



BUDGET: 2011 / 2012 – 2013 / 2014

TABLE OF CONTENTS

SECTION A - BUDGET

- 1 Glossary
- 2 Mayors Report
- 3 Resolutions
- 4 Executive Summary
- 5 Annual budget tables
 - A1 Budget Summary
 - A2 Budgeted Financial Performance – by standard classification
 - A3 Budgeted Financial Performance – by municipal vote
 - A4 Budgeted Financial Performance
 - A5 Budgeted capital Expenditure by vote and Funding
 - A6 Budgeted Financial Position
 - A7 Budgeted Cash Flows
 - A8 Cash backed reserves/accumulated surplus reconciliation
 - A9 Asset Management
 - A10 Basic service delivery measurement
- 6 Overview of annual Budget Process
- 7 Overview of alignment of annual budget with Integrated Development Plan
- 8 Measurable performance objectives and indicators
- 9 Overview of Budget Related Policies and amendments
- 10 Overview of Budget Assumptions
- 11 Overview of Budget Funding
- 12 Expenditure on allocations and grant programmes
- 13 Allocations or grants made by the municipality
- 14 Councillor allowances and employee benefits
- 15 Monthly targets for revenue, expenditure and cash flow
- 16 Capital expenditure detail
- 17 Legislation compliance status
- 18 Municipal Manager’s quality certification

SECTION B – BUDGET

- 1** Operating Budget
- 2** Tariffs
- 3** Supporting Tables
- 4** LGMTEC Assessment

1 Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

MIG – Municipal Infrastructure Grant

Glossary (Cont)

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

2 Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councilors
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the budget for the 2011/2012 financial year as well as the 2012/2013 to 2013/2014 medium term revenue and expenditure framework.

This year's budget is far more detailed and transparent than ever before, in line with national government views as expressed in various local government legislations that more information is better than less. This budget is a first attempt to comply with the new budget regulations.

Generally Recognized Accounting Practice (GRAP), the new standard for municipal accounting and basis upon which AFS are prepared, was introduced in this budget and provision was made for "new" expenditure items like depreciation, employee benefits and other provisions. This "new" expenditure items have a negative effect on the available resources in the short term, but the municipality will benefit in the future from this accounting practices.

The 2011/12 capital budget

The capital budget for next year amounts to R64 million of which only R 10 million is from own revenue. The rest of the capital budget is financed from Grants.

The capital budget can be broken down as follows: Civil services R54.8 million, Corporate Services R2.4 million, Electricity R114 million, Public Safety R8 million, Sport and Recreation R3.7 million and R0.3 million other.

The 2011/12 operating budget

The operating budget for next year amounts to R287 million of which only R238 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget can be broken down as follows: Civil services R65 million, Corporate Services R28 million, Electricity R2 million, Public Safety R1.2 million, Sport and Recreation R18 million, Budget & Treasury Office R 23 million, Community & Social Services R17 million and R14 million other.

Tariff implications of the annual budget

Electricity:

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 20%, lower than the actual bulk cost increase to Council which is 26.7%.

Water:

The water tariff increase will range from $\pm 4.3\%$ to 6.1% .

Rates:

Rates for Residential and Business property will increase by $\pm 17.6\%$ to 22.7% . The new zoning scheme will have a positive impact on rates income as property taxes will now be levied according to the zoning of the property. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial have been adjusted downwards by 21.5% and 15.9% respectively as these property owners will be affected the most by the new zonings.

Sanitation:

The increase of Sanitation Tariffs will be between $\pm 9.3\%$ and 10.8% .

Refuse removal:

The tariff increase for Refuse Removal Tariffs will be $\pm 9\%$. This increase is necessitated by the weekly removal of Garden refuse.

Recommendation:

I hereby recommend the approval of the budget for the 2011/2012 financial year as well as the 2012/2013 to 2013/2014 medium term revenue and expenditure framework.

COUNCILLOR MM GELDENHUYS
EXECUTIVE MAYOR

3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in April 2011 are:

- [a]. That the annual budget of WITZENBERG Municipality for the financial year 2011/2012; and indicative for the two projected years 2012/13 and 2013/14, as set-out in the schedules contained in Section 4, be approved:
 - 1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
 - 1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
 - 1.3 Table A4: Budgeted Financial Performance (revenue by source)
 - 1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.
- [b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2011/2012.
- [c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2011/2012.
- [d]. The measurable performance objectives for revenue from each source reflected in Section 7 are approved for the budget year 2011/2012.
- [e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2011/2012.
- [f]. Council notes the amended Integrated Development Plan adopted on 29 May 2009 reflected as summarised in Section 6.
- [g]. Council notes the performance indicators tabled with the budget for subsequent approval by the Executive Mayor reflected in Section 7.
- [h]. That the new amended budget related policies as reflected in annexure 6 be approved with implementation as from the 1 July 2011 with specific focus on the:
 - i) Property Rates Policy;
 - ii) Credit control and Debt collection Policy;

4 Executive Summary

Introduction

This budget is the first one under the new National Treasury Budget Regulations which calls for more informed and inevitably transparent documentation which accompanies the budget.

Background

The annual price increases by Eskom as well as the implementation of Generally Recognised Accounting Practices (GRAP) have a negative impact on the municipality's ability to deliver services in a sustainable manner.

The average increase in Eskom tariffs is $\pm 20\%$ above the inflation rate. The expected increase for 2011/2012 will be 26.71%. Although the municipality attempts to absorb a portion of the increase, the electricity tariffs charged to municipal customers will be increased by $\pm 20\%$. The only exception is the tariffs charged to indigent consumers for the first 600 kWh per month, the tariff increase is limited to 13.5%.

The effect of GRAP is that the operating budget has to provide for depreciation, future employee benefits and the future rehabilitation of landfill sites. Although the benefits of the mentioned accounting practices are acceptable, it have a negative impact on the cash flow budget, as no provision for these items were made in the past. Depreciation has been excluded from the cash flow forecast, but the impact is that funds are not accumulated to replace assets at the end of its useful lives. The redemption of loans was additionally added to the cash flow forecast as it is not regarded as an operating expense in terms of GRAP.

Past performance

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

Budget Summary

The Municipality's 2011/12 budget amounts to R 351 800 561, represented by a Capital Budget of R 64 558 529 and an Operating Budget of R 287 242 032.

The total budget (operating and capital) will be financed from own income R 248 546 755 and Government Grants R 103 253 806

Revenue / tariff increases

- Rates for Residential and Business property will increase by $\pm 17.6\%$ to 22.7%. The new zoning scheme will have a positive impact on rates income as property taxes will now be levied according to the zoning of the property. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial have been adjusted

downwards by 21.5% and 15.9% respectively as these property owners will be affected the most by the new zonings.

- The increase of Water Tariffs will range from \pm 4.3% to 6.1%.
- The increase of Sanitation Tariffs will be between \pm 9.3% and 10.8%.
- The tariff increase for Refuse Removal Tariffs will be \pm 9%. This increase is necessitated by the weekly removal of Garden refuse.
- The tariff increase for Electricity Tariffs will be between \pm 13.5% and 20.4%. This increase is due to the 26.71% expected increase in electricity tariffs charged by Eskom.

Expenditure category increases

Salaries and Wages (including increments)	- 2.0%
Remuneration of councillors	- 8.5%
Debt Impairment	- 18.2%
Depreciation	- 63.0%
Finance Charges (decrease)	- 7.5%
Bulk Purchases (Water and Electricity)	- 26.0%
Contracted services	- 3.6%
Transfers and grants (decrease)	- 6.6%
Other Expenses	- 2.1%

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all income sources.

The financing of capital expenditure from own funds (CRR) totals R 10 036 424. This amount represents an decrease to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding ex Capital Grants represents a significant portion (84.4%) of the Municipality's Capital Budget in 2011/12 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2011/12 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

Financial position and MTREF strategy

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

Integrated Development Plan & Priorities

The Strategic priorities as per the IDP and the financial information as per the 2011/2012 budget are as follows:

Strategic priority	Revenue	Operating Expenditure	Capital Expenditure
Sustainable Human Settlements	240 240 993	204 206 066	64 963 787
Financial Viability	89 475 356	28 724 326	2 158 611
Local Economic Development	6 063 344	9 400 423	133 724
Good Governance	2 190 122	37 342 772	430 000
Strategic Partnerships	3 510 385	7 568 445	10 366

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

Effect of the annual budget

The annual budget for 2010/11 to 2012/13 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

Financial performance

Revenue by source	Amount
Property rates	39 309 098
Property rates - penalties & collection charges	675 000
Service charges - electricity revenue	126 914 427
Service charges - water revenue	27 622 774
Service charges - sanitation revenue	11 531 333
Service charges - refuse revenue	13 337 237
Service charges - other	1 542 560
Rental of facilities and equipment	7 282 346
Interest earned - external investments	1 846 488
Interest earned - outstanding debtors	3 904 743
Dividends received	0
Fines	2 046 028
Licenses and permits	230 349
Agency services	2 702 124
Transfers recognized - operational	48 731 701
Other revenue	2 497 576
Gains on disposal of PPE	1 771
TOTAL	290 175 555

Operating Expenditure By Type	
Employee related costs	96 419 022
Remuneration of councillors	6 579 815
Debt impairment	9 858 239
Depreciation & asset impairment	15 884 067
Finance charges	9 785 138
Bulk purchases	96 315 356
Other materials	0
Contracted services	8 429 228
Transfers and grants	1 037 750
Other expenditure	42 933 417
Loss on disposal of PPE	0
Total Expenditure	287 242 032

Capital expenditure by Vote	
Budget & Treasury Office	44 628
Civil Services	57 929 127
Community & Social Services	244 188
Corporate Services	2 465 000
Electricity	2 048 025
Executive & Council	0
Housing	624
Planning	3 150
Public Safety	1 263 131
Sport & Recreation	3 698 661
Total Expenditure	67 696 534

The National, Provincial and District Context

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

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2011 in the MTEF period:

NATIONAL ALLOCATIONS	AMOUNT 2011/2012	AMOUNT 2012/2013	AMOUNT 2013/2014
	R'000	R'000	R'000
EQUITABLE SHARE	40 561	44 855	47 781
Equitable share Formula	39 177	43 394	46 235
Special contribution toward Councillor Remuneration	1 384	1 461	1 546
INFRASTRUCTURE GRANTS ALLOCATIONS	18 229	22 164	23 383
MIG	18 229	22 164	23 383
INEP	0	0	0
ALLOCATIONS-IN-KIND	17 115	202	158
RBIG	17 000		
INEP (Towards Eskom)	115	202	158
SPECIFIC PURPOSE RECURRENT ALLOCATIONS	2 450	2 250	2 250
LG FMG	1 250	1 250	1 250
MSIG	1 200	1 000	1 000
GRAND TOTAL	78 355	69 471	73 572

It is of concern that the equitable share allocation for 2011/2012 is less than the indicative amount as per the 2010 DORA.

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

PROVINCIAL ALLOCATIONS	AMOUNT 2011/2012	AMOUNT 2012/2013	AMOUNT 2013/2014
	R'000	R'000	R'000
DEPARTMENT OF HUMAN SETTLEMENTS	18 680	17 857	18 823
IHSDG	18 680	17 857	18 823
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	1 665	1 213	1 238
MAINTENANCE OF PROCLAIMED ROADS	665	0	0
PUBLIC TRANSPORT INFRASTRUCTURE	1 000	1 213	1 238
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT	608	0	0
LIBRARY SERVICES	608	0	0
DEVELOPMENT OF SPORT AND RECREATION FACILITIES	0	0	0
DEPARTMENT OF LOCAL GOVERNMENT	208	216	224
THUSONG (Multi-purpose) CENTRES	0	0	0
CDW OPERATIONAL SUPPORT	208	216	224
GRAND TOTAL	21 161	19 286	20 285

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

Budget-related policies

The only key amendment to the budget related policies is the amendment of the credit control policy to provide that the cost incurred in collecting outstanding amounts can be recovered from the defaulter. The effect of the amendment is that paying consumers no longer have to pay to collect money from non-paying consumers.

5 Annual budget Tables

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

WC022 Witzenberg - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands										
Financial Performance										
Property rates	20 894	21 926	27 409	31 302	28 308	30 460	30 460	39 984	43 138	45 611
Service charges	103 923	114 640	137 686	157 583	160 418	114 637	114 637	180 948	205 821	215 013
Investment revenue	2 151	7 602	3 732	1 546	2 377	2 736	2 736	1 846	1 855	1 857
Transfers recognised - operational	19 840	67 291	61 433	42 439	50 454	40 824	40 824	48 732	61 953	72 008
Other own revenue	17 252	16 446	15 570	20 750	16 077	11 131	11 131	18 665	20 934	21 982
Total Revenue (excluding capital transfers and contributions)	164 061	227 905	245 830	253 620	257 633	199 787	199 787	290 176	333 701	356 471
Employee costs	54 015	60 205	70 425	94 540	85 895	65 952	65 952	96 419	105 278	114 975
Remuneration of councillors	4 552	4 980	5 087	6 063	6 063	4 774	4 774	6 580	7 106	7 675
Depreciation & asset impairment	-	4 708	6 625	9 743	11 677	11 629	11 629	15 884	18 623	20 627
Finance charges	12 726	14 422	12 369	10 584	10 397	3 157	3 157	9 785	9 117	9 496
Materials and bulk purchases	36 616	45 654	61 491	76 426	76 426	64 842	64 842	96 315	120 673	125 403
Transfers and grants	561	528	851	1 111	1 096	1 032	1 032	1 038	1 102	1 155
Other expenditure	48 292	97 476	95 322	58 530	68 086	56 056	56 056	61 221	76 935	84 729
Total Expenditure	156 762	227 973	252 169	256 998	259 640	207 443	207 443	287 242	338 835	364 060
Surplus/(Deficit)	7 299	(68)	(6 340)	(3 378)	(2 006)	(7 656)	(7 656)	2 934	(5 134)	(7 589)
Transfers recognised - capital	-	11 604	17 460	53 716	59 661	34 521	34 521	54 522	28 418	21 666
Contributions recognised - capital & contributed assets	-	-	360	-	50	50	50	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Capital expenditure & funds sources										
Capital expenditure	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864
Transfers recognised - capital	-	-	-	48 809	52 812	53 717	53 717	57 360	28 918	21 076
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	470	470	470	470	-	-	-
Internally generated funds	-	-	-	23 077	22 214	22 271	22 271	10 336	10 107	5 788
Total sources of capital funds	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864
Financial position										
Total current assets	45 152	64 930	74 205	47 941	65 651	65 651	65 651	66 925	64 414	73 202
Total non current assets	75 375	129 874	152 851	214 397	216 724	216 724	216 724	268 770	289 285	292 104
Total current liabilities	48 136	57 040	75 348	29 551	73 167	73 167	73 167	71 251	70 978	71 816
Total non current liabilities	59 618	100 626	103 341	99 606	100 009	100 009	100 009	97 252	93 959	89 939
Community wealth/Equity	12 773	37 139	48 368	133 182	109 240	109 240	109 240	167 231	188 801	203 441
Cash flows										
Net cash from (used) operating	42 015	20 911	48 023	61 216	69 306	42 945	42 945	72 543	43 843	43 321
Net cash from (used) investing	(26 564)	(16 855)	(29 582)	(72 234)	(75 082)	(75 082)	(75 082)	(67 360)	(38 751)	(26 641)
Net cash from (used) financing	(9 688)	8 742	(7 511)	(5 279)	(7 723)	(7 723)	(7 723)	(7 221)	(7 799)	(8 425)
Cash/cash equivalents at the year end	19 775	32 573	43 503	51 325	30 003	3 643	3 643	27 965	25 258	33 513
Cash backing/surplus reconciliation										
Cash and investments available	23 240	32 573	43 502	23 365	30 003	30 003	30 003	27 965	25 258	33 513
Application of cash and investments	49 045	90 492	126 029	66 634	127 195	127 391	127 391	124 085	122 695	128 137
Balance - surplus (shortfall)	(25 806)	(57 919)	(82 526)	(43 269)	(97 192)	(97 388)	(97 388)	(96 120)	(97 437)	(94 624)
Asset management										
Asset register summary (WDV)	-	286	227	62 613	63 963	64 973	116 905	116 905	137 367	140 183
Depreciation & asset impairment	-	4 708	6 625	9 743	11 677	11 629	15 884	15 884	18 623	20 627
Renewal of Existing Assets	-	-	-	8 075	5 628	5 636	3 599	3 599	3 888	3 920
Repairs and Maintenance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Free services										
Cost of Free Basic Services provided	1 271	5 980	8 800	13 708	14 700	14 901	15 353	15 353	17 373	18 971
Revenue cost of free services provided	4 909	7 652	10 741	16 083	17 758	17 757	18 442	18 442	20 691	22 574
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	1 142	1 488	2 190	2 190	2 190	2 330	2 408	2 408	2 441	2 450
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard									
Governance and administration	26 376	36 017	40 415	48 522	48 871	43 791	55 200	55 019	57 927
Executive and council	750	922	1 058	1 205	1 205	1 170	1 384	1 461	1 546
Budget and treasury office	23 434	33 652	36 750	41 936	40 446	37 080	50 363	51 955	54 644
Corporate services	2 192	1 442	2 606	5 380	7 220	5 541	3 453	1 603	1 737
Community and public safety	24 726	69 685	61 935	48 921	55 766	41 464	51 850	67 493	77 245
Community and social services	16 800	21 501	29 324	37 054	37 076	32 331	40 278	43 915	46 776
Sport and recreation	6 264	5 515	6 128	10 384	12 841	4 317	9 212	7 348	8 010
Public safety	876	1 353	644	2 816	851	(16)	2 038	4 030	3 284
Housing	765	41 317	25 839	(1 333)	4 999	4 832	322	12 200	19 175
Health	22	-	-	-	-	-	-	-	-
Economic and environmental services	3 964	7 464	7 223	14 279	18 089	12 125	17 721	14 067	10 635
Planning and development	930	1 424	882	1 890	2 100	1 562	1 053	1 110	1 194
Road transport	3 033	6 041	6 340	12 389	15 989	10 563	16 668	12 957	9 441
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	108 994	126 343	154 077	195 615	194 618	136 978	219 927	225 539	232 330
Electricity	59 059	72 782	91 733	109 910	110 720	77 553	127 345	150 687	158 071
Water	24 274	25 678	32 556	45 244	45 415	30 795	52 226	37 746	41 632
Waste water management	12 080	14 744	16 000	25 156	24 711	16 968	25 587	21 665	16 820
Waste management	13 581	13 140	13 788	15 305	13 772	11 661	14 769	15 441	15 807
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	164 061	239 509	263 649	307 336	317 344	234 358	344 698	362 119	378 137

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

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure - Standard									
Governance and administration	35 954	45 201	57 998	59 792	58 283	46 148	60 326	65 876	68 139
Executive and council	6 748	7 546	9 450	10 206	10 996	8 749	10 763	11 432	12 327
Budget and treasury office	17 028	17 921	25 177	24 753	22 671	20 072	23 488	27 121	26 554
Corporate services	12 178	19 733	23 370	24 833	24 615	17 327	26 075	27 323	29 259
Community and public safety	26 882	66 592	52 865	38 411	41 784	31 500	40 810	56 652	67 617
Community and social services	11 172	7 900	9 140	12 257	12 158	8 439	13 585	14 856	16 352
Sport and recreation	10 423	11 740	12 193	15 648	15 738	12 551	17 927	19 736	21 434
Public safety	3 738	4 530	4 665	7 391	7 275	4 768	7 015	7 728	8 313
Housing	1 529	42 422	26 866	3 114	6 614	5 742	2 283	14 331	21 518
Health	21	-	-	-	-	-	-	-	-
Economic and environmental services	10 911	11 942	11 729	18 884	19 204	13 303	21 683	23 171	25 245
Planning and development	3 481	4 226	4 093	6 914	6 998	4 102	5 915	6 395	6 941
Road transport	7 081	7 465	7 190	11 287	11 542	8 712	15 064	16 009	17 470
Environmental protection	349	251	445	683	663	489	704	766	833
Trading services	92 670	103 851	129 154	139 410	139 868	116 014	163 872	192 553	202 454
Electricity	47 324	56 025	73 322	91 124	92 640	75 874	111 140	136 319	142 059
Water	21 185	12 873	17 349	15 846	15 550	12 049	18 160	18 698	19 970
Waste water management	12 136	12 319	15 525	15 066	14 858	13 667	15 981	17 615	19 304
Waste management	12 026	22 634	22 958	17 374	16 820	14 424	18 591	19 921	21 121
Other	385	386	424	501	501	478	550	583	606
Total Expenditure - Standard	166 803	227 973	252 169	256 998	259 640	207 443	287 242	338 835	364 060
Surplus/(Deficit) for the year	(2 742)	11 536	11 480	50 338	57 705	26 914	57 456	23 284	14 077

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

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard									
Municipal governance and administration	26 376	36 017	40 415	48 522	48 871	43 791	55 200	55 019	57 927
Executive and council	750	922	1 058	1 205	1 205	1 170	1 384	1 461	1 546
<i>Mayor and Council</i>	750	889	1 058	1 205	1 205	1 170	1 384	1 461	1 546
<i>Municipal Manager</i>	-	33	-	-	-	-	-	-	-
Budget and treasury office	23 434	33 652	36 750	41 936	40 446	37 080	50 363	51 955	54 644
Corporate services	2 192	1 442	2 606	5 380	7 220	5 541	3 453	1 603	1 737
<i>Human Resources</i>	-	572	-	387	387	387	410	434	451
<i>Information Technology</i>	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	2 192	780	2 606	4 993	6 833	5 154	3 043	1 169	1 285
<i>Other Admin</i>	-	90	-	-	-	-	-	-	-
Community and public safety	24 726	69 685	61 935	48 921	55 766	41 464	51 850	67 493	77 245
Community and social services	16 800	21 501	29 324	37 054	37 076	32 331	40 278	43 915	46 776
<i>Libraries and Archives</i>	330	505	458	616	608	633	648	42	44
<i>Museums & Art Galleries etc</i>	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>	199	248	185	259	259	303	281	298	310
<i>Cemeteries & Crematoriums</i>	152	177	152	69	68	153	(1)	(0)	(2)
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	-	-	-	-	-	-	-	-
<i>Other Social</i>	16 119	20 570	28 530	36 110	36 140	31 243	39 350	43 575	46 424
Sport and recreation	6 264	5 515	6 128	10 384	12 841	4 317	9 212	7 348	8 010
Public safety	876	1 353	644	2 816	851	(16)	2 038	4 030	3 284
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Fire</i>	2	(1)	-	2	2	0	1	1	1
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	590	-	-	-	-	-	870	-
<i>Other</i>	874	764	644	2 814	849	(17)	2 037	3 159	3 283
Housing	765	41 317	25 839	(1 333)	4 999	4 832	322	12 200	19 175
Health	22	-	-	-	-	-	-	-	-
<i>Clinics</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	22	-	-	-	-	-	-	-	-
Economic and environmental services	3 964	7 464	7 223	14 279	18 089	12 125	17 721	14 067	10 635
Planning and development	930	1 424	882	1 890	2 100	1 562	1 053	1 110	1 194
<i>Economic Development/Planning</i>	-	-	-	330	330	83	88	88	132
<i>Town Planning/Building enforcement</i>	871	1 359	821	1 244	1 454	1 347	895	948	985
<i>Licensing & Regulation</i>	59	65	62	316	316	133	70	74	77
Road transport	3 033	6 041	6 340	12 389	15 989	10 563	16 668	12 957	9 441
<i>Roads</i>	576	3 606	3 619	9 689	13 289	8 001	13 806	9 926	6 291
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	2 457	2 435	2 721	2 700	2 700	2 562	2 862	3 031	3 150
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Trading services	108 994	126 343	154 077	195 615	194 618	136 978	219 927	225 539	232 330
Electricity	59 059	72 782	91 733	109 910	110 720	77 553	127 345	150 687	158 071
<i>Electricity Distribution</i>	59 059	72 782	91 733	109 910	110 720	77 553	127 345	150 687	158 071
<i>Electricity Generation</i>	-	-	-	-	-	-	-	-	-
Water	24 274	25 678	32 556	45 244	45 415	30 795	52 226	37 746	41 632
<i>Water Distribution</i>	23 062	25 304	28 622	43 665	45 265	30 645	52 013	34 902	35 492
<i>Water Storage</i>	1 212	374	3 934	1 579	150	150	213	2 845	6 140
Waste water management	12 080	14 744	16 000	25 156	24 711	16 968	25 587	21 665	16 820
<i>Sewerage</i>	12 080	13 091	12 617	20 382	19 626	14 197	22 030	20 101	15 734
<i>Storm Water Management</i>	-	1 653	3 383	4 773	5 085	2 771	3 557	1 564	1 086
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
Waste management	13 581	13 140	13 788	15 305	13 772	11 661	14 769	15 441	15 807
<i>Solid Waste</i>	13 581	13 140	13 788	15 305	13 772	11 661	14 769	15 441	15 807
Other	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	164 061	239 509	263 649	307 336	317 344	234 358	344 698	362 119	378 137

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

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure - Standard									
Municipal governance and administration	35 954	45 201	57 998	59 792	58 283	46 148	60 326	65 876	68 139
Executive and council	6 748	7 546	9 450	10 206	10 996	8 749	10 763	11 432	12 327
<i>Mayor and Council</i>	5 659	6 765	7 467	8 770	8 831	7 180	9 381	9 926	10 683
<i>Municipal Manager</i>	1 089	781	1 983	1 436	2 166	1 569	1 382	1 507	1 643
Budget and treasury office	17 028	17 921	25 177	24 753	22 671	20 072	23 488	27 121	26 554
Corporate services	12 178	19 733	23 370	24 833	24 615	17 327	26 075	27 323	29 259
<i>Human Resources</i>	3 499	8 130	10 142	9 229	9 337	6 463	10 165	10 251	10 830
<i>Information Technology</i>	1 033	680	519	1 089	1 021	779	1 304	1 441	1 471
<i>Property Services</i>	1 252	2 981	3 229	2 638	2 619	1 383	2 748	2 872	3 124
<i>Other Admin</i>	6 394	7 942	9 480	11 876	11 638	8 703	11 857	12 760	13 835
Community and public safety	26 882	66 592	52 865	38 411	41 784	31 500	40 810	56 652	67 617
Community and social services	11 172	7 900	9 140	12 257	12 158	8 439	13 585	14 856	16 352
<i>Libraries and Archives</i>	2 735	3 079	3 582	4 873	4 875	3 231	4 921	5 365	5 855
<i>Museums & Art Galleries etc</i>	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>	1 641	1 910	2 073	2 626	2 603	1 989	2 989	3 316	3 665
<i>Cemeteries & Crematoriums</i>	1 218	1 396	1 560	1 813	1 794	1 341	2 044	2 234	2 461
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	-	-	-	-	-	-	-	-
<i>Other Social</i>	5 578	1 516	1 925	2 945	2 886	1 878	3 632	3 941	4 371
Sport and recreation	10 423	11 740	12 193	15 648	15 738	12 551	17 927	19 736	21 434
Public safety	3 738	4 530	4 665	7 391	7 275	4 768	7 015	7 728	8 313
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Fire</i>	864	997	999	2 074	1 960	1 103	1 745	1 943	2 083
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	666	957	1 037	1 221	1 321	1 014	1 256	1 402	1 487
<i>Other</i>	2 208	2 576	2 629	4 096	3 993	2 650	4 014	4 383	4 743
Housing	1 529	42 422	26 866	3 114	6 614	5 742	2 283	14 331	21 518
Health	21	-	-	-	-	-	-	-	-
<i>Clinics</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	21	-	-	-	-	-	-	-	-
Economic and environmental services	10 911	11 942	11 729	18 884	19 204	13 303	21 683	23 171	25 245
Planning and development	3 481	4 226	4 093	6 914	6 998	4 102	5 915	6 395	6 941
<i>Economic Development/Planning</i>	1 592	1 714	1 939	3 005	3 057	1 932	2 566	2 765	3 012
<i>Town Planning/Building enforcement</i>	1 880	2 490	2 120	3 864	3 896	2 134	3 297	3 577	3 873
<i>Licensing & Regulation</i>	10	22	34	44	45	36	52	54	56
Road transport	7 081	7 465	7 190	11 287	11 542	8 712	15 064	16 009	17 470
<i>Roads</i>	5 887	5 975	5 939	8 979	9 166	7 253	12 416	13 118	14 316
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	1 194	1 490	1 251	2 308	2 377	1 459	2 647	2 891	3 155
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	349	251	445	683	663	489	704	766	833
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	349	251	445	683	663	489	704	766	833
Trading services	92 670	103 851	129 154	139 410	139 868	116 014	163 872	192 553	202 454
Electricity	47 324	56 025	73 322	91 124	92 640	75 874	111 140	136 319	142 059
<i>Electricity Distribution</i>	47 222	55 909	73 228	90 953	92 469	75 777	110 964	136 129	141 854
<i>Electricity Generation</i>	102	117	94	171	171	97	176	190	205
Water	21 185	12 873	17 349	15 846	15 550	12 049	18 160	18 698	19 970
<i>Water Distribution</i>	6 942	7 358	11 000	10 367	10 400	9 238	13 276	14 018	14 804
<i>Water Storage</i>	14 243	5 515	6 350	5 479	5 150	2 811	4 885	4 679	5 166
Waste water management	12 136	12 319	15 525	15 066	14 858	13 667	15 981	17 615	19 304
<i>Sewerage</i>	9 556	9 321	12 407	10 687	10 897	10 491	11 473	12 698	13 967
<i>Storm Water Management</i>	1 859	2 262	2 301	3 419	3 063	2 438	3 442	3 758	4 072
<i>Public Toilets</i>	720	736	817	959	898	738	1 066	1 160	1 265
Waste management	12 026	22 634	22 958	17 374	16 820	14 424	18 591	19 921	21 121
<i>Solid Waste</i>	12 026	22 634	22 958	17 374	16 820	14 424	18 591	19 921	21 121
Other	385	386	424	501	501	478	550	583	606
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	385	386	424	501	501	478	550	583	606
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	166 803	227 973	252 169	256 998	259 640	207 443	287 242	338 835	364 060
Surplus/(Deficit) for the year	(2 742)	11 536	11 480	50 338	57 705	26 914	57 456	23 284	14 077

