	2	12,453	7,425	23,903	57,052	47,291	47,291	-	41,603	6,551	7,003
Gains on disposal of PPE		95	1,317	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		282,642	278,924	327,564	376,925	349,290	349,290	-	351,017	351,702	366,392
Expenditure By Type											
Employee related costs	2	67,772	69,987	80,925	126,613	120,697	114,662	-	133,824	130,605	136,617
Remuneration of councillors		6,052	5,879	6,141	7,108	7,168	6,809	-	8,101	8,670	9,279
Debt impairment	3	2,435	1,474	-	403	371	353	-	443	478	503
Depreciation & asset impairment	2	11,652	8,061	35,321	10,286	9,812	9,322	-	11,077	13,518	13,526
Finance charges		8,296	10,008	-	3,500	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	154,260	155,215	187,544	229,015	211,242	200,680	-	197,572	198,431	206,468
Loss on disposal of PPE		-	52	-	-	-	-	-	-	-	-
Total Expenditure		250,468	250,676	309,930	376,925	349,290	331,826	-	351,017	351,702	366,392
Surplus/(Deficit)											
Transfers recognised - capital		32,174	28,248	17,634	-	0	17,465	-	-	-	0
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32,174	28,248	17,634	-	0	17,465	-	-	-	0
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32,174	28,248	17,634	-	0	17,465	-	-	-	0
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32,174	28,248	17,634	-	0	17,465	-	-	-	0
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		32,174	28,248	17,634	-	0	17,465	-	-	-	0

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 cost.
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

DC2 Cape Winelands DM - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote1 - Regional Development and Planning Services		6,850	67	252	239	-	-	-	5,048	-	-
Vote2 - Community and Developmental Services		3,424	4,815	5,175	7,032	5,419	5,419	-	2,674	4,779	2,387
Vote3 - Engineering and Infrastructure Services		1,808	3,235	5,354	9,294	6,414	6,414	-	9,666	-	-
Vote4 - Rural and Social Development Services		-	11	78	-	-	-	-	20	-	-
Vote5 - Office of the Municipal Manager		-	10	78	79	20	20	-	-	-	-
Vote6 - Financial Services		-	-	640	7	0	0	-	40	-	-
Vote7 - Corporate Services		3,354	2,636	5,198	2,159	4,016	4,016	-	1,964	1,847	1,606
Vote8 - Roads Agency		135	-	142	85	840	840	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993
Single-year expenditure - to be appropriated	2										
Vote1 - Regional Development and Planning Services		-	-	-	-	-	-	-	-	-	-
Vote2 - Community and Developmental Services		-	-	-	-	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		-	-	-	-	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		-	-	-	-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote6 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote7 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote8 - Roads Agency		-	-	-	-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993
Capital Expenditure - Standard											
Governance and administration		5,118	4,499	6,902	4,049	5,589	5,589	-	4,220	1,847	1,606
Executive and council		32	25	539	293	48	48	-	9	-	-
Budget and treasury office		-	-	490	7	-	-	-	40	-	-
Corporate services		5,086	4,474	5,873	3,748	5,541	5,541	-	4,171	1,847	1,606
Community and public safety		3,467	6,233	9,709	14,686	10,279	10,279	-	10,144	4,779	2,387
Community and social services		-	11	64	-	-	-	-	20	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		3,424	4,795	4,956	6,878	5,435	5,435	-	2,501	4,704	2,386
Housing		44	1,407	4,507	7,554	4,844	4,844	-	7,426	-	-
Health		-	20	181	254	-	-	-	196	75	1
Economic and environmental services		6,985	42	306	161	840	840	-	5,048	-	-
Planning and development		6,850	42	89	46	-	-	-	5,000	-	-
Road transport		135	-	142	85	840	840	-	-	-	-
Environmental protection		-	-	75	30	-	-	-	48	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993
Funded by:											
National Government		-	-	-	3,014	2,100	2,100	-	1,172	-	-
Provincial Government		4,961	377	3,668	659	1,515	1,515	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	770	-	-	-	1,370	-	-
Transfers recognised - capital	4	4,961	377	3,668	4,443	3,615	3,615	-	2,542	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10,609	10,397	13,248	14,453	13,093	13,093	-	16,870	6,625	3,993
Total Capital Funding	7	15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993

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 standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile 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

DC2 Cape Winelands DM - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure - Municipal Vote	1										
Multi-year expenditure appropriation	2										
Vote1 - Regional Development and Planning Services		6,850	67	252	239	-	-	-	5,048	-	-
Management: Regional Development and Planning Services		-	25	163	163	-	-	-	-	-	-
Economic Development		-	42	3	46	-	-	-	5,000	-	-
Tourism		-	-	-	-	-	-	-	-	-	-
Planning Services		-	-	86	-	-	-	-	-	-	-
Environmental Planning		-	-	-	30	-	-	-	-	-	-
Academy of Learning		6,850	-	-	-	-	-	-	-	-	-
Working for Water (DWAF)		-	-	-	-	-	-	-	48	-	-
Working for Water (TCTA)		-	-	-	-	-	-	-	-	-	-
Working for Water (1333)		-	-	-	-	-	-	-	-	-	-
Working for Water (1334)		-	-	-	-	-	-	-	-	-	-
Vote2 - Community and Developmental Services		3,424	4,815	5,175	7,032	5,419	5,419	-	2,674	4,779	2,387
Fire Services		3,372	3,931	4,484	5,184	4,236	4,236	-	1,682	3,509	1,141
Disaster Management		52	864	458	1,564	1,180	1,180	-	790	1,195	1,245
Municipal Health Services		-	20	181	254	-	-	-	196	-	1
Management: Community and Developmental Services		-	-	51	31	4	4	-	5	75	-
Sale of Milk		-	-	-	-	-	-	-	-	-	-
Bus Accident Fund		-	-	-	-	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		1,808	3,235	5,354	9,294	6,414	6,414	-	9,666	-	-
Projects and Housing		22	1,362	4,483	7,004	4,225	4,225	-	7,426	-	-
Management: Engineering & Infrastructure Services		-	-	51	60	-	-	-	-	-	-
Building Maintenance		1,764	1,828	707	1,550	1,550	1,550	-	2,211	-	-
Working for Water (DWAF)		-	-	75	-	-	-	-	-	-	-
Working for Water (TCTA)		-	-	-	-	-	-	-	-	-	-
Working for Water (1333)		-	-	-	-	-	-	-	-	-	-
Working for Water (1334)		-	-	-	-	-	-	-	-	-	-
Public Transport Regulation		-	-	14	130	20	20	-	29	-	-
Technical Support Services		22	44	23	550	619	619	-	-	-	-
District Management Area		-	-	-	-	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		-	11	78	-	-	-	-	20	-	-
Rural Development		-	11	64	-	-	-	-	20	-	-
Safe House		-	-	-	-	-	-	-	-	-	-
Social Development		-	-	-	-	-	-	-	-	-	-
Management: Rural and Social Development		-	-	14	-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	10	78	79	20	20	-	-	-	-
Internal Audit		-	-	30	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Soccer 2010		-	-	-	-	-	-	-	-	-	-
Risk Management		-	-	30	-	-	-	-	-	-	-
Performance Management		-	-	18	-	20	20	-	-	-	-
IDP		-	10	-	65	-	-	-	-	-	-
Shared Service Centre		-	-	-	14	-	-	-	-	-	-
Vote6 - Financial Services		-	-	640	7	0	0	-	40	-	-
Management: Financial Services		-	-	150	-	-	-	-	-	-	-
Financial Management Grant		-	-	-	-	-	-	-	-	-	-
Budget and Financial Services		-	-	316	-	-	-	-	5	-	-
Income and Collection of Levies		-	-	-	7	-	-	-	-	-	-
Procurement		-	-	174	-	0	0	-	10	-	-
Expenditure		-	-	-	0	-	-	-	25	-	-
Fund Account: Equipment		-	-	-	-	-	-	-	-	-	-
Leave Fund		-	-	-	-	-	-	-	-	-	-
Vote7 - Corporate Services		3,354	2,636	5,198	2,159	4,016	4,016	-	1,964	1,847	1,606
Admin Support Services		457	-	290	318	266	266	-	69	306	70
Corporate Services		23	-	-	-	-	-	-	45	-	-
Public Relations		-	-	9	-	-	-	-	86	-	-
Human Resource Management		-	-	-	85	84	84	-	-	17	6
Property Management		617	302	734	13	9	9	-	25	11	-
Communication/ Telephone		-	-	-	-	-	-	-	-	-	-
Transport Pool		2,062	1,396	1,357	1,004	972	972	-	382	450	590
Information Technology		162	938	2,698	700	2,640	2,640	-	1,353	1,062	940
Expenditure of the Council		-	-	18	10	11	11	-	-	-	-
Sundry Expenditure of the Council		-	-	87	30	24	24	-	1	-	-
Office of the Mayor		32	-	5	-	10	10	-	3	-	-
Office of the Speaker		-	-	-	-	-	-	-	-	-	-
Councillor Support		-	-	-	-	-	-	-	-	-	-
Vote8 - Roads Agency		135	-	142	85	840	840	-	-	-	-
Roads-Main/ Div. Direct		135	-	140	85	840	840	-	-	-	-
Roads-Main/ Div. Indirect		-	-	-	-	-	-	-	-	-	-
Management: Roads		-	-	-	-	-	-	-	-	-	-
Roads: Workshop		-	-	2	-	-	-	-	-	-	-
Roads: Plant		-	-	-	-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-	-	-	-
Task		-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-
Comprehensive Health Service		-	-	-	-	-	-	-	-	-	-
Comprehensive Health: CW		-	-	-	-	-	-	-	-	-	-
Comprehensive Health: CL		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		15,570	10,774	16,917	18,896	16,708	16,708	-	19,412	6,625	3,993

DC2 Cape Winelands DM - Table A6 Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
ASSETS											
Current assets											
Cash		-	1,511	4,090	1,478	6,032	6,032	-	6,861	5,335	15,571
Call investment deposits	1	285,069	326,013	347,297	270,000	290,000	290,000	-	260,000	280,000	280,000
Consumer debtors	1	2,165	1,384	628	789	1,579	1,579	-	525	525	525
Other debtors		6,748	9,749	13,871	7,000	878	878	-	525	525	525
Current portion of long-term receivables		503	62	41	50	8	8	-	-	-	-
Inventory	2	1,215	1,948	1,551	2,000	1,601	1,601	-	1,500	1,500	1,500
Total current assets		295,700	340,667	367,479	281,317	300,098	300,098	-	269,411	287,885	298,121
Non current assets											
Long-term receivables		409	193	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	153,547	164,384	172,796	181,879	179,692	179,692	-	188,618	181,725	172,192
Agricultural		0	-	-	-	-	-	-	-	-	-
Biological		0	-	-	-	-	-	-	-	-	-
Intangible		0	-	-	-	-	-	-	-	-	-
Other non-current assets		0	-	-	-	-	-	-	-	-	-
Total non current assets		153,957	164,577	172,796	181,879	179,692	179,692	-	188,618	181,725	172,192
TOTAL ASSETS		449,656	505,244	540,275	463,196	479,789	479,789	-	458,029	469,610	470,313
LIABILITIES											
Current liabilities											
Bank overdraft	1	3,158	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	31,179	39,655	22,829	15,000	16,700	16,700	-	7,300	5,300	4,500
Provisions		9,140	9,917	10,843	11,597	9,362	9,362	-	12,000	15,000	18,000
Total current liabilities		43,477	49,572	33,672	26,597	26,062	26,062	-	19,300	20,300	22,500
Non current liabilities											
Borrowing		-	143	287	-	-	-	-	-	-	-
Provisions		71,446	83,684	85,295	105,000	105,000	105,000	-	112,000	108,000	97,599
Total non current liabilities		71,446	83,828	85,583	105,000	105,000	105,000	-	112,000	108,000	97,599
TOTAL LIABILITIES		114,923	133,400	119,255	131,597	131,062	131,062	-	131,300	128,300	120,099
NET ASSETS	5	334,733	371,844	421,020	331,599	348,728	348,728	-	326,729	341,310	350,214
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		198,199	243,091	210,605	140,080	155,021	172,485	-	141,261	157,468	140,365
Reserves	4	136,534	128,754	210,415	191,519	193,707	176,242	-	185,468	183,842	209,849
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	334,733	371,844	421,020	331,599	348,728	348,728	-	326,729	341,310	350,214

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

DC2 Cape Winelands DM - Table A7 Budgeted Cash Flows

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		26,175	340,939	3,947	239	239	239		16,386	6,887	7,592
Government - operating	1	213,939	227,085	255,586	294,691	270,373	270,373		278,555	312,815	325,000
Government - capital	1	-	-	-	3,673	3,615	3,615		2,542	-	-
Interest		27,172	127,045	45,638	35,000	30,000	30,000		28,000	32,000	34,000
Dividends		-	-	-	-	-	-		-	-	-
Payments											
Suppliers and employees		(187,495)	(633,795)	(265,342)	(376,685)	(265,544)	(265,544)		(332,296)	(326,603)	(352,363)
Finance charges		-	-	-	(3,510)	(4,124)	(4,124)		-	-	-
Transfers and Grants	1	-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		79,790	61,273	39,829	(46,593)	34,559	34,559	-	(6,813)	25,099	14,229
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		368	(5,667)	1,312	-	-	-		-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-	-	-
Decrease (increase) other non-current receivables		1,245	658	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		(76,069)	(40,944)	(21,284)	77,297	(20,000)	(20,000)		30,000	(20,000)	-
Payments											
Capital assets		(15,570)	(10,774)	(17,159)	(18,896)	(16,708)	(16,708)		(19,412)	(6,625)	(3,993)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(90,026)	(56,728)	(37,131)	58,402	(36,708)	(36,708)	-	10,588	(26,625)	(3,993)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-		-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(10,236)	4,545	2,699	11,809	(2,149)	(2,149)	-	3,776	(1,526)	10,236
Cash/cash equivalents at the year begin:	2	7,078	(3,158)	1,387	4,085	4,085	4,085	4,085	4,085	7,861	6,335
Cash/cash equivalents at the year end:	2	(3,158)	1,387	4,085	15,894	1,936	1,936	4,085	7,861	6,335	16,571

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities;
2. Cash equivalents includes investments with maturities of 3 months or less

DC2 Cape Winelands DM - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Cash and investments available											
Cash/cash equivalents at the year end	1	(3,158)	1,387	4,085	15,894	1,936	1,936	4,085	7,861	6,335	16,571
Other current investments > 90 days		285,069	326,137	347,303	255,584	294,096	294,096	(4,085)	259,000	279,000	279,000
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		281,911	327,524	351,388	271,478	296,032	296,032	-	266,861	285,335	295,571
Application of cash and investments											
Unspent conditional transfers		12,931	15,093	9,014	5,000	7,700	7,700	-	4,300	2,300	1,500
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	21,702	9,112	9,112	9,112	9,112	-	11,000	10,000	10,000
Other working capital requirements	3	29,490	31,727	20,445	13,850	16,737	16,737	-	7,163	5,161	4,359
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	80,586	93,601	96,138	105,000	105,000	105,000	-	112,000	108,000	97,599
Reserves to be backed by cash/investments	5	-	54,301	85,243	85,243	68,535	68,535	-	50,294	41,669	36,876
Total Application of cash and investments:		123,006	216,424	219,953	218,205	207,083	207,083	-	184,757	167,130	150,334
Surplus(shortfall)		158,905	111,101	131,435	53,273	88,948	88,948	-	82,104	118,205	145,237

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

DC2 Cape Winelands DM - Table A9 Asset Management

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993
Infrastructure - Road transport		-	-	84	4,214	3,300	3,300	-	-	-
Infrastructure - Electricity		-	-	2,028	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	550	-	-
Infrastructure - Other		-	373	-	-	-	-	-	-	-
Infrastructure		-	373	2,113	4,214	3,300	3,300	550	-	-
Community		7,992	1,409	2,751	4,994	2,960	2,960	570	120	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		7,578	8,993	12,053	9,688	10,448	10,448	18,292	6,505	3,993
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	84	4,214	3,300	3,300	-	-	-
Infrastructure - Road transport		-	-	84	4,214	3,300	3,300	-	-	-
Infrastructure - Electricity		-	-	2,028	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	550	-	-
Infrastructure - Other		-	373	-	-	-	-	-	-	-
Infrastructure		-	373	2,113	4,214	3,300	3,300	550	-	-
Community		7,992	1,409	2,751	4,994	2,960	2,960	570	120	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		7,578	8,993	12,053	9,688	10,448	10,448	18,292	6,505	3,993
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	4,206	3,300	3,447	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		91,990	2,529	2,725	2,689	2,689	835	-	-	-
Infrastructure		91,990	2,529	2,725	6,895	5,989	4,283	-	-	-
Community		23,093	26,030	-	4,994	3,712	3,712	-	-	-
Heritage assets		8,467	3,049	1,490	1,490	1,490	1,490	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		29,997	132,776	168,581	168,500	168,500	170,206	-	-	-
Agricultural Assets		0	-	-	-	-	-	-	-	-
Biological assets		0	-	-	-	-	-	-	-	-
Intangibles		0	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	153,547	164,384	172,796	181,879	179,692	179,692	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		11,652	8,061	35,321	10,286	9,812	9,322	11,077	13,518	13,526
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6.7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		11,652	8,061	35,321	10,286	9,812	9,322	11,077	13,518	13,526
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC2 Cape Winelands DM - Table A10 Basic service delivery measurement

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Household service targets (000)	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
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>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
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	5	-	-	-	-	-	-	-	-	-
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	5	-	-	-	-	-	-	-	-	-
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	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

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
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.
8. Must reflect the cost to the municipality of providing the Free Basic Service.