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

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Revenue by Vote									
Budget & Treasury Office	23 456	33 652	36 750	41 936	40 446	37 080	50 363	51 955	54 644
Civil Services	50 511	57 167	65 963	95 393	97 186	67 425	106 388	84 778	80 550
Community & Social Services	16 859	21 566	29 386	37 370	37 391	32 464	40 348	43 990	46 853
Corporate Services	2 942	2 331	3 665	6 586	8 426	6 711	4 837	3 064	3 283
Electricity	59 059	73 371	91 733	109 910	110 720	77 553	127 345	151 557	158 071
Executive & Council	-	33	-	330	330	83	-	-	-
Housing	765	41 317	25 839	(1 333)	4 999	4 832	322	12 200	19 175
Planning	871	1 359	821	1 244	1 454	1 347	983	1 036	1 117
Public Safety	3 333	3 198	3 365	5 517	3 551	2 546	4 900	6 191	6 434
Sport & Recreation	6 264	5 515	6 128	10 384	12 841	4 317	9 212	7 348	8 010
Total Revenue by Vote	164 061	239 509	263 649	307 336	317 344	234 358	344 698	362 119	378 137
Expenditure by Vote to be appropriated									
Budget & Treasury Office	17 049	17 921	25 177	24 753	22 671	20 072	23 488	27 121	26 554
Civil Services	51 234	53 801	61 771	57 265	56 393	47 393	65 148	69 352	74 710
Community & Social Services	12 939	9 719	11 441	15 602	15 513	10 643	17 032	18 598	20 430
Corporate Services	14 656	22 439	25 056	26 239	26 249	19 077	27 981	29 137	31 110
Electricity	48 689	57 654	75 234	93 952	95 289	77 814	113 747	139 196	145 150
Executive & Council	4 138	4 722	7 431	8 082	8 946	6 805	7 783	8 416	9 094
Housing	1 529	42 422	26 866	3 114	6 614	5 742	2 283	14 331	21 518
Planning	1 880	2 490	2 120	3 864	3 896	2 134	3 445	3 731	4 079
Public Safety	4 266	5 063	4 879	8 478	8 330	5 213	8 407	9 216	9 981
Sport & Recreation	10 423	11 740	12 193	15 648	15 738	12 551	17 927	19 736	21 434
Total Expenditure by Vote	166 803	227 973	252 169	256 998	259 640	207 443	287 242	338 835	364 060
Surplus/(Deficit) for the year	(2 742)	11 536	11 480	50 338	57 705	26 914	57 456	23 284	14 077

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

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Revenue by Vote									
Budget & Treasury Office	23 456	33 652	36 750	41 936	40 446	37 080	50 363	51 955	54 644
Property Rates	19 644	21 926	27 409	34 473	28 648	30 601	40 455	43 632	46 130
Financial Administration	3 779	11 686	9 222	7 328	11 662	6 447	9 766	8 172	8 357
Income	32	41	75	135	135	32	143	151	157
Treasury : Supply Chain	-	-	44	-	-	-	-	-	-
Treasury : Audit	-	-	-	-	-	-	-	-	-
Civil Services	50 511	57 167	65 963	95 393	97 186	67 425	106 388	84 778	80 550
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	12 080	13 091	12 617	20 382	19 626	14 197	22 030	20 101	15 734
Storm water Management	-	1 653	3 383	4 773	5 085	2 771	3 557	1 564	1 086
Roads	576	3 606	3 619	9 689	13 289	8 001	13 806	9 926	6 291
Solid Waste Management	13 581	13 140	13 788	15 305	13 772	11 661	14 769	15 441	15 807
Water	24 274	25 678	32 556	45 244	45 415	30 795	52 226	37 746	41 632
Community & Social Services	16 859	21 566	29 386	37 370	37 391	32 464	40 348	43 990	46 853
Cemeteries	152	177	152	69	68	153	(1)	(0)	(2)
Control centre	-	-	-	-	-	-	-	-	-
Library services	330	505	458	616	608	633	648	42	44
Community Halls & Facilities	199	248	185	259	259	303	281	298	310
Licensing & regulation	59	65	62	316	316	133	70	74	77
Environmental Protection	-	-	-	-	-	-	-	-	-
Social & Welfare services	16 119	20 570	28 530	36 110	36 140	31 243	39 350	43 575	46 424
Property maintenance	-	-	-	-	-	-	-	-	-
Local Economical Development	-	-	-	-	-	-	-	-	-
Corporate Services	2 942	2 331	3 665	6 586	8 426	6 711	4 837	3 064	3 283
Administration	-	90	-	-	-	-	-	-	-
Property Administration	2 192	780	2 606	4 993	6 833	5 154	3 043	1 169	1 285
Information Technology	-	-	-	-	-	-	-	-	-
Human resources	-	572	-	387	387	387	410	434	451
Council cost	750	889	1 058	1 205	1 205	1 170	1 384	1 461	1 546
Town secretary	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Marketing & Communication	-	-	-	-	-	-	-	-	-
Cliental Services	-	-	-	-	-	-	-	-	-
Electricity	59 059	73 371	91 733	109 910	110 720	77 553	127 345	151 557	158 071
Electricity : Administration	59 059	72 782	91 733	109 910	110 720	77 553	127 345	150 687	158 071
Street lighting	-	590	-	-	-	-	-	870	-
Mechanical Workshop	-	-	-	-	-	-	-	-	-
Executive & Council	-	33	-	330	330	83	-	-	-
Integrated Development Plannin	-	-	-	330	330	83	-	-	-
Municipal Manager	-	33	-	-	-	-	-	-	-
Chief Executive's	-	-	-	-	-	-	-	-	-
Housing	765	41 317	25 839	(1 333)	4 999	4 832	322	12 200	19 175
Housing	765	41 317	25 839	(1 333)	4 999	4 832	322	12 200	19 175
Planning	871	1 359	821	1 244	1 454	1 347	983	1 036	1 117
Building	497	427	474	414	414	575	439	465	483
Town Planning	374	932	347	830	1 040	771	456	483	502
Project Management	-	-	-	-	-	-	88	88	132
Performance Management	-	-	-	-	-	-	-	-	-
Public Safety	3 333	3 198	3 365	5 517	3 551	2 546	4 900	6 191	6 434
Fire Protection	2	(1)	-	2	2	0	1	1	1
Police & Traffic	874	764	644	2 814	849	(17)	2 037	3 159	3 283
Disaster management	-	-	-	-	-	-	-	-	-
Vehicle Licensing & Testing	2 457	2 435	2 721	2 700	2 700	2 562	2 862	3 031	3 150
Sport & Recreation	6 264	5 515	6 128	10 384	12 841	4 317	9 212	7 348	8 010
Pine Forest Resort	5 313	4 718	5 187	6 347	5 599	2 066	5 240	5 446	5 629
Klipriver Park Resort	833	682	679	694	711	559	753	797	828
Parks	9	(2)	-	-	3 938	952	-	-	-
Sport grounds	69	72	210	1 489	1 489	429	96	979	1 422
Swimming pools	40	44	52	1 854	1 104	311	3 123	126	131
Total Revenue by Vote	164 061	239 509	263 649	307 336	317 344	234 358	344 698	362 119	378 137

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

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure by Vote									
Budget & Treasury Office	17 049	17 921	25 177	24 753	22 671	20 072	23 488	27 121	26 554
Property Rates	21	-	-	-	-	-	-	-	-
Financial Administration	11 057	9 808	13 632	10 136	8 698	8 197	8 004	8 313	8 590
Income	4 202	5 319	7 049	9 505	8 693	6 915	9 655	12 544	11 210
Treasury : Supply Chain	788	1 349	2 266	2 957	3 024	2 354	3 333	3 635	3 968
Treasury : Audit	981	1 445	2 230	2 155	2 256	2 606	2 495	2 628	2 786
Civil Services	51 234	53 801	61 771	57 265	56 393	47 393	65 148	69 352	74 710
Public Toilets	720	736	817	959	898	738	1 066	1 160	1 265
Sewerage	9 556	9 321	12 407	10 687	10 897	10 491	11 473	12 698	13 967
Storm water Management	1 859	2 262	2 301	3 419	3 063	2 438	3 442	3 758	4 072
Roads	5 887	5 975	5 939	8 979	9 166	7 253	12 416	13 118	14 316
Solid Waste Management	12 026	22 634	22 958	17 374	16 820	14 424	18 591	19 921	21 121
Water	21 185	12 873	17 349	15 846	15 550	12 049	18 160	18 698	19 970
Community & Social Services	12 939	9 719	11 441	15 602	15 513	10 643	17 032	18 598	20 430
Cemeteries	1 218	1 396	1 560	1 813	1 794	1 341	2 044	2 234	2 461
Control centre	521	531	650	764	764	549	757	826	902
Library services	2 735	3 079	3 582	4 873	4 875	3 231	4 921	5 365	5 855
Community Halls & Facilities	1 641	1 910	2 073	2 626	2 603	1 989	2 989	3 316	3 665
Licensing & regulation	10	22	34	44	45	36	52	54	56
Environmental Protection	349	251	445	683	663	489	704	766	833
Social & Welfare services	5 578	1 516	1 925	2 945	2 886	1 878	3 632	3 941	4 371
Property maintenance	421	570	630	928	906	535	1 075	1 163	1 279
Local Economical Development	467	446	541	926	978	595	859	932	1 008
Corporate Services	14 656	22 439	25 056	26 239	26 249	19 077	27 981	29 137	31 110
Administration	2 381	2 285	2 276	2 517	2 694	2 096	2 889	3 115	3 393
Property Administration	831	2 411	2 599	1 710	1 713	848	1 673	1 709	1 844
Information Technology	1 033	680	519	1 089	1 021	779	1 304	1 441	1 471
Human resources	3 499	8 130	10 142	9 229	9 337	6 463	10 165	10 251	10 830
Council cost	5 659	6 765	7 467	8 770	8 831	7 180	9 381	9 926	10 683
Town secretary	868	925	861	1 137	1 123	802	1 058	1 076	1 168
Tourism	385	386	424	501	501	478	550	583	606
Marketing & Communication	-	856	753	1 148	893	397	840	909	980
Cliental Services	-	-	15	136	136	34	121	128	136
Electricity	48 689	57 654	75 234	93 952	95 289	77 814	113 747	139 196	145 150
Electricity : Administration	47 324	56 025	73 322	91 124	92 640	75 874	111 140	136 319	142 059
Street lighting	666	957	1 037	1 221	1 321	1 014	1 256	1 402	1 487
Mechanical Workshop	700	672	875	1 607	1 327	925	1 351	1 474	1 604
Executive & Council	4 138	4 722	7 431	8 082	8 946	6 805	7 783	8 416	9 094
Integrated Development Plannin	1 125	1 268	1 398	2 079	2 079	1 337	1 559	1 678	1 798
Municipal Manager	1 089	781	1 983	1 436	2 166	1 569	1 382	1 507	1 643
Chief Executive's	1 924	2 673	4 050	4 566	4 701	3 898	4 842	5 232	5 652
Housing	1 529	42 422	26 866	3 114	6 614	5 742	2 283	14 331	21 518
Housing	1 529	42 422	26 866	3 114	6 614	5 742	2 283	14 331	21 518
Planning	1 880	2 490	2 120	3 864	3 896	2 134	3 445	3 731	4 079
Building	1 317	1 359	1 539	2 584	2 582	1 667	2 561	2 778	3 006
Town Planning	563	1 132	581	1 280	1 314	467	736	799	867
Project Management	-	-	-	-	-	-	144	151	201
Performance Management	-	-	-	-	-	-	4	4	4
Public Safety	4 266	5 063	4 879	8 478	8 330	5 213	8 407	9 216	9 981
Fire Protection	864	997	999	2 074	1 960	1 103	1 745	1 943	2 083
Police & Traffic	2 191	2 555	2 615	4 024	3 934	2 619	3 973	4 337	4 692
Disaster management	17	20	13	72	59	32	41	46	51
Vehicle Licensing & Testing	1 194	1 490	1 251	2 308	2 377	1 459	2 647	2 891	3 155
Sport & Recreation	10 423	11 740	12 193	15 648	15 738	12 551	17 927	19 736	21 434
Pine Forest Resort	4 224	5 185	5 340	6 361	6 733	5 723	7 111	7 689	8 261
Klipriver Park Resort	1 065	1 080	1 187	1 385	1 107	960	1 379	1 502	1 629
Parks	2 440	2 633	2 630	3 574	3 791	2 959	4 177	4 718	5 170
Sport grounds	1 907	2 036	2 100	2 988	2 975	2 030	2 932	3 231	3 566
Swimming pools	787	807	936	1 340	1 132	879	2 329	2 597	2 809
Total Expenditure by Vote	166 803	227 973	252 169	256 998	259 640	207 443	287 242	338 835	364 060
Surplus/(Deficit) for the year	(2 742)	11 536	11 480	50 338	57 705	26 914	57 456	23 284	14 077

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Revenue By Source										
Property rates	20 397	21 246	26 695	30 380	28 016	29 797	29 797	39 309	42 382	44 794
Property rates - penalties & collection charges	497	680	714	922	293	663	663	675	756	816
Service charges - electricity revenue	58 580	70 498	90 413	108 307	109 248	77 045	77 045	126 914	150 250	157 628
Service charges - water revenue	20 237	20 106	22 511	24 561	26 212	15 958	15 958	27 623	28 569	29 907
Service charges - sanitation revenue	11 059	10 846	11 248	10 705	11 356	10 335	10 335	11 531	11 739	11 904
Service charges - refuse revenue	12 744	11 996	12 530	12 556	12 148	10 160	10 160	13 337	13 629	13 876
Service charges - other	1 303	1 193	985	1 454	1 454	1 139	1 139	1 543	1 634	1 698
Rental of facilities and equipment	6 432	6 090	5 879	7 514	6 560	6 166	6 166	7 282	7 675	8 014
Interest earned - external investments	2 151	7 602	3 732	1 546	2 377	2 736	2 736	1 846	1 855	1 857
Interest earned - outstanding debtors	3 136	4 136	3 472	4 485	3 595	3 302	3 302	3 905	4 330	4 670
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	865	751	662	2 823	850	7	7	2 046	3 169	3 293
Licences and permits	196	151	137	216	216	178	178	230	244	254
Agency services	2 343	2 259	2 614	2 549	2 549	2 455	2 455	2 702	2 862	2 974
Transfers recognised - operational	19 840	67 291	61 433	42 439	50 454	40 824	40 824	48 732	61 953	72 008
Other revenue	3 298	2 985	2 806	3 161	2 305	(977)	(977)	2 498	2 653	2 775
Gains on disposal of PPE	982	74	-	2	2	0	0	2	2	2
Total Revenue (excluding capital transfers and contributions)	164 061	227 905	245 830	253 620	257 633	199 787	199 787	290 176	333 701	356 471
Expenditure By Type										
Employee related costs	54 015	60 205	70 425	94 540	85 895	65 952	65 952	96 419	105 278	114 975
Remuneration of councillors	4 552	4 980	5 087	6 063	6 063	4 774	4 774	6 580	7 106	7 675
Debt impairment	13 198	11 143	21 084	8 338	10 116	12 191	12 191	9 858	10 297	10 544
Depreciation & asset impairment	-	4 708	6 625	9 743	11 677	11 629	11 629	15 884	18 623	20 627
Finance charges	12 726	14 422	12 369	10 584	10 397	3 157	3 157	9 785	9 117	9 496
Bulk purchases	36 616	45 654	61 491	76 426	76 426	64 842	64 842	96 315	120 673	125 403
Other materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 584	5 660	5 742	8 137	10 694	8 242	8 242	8 429	9 033	9 520
Transfers and grants	561	528	851	1 111	1 096	1 032	1 032	1 038	1 102	1 155
Other expenditure	29 510	80 673	68 488	42 055	47 275	35 624	35 624	42 933	57 605	64 666
Loss on disposal of PPE	-	-	9	-	-	-	-	-	-	-
Total Expenditure	156 762	227 973	252 169	256 998	259 640	207 443	207 443	287 242	338 835	364 060
Surplus/(Deficit)	7 299	(68)	(6 340)	(3 378)	(2 006)	(7 656)	(7 656)	2 934	(5 134)	(7 589)
Transfers recognised - capital	-	11 604	17 460	53 716	59 661	34 521	34 521	54 522	28 418	21 666
Contributions recognised - capital	-	-	360	-	50	50	50	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077

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

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Civil Services	-	-	-	-	-	-	-	-	-	300
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	300
Single-year expenditure to be appropriated										
Budget & Treasury Office	-	-	-	1 579	1 858	1 858	1 858	45	91	59
Civil Services	-	-	-	54 503	51 640	51 650	51 650	57 929	31 256	22 140
Community & Social Services	-	-	-	606	754	757	757	244	231	863
Corporate Services	-	-	-	6 329	8 169	8 212	8 212	2 465	3 119	716
Electricity	-	-	-	3 622	3 764	4 379	4 379	2 048	1 226	363
Executive & Council	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	672	680	970	970	1	1	101
Planning	-	-	-	-	213	213	213	3	3	3
Public Safety	-	-	-	810	889	889	889	1 263	1 027	492
Sport & Recreation	-	-	-	4 235	7 530	7 530	7 530	3 699	2 072	1 828
Capital single-year expenditure sub-total	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 564
Total Capital Expenditure - Vote	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864
Capital Expenditure - Standard										
Governance and administration	-	-	-	7 908	10 034	10 077	10 077	2 517	3 217	963
Executive and council	-	-	-	-	-	43	43	-	-	-
Budget and treasury office	-	-	-	1 579	1 858	1 858	1 858	45	91	59
Corporate services	-	-	-	6 329	8 176	8 176	8 176	2 472	3 127	904
Community and public safety	-	-	-	6 145	9 655	9 949	9 949	5 191	4 185	3 086
Community and social services	-	-	-	255	393	397	397	239	226	677
Sport and recreation	-	-	-	4 235	7 530	7 530	7 530	3 699	2 072	1 828
Public safety	-	-	-	983	1 052	1 052	1 052	1 253	1 887	480
Housing	-	-	-	672	680	970	970	1	1	101
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	-	11 268	15 131	15 131	15 131	15 789	11 887	7 773
Planning and development	-	-	-	351	569	569	569	3	3	3
Road transport	-	-	-	10 917	14 560	14 560	14 560	15 784	11 882	7 769
Environmental protection	-	-	-	-	1	1	1	1	1	1
Trading services	-	-	-	47 034	40 676	41 302	41 302	44 200	19 736	15 042
Electricity	-	-	-	3 449	3 571	4 186	4 186	2 027	333	340
Water	-	-	-	21 110	19 344	19 354	19 354	26 238	9 460	9 739
Waste water management	-	-	-	16 256	15 563	15 564	15 564	15 276	8 933	3 464
Waste management	-	-	-	6 220	2 199	2 199	2 199	658	1 010	1 499
Other	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864
Funded by:										
National Government	-	-	-	25 472	26 038	26 943	26 943	37 803	21 854	19 990
Provincial Government	-	-	-	20 785	22 923	22 923	22 923	19 557	7 064	1 086
District Municipality	-	-	-	2 551	3 851	3 851	3 851	-	-	-
Other transfers and grants	-	-	-	-	-	0	0	-	-	-
Transfers recognised - capital	-	-	-	48 809	52 812	53 717	53 717	57 360	28 918	21 076
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	470	470	470	470	-	-	-
Internally generated funds	-	-	-	23 077	22 214	22 271	22 271	10 336	10 107	5 788
Total Capital Funding	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864

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

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation										
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
Treasury : Supply Chain	-	-	-	-	-	-	-	-	-	-
Treasury : Audit	-	-	-	-	-	-	-	-	-	-
Civil Services	-	-	-	-	-	-	-	-	-	300
Public Toilets	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-
Storm water Management	-	-	-	-	-	-	-	-	-	300
Roads	-	-	-	-	-	-	-	-	-	-
Solid Waste Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-
Control centre	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Community Halls & Facilities	-	-	-	-	-	-	-	-	-	-
Licensing & regulation	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Social & Welfare services	-	-	-	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-	-	-	-
Local Economical Development	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Property Administration	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-
Human resources	-	-	-	-	-	-	-	-	-	-
Council cost	-	-	-	-	-	-	-	-	-	-
Town secretary	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-
Marketing & Communication	-	-	-	-	-	-	-	-	-	-
Ciential Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Electricity : Administration	-	-	-	-	-	-	-	-	-	-
Street lighting	-	-	-	-	-	-	-	-	-	-
Mechanical Workshop	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Integrated Development Plannin	-	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-	-
Chief Executive's	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-
Town Planning	-	-	-	-	-	-	-	-	-	-
Project Management	-	-	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Fire Protection	-	-	-	-	-	-	-	-	-	-
Police & Traffic	-	-	-	-	-	-	-	-	-	-
Disaster management	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing & Testing	-	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-	-
Pine Forest Resort	-	-	-	-	-	-	-	-	-	-
Klipriver Park Resort	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Sport grounds	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	300

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Budget & Treasury Office	-	-	-	1 579	1 858	1 858	1 858	45	91	59
Property Rates	-	-	-	-	-	-	-	-	-	-
Financial Administration	-	-	-	1 364	1 367	1 367	1 367	4	4	9
Income	-	-	-	75	347	347	347	38	83	34
Treasury : Supply Chain	-	-	-	140	143	143	143	3	4	17
Treasury : Audit	-	-	-	-	-	-	-	-	-	-
Civil Services	-	-	-	54 503	51 640	51 650	51 650	57 929	31 256	22 140
Public Toilets	-	-	-	-	3	3	3	4	4	4
Sewerage	-	-	-	11 333	10 315	10 315	10 315	12 432	8 118	3 148
Storm water Management	-	-	-	4 923	5 249	5 249	5 249	2 845	815	16
Roads	-	-	-	10 917	14 530	14 530	14 530	15 753	11 850	7 734
Solid Waste Management	-	-	-	6 220	2 199	2 199	2 199	658	1 010	1 499
Water	-	-	-	21 110	19 344	19 354	19 354	26 238	9 460	9 739
Community & Social Services	-	-	-	606	754	757	757	244	231	863
Cemeteries	-	-	-	75	78	82	82	79	54	124
Control centre	-	-	-	-	1	1	1	1	1	1
Library services	-	-	-	-	-	-	-	-	-	40
Community Halls & Facilities	-	-	-	160	166	166	166	106	117	207
Licensing & regulation	-	-	-	251	251	251	251	-	-	-
Environmental Protection	-	-	-	-	1	1	1	1	1	1
Social & Welfare services	-	-	-	20	145	145	145	51	52	302
Property maintenance	-	-	-	-	6	6	6	6	7	187
Local Economical Development	-	-	-	100	105	105	105	-	-	-
Corporate Services	-	-	-	6 329	8 169	8 212	8 212	2 465	3 119	716
Administration	-	-	-	100	101	101	101	100	243	220
Property Administration	-	-	-	5 745	7 585	7 585	7 585	2 035	2 551	35
Information Technology	-	-	-	344	343	343	343	320	275	220
Human resources	-	-	-	40	40	40	40	10	50	241
Council cost	-	-	-	-	-	43	43	-	-	-
Town secretary	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-
Marketing & Communication	-	-	-	100	100	100	100	-	-	-
Cliental Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	3 622	3 764	4 379	4 379	2 048	1 226	363
Electricity : Administration	-	-	-	3 449	3 571	4 186	4 186	2 027	333	340
Street lighting	-	-	-	173	173	173	173	-	870	-
Mechanical Workshop	-	-	-	-	20	20	20	21	22	23
Executive & Council	-	-	-	-	-	-	-	-	-	-
Integrated Development Plannin	-	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-	-
Chief Executive's	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	672	680	970	970	1	1	101
Housing	-	-	-	672	680	970	970	1	1	101
Planning	-	-	-	-	213	213	213	3	3	3
Building	-	-	-	-	3	3	3	3	3	3
Town Planning	-	-	-	-	210	210	210	-	-	-
Project Management	-	-	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	810	889	889	889	1 263	1 027	492
Fire Protection	-	-	-	350	391	391	391	393	425	47
Police & Traffic	-	-	-	460	474	474	474	844	575	416
Disaster management	-	-	-	-	15	15	15	16	17	17
Vehicle Licensing & Testing	-	-	-	-	10	10	10	10	11	11
Sport & Recreation	-	-	-	4 235	7 530	7 530	7 530	3 699	2 072	1 828
Pine Forest Resort	-	-	-	165	193	193	193	110	111	33
Klipriver Park Resort	-	-	-	20	24	24	24	24	24	4
Parks	-	-	-	840	4 845	4 845	4 845	436	936	446
Sport grounds	-	-	-	1 400	1 407	1 407	1 407	8	885	1 324
Swimming pools	-	-	-	1 810	1 060	1 060	1 060	3 122	115	20
	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 564
Total Capital Expenditure	-	-	-	72 356	75 496	76 458	76 458	67 697	39 025	26 864

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
ASSETS										
Current assets										
Cash	12	29	4 684	365	600	600	600	559	505	670
Call investment deposits	24 977	32 543	38 819	23 000	29 403	29 403	29 403	27 406	24 753	32 843
Consumer debtors	12 964	26 564	23 810	15 677	28 886	28 886	28 886	32 236	32 382	32 738
Other debtors	3 867	1 218	2 093	3 053	1 695	1 695	1 695	1 373	1 112	901
Current portion of long-term receivables	147	86	58	120	50	50	50	42	36	30
Inventory	3 185	4 490	4 742	5 727	5 017	5 017	5 017	5 308	5 626	6 020
Total current assets	45 152	64 930	74 205	47 941	65 651	65 651	65 651	66 925	64 414	73 202
Non current assets										
Long-term receivables	515	506	406	240	399	399	399	392	385	379
Investments	3 465	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	23	23	-	23	23	23	23	23	23
Property, plant and equipment	71 395	129 058	152 195	214 157	216 158	216 158	216 158	268 091	288 553	291 368
Agricultural	-	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-	-
Intangible	-	286	227	-	144	144	144	264	324	334
Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	75 375	129 874	152 851	214 397	216 724	216 724	216 724	268 770	289 285	292 104
TOTAL ASSETS	120 527	194 804	227 056	262 338	282 375	282 375	282 375	335 694	353 698	365 306
LIABILITIES										
Current liabilities										
Bank overdraft	5 214	-	-	-	-	-	-	-	-	-
Borrowing	9 305	7 511	7 919	5 649	7 441	7 441	7 441	8 045	8 700	9 300
Consumer deposits	1 416	1 489	1 633	1 504	1 829	1 829	1 829	2 048	2 294	2 569
Trade and other payables	27 920	36 246	50 566	17 248	48 906	48 906	48 906	46 569	46 564	48 764
Provisions	4 281	11 794	15 231	5 150	14 991	14 991	14 991	14 588	13 419	11 183
Total current liabilities	48 136	57 040	75 348	29 551	73 167	73 167	73 167	71 251	70 978	71 816
Non current liabilities										
Borrowing	56 428	59 426	52 318	53 225	44 400	44 400	44 400	36 959	28 914	20 214
Provisions	3 190	41 199	51 023	46 381	55 610	55 610	55 610	60 293	65 046	69 725
Total non current liabilities	59 618	100 626	103 341	99 606	100 009	100 009	100 009	97 252	93 959	89 939
TOTAL LIABILITIES	107 755	157 665	178 689	129 157	173 176	173 176	173 176	168 503	164 937	161 755
NET ASSETS	12 773	37 139	48 368	133 182	109 200	109 200	109 200	167 191	188 761	203 551
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	5 662	25 546	37 369	127 687	95 074	95 074	95 074	152 529	175 814	189 891
Reserves	7 111	11 593	10 998	5 495	14 166	14 166	14 166	14 702	12 988	13 550
Minorities' interests	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	12 773	37 139	48 368	133 182	109 240	109 240	109 240	167 231	188 801	203 441