DC2 Cape Winelands DM - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	824	825	927							
less Revenue Foregone											
Net Property Rates		824	825	927	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6										
less Revenue Foregone											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel levy		-	-	-	-	-	-	-	-	-	-
Deferred Income		-	302	4,432	-	-	-	-	-	-	-
Contribution from Surplus		8,424	-	11,679	51,630	38,876	38,876	25,524	-	-	-
Other revenue	3	4,029	7,123	7,792	5,422	8,415	8,415	16,078	6,551	7,003	
Total 'Other' Revenue	1	12,453	7,425	23,903	57,052	47,291	47,291	41,603	6,551	7,003	
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	56,004	50,050	49,808	70,762	67,119	63,763	79,527	76,178	78,639	
Contributions to UIF, pensions, medical aid		11,767	11,030	5,352	24,401	22,701	21,566	21,820	21,932	23,271	
Travel, motor car, accom: & other allowances		-	5,382	11,506	22,024	13,620	12,939	23,809	23,554	25,043	
Housing benefits and allowances		-	1,482	4,667	5,222	12,593	11,963	4,112	4,407	4,822	
Overtime		-	1,664	1,488	2,366	3,122	2,966	2,647	2,399	2,499	
Performance bonus		-	377	303	836	675	641	613	934	1,057	
Long service awards		-	1	7	1,002	868	824	1,297	1,202	1,286	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	4	-	-	7,794	-	-	-	-	-	-	
sub-total	5	67,772	69,987	80,925	126,613	120,697	114,662	133,824	130,605	136,617	
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	67,772	69,987	80,925	126,613	120,697	114,662	133,824	130,605	136,617	
Contributions recognised - capital											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		11,652	8,061	35,321	10,286	9,812	9,322	11,077	13,518	13,526	
Lease amortisation		-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	
Total Depreciation & asset impairment	1	11,652	8,061	35,321	10,286	9,812	9,322	11,077	13,518	13,526	
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	
Contracted services											
<i>List services provided by contract</i>											
sub-total	1	-	-	-	-	-	-	-	-	-	
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		-	-	-	-	-	-	-	-	-	
Other Expenditure By Type											
Repairs and maintenance (to be deleted)		63,014	62,981	67,458	83,471	70,676	67,142	80,765	84,886	88,450	
Collection costs		565	-	-	-	-	-	-	-	-	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	
Consultant fees		1,415	2,112	2,206	6,386	5,581	5,302	4,284	2,531	2,892	
Audit fees		766	923	1,344	1,540	2,000	1,900	2,200	2,200	2,200	
General expenses	3	88,500	89,200	116,537	137,618	132,985	126,336	110,322	108,814	112,926	
Total 'Other' Expenditure	1	154,260	155,215	187,544	229,015	211,242	200,680	197,572	198,431	206,468	

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

DC2 Cape Winelands DM - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept)

Description	Ref	Vote1 - Regional Development and Planning Services	Vote2 - Community and Developmental Services	Vote3 - Engineering and Infrastructure Services	Vote4 - Rural and Social Development Services	Vote5 - Office of the Municipal Manager	Vote6 - Financial Services	Vote7 - Corporate Services	Vote8 - Roads Agency	Vote9 - Task Infrastructure	Vote10 - Agency Health	Example 11 - Vote11	Example 12 - Vote12	Example 13 - Vote13	Example 14 - Vote14	Example 15 - Vote15	Total
R thousand																	
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	160
Rental of facilities and equipment		-	-	41	-	-	-	108	-	-	-	-	-	-	-	-	148
Interest earned - external investments		-	-	-	-	-	-	28,000	-	-	-	-	-	-	-	-	28,000
Interest earned - outstanding debtors		-	-	-	-	-	9	-	-	-	-	-	-	-	-	-	9
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		255	-	-	-	-	-	-	62,057	-	-	-	-	-	-	-	62,312
Other revenue		3,140	1,060	22,129	-	-	230	15,044	-	-	-	-	-	-	-	-	41,603
Transfers recognised - operational		232	333	20,970	-	-	184,533	12,717	-	-	-	-	-	-	-	-	218,785
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		3,627	1,553	43,139	-	-	184,772	55,869	62,057	-	-	-	-	-	-	-	351,017
Expenditure By Type																	
Employee related costs		4,573	41,205	7,722	3,872	5,388	10,236	25,577	35,252	-	-	-	-	-	-	-	133,824
Remuneration of councillors		-	-	-	-	-	-	8,101	-	-	-	-	-	-	-	-	8,101
Debt impairment		-	126	-	-	-	35	282	-	-	-	-	-	-	-	-	443
Depreciation & asset impairment		401	2,844	910	51	65	255	6,551	-	-	-	-	-	-	-	-	11,077
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		19,145	36,676	60,657	13,816	5,640	5,677	29,155	26,806	-	-	-	-	-	-	-	197,572
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		24,119	80,851	69,289	17,739	11,092	16,203	69,665	62,057	-	-	-	-	-	-	-	351,017
Surplus/(Deficit)																	
Transfers recognised - capital		(20,492)	(79,298)	(26,151)	(17,739)	(11,092)	168,569	(13,797)	-	-	-	-	-	-	-	-	0
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(20,492)	(79,298)	(26,151)	(17,739)	(11,092)	168,569	(13,797)	-	-	-	-	-	-	-	-	0

References

1. Departmental columns to be based on municipal organisation structure

DC2 Cape Winelands DM - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		285,069	326,013	347,297	270,000	290,000	290,000		260,000	280,000	280,000
Other current investments > 90 days		-	-	-	-	-	-		-	-	-
Total Call investment deposits	2	285,069	326,013	347,297	270,000	290,000	290,000	-	260,000	280,000	280,000
Consumer debtors											
Consumer debtors		20,565	1,486	789	789	1,739	1,739		500	500	500
Less: Provision for debt impairment		(18,400)	(102)	(160)	-	(160)	(160)		25	25	25
Total Consumer debtors	2	2,165	1,384	628	789	1,579	1,579	-	525	525	525
Debt impairment provision											
Balance at the beginning of the year			18,400	102	160	160	160		189	159	129
Contributions to the provision			(17,833)	151	400	400	400		-	-	-
Bad debts written off			(466)	(93)	(371)	(371)	(371)		(30)	(30)	(30)
Balance at end of year		-	102	160	189	189	189	-	159	129	99
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		186,312	191,685	234,397	253,292	251,105	251,105		271,517	278,142	282,135
Leases recognised as PPE	3	-	128	408	408	408	408		-	-	-
Less: Accumulated depreciation		32,765	27,430	62,009	71,822	71,822	71,822		82,899	96,417	109,942
Total Property, plant and equipment (PPE)	2	153,547	164,384	172,796	181,879	179,692	179,692	-	188,618	181,725	172,192
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		18,248	24,563	13,815	10,000	9,000	9,000		3,000	3,000	3,000
Unspent conditional transfers		12,931	15,093	9,014	5,000	7,700	7,700		4,300	2,300	1,500
VAT		-	-	-	-	-	-		-	-	-
Total Trade and other payables	2	31,179	39,655	22,829	15,000	16,700	16,700	-	7,300	5,300	4,500
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	-	-		-	-	-
Finance leases (including PPP asset element)		-	143	287	-	-	-		-	-	-
Total Non current liabilities - Borrowing		-	143	287	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		-	3,729	3,703	6,000	6,000	6,000		7,000	8,000	9,000
List other major provision items											
Medical Contributions		71,446	79,955	81,592	99,000	99,000	99,000		105,000	100,000	88,599
Total Provisions - non-current		71,446	83,684	85,295	105,000	105,000	105,000	-	112,000	108,000	97,599
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		175,277	198,199	243,091	210,605	210,605	210,605		172,485	141,261	157,468
GRAP adjustments		8,368	8,490	-	-	-	-		-	-	-
Restated balance		183,644	206,689	243,091	210,605	210,605	210,605		172,485	141,261	157,468
Surplus/(Deficit)		32,174	28,248	17,634	-	0	17,465		-	-	0
Appropriations to Reserves		(15,000)	-	(75,000)	(18,896)	(16,708)	(16,708)		-	5,000	5,000
Transfers from Reserves		3,587	9,815	-	-	-	-		-	-	-
Depreciation offsets		2,217	(1,661)	37,433	-	-	-		-	-	-
Other adjustments		(8,424)	-	(12,552)	(51,630)	(38,876)	(38,876)		(31,224)	11,207	(22,103)
Accumulated Surplus/(Deficit)	1	198,199	243,091	210,605	140,080	155,021	172,485	-	141,261	157,468	140,365
Reserves											
Housing Development Fund		-	-	-	-	-	-		-	-	-
Capital replacement		31,447	21,255	83,114	64,218	66,406	48,941		58,167	56,541	57,548
Capitalisation		-	-	-	-	-	-		-	-	-
Government grant		5,460	5,616	2,128	2,128	2,128	2,128		2,128	2,128	2,128
Donations and public contributions		-	-	-	-	-	-		-	-	-
Self-insurance		-	-	-	-	-	-		-	-	-
Other reserves (list)		-	-	4,357	4,357	4,357	4,357		4,357	4,357	4,357
Revaluation		99,627	101,882	120,816	120,816	120,816	120,816		120,816	120,816	145,816
Total Reserves	2	136,534	128,754	210,415	191,519	193,707	176,242	-	185,468	183,842	209,849
TOTAL COMMUNITY WEALTH/EQUITY	2	334,733	371,844	421,020	331,599	348,728	348,728	-	326,729	341,310	350,214

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
2010 World Cup											

DC2 Cape Winelands DM - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
REGIONAL DEVELOPMENT PLANNING SERVICES			529	85	5,676	3,975	3,041	3,041	19,184	16,216	17,618
COMMUNITY AND DEVELOPMENTAL SERVICES			5,447	4,860	5,581	4,699	2,871	2,871	1,553	220	200
ENGINEERING AND INFRASTRUCTURE			17,049	19,111	23,779	55,409	53,045	53,045	27,582	26,596	26,092
CORPORATE SERVICES			32,878	44,355	58,235	49,996	47,883	47,883	55,869	52,428	57,182
OFFICE OF THE MUNICIPAL MANAGER			1,076	1,020	950	6,504	4,519	4,519	-	-	-
RURAL AND SOCIAL DEVELOPMENT			737	3	2,551	5,654	3,600	3,600	-	-	-
FINANCIAL SERVICES			152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454
AGENCY: ROADS			59,603	64,314	67,390	69,046	52,480	52,480	62,057	65,664	68,846
AGENCY HEALTH			10,328	2,008	259	-	-	-	-	-	-
BUS ACCIDENT TASK			-	-	4	-	-	-	-	-	-
			2,394	2,366	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392

References

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

DC2 Cape Winelands DM - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
REGIONAL DEVELOPMENT PLANNING SERVICES			14,292	13,919	17,718	27,403	22,317	21,201	38,474	36,522	37,698
COMMUNITY AND DEVELOPMENTAL SERVICES			44,361	54,147	62,420	77,963	76,966	73,118	80,851	81,686	87,280
ENGINEERING AND INFRASTRUCTURE			30,496	40,472	45,579	87,754	80,259	76,246	54,934	65,109	61,457
CORPORATE SERVICES			68,138	50,861	87,114	54,979	65,108	61,853	69,665	57,786	63,121
OFFICE OF THE MUNICIPAL MANAGER			6,924	8,501	8,878	21,900	20,888	19,843	11,092	11,065	12,062
RURAL AND SOCIAL DEVELOPMENT			4,490	2,858	7,277	19,028	15,060	14,307	17,739	16,897	17,919
FINANCIAL SERVICES			10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
AGENCY: ROADS			59,337	62,444	67,486	69,046	52,480	49,856	62,057	65,664	68,846
AGENCY HEALTH			9,863	2,008	253	-	-	-	-	-	-
BUS ACCIDENT TASK			-	94	0	-	-	-	-	-	-
			2,394	2,366	-	-	-	-	-	-	-
		1	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392

References

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

DC2 Cape Winelands DM - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand												
REGIONAL DEVELOPMENT PLANNING SERVICES		A		6,850	67	252	239	-	-	5,048	-	-
COMMUNITY AND DEVELOPMENTAL SERVICES		B		3,424	4,815	5,175	7,032	5,419	5,419	2,674	4,779	2,387
ENGINEERING AND INFRASTRUCTURE		C		1,808	3,235	5,354	9,294	6,414	6,414	9,666	-	-
CORPORATE SERVICES		D		3,354	2,636	5,198	2,159	4,016	4,016	1,964	1,847	1,606
OFFICE OF THE MUNICIPAL MANAGER		E		-	10	78	79	20	20	-	-	-
RURAL AND SOCIAL DEVELOPMENT		F		-	11	78	-	-	-	20	-	-
FINANCIAL SERVICES		G		-	-	640	7	0	0	40	-	-
AGENCY: ROADS		H		135	-	142	85	840	840	-	-	-
AGENCY HEALTH		I		-	-	-	-	-	-	-	-	-
BUS ACCIDENT TASK		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
			1	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table A36

DC2 Cape Winelands DM - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Regional Development and Planning Services										
Management: Eco Dev and Planning										
Number of district technical forums for local municipalities organised by the department	Number				6	6	6			
Number of meetings held with respective portfolio councillor	Number				7	7	7			
Number and nature of innovations entered into by the CWDM	Number				3	3	3			
Percentage of CWDM households able to identify the Cape Winelands brand	%				0%	0%	0%			
Percentage of respondents aware of the Cape Winelands brand, as tested in a brand awareness survey (includes areas outside the CWDM)	%				0%	0%	0%			
Number of emerging and small businesses supported by the CWDM	Number				43	43	43			
Number of business partnerships facilitated by the CWDM	Number				9	9	9			
Has the needs analysis for informal businesses been conducted, and presented to the council?	Number				1	1	1			
Determine the percentage growth in the gross geographic product (GGP) in the CWDM	%				2.20%	2.20%	2.20%			
Determine the percentage growth in gross value add (GVA) in the CWDM	%				1.40%	1.40%	1.40%			
Have the 2009/10 IDP, Budget and PMS been spatially aligned?	Yes/No				Yes	Yes	Yes			
Determine the Gini coefficient of the CWDM	Index				0.61	0.61	0.61			
Has the Growth and Development Strategy been reviewed?	Yes/No				Yes	Yes	Yes			
Has the biosphere reserve Spatial Development Plan been developed for the CWDM?	Yes/No				Yes	Yes	Yes			
Has the interim governance structure for the biosphere reserve been developed?	Yes/No				Yes	Yes	Yes			
Has the district Spatial Development Framework been reviewed?	Yes/No				Yes	Yes	Yes			
What percentage of the targeted capital and projects spending will be spent in the priority areas identified in the Spatial Development Framework for the 2009/10 financial year?	%				0%	0%	0%			
Did the municipality have an approved Environmental Management Plan?	Yes/No				No	No	No			
Tourism										
Tourism										
Arts and Culture	Support of activities			0				10	10	10
LTA Projects	LTA projects			6						
	Local Tourism Offices Supported							15	15	15
Marketing (collateral)	Reprints brochures			180000						
Marketing (DVD/video)	DVDs			30000						
Marketing (educational)	Educationals			5				12	12	12
Marketing (events)	Tourism events			25						
Marketing (exhibitions)	Domestic shows			10						
Marketing (magazines)	Magazines advertorials			4						
Marketing (Tourism Month)	Visit tourism sites in the Cape Winelands			5				5	5	5
Marketing (tourism website)	Updated Cape Winelands tourism website			1						
Research Studies	Studies			4						
Review of GDS	Study			1						
	Studies			1						
Tourism Awareness in Schools	Schools			120				80	80	80
	Art Competition							1	1	1
TOURISM TRAINING	Culinary Training Programme							1	1	1
	Computer Training Programme							1	1	1
	Tour Guide Training Programme							1	1	1
	Tourism Training Programme							1	1	1
ROAD SIGNAGE COMMITTEE	Road Tourism Liaison Committee Workshops							2	2	2
FREEDOM ROUTE	Oral History Exhibition							1	1	1
FREEDOM RUN	Marathon							1	1	1
CAPE TOWN MARKET OUTLET	Marketing Venue (V & A Gateway)							1	1	1
BREDEKLOOF BURSARY FUND	Student Winemakers							3	3	3
COMMUNITY TRAINING	Tourism Help Desk Agents							3	3	3
TOURISM INTERNSHIP PROGRAMME	Student Intern							1	1	1
Economic Development										
Advertorials/PUBLICATIONS	Advertorials			8				5	5	5
Biofuels	3rd Phase Report			1				1	1	1
Business Support Co-ordination Programme SMALL BUSINESS	SMMES supported			114				120	120	120
Cape Winelands Regional Spatial Development Framework	Meetings			4						
Entrepreneurial Seed Fund Programme	SMMES			48				40	40	40
Implementation of the CWDM Strategic Environmental Assessment	Meeting			1						
	Progress report			3						
	Draft training manual			1						
	Training			0						
Information Management	Business guides			4000						
	Economic evaluation tool			1						
	Global Insight database			1						
LED Expo	LED expos			2				2	2	2
LED INFORMATION MANAGEMENT	Renewal of Global Insight Subscription							1	1	1
LED BASE-LINE STUDY & SECTOR REVIEWS	LED Strategy Review							1	1	1
Wine Incubator	Wine incubator study			1						
CWDM BUSINESS COUNCIL	Meetings							2	2	2
GROWTH AND DEVELOPMENT STRATEGY	Awareness Workshops							2	2	2
Planning Services										
Environmental Planning										
ENVORN. MANAGEMENT FRAMEWORK	Environmental Management Framework							1	1	1

DC2 Cape Winelands DM - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
IMPLEMENTATION OF SEA	Environmental Youth Camps							20	20	20
	Outreach Activities							5	5	5
	Environmental Expo							1	1	1
ENVIRONMENTAL WEEK	ENVIRONMENTAL EVENTS							7	7	7
BIOSPHERE MANAGEMENT ENTITY	INTERIM COMMITTEE MEETINGS							4	4	4
ECLIE LAB PROGRAMME	LAB TASK MEETINGS							2	2	2
SDF: LABOUR INTENSIVE PROJECTS	Contractors							8	8	8
	Hectares Cleared from Alien Vegetation							450	450	450
LABOUR INTENSIVE PROJECTS	Contractors							8	8	8
	Hectares Cleared from Alien Vegetation							550	550	550
Regional Planning										
Spatial Development Plan - Cape Winelands Biosphere Reserve	Workshop			0						
	Draft second pro forma strategy			0						
	Draft first consultative draft strategy and report			0						
	Workshop, meetings and website			0						
	Second pro forma strategy			0						
Stakeholders Liaison	Liaison			7						
CWSDF - REVISION OF CWSDF								5	5	5
SPACIAL DEVELOPMENT FRAMEWORK PLAN								5	5	5
Community and Development Services										
Management										
Community and Development Services										
Number of basic technical forums for local municipalities	Number				4	4	4			
Number of meetings held with respective portfolio councillor	Number				10	10	10			
Number and nature of innovations entered into by the CWDM	Number				3	3	3			
Is there a monitoring system in place for municipal solid waste	Yes/No				Yes	Yes	Yes			
Percentage of municipal waste water treatment facilities that are	%				Unknown	Unknown	Unknown			
Percentage of municipal waste water treatment facilities (MWTTF)	%				75%	75%	75%			
Has the municipality installed a programme to combat obsolescence	Yes/No				Yes	Yes	Yes			
Has the municipality installed a programme to improve water	Fully/Partially/ Not at all.				Fully	Fully	Fully			
Percentage water quality samples falling the E. coli test	%				19.1%	19.1%	19.1%			
Public Safety and Protection										
Fire Services										
Average response time to 70% mountain/veid fire calls	Minutes				30	30	30			
Percentage of mountain/veid fires responded to within minimum of	%				100%	100%	100%			
Disaster Management										
Compilation of Disaster Management Framework	Framework			0						
Disaster Management Planning	Workshops and training sessions			16						
Municipal Policing	Service provider for training			0						
COMMUNITY SAFETY	Neighbourhood Watches							23	23	23
ISDR WEEK	Building Resilient Cities							5	5	5
FLOODS/ RIVER MANAGEMENT	Clean-up Riverbeds							2	2	2
POPULATION MIGRATION COORDINATION STRATEGY	Awareness Strategy							1	1	1
SIMULATION EARTHQUAKE EXERCISE PROJECT	Drawing-up of Plan							1	1	1
Is there a monitoring system in place for municipal solid waste	Yes/No				No	No	No			
Municipal Health										
Environmental Health Services										
High standard of water supply monitoring and testing	Capacity development workshops			0						
AIR QUALITY PROJECT	Inspections							19	19	19
	Samples Taken							57	57	57
Baseline Information Programme	Workshops			7						
Breede River Improvement Project	Water samples			855						
Cape Winelands Clean-up Campaign	Number of clean-up campaigns			79				78	78	78
Cape Winelands Waste Recycling Project	Number of projects			0						
	Waste Reduction and Recycling Initiatives							2	2	2
WASTE MINIMISATION	Awareness Sessions							40	40	40
	Waste Compactors							10	10	10
Environmental Health Education Programme /ANNUAL	Theatre performances			80				80	80	80
ENVIRONMENTAL HEALTH EDUC. EXPO	Serviced Premises							40	40	40
Greening Cape Winelands	Number of trees planted			10415				1000	1000	1000
Guidance - Health and Hygiene	Number of premises reached			67						
Health and Hygiene Improvement Project in the Winelands	Mobile working stations			6				11	11	11
Subsidies for Upgrading Water and Sanitation in the Rural Area	Number of properties serviced			45				60	60	60
Municipal Policing	Community policing forums supported			0						
BIOLOGICAL RODENT CONTROL PROGRAM	Owl Nests							75	75	75
PESTICIDE SAVETY	Awareness Sessions							5	5	5
	Safety Kits							200	200	200
Engineering and Infrastructure										
Projects and Housing										
Projects and Housing										
<i>Insert measurs's description</i>										
Access Water	New water points			50						
EPWP: Gabions	Metres of gabions			904						
Fence and Pave Kayamandi Hoste	Metres of fencing			90						
Fence LA Motte Office	Metres of fencing			219						
Grass Cutting: Clean Road Services	Kilometres of road reserve cleaned			420						
Hermon Housing: Top structure	Houses completed			73						
Infrastructure DMA	Households			298						
Planning: Nieuwedrift Housing Project	Planning complete (ROD)			0						
Planning: Pavement Management System (PMS)	Percentage of PMS completed			0						
Planning: Waste Management Plan	Updated Pavement Management			0				1	1	1
Provide Water and Sanitation to Rural Schools	Completed plan			0				1	1	1
	Schools			9						