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	128 908	142 792	186 336	198 171	191 456	145 395	145 395	226 376	256 251	268 750
Government - operating	19 840	67 291	61 433	42 439	50 454	40 824	40 824	48 732	61 953	72 008
Government - capital	22 087	11 604	17 820	53 716	59 711	34 571	34 571	50 995	27 041	22 132
Interest	5 070	11 532	7 030	5 807	5 793	5 873	5 873	5 751	6 185	6 527
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(122 949)	(197 359)	(211 375)	(227 609)	(226 614)	(179 527)	(179 527)	(248 488)	(297 367)	(315 446)
Finance charges	(10 484)	(14 422)	(12 369)	(10 584)	(10 397)	(3 157)	(3 157)	(9 785)	(9 117)	(9 496)
Transfers and Grants	(457)	(528)	(851)	(723)	(1 096)	(1 032)	(1 032)	(1 038)	(1 102)	(1 155)
NET CASH FROM/(USED) OPERATING ACTIVITIES	42 015	20 911	48 023	61 216	69 306	42 945	42 945	72 543	43 843	43 321
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	9	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	398	398	398	322	261	211
Decrease (increase) other non-current receivables	2 899	2	131	122	16	16	16	14	13	12
Decrease (increase) in non-current investments	5 019	3 338	-	-	0	0	0	-	-	-
Payments										
Capital assets	(34 491)	(20 195)	(29 712)	(72 356)	(75 496)	(75 496)	(75 496)	(67 697)	(39 025)	(26 864)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(26 564)	(16 855)	(29 582)	(72 234)	(75 082)	(75 082)	(75 082)	(67 360)	(38 751)	(26 641)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	133	18 760	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	171	-	-	8	196	196	196	219	246	275
Payments										
Repayment of borrowing	(9 991)	(10 019)	(7 511)	(5 287)	(7 919)	(7 919)	(7 919)	(7 441)	(8 045)	(8 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 688)	8 742	(7 511)	(5 279)	(7 723)	(7 723)	(7 723)	(7 221)	(7 799)	(8 425)
NET INCREASE/ (DECREASE) IN CASH HELD	5 764	12 797	10 930	(16 297)	(13 499)	(39 860)	(39 860)	(2 038)	(2 707)	8 255
Cash/cash equivalents at the year begin:	14 012	19 775	32 573	67 622	43 503	43 503	43 503	30 003	27 965	25 258
Cash/cash equivalents at the year end:	19 775	32 573	43 503	51 325	30 003	3 643	3 643	27 965	25 258	33 513

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Cash and investments available										
Cash/cash equivalents at the year end	19 775	32 573	43 503	51 325	30 003	3 643	3 643	27 965	25 258	33 513
Other current investments > 90 days	(0)	0	(0)	(27 961)	-	26 361	26 361	-	-	-
Non current assets - Investments	3 465	-	-	-	-	-	-	-	-	-
Cash and investments available:	23 240	32 573	43 502	23 365	30 003	30 003	30 003	27 965	25 258	33 513
Application of cash and investments										
Unspent conditional transfers	21 890	14 631	25 072	10 000	22 138	22 138	22 138	18 462	17 052	17 481
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	12 573	11 274	23 705	(392)	20 291	20 487	20 487	16 039	14 190	16 197
Other provisions	7 471	52 994	66 253	51 531	70 600	70 600	70 600	74 882	78 465	80 908
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	7 111	11 593	10 998	5 495	14 166	14 166	14 166	14 702	12 988	13 550
Total Application of cash and investments:	49 045	90 492	126 029	66 634	127 195	127 391	127 391	124 085	122 695	128 137
Surplus(shortfall)	(25 806)	(57 919)	(82 526)	(43 269)	(97 192)	(97 388)	(97 388)	(96 120)	(97 437)	(94 624)

WC022 Witzenberg - Table A9 Asset Management

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	34 491	20 186	29 722	64 281	69 868	70 822	64 097	35 138	22 834
Infrastructure - Road transport	10 302	7 669	7 237	8 961	12 872	12 872	17 342	6 926	6 133
Infrastructure - Electricity	3 155	2 411	2 155	1 104	1 105	1 105	500	1 070	200
Infrastructure - Water	8 956	3 931	9 028	13 683	8 102	8 103	25 223	8 645	9 723
Infrastructure - Sanitation	1 136	-	1 644	8 898	7 123	7 123	10 629	7 202	2 932
Infrastructure - Other	918	322	1 007	4 310	7 260	7 260	2 016	6 499	1 963
Infrastructure	24 468	14 334	21 071	36 955	36 463	36 464	55 710	30 341	20 950
Community	2 565	724	2 987	2 845	2 125	2 129	3 127	95	70
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 254	4 833	5 663	24 482	31 281	32 230	5 261	4 701	1 794
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	204	295	-	-	-	-	-	-	20
Total Renewal of Existing Assets	-	-	-	8 075	5 628	5 636	3 599	3 888	3 920
Infrastructure - Road transport	-	-	-	350	350	350	350	500	800
Infrastructure - Electricity	-	-	-	318	318	318	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	2 435	2 787	2 787	1 788	900	200
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	3 103	3 455	3 455	2 138	1 400	1 000
Community	-	-	-	440	440	440	50	927	1 316
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	4 382	1 589	1 597	1 291	1 500	1 604
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	150	144	144	120	60	-
Total Capital Expenditure	10 302	7 669	7 237	9 311	13 222	13 222	17 692	7 426	6 933
Infrastructure - Road transport	3 155	2 411	2 155	1 422	1 423	1 423	500	1 070	200
Infrastructure - Electricity	8 956	3 931	9 028	13 683	8 102	8 103	25 223	8 645	9 723
Infrastructure - Water	1 136	-	1 644	11 333	9 910	9 910	12 417	8 102	3 132
Infrastructure - Sanitation	918	322	1 007	4 310	7 260	7 260	2 016	6 499	1 963
Infrastructure - Other	24 468	14 334	21 071	40 057	39 917	39 918	57 848	31 741	21 950
Infrastructure	2 565	724	2 987	3 285	2 565	2 569	3 177	1 022	1 386
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 254	4 833	5 663	28 864	32 869	33 827	6 552	6 202	3 398
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	204	295	-	150	144	144	120	60	20
TOTAL CAPITAL EXPENDITURE - Asset class	34 491	20 186	29 722	72 356	75 496	76 458	67 697	39 025	26 754
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	-	-	-	9 311	13 222	13 222	30 914	38 340	45 273
Infrastructure - Electricity	-	-	-	1 422	1 423	1 423	1 923	2 993	3 193
Infrastructure - Water	-	-	-	13 683	8 102	8 103	33 327	41 971	51 694
Infrastructure - Sanitation	-	-	-	11 333	9 910	9 910	22 327	30 429	30 429
Infrastructure - Other	-	-	-	4 310	7 260	7 260	9 276	15 774	17 738
Infrastructure	-	-	-	40 057	39 917	39 918	97 766	129 507	148 326
Community	-	-	-	3 285	2 565	2 569	5 745	6 768	8 153
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	19 271	21 337	22 342	13 130	768	(16 630)
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	286	227	-	144	144	264	324	334
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	-	286	227	62 613	63 963	64 973	116 905	137 367	140 183
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	-	4 708	6 625	9 743	11 677	11 629	15 884	18 623	20 627
Repairs and Maintenance by Asset Class	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Infrastructure - Road transport	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Infrastructure - Electricity	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Infrastructure - Water	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Infrastructure - Sanitation	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Community	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
TOTAL EXPENDITURE OTHER ITEMS	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
% of capital exp on renewal of assets	0.0%	0.0%	0.0%	12.6%	8.1%	8.0%	5.6%	11.1%	17.2%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	82.9%	48.2%	48.5%	22.7%	20.9%	19.0%
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%

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Household service targets (000)									
Water:									
Piped water inside dwelling	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Piped water inside yard (but not in dwelling)	9 468	9 911	10 701	10 807	10 835	10 835	10 845	10 855	10 865
Using public tap (at least min.service level)	1 500	1 500	1 686	1 657	1 691	1 691	1 691	1 691	1 691
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	10 968	11 411	12 387	12 464	12 526	12 526	12 536	12 546	12 556
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	11	11	12	12	13	13	13	13	13
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	9 329	9 538	10 220	10 087	10 296	10 296	10 300	10 303	10 307
Flush toilet (with septic tank)	762	763	736	429	735	735	730	725	720
Chemical toilet	1 500	1 500	1 686	1 806	1 691	1 691	1 691	1 691	1 691
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	12	12	13	12	13	13	13	13	13
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	12	12	13	12	13	13	13	13	13
Energy:									
Electricity (at least min.service level)	1 882	1 860	1 849	1 838	1 768	1 768	1 769	1 770	1 771
Electricity - prepaid (min.service level)	7 944	8 063	8 757	8 294	8 855	8 855	8 856	8 860	8 865
<i>Minimum Service Level and Above sub-total</i>	10	10	11	10	11	11	11	11	11
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)	1 142	1 488	2 190	2 190	2 190	2 330	2 408	2 441	2 450
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	1	1	2	2	2	2	2	2	2
Total number of households	11	11	13	12	13	13	13	13	13
Refuse:									
Removed at least once a week	9 329	9 538	10 911	10 087	11 057	11 057	11 067	11 077	11 087
<i>Minimum Service Level and Above sub-total</i>	9	10	11	10	11	11	11	11	11
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	9	10	11	10	11	11	11	11	11
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	1 478	2 259	2 361	2 640	3 300	3 300	3 465	3 638	3 820
Sanitation (free minimum level service)	1 478	2 052	2 142	2 420	3 300	3 300	3 465	3 638	3 820
Electricity/other energy (50kwh per household per month)	1 478	2 259	2 361	2 640	3 300	3 300	3 465	3 638	3 820
Refuse (removed at least once a week)	1 478	2 052	2 142	2 420	3 300	3 300	3 465	3 638	3 820
Cost of Free Basic Services provided									
Water (6 kilolitres per household per month)	1 271	1 271	1 871	3 110	3 900	4 101	3 026	3 754	4 094
Sanitation (free sanitation service)	-	1 970	2 898	4 531	4 000	4 000	5 257	5 744	6 265
Electricity/other energy (50kwh per household per month)	-	587	864	1 224	1 600	1 600	1 465	1 749	1 927
Refuse (removed once a week)	-	2 152	3 166	4 842	5 200	5 200	5 606	6 126	6 685
Total cost of FBS provided (minimum social package)	1 271	5 980	8 800	13 708	14 700	14 901	15 353	17 373	18 971
Highest level of free service provided (R '000)									
Property rates (R value threshold)	15 000	15 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sanitation (Rand per household per month)	106	116	122	122	122	115	125	130	136
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (Rand per household per month)	120	120	120	120	120	123	134	140	145
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Property rates (other exemptions, reductions and rebates)	-	-	1 210	1 329	2 341	1 810	2 464	2 727	2 977
Water	1 073	1 780	1 944	3 110	3 900	4 101	3 026	3 754	4 094
Sanitation	1 662	2 503	2 937	4 531	4 000	4 000	5 257	5 744	6 265
Electricity/other energy	387	675	911	1 224	1 600	1 600	1 465	1 749	1 927
Refuse	1 788	2 693	3 128	4 842	5 200	5 200	5 606	6 126	6 685
Municipal Housing - rental rebates	-	-	204	311	311	311	331	347	364
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	406	735	406	735	294	244	262
Total revenue cost of free services provided (total social package)	4 909	7 652	10 741	16 083	17 758	17 757	18 442	20 691	22 574

6 Overview of the Budget Process

6.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2011/2012 budget cycle was approved by Council on during July 2010, 11 months before the start of the budget year in compliance with legislative directives.

PHASE 1 - PLANNING	Start 01/07/2010	Finish 31/08/2010	Responsibility
Draft Process Plan to be tabled to Council for adoption (At least 10 months before the Budget year)	27/07/2010	27/07/2010	Executive Mayor
Workshop for Ward Councillors, Ward Committees, and CDW's on: Roles & Responsibility in 3 rd - Generation IDP, Community-Based Planning (CBP) & IDP alignment	12/08/2010	13/08/2010	Speaker; Manager: Socio- Economic Dev; Manager: IDP
IDP/Budget Steering Committee meeting		18/08/2010	
PHASE 2 – ANALYSIS AND STRATEGY	Start 01/09/2010	Finish 31/10/2010	Responsibility
Stage 1(a): ANALYSIS	01/09/2010	30/09/2010	
Financial Analysis			
Assess the municipal financial position and capacity (based on Financial Statements of previous Budget year)	01/09/2010	17/09/2010	CFO

Review Budget-related policies and set policy priorities for next 3 years	01/09/2010	17/09/2010	CFO
Determine the funding/revenue potentially available for next 3 years	01/09/2010	17/09/2010	Manager: Income
Determine the likely financial outlook and identify changes to fiscal strategies	01/09/2010	17/09/2010	Manager: Budget
Refine funding policies; review tariff structures	01/09/2010	17/09/2010	CFO
Situational Analysis			
Update information obtained during LGMTEC's	01/09/2010	17/09/2010	Manager: IDP
Analyze the Strategic Calendar and Turn-Around Strategy (LGTAS) to determine interventions	01/09/2010	17/09/2010	Manager: IDP
Review Organogram to assess institutional capacity	01/09/2010	17/09/2010	Manager: HR
Closing of Analysis			
Management strategic workshop on analysis (All responsible persons to prepare 45 min presentations)	20/09/2010	20/09/2010	Manager: IDP
IDP & Budget Steering Committee meeting - Analysis	29/09/2010	29/09/2010	Snr Management
Strategic session with Mayco & Council on finalization of Analysis Phase	30/09/2010	30/09/2010	Snr Management
Stage 1(b): CONSULTATION	01/10/2010	21/10/2010	
Community Imbizo's / Meetings:			
Op-Die-Berg	04/10/2010	04/10/2010	Exec. Mayor
Prince Alfred's Hamlet	05/10/2010	05/10/2010	Exec. Mayor
Bella Vista	06/10/2010	06/10/2010	Exec. Mayor
N'duli	07/10/2010	07/10/2010	Exec. Mayor
Ceres	11/10/2010	11/10/2010	Exec. Mayor
Wolseley	12/10/2010	12/10/2010	Exec. Mayor
Tulbagh	13/10/2010	13/10/2010	Exec. Mayor
IDP Rep Forum/sector meetings: Youth-, Women Development; Health, Community Safety, Education & Training; Poverty Alleviation; Arts & Culture, Sports and Recreation, and Moral Regeneration	14/10/2010	14/10/2010	Exec. Mayor
Forum & sector meetings: Business & Agriculture	19/10/2010	19/10/2010	Exec. Mayor
Meetings with Ward Committees	19/10/2010	21/10/2010	Exec. Mayor
IGR engagement to obtain sector Budget commitments	19/10/2010	21/10/2010	Manager: Socio-E
INTER-GOVERNMENTAL ALIGNMENT: Presentation to District and Provincial Sector		To be announced	Municipal Manager
Stage 2: STRATEGY	01/10/2010	31/10/2010	
Revise and update the Financial Plan	01/10/2010	21/10/2010	CFO
2-day Workshop: MAYCO & Management to incorporate the outcomes of the Analysis Phase and to determine any new developmental objectives	25/10/2010	26/10/2010	Municipal Manager
IDP Steering Committee workshop on Strategy	27/10/2010	27/10/2010	Manager: IDP

Workshop with Council to review the Vision, Mission, Strategic Objectives, and to refine the SDF	28/10/2010	28/10/2010	Municipal Manager
PHASE 3 – PREPARATION AND TABLING	Start 01/11/2010	Finish 31/03/2011	Responsibility
Stage 1: CAPITAL PROJECTS AND PROGRAMS	01/11/2010	30/11/2010	
Departments provide details of all newly identified projects.		05/11/2010	All Managers
Management workshop to prioritize Capital Programs and Projects for next 3 years	15/11/2010	15/11/2010	Snr Management
IDP/Budget Steering Committee meeting on Capital projects and programmes	24/11/2010	24/11/2010	Manager: IDP
Workshop with Council to finalize draft capital program	30/11/2010	30/11/2010	Municipal Manager
Stage 2(a): ADJUSTMENT BUDGET	01/12/2011	28/02/2011	
Departments provide responses to Adjustment Budget	06/12/2010	05/01/2011	All Managers
Dept Finance to consolidate all information received	05/01/2011	14/01/2011	Manager: Budget
IDP/Budget Steering Committee meeting on Adjustment Budget & Operational Budget	19/01/2011	19/01/2011	Manager: IDP
Workshop with MAYCO to finalize draft Adjustment Budget	20/01/2011	20/01/2011	CFO
Tabling of Adjustment Budget	26/01/2011	26/01/2011	Exec. Mayor
Stage 2(b): OPERATIONAL BUDGET	01/12/2010	28/02/2011	
Departments provide inputs on Operational Budget	06/12/2010	05/01/2011	All Managers
Dept Finance to consolidate all information received	05/01/2011	14/01/2011	Manager: Budget
IDP/Budget Steering Committee meeting on Adjustment Budget & Operational Budget	19/01/2011	19/01/2011	Manager: IDP
1 st Workshop with MAYCO to finalize Operational Budget & Capital program	16/02/2011	17/02/2011	CFO
2 nd Workshop with MAYCO to finalize Operational Budget & Capital program, if needed	24/02/2011	24/02/2011	CFO
PHASE 3 – PREPARATION AND TABLING	Start 01/11/2010	Finish 30/03/2011	Responsibility
Stage 3: UPDATING OF IDP	01/01/2011	30/03/2011	
Update of IDP with most recent information	01/01/2011	30/01/2011	Manager: IDP
IDP/Budget Steering Committee workshop	23/02/2011	23/02/2011	Manager: IDP
IDP/Budget Steering Committee meeting on draft IDP	16/03/2011	16/03/2011	Manager: IDP

Workshop with Mayco on draft IDP, Operational Budget & Capital program	22/03/2011	22/03/2011	Exec. Mayor
Workshop with Council on IDP, Operational Budget & Capital program	24/03/2011	24/03/2011	Exec. Mayor
Tabling of Draft IDP & Budget	30/03/2011	19/04/2011	Exec. Mayor
PHASE 4 – CONSULTATION & INTEGRATION	Start 17/03/2011	Finish 18/05/2011	Responsibility
INTER-GOVERNMENTAL ENGAGEMENTS			
Submit and Publish the IDP, PMS, annual Budget and other required documents to relevant departments for comments and submissions	18/03/2011	18/03/2011	Manager: IDP
Council calls for inputs from sectors and community with closing date of 15 April 2011	18/03/2011	05/04/2011	Manager: IDP
LGMTEC engagement		To be announced	Municipal Manager
District municipality engagement with B-municipalities		To be announced	Municipal Manager
PUBLIC CONSULTATION			
Publish Public Engagement timetable in the media, and distribute internally	18/03/2011	18/03/2011	Manager: IDP
Mail invitations to Sector representatives / IDP Representative Forum	18/03/2011	18/03/2011	Manager: IDP
Public Meetings: Ceres	22/03/2011	22/03/2011	Manager: IDP
Prince Alfred's Hamlet & Tulbagh	23/03/2011	23/03/2011	Manager: IDP
Wolseley & Op-Die-Berg	24/03/2011	24/03/2011	Manager: IDP
Forum & sector meetings: Business & Agriculture	31/03/2011	31/03/2011	Exec. Mayor
PHASE 4 – CONSULTATION & INTEGRATION	Start 01/04/2011	Finish 18/05/2011	Responsibility
INTEGRATION			
Dept Finance to consolidate all information, comments and objections received on Budget	18/03/2011	08/04/2011	Manager: Budget
Screen and refine all Project Proposals	18/03/2011	08/04/2011	Manager: Projects
Refine the Spatial Development Framework	18/03/2011	08/04/2011	Snr Town Planner
Compile all Business Plans	18/03/2011	08/04/2011	All departments
Populate the SDBIP templates	18/03/2011	08/04/2011	All departments

Management considers submissions made by community, National and Provincial Treasury	18/03/2011	08/04/2011	Manager: Budget
Prepare a summary of the revised IDP	18/03/2011	08/04/2011	Manager: IDP
MAYCO meeting to consider the submissions and, if necessary, to revise the IDP and Budget	12/04/2011	12/04/2011	Municipal Manager
IDP/Budget Steering Committee meeting	12/04/2011	12/04/2011	Manager: IDP
PHASE 5 – APPROVAL	Start 19/05/2011	Finish 26/05/2011	Responsibility
Council workshop on draft annual Budget	20/04/2011	20/04/2011	Municipal Manager
Council meeting to approve Revised IDP, Performance Management measures and targets and the annual Budget (At least 30 days before the new Budget year)	28/04/2011	28/04/2011	Municipal Manager
PHASE 6 – FINALIZATION	Start 01/06/2011	Finish 30/06/2011	Responsibility
Management workshop to finalize the SDBIP's	09/05/2011	09/05/2011	Manager: Budget
Publish the IDP, annual Budget, all Budget-related documents and policies on the municipal website	29/04/2011	29/04/2011	Manager: IDP
Publish the 2011/2012 tariffs for public comment	05/05/2011	05/05/2011	Manager: Budget
Submit a copy of the IDP to the MEC, DPLG and Treasury (within 10 days of adoption)	29/04/2011	29/04/2011	Manager: IDP
Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan)	05/05/2011	05/05/2011	Manager: IDP
Publish a summary of the IDP and Budget in newspaper	05/05/2011	05/05/2011	Manager: IDP
Submit to Executive Mayor a draft SDBIP for the Budget year (within 14 days of approval of the Budget)	12/05/2011	12/05/2011	Municipal Manager
Submit to the Mayor drafts of the annual performance agreements (within 14 days of approval of Budget)	12/05/2011	12/05/2011	Municipal Manager
Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after approval of the plan)	12/05/2011	12/05/2011	Municipal Manager
Submit the approved Budget to the National Treasury and the Provincial Treasury	29/04/2011	29/04/2011	CFO
The Mayor takes steps to ensure that the SDBIP is approved (within 28 days of approval of Budget)	26/05/2011	26/05/2011	Exec. Mayor
Make public the projections, targets and indicators in the SDBIP (within 14 days of approval of SDBIP)	02/06/2011	02/06/2011	CFO
Publish the performance agreements and service delivery agreements on the municipal website	02/06/2011	02/06/2011	Municipal Manager

Submit copies of the performance agreements to Council and the MEC for Local Government	02/06/2011	02/06/2011	Municipal Manager
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The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

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

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2010 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2010/2011 IDP were undertaken in 2011.

Please refer to paragraph 1.2 for details of the IDP process plan.

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

Following tabling of the draft budget in March 2011, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Gazette.

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

Please refer to paragraph 1.2 for details of the consultation process.

6.5. Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury in March 2011 for their consideration in line with S23 of the MFMA.

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

The Municipality's consultation process on its draft IDP review and budget will be held during March 2011, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2010/11 IDP process.

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2011/12), advertisements will be placed in The Cape Times, Die Burger and the community

newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website following the approval thereof at Council.

7 IDP Overview and Amendments

- **VISION**

A UNITED, INTEGRATED, PROSPEROUS MUNICIPALITY PROGRESSIVELY FREE OF POVERTY AND DEPENDENCY.

- **MISSION**

To build a sustainable and environmentally sound Witzenberg that through efficient and effective utilisation of its current resources, establishes a platform for the progressive overcoming of poverty, underdevelopment and provides the basis for a prosperous life for all its citizens.

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

The Municipality's 2011/12 to 2013/14 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The five focus areas are:

- Sustainable Human Settlements
- Financial Viability
- Local Economic Development
- Good Governance
- Strategic Partnerships

8 Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

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

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

Provision of free basic services:

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

Refuse	R 5 605 687
Water (Basic charges)	R 3 025 672
Sewerage	R 5 257 089
Electricity	R 1 464 753

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

(ii) Level of service to be provided

Indigents will receive 50 kWh of electricity and 6 kiloliter of water per month while their basic charges for water, refuse and sewerage will be subsidized.

(iii) Number of households to receive free basic services

There is budgeted for 3 465 households that will receive 50 kWh electricity per month while all consumers in the municipal area will receive 6 kiloliter water per month.

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

9 Overview of Budget Related Policies and Amendments

The following budget related policies have been approved by Council, or have been reviewed / amended and / or are currently being reviewed / amended, in line with National Guidelines and Legislation.

Tariff Policy
Property Rates Policy
Credit Control and Debt Collection Policy
Cash Management and Investment Policy
Consumer Payment Incentive Policy
Municipal Supply Chain Management Policy
Petty Cash Policy
Indigent Policy
Budget Policy
Budget Virement Policy
Asset Management Policy
Funding and Reserves Policy

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

Herewith information regarding the amendment of policies:

TARIFF POLICY

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

No amendments are recommended.

PROPERTY RATES POLICY

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

The policy guides the annual setting of property rates.

It is recommended that a new category be added for Property used contrary to their actual zoning this category will be called mixed use.

CREDIT CONTROL AND DEBT COLLECTION POLICY

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

Amendments recommended

It is recommended that Sec 26(3) of the policy that states that all legal expenses incurred by the municipality shall be for the account of the municipality be amended to all collection costs incurred by the municipality shall be for the account of the defaulter.

CASH MANAGEMENT AND INVESTMENT POLICY

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

No amendments are recommended.

CONSUMER PAYMENT INCENTIVE POLICY

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

No amendments are recommended.

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

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

No amendments are recommended.

PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2000.00

No amendments are recommended.

INDIGENT POLICY

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

No amendments are recommended.

BUDGET POLICY

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

No amendments are recommended.

BUDGET VIREMENT POLICY

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

No amendments are recommended.

ASSET MANAGEMENT POLICY

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

No amendments are recommended.

FUNDING AND RESERVE POLICY

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

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

No amendments are recommended.

10 Overview of Budget Assumptions

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2011/12 namely:

Salary increase based on CPIX plus 2%

The Minister of Finance will approve increases of councillors during the 2011/12 financial year, and the increase will be implemented as from 1 July 2011.

It is also assumed that most current employees will qualify for notch increases.

General expenditure

It is assumed that costs for services and fuel will increase minimally. It is also assumed that the capital projects for 2011/12 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP). Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 20 years depending on the nature of the asset.

Repairs and Maintenance

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

Capital costs

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

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 26.1% as from 1 July 2011, as approved by NERSA.

Income

Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year.

Collection rate for municipal services

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

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

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2011/12 financial year.

Indigents

It is assumed that the indigents will increase during the financial year due to the economic situation.

11 Overview of Budget Funding

Summary

The operating budget for 2011/12 will be financed as follows:

Charged for electricity, water, refuse and sewage	R 179 405 771
Property Rates	R 39 309 098
Provincial and National Grants	R 48 731 701
Sundry charges / Other	R 22 728 985

The capital budget for 2011/12 will be financed as follows:

Own Funds (Capital Replacement Reserves)	R 10 036 424
Grants	R 57 360 110

Reserves

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

Sustainability of municipality

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

Impact on rates and tariffs

The way that the budget is funded will ensure that, except for electricity tariffs, tariff increases will range from 4.3% to 10.8%. The municipality has no control over the increases of electricity tariffs and the 26.71 % increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

Property valuations, rates, tariffs and other charges

General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004).

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

Collection Rate

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

Rates	94.0%
Electricity	99.5%
Water	87.5%
Sanitation	89.0%
Refuse	88.0%

Planned savings and efficiencies

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

Telephone costs
Cell phone cost
Overtime
Vehicle running cost

Investments

Particulars of monetary investments:

Investments	Type of Investment	Expiry date	Amount	Interest Rate
Nedbank Ltd - 03/7881032766/17	Call	24 hours	3 000 000	5.15%
Nedbank Ltd 03/7881032766/22	Call	24 hours	8 000 000	5.65%
Absa - 9184483785	Call	24 hours	5 379 000	6.10%
Absa - 2071065637	32 day Notice	32 days	5 000 000	5.48%
Standard Bank of SA Ltd - 088779831-013	Fixed Deposit 2 months	2 months	2 000 000	5.60%
Standard Bank of SA Ltd - 088779831-008	Call	24 hours	6 655 000	4.90%
Investec Bank -1100-198879-450	Fixed Deposit 2 months	2 months	10 000 000	5.70%
First Rand 62192709164	Call	24 hours	57 000	6.00%

Contributions and donations received

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

Planned proceeds of sale of assets

None

Planned use of previous year's cash backed accumulated surplus

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

Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

12 Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants

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

13 Allocations or grants made by the Municipality

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

14 Councillor allowances and employee benefits

Costs to Municipality:

Councillors

Speaker (1)	R 522 241
Executive Mayor (1)	R 648 119
Deputy Executive Mayor (1)	R 522 241
Executive Committee (3)	R 1 472 319
Other Councillors (17)	<u>R 3 415 080</u>
	<u>R 6 580 000</u>

Senior Managers

Municipal Manager	R 1 209 275
Chief Financial Officer	R 957 827
Director: Corporate Services	R 957 827
Director: Community Services	R 957 827
Director: Technical Services	<u>R 957 827</u>
	<u>R 5 040 583</u>

All other staff R 91 378 000

Number of Councillors 23

Number of personnel employed

Senior Managers 5

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

15 Monthly targets for revenue, expenditure and cash flow

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

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

16 Capital spending detail

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

17 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

18 **Municipal Manager's quality certification**

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature D NASSON
Date 20 April 2011

OPERATING BUDGET SUMMARY

	Budget Year 2011/2012	Budget Year +1 2012/2013	Budget Year +2 2013/2014
OPERATING REVENUE	R	R	R
Property rates	42 448 342	45 865 505	48 588 182
Service charges	200 206 275	227 523 858	238 653 975
Less: Income forgone (Largely Indigent subsidy)	-17 817 445	-20 099 870	-21 948 186
Rental of facilities and equipment	7 282 346	7 675 260	8 014 440
Interest earned - External Investments	1 846 488	1 854 580	1 857 310
Fines	2 046 028	3 168 900	3 293 150
Licenses and permits	230 349	243 950	253 530
Income for agency services	2 702 124	2 861 560	2 973 750
Grants & subsidies received - Operating	48 731 701	61 952 545	72 008 245
Grants & subsidies received - Capital	54 522 105	28 418 421	21 665 791
Other Revenue	2 499 347	2 654 500	2 776 770
Total Operating Revenue	344 697 660	362 119 209	378 136 957

	Budget Year 2011/2012	Budget Year +1 2012/2013	Budget Year +2 2013/2014
OPERATING EXPENDITURE	R	R	R
Employee related costs	96 419 173	105 278 260	114 975 284
Remuneration of Councilors	6 579 815	7 106 200	7 674 694
Impairment of debtors	9 858 239	10 297 197	10 543 674
Depreciation	15 884 067	18 623 342	20 626 836
Repairs and Maintenance - Municipal Assets	12 953 373	12 802 570	13 413 825
Interest Expense - External borrowings	9 785 138	9 116 948	9 495 640
Electricity purchases	96 315 356	120 672 600	125 402 980
Grants & subsidies paid	1 037 750	1 102 110	1 155 453
General Expenses - other	38 409 277	53 835 545	60 771 779
Total Operating Expenditure	287 242 188	338 834 772	364 060 165

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
1. Property rates and other municipal taxes							
1.1. Property rates							
R 0.00582	1.1.1. Residential Property	0.0%	R 0.00685	17.70%	R 0.00740	R 0.00784	
R 0.00466	1.1.2. Informal Settlements	0.0%	R 0.00548	17.60%	R 0.00592	R 0.00628	
R 0.01060	1.1.3. Business/Commercial Property	0.0%	R 0.01301	22.74%	R 0.01405	R 0.01489	
R 0.01194	1.1.4. Industrial Property	0.0%	R 0.01301	8.96%	R 0.01405	R 0.01489	
1.1.5. Agricultural Properties:							
R 0.00146	1.1.5.1 Bona fida Agricultural	0.0%	R 0.00171	17.12%	R 0.00185	R 0.00196	
R 0.00873	1.1.5.2 Agricultural/Business/Residential	0.0%	R 0.00685	-21.53%	R 0.00740	R 0.00784	
R 0.00815	1.1.5.3 Agricultural/Industrial	0.0%	R 0.00685	-15.95%	R 0.00740	R 0.00784	
R 0.01060	1.1.6. State owned Property	0.0%	R 0.01301	22.74%	R 0.01405	R 0.01489	
R 0.00873	1.1.7. Vacant Land - Urban	0.0%	R 0.01027	17.64%	R 0.01109	R 0.01176	
R 0.00146	1.1.8. Public Service Infrastructure	0.0%	R 0.00171	17.12%	R 0.00171	R 0.00171	
R 0.00146	1.1.9. Public Benefit Organisations	0.0%	R 0.00171	17.12%	R 0.00171	R 0.00171	
R 0.00728	1.1.10. Building clauses	0.0%	R 0.00856	17.58%	R 0.00856	R 0.00856	
2. Electricity Service Tariffs							
2.1 Service Availability:							
R 73.0500	Unimproved sites charge per month or part of it	14.0%	R 87.9400	20.38%	R 105.5300	R 110.8100	R 77.1400
2.2 Residential customers							
2.2.1 Single part tariff							
2.2.1.1 Prepaid							
R 0.6806	0-50 kWh	14.0%	R 0.7725	13.50%	R 0.8768	R 0.9207	R 0.6776
R 0.7260	51-350 kWh	14.0%	R 0.8240	13.50%	R 0.9353	R 0.9820	R 0.7228
R 0.8621	351-600 kWh	14.0%	R 0.9785	13.50%	R 1.1106	R 1.1661	R 0.8583
R 0.9818	601-800 kWh	14.0%	R 1.1818	20.37%	R 1.4182	R 1.4891	R 1.0367
R 1.0009	Above 800 kWh	14.0%	R 1.2049	20.38%	R 1.4459	R 1.5181	R 1.0569
2.2.1.2 1 x 20 A							
R 0.6840	0-50 kWh	14.0%	R 0.8234	20.38%	R 0.9882	R 1.0375	R 0.7223
R 0.7296	51-350 kWh	14.0%	R 0.8783	20.38%	R 1.0539	R 1.1066	R 0.7704
R 0.8664	351-600 kWh	14.0%	R 1.0430	20.38%	R 1.2516	R 1.3142	R 0.9149
R 1.0260	601-800 kWh	14.0%	R 1.2351	20.38%	R 1.4821	R 1.5562	R 1.0834
R 1.0260	Above 800 kWh	14.0%	R 1.2351	20.38%	R 1.4821	R 1.5562	R 1.0834
2.2.1.3 Single phase							
R 0.7052	0-50 kWh	14.0%	R 0.8004	13.50%	R 0.9085	R 0.9538	R 0.7021
R 0.7522	51-350 kWh	14.0%	R 0.8537	13.49%	R 0.9690	R 1.0175	R 0.7489
R 0.8932	351-600 kWh	14.0%	R 1.0138	13.50%	R 1.1507	R 1.2083	R 0.8893
R 0.9161	601-800 kWh	14.0%	R 1.1028	20.38%	R 1.3234	R 1.3895	R 0.9674
R 0.9589	Above 800 kWh	14.0%	R 1.1543	20.38%	R 1.3851	R 1.4544	R 1.0125
2.2.1.4 Three phase							
R 0.7052	0-50 kWh	14.0%	R 0.8004	13.50%	R 0.9085	R 0.9538	R 0.7021
R 0.7522	51-350 kWh	14.0%	R 0.8537	13.49%	R 0.9690	R 1.0175	R 0.7489
R 0.8932	351-600 kWh	14.0%	R 1.0138	13.50%	R 1.1507	R 1.2083	R 0.8893
R 1.0108	601-800 kWh	14.0%	R 1.2168	20.38%	R 1.4602	R 1.5332	R 1.0674
R 1.0364	Above 800 kWh	14.0%	R 1.2476	20.38%	R 1.4972	R 1.5721	R 1.0944
2.2.2 Two part tariff							
2.2.2.1 Single phase							
R 303.5800	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 365.4500	20.38%	R 438.5400	R 460.4600	R 320.5700
R 0.3257	0-50 kWh	14.0%	R 0.3920	20.36%	R 0.4705	R 0.4940	R 0.3439
R 0.3727	51-350 kWh	14.0%	R 0.4486	20.36%	R 0.5383	R 0.5652	R 0.3935
R 0.5137	351-600 kWh	14.0%	R 0.6183	20.36%	R 0.7420	R 0.7791	R 0.5424
R 0.6264	601-800 kWh	14.0%	R 0.7541	20.39%	R 0.9049	R 0.9502	R 0.6615
R 0.8922	Above 800 kWh	14.0%	R 1.0740	20.38%	R 1.2888	R 1.3532	R 0.9421
2.2.2.2 Three phase							
R 324.7200	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 390.8900	20.38%	R 469.0800	R 492.5300	R 342.8900
R 0.2993	0-50 kWh	14.0%	R 0.3602	20.35%	R 0.4323	R 0.4539	R 0.3160
R 0.3462	51-350 kWh	14.0%	R 0.4168	20.39%	R 0.5001	R 0.5251	R 0.3656
R 0.4874	351-600 kWh	14.0%	R 0.5866	20.35%	R 0.7040	R 0.7392	R 0.5146
R 0.6000	601-800 kWh	14.0%	R 0.7223	20.38%	R 0.8667	R 0.9101	R 0.6336
R 0.8922	Above 800 kWh	14.0%	R 1.0740	20.38%	R 1.2888	R 1.3532	R 0.9421
2.3 Commercial customers							
2.3.1 Prepaid customers							
R 300.2100	Basic charge per month or part of it: The basic charge on prepaid commercial customers is not applicable to schools or church properties	14.0%	R 250.0000	-16.72%	R 433.6700	R 455.3500	R 219.3000
2.3.1.2 Energy in c/kWh							
R 0.7500	0-600 kWh	14.0%	R 0.9057	20.76%	R 1.0869	R 1.1413	R 0.7900
R 1.2500	Above 600 kWh	14.0%	R 1.5096	20.77%	R 1.8115	R 1.9021	R 1.3200

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	2.3.2 Single phase						
	2.3.2.1 Basic charge per month or part of it:						
R 150.1500	20A - Connection	14.0%	R 180.7500	20.38%	R 216.9000	R 227.7400	R 158.5500
R 300.2100	40A - Connection	14.0%	R 361.3900	20.38%	R 433.6700	R 455.3500	R 317.0100
R 400.8400	60A - Connection	14.0%	R 482.5300	20.38%	R 579.0300	R 607.9800	R 423.2700
R 424.4400	80A - Connection	14.0%	R 510.9500	20.38%	R 613.1400	R 643.7900	R 448.2000
R 484.9300	100A - Connection	14.0%	R 583.7600	20.38%	R 700.5100	R 735.5300	R 512.0700
R 565.4300	150A - Connection	14.0%	R 680.6600	20.38%	R 816.7900	R 857.6200	R 597.0700
R 637.1600	200A - Connection	14.0%	R 767.0100	20.38%	R 920.4100	R 966.4400	R 672.8200
R 700.1400	250A - Connection	14.0%	R 842.8400	20.38%	R 1 011.4100	R 1 061.9800	R 739.3300
R 0.8950	2.3.2.2 Energy in c/kWh	14.0%	R 1.0774	20.38%	R 1.2929	R 1.3575	R 0.9451
	2.3.3 Three phase						
	2.3.3.1 Basic charge per month or part of it:						
R 523.0100	20A - Connection	14.0%	R 629.6000	20.38%	R 755.5200	R 793.3000	R 552.2800
R 673.1800	40A - Connection	14.0%	R 810.3800	20.38%	R 972.4500	R 1 021.0800	R 710.8600
R 680.6300	60A - Connection	14.0%	R 819.3400	20.38%	R 983.2000	R 1 032.3600	R 718.7200
R 770.7100	80A - Connection	14.0%	R 927.7800	20.38%	R 1 113.3400	R 1 169.0000	R 813.8400
R 936.5900	100A - Connection	14.0%	R 1 127.4700	20.38%	R 1 352.9600	R 1 420.6100	R 989.0100
R 1 214.6600	150A - Connection	14.0%	R 1 462.2100	20.38%	R 1 754.6500	R 1 842.3900	R 1 282.6400
R 1 465.1600	200A - Connection	14.0%	R 1 763.7600	20.38%	R 2 116.5100	R 2 222.3400	R 1 547.1600
R 1 543.3300	250A - Connection	14.0%	R 1 857.8600	20.38%	R 2 229.4300	R 2 340.9000	R 1 629.7000
R 0.7833	2.3.2.2 Energy in c/kWh	14.0%	R 0.9429	20.38%	R 1.1315	R 1.1880	R 0.8271
	2.4 Agricultural customers						
	2.4.1 < 25 KVA						
R 265.0800	Basic charge per month or part of it:	14.0%	R 319.1100	20.38%	R 382.9300	R 402.0800	R 279.9200
	2.4.2 25 KVA <= 50 KVA						
R 426.2200	Basic charge per month or part of it:	14.0%	R 513.0900	20.38%	R 615.7100	R 646.5100	R 450.0800
	2.4.3 50 KVA <= 100 KVA						
R 632.5100	Basic charge per month or part of it:	14.0%	R 761.4100	20.38%	R 913.6900	R 959.3700	R 667.9000
	2.4.4 Energy charge c/kWh						
R 1.1486	Energy in c/kWh < 1,000 units	14.0%	R 1.3826	20.37%	R 1.6592	R 1.7421	R 1.2128
R 0.6759	Energy in c/kWh > 1,000 units	14.0%	R 0.8136	20.37%	R 0.9763	R 1.0251	R 0.7137
	2.5 BULK CONSUMERS						
	2.5.1 Agricultural customers						
	2.5.1.1 Time of use customers						
	2.5.1.1.1 < 1 MVA High tension						
R 3 623.4700	Basic charge per month or part of it	14.0%	R 4 330.0400	19.50%	R 5 152.7400	R 5 410.3800	R 3 798.2800
R 93.5300	Demand charge R/KVA	14.0%	R 111.7656	19.50%	R 133.0038	R 139.6500	R 98.0400
	Energy charge c/kWh						
	In season						
R 1.6414	Peak time	14.0%	R 1.9615	19.50%	R 2.3342	R 2.4509	R 1.7206
R 0.4744	Standard	14.0%	R 0.5668	19.48%	R 0.6745	R 0.7083	R 0.4972
R 0.2890	Off- peak time	14.0%	R 0.3453	19.48%	R 0.4110	R 0.4315	R 0.3029
	Out of season						
R 0.5157	Peak time	14.0%	R 0.6163	19.51%	R 0.7334	R 0.7701	R 0.5406
R 0.3388	Standard	14.0%	R 0.4049	19.51%	R 0.4819	R 0.5059	R 0.3552
R 0.2720	Off- peak time	14.0%	R 0.3250	19.49%	R 0.3868	R 0.4062	R 0.2851
	2.5.1.1.2 Low tension						
R 3 039.0600	Basic charge per month or part of it	14.0%	R 3 631.6800	19.50%	R 4 321.6900	R 4 537.7800	R 3 185.6800
R 86.4700	Demand charge R/KVA	14.0%	R 103.3296	19.50%	R 122.9604	R 129.1050	R 90.6400
	Energy charge c/kWh						
	In season						
R 1.5300	Peak time	14.0%	R 1.8283	19.50%	R 2.1757	R 2.2844	R 1.6038
R 0.4032	Standard	14.0%	R 0.4819	19.52%	R 0.5734	R 0.6021	R 0.4227
R 0.2475	Off- peak time	14.0%	R 0.2957	19.47%	R 0.3519	R 0.3695	R 0.2594
	Out of season						
R 0.4822	Peak time	14.0%	R 0.5763	19.51%	R 0.6857	R 0.7200	R 0.5055
R 0.2892	Standard	14.0%	R 0.3456	19.50%	R 0.4113	R 0.4318	R 0.3032
R 0.2554	Off- peak time	14.0%	R 0.3052	19.50%	R 0.3632	R 0.3813	R 0.2677
	2.5.1.2 Normal						
	2.5.1.2.1 < 1 MVA High tension						
R 3 623.4700	Basic charge per month or part of it	14.0%	R 4 330.0400	19.50%	R 5 152.7400	R 5 410.3800	R 3 798.2800
R 93.5300	Demand charge R/KVA	14.0%	R 111.7656	19.50%	R 133.0038	R 139.6500	R 98.0400
R 0.4744	Energy charge c/kWh	14.0%	R 0.5668	19.48%	R 0.6745	R 0.7083	R 0.4972
	2.5.1.2.2 Low tension						
R 3 039.0600	Basic charge per month or part of it	14.0%	R 3 631.6800	19.50%	R 4 321.6900	R 4 537.7800	R 3 185.6800
R 120.1800	Demand charge R/KVA	14.0%	R 143.6172	19.50%	R 170.9088	R 179.4588	R 125.9800
R 0.4032	Energy charge c/kWh	14.0%	R 0.4819	19.52%	R 0.5734	R 0.6021	R 0.4227

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	2.5.2 Urban customers						
	2.5.2.1 Time of use customers						
	2.5.2.1.1 > 1 MVA High tension						
R 8 326.2800	Basic charge per month or part of it	14.0%	R 9 949.9000	19.50%	R 11 840.3800	R 12 432.4100	R 8 727.9800
R 57.8300	Demand charge R/KVA	14.0%	R 69.1068	19.50%	R 82.2396	R 86.3550	R 60.6200
	Energy charge c/kWh						
	In season						
R 2.2722	Peak time	14.0%	R 2.7154	19.51%	R 3.2313	R 3.3929	R 2.3819
R 0.5963	Standard	14.0%	R 0.7126	19.50%	R 0.8480	R 0.8905	R 0.6251
R 0.4014	Off- peak time	14.0%	R 0.4797	19.51%	R 0.5709	R 0.5994	R 0.4208
	Out of season						
R 0.7061	Peak time	14.0%	R 0.8438	19.50%	R 1.0041	R 1.0543	R 0.7402
R 0.4236	Standard	14.0%	R 0.5063	19.52%	R 0.6025	R 0.6326	R 0.4441
R 0.3674	Off- peak time	14.0%	R 0.4390	19.49%	R 0.5225	R 0.5486	R 0.3851
	2.5.2.1.2 < 1 MVA High tension						
R 6 309.6200	Basic charge per month or part of it	14.0%	R 7 539.9900	19.50%	R 8 972.6000	R 9 421.2300	R 6 614.0300
R 75.0200	Demand charge R/KVA	14.0%	R 89.6496	19.50%	R 106.6812	R 112.0164	R 78.6400
	Energy charge c/kWh						
	In season						
R 2.3381	Peak time	14.0%	R 2.7940	19.50%	R 3.3249	R 3.4911	R 2.4509
R 0.6114	Standard	14.0%	R 0.7306	19.50%	R 0.8695	R 0.9129	R 0.6409
R 0.3689	Off- peak time	14.0%	R 0.4408	19.49%	R 0.5246	R 0.5508	R 0.3867
	Out of season						
R 0.7265	Peak time	14.0%	R 0.8682	19.50%	R 1.0332	R 1.0848	R 0.7616
R 0.4345	Standard	14.0%	R 0.5192	19.49%	R 0.6178	R 0.6487	R 0.4554
R 0.3776	Off- peak time	14.0%	R 0.4512	19.49%	R 0.5369	R 0.5638	R 0.3958
	2.5.2.1.3 Low tension						
R 5 176.9100	Basic charge per month or part of it	14.0%	R 6 186.4000	19.50%	R 7 361.8200	R 7 729.9200	R 5 426.6700
R 75.8600	Demand charge R/KVA	14.0%	R 90.6528	19.50%	R 107.8782	R 113.2704	R 79.5200
	Energy charge c/kWh						
	In season						
R 2.4915	Peak time	14.0%	R 2.9773	19.50%	R 3.5430	R 3.7202	R 2.6117
R 0.6553	Standard	14.0%	R 0.7831	19.50%	R 0.9318	R 0.9785	R 0.6869
R 0.3946	Off- peak time	14.0%	R 0.4715	19.49%	R 0.5611	R 0.5892	R 0.4136
	Out of season						
R 0.7725	Peak time	14.0%	R 0.9231	19.50%	R 1.0984	R 1.1533	R 0.8097
R 0.4648	Standard	14.0%	R 0.5554	19.49%	R 0.6610	R 0.6940	R 0.4872
R 0.4009	Off- peak time	14.0%	R 0.4791	19.51%	R 0.5702	R 0.5987	R 0.4203
	2.5.2.2 Normal						
	2.5.2.2.1 > 1 MVA High tension						
R 8 326.2800	Basic charge per month or part of it	14.0%	R 9 949.9000	19.50%	R 11 840.3800	R 12 432.4100	R 8 727.9800
R 57.8300	Demand charge R/KVA	14.0%	R 69.1068	19.50%	R 82.2396	R 86.3550	R 60.6200
R 0.5963	Energy charge c/kWh	14.0%	R 0.7126	19.50%	R 0.8480	R 0.8905	R 0.6251
	2.5.2.2.2 < 1 MVA High tension						
R 5 995.5700	Basic charge per month or part of it	14.0%	R 7 164.7100	19.50%	R 8 526.0000	R 8 952.3100	R 6 284.8300
R 71.2800	Demand charge R/KVA	14.0%	R 85.1808	19.50%	R 101.3688	R 106.4418	R 74.7200
R 0.5824	Energy charge c/kWh	14.0%	R 0.6960	19.51%	R 0.8282	R 0.8696	R 0.6105
	2.5.2.2.3 Low tension						
R 4 821.6200	Basic charge per month or part of it	14.0%	R 5 761.8300	19.50%	R 6 856.5900	R 7 199.4200	R 5 054.2400
R 70.6600	Demand charge R/KVA	14.0%	R 84.4398	19.50%	R 100.4796	R 105.5070	R 74.0700
R 0.6121	Energy charge c/kWh	14.0%	R 0.7314	19.49%	R 0.8704	R 0.9139	R 0.6416
	2.6 Sport customers						
R 0.0000	Basic charge per month or part of it		R 0.0000		R 0.0000	R 0.0000	R 0.0000
R 0.9559	Energy charge c/kWh	14.0%	R 1.1507	20.38%	R 1.3809	R 1.4500	R 1.0094
	2.7 Streetlights						
R 0.0000	Basic charge per month or part of it		R 0.0000		R 0.0000	R 0.0000	R 0.0000
R 0.7471	Energy charge c/kWh	0.0%	R 0.8994	20.39%	R 1.0793	R 1.1333	R 0.8994
	3. Refuse Service Tariffs						
	(All Areas, excluding Op-die-Berg in respect of residential sites)						
	3.1. Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.						
	3.2. Tariff per number of collections. 2 refuse bags (unit) per collection						
R 140.73	3.2.1 1 Collection per week (more or less 2 refuse bags)	14.0%	R 153.43	9.02%	R 159.76	R 166.02	R 134.59
R 253.32	3.2.2 2 Collections per week (more or less 2 refuse bags per collection)	14.0%	R 276.17	9.02%	R 287.54	R 298.82	R 242.25
R 365.91	3.2.3 3 Collections per week (more or less 2 refuse bags per collection)	14.0%	R 398.91	9.02%	R 415.35	R 431.63	R 349.92
R 112.59	3.2.4 Additional units per collection	14.0%	R 122.74	9.02%	R 127.81	R 132.81	R 107.67
R 98.76	3.2.5 Informal settlements without an account (Flat rate)	0.0%	R 107.67		R 112.11	R 116.50	R 107.67
	3.2.6 Departmental tariffs:						
R 18.51	3.2.6.1 Dennebos	0.0%	R 20.18	9.02%	R 21.01	R 21.83	R 20.18
R 70.37	3.2.6.2 All other	0.0%	R 76.72	9.02%	R 79.88	R 83.01	R 76.72
	3.2.7 Exceptions:						
R 140.73	3.2.7.1 Op-die-Berg residential sites 1 Collection per week or less 2 refuse bags) (more	14.0%	R 153.43	9.02%	R 159.76	R 166.02	R 134.59

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
4. Sewerage Service Tariffs							
4.1. Septic Tank systems (All Areas, excluding rural area in respect of availability charge)							
4.1.1. Service Availability charge per month or part of it:							
R 20.91	4.1.1.1 Per site with improvements	14.0%	R 22.86	9.33%	R 23.80	R 24.74	R 20.05
4.1.2. Suction charge:							
R 31.00	4.1.2.1. Urban areas charge per occasion	14.0%	R 34.00	9.68%	R 35.00	R 37.00	R 29.82
4.1.2.2. Rural areas:							
R 534.00	4.1.2.2.1 Charge per occasion	14.0%	R 583.00	9.18%	R 607.00	R 631.00	R 511.40
R 37.00	4.1.2.2.2 Charge per kilometre	14.0%	R 41.00	10.81%	R 43.00	R 44.00	R 35.96
4.2. Waterborne Sewerage systems (All Areas connected to the main sewerage system) (Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection will be applicable on every point of service)							
4.2.1. Service Availability charge per month or part of it:							
R 27.28	4.2.1.1 Unimproved sites	14.0%	R 29.82	9.31%	R 31.05	R 32.27	R 26.16
R 131.08	4.2.1.2 Water connection size: 0 - 25 mm	14.0%	R 143.30	9.32%	R 149.20	R 155.05	R 125.70
R 510.12	4.2.1.3 Water connection size: 26 - 50 mm	14.0%	R 557.65	9.32%	R 580.62	R 603.39	R 489.17
R 1 306.13	4.2.1.4 Water connection size: 51 - 80 mm	14.0%	R 1 427.86	9.32%	R 1 486.69	R 1 544.96	R 1 252.51
R 2 040.62	4.2.1.5 Water connection size: 81 - 100 mm	14.0%	R 2 230.81	9.32%	R 2 322.72	R 2 413.77	R 1 956.85
R 4 590.00	4.2.1.6 Water connection size: 101 - 150 mm	14.0%	R 5 017.79	9.32%	R 5 224.52	R 5 429.32	R 4 401.57
4.2.2. Exceptions:							
R 21 114.21	4.2.2.1 Obiqua Prison - Tulbagh	14.0%	R 23 082.06	9.32%	R 24 033.04	R 24 975.13	R 20 247.42
R 131.08	4.2.2.2 Schools - Op-die-Berg	14.0%	R 143.30	9.32%	R 149.20	R 155.05	R 125.70
R 131.08	4.2.2.3 Other sites - Op-die-Berg	14.0%	R 143.30	9.32%	R 149.20	R 155.05	R 125.70
R 47.23	4.2.2.4 Departmental tariff	0.0%	R 51.63	9.32%	R 53.76	R 55.87	R 51.63
Tariff increase by 6%	4.2.2.5 Special Contracts, for example Del monte as per each agreement.	14.0%	Tariff increase by 9.32%		Tariff increase by 9.32%	Tariff increase by 9.32%	Tariff increase by 9.32%
R 86.78	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	R 94.87	9.32%	R 98.78	R 102.65	R 94.87
5. Water service Tariffs							
5.1. Conventional Meters (All Areas)							
5.1.1. Service Availability charge per month or part of it:							
R 75.99	5.1.1.1 Unimproved sites	14.0%	R 79.28	4.33%	R 82.55	R 85.79	R 69.54
R 67.52	5.1.1.2 Water connection size: 0 - 25 mm	14.0%	R 70.44	4.32%	R 73.35	R 76.22	R 61.79
R 752.91	5.1.1.3 Water connection size: 26 - 50 mm	14.0%	R 785.44	4.32%	R 817.80	R 849.86	R 688.98
R 1 921.08	5.1.1.4 Water connection size: 51 - 80 mm	14.0%	R 2 004.07	4.32%	R 2 086.64	R 2 168.44	R 1 757.96
R 3 001.51	5.1.1.5 Water connection size: 81 - 100 mm	14.0%	R 3 131.17	4.32%	R 3 260.17	R 3 387.97	R 2 746.64
R 6 752.53	5.1.1.6 Water connection size: 101 - 150 mm	14.0%	R 7 044.24	4.32%	R 7 334.46	R 7 621.97	R 6 179.16
R 144 940.75	5.1.1.7 Clients with a consumption of more than 20,000 kl per month	14.0%	R 151 202.19	4.32%	R 157 431.72	R 163 603.04	R 132 633.50
R 165.31	5.1.1.8 Un-metered connections	14.0%	R 172.45	4.32%	R 179.55	R 186.58	R 151.27
5.1.2 Consumption per kiloliter							
Block A (Aimed at residential and smaller commercial clients)							
R 3.39	5.1.2.1 0-6 kl	14.0%	R 3.53	4.13%	R 3.68	R 3.83	R 3.10
R 5.70	7-30 kl	14.0%	R 5.95	4.39%	R 6.20	R 6.44	R 5.22
R 5.26	31-60 kl	14.0%	R 5.48	4.18%	R 5.71	R 5.94	R 4.81
R 4.92	61-300 kl	14.0%	R 5.14	4.47%	R 5.36	R 5.56	R 4.51
R 26.79	Above 300 kl	14.0%	R 27.95	4.33%	R 29.10	R 30.24	R 24.52
Block B (Aimed at larger commercial and smaller industrial clients)							
R 6.99	5.1.2.2 0-300 kl	14.0%	R 7.28	4.15%	R 7.58	R 7.88	R 6.39
R 5.87	301-1000 kl	14.0%	R 6.12	4.26%	R 6.37	R 6.62	R 5.37
R 5.26	1001-8000 kl	14.0%	R 5.48	4.18%	R 5.71	R 5.94	R 4.81
R 4.92	Above 8000 kl	14.0%	R 5.14	4.47%	R 5.36	R 5.56	R 4.51
Block C (Aimed at larger industrial clients)							
R 1.41	5.1.2.3 Consumption above 20,000 kl per month	14.0%	R 1.47	4.26%	R 1.53	R 1.58	R 1.29
Block D (Internal)							
R 1.54	5.1.2.4 Departmental consumption	14.0%	R 1.61	4.55%	R 1.68	R 1.74	R 1.41
5.2. Prepaid Meters (All Areas)							
5.2.1. Water connection on site (Consumption per kiloliter)							
R 3.39	5.2.1.1 0-6 kl	14.0%	R 3.53	New	R 3.68	R 3.83	R 3.10
R 5.39	Bo 6 kl	14.0%	R 5.62	4.27%	R 5.85	R 6.08	R 4.93
R 527.00	5.3. "Leiwater beurte" (In Urban areas per month)	14.0%	R 559.00	6.07%	R 593.00	R 629.00	R 667.00
R 56.51	5.4. Informal settlements without an account (Flat rate)	0.0%	R 58.95	4.32%	R 61.38	R 63.79	R 58.95