DC2 Cape Winelands DM - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.3%	4.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	34.3%	35.9%	28.3%	39.7%	37.6%	37.6%	0.0%	40.2%	37.6%	34.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	6.8	6.9	10.9	10.6	11.5	11.5	-	14.0	14.2	13.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	6.8	6.9	10.9	10.5	11.5	11.5	-	14.0	14.2	13.2
Liquidity Ratio	Monetary Assets/Current Liabilities	6.6	6.6	10.4	10.2	11.4	11.4	-	13.8	14.1	13.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		27.5%	463.5%	4.3%	4.3%	4.3%	4.3%	0.2%	15.7%	9.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.5%	4.1%	4.4%	2.1%	0.7%	0.7%	0.0%	0.3%	0.3%	0.3%
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))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions											
Provisions not funded - %	Unfunded Provs./Total Provisions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.0%	25.1%	24.7%	33.6%	34.6%	32.8%	0.0%	38.1%	37.1%	37.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.0%	27.2%	26.6%	35.5%	36.5%	34.7%		40.5%	39.6%	39.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.1%	6.5%	10.8%	3.7%	2.8%	2.7%	0.0%	3.2%	3.8%	3.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1.0	2.5	4.0	5.4	5.4	5.4	-	4.1	3.1	3.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	32.5%	227.1%	597.7%	2071.0%	650.3%	650.3%	0.0%	340.8%	321.6%	277.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.2)	0.1	0.2	0.5	0.1	0.1	-	0.3	0.2	0.6

References

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

DC2 Cape Winelands DM - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2006/7	2007/8	2008/9	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework		
Demographics											
Population		585	629		659	665	670				
Females aged 5 - 14		59	60		60	59	59				
Males aged 5 - 14		58	61		62	31	62				
Females aged 15 - 34		112	117		117	117	116				
Males aged 15 - 34		113	115		114	114	114				
Unemployment		19	35		39	39	40				
Household income (households) (1.)											
None											
R1 - R4800		430	716		605	554	492				
R4800 - R9600		115,097	126,952		120,565	118,210	113,215				
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area		585,146	629,098		659	665	670				
Number of poor people in municipal area		115,509	193,673		197	195	193				
Number of households in municipal area		137,382	162,322		177	180	183				
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics (3.)											
Formal											
Informal											
Total number of households		-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality (4.)											
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic (6.)											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment					8.5%	10.7%	11.3%	7.7%	6.9%	9.0%	9.0%
Remuneration increases					8.0%	6.4%	8.3%	13.0%	9.0%	9.0%	9.0%
Consumption growth (electricity)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates (7.)											
Property tax/service charges					80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
Rental of facilities & equipment					80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
Interest - external investments					202.0%	148.0%	126.0%	95.0%	100.0%	100.0%	100.0%
Interest - debtors					80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
Revenue from agency services					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

References

1. Monthly household income threshold
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of service:
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.

DC2 Cape Winelands DMSupporting Table SA10 Funding measurement

Description	MFMA section	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(3,158)	1,387	4,085	15,894	1,936	1,936	4,085	7,861	6,335	16,571
Cash + investments at the yr end less applications - R'000	18(1)b	2	158,905	111,101	131,435	53,273	88,948	88,948	-	82,104	118,205	145,237
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.2)	0.1	0.2	0.5	0.1	0.1	-	0.3	0.2	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	34,392	26,587	55,067	-	0	17,465	-	-	-	0
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(89.2%)	(58.1%)	(95.7%)	(5.8%)	(6.0%)	(106.0%)	(39.1%)	(6.0%)	19.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	25.1%	453.0%	4.1%	(5.1%)	(11.8%)	(11.8%)	0%	9.2%	9.5%	10.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	8.4%	29.9%	0.0%	106.5%	98.0%	93.1%	0.0%	143.8%	146.4%	133.0%
Capital payments % of capital expenditure	18(1)c:19	8	100.0%	100.0%	101.4%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	107.3%	116.3%	115.3%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	18.9%	29.9%	(46.1%)	(68.6%)	0.0%	(100.0%)	(57.4%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(52.9%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	41.0%	#NAME?	39.0%	45.9%	39.3%	37.4%	0.0%	42.8%	46.7%	51.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

DC2 Cape Winelands DM - Supporting Table SA11 Property rates summary

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. 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

DC2 Cape Winelands DM - Supporting Table SA13 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 2010/11																		
Valuation:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers	5																	
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalise																		
No. of successful objections	5																	
No. of successful objections > 10%																		
Estimated no. of properties not valuec																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,eductns,discs (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'tree' 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.

DC2 Cape Winelands DM - Supporting Table SA12 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 2009/10																		
Valuation:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalisec																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valuec																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,eductns,discs (R'000)																		

References

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

DC2 Cape Winelands DM - Supporting Table SA14 Household bills

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Rand/cent											
Monthly Account for Household - 'Large' Household	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Small' Household	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Small' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

References

1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

DC2 Cape Winelands DM - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		285,069	326,013	347,297	270,000	290,000	290,000	260,000	280,000	280,000
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	285,069	326,013	347,297	270,000	290,000	290,000	260,000	280,000	280,000
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:		285,069	326,013	347,297	270,000	290,000	290,000	260,000	280,000	280,000

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

DC2 Cape Winelands DM - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
Parent municipality						
FNB		3 months	Short term investment		50,000	
NEDBANK		3 months	Short term investment		50,000	
ABSA		3 months	Short term investment		50,000	
INVESTEC		3 months	Short term investment		60,000	
STANDARD BANK		3 months	Short term investment		50,000	
Municipality sub-total					260,000	-
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				260,000	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

DC2 Cape Winelands DM - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	143	287	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	143	287	-	-	-	-	-	-
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 Borrowing	1	-	143	287	-	-	-	-	-	-

References

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

DC2 Cape Winelands DM - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		130,476	148,571	172,889	191,010	191,447	191,447	201,719	212,502	222,139
Equitable share		2,132	2,582	6,485	8,520	8,520	8,520	12,717	15,457	17,784
Levy replacement	3	125,302	143,203	161,122	177,491	177,491	177,491	182,783	188,278	193,926
Finance Management		1,000	500	500	750	750	750	1,000	1,250	1,250
Municipal Systems Improvement		1,000	1,000	735	735	735	735	750	790	1,000
Department of Water Affairs		-	573	400	-	-	-	-	-	-
MIG		1,042	714	3,647	3,514	3,951	3,951	4,469	6,727	8,179
Provincial Government:		2,068	1,875	400	2,280	2,280	1,480	2,048	1,653	1,583
Planning Grant		-	500	-	-	-	-	-	-	-
Community Development Workers		350	-	-	-	-	-	-	-	-
Global Fund		498	-	-	-	-	-	-	-	-
Road Sinage		20	-	-	-	-	-	-	-	-
Ward Committee Summit		-	-	100	-	-	-	-	-	-
Department of Environmental Affairs		-	-	100	-	-	-	-	-	-
Local Government and Housing (Consumer Housing Edu		-	200	-	-	-	-	-	-	-
Local Government and Housing (Training of Housing Offi		200	-	200	-	-	-	-	-	-
Wolwekloof Contribution		1,000	-	-	-	-	-	-	-	-
Fire Assistance		-	-	-	280	280	280	333	-	-
Bulk Infrastructure Grant		-	-	-	-	-	-	1,000	-	-
Roads Agency		-	-	-	-	-	-	-	-	-
Public Transport		-	1,175	-	2,000	2,000	1,200	715	1,653	1,583
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
Public Contributions										
Total Operating Transfers and Grants	5	132,544	150,446	173,289	193,290	193,727	192,927	203,767	214,155	223,722
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	1,172	-	-
Municipal Infrastructure (MIG)								1,124	-	-
Water Affairs								48	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>								-	-	-
Other grant providers:		-	-	-	-	-	-	1,370	-	-
Donation								1,370	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	2,542	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		132,544	150,446	173,289	193,290	193,727	192,927	206,309	214,155	223,722

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)

DC2 Cape Winelands DM - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		130,218	148,554	172,898	191,010	191,447	191,447	201,719	212,502	222,139
Equitable share		2,132	2,582	6,485	8,520	8,520	8,520	12,717	15,457	17,784
Levy replacement		125,302	143,203	161,122	177,491	177,491	177,491	182,783	188,278	193,926
Finance Management		742	500	500	750	750	750	1,000	1,250	1,250
Municipal Systems Improvement		1,000	1,000	735	735	735	735	750	790	1,000
Department of Water Affairs		-	555	408	-	-	-	-	-	-
MIG		1,042	714	3,647	3,514	3,951	3,951	4,469	6,727	8,179
Provincial Government:		462	485	690	2,000	1,200	1,200	715	1,653	1,583
Planning Grant		-	-	321	-	-	-	-	-	-
Community Development Workers		350	-	-	-	-	-	-	-	-
Global Fund		498	-	-	-	-	-	-	-	-
Road Sinage		-	20	-	-	-	-	-	-	-
Ward Committee Summit		-	-	77	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	100	100	100	-	-	-
Local Government and Housing (Consumer Housing Educa		-	191	-	-	-	-	-	-	-
Local Government and Housing (Training of Housing Offic		-	146	152	-	-	-	-	-	-
Wolwekloof Contribution		1,000	-	-	-	-	-	-	-	-
Fire Assistance		-	-	-	280	280	280	333	-	-
Bulk Infrastructure Grant		-	-	-	-	-	-	1,000	-	-
Roads Agency		-	-	-	-	-	-	-	-	-
Public Transport		462	485	690	2,000	1,200	1,200	715	1,653	1,583
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Public Contributions</i>										
Total operating expenditure of Transfers and Grants:		130,680	149,038	173,588	193,010	192,647	192,647	202,434	214,155	223,722
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	1,172	-	-
Municipal Infrastructure (MIG)		-	-	-	-	-	-	1,124	-	-
Water Affairs		-	-	-	-	-	-	48	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	1,370	-	-
<i>Donation</i>		-	-	-	-	-	-	1,370	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	2,542	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		130,680	149,038	173,588	193,010	192,647	192,647	204,976	214,155	223,722

References

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

DC2 Cape Winelands DM - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2,618	7,196	8,063	6,458	6,458	6,458	-	-	-
Current year receipts		131,160	156,813	177,567	204,882	209,125	209,125	217,737	245,498	254,571
Conditions met - transferred to revenue		126,582	156,980	179,172	211,340	215,583	215,583	217,737	245,498	254,571
Conditions still to be met - transferred to liabilities		7,196	7,030	6,458	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		9,692	5,735	7,030	1,443	1,443	1,443	-	-	-
Current year receipts		24,875	3,417	4,448	898	898	898	1,048	1,653	1,583
Conditions met - transferred to revenue		28,833	1,089	10,035	2,341	2,341	2,341	1,048	1,653	1,583
Conditions still to be met - transferred to liabilities		5,735	8,063	1,443	-	-	-	-	-	-
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		-	-	-	1,113	1,113	1,113	-	-	-
Current year receipts		261	7,371	1,113	-	-	-	-	-	-
Conditions met - transferred to revenue		261	7,371	-	1,113	1,113	1,113	-	-	-
Conditions still to be met - transferred to liabilities		-	-	1,113	-	-	-	-	-	-
Total operating transfers and grants revenue		155,676	165,439	189,207	214,794	219,037	219,037	218,785	247,151	256,154
Total operating transfers and grants - CTBM	2	12,931	15,093	9,014	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	3,014	2,100	2,100	-	-	-
Current year receipts		-	-	3,668	-	-	-	1,172	-	-
Conditions met - transferred to revenue		-	-	3,668	3,014	2,100	2,100	1,172	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		4,961	377	-	659	1,515	1,515	-	-	-
Conditions met - transferred to revenue		4,961	377	-	659	1,515	1,515	-	-	-
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		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	770	-	-	1,370	-	-
Conditions met - transferred to revenue		-	-	-	770	-	-	1,370	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		4,961	377	3,668	4,443	3,615	3,615	2,542	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		160,637	165,816	192,875	219,237	222,652	222,652	221,327	247,151	256,154
TOTAL TRANSFERS AND GRANTS - CTBM		12,931	15,093	9,014	-	-	-	-	-	-

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

DC2 Cape Winelands DM - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Transfers to other municipalities										
<i>Insert description</i>	1									
TOTAL TRANSFERS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-
Transfers to other Organs of State										
<i>Insert description</i>	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-
Grants to other Organisations										
<i>Insert description</i>	4									
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	5	-	-	-	-	-	-	-	-	-

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. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC2 Cape Winelands DM - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Salary	1	4,121	4,121	4,295	5,258	4,977	4,728	5,499	5,976	6,396
Pension Contributions		567	493	505	598	510	485	556	595	637
Medical Aid Contributions		-	-	126	152	142	135	155	165	177
Motor vehicle allowance		1,060	946	1,003	824	1,204	1,143	1,312	1,404	1,503
Cell phone allowance		-	-	188	155	224	213	245	262	280
Housing allowance		-	-	13	48	36	35	240	257	275
Other benefits or allowances		304	319	10	31	10	10	94	12	13
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,052	5,879	6,141	7,064	7,103	6,748	8,101	8,670	9,279
% increase	4		(2.9%)	4.5%	15.0%	0.6%	(5.0%)	20.0%	7.0%	7.0%
Senior Managers of the Municipality										
Salary	2	2,846	3,082	3,966	5,962	5,962	5,664	5,384	5,895	6,288
Pension Contributions		555	538	524	-	-	-	-	-	-
Medical Aid Contributions		82	94	182	-	-	-	-	-	-
Motor vehicle allowance		418	303	515	85	85	81	93	102	110
Cell phone allowance		-	4	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		579	470	550	835	835	793	613	934	1,057
Other benefits or allowances		519	878	225	164	164	156	88	183	196
In-kind benefits		-	3	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,998	5,373	5,962	7,046	7,046	6,694	6,178	7,115	7,651
% increase	4		7.5%	11.0%	18.2%	-	(5.0%)	(7.7%)	15.2%	7.5%
Other Municipal Staff										
Basic Salaries and Wages		51,751	41,199	41,794	64,944	61,157	58,099	74,134	70,111	72,166
Pension Contributions		9,902	5,860	7,288	13,091	11,824	11,233	12,909	12,899	13,484
Medical Aid Contributions		4,437	3,533	4,302	9,912	10,230	9,719	8,286	8,354	9,061
Motor vehicle allowance		6,171	5,958	7,484	10,199	9,538	9,062	9,639	9,712	10,605
Cell phone allowance		5	-	69	100	96	91	84	89	96
Housing allowance		1,508	1,399	2,507	5,222	3,924	3,728	4,112	4,407	4,822
Overtime		2,158	1,003	1,488	2,366	3,122	2,966	2,647	2,399	2,499
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		9,141	5,626	10,030	13,899	13,499	12,824	15,915	15,520	16,233
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		85,072	64,577	74,963	119,732	113,391	107,721	127,725	123,490	128,966
% increase	4		(24.1%)	16.1%	59.7%	(5.3%)	(5.0%)	18.6%	(3.3%)	4.4%
Total Parent Municipality		96,123	75,829	87,065	133,842	127,540	121,163	142,004	139,275	145,895
			(21.1%)	14.8%	53.7%	(4.7%)	(5.0%)	17.2%	(1.9%)	4.8%
Board Members of Entities										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		96,123	75,829	87,065	133,842	127,540	121,163	142,004	139,275	145,895
% increase	4		(21.1%)	14.8%	53.7%	(4.7%)	(5.0%)	17.2%	(1.9%)	4.8%
TOTAL MANAGERS AND STAFF	5	90,070	69,950	80,925	126,779	120,437	114,415	133,903	130,605	136,617

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. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
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)

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

DC2 Cape Winelands DM - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.			2.	3.
Councillors	4							
Speaker	5		436,000	85,100	111,400			632,500
Chief Whip			-	-	-			-
Executive Mayor			599,500	145,800	20,300			765,600
Deputy Executive Mayor			523,200	-	93,000			616,200
Executive Committee			2,071,000	191,700	-			2,262,700
Total for all other councillors			1,776,700	-	29,800			1,806,500
Total Councillors	9	-	5,406,400	422,600	254,500			6,083,500
Senior Managers of the Municipality	6							
Municipal Manager (MM)			1,089,700	-	28,800	102,500	-	1,221,000
Chief Finance Officer			921,100	-	24,106	128,940	-	1,074,147
Executive Director: Engineering and Infrastructure			921,002	-	24,106	128,940	-	1,074,049
Executive Director: Corporate Services			927,490	-	49,016	129,849	-	1,106,354
Executive Director: Community and Developmental Services			908,027	-	17,240	127,124	-	1,052,390
Executive Director: Rural and Social Development			908,027	-	17,240	127,124	-	1,052,390
Executive Director: Regional Development and Planning			908,027	-	31,018	127,124	-	1,066,168
<i>List of each official with packages >= senior manager</i>								
Head: Internal Audit & Performance Management								-
Head: Geographical Information & Policy								-
Head Office of Intergovernmental & Governance Relations								-
Total Senior Managers of the Municipality	9	-	6,583,372	-	191,526	871,600	-	7,646,498
A Heading for Each Entity	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								-
								-
Total for municipal entities	9	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		-	11,989,772	422,600	446,026	871,600	-	13,729,998

References

1. Pension and medical aid
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. Total package must equal the total cost to the municipality
4. List each political office bearer by designation. Provide a total for all other councillors
5. 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)
6. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
7. List each entity where municipality has an interest and state percentage ownership and control
8. List each senior manager reporting to the CEO of an Entity by designation
9. Must reconcile to relevant section of Table A24
10. Must reconcile to totals shown for the budget year of Table A22

DC2 Cape Winelands DM - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2008/9			Current Year 2009/10			Budget Year 2010/11		
		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)										
Board Members of municipal entities	3									
Municipal employees	4									
Municipal Manager and Senior Managers	2	7	-	7	7	-	6	7	-	7
Other Managers	6	23	18	-	20	19	-	20	19	-
Professionals		20	17	-	17	17	-	17	17	-
<i>Finance</i>		11	6	-	7	7	-	7	7	-
<i>Spatial/town planning</i>		2	1	-	1	1	-	1	1	-
<i>Information Technology</i>		3	2	-	1	1	-	1	1	-
<i>Roads</i>		4	2	-	2	2	-	2	2	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		29	15	1	15	14	1	15	14	1
Technicians		19	13	-	13	13	-	13	13	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		1	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		18	13	-	13	13	-	13	13	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		145	100	3	103	96	3	103	100	3
Clerks (Clerical and administrative)		139	83	6	76	63	9	76	67	9
Service and sales workers		110	57	-	58	57	-	58	58	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		64	34	3	38	33	3	38	35	3
Plant and Machine Operators		79	44	1	51	44	2	51	49	2
Elementary Occupations		263	169	1	166	163	1	166	165	1
TOTAL PERSONNEL NUMBERS		898	544	22	558	513	25	558	531	26
% increase			(39.4%)	(96.0%)	2,436.4%	2,231.8%	13.6%	2,132.0%	(4.8%)	(95.1%)
Total municipal employees headcount	5									
Finance personnel headcount	7	50	36	-	40	38	-	39	39	-
Human Resources personnel headcount	7	16	8	-	11	10	-	11	11	-

References

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

DC2 Cape Winelands DM - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		13	13	13	13	13	13	13	13	13	13	13	13	160	160	200
Rental of facilities and equipment		12	12	12	12	12	12	12	12	12	12	12	12	148	167	178
Interest earned - external investments		2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	32,000	34,000
Interest earned - outstanding debtors		1	1	1	1	1	1	1	1	1	1	1	1	9	10	11
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	62,312	65,664	68,846
Transfers recognised - operational		81,637	1,247	1,247	1,247	1,247	65,936	1,580	59,659	1,247	1,247	1,247	1,247	218,785	247,151	256,154
Other revenue		25,499	222	222	222	222	13,887	222	222	222	222	222	222	41,603	6,551	7,003
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		114,688	9,021	9,021	9,021	9,021	87,375	9,354	67,434	9,021	9,021	9,021	9,021	351,017	351,702	366,392
Expenditure By Type																
Employee related costs		10,034	10,034	10,034	10,034	15,854	17,203	10,034	10,034	10,288	10,108	10,034	10,134	133,824	130,605	136,617
Remuneration of councillors		675	675	675	675	675	675	675	675	675	675	675	675	8,101	8,670	9,279
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	443	443	478	503
Depreciation & asset impairment		923	923	923	923	923	923	923	923	923	923	923	923	11,077	13,518	13,526
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		15,074	13,671	16,632	19,352	16,100	28,511	11,859	17,065	18,815	13,666	13,079	13,750	197,572	198,431	206,468
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		26,706	25,303	28,263	30,984	33,553	47,312	23,491	28,697	30,701	25,372	24,711	25,925	351,017	351,702	366,392
Surplus/(Deficit)		87,982	(16,282)	(19,243)	(21,963)	(24,532)	40,063	(14,137)	38,737	(21,680)	(16,351)	(15,690)	(16,905)	-	-	0
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		87,982	(16,282)	(19,243)	(21,963)	(24,532)	40,063	(14,137)	38,737	(21,680)	(16,351)	(15,690)	(16,905)	-	-	0
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	87,982	(16,282)	(19,243)	(21,963)	(24,532)	40,063	(14,137)	38,737	(21,680)	(16,351)	(15,690)	(16,905)	-	-	0

References

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

DC2 Cape Winelands DM - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2010/11											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote																
Vote1 - Regional Development and Planning Services		38,474	2,907	3,186	3,195	3,539	3,793	3,231	3,181	2,940	3,383	3,141	3,285	17,982	14,893	16,202
Vote2 - Community and Developmental Services		1,018	18	18	18	18	18	351	18	18	18	18	18	1,553	220	200
Vote3 - Engineering and Infrastructure Services		54,934	4,169	4,174	4,944	8,399	5,522	5,633	2,344	6,329	4,364	3,719	3,219	28,784	27,919	27,507
Vote4 - Rural and Social Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote6 - Financial Services		74,883	20	20	20	20	63,994	20	45,716	20	20	20	20	184,772	190,578	196,454
Vote7 - Corporate Services		2,479	2,455	2,455	2,455	2,455	16,120	2,455	15,172	2,455	2,455	2,455	2,455	55,869	52,428	57,182
Vote8 - Roads Agency		5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	62,057	65,664	68,846
Vote9 - Task		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		176,960	14,741	15,025	15,805	19,604	94,620	16,863	71,603	16,935	15,412	14,526	14,169	351,017	351,702	366,392
Expenditure by Vote to be appropriated																
Vote1 - Regional Development and Planning Services		4,763	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	21,694	38,474	36,522	37,698
Vote2 - Community and Developmental Services		6,534	6,253	6,253	6,575	8,565	6,675	6,275	7,487	7,037	6,587	6,337	6,275	80,851	81,686	87,280
Vote3 - Engineering and Infrastructure Services		26,373	154	154	154	154	869	154	154	154	154	154	26,304	54,934	65,109	61,457
Vote4 - Rural and Social Development Services		517	471	1,621	471	616	4,331	471	471	4,309	471	471	3,516	17,739	16,897	17,919
Vote5 - Office of the Municipal Manager		795	750	965	980	1,272	1,160	750	1,000	960	750	850	860	11,092	11,065	12,062
Vote6 - Financial Services		1,347	1,292	1,292	1,292	1,787	1,372	1,292	1,292	1,292	1,366	1,292	1,292	16,204	16,973	18,008
Vote7 - Corporate Services		5,368	4,112	4,928	4,662	5,660	19,844	4,112	4,112	4,292	4,272	4,192	4,112	69,665	57,786	63,121
Vote8 - Roads Agency		5,070	5,065	5,065	5,065	6,337	5,065	5,065	5,065	5,065	5,065	5,065	5,065	62,057	65,664	68,846
Vote9 - Task		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		50,766	19,298	21,480	20,401	25,593	40,518	19,321	20,783	24,310	19,867	19,563	69,118	351,017	351,702	366,392
Surplus/(Deficit) before assoc.		126,194	(4,558)	(6,455)	(4,596)	(5,989)	54,102	(2,458)	50,821	(7,375)	(4,455)	(5,037)	(54,949)	-	-	0
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	126,194	(4,558)	(6,455)	(4,596)	(5,989)	54,102	(2,458)	50,821	(7,375)	(4,455)	(5,037)	(54,949)	-	-	0

References

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

DC2 Cape Winelands DM - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard																
<i>Governance and administration</i>		77,366	2,479	2,479	2,479	2,479	80,118	2,479	60,891	2,479	2,479	2,479	2,479	240,682	243,050	253,685
Executive and council		2,357	2,334	2,334	2,334	2,334	15,999	2,334	15,051	2,334	2,334	2,334	2,334	54,409	51,458	56,145
Budget and treasury office		74,883	20	20	20	20	63,994	20	45,716	20	20	20	20	184,772	190,578	196,454
Corporate services		125	125	125	125	125	125	125	125	125	125	125	125	1,502	1,015	1,086
<i>Community and public safety</i>		18,823	169	169	169	169	169	502	169	169	169	169	21,015	24,441	26,076	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1,018	18	18	18	18	18	351	18	18	18	18	1,553	220	200	
Housing		17,805	151	151	151	151	151	151	151	151	151	151	19,462	24,221	25,876	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,495	6,369	6,369	6,369	6,369	7,084	6,369	6,369	6,369	6,369	6,369	89,269	84,161	86,581	
Planning and development		2,947	1	1	1	1	1	1	1	1	1	1	2,961	18	-	
Road transport		13,736	5,171	5,171	5,171	5,171	5,886	5,171	5,171	5,171	5,171	5,171	71,337	69,317	70,429	
Environmental protection		1,812	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,970	14,826	16,152	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		4	4	4	4	4	4	4	4	4	4	4	50	50	50	
Total Revenue - Standard		114,688	9,021	9,021	9,021	9,021	87,375	9,354	67,434	9,021	9,021	9,021	9,021	351,017	351,702	366,392
Expenditure - Standard																
<i>Governance and administration</i>		7,915	6,274	7,305	7,054	8,937	22,496	6,274	6,524	6,664	6,508	6,454	6,384	98,789	88,208	95,761
Executive and council		2,537	2,150	2,966	2,700	3,032	17,882	2,150	2,150	2,250	2,310	2,230	2,150	44,506	34,778	38,699
Budget and treasury office		1,347	1,292	1,292	1,292	1,787	1,372	1,292	1,292	1,292	1,366	1,292	1,292	16,204	16,973	18,008
Corporate services		4,031	2,832	3,048	3,062	4,118	3,243	2,832	3,082	3,123	2,832	2,932	2,943	38,079	36,456	39,055
<i>Community and public safety</i>		10,092	10,184	11,604	13,376	13,153	15,025	7,876	12,438	14,475	9,638	8,738	10,421	137,018	148,345	146,587
Community and social services		517	471	1,621	471	616	4,331	471	471	4,309	471	471	3,516	17,739	16,897	17,919
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		3,935	3,724	3,724	4,024	5,084	4,124	3,724	3,974	3,824	3,974	3,724	3,724	47,557	46,494	50,105
Housing		3,219	3,631	3,901	6,501	4,182	4,190	1,301	4,651	3,301	2,751	2,101	801	40,531	52,101	43,910
Health		2,421	2,357	2,357	2,380	3,271	2,380	2,380	3,342	3,042	2,442	2,442	2,380	31,191	32,853	34,654
<i>Economic and environmental services</i>		8,073	7,966	8,686	9,815	10,122	9,122	8,712	9,051	8,853	8,587	8,559	8,492	106,036	106,151	115,345
Planning and development		870	874	984	1,121	905	1,052	1,047	849	1,101	972	883	802	11,463	8,907	9,556
Road transport		5,766	5,633	6,133	6,988	7,643	6,533	6,133	6,768	6,153	6,058	6,208	6,403	76,419	78,628	86,345
Environmental protection		1,437	1,459	1,569	1,706	1,574	1,537	1,532	1,434	1,599	1,557	1,468	1,287	18,155	18,616	19,444
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		627	879	669	739	1,341	669	629	684	709	639	960	629	9,174	8,998	8,698
Total Expenditure - Standard		26,706	25,303	28,263	30,984	33,553	47,312	23,491	28,697	30,701	25,372	24,711	25,926	351,017	351,702	366,392
Surplus/(Deficit) before assoc.		87,982	(16,282)	(19,243)	(21,963)	(24,532)	40,063	(14,137)	38,737	(21,680)	(16,351)	(15,690)	(16,905)	-	-	0
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	87,982	(16,282)	(19,243)	(21,963)	(24,532)	40,063	(14,137)	38,737	(21,680)	(16,351)	(15,690)	(16,905)	-	-	0

References

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

DC2 Cape Winelands DM - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Multi-year expenditure to be appropriated	1															
Vote1 - Regional Development and Planning Services		-	-	-	-	48	-	-	-	-	-	-	5,000	5,048	-	-
Vote2 - Community and Developmental Services		196	4	2	-	65	922	100	-	1,385	-	-	-	2,674	4,779	2,387
Vote3 - Engineering and Infrastructure Services		-	-	-	-	74	-	-	-	-	-	-	10,594	9,666	-	-
Vote4 - Rural and Social Development Services		20	-	-	-	-	-	-	-	-	-	-	-	20	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote6 - Financial Services		40	-	-	-	-	-	-	-	-	-	-	-	40	-	-
Vote7 - Corporate Services		422	-	-	-	440	1,100	-	-	-	-	-	2	1,964	1,847	1,606
Vote8 - Roads Agency		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	678	4	2	-	627	2,022	100	-	1,385	-	-	15,596	19,412	6,625	3,993
Single-year expenditure to be appropriated																
Vote1 - Regional Development and Planning Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote2 - Community and Developmental Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote6 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote7 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote8 - Roads Agency		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	678	4	2	-	627	2,022	100	-	1,385	-	-	15,596	19,412	6,625	3,993

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

DC2 Cape Winelands DM - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		462	4	2	-	451	1,100	-	-	-	-	-	2,202	4,220	1,847	1,606
Executive and council		4	4	2	-	-	-	-	-	-	-	-	-	9	-	-
Budget and treasury office		40	-	-	-	-	-	-	-	-	-	-	-	40	-	-
Corporate services		418	-	-	-	451	1,100	-	-	-	-	-	2,202	4,171	1,847	1,606
<i>Community and public safety</i>		217	-	-	-	128	922	100	-	1,385	-	-	7,392	10,144	4,779	2,387
Community and social services		20	-	-	-	-	-	-	-	-	-	-	-	20	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	94	922	100	-	1,385	-	-	-	2,501	4,704	2,386
Housing		-	-	-	-	34	-	-	-	-	-	-	7,392	7,426	-	-
Health		196	-	-	-	-	-	-	-	-	-	-	-	196	75	1
<i>Economic and environmental services</i>		-	-	-	-	48	-	-	-	-	-	-	5,000	5,048	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	48	-	-	-	-	-	-	-	48	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	678	4	2	-	627	2,022	100	-	1,385	-	-	14,594	19,412	6,625	3,993

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

DC2 Cape Winelands DM - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand															
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	13	13	13	13	13	13	13	13	13	13	13	13	160	160	200
Rental of facilities and equipment	12	12	12	12	12	12	12	12	12	12	12	12	148	167	178
Interest earned - external investments	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	32,000	34,000
Interest earned - outstanding debtors	1	1	1	1	1	1	1	1	1	1	1	1	9	10	11
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	62,312	65,664	68,846
Transfer receipts - operational	81,637	1,247	1,247	1,247	1,247	65,936	1,580	59,659	1,247	1,247	1,247	1,247	218,785	247,151	256,154
Other revenue	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	16,069	6,551	7,203
Cash Receipts by Source	90,529	10,138	10,138	10,138	10,138	74,827	10,471	68,551	10,138	10,138	10,138	10,138	325,484	351,702	366,592
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	10,000	20,000	(20,000)	20,000	(40,000)	(10,000)	30,000	20,000	(10,000)	20,000	(30,000)	20,000	30,000	(20,000)	-
Total Cash Receipts by Source	100,529	30,138	(9,862)	30,138	(29,862)	64,827	40,471	88,551	138	30,138	(19,862)	30,138	355,484	331,702	366,592
Cash Payments by Type															
Employee related costs	10,034	10,034	10,034	10,034	15,854	17,203	10,034	10,034	10,288	10,108	10,034	10,134	133,824	130,605	136,617
Remuneration of councillors	675	675	675	675	675	675	675	675	675	675	675	675	8,101	8,670	9,279
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	9,869	11,842	13,816	13,816	17,763	10,069	9,869	15,790	12,829	23,685	23,685	34,540	197,572	187,328	206,468
Cash Payments by Type	20,577	22,551	24,525	24,525	34,293	27,946	20,577	26,499	23,792	34,468	34,393	45,349	339,496	326,603	352,363
Other Cash Flows/Payments by Type															
Capital assets	678	4	2	-	627	2,022	100	-	1,385	-	-	14,594	19,412	6,625	3,993
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	21,256	22,555	24,526	24,525	34,920	29,968	20,677	26,499	25,177	34,468	34,393	59,943	358,908	333,228	356,356
NET INCREASE/(DECREASE) IN CASH HELD	79,273	7,583	(34,388)	5,613	(64,781)	34,859	19,794	62,052	(25,039)	(4,330)	(54,255)	(29,805)	(3,424)	(1,526)	10,236
Cash/cash equivalents at the month/year begin	4,085	83,358	90,941	56,553	62,167	(2,615)	32,244	52,038	114,090	89,051	84,721	30,466	4,085	661	(865)
Cash/cash equivalents at the month/year end	83,358	90,941	56,553	62,167	(2,615)	32,244	52,038	114,090	89,051	84,721	30,466	661	661	(865)	9,371

DC2 Cape Winelands DM - NOT REQUIRED - municipality does not have entities

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

DC2 Cape Winelands DM - 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

References

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

DC2 Cape Winelands DM - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework			Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Total Contract Value
		Total	Original Budget	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
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 s3):

DC2 Cape Winelands DM - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			373	2,113	4,214	3,300	3,300	550	-	-
Infrastructure - Road transport		-	-	84	4,214	3,300	3,300	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	84	4,214	3,300	3,300	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	2,028	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Retiulation</i>		-	-	2,028	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Retiulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	550	-	-
<i>Retiulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	550	-	-
Infrastructure - Other		-	373	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	373	-	-	-	-	-	-	-
Community		7,992	1,409	2,751	4,994	2,960	2,960	570	120	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	120	120	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	450	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		7,992	1,409	2,751	4,994	2,960	2,960	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		7,578	8,993	12,053	9,688	10,448	10,448	18,292	6,505	3,993
General vehicles		2,489	1,396	1,338	1,700	1,929	1,929	555	4,130	840
Specialised vehicles		1,496	2,101	2,283	3,280	2,408	2,408	-	-	350
Plant & equipment		899	78	2,350	3,193	5,240	5,240	3,029	1,945	2,648
Computers - hardware/equipment		-	8	670	-	-	-	-	-	-
Furniture and other office equipment		2,694	2,415	1,911	1,356	707	707	1,263	430	155
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	104	-	-	-	-	-	-	-
Other Buildings		-	241	-	-	-	-	13,444	-	-
Other Land		-	253	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	2,398	3,501	160	164	164	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (<i>List sub-class</i>)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993
Specialised vehicles		1,496	2,101	2,283	3,280	2,408	2,408	-	-	350
Refuse		-	-	-	-	-	-	-	-	-
Fire		1,496	2,101	2,283	3,280	2,408	2,408	-	-	350
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

DC2 Cape Winelands DM - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>										
<i>Storm water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>	2									
<i>Gas</i>										
<i>Other</i>	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other	10									
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (<i>List sub-class</i>)										
Total Capital Expenditure on renewal of existing asset	1	-	-	-	-	-	-	-	-	-

Specialised vehicles										
Refuse	-	-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-15,569,797	-10,774,125	-16,916,523	-18,895,716	-16,708,322	-16,708,322	-	-19,411,544	-6,625,467
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DC2 Cape Winelands DM - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purpose
4. Work-in-progress/under construction to be budgeted under the respective iter
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidy
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance -15,569,797 -10,774,125 -16,916,523 -18,895,716 -16,708,322 -16,708,322 - -19,411,544 -6,625,467

DC2 Cape Winelands DM - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2010/11 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Present value
R thousand								
Capital expenditure	1							
Vote1 - Regional Development and Planning Services		5,048	-	-	-	-	-	-
Vote2 - Community and Developmental Services		2,674	4,779	2,387	-	-	-	-
Vote3 - Engineering and Infrastructure Services		9,666	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		20	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-
Vote6 - Financial Services		40	-	-	-	-	-	-
Vote7 - Corporate Services		1,964	1,847	1,606	-	-	-	-
Vote8 - Roads Agency		-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		19,412	6,625	3,993	-	-	-	-
Future operational costs by vote	2							
Vote1 - Regional Development and Planning Services		-	-	-	-	-	-	-
Vote2 - Community and Developmental Services		-	-	-	-	-	-	-
Vote3 - Engineering and Infrastructure Services		-	-	-	-	-	-	-
Vote4 - Rural and Social Development Services		-	-	-	-	-	-	-
Vote5 - Office of the Municipal Manager		-	-	-	-	-	-	-
Vote6 - Financial Services		-	-	-	-	-	-	-
Vote7 - Corporate Services		-	-	-	-	-	-	-
Vote8 - Roads Agency		-	-	-	-	-	-	-
Vote9 - Task		-	-	-	-	-	-	-
Vote10 - Agency Health		-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		19,412	6,625	3,993	-	-	-	-