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
6. Other tariffs and charges							
6.1. CORPORATE SERVICES							
R 327.00	6.1.1 Erection of banners (per application)	14.0%	R 356.00	8.87%	R 388.00	R 423.00	R 312.28
R 250.00	6.1.2 Erection of placards (deposit)	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
R 509.00	6.1.3 Cancellation of purchase agreement (Admin fee)	14.0%	R 555.00	9.04%	R 605.00	R 659.00	R 486.84
	6.1.4 Agenda and minutes of Council meetings						
R 85.00	001-400 g	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 95.00	401-500 g	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
R 110.00	501-600 g	14.0%	R 120.00	9.09%	R 131.00	R 143.00	R 105.26
R 118.00	601-700 g	14.0%	R 129.00	9.32%	R 141.00	R 154.00	R 113.16
R 148.00	701+ g	14.0%	R 161.00	8.78%	R 175.00	R 191.00	R 141.23
	6.1.5 Serving of summonses / warrants	14.0%					
R 227.00	6.1.6 Translation service (Per hour or part of it)	14.0%	R 247.00	8.81%	R 269.00	R 293.00	R 216.67
	6.1.7 Access to information	14.0%					
R 62.00	6.1.7.1 Fee payable when information is requested	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
	6.1.7.2 <i>Reproduction fees:</i>	14.0%					
R 1.10	Photocopies (A4 or part of it) per page	14.0%	R 1.20	9.09%	R 1.31	R 1.43	R 1.05
R 0.77	Print outs per copy	14.0%	R 0.84	9.09%	R 0.92	R 1.00	R 0.74
R 9.38	Information on a stiffy	14.0%	R 10.22	8.96%	R 11.14	R 12.14	R 8.96
R 70.00	Information on a CD	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 39.00	Transcription of visual image (A4 page) per page	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 102.00	Copy of a visual image (A4 page) per page	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 24.00	Transcription of an audio record (A4 page) per page	14.0%	R 26.00	8.33%	R 28.00	R 31.00	R 22.81
R 29.00	Copy of audio record	14.0%	R 32.00	10.34%	R 35.00	R 38.00	R 28.07
	6.1.7.3 Investigation fee						
R 27.00	To search for record and to prepare it for release -- per hour, first hour excluded	14.0%	R 29.00	7.41%	R 32.00	R 35.00	R 25.44
	6.1.7.4 Postage						
Actual cost	If record should be posted to applicant	14.0%	Actual cost				
6.2. COMMUNITY SERVICES							
6.2.1 Libraries							
	6.2.1.1 Hall rental (per session or part thereof)						
	NOTE: a session is from						
R 77.00	08:00 - 13:00	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
R 85.00	13:00 - 18:00	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 95.00	18:00 - 00:00	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
	NB: The amenities are available without charge to youth-, service-,charity-,community-,sport-, educational-, and governmental institutions, as well as for meetings of local political parties						
R 224.00	6.2.1.2 Kitchen rental (per session or part thereof)	14.0%	R 224.00		R 244.00	R 266.00	R 196.49
R 100.00	Deposit for kitchen rental	Exempt	R 100.00		R 109.00	R 119.00	
6.2.2 Traffic Services							
6.2.2.1 Assistance: Escorting and Traffic assistance							
(Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.							
	6.2.2.1.1 Profit Organisations:						
	(per gathering/march)						
R 329.00	(a) First hour per law enforcement officer (normal working hours)	14.0%	R 359.00	9.12%	R 391.00	R 426.00	R 314.91
R 118.00	(b) Subsequent hourly tariff within normal working hours	14.0%	R 129.00	9.32%	R 141.00	R 154.00	R 113.16
R 414.00	(c) First hour per law enforcement officer (after hours & weekends)	14.0%	R 451.00	8.94%	R 492.00	R 536.00	R 395.61
R 164.00	(d) Subsequent hourly tariff after hours & weekends	14.0%	R 179.00	9.15%	R 195.00	R 213.00	R 157.02
R 102.00	(e) Per vehicle (less than 15 km)	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 4.71	(f) Per kilometre tariff thereafter	14.0%	R 5.13	8.92%	R 5.59	R 6.09	R 4.50
R 102.00	(g) Hiring of road signs and equipment	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 221.00	(h) Mega phone per day	14.0%	R 464.00	109.95%	R 974.00	R 2 045.00	R 407.02
	6.2.2.1.2 Non-Profit Organisations:						
	(per gathering/march)						
R 118.00	(a) First hour per law enforcement officer (normal working hours)	14.0%	R 129.00	9.32%	R 141.00	R 154.00	R 113.16
R 62.00	(b) Subsequent hourly tariff within normal working hours	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
R 157.00	(c) First hour per law enforcement officer (after hours & weekends)	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 95.00	(d) Subsequent hourly tariff after hours & weekends	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
R 62.00	(e) Per vehicle (less than 15 km)	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
R 4.71	(f) Per kilometre tariff thereafter	14.0%	R 5.13	8.92%	R 5.59	R 6.09	R 4.50
R 47.00	(g) Hiring of road signs and equipment	14.0%	R 51.00	8.51%	R 56.00	R 61.00	R 44.74
R 111.00	(h) Mega phone per day	14.0%	R 233.00	109.91%	R 489.00	R 1 027.00	R 204.39
6.2.2.2 Dog Tax Tariffs							
	6.2.2.2.1 Male dog: per year or part thereof	14.0%	R 150.00		R 150.00	R 150.00	R 131.58
	6.2.2.2.2 Bitch: per year or part thereof	14.0%	R 300.00		R 300.00	R 300.00	R 263.16
	6.2.2.2.3 Sterilised/castrated (proof)	14.0%	R 75.00		R 75.00	R 75.00	R 65.79
Free	6.2.2.2.4 Euthanasia	14.0%	Free				
	6.2.2.2.5 Sterilisation/castration	14.0%	50% of charges				

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.3 Fire Brigade Service (In terms of Provincial Notice 396 of 11 June 1982) No accounts will be rendered to informal areas						
R 299.00	6.2.3.1 Call-outs (per call)	14.0%	R 326.00	9.03%	R 355.00	R 387.00	R 285.96
R 126.00	(a) Medium Pump	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
R 85.00	(b) Small Pump	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 126.00	(c) Service vehicle	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
	(d) Subsequent hourly tariff						
R 142.00	6.2.3.2 Water costs						
	Pump rate per hour	14.0%	R 155.00	9.15%	R 169.00	R 184.00	R 135.96
	6.2.3.3 Personnel						
	Officers:						
R 121.00	Fire Brigade Officer (p/p per hour of part thereof)	14.0%	R 133.00	9.92%	R 146.00	R 161.00	R 116.67
R 95.00	Fire Brigade Reservist (p/p per hour of part thereof)	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
R 70.00	Temporary emergency personnel	14.0%	R 88.00	25.71%	R 110.00	R 138.00	R 77.19
	6.2.3.4 Other						
R 126.00	(a) Fire extinguisher	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
R 70.00	(b) Foam (per litre)	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 102.00	(c) Breathing (per officer)	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 24.00	(d) Other equipment	14.0%	R 30.00	25.00%	R 38.00	R 48.00	R 26.32
R 172.00	(e) Consumables	14.0%	R 187.00	8.72%	R 204.00	R 222.00	R 164.04
	6.2.3.5 Administrative costs (per incident)	14.0%					
R 1 000.00	6.2.4 Filling of swimming pools (per pool)	14.0%	R 1 000.00	0.00%	R 1 090.00	R 1 188.00	R 877.19
	6.2.5 Permits (per permit)						
R 100.00	(a) Gas	14.0%	R 100.00		R 109.00	R 119.00	R 87.72
R 100.00	(b) Liquid Fuel	14.0%	R 100.00		R 109.00	R 119.00	R 87.72
R 100.00	(c) Tanks with hazardous contents (HAZCHEM)	14.0%	R 100.00		R 109.00	R 119.00	R 87.72
R 100.00	(d) Spray-paint rooms	14.0%	R 100.00		R 109.00	R 119.00	R 87.72
	6.2.6 Refuse tariffs moved to Civil Services						
	6.2.7 Licensing and Regulating: Hiring and Sundry						
R 422.00	6.2.7.1 Vendor stalls (uncovered)	14.0%	R 460.00	9.00%	R 501.00	R 546.00	R 403.51
R 681.00	6.2.7.2 Vendor stalls -- under cover (per annum)	14.0%	R 742.00	8.96%	R 809.00	R 882.00	R 650.88
	6.2.7.3 Clean-up of premises (cost recoverable from owner)	14.0%					
	6.2.8 Holiday Resorts						
R 453.00	Deposit for hiring C & D types Chalets at Pine Forest (<i>Dennebos</i>)	Exempt	R 450.00	-0.66%	R 491.00	R 535.00	R 450.00
R 356.00	Deposit for hiring of other	Exempt	R 350.00	-1.69%	R 382.00	R 416.00	R 350.00
	6.2.8.1 Pine Forest (<i>Dennebos</i>)						
R 0.25	6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)	14.0%	R 0.25		R 0.25	R 0.25	R 0.25
	6.2.8.1.2 Camping (per stand per night)						
R 228.00	High season	14.0%	R 254.00	11.40%	R 283.00	R 315.00	R 222.81
R 149.00	In season	14.0%	R 166.00	11.41%	R 185.00	R 206.00	R 145.61
R 92.00	Out of season	14.0%	R 101.00	9.78%	R 111.00	R 122.00	R 88.60
R 356.00	Deposit	Exempt	R 356.00		R 392.00	R 431.00	R 356.00
	6.2.8.1.3 Semi-permanent rentals (per annum)						
R 7 796.40	A-type - caravan premises	14.0%	R 8 263.60	5.99%	R 8 760.00	R 9 285.60	R 7 248.77
R 6 128.35	B-type - caravan premises	14.0%	R 6 497.00	6.02%	R 6 887.55	R 7 300.00	R 5 699.12
R 5 701.30	C-type - caravan premises	14.0%	R 6 044.40	6.02%	R 6 405.75	R 6 789.00	R 5 302.11
R 7 796.40	Log Cabins	14.0%	R 8 263.60	5.99%	R 8 760.00	R 9 285.60	R 7 248.77
R 5 986.00	A-type - Lost City	14.0%	R 6 343.70	5.98%	R 6 723.30	R 7 128.45	R 5 564.65
R 5 018.75	B-type - Lost City	14.0%	R 5 321.70	6.04%	R 5 639.25	R 5 978.70	R 4 668.16
R 333.00	Deposit	Exempt	Scrap tariff				
	6.2.8.1.4 Chalets (per unit per night)						
	6.2.8.1.4.1 A - Type						
R 396.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 356.00	-10.10%	R 377.00	R 400.00	R 312.28
R 352.00	In season	14.0%	R 317.00	-9.94%	R 336.00	R 356.00	R 278.07
R 289.00	Out of season	14.0%	R 260.00	-10.03%	R 276.00	R 293.00	R 228.07
	6.2.8.1.4.2 B - Type						
R 646.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 581.00	-10.06%	R 616.00	R 653.00	R 509.65
R 523.00	In season	14.0%	R 471.00	-9.94%	R 499.00	R 529.00	R 413.16
R 407.00	Out of season	14.0%	R 366.00	-10.07%	R 388.00	R 411.00	R 321.05
	6.2.8.1.4.3 C - Type						
R 924.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 832.00	-9.96%	R 882.00	R 935.00	R 729.82
R 882.00	In season	14.0%	R 794.00	-9.98%	R 842.00	R 893.00	R 696.49
R 487.00	Out of season	14.0%	R 438.00	-10.06%	R 464.00	R 492.00	R 384.21
	6.2.8.1.4.4 D - Type						
R 835.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 752.00	-9.94%	R 797.00	R 845.00	R 659.65
R 701.00	In season	14.0%	R 631.00	-9.99%	R 669.00	R 709.00	R 553.51
R 444.00	Out of season	14.0%	R 400.00	-9.91%	R 424.00	R 449.00	R 350.88
	6.2.8.1.4.5 E - Type						
R 608.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 547.00	-10.03%	R 580.00	R 615.00	R 479.82
R 562.00	In season	14.0%	R 506.00	-9.96%	R 536.00	R 568.00	R 443.86
R 362.00	Out of season	14.0%	R 326.00	-9.94%	R 346.00	R 367.00	R 285.96
	6.2.8.1.4.6 F - Type						
R 396.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 356.00	-10.10%	R 377.00	R 400.00	R 312.28
R 352.00	In season	14.0%	R 317.00	-9.94%	R 336.00	R 356.00	R 278.07
R 289.00	Out of season	14.0%	R 260.00	-10.03%	R 276.00	R 293.00	R 228.07
	6.2.8.1.4.7 G - Type						
R 928.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 835.00	-10.02%	R 885.00	R 938.00	R 732.46
R 740.00	In season	14.0%	R 666.00	-10.00%	R 706.00	R 748.00	R 584.21
R 487.00	Out of season	14.0%	R 438.00	-10.06%	R 464.00	R 492.00	R 384.21
	6.2.8.1.4.8 Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.						
	6.2.8.1.5 Day Visitors - Entrance						
R 55.00	Per person per day	14.0%	R 58.00	5.45%	R 62.00	R 66.00	R 50.88
R 55.00	Per vehicle per day	14.0%	R 55.00	0.00%	R 59.00	R 64.00	R 48.25

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.8.1.6 Sundry Tariffs						
R 650.00	Conference Hall (deposit)	Exempt	R 709.00	9.08%	R 774.00	R 845.00	R 709.00
R 384.00	Conference Hall hire: per session						
R 384.00	08:00 – 13:00	14.0%	R 419.00	9.11%	R 457.00	R 498.00	R 367.54
R 516.00	13:00 – 18:00	14.0%	R 419.00	9.11%	R 457.00	R 498.00	R 367.54
R 996.00	18:00 – 24:00	14.0%	R 562.00	8.91%	R 613.00	R 668.00	R 492.98
	Conference Hall hire: per day	14.0%	R 1 073.00	7.73%	R 1 156.00	R 1 245.00	R 941.23
	Renting of Recreational Halls to sports clubs (local):						
R 266.00	Deposit	Exempt	R 293.00	10.15%	R 322.00	R 354.00	R 293.00
R 859.00	Annual tariff	14.0%	R 927.00	7.92%	R 1 001.00	R 1 081.00	R 813.16
R 67.00	Bedding hiring: per set per week (chalets)	14.0%	R 67.00	0.00%	R 73.00	R 80.00	R 58.77
	Entrance (Local Residents)						
R 124.00	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	14.0%	R 137.00	10.48%	R 152.00	R 168.00	R 120.18
	Local residence in Witzenberg annual tickets (per ticket)						
R 257.00	Adults	14.0%	R 283.00	10.12%	R 311.00	R 342.00	R 248.25
R 190.00	Children	14.0%	R 209.00	10.00%	R 230.00	R 253.00	R 183.33
R 179.00	Vehicles	14.0%	R 196.00	9.50%	R 214.00	R 234.00	R 171.93
New tariff	Clip cards - Recreational facilities 5 clips per ticket	14.0%	R 50.00		R 55.00	R 60.00	R 43.86
	Laundromat facilities						
New tariff	Per 8kg, excluding washing power	14.0%	R 40.00		R 44.00	R 48.00	R 35.09
	6.2.8.2 Klipriver Park						
	6.2.8.2.1 Chalets (per unit per night)						
	A - Type						
R 362.00	High season (15 December to 16 January & Easter weekend)	14.0%	R 326.00	-9.94%	R 346.00	R 367.00	R 285.96
R 304.00	In season	14.0%	R 274.00	-9.87%	R 290.00	R 307.00	R 240.35
R 213.00	Out of season	14.0%	R 192.00	-9.86%	R 204.00	R 216.00	R 168.42
	B - Type						
R 401.00	High season (15 December to 16 January & Easter weekend)	14.0%	R 361.00	-9.98%	R 383.00	R 406.00	R 316.67
R 320.00	In season	14.0%	R 288.00	-10.00%	R 305.00	R 323.00	R 252.63
R 219.00	Out of season	14.0%	R 197.00	-10.05%	R 209.00	R 222.00	R 172.81
	6.2.8.2.2 Camping (per stand per night)						
R 179.00	High season	14.0%	R 161.00	-10.06%	R 171.00	R 181.00	R 141.23
R 125.00	In season	14.0%	R 113.00	-9.60%	R 120.00	R 127.00	R 99.12
R 73.00	Out of season	14.0%	R 66.00	-9.59%	R 70.00	R 74.00	R 57.89
	6.2.8.2.3 Day Visitors						
R 52.00	Per person per day	14.0%	R 57.00	9.62%	R 62.00	R 68.00	R 50.00
R 52.00	Per vehicle per day	14.0%	R 57.00	9.62%	R 62.00	R 68.00	R 50.00
	6.2.8.3 Discounts - Both Resorts						
	The following discounts will be allowed on booking by:						
	Pensioners - less 50% during off-season and midweek periods out of peak season						
	Registered Caravan Clubs and Club members - less 10% in periods out of peak season						
	Midweek in- and off season - less 25%						
	Students accompanied by parents - less 12% on day visitor fee						
	6.2.9 Swimming Pools						
	All swimming pools in Witzenberg						
R 6.00	Entrance: Adults	14.0%	R 6.00	0.00%	R 6.60	R 7.30	R 5.26
R 1.00	Children (school-going)	14.0%	R 1.00	0.00%	R 1.10	R 1.20	R 0.88
R 120.00	Season tickets	14.0%	R 120.00	0.00%	R 132.00	R 146.00	R 105.26
R 110.00	Annual fee per School (Only for School activities)	14.0%	R 110.00	0.00%	R 120.00	R 131.00	R 96.49
R 500.00	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	14.0%	R 500.00		R 545.00	R 594.00	R 438.60
	6.2.1 Sports grounds						
	6.2.10.1 All sports grounds in Witzenberg						
R 47.00	School practices (per practice)	14.0%	R 47.00	0.00%	R 51.00	R 56.00	R 41.23
R 40.00	If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	R 40.00		R 44.00	R 48.50	R 35.09
R 95.00	School matches (per match)	14.0%	R 95.00	0.00%	R 104.00	R 113.00	R 83.33
R 95.00	Sports clubs (per practice)	14.0%	R 95.00	0.00%	R 104.00	R 113.00	R 83.33
R 70.00	If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	R 70.00		R 77.00	R 84.70	R 61.40
R 203.00	Sports clubs (per match)	14.0%	R 203.00	0.00%	R 221.00	R 241.00	R 178.07
R 203.00	Other events	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
R 547.00	Festivals and Carnivals (per day)	14.0%	R 596.00	8.96%	R 650.00	R 709.00	R 522.81
R 220.00	Deposit per event	Exempt	R 240.00	9.09%	R 262.00	R 286.00	R 240.00
	6.2.10.2 Community Halls and Town Halls						
	6.2.11.1 Non-local and Outside Organisations						
	6.2.11.1.1 Tulbagh Community Hall						
R 704.00	Concerts, Theatre productions and Film Shows						
	Non-local Associations	14.0%	R 767.00	8.95%	R 836.00	R 911.00	R 672.81
R 102.00	Conferences, Meetings, Gatherings, Church Services and Bazaars	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
	Non-local Associations (per session)						
R 861.00	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's	14.0%	R 938.00	8.94%	R 1 022.00	R 1 114.00	R 822.81
	Non-local Associations						
R 704.00	Shows, Exhibitions and Auctions	14.0%	R 767.00	8.95%	R 836.00	R 911.00	R 672.81
	Non-local Associations						
R 704.00	Performances, Mannequin Parades, Cooking demo's and Debutant	14.0%	R 767.00	8.95%	R 836.00	R 911.00	R 672.81
R 493.00	Non-local Associations	14.0%	R 537.00	8.92%	R 585.00	R 638.00	R 471.05
R 62.00	Deposit for all the above	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
	Preparation of hall per hour						
	6.2.11.1.2 Tulbagh Town Hall						
R 797.00	Concerts, Theatre productions and Film Shows						
	Non-local Associations	14.0%	R 869.00	9.03%	R 947.00	R 1 032.00	R 762.28
R 850.00	Deposit for above	Exempt	R 927.00	9.06%	R 1 010.00	R 1 101.00	R 927.00
	Local Organisations/Individuals						