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)

DC2 Cape Winelands DM - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2010/11 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2008/9	Current Year 2009/10 Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Ward location	New or renewal
R thousand	5													
Parent municipality:														
<i>List all capital projects grouped by Municipal Vote</i>					<i>Examples</i>	<i>Examples</i>								
Total Capital expenditure		1								-	-	-		
Entities:														
<i>List all capital projects grouped by Entity</i>														
Entity A Water project A														
Entity B Electricity project B														
Total Capital expenditure		2								-	-	-		

References
 1. Must reconcile with Budgeted Capital Expenditure
 2. Must reconcile with table A34
 3. As per Table A6
 4. As per Table 34

DC2 Cape Winelands DM - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2009/10		2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>										
			<i>Examples</i>	<i>Examples</i>						
Entities: <i>List all capital projects grouped by Municipal Entity</i>										

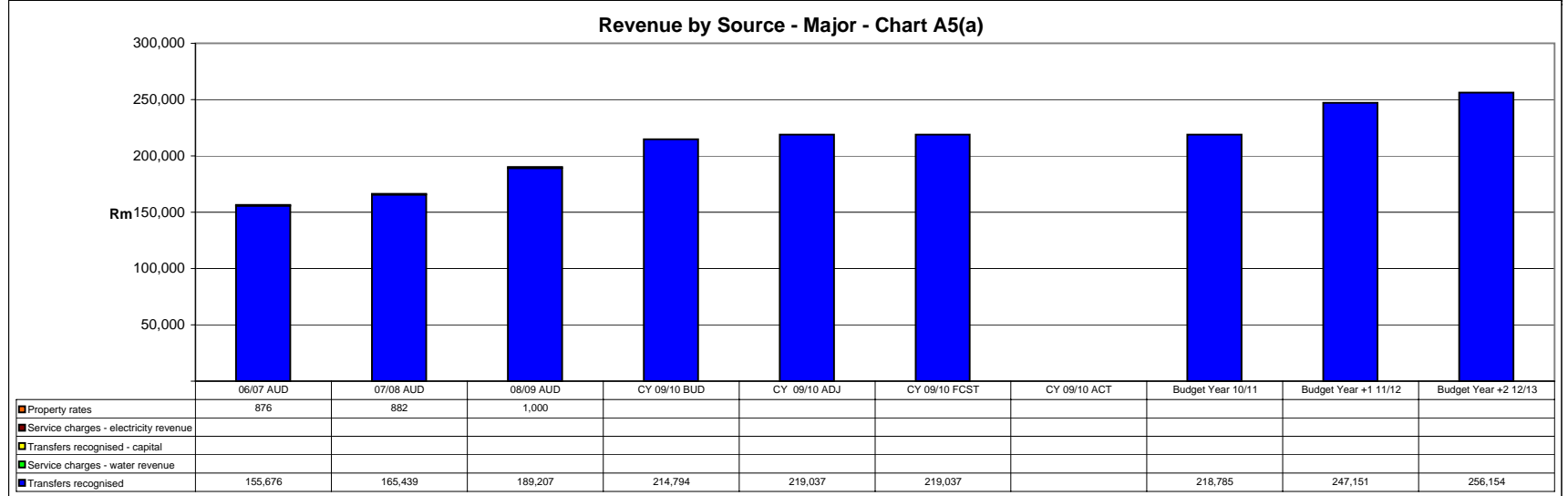
References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. Asset category and sub-category must be selected from Table A34

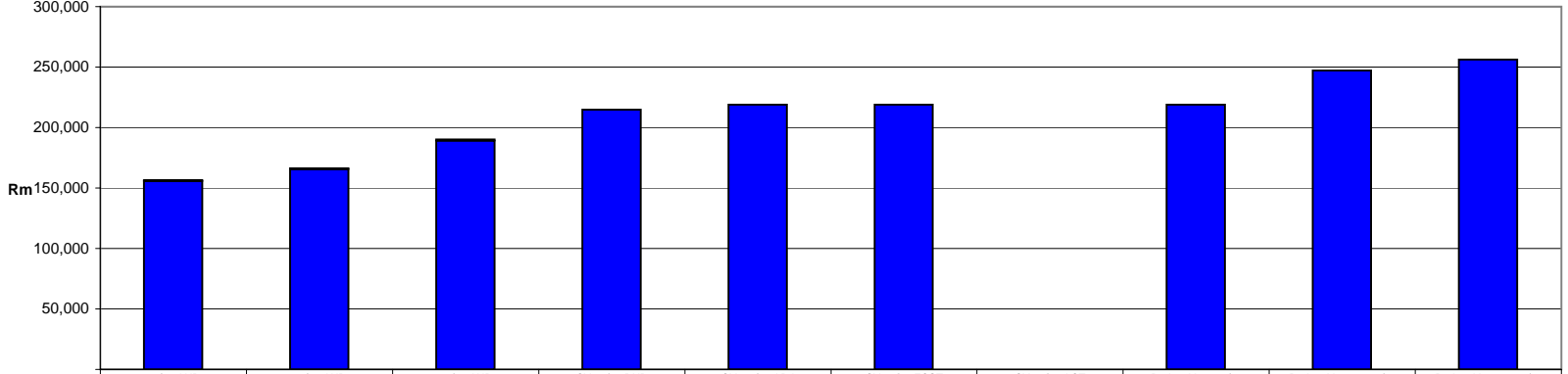
ANNEXURE "N"

Revenue by Major Source (refer 'Minor' source 06/07 AUD for 'Other Revenue' allocation)

	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11 11/12	Budget Year +1 12/13	Budget Year +2 12/13
Dividends received									
Agency services	58,263	61,343	66,379	69,696	52,580	52,580	62,312	65,664	68,846
Contributions									
Contributed assets									
Licences and permits									
Gains on disposal of PPE	95	1,317							
Service charges - sanitation revenue									
Interest earned - outstanding debtors	574	340	5	4	3	3	9	10	11
Service charges - other	28,039	3,974	1,328	239	239	239	160	160	200
Rental of facilities and equipment	69	74	105	140	140	140	148	167	178
Service charges - refuse									
Other revenue	12,453	7,425	23,903	57,052	47,291	47,291	41,603	6,551	7,003
Fines									
Interest earned - external investments	26,598	38,129	45,638	35,000	30,000	30,000	28,000	32,000	34,000
Transfers recognised	155,676	165,439	189,207	214,794	219,037	219,037	218,785	247,151	256,154
Service charges - water revenue									
Transfers recognised - capital									
Service charges - electricity revenue									
Property rates	876	882	1,000						
<i>revenue check</i>	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392

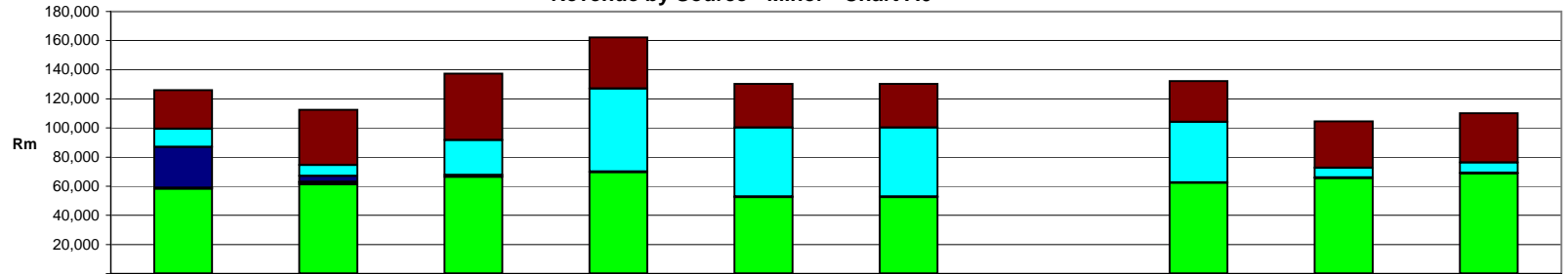


Revenue by Source - Major - Chart A5(a)



Property rates	876	882	1,000							
Service charges - electricity revenue										
Transfers recognised - capital										
Service charges - water revenue										
Transfers recognised	155,676	165,439	189,207	214,794	219,037	219,037		218,785	247,151	256,154

Revenue by Source - Minor - Chart A6

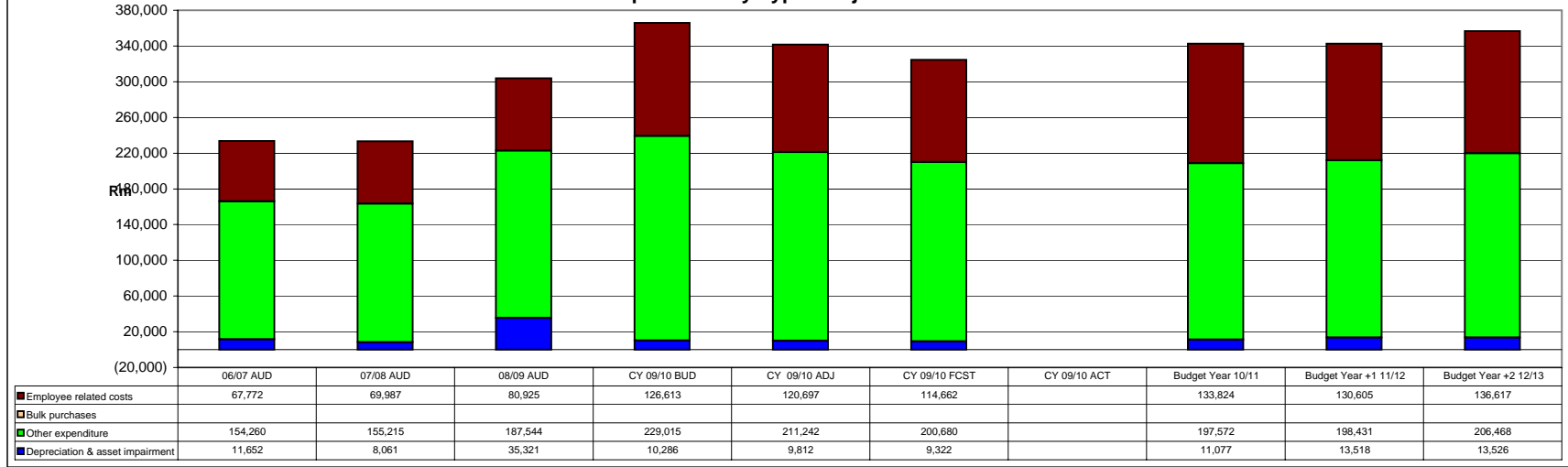


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Interest earned - external investments	26,598	38,129	45,638	35,000	30,000	30,000		28,000	32,000	34,000
Fines										
Other revenue	12,453	7,425	23,903	57,052	47,291	47,291		41,603	6,551	7,003
Service charges - refuse										
Rental of facilities and equipment	69	74	105	140	140	140		148	167	178
Service charges - other	28,039	3,974	1,328	239	239	239		160	160	200
Interest earned - outstanding debtors	574	340	5	4	3	3		9	10	11
Service charges - sanitation revenue										
Gains on disposal of PPE	95	1,317								
Licences and permits										

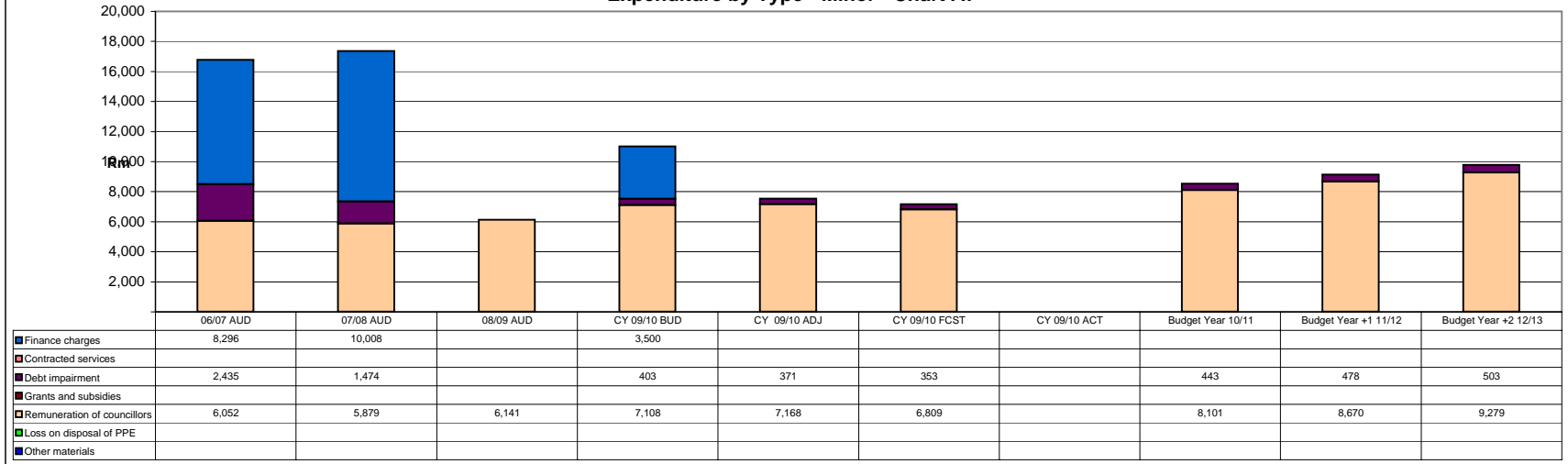
Operating Expenditure by Major & Minor Type

Other materials									
Loss on disposal of PPE									
Remuneration of councillors	6,052	5,879	6,141	7,108	7,168	6,809	8,101	8,670	9,279
Grants and subsidies									
Debt impairment	2,435	1,474		403	371	353	443	478	503
Contracted services									
Finance charges	8,296	10,008		3,500					
Depreciation & asset impairment	11,652	8,061	35,321	10,286	9,812	9,322	11,077	13,518	13,526
Other expenditure	154,260	155,215	187,544	229,015	211,242	200,680	197,572	198,431	206,468
Bulk purchases									
Employee related costs	67,772	69,987	80,925	126,613	120,697	114,662	133,824	130,605	136,617
<i>check</i>	250,468	250,624	309,930	376,925	349,290	331,826	351,017	351,702	366,392

Expenditure by Type - Major - Chart A7

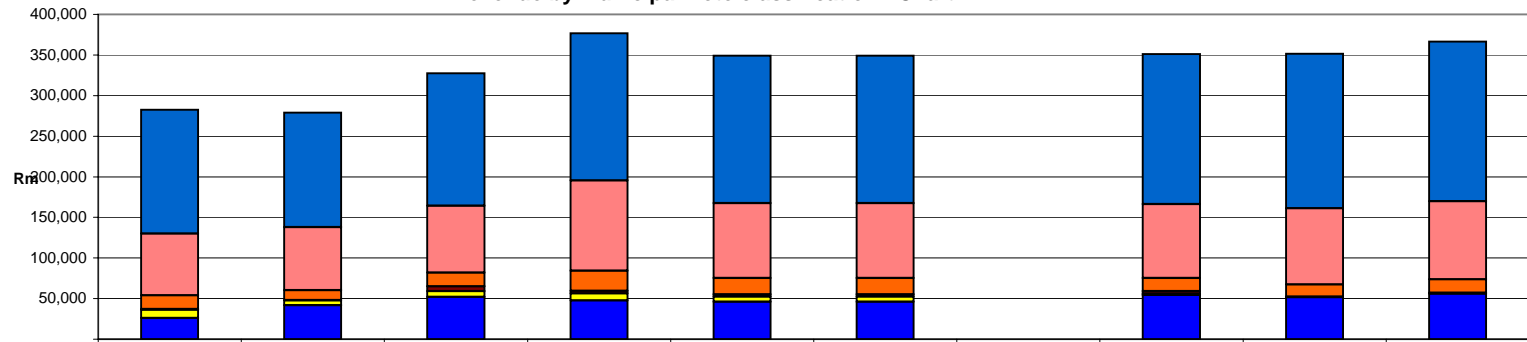


Expenditure by Type - Minor - Chart A7



Revenue by municipal vote classification	282,642	278,924	327,564	376,925	349,290	349,290		351,017	351,702	366,392
Governance	26,161	41,578	52,153	47,743	46,090	46,090		54,409	51,458	56,145
Office of the City Manager		3								
Corporate & Human Resources	10,264	6,238	7,141	8,795	6,351	6,351		1,502	1,015	1,086
Sustainable Dev. & City Enterprises	529	85	5,676	2,975	2,541	2,541		3,011	68	50
Health, Safety & Social Services	17,082	12,323	17,040	24,810	20,383	20,383		16,523	15,046	16,352
Procurement & Infrastructure	76,005	77,894	82,415	110,960	92,074	92,074		90,800	93,539	96,305
Treasury	152,602	140,803	163,139	181,643	181,852	181,852		184,772	190,578	196,454

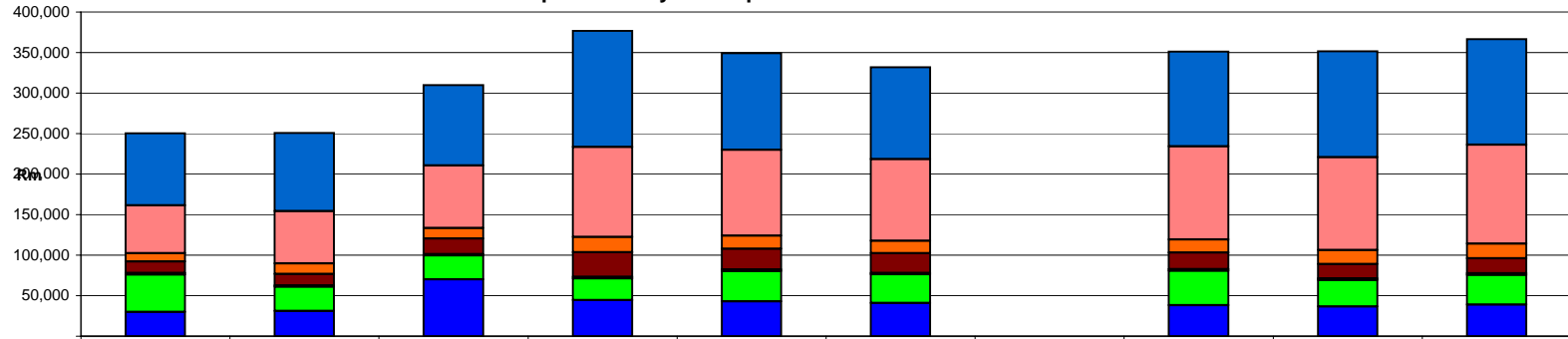
Revenue by Municipal Vote classification - Chart A1