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.11.1.3 Town Hall - Ceres						
	Hall, stage and main toilets						
R 203.00	Morning	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
R 203.00	Afternoon	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
R 250.00	Evening	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
	Kitchen						
R 133.00	Morning	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 133.00	Afternoon	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 172.00	Evening	14.0%	R 187.00	8.72%	R 204.00	R 222.00	R 164.04
	Banqueting Hall: (only when not used in conjunction with kitchen) per session						
R 126.00	Morning	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
R 126.00	Afternoon	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
R 142.00	Evening	14.0%	R 155.00	9.15%	R 169.00	R 184.00	R 135.96
R 493.00	Tariff 2: Public dances per session Hall, stage and toilets	14.0%	R 537.00	8.92%	R 585.00	R 638.00	R 471.05
R 850.00	Tariff 3: Guarantee deposit Per function	Exempt	R 927.00	9.06%	R 1 010.00	R 1 101.00	R 927.00
	Tariff 4: equipment per occasion						
R 21.00	Hiring of table cloths (each, per day)	14.0%	R 23.00	9.52%	R 25.00	R 27.00	R 20.18
R 12.00	Hiring of tables (each, per day)	14.0%	R 13.00	8.33%	R 14.00	R 15.00	R 11.40
R 11.00	Hiring of cutlery (per dozen, per day)	14.0%	R 12.00	9.09%	R 13.00	R 14.00	R 10.53
	Tariff 5: reduced rates 50% discount to organisations that qualify						
	Tariff 6: Levy in respect of exceeding the vacating time In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated						
	Tariff 7: Pianos per function						
R 118.00	Piano organ	14.0%	R 129.00	9.32%	R 141.00	R 154.00	R 113.16
R 133.00	Grand piano	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
	Tariff 8: Rehearsals (per rehearsal) In respect of hall and stage only						
R 85.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 95.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
	Tariff 9: Changes to Bookings – per booking If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged						
R 70.00	Levy	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 142.00	Sound system for Town Hall (per occasion)	14.0%	R 155.00	9.15%	R 169.00	R 184.00	R 135.96
	6.2.11.1.4 Bella Vista Community Hall						
	Tariff 1: Basic charges per session						
	Hall, stage and main toilets						
R 148.00	Morning	14.0%	R 161.00	8.78%	R 175.00	R 191.00	R 141.23
R 148.00	Afternoon	14.0%	R 161.00	8.78%	R 175.00	R 191.00	R 141.23
R 219.00	Evening	14.0%	R 239.00	9.13%	R 261.00	R 284.00	R 209.65
	Kitchen						
R 133.00	Morning	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 133.00	Afternoon	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 148.00	Evening	14.0%	R 161.00	8.78%	R 175.00	R 191.00	R 141.23
	Change rooms (excluding main toilets)						
R 39.00	Morning	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 39.00	Afternoon	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 77.00	Evening	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
R 501.00	Tariff 2: Public dances per session Hall, stage and toilets	14.0%	R 546.00	8.98%	R 595.00	R 649.00	R 478.95
	Tariff 3: Guarantee deposit						
R 211.00	Per function --- excluding kitchen	14.0%	R 230.00	9.00%	R 251.00	R 274.00	R 201.75
R 850.00	Per function --- including kitchen	14.0%	R 927.00	9.06%	R 1 010.00	R 1 101.00	R 813.16
	Tariff 4: equipment per occasion						
R 21.00	Hiring of table cloths (each, per day)	14.0%	R 23.00	9.52%	R 25.00	R 27.00	R 20.18
R 12.00	Hiring of tables (each, per day)	14.0%	R 13.00	8.33%	R 14.17	R 15.45	R 11.40
R 11.00	Hiring of cutlery (per dozen, per day)	14.0%	R 12.00	9.09%	R 13.08	R 14.26	R 10.53
	Tariff 5: Reduced rates 50% discount to organisations that qualify						
	Tariff 6: Levy in respect of exceeding the vacating time In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated						
	Tariff 7: Pianos						
	Tariff 8: Rehearsals (per rehearsal) In respect of hall and stage only						
R 55.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
R 77.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
	Tariff 9: Changes to Bookings – per booking If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged						
R 62.00	Levy	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.11.1.5 Dreyer Hall						
	Tariff 1: Basic charges per session						
	Hall, stage and main toilets						
R 133.00	Morning	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 133.00	Afternoon	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 181.00	Evening	14.0%	R 197.00	8.84%	R 215.00	R 234.00	R 172.81
	Kitchen						
R 47.00	Morning	14.0%	R 51.00	8.51%	R 56.00	R 61.00	R 44.74
R 47.00	Afternoon	14.0%	R 51.00	8.51%	R 56.00	R 61.00	R 44.74
R 55.00	Evening	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
	Change rooms (excluding main toilets)						
R 39.00	Morning	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 39.00	Afternoon	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 85.00	Evening	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 501.00	Tariff 2: Public dances per session	14.0%	R 546.00	8.98%	R 595.00	R 649.00	R 478.95
R 191.00	Tariff 3: Guarantee deposit per function	Exempt	R 208.00	8.90%	R 227.00	R 247.00	R 208.00
	Tariff 4: Equipment						
	Tariff 5: Reduced rates						
	50% discount to organisations that qualify						
	Tariff 6: Levy in respect of exceeding the vacating time						
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated						
	Tariff 7: Pianos						
	Tariff 8: Rehearsals (per rehearsal)						
	In respect of hall and stage only						
R 39.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 62.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
	Tariff 9: Changes to Bookings -- per booking						
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged						
R 62.00	Levy	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
	6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli						
	Tariff 1: Basic charges per session						
	Hall, stage and main toilets						
R 133.00	Morning	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 133.00	Afternoon	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 181.00	Evening	14.0%	R 197.00	8.84%	R 215.00	R 234.00	R 172.81
	Tariff 2: Public dances per session						
R 501.00	Hall, stage and toilets	14.0%	R 546.00	8.98%	R 595.00	R 649.00	R 478.95
R 191.00	Tariff 3: Guarantee deposit per function	Exempt	R 208.00	8.90%	R 227.00	R 247.00	R 208.00
	Tariff 4: Equipment						
	Tariff 5: Reduced rates						
	50% discount to organisations that qualify						
	Tariff 6: Levy in respect of exceeding the vacating time						
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated						
	Tariff 7: Rehearsals (per rehearsal)						
	In respect of hall and stage only						
R 39.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 62.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
	Tariff 8: Changes to bookings --- per booking						
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged						
R 70.00	Levy	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
	6.2.11.1.7 N'duli New Hall						
	Tariff 1: Basic charges per session						
	Hall, stage and main toilets						
R 157.00	Morning	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 157.00	Afternoon	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 219.00	Evening	14.0%	R 239.00	9.13%	R 261.00	R 284.00	R 209.65
	Kitchen						
R 70.00	Morning	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 70.00	Afternoon	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 102.00	Evening	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
	Change rooms (excluding main toilets)						
R 31.00	Morning	14.0%	R 34.00	9.68%	R 37.00	R 40.00	R 29.82
R 31.00	Afternoon	14.0%	R 34.00	9.68%	R 37.00	R 40.00	R 29.82
R 47.00	Evening	14.0%	R 51.00	8.51%	R 56.00	R 61.00	R 44.74
R 532.00	Tariff 2: Public dances per session	14.0%	R 580.00	9.02%	R 632.00	R 689.00	R 508.77
R 275.00	Tariff 3: Guarantee deposit per function	Exempt	R 300.00	9.09%	R 327.00	R 356.00	R 300.00
	Tariff 4: Equipment						
	Tariff 5: Reduced rates						
	50% discount to organisations that qualify						
	Tariff 6: Levy in respect of exceeding the vacating time						
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated						
	Tariff 7: Rehearsals (per rehearsal)						
	In respect of hall and stage only						
R 62.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
R 77.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
	Tariff 8: Changes to bookings --- per booking						
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged						
R 62.00	Levy	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
R 31.00	6.2.11.1.8 Prince Alfred's Hamlet Town Hall						
	Tariff 1: Information sessions	14.0%	R 34.00	9.68%	R 37.00	R 40.00	R 29.82
	Tariff 2: Welfare Functions						
	Tariff 3: Meetings						
R 39.00	Hire	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 123.00	Deposit	Exempt	R 134.00	8.94%	R 146.00	R 159.00	R 134.00
	Tariff 4: Weddings, dinners, receptions and dances						
R 532.00	Hire	14.0%	R 580.00	9.02%	R 632.00	R 689.00	R 508.77
R 604.00	Deposit	Exempt	R 658.00	8.94%	R 717.00	R 782.00	R 658.00
	Tariff 5: Church services and fundraisings						
R 274.00	Hire	14.0%	R 299.00	9.12%	R 326.00	R 355.00	R 262.28
R 385.00	Deposit	Exempt	R 420.00	9.09%	R 458.00	R 499.00	R 420.00
	Tariff 6: Sport practices						
R 126.00	Hire	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
R 220.00	Deposit	Exempt	R 240.00	9.09%	R 262.00	R 286.00	R 240.00
	6.2.11.1.9 Prince Alfred's Hamlet Community Hall						
R 31.00	Tariff 1: Information sessions	14.0%	R 34.00	9.68%	R 37.00	R 40.00	R 29.82
	Tariff 2: Welfare Functions						
	Tariff 3: Meetings						
R 39.00	Hire	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 96.00	Deposit	Exempt	R 105.00	9.38%	R 114.00	R 124.00	R 105.00
	Tariff 4: Weddings, dinners, receptions and dances						
R 509.00	Hire	14.0%	R 555.00	9.04%	R 605.00	R 659.00	R 486.84
R 549.00	Deposit	Exempt	R 598.00	8.93%	R 652.00	R 711.00	R 598.00
	Tariff 5: Church services and fundraisings						
R 274.00	Hire	14.0%	R 299.00	9.12%	R 326.00	R 355.00	R 262.28
R 385.00	Deposit	Exempt	R 420.00	9.09%	R 458.00	R 499.00	R 420.00
	Tariff 6: Sport practices						
R 62.00	Hire	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
R 302.00	Deposit	Exempt	R 329.00	8.94%	R 359.00	R 391.00	R 329.00
	6.2.11.1.10 Tulbagh Community Hall						
	Indoor Sport						
R 1 017.00	Professional	14.0%	R 1 109.00	9.05%	R 1 209.00	R 1 318.00	R 972.81
R 586.00	Amateur	14.0%	R 639.00	9.04%	R 697.00	R 760.00	R 560.53
R 77.00	Practices -- per hour	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
R 412.00	Deposit	Exempt	R 449.00	8.98%	R 489.00	R 533.00	R 449.00
	Concerts, Theatre productions and Film Shows						
R 414.00	Local Associations	14.0%	R 451.00	8.94%	R 492.00	R 536.00	R 395.61
R 1 017.00	Professional / Private	14.0%	R 1 109.00	9.05%	R 1 209.00	R 1 318.00	R 972.81
R 412.00	Deposit	Exempt	R 449.00	8.98%	R 489.00	R 533.00	R 449.00
	Conferences, Meetings, Gatherings, Church Services and Bazaars						
R 85.00	Local Associations	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 343.00	Deposit	Exempt	R 374.00	9.04%	R 408.00	R 445.00	R 374.00
	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's						
R 658.00	Local Associations	14.0%	R 717.00	8.97%	R 782.00	R 852.00	R 628.95
R 993.00	Private	14.0%	R 1 082.00	8.96%	R 1 179.00	R 1 285.00	R 949.12
R 412.00	Deposit	Exempt	R 449.00	8.98%	R 489.00	R 533.00	R 449.00
	Shows, Exhibitions and Auctions						
R 704.00	Non-local Associations	14.0%	R 767.00	8.95%	R 836.00	R 911.00	R 672.81
	Local Associations						
R 453.00	Deposit	Exempt	R 494.00	9.05%	R 538.00	R 586.00	R 494.00
	Performances, Mannequin Parades, Cooking demo's and Debutant						
R 594.00	Non-local Associations	14.0%	R 647.00	8.92%	R 705.00	R 768.00	R 567.54
R 414.00	Local Associations	14.0%	R 451.00	8.94%	R 492.00	R 536.00	R 395.61
R 754.00	Deposit	Exempt	R 822.00	9.02%	R 896.00	R 977.00	R 822.00
R 62.00	Preparation of hall per hour	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.11.2 Local Organisations						
	6.2.11.2.1 Tulbagh Town Hall						
	Deposit						
R 754.00	Main hall	Exempt	R 822.00	9.02%	R 896.00	R 977.00	R 822.00
R 241.00	Banqueting hall	Exempt	R 263.00	9.13%	R 287.00	R 313.00	R 263.00
R 241.00	Auditorium	Exempt	R 263.00	9.13%	R 287.00	R 313.00	R 263.00
R 131.00	Kitchen	Exempt	R 143.00	9.16%	R 156.00	R 170.00	R 143.00
R 227.00	Tables	Exempt	R 247.00	8.81%	R 269.00	R 293.00	R 247.00
	Hire:						
	Indoor Sport						
R 1 095.00	Professional	14.0%	R 1 194.00	9.04%	R 1 301.00	R 1 418.00	R 1 047.37
R 586.00	Amateur	14.0%	R 639.00	9.04%	R 697.00	R 760.00	R 560.53
R 157.00	Kitchen	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
	Concerts, Theatre productions and Film Shows						
R 360.00	Local Associations	14.0%	R 392.00	8.89%	R 427.00	R 465.00	R 343.86
R 1 017.00	Professional / Private	14.0%	R 1 109.00	9.05%	R 1 209.00	R 1 318.00	R 972.81
R 157.00	Kitchen	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
	Conferences, Meetings, Gatherings, Church Services and Bazaars						
R 360.00	Main hall	14.0%	R 392.00	8.89%	R 427.00	R 465.00	R 343.86
R 157.00	Banqueting hall	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 250.00	Auditorium	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
R 157.00	Kitchen	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's						
R 938.00	Main hall	14.0%	R 1 022.00	8.96%	R 1 114.00	R 1 214.00	R 896.49
R 422.00	Banqueting hall	14.0%	R 460.00	9.00%	R 501.00	R 546.00	R 403.51
R 203.00	Kitchen	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
	Shows, Exhibitions and Auctions						
R 861.00	Main hall	14.0%	R 938.00	8.94%	R 1 022.00	R 1 114.00	R 822.81
R 414.00	Banqueting hall	14.0%	R 451.00	8.94%	R 492.00	R 536.00	R 395.61
R 203.00	Kitchen	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
	Performances, Mannequin Parades, Cooking demo's and Debutant						
R 861.00	Main hall	14.0%	R 938.00	8.94%	R 1 022.00	R 1 114.00	R 822.81
R 861.00	Banqueting hall	14.0%	R 938.00	8.94%	R 1 022.00	R 1 114.00	R 822.81
R 77.00	Preparation of hall per hour	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
R 13.00	Tables: per table to maximum of R110.00	14.0%	R 14.00	7.69%	R 15.00	R 16.00	R 12.28
	6.2.11.2.2 Drostdy hall						
R 265.00	Hire	14.0%	R 289.00	9.06%	R 315.00	R 343.00	R 253.51
R 227.00	Deposit	Exempt	R 247.00	8.81%	R 269.00	R 293.00	R 247.00
	6.2.11.2.3 Montana Community Hall						
	Concerts and stage performances						
R 384.00	Hire	14.0%	R 419.00	9.11%	R 457.00	R 498.00	R 367.54
R 336.00	Deposit	Exempt	R 366.00	8.93%	R 399.00	R 435.00	R 366.00
	Disco's and Dances						
R 618.00	Hire	14.0%	R 674.00	9.06%	R 735.00	R 801.00	R 591.23
R 412.00	Deposit	Exempt	R 449.00	8.98%	R 489.00	R 533.00	R 449.00
	Film shows, Wedding receptions and birthdays						
R 299.00	Hire	14.0%	R 326.00	9.03%	R 355.00	R 387.00	R 285.96
R 336.00	Deposit	Exempt	R 366.00	8.93%	R 399.00	R 435.00	R 366.00
	Meetings						
R 142.00	Hire	14.0%	R 155.00	9.15%	R 169.00	R 184.00	R 135.96
R 206.00	Deposit	Exempt	R 225.00	9.22%	R 245.00	R 267.00	R 225.00
	Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)						
	Performances						
R 250.00	Hire	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
R 275.00	Deposit	Exempt	R 300.00	9.09%	R 327.00	R 356.00	R 300.00
	Exhibitions						
R 250.00	Hire	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
R 220.00	Deposit	Exempt	R 240.00	9.09%	R 262.00	R 286.00	R 240.00
	Bazaars						
R 157.00	Hire: Churches and Schools	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 274.00	Hire: Other	14.0%	R 299.00	9.12%	R 326.00	R 355.00	R 262.28
R 316.00	Deposit	Exempt	R 344.00	8.86%	R 375.00	R 409.00	R 344.00
R 55.00	Kitchen	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
R 70.00	Montana Library Hall : Per occasion (No Church Services)	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 85.00	Stamper Street Hall : (per occasion)	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58

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

NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.2.12 Cemeteries						
	Tariffs						
	6.2.12.1 Non-local residents						
	All persons that were resident outside the Witzenberg Municipal jurisdiction.						
R 2 082.00	6 ft excavation: plot included	14.0%	R 2 269.00	8.98%	R 2 473.00	R 2 696.00	R 1 990.35
R 2 472.00	8 ft excavation: plot included	14.0%	R 2 694.00	8.98%	R 2 936.00	R 3 200.00	R 2 363.16
R 625.00	Re-burials: opening and closing of graves	14.0%	R 681.00	8.96%	R 742.00	R 809.00	R 597.37
R 211.00	Memorial plaque	14.0%	R 230.00	9.00%	R 251.00	R 274.00	R 201.75
	6.2.12.2 Local residents						
	All persons that were resident inside the Witzenberg Municipal jurisdiction.						
	6.2.12.2.1 Indigent cases						
	Town residents						
	Definition:						
	At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.						
	Rural residents						
	Definition:						
	At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.						
	Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.						
	6.2.12.2.2 All other cases						
R 234.00	Plot	14.0%	R 255.00	8.97%	R 278.00	R 303.00	R 223.68
R 743.00	6 ft excavation	14.0%	R 810.00	9.02%	R 883.00	R 962.00	R 710.53
R 797.00	8 ft excavation	14.0%	R 869.00	9.03%	R 947.00	R 1 032.00	R 762.28
R 360.00	Re-burials: opening and closing of graves	14.0%	R 392.00	8.89%	R 427.00	R 465.00	R 343.86
R 203.00	Memorial plaque	14.0%	R 221.00	8.87%	R 241.00	R 263.00	R 193.86
	6.2.13 Dept. Parks – private works – equipment – tariff per hour						
R 39.00	Lawnmower: 450 mm (small) per hour	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
R 70.00	Lawnmower: 750 mm (large) per hour	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 55.00	Forest cutters (per hour)	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
R 55.00	Chain saws (per hour)	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
R 110.00	Bush cutters (per hour)	14.0%	R 120.00	9.09%	R 131.00	R 143.00	R 105.26
R 110.00	Trailers (per hour)	14.0%	R 120.00	9.09%	R 131.00	R 143.00	R 105.26
R 126.00	Spray pumps: Mechanical and triangular (per hour)	14.0%	R 137.00	8.73%	R 149.00	R 162.00	R 120.18
	6.3. FINANCIAL SERVICES						
	6.3.1 Administrative fees						
R 77.00	6.3.1.1 Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate:	14.0%	R 84.00	9.09%	R 92.00	R 100.00	R 73.68
	6.3.1.2 Valuations & deed search						
R 196.00	6.3.1.2.1 Re-evaluation of properties (per application)		Split below				
New tariff	Residential properties	14.0%	R 150.00		R 164.00	R 179.00	R 131.58
New tariff	Business properties	14.0%	R 725.00		R 790.00	R 861.00	R 635.96
New tariff	Agricultural properties	14.0%	R 900.00		R 981.00	R 1 069.00	R 789.47
New tariff	State owned properties	14.0%	R 810.00		R 883.00	R 962.00	R 710.53
New tariff	Urban vacant land	14.0%	R 75.00		R 82.00	R 89.00	R 65.79
New tariff	Other not specified above	14.0%	R 150.00		R 164.00	R 179.00	R 131.58
New tariff	6.3.1.2.2 Deeds office search per erf	14.0%	R 35.00		R 38.00	R 41.00	R 30.70
	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	14.0%					
R 31.40	6.3.1.4 Issuing of accounts' duplicates (per account)	14.0%	R 34.20	8.92%	R 37.30	R 40.70	R 30.00
R 299.00	6.3.1.5 Furnishing of name- and address list (per list) (per town)	14.0%	R 326.00	9.03%	R 355.00	R 387.00	R 285.96
R 62.00	6.3.1.6 Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	14.0%	R 68.00	9.68%	R 74.00	R 81.00	R 59.65
R 22.70	6.3.1.7 Excess	14.0%	R 24.70	8.81%	R 26.90	R 29.30	R 21.67
	6.3.1.8 Recovery costs						
R 25.00	6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality						
R 35.00	6.3.1.8.1.1 Serving of a registered reminder (per reminder)	14.0%	R 27.00	8.00%	R 29.00	R 32.00	R 23.68
	6.3.1.8.1.2 Stamp costs (per summonses)	14.0%	R 38.00	8.57%	R 41.00	R 45.00	R 33.33
	6.3.1.8.1.3 Serving of summonses and/or writs (per serving)						
R 95.00	Inside the Witzenberg jurisdiction	14.0%	R 104.00	9.47%	R 113.00	R 123.00	R 91.23
R 227.00	Outside the Witzenberg jurisdiction	14.0%	R 247.00	8.81%	R 269.00	R 293.00	R 216.67
Complete costs levied by attorneys, VAT included	6.3.1.8.2 Levying of any legal costs		Complete costs levied by attorneys, VAT included				

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.3.2 Water						
	Re-connection of suspended supply on request by consumer per connection						
R 70.00	6.3.2.1 (a) Urban areas	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 85.00	(b) Rural areas	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
R 30.00	6.3.2.2 Re-connection after non-payment per suspension list - per connection	14.0%	R 30.00	0.00%	R 33.00	R 36.00	R 26.32
R 45.00	(a) Urban areas	14.0%	R 45.00	0.00%	R 49.00	R 53.00	R 39.47
	(b) Rural areas						
R 102.00	6.3.2.3 Special meter reading per reading per meter	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 157.00	(a) Urban areas	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
	(b) Rural areas						
	6.3.2.5 Tampering with meter connection						
	(a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received.	14.0%	R 725.00	9.02%	R 790.00	R 861.00	R 635.96
R 665.00	(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:						
	(i) A criminal charge to be laid by the SAPS, or						
R 1 330.00	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	14.0%	R 1 450.00	9.02%	R 1 581.00	R 1 723.00	R 1 271.93
	(c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.						
	6.3.3 Electricity						
	6.3.3.1 Re-connections of cut supplies on request of consumers in terms of Article 28, per re-connection:						
R 70.00	(a) Urban areas	14.0%	R 76.00	8.57%	R 83.00	R 90.00	R 66.67
R 85.00	(b) Rural areas	14.0%	R 93.00	9.41%	R 101.00	R 110.00	R 81.58
	6.3.3.2 Re-connections of cut supplies on request of consumers in terms of Article 19, per re-connection:						
R 30.00	(a) Urban areas	14.0%	R 30.00	0.00%	R 33.00	R 36.00	R 26.32
R 45.00	(b) Rural areas	14.0%	R 45.00	0.00%	R 49.00	R 53.00	R 39.47
R 102.00	6.3.3.3 Special meter reading as per Article 52(3) per reading per meter	14.0%	R 111.00	8.82%	R 121.00	R 132.00	R 97.37
R 157.00	(a) Urban areas	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
	(b) Rural areas						
R 9.00	6.3.3.4 Duplicate Identification Card: Pre-paid electricity, per card Damage to the AVM machine:	14.0%	R 10.00	11.11%	R 11.00	R 12.00	R 8.77
	Damage to the AVM machine:						
R 137.00	6.3.3.5 Fine for damage the AVM machine (per incident)	Exempt	R 149.00	8.76%	R 162.00	R 177.00	R 149.00
	6.3.4 Deposits						
R 1 166.00	Businesses	Exempt	R 1 271.00	9.01%	R 1 385.00	R 1 510.00	R 1 271.00
	Industries (Estimated on consumption)	Exempt					
	Residential clients	Exempt					
R 172.00	With pre-paid electricity and water meter	Exempt	R 187.00	8.72%	R 204.00	R 222.00	R 187.00
R 275.00	With only a pre-paid electricity meter	Exempt	R 300.00	9.09%	R 327.00	R 356.00	R 300.00
R 652.00	All other residential clients	Exempt	R 711.00	9.05%	R 775.00	R 845.00	R 711.00
	6.4. TECHNICAL SERVICES						
	6.4.1. CIVIL SERVICES						
	6.4.1.1 Building Plan						
R 11.00	6.4.1.1.1 Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m ²	14.0%	R 12.00	9.09%	R 13.00	R 14.00	R 10.53
	(Subject to the stipulation at 4.1.1.2 hereunder)						
	Industrial/commercial tariff per building plan per m ²						
	(Subject to the stipulation at 4.1.1.2 hereunder)						
R 176.00	With a minimum building plan tariff	14.0%	R 176.00	0.00%	R 176.00	R 176.00	R 154.39
R 1 003.00	Building deposit	Exempt	R 1 093.00	8.97%	R 1 191.00	R 1 298.00	R 1 093.00
	In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	14.0%	R 89.00	8.54%	R 97.00	R 106.00	R 78.07
R 82.00	Disclosure of building plan information:						
R 32.00	Tariff per monthly report	14.0%	R 35.00	9.38%	R 38.00	R 41.00	R 30.70
	New buildings and additions for bona fide farming purposes						
	New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc.						
	Minimum building fee						
	Small building works as defined in the National Building Regulations						
	Temporary structures						
	Extensions to expiry dates of approved building plans						
R 246.00	6.4.1.1.2 Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	14.0%	R 268.00	8.94%	R 292.00	R 318.00	R 235.09

ANNEXURE 2 - RATES AND TARIFFS 2011/12

TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.4.1.1.3 Advertising signs application						
R 1 174.00	Permitted third party advertising sign (<2,0m²) per board	14.0%	R 1 280.00	9.03%	R 1 395.00	R 1 521.00	R 1 122.81
R 1 957.00	Permitted third party advertising sign (>2,0m²) per board	14.0%	R 2 133.00	8.99%	R 2 325.00	R 2 534.00	R 1 871.05
R 157.00	Advertising sign, direction indicator or name sign on building (<1,0m²) per sign	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 547.00	Advertising sign, direction indicator or name sign on building (<5,0m²) per sign	14.0%	R 596.00	8.96%	R 650.00	R 709.00	R 522.81
R 1 174.00	Advertising sign, direction indicator or name sign on building (>5,0m²) per sign	14.0%	R 1 280.00	9.03%	R 1 395.00	R 1 521.00	R 1 122.81
R 234.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board	14.0%	R 255.00	8.97%	R 278.00	R 303.00	R 223.68
R 821.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board	14.0%	R 895.00	9.01%	R 976.00	R 1 064.00	R 785.09
R 1 565.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board	14.0%	R 1 706.00	9.01%	R 1 860.00	R 2 027.00	R 1 496.49
	6.4.1.2 Sewerage						
R 3 380.00	Sewerage connection, per connection	14.0%	R 3 684.00	8.99%	R 4 016.00	R 4 377.00	R 3 231.58
R 3 388.00	100 mm - connection to the maximum of 10 m in length	14.0%	R 3 693.00	9.00%	R 4 025.00	R 4 387.00	R 3 239.47
R 177.00	150 mm - connection to the maximum of 10 m in length > 10 m lengths (per meter)	14.0%	R 193.00	9.04%	R 210.00	R 229.00	R 169.30
R 320.00	Sewerage blockages: per blockage	14.0%	R 349.00	9.06%	R 380.00	R 414.00	R 306.14
R 564.00	Week days	14.0%	R 615.00	9.04%	R 670.00	R 730.00	R 539.47
	Weekends and Public Holidays - per call-out	14.0%					
	For the first 30 minutes	14.0%					
	Per 30 minutes or parts thereof after the first 30 minutes	14.0%					
	6.4.1.3 Water						
	6.4.1.3.1 Water connection (per connection)						
R 1 667.00	Size: To 20 mm	14.0%	R 1 817.00	9.00%	R 1 981.00	R 2 159.00	R 1 593.86
R 2 128.00	32 mm	14.0%	R 2 320.00	9.02%	R 2 529.00	R 2 757.00	R 2 035.09
R 2 426.00	40 mm	14.0%	R 2 644.00	8.99%	R 2 882.00	R 3 141.00	R 2 319.30
R 4 968.00	50 mm	14.0%	R 5 415.00	9.00%	R 5 902.00	R 6 433.00	R 4 750.00
R 5 571.00	80 mm	14.0%	R 6 072.00	8.99%	R 6 618.00	R 7 214.00	R 5 326.32
R 6 416.00	100 mm	14.0%	R 6 993.00	8.99%	R 7 622.00	R 8 308.00	R 6 134.21
R 12 362.00	150 mm	14.0%	R 13 475.00	9.00%	R 14 688.00	R 16 010.00	R 11 820.18
	6.4.1.3.2 Testing of water meters (per test per water meter)						
R 177.00	Size: To 20 mm	14.0%	R 193.00	9.04%	R 210.00	R 229.00	R 169.30
R 177.00	32	14.0%	R 193.00	9.04%	R 210.00	R 229.00	R 169.30
R 1 492.00	40	14.0%	R 1 626.00	8.98%	R 1 772.00	R 1 931.00	R 1 426.32
R 2 777.00	50	14.0%	R 3 027.00	9.00%	R 3 299.00	R 3 596.00	R 2 655.26
R 4 611.00	80	14.0%	R 5 026.00	9.00%	R 5 478.00	R 5 971.00	R 4 408.77
	Refundable where meter is found to be faulty.						
	6.4.1.4 Civil						
	Motor driveways						
R 1 126.00	Single driveways (3,5m max) each	14.0%	R 1 227.00	8.97%	R 1 337.00	R 1 457.00	R 1 076.32
R 2 034.00	Double driveways (7,0m max) each	14.0%	R 2 217.00	9.00%	R 2 417.00	R 2 635.00	R 1 944.74
R 375.00	Placement of bridging/kerbing (each)	14.0%	R 409.00	9.07%	R 446.00	R 486.00	R 358.77
R 314.00	Private tarring	14.0%	R 342.00	8.92%	R 373.00	R 407.00	R 300.00
R 384.00	Double sealing, including preparation, per square meter	14.0%	R 419.00	9.11%	R 457.00	R 498.00	R 367.54
R 51.00	Pre-mix, including preparation, per square meter	14.0%	R 56.00	9.80%	R 61.00	R 66.00	R 49.12
	Float seal on covered areas, per square meter	14.0%					
	Any other private work (per quotation): Actual cost + 20 %	14.0%					
	Private work forms to be completed in all cases						
	6.4.1.5 Plans: copies						
R 55.00	Copies of plans per square meter size of plan	14.0%	R 60.00	9.09%	R 65.00	R 71.00	R 52.63
R 133.00	Copies: Sepia, per copy	14.0%	R 145.00	9.02%	R 158.00	R 172.00	R 127.19
R 157.00	Copies: Durester, per copy	14.0%	R 171.00	8.92%	R 186.00	R 203.00	R 150.00
R 6.20	A3 + A4, per copy	14.0%	R 6.80	9.68%	R 7.40	R 8.10	R 5.96
	6.4.1.6 Town Planning costs						
	(In terms of Ordinance on Land Use Planning)						
R 846.00	6.4.1.6.1 Concessionary use, per application	14.0%	R 922.00	8.98%	R 1 005.00	R 1 095.00	R 808.77
R 846.00	6.4.1.6.2 Re-zoning, per property	14.0%	R 922.00	8.98%	R 1 005.00	R 1 095.00	R 808.77
	6.4.1.6.3 Departure Art 15(1)(a)(i)						
R 177.00	Erven <500m² per application	14.0%	R 193.00	9.04%	R 210.00	R 229.00	R 169.30
R 352.00	Erven 500m² - 750m² per application	14.0%	R 384.00	9.09%	R 419.00	R 457.00	R 336.84
R 846.00	Erven > 750m² per application	14.0%	R 922.00	8.98%	R 1 005.00	R 1 095.00	R 808.77
R 846.00	Section 15(1)(a)(ii)(temporary) per application	14.0%	R 922.00	8.98%	R 1 005.00	R 1 095.00	R 808.77
	6.4.1.6.4 Sub-divisions: per application						
R 846.00	Up to 20 erven	14.0%	R 922.00	8.98%	R 1 005.00	R 1 095.00	R 808.77
R 39.00	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	14.0%	R 43.00	10.26%	R 47.00	R 51.00	R 37.72
	6.4.1.6.5 Contribution to external services - New Developments (bulk services per site)						
R 14 443.00	Tulbagh (Town area)	14.0%	R 15 743.00	9.00%	R 17 160.00	R 18 704.00	R 13 809.65
R 15 246.00	Tulbagh (Agricultural area, outside town area)	14.0%	R 16 618.00	9.00%	R 18 114.00	R 19 744.00	R 14 577.19
R 15 272.00	P A Hamlet	14.0%	R 16 646.00	9.00%	R 18 144.00	R 19 777.00	R 14 601.75
R 10 537.00	Other areas	14.0%	R 11 485.00	9.00%	R 12 519.00	R 13 646.00	R 10 074.56
	6.4.1.6.6 Contribution to external services - Applications for second unit on single plot (bulk services per site)						
	6.4.1.6.6.1 Tulbagh						
R 1 444.00	2nd unit smaller than 50 m²	14.0%	R 1 574.00	9.00%	R 1 716.00	R 1 870.40	R 1 380.97
R 7 221.00	2nd unit 50 m² - 120 m²	14.0%	R 7 871.00	9.00%	R 8 580.00	R 9 352.00	R 6 904.83
R 14 443.00	2nd unit larger than 120 m²	14.0%	R 15 743.00	9.00%	R 17 160.00	R 18 704.00	R 13 809.65
	6.4.1.6.6.2 PA Hamlet						
R 1 527.00	2nd unit smaller than 50 m²	14.0%	R 1 664.00	8.97%	R 1 814.40	R 1 977.70	R 1 460.18
R 7 636.00	2nd unit 50 m² - 120 m²	14.0%	R 8 323.00	9.00%	R 9 072.00	R 9 888.50	R 7 300.88
R 15 272.00	2nd unit larger than 120 m²	14.0%	R 16 646.00	9.00%	R 18 144.00	R 19 777.00	R 14 601.75
	6.4.1.6.6.3 All other areas						
R 1 054.00	2nd unit smaller than 50 m²	14.0%	R 1 149.00	9.01%	R 1 251.90	R 1 364.60	R 1 007.46
R 5 269.00	2nd unit 50 m² - 120 m²	14.0%	R 5 743.00	9.00%	R 6 259.50	R 6 823.00	R 5 037.28
R 10 537.00	2nd unit larger than 120 m²	14.0%	R 11 485.00	9.00%	R 12 519.00	R 13 646.00	R 10 074.56