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Treasury	152,602	140,803	163,139	181,643	181,852	181,852		184,772	190,578	196,454
Procurement & Infrastructure	76,005	77,894	82,415	110,960	92,074	92,074		90,800	93,539	96,305
Health, Safety & Social Services	17,082	12,323	17,040	24,810	20,383	20,383		16,523	15,046	16,352
Sustainable Dev. & City Enterprises	529	85	5,676	2,975	2,541	2,541		3,011	68	50
Corporate & Human Resources	10,264	6,238	7,141	8,795	6,351	6,351		1,502	1,015	1,086
Office of the City Manager		3								
Governance	26,161	41,578	52,153	47,743	46,090	46,090		54,409	51,458	56,145

Expenditure by municipal vote classification	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	
Corporate & Human Resources	29,836	31,246	70,167	44,414	43,047	40,895	38,079	36,456	39,055
Governance	46,332	29,911	29,574	26,852	37,325	35,459	42,595	32,699	36,469
Office of the City Manager	1,652	1,503	1,566	2,002	1,832	1,740	1,911	2,080	2,230
Sustainable Dev. & City Enterprises	14,292	13,919	19,148	30,435	25,662	24,379	20,637	17,906	18,254
Treasury	10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
Health, Safety & Social Services	59,284	64,630	76,979	111,066	105,924	100,628	114,641	114,860	122,121
Procurement & Infrastructure	88,900	96,462	99,292	143,305	119,288	113,324	116,949	130,729	130,255

Expenditure by Municipal Vote - Chart A2a

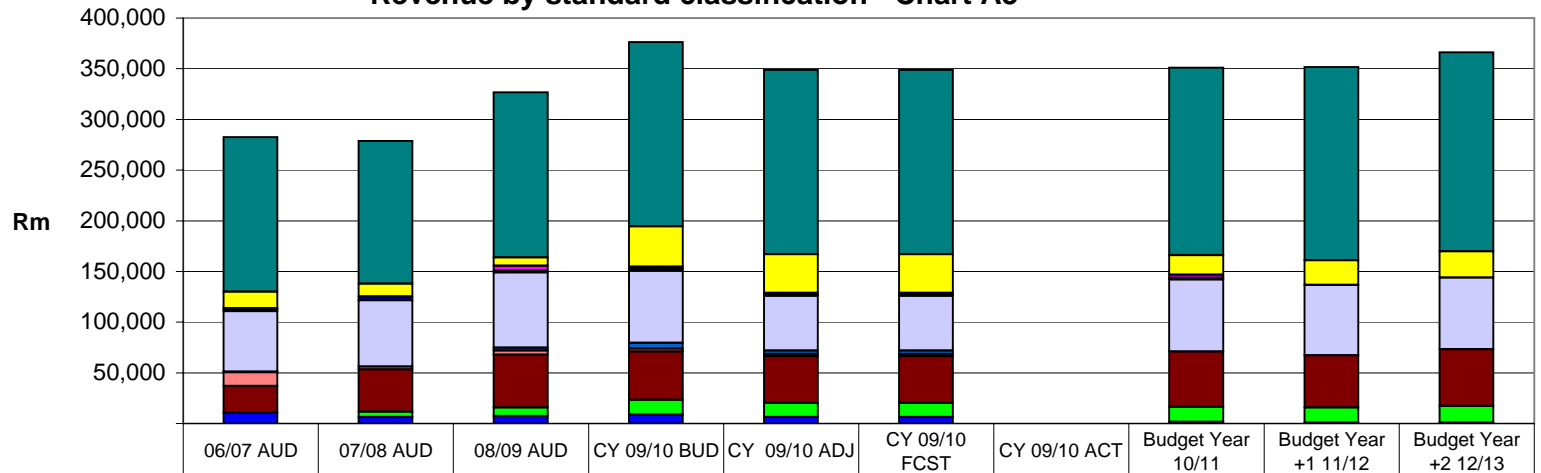


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Procurement & Infrastructure	88,900	96,462	99,292	143,305	119,288	113,324		116,949	130,729	130,255
Health, Safety & Social Services	59,284	64,630	76,979	111,066	105,924	100,628		114,641	114,860	122,121
Treasury	10,173	13,005	13,204	18,852	16,212	15,401		16,204	16,973	18,008
Sustainable Dev. & City Enterprises	14,292	13,919	19,148	30,435	25,662	24,379		20,637	17,906	18,254
Office of the City Manager	1,652	1,503	1,566	2,002	1,832	1,740		1,911	2,080	2,230
Governance	46,332	29,911	29,574	26,852	37,325	35,459		42,595	32,699	36,469
Corporate & Human Resources	29,836	31,246	70,167	44,414	43,047	40,895		38,079	36,456	39,055

Revenue by Standard Classification

Corporate Services	10,264	6,238	7,141	8,795	6,351	6,351	1,502	1,015	1,086
Environmental Protection	570	5,452	8,649	14,457	13,912	13,912	14,970	14,826	16,152
Waste Water Management									
Executive & Council	26,161	41,581	52,153	47,743	46,090	46,090	54,409	51,458	56,145
Sport and Recreation									
Health	13,373	2,855	4,185	2,900	2,046	2,046			
Community & Social Services	737	3	2,551	5,654	3,600	3,600			
Road Transport	59,603	65,320	74,339	71,046	53,956	53,956	71,337	69,317	70,429
Public Safety	2,401	4,012	1,655	1,799	825	825	1,553	220	200
Planning & Development	450	4	5,009	2,225	2,025	2,025	2,961	18	
Housing	16,402	12,574	8,076	39,914	38,118	38,118	19,462	24,221	25,876
Waste Management									
Water									
Electricity									
Budget & Treasury Office	152,602	140,803	163,139	181,643	181,852	181,852	184,772	190,578	196,454

Revenue by standard classification - Chart A3

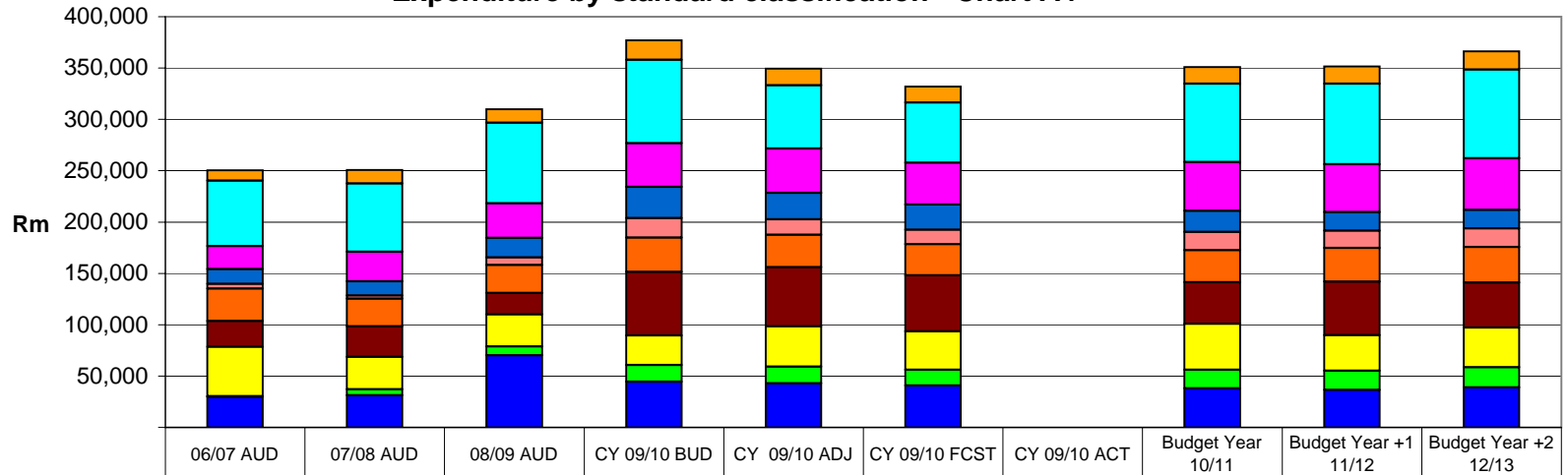


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Budget & Treasury Office	152,602	140,803	163,139	181,643	181,852	181,852		184,772	190,578	196,454
Electricity										
Water										
Waste Management										
Housing	16,402	12,574	8,076	39,914	38,118	38,118		19,462	24,221	25,876
Planning & Development	450	4	5,009	2,225	2,025	2,025		2,961	18	
Public Safety	2,401	4,012	1,655	1,799	825	825		1,553	220	200
Road Transport	59,603	65,320	74,339	71,046	53,956	53,956		71,337	69,317	70,429
Community & Social Services	737	3	2,551	5,654	3,600	3,600				
Health	13,373	2,855	4,185	2,900	2,046	2,046				
Sport and Recreation										

Expenditure by Standard Classification

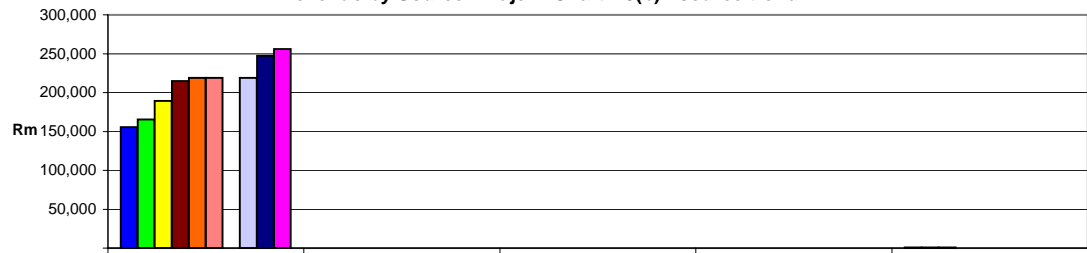
Corporate Services	29,836	31,246	70,167	44,414	43,047	40,895	38,079	36,456	39,055
Environmental Protection	570	5,911	8,668	16,207	16,087	15,283	18,155	18,616	19,444
Executive & Council	47,983	31,414	31,140	28,854	39,157	37,199	44,506	34,778	38,699
Housing	25,295	29,865	20,814	62,005	57,705	54,820	40,531	52,101	43,910
Health	31,618	26,952	27,326	33,258	31,662	30,079	31,191	32,853	34,654
Community & Social Services	4,490	2,952	7,278	19,028	15,060	14,307	17,739	16,897	17,919
Planning & Development	14,292	13,919	19,148	30,435	25,662	24,379	20,637	17,906	18,254
Waste Management									
Sport and Recreation									
Public Safety	22,606	28,815	33,708	42,573	43,115	40,959	47,557	46,494	50,105
Waste Water Management									
Road Transport	63,605	66,597	78,478	81,300	61,583	58,504	76,419	78,628	86,345
Budget & Treasury Office	10,173	13,005	13,204	18,852	16,212	15,401	16,204	16,973	18,008
Water									
Electricity									

Expenditure by standard classification - Chart A4



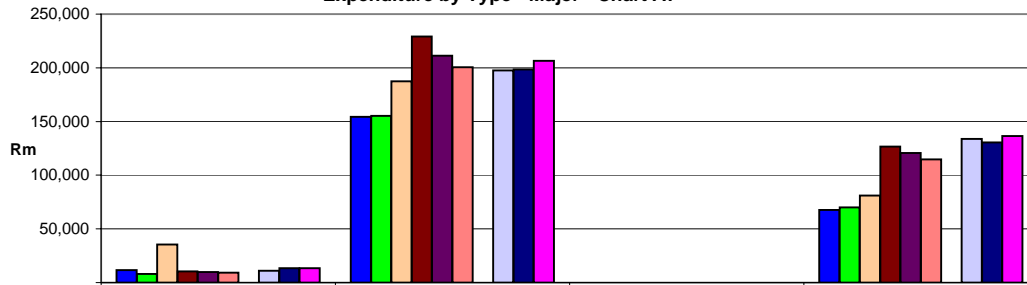
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Electricity										
Water										
Budget & Treasury Office	10,173	13,005	13,204	18,852	16,212	15,401		16,204	16,973	18,008
Road Transport	63,605	66,597	78,478	81,300	61,583	58,504		76,419	78,628	86,345
Waste Water Management										
Public Safety	22,606	28,815	33,708	42,573	43,115	40,959		47,557	46,494	50,105
Sport and Recreation										
Waste Management										
Planning & Development	14,292	13,919	19,148	30,435	25,662	24,379		20,637	17,906	18,254
Community & Social Services	4,490	2,952	7,278	19,028	15,060	14,307		17,739	16,897	17,919
Health	31,618	26,952	27,326	33,258	31,662	30,079		31,191	32,853	34,654

Revenue by Source - Major - Chart A5(b) - source trend



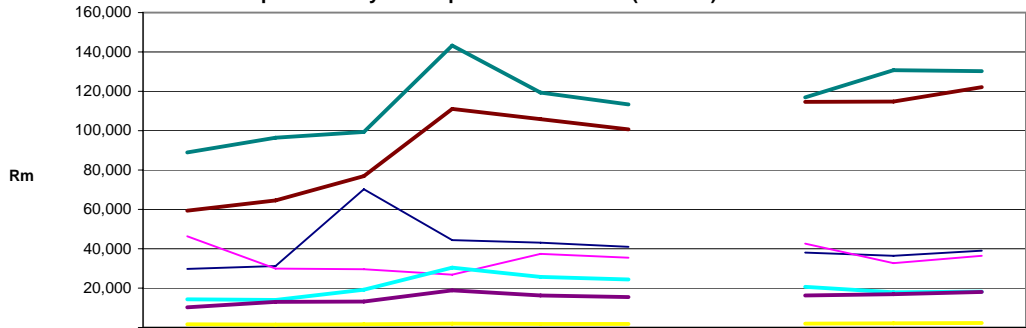
	Transfers recognised	Service charges - water revenue	Transfers recognised - capital	Service charges - electricity revenue	Property rates
06/07 AUD	155,676				876
07/08 AUD	165,439				882
08/09 AUD	189,207				1,000
CY 09/10 BUD	214,794				
CY 09/10 ADJ	219,037				
CY 09/10 FCST	219,037				
CY 09/10 ACT					
Budget Year 10/11	218,785				
Budget Year +1 11/12	247,151				

Expenditure by Type - Major - Chart A7



	Depreciation & asset impairment	Other expenditure	Bulk purchases	Employee related costs
■ 06/07 AUD	11,652	154,260		67,772
■ 07/08 AUD	8,061	155,215		69,987
■ 08/09 AUD	35,321	187,544		80,925
■ CY 09/10 BUD	10,286	229,015		126,613
■ CY 09/10 ADJ	9,812	211,242		120,697
■ CY 09/10 FCST	9,322	200,680		114,662
■ CY 09/10 ACT				
■ Budget Year 10/11	11,077	197,572		133,824
■ Budget Year +1 11/12	13,518	198,431		130,605

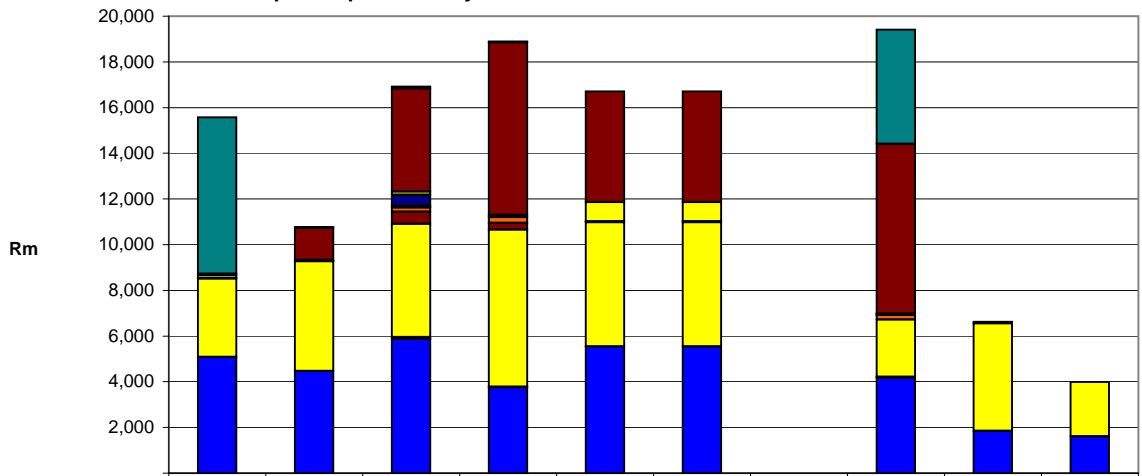
Expenditure by Municipal Vote - Chart A2 (b Trend)



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Corporate & Human Resources	29,836	31,246	70,167	44,414	43,047	40,895		38,079	36,456	39,055
Governance	46,332	29,911	29,574	26,852	37,325	35,459		42,595	32,699	36,469
Office of the City Manager	1,652	1,503	1,566	2,002	1,832	1,740		1,911	2,080	2,230
Sustainable Dev. & City Enterprises	14,292	13,919	19,148	30,435	25,662	24,379		20,637	17,906	18,254
Treasury	10,173	13,005	13,204	18,852	16,212	15,401		16,204	16,973	18,008
Health, Safety & Social Services	59,284	64,630	76,979	111,066	105,924	100,628		114,641	114,860	122,121
Procurement & Infrastructure	88,900	96,462	99,292	143,305	119,288	113,324		116,949	130,729	130,255

Capital Expenditure by Standard Classification	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Corporate Services		5,086	4,474	5,873	3,748	5,541	5,541	4,171	1,847	1,606
Environmental Protection				75	30			48		
Public Safety		3,424	4,795	4,956	6,878	5,435	5,435	2,501	4,704	2,386
Executive & Council		32	25	539	293	48	48	9		
Health			20	181	254			196	75	1
Sport and Recreation										
Community & Social Services			11	64				20		
Waste Management										
Budget & Treasury Office				490	7			40		
Waste Water Management										
Road Transport		135		142	85	840	840			
Electricity										
Water										
Housing		44	1,407	4,507	7,554	4,844	4,844	7,426		
Planning & Development		6,850	42	89	46			5,000		
<i>check</i>		15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993