ANNEXURE 2 - RATES AND TARIFFS 2011/12
TAXES, CHARGES AND TARIFFS - 2011/2012

Approved Tariff 2010/2011, including VAT	Description	VAT Status	Tariff 2011/2012, including VAT	Variance	Indicative tariffs 2012/2013, including VAT	Indicative tariffs 2013/2014, including VAT	Tariff 2011/2012, excluding VAT
	6.4.1.7 Industrial effluent						
	Industries than dispose via the normal network						
	Industries than dispose directly into the sewage treatment works	14.0%					
	Industries that exceed with disposal	14.0%					
					As per contractual agreements		
	6.4.1.8 Refuse removal						
	Receipt and processing of private dumping at dumping site, per cubic meter	14.0%					
R 78.80			R 85.90	9.01%	R 93.60	R 102.00	R 75.35
R 157.40	Abattoir waste at dumping site, per cubic meter	14.0%	R 171.60	9.02%	R 187.00	R 203.80	R 150.53
R 12.00	Refuse bags (Black), per package of 25 bags	14.0%	R 13.00	8.33%	R 14.00	R 15.00	R 11.40
New tariff	Refuse bags (Green), per package of 25 bags	14.0%	R 17.00		R 19.00	R 21.00	R 14.91
R 4.90	Provision of refuse bins for special events - per bin per annum	14.0%	R 5.30	8.16%	R 5.80	R 6.32	R 4.65
R 344.00	Advertisements on street refuse bins. Per advertisement per bin p/a	14.0%	R 375.00	9.01%	R 409.00	R 446.00	R 328.95
R 250.00	Refuse removal: special events (Festivals & Carnivals)	14.0%	R 273.00	9.20%	R 298.00	R 325.00	R 239.47
	6.4.2. ELECTRICAL SERVICES						
	6.4.2.1 Re-connection after tampering with meters						
	In terms of Section 14 of the Supply Regulations, per meter						
	Per re-connection						
R 900.00	First offence	14.0%	R 981.00	9.00%	R 1 069.00	R 1 165.00	R 860.53
R 1 800.00	Second offence	14.0%	R 1 962.00	9.00%	R 2 139.00	R 2 332.00	R 1 721.05
	6.4.2.2 Repair to supply						
	In terms of Section 22 of the Supply Regulations						
	Per repair to supply						
R 187.00	Urban areas	14.0%	R 204.00	9.09%	R 222.00	R 242.00	R 178.95
R 211.00	Rural areas	14.0%	R 230.00	9.00%	R 251.00	R 274.00	R 201.75
	In terms of Section 28 of the Supply Regulations						
	Per re-connection (Section 28(1))						
R 89.00	Urban areas	14.0%	R 97.00	8.99%	R 106.00	R 116.00	R 85.09
R 113.00	Rural areas	14.0%	R 123.00	8.85%	R 134.00	R 146.00	R 107.89
	6.4.2.3 Testing of meter						
	In terms of Section 51 (3)						
	Per testing of meter						
	Urban areas						
R 330.00	(i) Single Phase electro-mechanical, per meter	14.0%	R 360.00	9.09%	R 392.00	R 427.00	R 315.79
R 431.00	(ii) Three Phase electro-mechanical, per meter	14.0%	R 470.00	9.05%	R 512.00	R 558.00	R 412.28
R 320.00	(iii) Single phase pre-paid meter, per meter	14.0%	R 349.00	9.06%	R 380.00	R 414.00	R 306.14
R 422.00	(iv) Three phase pre-paid meter, per meter	14.0%	R 460.00	9.00%	R 501.00	R 546.00	R 403.51
R 493.00	(v) KVA / kWh meter, per meter	14.0%	R 537.00	8.92%	R 585.00	R 638.00	R 471.05
R 142.00	(vi) Meter verifying	14.0%	R 155.00	9.15%	R 169.00	R 184.00	R 135.96
	Rural areas						
R 360.00	(i) Single phase electro-mechanical, per meter	14.0%	R 392.00	8.89%	R 427.00	R 465.00	R 343.86
R 461.00	(ii) Three phase electro-mechanical, per meter	14.0%	R 502.00	8.89%	R 547.00	R 596.00	R 440.35
R 352.00	(iii) Single Phase pre-paid meter, per meter	14.0%	R 384.00	9.09%	R 419.00	R 457.00	R 336.84
R 453.00	(iv) Three phase pre-paid meter per meter	14.0%	R 494.00	9.05%	R 538.00	R 586.00	R 433.33
R 524.00	(v) KVA / kWh meter per meter	14.0%	R 571.00	8.97%	R 622.00	R 678.00	R 500.88
R 170.00	(vi) Meter verifying	14.0%	R 185.00	8.82%	R 202.00	R 220.00	R 162.28
	6.4.2.4 Single phase connection						
	Single phase connection with underground cable and electro-mechanical meter, per connection	14.0%					
R 8 043.00			R 8 767.00	9.00%	R 9 556.00	R 10 416.00	R 7 690.35
	Single phase connection with surface cable and electro-mechanical meter, per connection	14.0%					
R 4 101.00			R 4 470.00	9.00%	R 4 872.00	R 5 310.00	R 3 921.05
	Single Phase connection with underground cable and automat meter, per connection	14.0%					
R 8 803.00			R 9 595.00	9.00%	R 10 459.00	R 11 400.00	R 8 416.67
	Single Phase connection with surface cable and automat meter, per connection	14.0%					
R 4 624.00			R 5 040.00	9.00%	R 5 494.00	R 5 988.00	R 4 421.05
R 1 283.00	Change from electro-mechanical meter to automat meter, per change	14.0%	R 1 398.00	8.96%	R 1 524.00	R 1 661.00	R 1 226.32
	6.4.2.5 Temporary connection						
	Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended.	14.0%					
R 4 578.00	6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included)	14.0%	R 4 990.00	9.00%	R 5 439.00	R 5 929.00	R 4 377.19

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13
R thousand										
REVENUE ITEMS:										
Property rates										
Total Property Rates	6	19 426	22 354	27 845	35 147	30 357	31 607	31 607	41 773	45 110
less Revenue Foregone		(971)	1 109	1 149	4 767	2 341	1 810	1 810	2 464	2 727
Net Property Rates		20 397	21 246	26 695	30 380	28 016	29 797	29 797	39 309	42 382
Service charges - electricity revenue										
Total Service charges - electricity revenue	6	58 580	71 086	91 278	109 532	110 848	78 645	78 645	128 379	151 999
less Revenue Foregone		-	587	864	1 224	1 600	1 600	1 600	1 465	1 749
Net Service charges - electricity revenue		58 580	70 498	90 413	108 307	109 248	77 045	77 045	126 914	150 250
Service charges - water revenue										
Total Service charges - water revenue	6	21 508	21 377	24 381	27 672	30 112	20 059	20 059	30 648	32 323
less Revenue Foregone		1 271	1 271	1 871	3 110	3 900	4 101	4 101	3 026	3 754
Net Service charges - water revenue		20 237	20 106	22 511	24 561	26 212	15 958	15 958	27 623	28 569
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	6	11 059	12 815	14 146	15 236	15 356	14 335	14 335	16 788	17 483
less Revenue Foregone		-	1 970	2 898	4 531	4 000	4 000	4 000	5 257	5 744
Net Service charges - sanitation revenue		11 059	10 846	11 248	10 705	11 356	10 335	10 335	11 531	11 739
Service charges - refuse revenue										
Total refuse removal revenue	6	12 744	14 148	15 696	17 398	17 348	15 360	15 360	18 943	19 755
Total landfill revenue		-	2 152	3 166	4 842	5 200	5 200	5 200	5 606	6 126
less Revenue Foregone		-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		12 744	11 996	12 530	12 556	12 148	10 160	10 160	13 337	13 629
Other Revenue by source										
Fuel levy		-	-	-	-	-	-	-	-	-
Other revenue	3	3 298	2 985	2 806	3 161	2 305	(977)	(977)	2 498	2 653
Total 'Other' Revenue	1	3 298	2 985	2 806	3 161	2 305	(977)	(977)	2 498	2 653
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Wages	2	32 763	37 031	43 022	57 463	52 274	40 489	40 489	60 145	65 837
Contributions to UIF, pensions, medical aid		9 766	10 248	12 169	16 452	14 922	11 219	11 219	17 391	19 145
Travel, motor car, accom; & other allowances		3 348	3 699	4 058	5 340	5 006	3 954	3 954	4 678	4 965
Housing benefits and allowances		793	920	757	1 830	1 420	640	640	705	757
Overtime		2 580	2 916	3 161	2 927	3 137	2 782	2 782	3 300	3 629
Performance bonus		4 226	3 067	3 873	5 129	3 996	3 135	3 135	4 762	5 214
Long service awards		-	182	180	297	297	74	74	297	297
Payments in lieu of leave		539	983	1 925	522	522	(70)	(70)	566	599
Post-retirement benefit obligations	4	-	1 346	1 423	4 582	4 582	3 821	3 821	4 854	5 135
sub-total	5	54 015	60 391	70 568	94 540	86 155	66 046	66 046	96 698	105 577
Less: Employees costs capitalised to PPE		-	187	143	-	261	94	94	279	299
Total Employee related costs	1	54 015	60 205	70 425	94 540	85 895	65 952	65 952	96 419	105 278
Contributions recognised - capital										
Essen Belgium		-	-	360	-	50	50	50	-	-
Total Contributions recognised - capital		-	-	360	-	50	50	50	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		-	4 708	6 625	9 743	11 677	11 629	11 629	15 884	18 623
Lease amortisation		-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	-	4 708	6 625	9 743	11 677	11 629	11 629	15 884	18 623
Bulk purchases										
Electricity Bulk Purchases		36 616	45 654	61 491	76 426	76 426	64 842	64 842	96 315	120 673
Water Bulk Purchases		-	-	-	-	-	-	-	-	-
Total bulk purchases	1	36 616	45 654	61 491	76 426	76 426	64 842	64 842	96 315	120 673
Contracted services										
Service supplier contracts (Photocopiers & Systems)		2 373	1 841	1 452	3 306	3 185	2 191	2 191	3 361	3 616
Landfill Site Operations		1 165	1 306	1 276	1 400	2 070	2 055	2 055	1 600	1 800
Legal Services		362	298	479	197	557	514	514	259	227
Town & Regional Planning		-	-	-	-	-	-	-	-	-
Transport (Contractor)		-	-	-	4	4	1	1	5	5
Transport: Cash		59	41	77	389	389	37	37	200	212
Cleaning Contract		108	167	177	186	161	161	161	201	213
Cleaning Services		111	228	281	218	779	391	391	263	279
Update of Valuation records		17	-	0	110	110	11	11	110	116
Temporary/Toilett services		367	227	215	200	200	200	200	217	230
Security Services		715	1 018	734	1 026	1 780	1 516	1 516	1 113	1 179
Auditing Internal		281	387	649	540	900	900	900	650	680
Disconnection of services		27	148	401	562	560	265	265	450	477
sub-total	1	5 584	5 660	5 742	8 137	10 694	8 242	8 242	8 429	9 033
Allocations to organs of state:										

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13
R thousand										
Total contracted services		5 584	5 660	5 742	8 137	10 694	8 242	8 242	8 429	9 033

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13
R thousand										
Other Expenditure By Type										
Collection costs		72	153	149	879	859	202	202	640	660
Consultant fees		-	-	-	-	380	95	95	110	-
Audit fees		700	1 058	1 529	1 300	1 300	1 666	1 666	1 800	1 900
General expenses	3	7 821	9 080	12 898	13 730	14 301	10 920	10 920	14 318	14 371
List Other Expenditure by Type										
Repairs & Maintenance: Buildings		502	614	626	1 034	1 094	839	839	1 282	1 391
Repairs & Maintenance: Network		1 919	3 052	2 296	2 652	2 870	2 203	2 203	2 832	3 001
Repairs & Maintenance: Network - Patchwork		685	458	477	550	900	763	763	1 043	1 086
Repairs & Maintenance: Network - Resealing		622	434	585	944	944	63	63	1 600	1 690
Repairs & Maintenance: Network - Mainroads		925	1 077	716	770	770	770	770	831	-
Repairs & Maintenance: Furniture and Equipment		409	600	570	728	738	563	563	893	871
Repairs & Maintenance: Vehicles		1 277	1 590	1 403	2 310	2 121	1 325	1 325	2 352	2 516
Insurance		584	623	910	727	735	732	732	862	917
Other Operating Grants Exp (NT)		6 553	3 251	4 611	2 151	2 651	1 962	1 962	1 218	1 168
Other Operating Gr Exp (PT)		38	40 918	25 300	895	4 295	4 274	4 274	-	11 857
Indigent Electricity (Eskom)		-	-	-	570	570	266	266	860	957
Advertising/Printing&Stationer		1 100	1 543	1 673	1 982	1 889	1 545	1 545	1 921	2 038
Chemicals		333	518	630	643	703	630	630	818	890
Traveling & Accommodation		911	811	924	844	995	819	819	1 016	1 079
Insurance Claims Expenses		1 242	744	984	1 695	800	471	471	848	899
Vehicle Fleet Costs		2 592	3 146	3 028	4 722	4 634	3 263	3 263	4 000	4 280
Refuse bags		312	343	446	432	1 082	732	732	1 119	1 196
Valuation costs		30	37	87	214	334	260	260	131	2 250
Telephone		883	881	1 026	958	987	929	929	1 037	1 098
Rehabilitation of Landfill Sit		-	9 743	7 617	1 325	1 325	331	331	1 405	1 489
Total 'Other' Expenditure	1	29 510	80 673	68 488	42 055	47 275	35 624	35 624	42 933	57 605
Repairs and Maintenance by Expenditure Item										
Employee related costs	8									
Other materials										
Contracted Services										
Other Expenditure		8 318	9 965	8 942	10 915	11 623	8 468	8 468	12 953	12 803
Total Repairs and Maintenance Expenditure	9	8 318	9 965	8 942	10 915	11 623	8 468	8 468	12 953	12 803

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

Description	Budget & Treasury Office	Civil Services	Community & Social Services	Corporate Services	Electricity	Executive & Council	Housing	Planning	Public Safety	Sport & Recreation	Total
R thousand											
Revenue By Source											
Property rates	39 780	-	(140)	-	-	-	(331)	-	-	-	39 309
Property rates - penalties & collection charges	675	-	-	-	-	-	-	-	-	-	675
Service charges - electricity revenue	-	-	-	-	126 914	-	-	-	-	-	126 914
Service charges - water revenue	-	27 623	-	-	-	-	-	-	-	-	27 623
Service charges - sanitation revenue	-	11 531	-	-	-	-	-	-	-	-	11 531
Service charges - refuse revenue	-	13 337	-	-	-	-	-	-	-	-	13 337
Service charges - other	512	-	139	-	-	-	-	891	1	-	1 543
Rental of facilities and equipment	-	-	286	943	-	-	1	-	-	6 052	7 282
Interest earned - external investments	1 846	-	-	-	-	-	-	-	-	-	1 846
Interest earned - outstanding debtors	50	3 425	-	-	228	-	202	-	-	-	3 905
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	11	-	-	-	-	-	2 035	-	2 046
Licences and permits	-	-	70	-	-	-	-	-	160	-	230
Agency services	-	-	-	-	-	-	-	-	2 702	-	2 702
Other revenue	987	366	24	510	2	-	449	4	2	154	2 498
Transfers recognised - operational	6 514	788	39 958	1 384	-	-	-	88	-	-	48 732
Gains on disposal of PPE	-	2	-	-	-	-	-	-	-	-	2
Total Revenue (excluding capital transfers and contrib	50 363	57 072	40 348	2 837	127 145	-	322	983	4 900	6 206	290 176
Expenditure By Type											
Employee related costs	10 513	23 258	13 038	13 111	8 309	6 617	1 692	2 648	5 596	11 636	96 419
Remuneration of councillors	-	-	-	6 580	-	-	-	-	-	-	6 580
Debt impairment	2 017	7 172	-	-	669	-	-	-	-	-	9 858
Depreciation & asset impairment	561	10 529	333	950	1 642	77	80	87	543	1 082	15 884
Finance charges	126	6 816	130	604	1 478	-	1	17	257	355	9 785
Bulk purchases	-	-	-	-	96 315	-	-	-	-	-	96 315
Other materials	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 511	1 901	216	1 011	254	-	65	282	566	1 623	8 429
Transfers and grants	-	-	-	685	-	300	-	-	-	53	1 038
Other expenditure	7 761	15 472	3 315	5 039	5 080	789	445	411	1 444	3 177	42 933
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	23 488	65 148	17 032	27 981	113 747	7 783	2 283	3 445	8 407	17 927	287 242
Surplus/(Deficit)											
Transfers recognised - capital	26 875	(8 076)	23 316	(25 144)	13 397	(7 783)	(1 962)	(2 462)	(3 507)	(11 721)	2 934
Contributions recognised - capital	-	49 316	-	2 000	200	-	-	-	-	3 007	54 522
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26 875	41 239	23 316	(23 144)	13 597	(7 783)	(1 962)	(2 462)	(3 507)	(8 714)	57 456

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
ASSETS										
Call investment deposits										
Call deposits < 90 days	24 977	32 543	38 819	23 000	29 403	29 403	29 403	27 406	24 753	32 843
Other current investments > 90 days										
Total Call investment deposits	24 977	32 543	38 819	23 000	29 403	29 403	29 403	27 406	24 753	32 843
Consumer debtors										
Consumer debtors	58 513	77 523	84 251	64 952	93 844	93 844	93 844	101 452	106 294	111 594
Less: Provision for debt impairment	(45 548)	(50 959)	(60 441)	(49 275)	(64 957)	(64 957)	(64 957)	(69 216)	(73 913)	(78 856)
Total Consumer debtors	12 964	26 564	23 810	15 677	28 886	28 886	28 886	32 236	32 382	32 738
Debt impairment provision										
Balance at the beginning of the year	35 201	45 548	50 959	46 537	60 441	60 441	60 441	64 957	69 216	73 913
Contributions to the provision	10 347	10 668	20 973	8 338	10 116	10 116	10 116	9 858	10 297	10 544
Bad debts written off		(5 258)	(11 491)	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)
Balance at end of year	45 548	50 959	60 441	49 275	64 957	64 957	64 957	69 216	73 913	78 856
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	304 765	347 543	376 990	480 876	452 486	452 486	452 486	520 182	559 208	582 640
Leases recognised as PPE	-	-	-	-	144	144	144	264	324	334
Less: Accumulated depreciation	233 369	218 485	224 795	266 719	236 472	236 472	236 472	252 356	270 979	291 606
Total Property, plant and equipment (PPE)	71 395	129 058	152 195	214 157	216 158	216 158	216 158	268 091	288 553	291 368
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	9 305	7 511	7 919	5 649	7 441	7 441	7 441	8 045	8 700	9 300
Total Current liabilities - Borrowing	9 305	7 511	7 919	5 649	7 441	7 441	7 441	8 045	8 700	9 300
Trade and other payables										
Trade and other creditors	6 029	21 614	25 494	7 248	26 769	26 769	26 769	28 107	29 512	31 283
Unspent conditional transfers	21 890	14 631	25 072	10 000	22 138	22 138	22 138	18 462	17 052	17 481
VAT	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	27 920	36 246	50 566	17 248	48 906	48 906	48 906	46 569	46 564	48 764
Non current liabilities - Borrowing										
Borrowing	56 428	59 426	52 318	53 225	44 400	44 400	44 400	36 959	28 914	20 214
Finance leases (including PPP asset element)										
Total Non current liabilities - Borrowing	56 428	59 426	52 318	53 225	44 400	44 400	44 400	36 959	28 914	20 214
Provisions - non-current										
Retirement benefits		32 862	37 119	35 161	40 381	40 381	40 381	43 660	46 924	50 056
List other major provision items										
Refuse landfill site rehabilitation	3 190	8 337	13 903	9 551	15 228	15 228	15 228	16 633	18 122	19 669
Other				1 670						
Total Provisions - non-current	3 190	41 199	51 023	46 381	55 610	55 610	55 610	60 293	65 046	69 725
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance	-	-	-	-	-	-	-	-	-	-
GRAP adjustments	-	-	-	-	-	-	-	-	-	-
Restated balance	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Appropriations to Reserves	(1 588)	(4 482)	1 131	1 795	(2 632)	(2 632)	(2 632)	-	-	-
Transfers from Reserves										
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments										
Accumulated Surplus/(Deficit)	5 711	7 054	12 611	52 133	55 073	24 283	24 283	57 456	23 284	14 077
Reserves										
Housing Development Fund	3 275	3 275	3 247		3 247	3 247	3 247	3 247	3 247	3 247
Capital replacement	3 836	8 319	7 215	4 423	9 847	9 847	9 847	9 847	9 847	9 847
Capitalisation										
Government grant										
Donations and public contributions										
Self-insurance										
Other reserves - Valuation Reserve			536	1 072	1 072	1 072	1 072	1 608	(106)	456
Revaluation										
Total Reserves	7 111	11 593	10 998	5 495	14 166	14 166	14 166	14 702	12 988	13 550
TOTAL COMMUNITY WEALTH/EQUITY	12 822	18 647	23 609	57 628	69 239	38 449	38 449	72 157	36 272	27 627
Total capital expenditure includes expenditure on nationally significant priorities:										

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

Strategic Objective	Goal	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Financial Viability	Finance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Social Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Property Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Fleet Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Cemeteries	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Community Facilities	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Electricity	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Environmental Protection	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Housing	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Parks	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Planning & Development	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Public Safety	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Road Transport	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Sport & Recreation	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Management	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Water Management	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Water	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Audit	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Corporate	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Human Resources	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Executive & Council	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Resorts	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Other LED	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Health	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Library Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Vehicle Licensing	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total Revenue (excluding capital transfers and contributions)		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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

Strategic Objective	Goal	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Financial Viability	Finance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Social Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Property Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Fleet Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Cemeteries	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Community Facilities	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Electricity	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Environmental Protection	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Housing	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Parks	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Planning & Development	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Public Safety	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Road Transport	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Sport & Recreation	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Management	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Water Management	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Water	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Audit	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Corporate	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Human Resources	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Executive & Council	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Resorts	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Other LED	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Health	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Library Services	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Vehicle Licensing	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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

Strategic Objective	Goal	Goal Code	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
Financial Viability	Finance	A	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Social Services	B	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Property Services	C	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Financial Viability	Fleet Services	D	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Cemetries	E	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Community Facilities	F	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Electricity	G	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Environmental Protection	H	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Housing	I	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Parks	J	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Planning & Development	K	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Public Safety	L	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Road Transport	M	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Sport & Recreation	N	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Management	O	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Waste Water Management	P	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sustainable Human Settlements	Water	Q	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Audit	R	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Corporate	S	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Human Resources	T	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Good Governance	Executive & Council	U	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Resorts	V	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Local Economic Development	Other LED	W	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Health	X	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Library Services	Y	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Strategic Partnerships	Vehicle Licensing	Z	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
			#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