Capital expenditure by Standard Classification - Chart A11

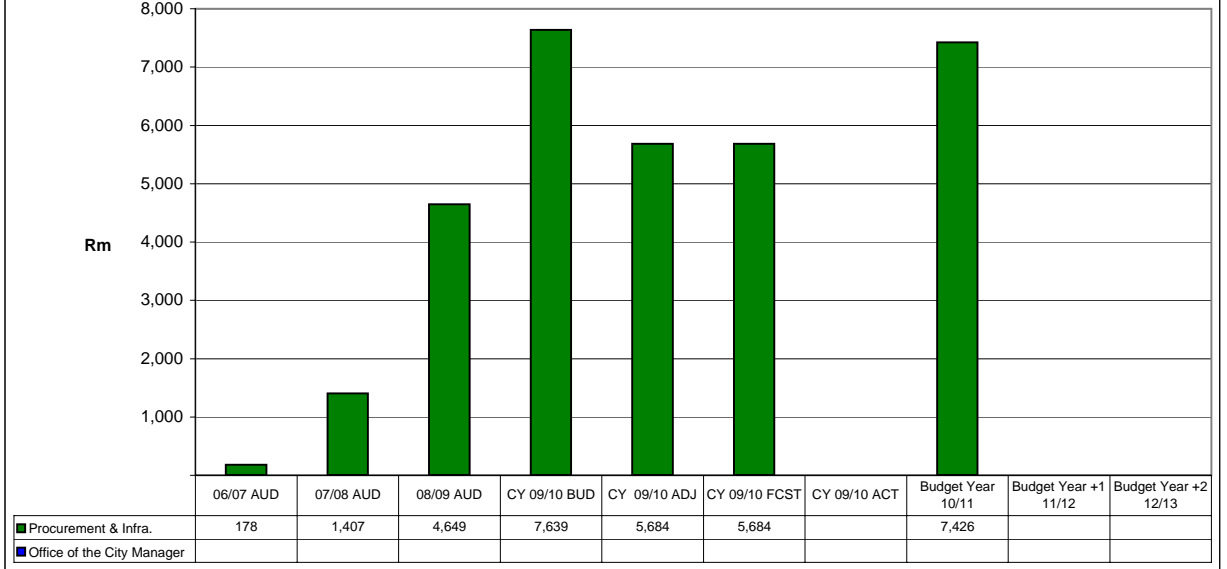


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
■ Planning & Development	6,850	42	89	46				5,000		
■ Housing	44	1,407	4,507	7,554	4,844	4,844		7,426		
■ Water										
■ Electricity										
■ Road Transport	135		142	85	840	840				
■ Waste Water Management										
■ Budget & Treasury Office			490	7				40		
■ Waste Management										
■ Community & Social Services		11	64					20		
■ Sport and Recreation										
■ Health		20	181	254				196	75	1
■ Executive & Council	32	25	539	293	48	48		9		
■ Public Safety	3,424	4,795	4,956	6,878	5,435	5,435		2,501	4,704	2,386

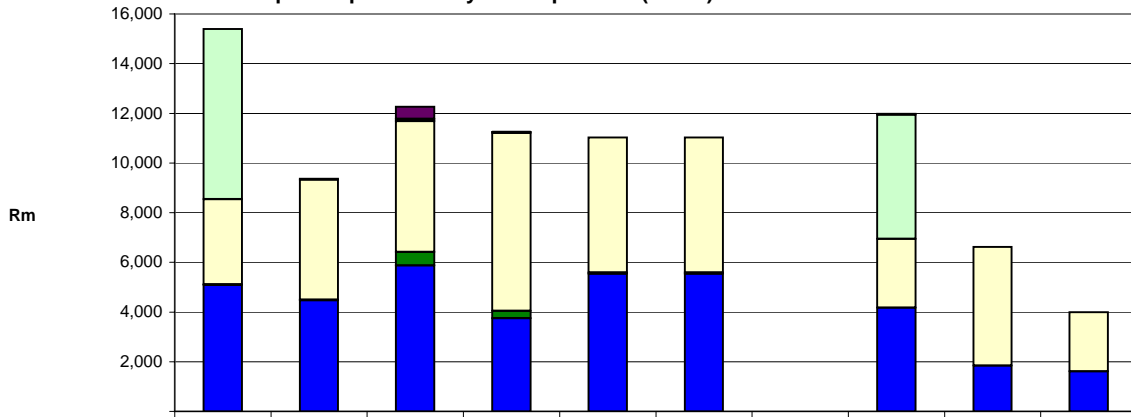
Capital Expenditure by Municipal Vote

Corporate & Human Resources	5,086	4,474	5,873	3,748	5,541	5,541	4,171	1,847	1,606
Governance	32	25	539	293	48	48	9		
Health, Safety & Social Services	3,424	4,826	5,277	7,162	5,435	5,435	2,766	4,779	2,387
Sustainable Dev. & City Enterprises	6,850	42	89	46			5,000		
Treasury			490	7			40		
Office of the City Manager									
Procurement & Infra.	178	1,407	4,649	7,639	5,684	5,684	7,426		
<i>check</i>	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993

Capital expenditure by Municipal Vote (Major) - Chart A9

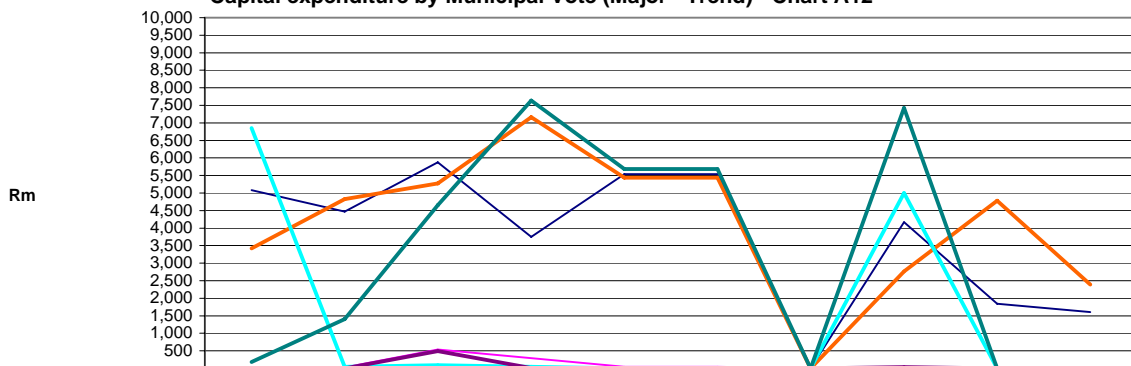


Capital expenditure by Municipal Vote (Minor) - Chart A10



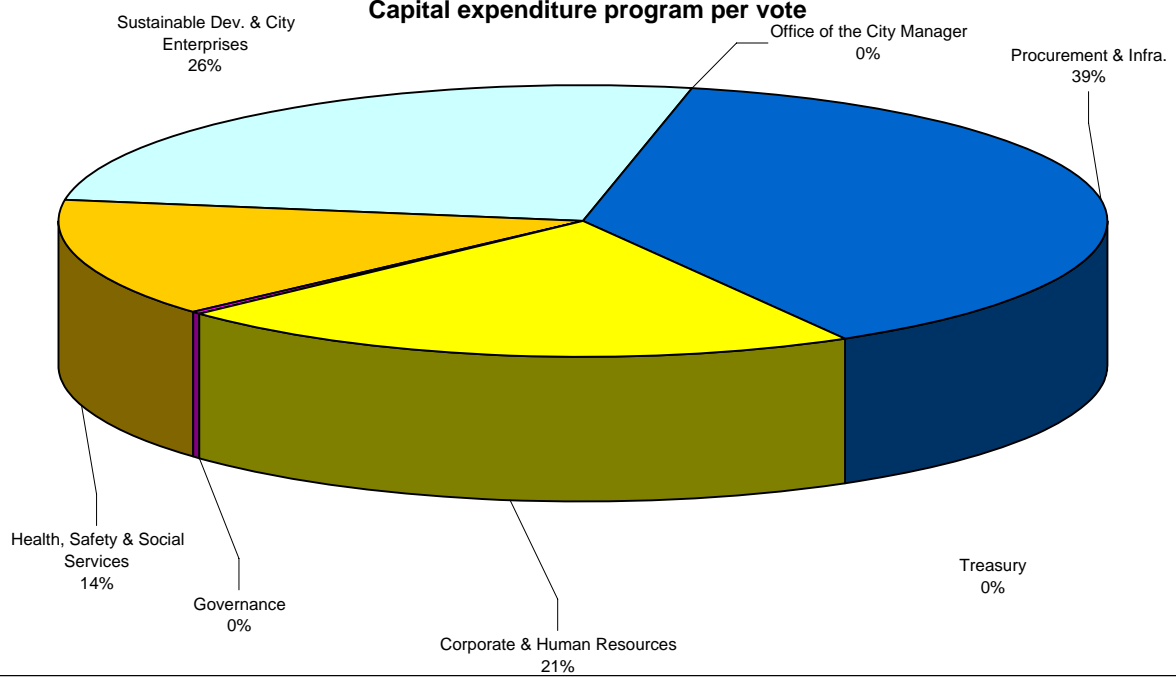
■ Treasury			490	7				40		
□ Sustainable Dev. & City Enterprises	6,850	42	89	46				5,000		
□ Health, Safety & Social Services	3,424	4,826	5,277	7,162	5,435	5,435		2,766	4,779	2,387
■ Governance	32	25	539	293	48	48		9		
■ Corporate & Human Resources	5,086	4,474	5,873	3,748	5,541	5,541		4,171	1,847	1,606

Capital expenditure by Municipal Vote (Major - Trend) - Chart A12

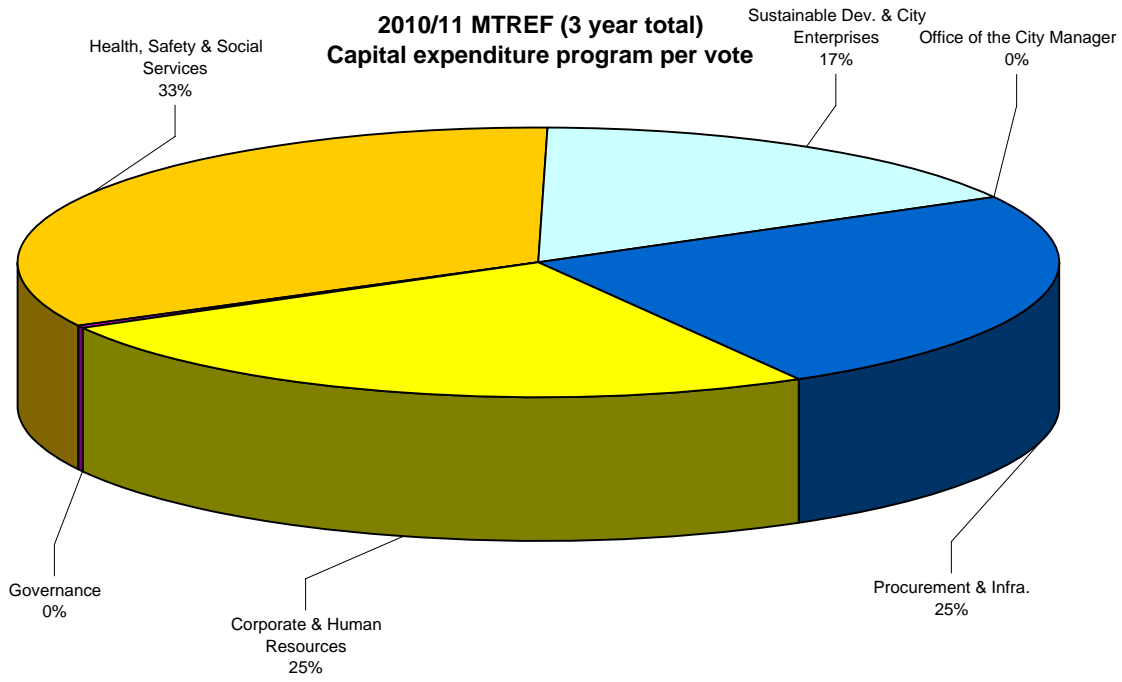


— Corporate & Human Resources	5,086	4,474	5,873	3,748	5,541	5,541		4,171	1,847	1,606
— Governance	32	25	539	293	48	48		9		
— Health, Safety & Social Services	3,424	4,826	5,277	7,162	5,435	5,435		2,766	4,779	2,387
— Sustainable Dev. & City Enterprises	6,850	42	89	46				5,000		
— Treasury			490	7				40		
— Office of the City Manager										
— Procurement & Infra.	178	1,407	4,649	7,639	5,684	5,684		7,426		

**2010/11 Budget Year
Capital expenditure program per vote**

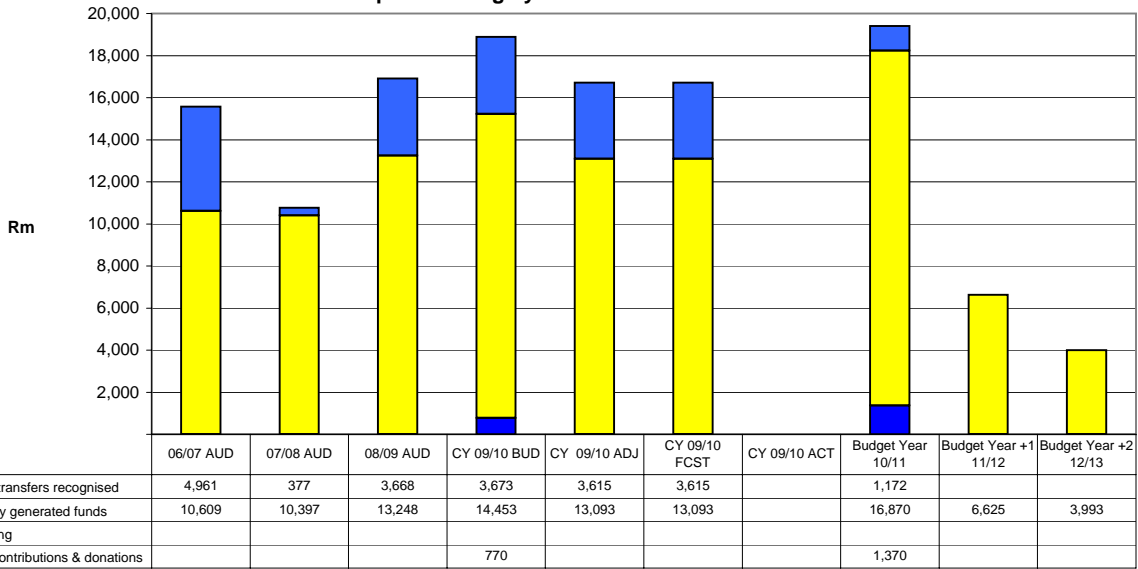


**2010/11 MTREF (3 year total)
Capital expenditure program per vote**



Borrowing									
Internally generated funds	10,609	10,397	13,248	14,453	13,093	13,093	16,870	6,625	3,993
Capital transfers recognised	4,961	377	3,668	3,673	3,615	3,615	1,172		
	15,570	10,774	16,917	18,896	16,708	16,708	19,412	6,625	3,993

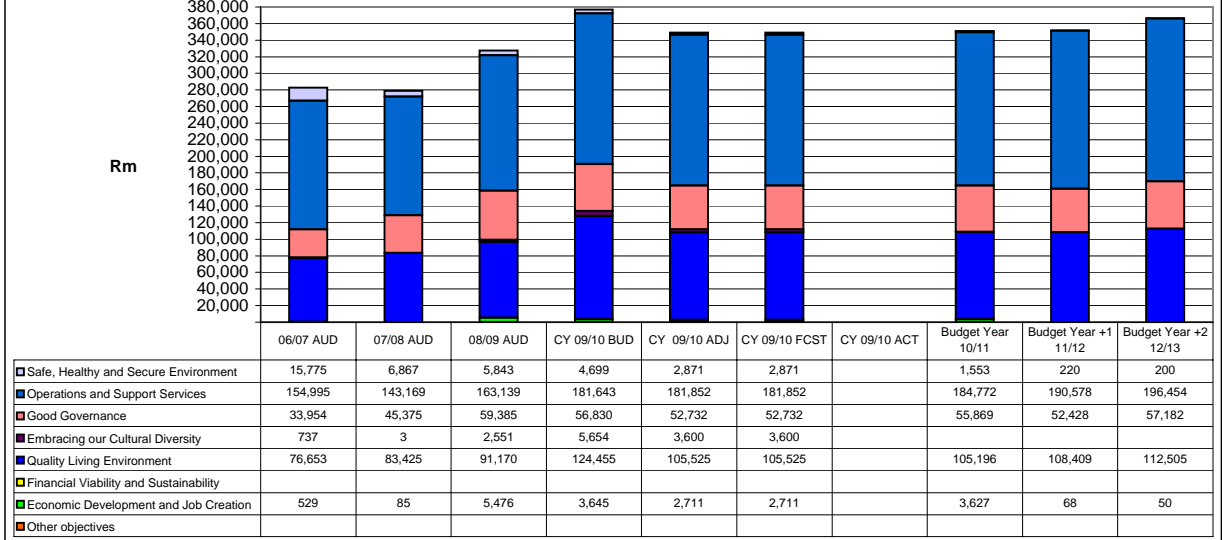
Capital funding by source - Chart A13



IDP Strategic Objective - Revenue

	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Embracing our Cultural Diversity		737	3	2,551	5,654	3,600	3,600			
Empowering our Citizens										
Sustaining the Natural and Built Environment										
Good Governance		33,954	45,375	59,385	56,830	52,732	52,732	55,869	52,428	57,182
Operations and Support Services		154,995	143,169	163,139	181,643	181,852	181,852	184,772	190,578	196,454
Safe, Healthy and Secure Environment		15,775	6,867	5,843	4,699	2,871	2,871	1,553	220	200
Other objectives										
Economic Development and Job Creation		529	85	5,476	3,645	2,711	2,711	3,627	68	50
Financial Viability and Sustainability										
Quality Living Environment		76,653	83,425	91,170	124,455	105,525	105,525	105,196	108,409	112,505
check	282,642	278,924	327,564	376,925	349,290	349,290	351,017	351,702	366,392	

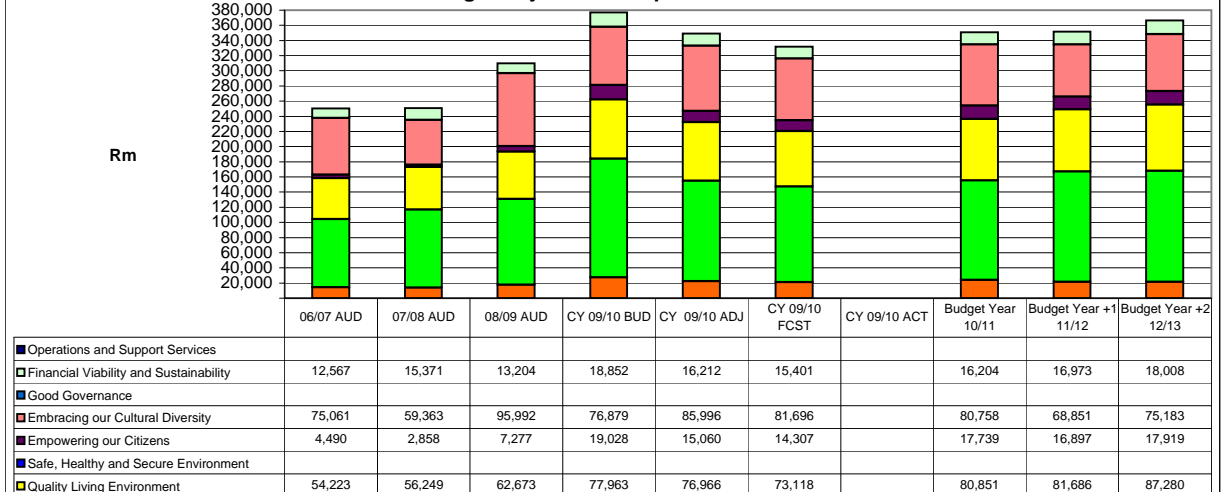
IDP Strategic Objectives - Revenue - Chart A14



IDP Strategic Objective - Expenditure

Sustaining the Natural and Built Environment	14,292	13,919	17,718	27,403	22,317	21,201		24,119	21,696	21,546
Economic Development and Job Creation	89,835	102,917	113,065	156,800	132,739	126,102		131,346	145,599	146,455
Quality Living Environment	54,223	56,249	62,673	77,963	76,966	73,118		80,851	81,686	87,280
Safe, Healthy and Secure Environment										
Empowering our Citizens	4,490	2,858	7,277	19,028	15,060	14,307		17,739	16,897	17,919
Embracing our Cultural Diversity	75,061	59,363	95,992	76,879	85,996	81,696		80,758	68,851	75,183
Good Governance										
Financial Viability and Sustainability	12,567	15,371	13,204	18,852	16,212	15,401		16,204	16,973	18,008
Operations and Support Services										
check	250,468	250,676	309,930	376,925	349,290	331,826	351,017	351,702	366,392	

IDP Strategic Objectives - Expenditure - Chart A15

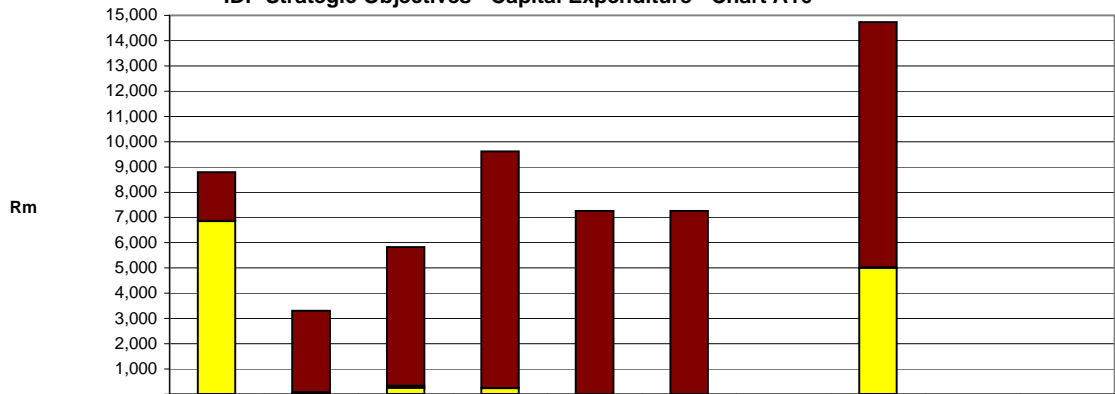


Quality Living Environment	54,223	56,249	62,673	77,963	76,966	73,118		80,851	81,686	87,280
Economic Development and Job Creation	89,835	102,917	113,065	156,800	132,739	126,102		131,346	145,599	146,455
Sustaining the Natural and Built Environment	14,292	13,919	17,718	27,403	22,317	21,201		24,119	21,696	21,546

IDP Strategic Objective - Capital Expenditure

Empowering our Citizens										
Sustaining the Natural and Built Environment										
Good Governance	3,354	2,646	5,276	2,238	4,036	4,036		1,964	1,847	1,606
Safe, Healthy and Secure Environment	3,424	4,815	5,175	7,032	5,419	5,419		2,674	4,779	2,387
Operations and Support Services			640	7				40		
Other objectives										
Financial Viability and Sustainability										
Economic Development and Job Creation	6,850	67	252	239				5,000		
Embracing our Cultural Diversity		11	78					20		
Quality Living Environment	1,942	3,235	5,496	9,379	7,254	7,254		9,714		
<i>check</i>	8,792	3,313	5,826	9,618	7,254	7,254		14,734		

IDP Strategic Objectives - Capital Expenditure - Chart A16

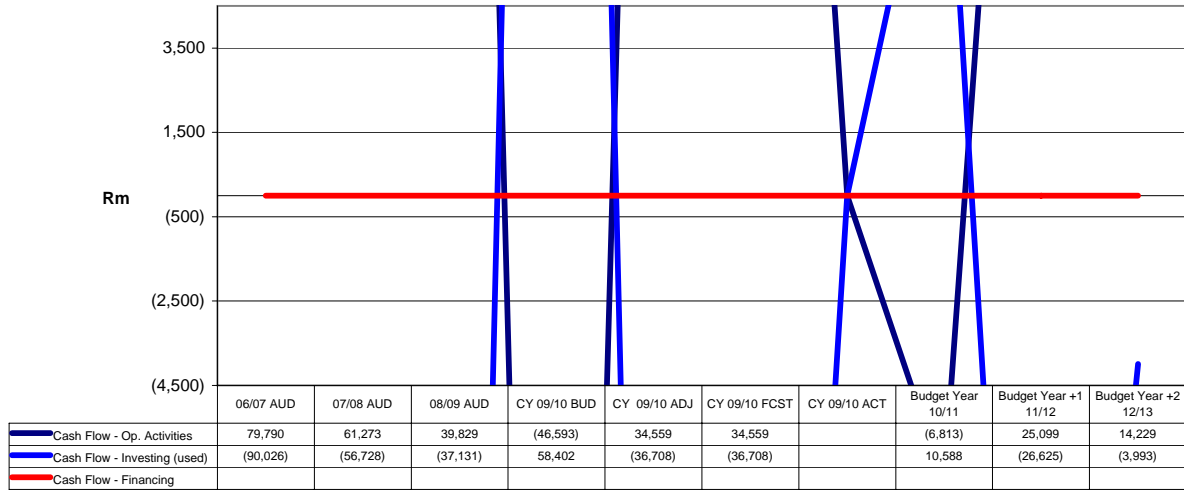


Quality Living Environment	1,942	3,235	5,496	9,379	7,254	7,254		9,714		
Embracing our Cultural Diversity		11	78					20		
Economic Development and Job Creation	6,850	67	252	239				5,000		
Financial Viability and Sustainability										
Other objectives										

Cash flow trend

	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Cash Flow - Op. Activities	79,790	61,273	39,829	(46,593)	34,559	34,559		(6,813)	25,099	14,229
Cash Flow - Investing (used)	(90,026)	(56,728)	(37,131)	58,402	(36,708)	(36,708)		10,588	(26,625)	(3,993)
Cash Flow - Financing										

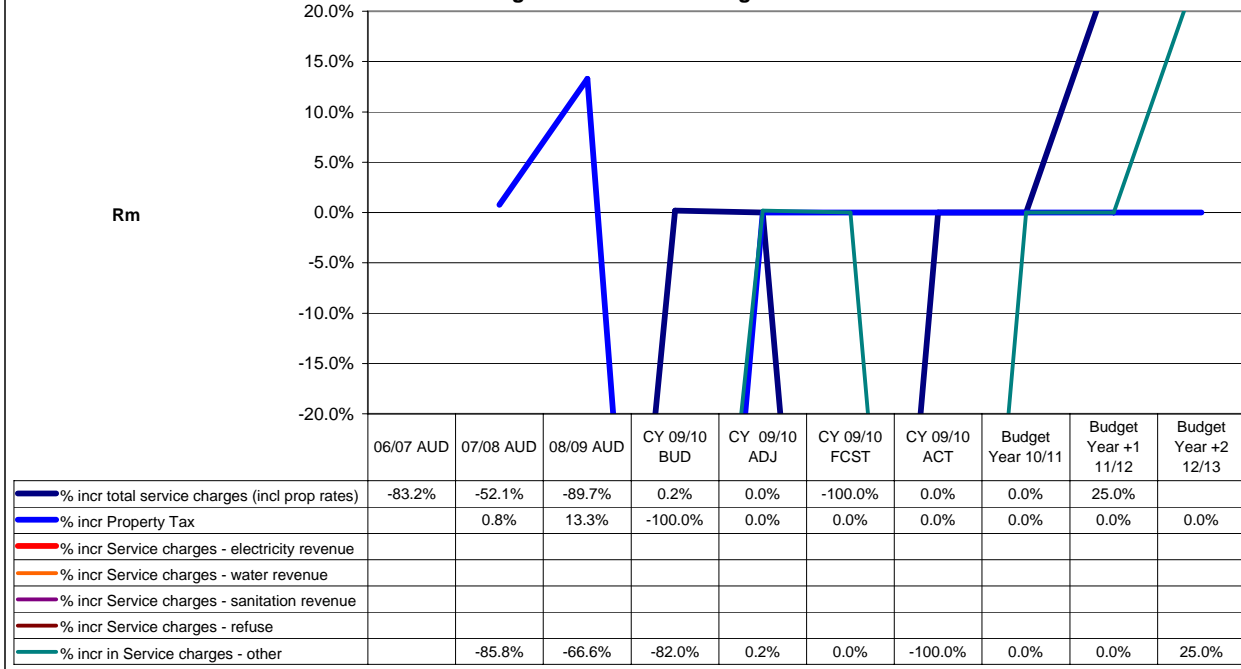
IDP Strategic Objectives - Revenue - Chart A14



Increases in service charges

% incr total service charges (incl prop rates)	-83.2%	-52.1%	-89.7%	0.2%	0.0%	-100.0%	0.0%	0.0%	25.0%
% incr Property Tax	0.8%	13.3%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue									
% incr Service charges - water revenue									
% incr Service charges - sanitation revenue									
% incr Service charges - refuse									
% incr in Service charges - other	-85.8%	-66.6%	-82.0%	0.2%	0.0%	-100.0%	0.0%	0.0%	25.0%

Service charges - Revenue % change - Chart A22



Debt

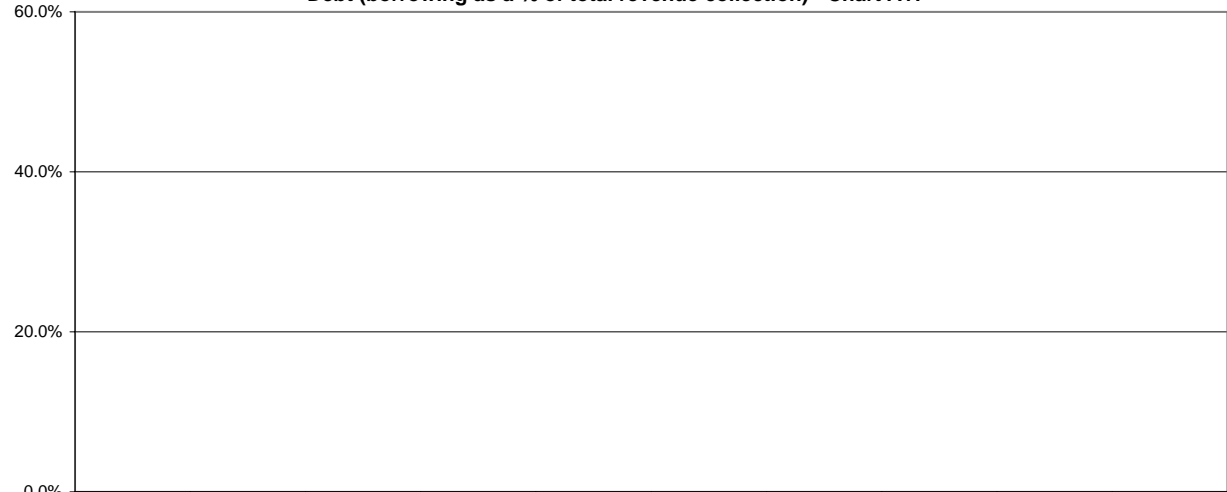
Borrowing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annual Debtors Collection	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O/S Debtors to Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Revenue collection - Chart A18



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Annual Debtors Collection	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
O/S Debtors to Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

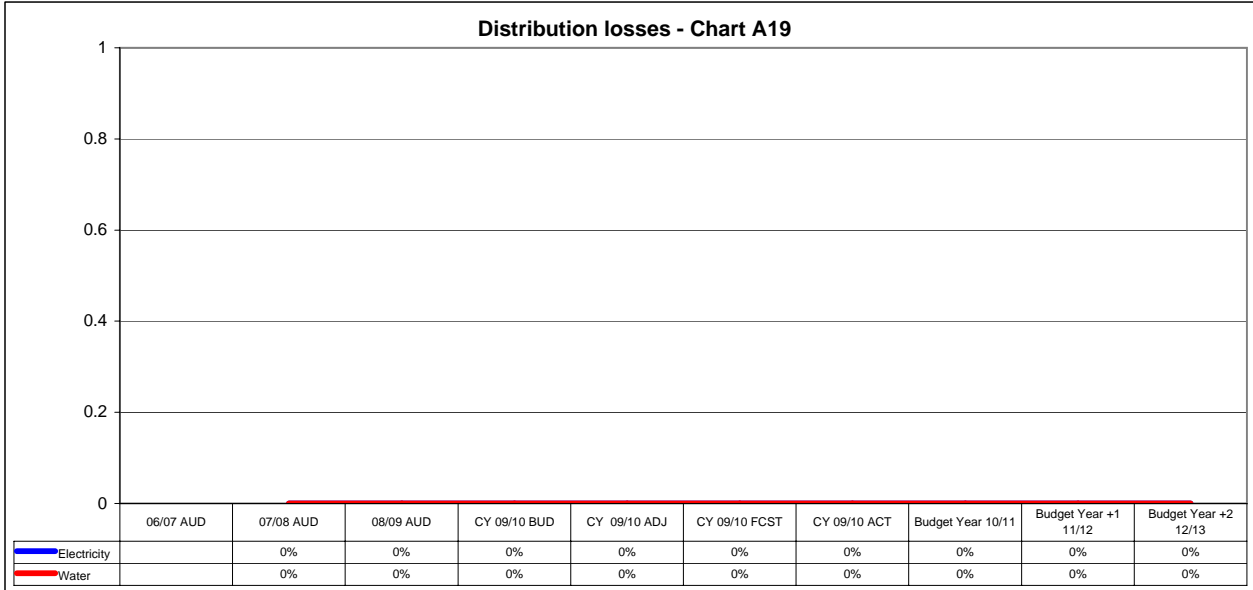
Debt (borrowing as a % of total revenue collection) - Chart A17



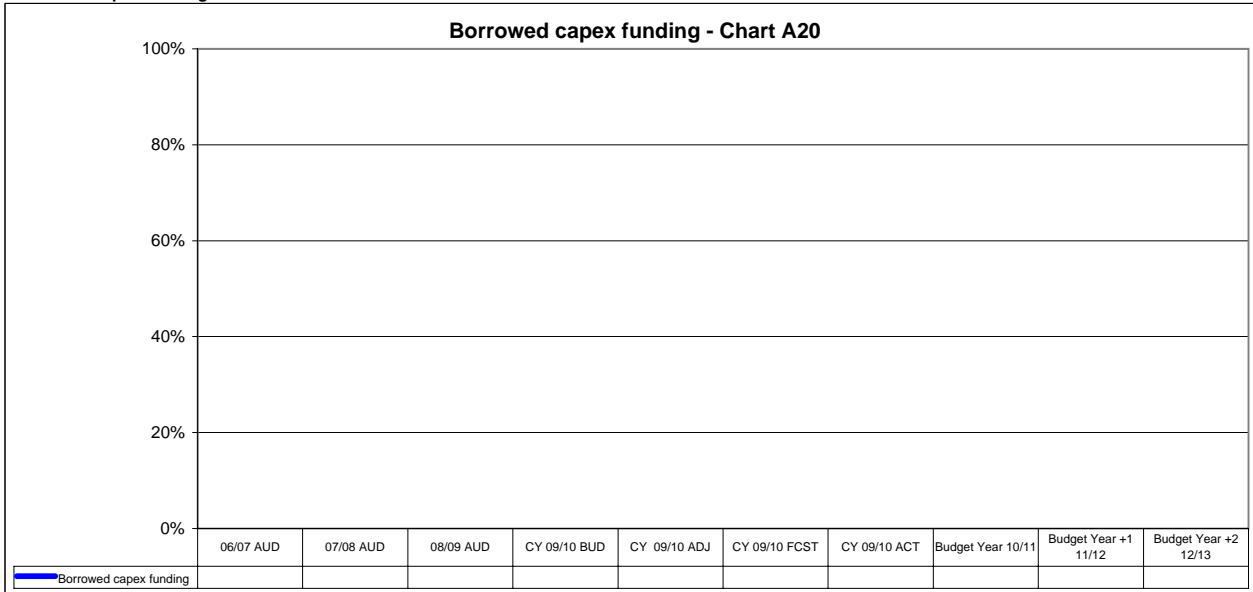
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Borrowing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Distribution losses

Electricity	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Water	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



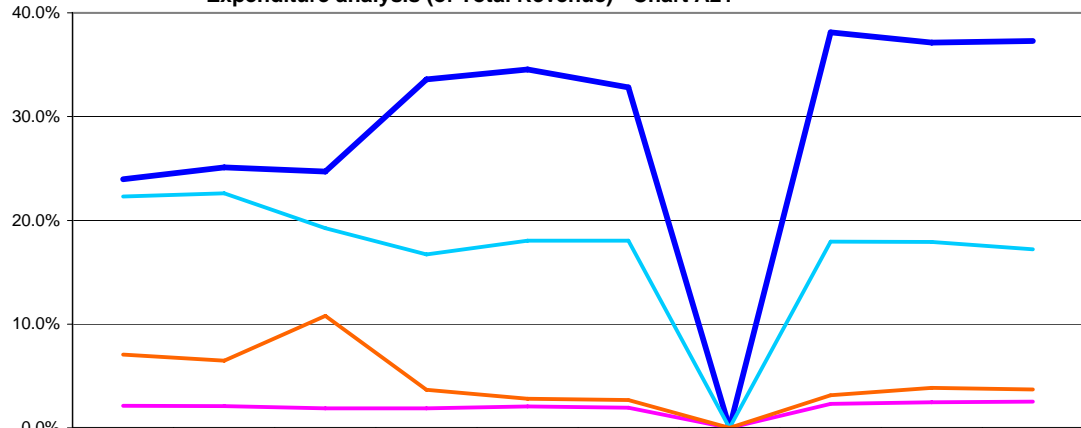
Borrowed capex funding



Expenditure analysis

Employee costs	24.0%	25.1%	24.7%	33.6%	34.6%	32.8%	#DIV/0!	38.1%	37.1%	37.3%
Remuneration	2.1%	2.1%	1.9%	1.9%	2.1%	1.9%	#DIV/0!	2.3%	2.5%	2.5%
Repairs & Maintenance	22.3%	22.6%	19.2%	16.7%	18.0%	18.0%	#DIV/0!	18.0%	17.9%	17.2%
Finance charges & Depreciation	7.1%	6.5%	10.8%	3.7%	2.8%	2.7%	#DIV/0!	3.2%	3.8%	3.7%

Expenditure analysis (of Total Revenue) - Chart A21



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Employee costs	24.0%	25.1%	24.7%	33.6%	34.6%	32.8%	0.0%	38.1%	37.1%	37.3%
Remuneration	2.1%	2.1%	1.9%	1.9%	2.1%	1.9%	0.0%	2.3%	2.5%	2.5%
Repairs & Maintenance	22.3%	22.6%	19.2%	16.7%	18.0%	18.0%	0.0%	18.0%	17.9%	17.2%
Finance charges & Depreciation	7.1%	6.5%	10.8%	3.7%	2.8%	2.7%	0.0%	3.2%	3.8%	3.7%

ANNEXURE "O"

MC.8.11 WORKING FOR WATER: IMPLEMENTING AGENCY AGREEMENT (16/3/1/1)

MAYORAL COMMITTEE : 5 MAY 2010 : ITEM MC.8.11

RESOLVED : That cognisance be taken that-

- (a) The previous three year implementing agency agreement with the Department of Water Affairs has expired and that a new agreement for a one year period has been entered into under cover of a letter stating that new employment contracts have already been entered into with existing Working for Water employees and contractors for a three year period;
- (b) With effect from Thursday, 1 July 2010, the Working for Water project will be transferred from the Department: Engineering and Infrastructure Services to the Department: Regional Development and Planning Services.