WC022 Witzberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Vote1 - Budget & Treasury Office										
Financial Viability										
The municipality's ability to meet it's service debt obligations	Ratio				15.4	15.4	15.4	17.0	17.0	17.0
<i>Debt coverage</i>										
Service debtors to revenue	Percentage				15.7%	15.7%	15.7%	14.7%	14.7%	14.7%
<i>Outstanding service debtors/ service revenue</i>										
Available cash to cover fixed operating expenditure	Ratio				1.7	1.7	1.7	1.6	1.6	1.6
<i>Cost coverage</i>										
Compliance with GRAP 16, 17 & 102 to ensure effective asset management	Findings				0.0	0.0	0.0	0.0	0.0	0.0
<i>Reduce audit findings</i>										
Improved revenue collection	Percentage				96.0%	96.0%	96.0%	95.3%	95.3%	95.3%
<i>Debt recovery rate</i>										
No of issues raised by AG in AG report of the previous financial year attended to promote a clean audit	Number				28.0	28.0	28.0	28.0	28.0	28.0
<i>No of issues attended to</i>										
Approved financial statements submitted by 31 August	Financial statements				1.0	1.0	1.0	1.0	1.0	1.0
<i>Timeously submission of Financial Statements</i>										
Improvement in operational conditional grant spending	Percentage				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<i>% of the grant spent</i>										
Compliance with the SCM Act	Successful appeals				0.0	0.0	0.0	0.0	0.0	0.0
<i>Number of successful appeals</i>										
Implementation of an effective Fleet Management System by the end of June	Initiatives							4.0		
<i>Number of initiatives/programmes implemented</i>										
Finalize alternatives in terms of managing resorts by the end of June	Reports							1.0		
<i>Report submitted to Council</i>										
Training of staff in minimum competencies	Candidates							10.0		
<i>Candidates registered</i>										
Improvement in capital conditional grant spending	Percentage				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<i>Grant spent</i>										
Strategic Partnerships and Social										
Implementation of the workplace skills plan	Percentage				70.0%	70.0%	70.0%	90.0%	90.0%	90.0%
<i>Budget spent on implementation of the WSP</i>										
Vote2 - Civil Services										
Severage										
Provision of free basic sanitation	Households				3 300	3 300	3 300	3 465	3 465	3 465
<i>No of HH receiving free basic sanitation</i>										
Quantum of free basic sanitation provided per hh					131.08	131.08	131.08	143.30	143.30	143.30
Provision of sanitation systems limited to domestic waste water and sewerage disposal to formal HH	Households							15491	15491	15491
<i>No of formal HH that have at least VIP on site</i>										
Provision of sanitation systems limited to domestic waste water and sewerage disposal to informal HH	Households							1691	1691	1691
<i>No of informal HH that have at least VIP on site</i>										
Upgrade sewerage systems in N'duli and PAH	Projects							2		
<i>Number of projects completed</i>										
Quality of waste water discharge	Percentage				75.0%	75.0%	75.0%	90.0%	90.0%	90.0%
<i>Quality level of waste water discharge</i>										
Sanitation assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Storm water										
Complete the Chris Hani project to ensure a provision of storm water systems in all areas without a system	Projects							100.0%		
<i>Completion of the projects</i>										
Effective stormwater capital spending	Percentage				98.0%	98.0%	98.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Submit application for funding for a Stormwater Master Plan by the end of March	Applications							1		
<i>Application submitted by the end of March</i>										
Stormwater assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Roads										
Implementation of the public transport plan	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Funds spent</i>										
Provision of municipal roads	Kilometre				1.3 km	1.3 km	1.3 km	4 km		
<i>New roads constructed</i>										
Provision of municipal roads in Tulbagh	Kilometre				0.6 km	0.6 km	0.6 km	4 km		
<i>New roads constructed</i>										
Effective municipal roads capital spending	Percentage				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Municipal roads is maintained	m ²				3500	3500	3500	3500	3500	3500
<i>Square meters of roads patched and resealed</i>										
Maintenance of municipal roads	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Solid Waste Management										
Provision of refuse removal, refuse dumps and solid waste disposal to all formal areas	Households				15491	15491	15491	15491	15491	15491
<i>No of formal HH for which refuse is removed weekly</i>										
Provision of refuse removal, refuse dumps and solid waste disposal to all informal areas	Households				1492	1492	1492	1492	1492	1492
<i>No of informal HH for which refuse is removed weekly</i>										
Effective waste management capital spending	Percentage				88.0%	88.0%	88.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Maintenance of refuse removal assets	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Implement new garden refuse strategy in N'Duli, Tulbagh and Montana by the end of December 2011	Number				5	5	5	3		
<i>Number of projects completed</i>										
Community awareness campaigns to recycle solid waste	Number							2	2	2
<i>Number of campaigns</i>										
Water										
Provision of cleaned piped water to all formal HH within 200m from the household	Households				15491	15491	15491	15491	15491	15491
<i>No of formal HH that meet agreed service standards</i>										
Provision of cleaned piped water to all informal HH within 200m from the household	Households				1691	1691	1691	1691	1691	1691
<i>No of informal HH that meet agreed service standards</i>										
Improvement of water purification system capacity in Tulbagh and Wolsley	Percentage							100.0%	100.0%	100.0%
<i>% of projects completed</i>										
Effective management of water provisioning systems to limit unaccounted water	Percentage				36.0%	36.0%	36.0%	26.0%	26.0%	26.0%
<i>% of water unaccounted for</i>										
Excellent water quality measured by the quality of water	Awards				2	2	2	3	3	3
<i>No of blue drop awards</i>										
Effective water capital spending	Percentage				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Revise the Water Service Development plan annually by the end of October	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Plan revised and approved by Council</i>										
Water assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget of water spent</i>										
Implementation of the Water Demand Management plan	Plans							2	2	2
<i>Execution of water saving awareness initiative</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Vote3 - Community & Social Services										
Cemetries										
Identify land for the development of a new regional grave yard	Applications							1		
<i>Apply for funding by submitting a proposal</i>										
Graveyards is maintained	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Community Halls & Facilities										
Revise maintenance plan for recreational areas	Plan				1	1	1	1	1	1
<i>Plan revised by July</i>										
Recreational areas is maintained	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Maintenance of halls and facilities	Plan				1	1	1	1		
<i>Revise of maintenance plan for halls and facilities by end March</i>										
<i>No of projects in terms of approved maintenance plan executed</i>	Projects executed							3.0		
<i>Maintenance budget spent</i>	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Environmental Protection										
Obtain funding to rehabilitate river	Funding obtained							1		
<i>Funding obtained</i>										
Vote 4 - Corporate Services										
Good Governance and Public participation										
Effective communication with communities	Policy							1		
<i>Review of communication policy by end December</i>										
Citizen satisfaction	Survey							1	1	1
<i>Citizen satisfaction survey conducted by April</i>										
Citizen satisfaction	Percentage							50.0%	50.0%	50.0%
<i>Determine citizen satisfaction</i>										
No of Section 56 and 57 performance agreements signed by the end of July	Agreements				5	5	5	5	5	5
<i>No of performance agreements signed</i>										
Institutional Performance management	Percentage							100.0%	100.0%	100.0%
<i>Agreements signed</i>										
Annual report and oversight report of council submitted before the end of January	Report				1	1	1	1	1	1
<i>Report submitted to Council</i>										
Effective and up to date By-Laws								5	5	5
<i>No of By-laws revised annually</i>										
Municipal Transformation and Institutional Development										
Creation of an effective institution with sustainable capacity	Percentage				15.0%	15.0%	15.0%	10.0%	10.0%	10.0%
<i>Vacancy level</i>										
Effective labour relations by facilitating regular LLF meetings	Meetings				4	4	4	10	1	1
<i>No of meetings of the LLF per annum</i>										
Revise identified HR policies	Policies				6	6	6	6		
<i>No of policies revised</i>										
Implementation of skills development plan	Percentage				59.0%	59.0%	59.0%	65.0%		
<i>Percentage of personnel actually trained</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Vote 5 - Electricity										
Electricity : Administration										
Provision of free basic electricity in terms of the equitable share requirements	Households				3 300	3 300		3 465	3 465	3 465
<i>No of HH receiving free basic electricity</i>										
Provision of free basic electricity in terms of the equitable share requirements	kWh				50	50		50	50	50
<i>Quantum of free basic electricity per household</i>										
Provision of electricity that are connected to the national grid to all formal areas	Households							12 340	12 340	12 340
<i>No of formal HH that meet agreed service standards</i>										
Provision of electricity that are connected to the national grid to all informal areas	Households							1691	1691	1691
<i>No of informal HH that meet agreed service standards</i>										
Install new electricity network in Chris Hani to improve electricity distribution capacity	Percentage							0.0%	50.0%	100.0%
<i>Completion of the projects</i>										
Electricity connections to provide electricity reticulation to informal settlements	Connections							0	250	200
<i>No of new electricity connections</i>										
Effective management of electricity provisioning systems	Percentage							10	10	10
<i>% of electricity unaccounted for</i>										
Effective electricity capital spending	Percentage							90.0%	90.0%	90.0%
<i>Capital budget spend</i>										
Electricity assets is maintained	Percentage							100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Vote 6 - Executive & Council										
Job creation										
The number of jobs created through municipality's local economic development initiatives	Jobs created				132	132	132	200	250	300
<i>Number of jobs created</i>										
The number of people from employment equity target groups employed in the three highest levels	Employees				7	7	7	8	8	8
<i>Number of people employed</i>										
Good Governance and Public participation										
Alignment of the municipal spending with IDP	Percentage				90.0%	90.0%	90.0%	93.0%	100.0%	100.0%
<i>Municipality's capital budget spent on projects identified in the IDP</i>										
Effective functioning of council	Meetings				4	4	4	4	4	4
<i>No of council meetings per annum</i>										
Effective functioning of the committee	Meetings				48	48	48	48	48	48
<i>No of sec 79 committee meetings per committee</i>										
The main budget is approved by Council by the legislative deadline	Approved Budget				1	1	1	1	1	1
<i>Approval of Main Budget before the end of May</i>										
The adjustment budget is approved by Council by the legislative deadline	Approved Adjustment Budget				1	1	1	1	1	1
<i>Approval of Adjustments Budget before the end of February</i>										
The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Approved Top Layer SDBIP				1	1	1	1	1	1
<i>Top Layer SDBIP approved within 28 days</i>										
The municipality listens and talks back to its people	Endorsings				16	16	16	14	14	14
<i>No of community organisations and stakeholders endorsing the IDP</i>										
The municipality listens and talks back to its people	Endorsings				11	11	11	12	12	12
<i>No of ward committees endorsing the IDP</i>										
Strengthen the role of communities	Plans							12	12	12
<i>No of ward based development plans completed</i>										
Effective functioning of ward committees	Meetings				5	5	5	48	48	48
<i>No of ward committee meetings per ward per annum</i>										
Initiatives in the anti-corruption policy is successfully implemented	Initiatives							2		
<i>No of initiatives implemented in terms of the approved strategy</i>										
Functional performance audit committee	Meetings				3	3	3	4	4	4
<i>No of meetings held</i>										
Risk based audit plan approved by September	Plans				1	1	1	1	1	1
<i>Plan approved by September</i>										
Spatial development plan aligned with PSDF and PGDS	Percentage							100.0%		
<i>Alignment as assessed</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Vote 7 - Housing										
Housing										
Implementation of Integrated Human Settlement Strategy	Percentage							100.0%	100.0%	100.0%
<i>Phase 1 (infrastructure) completed</i>										
Vote 8 - Planning										
Good Governance and Public participation										
New 5 year IDP compiled and approved by the end of May	IDP							1		
<i>IDP approved by the end of May</i>										
The IDP is comprehensive and complies with the requirements of the Systems Act	Sectoral Plans				15	15	15	16		
<i>No of required sectoral plans included in the IDP</i>										
Spatial Development Plan reviewed and submitted to PGWC	Plans				1	1	1	1	1	1
<i>Review and submitted to PGWC annually by the end of June</i>										
Basic Service Delivery										
To successfully incorporate the DMA within the municipal structures and functions										
<i>DMA area successfully incorporated</i>										
Increase capacity to ensure that GIS is maintained and developed	Appointments							1		
<i>Appoint appropriate staff for GIS</i>										
Local Economic Development										
Implement the two initiatives within the LED strategy	Initiatives implemented							2		
<i>Number of initiatives implemented</i>										
Value of contracts assigned to SMME's	Rand value							15 000 000		
<i>Value of contracts assigned</i>										
Vote 9 - Public Safety										
Fire Protection										
Develop a Fire Management Plan	Plan							1		
<i>Plan developed by end June</i>										
Police & Traffic										
Develop a comprehensive law enforcement strategy	Strategy							1		
<i>Development of a law enforcement strategy</i>										
Disaster management										
Disaster Management Plan developed by the end of December	Plan							1		
<i>New Disaster Management Plan</i>										
Vote 10 - Sport & Recreation										
Parks										
Upgrade N'duli and Bella Vista municipal parks by the end of June	Number of parks upgraded							2		
<i>Number of parks upgraded</i>										

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	46.8%	30.5%	23.0%	20.3%	15.7%	15.7%	15.7%	11.0%	8.2%	5.5%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	14.5%	10.7%	7.9%	6.2%	7.1%	5.3%	5.3%	6.0%	5.1%	5.0%
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	843.6%	424.5%	369.4%	97.0%	158.5%	158.5%	158.5%	100.8%	87.4%	79.5%
Gearing	Long Term Borrowing/ Funds & Reserves	793.5%	512.6%	475.7%	968.7%	313.4%	313.4%	313.4%	251.4%	222.6%	149.2%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.1	1.0	1.6	0.9	0.9	0.9	0.9	0.9	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.1	1.0	1.6	0.9	0.9	0.9	0.9	0.9	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.6	0.6	0.8	0.4	0.4	0.4	0.4	0.4	0.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		95.5%	96.0%	105.2%	105.2%	105.2%	105.2%	95.3%	96.2%	96.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.7%	12.5%	10.7%	7.5%	12.0%	15.5%	15.5%	11.7%	10.2%	9.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Funding of Provisions											
Provisions not funded - %	Unfunded Provs./Total Provisions										
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.9%	26.4%	28.6%	37.3%	33.3%	33.0%	33.0%	33.2%	31.5%	32.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.7%	28.6%	30.7%	39.7%	35.7%	36.0%	36.0%	35.5%	33.7%	34.4%
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%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.8%	8.4%	7.7%	8.0%	8.6%	7.4%	7.4%	8.8%	8.3%	8.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	6.7	11.0	16.6	15.4	15.4	15.4	12.0	17.0	17.8	18.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.9%	19.5%	15.2%	9.6%	15.7%	20.3%	20.3%	14.7%	13.1%	12.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.9	2.7	2.9	3.0	1.8	0.3	0.3	1.5	1.2	1.4

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

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework		
Demographics											
Population			83 658		88 978	89 780	90 588	91 403	92 226	93 056	93 894
Females aged 5 - 14			8 168								
Males aged 5 - 14			8 291								
Females aged 15 - 34			15 725								
Males aged 15 - 34			15 563								
Unemployment											
Household income (households) (1.)											
None											
R1 - R4800											
R4800 - R9600											
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area					88978	89780	90588	91403	92226	93056	93894
Number of poor people in municipal area											
Number of households in municipal area					10968	11411	12322	12526	12536	12546	12556
Number of poor households in municipal area					1478	2259	2640	3300	3465	3638	3820
Definition of poor household (R per month)					2400	2700	3700	3000	3000	3000	3000
Housing statistics (3.)											
Formal					9 468	9 911	10 516	10 835	10 845	10 855	10 865
Informal					1 500	1 500	1 806	1 691	1 691	1 691	1 691
Total number of households					-	-	-	10 968	11 411	12 322	12 526
Dwellings provided by municipality (4.)					-	393	722	289	-	-	-
Dwellings provided by province/s											
Dwellings provided by private sector (5.)					-	50	189	2	10	10	10
Total new housing dwellings					-	443	911	291	10	10	10
Economic (6.)											
Inflation/inflation outlook (CPIX)					NA	9.9%	6.7%	4.2%	4.3%	4.1%	3.9%
Interest rate - borrowing					9.5%	11.5%			0.0%	0.0%	0.0%
Interest rate - investment					13.0%	8.5%	6.0%	5.6%	5.4%	5.3%	5.4%
Remuneration increases					10.6%	8.3%	13.0%	7.7%	6.7%	7.0%	7.0%
Consumption growth (electricity)					4.5%	-0.2%	5.4%	-4.2%	0.0180%	-0.0266%	-0.0197%
Consumption growth (water)					17.1%	-14.7%	8.2%	4.3%	1.7%	1.7%	1.7%
Collection rates (7.)											
Property tax/service charges					92.0%	87.6%	96.0%	95.2%	95.7%	96.1%	96.2%
Rental of facilities & equipment					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					92.0%	91.2%	94.9%	100.0%	100.0%	100.0%	100.0%
Revenue from agency services					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	19 775	32 573	43 503	51 325	30 003	3 643	3 643	27 965	25 258	33 513
Cash + investments at the yr end less applications - R'000	18(1)b	2	(25 806)	(57 919)	(82 526)	(43 269)	(97 192)	(97 388)	(97 388)	(96 120)	(97 437)	(94 624)
Cash year end/monthly employee/supplier payments	18(1)b	3	1.9	2.7	2.9	3.0	1.8	0.3	0.3	1.5	1.2	1.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	7 299	11 536	11 480	50 338	57 705	26 914	26 914	57 456	23 284	14 077
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.4%	14.9%	8.4%	(6.1%)	(29.1%)	(6.0%)	11.1%	6.7%	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.6%	89.4%	104.0%	93.1%	93.2%	92.5%	93%	90.4%	96.5%	96.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.1%	7.8%	12.3%	4.2%	5.2%	8.1%	8.1%	4.3%	4.0%	3.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	98.7%	98.7%	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%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	64.1%	(6.8%)	(27.4%)	62.5%	0.0%	0.0%	9.9%	(0.4%)	0.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(1.8%)	(19.8%)	(41.0%)	66.5%	0.0%	0.0%	(1.7%)	(1.7%)	(1.7%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Rand/cent										
Monthly Account for Household - 'Large' Household										
Rates and services charges:										
Property rates	246.85	281.43	332.50	368.60	368.60	368.60	17.7%	433.83	468.67	496.53
Electricity: Basic levy	140.80	173.20	216.50	266.30	266.30	266.30	20.4%	320.57	384.68	403.91
Electricity: Consumption	286.00	351.80	459.82	491.44	491.44	491.44	20.4%	591.56	709.87	745.36
Water: Basic levy	52.99	57.49	53.45	59.23	59.23	59.23	4.3%	61.79	64.34	66.86
Water: Consumption	178.11	195.68	207.48	230.12	230.12	230.12	4.3%	239.98	250.07	259.95
Sanitation	93.70	101.66	107.76	114.98	114.98	114.98	9.3%	125.70	130.88	136.01
Refuse removal	100.81	109.38	115.70	123.45	123.45	123.45	9.0%	134.59	140.14	145.63
Other										
sub-total	1 099.26	1 270.64	1 493.21	1 654.12	1 654.12	1 654.12	15.3%	1 908.02	2 148.65	2 254.25
VAT on Services	119.34	138.49	162.50	179.97	179.97	179.97	14.7%	206.39	235.20	246.08
Total large household bill:	1 218.60	1 409.13	1 655.71	1 834.09	1 834.09	1 834.09	15.3%	2 114.41	2 383.85	2 500.33
% increase/-decrease		15.6%	17.5%	10.8%	-	-	15.3%	12.7%	4.9%	
Monthly Account for Household - 'Small' Household										
Rates and services charges:										
Property rates	22.43	25.57	24.06	26.68	26.68	26.68	17.7%	31.40	33.92	35.93
Electricity: Basic levy				-	-	-	-	-	-	-
Electricity: Consumption	217.28	248.15	320.16	332.82	332.82	332.82	13.5%	377.76	428.77	450.19
Water: Basic levy	46.48	50.43	53.46	59.23	59.23	59.23	4.3%	61.79	64.34	66.86
Water: Consumption	88.50	95.99	101.77	112.84	112.84	112.84	4.4%	117.75	122.70	127.49
Sanitation	93.70	101.66	107.76	114.98	114.98	114.98	9.3%	125.70	130.88	136.01
Refuse removal	100.81	109.38	115.70	123.45	123.45	123.45	9.0%	134.59	140.14	145.63
Other										
sub-total	569.20	631.18	722.91	770.00	770.00	770.00	10.3%	848.99	920.75	962.11
VAT on Services	76.55	84.79	97.84	104.07	104.07	104.07	10.0%	114.46	124.16	129.67
Total small household bill:	645.75	715.97	820.75	874.07	874.07	874.07	10.2%	963.45	1 044.91	1 091.78
% increase/-decrease		10.9%	14.6%	6.5%	-	-	10.2%	8.5%	4.5%	
Monthly Account for Household - 'Small' Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption	4.40	4.98	6.43	6.37	6.37	6.37	13.5%	7.23	8.20	8.61
Water: Basic levy										
Water: Consumption										
Sanitation										
Refuse removal										
Other										
sub-total	4.40	4.98	6.43	6.37	6.37	6.37	13.5%	7.23	8.20	8.61
VAT on Services	0.62	0.70	0.90	0.89	0.89	0.89	13.5%	1.01	1.15	1.21
Total small household bill:	5.02	5.68	7.33	7.26	7.26	7.26	13.5%	8.24	9.35	9.82
% increase/-decrease		13.2%	29.1%	(1.0%)	-	-	13.5%	13.4%	5.0%	

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	24 977	32 543	38 819	23 000	29 403	29 403	27 406	24 753	32 843
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									
Investment in Associate/ Joint Venture	3 465	-	-	-	-	-	-	-	-
Municipality sub-total	28 442	32 543	38 819	23 000	29 403	29 403	27 406	24 753	32 843
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)									
Municipal Bonds									
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	28 442	32 543	38 819	23 000	29 403	29 403	27 406	24 753	32 843

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months			Rand thousand	
Parent municipality					
Nedbank Ltd - 03/7881032766/17	Jul-10	Call	24 hours	3 000	5.15%
Nedbank Ltd 03/7881032766/22	Feb-11	Call	24 hours	8 000	5.65%
Absa - 9184483785	Dec-10	Call	24 hours	5 379	6.10%
Absa - 2071065637	Jan-11	32 day Notice	32 days	5 000	5.48%
Standard Bank of SA Ltd - 088779831-013	Feb-11	Fixed Deposit 2 months	2 months	2 000	5.60%
Standard Bank of SA Ltd - 088779831-008	Feb-11	Call	24 hours	6 655	4.90%
Investec Bank -1100-198879-450	Feb-11	Fixed Deposit 2 months	2 months	10 000	5.70%
First Rand Bank- 62192709164	Jul-10	Call	24 hours	57	6.00%
Municipality sub-total				40 091	0
Entities					
Not Applicable					
TOTAL INVESTMENTS AND INTEREST				40 091	0

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality									
Long-Term Loans (annuity/reducing balance)	56 428	59 426	52 318	53 225	44 400	44 400	36 959	-	-
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases	-	-	-	-	-	-	-	-	-
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	56 428	59 426	52 318	53 225	44 400	44 400	36 959	-	-
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	-	-	-	-	-	-	-	-	-
Total Borrowing	56 428	59 426	52 318	53 225	44 400	44 400	36 959	-	-

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
RECEIPTS:									
Operating Transfers and Grants									
National Government:	19 677	25 836	32 591	40 883	40 021	40 021	46 952	49 529	52 561
Local Government Equitable Share	17 643	23 249	28 541	36 683	36 683	36 683	40 561	44 855	47 781
Finance Management	515	1 250	2 750	3 000	1 638	1 638	1 250	1 250	1 250
Municipal Systems Improvement	734	735	1 300	1 200	1 200	1 200	700	500	500
Water Services Operating Subsidy	785	601	-	-	-	-	-	-	-
Other transfers/grants (MIG & PPP)					500	500	4 441	2 924	3 030
Provincial Government:	23 968	38 326	15 792	17 574	21 274	21 274	1 569	12 187	19 164
Housing	21 971	36 738	13 562	16 125	19 825	19 825	-	11 857	18 823
Sport and Recreation			1 000		-	-	-	-	-
Various programs CDW, Libraries, PTIP & Main Roads	1 997	1 588	1 230	1 449	1 449	1 449	1 569	330	341
District Municipality:	45	-	-	-	-	-	-	-	-
Housing Awareness Programms	45			-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Belguim & China				-	-	-	-	-	-
Total Operating Transfers and Grants	43 690	64 162	48 383	58 457	61 295	61 295	48 521	61 716	71 725
Capital Transfers and Grants									
National Government:	3 552	6 640	12 066	25 360	30 722	30 722	31 403	19 942	21 011
Municipal Infrastructure Grant (MIG)	3 552	6 640	11 136	12 360	12 360	12 360	15 990	19 442	20 511
Regional Bulk Infrastructure							14 912	-	-
INEP, DWAF & MSIG			930	13 000	18 362	18 362	500	500	500
Provincial Government:	-	-	-	-	2 000	2 000	19 592	7 099	1 121
Other capital transfers/grants (PTIP, CDW & Housing)					2 000	2 000	19 592	7 099	1 121
District Municipality:	-	395	-	2 300	2 300	2 300	-	-	-
Informal Settlements		395							
Roads				2 300	2 300	2 300	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Belguim & China				-	-	-	-	-	-
Total Capital Transfers and Grants	3 552	7 035	12 066	27 660	35 022	35 022	50 995	27 041	22 132
TOTAL RECEIPTS OF TRANSFERS & GRANTS	47 242	71 197	60 449	86 117	96 317	96 317	99 516	88 757	93 857

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	19 367	25 846	32 591	40 883	40 376	40 376	46 952	49 529	52 561
Local Government Equitable Share	17 488	22 957	28 541	36 683	36 683	36 683	40 561	44 855	47 781
Finance Management	715	1 250	2 750	3 000	1 363	1 363	1 250	1 250	1 250
Municipal Systems Improvement	1 050	790	1 300	1 200	1 830	1 830	700	500	500
Water Services Operating Subsidy	19	625					-	-	-
Other transfers/grants (MIG & PPP)	95	223			500	500	4 441	2 924	3 030
Provincial Government:	26 506	42 491	25 807	17 574	5 519	5 519	1 569	12 187	19 164
Housing	24 316	40 652	23 562	16 125	4 200	4 200	-	11 857	18 823
Sport and Recreation		14	1 000				-	-	-
Various programs CDW, Libraries,PTIP & Main Road	2 190	1 825	1 245	1 449	1 319	1 319	1 569	330	341
District Municipality:	-	-	-	-	-	-	-	-	-
<i>Housing Awareness Programms</i>							-	-	-
Other grant providers:	-	-	-	-	399	399	-	-	-
<i>Belguim & China</i>					399	399	-	-	-
Total operating expenditure of Transfers and Grants:	45 873	68 337	58 398	58 457	46 294	46 294	48 521	61 716	71 725
Capital expenditure of Transfers and Grants									
National Government:	4 146	9 047	12 066	25 360	32 540	32 540	34 965	21 354	20 580
Municipal Infrastructure Grant (MIG)	4 050	8 232	11 136	12 360	11 120	11 120	15 903	19 354	20 380
Regional Bulk Infrastructure							14 912		
INEP,DWAF & MSIG	96	815	930	13 000	21 420	21 420	4 150	2 000	200
Provincial Government:	-	-	-	-	23 327	23 327	19 557	7 064	1 086
Other capital transfers/grants (PTIP ,CDW & Housing)					23 327	23 327	19 557	7 064	1 086
District Municipality:	162	115	-	2 300	3 851	3 851	-	-	-
<i>Informal Settlements</i>	162	115		2 300	3 851	3 851	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<i>Belguim & China</i>							-	-	-
Total capital expenditure of Transfers and Grants	4 308	9 161	12 066	27 660	59 718	59 718	54 522	28 418	21 666
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	50 182	77 499	70 464	86 117	106 012	106 012	103 043	90 134	93 391

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	2 186	1 809	583	-	355	355	-	-	-
Current year receipts	19 677	26 985	33 701	40 303	40 021	40 021	46 952	49 529	52 561
Conditions met - transferred to revenue	20 054	28 212	33 929	40 303	40 376	40 376	46 952	49 529	52 561
Conditions still to be met - transferred to liabilities	1 809	583	355	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year	6 294	7 727	378	-	5 389	-	-	-	-
Current year receipts	23 968	38 738	31 706	2 136	2 136	-	1 569	12 187	19 164
Conditions met - transferred to revenue	22 535	46 087	26 695	2 136	7 525	-	1 569	12 187	19 164
Conditions still to be met - transferred to liabilities	7 727	378	5 389	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year	-	-	784	-	93	-	93	-	-
Current year receipts	-	-	529	-	-	-	-	-	-
Conditions met - transferred to revenue	-	(784)	639	-	0	-	93	-	-
Conditions still to be met - transferred to liabilities	-	784	674	-	93	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year	-	409	330	-	287	287	187	132	98
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	(409)	79	43	-	100	100	55	33	37
Conditions still to be met - transferred to liabilities	409	330	287	-	187	187	132	98	61
Total operating transfers and grants revenue	42 180	73 593	61 306	42 439	48 001	40 476	48 669	61 749	71 762
Total operating transfers and grants - CTBM	9 945	2 075	6 706	-	280	187	132	98	61
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	7 283	8 327	8 185	-	11 502	11 502	15 583	12 021	10 609
Current year receipts	3 552	6 640	19 751	36 621	36 621	36 621	31 403	19 942	21 011
Conditions met - transferred to revenue	2 508	6 782	16 434	36 621	32 540	32 540	34 965	21 354	20 580
Conditions still to be met - transferred to liabilities	8 327	8 185	11 502	-	15 583	15 583	12 021	10 609	11 040
Provincial Government:									
Balance unspent at beginning of the year	-	-	4 350	5 347	4 325	4 325	4 442	4 477	4 512
Current year receipts	-	-	1 000	15 438	21 438	21 438	19 592	7 099	1 121
Conditions met - transferred to revenue	-	(4 350)	1 025	20 785	21 321	21 321	19 557	7 064	1 086
Conditions still to be met - transferred to liabilities	-	4 350	4 325	-	4 442	4 442	4 477	4 512	4 547
District Municipality:									
Balance unspent at beginning of the year	-	-	251	-	3 132	3 132	1 832	1 832	1 832
Current year receipts	-	-	2 300	2 551	2 551	2 551	-	-	-
Conditions met - transferred to revenue	-	(251)	-	2 551	3 851	3 851	-	-	-
Conditions still to be met - transferred to liabilities	-	251	2 551	-	1 832	1 832	1 832	1 832	1 832
Other grant providers:									
Balance unspent at beginning of the year	-	-	(15)	-	162	162	-	-	-
Current year receipts	-	-	664	-	-	-	-	-	-
Conditions met - transferred to revenue	-	15	487	-	162	162	-	-	-
Conditions still to be met - transferred to liabilities	-	(15)	162	-	-	-	-	-	-
Total capital transfers and grants revenue	2 508	2 196	17 946	59 957	57 874	57 874	54 522	28 418	21 666
Total capital transfers and grants - CTBM	8 327	12 772	18 541	-	21 858	21 858	18 331	16 954	17 420
TOTAL TRANSFERS AND GRANTS REVENUE	44 688	75 789	79 252	102 396	105 875	98 350	103 191	90 167	93 428
TOTAL TRANSFERS AND GRANTS - CTBM	18 272	14 846	25 246	-	22 138	22 045	18 462	17 052	17 481

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Transfers to other municipalities									
<i>Not Applicable</i>									
TOTAL TRANSFERS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms									
<i>Not Applicable</i>									
TOTAL TRANSFERS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State									
<i>Not Applicable</i>									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-
Grants to Organisations/ Groups of Individuals									
<i>Sport</i>				50	50	50	53	56	58
Tourism	370	385	423	480	480	480	528	559	581
Strategic Partnerships		74	340	389	389	389	300	318	337
Other	87	68	88	193	178	178	157	169	179
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:	457	527	851	1 111	1 096	1 096	1 038	1 102	1 155
TOTAL TRANSFERS AND GRANTS	457	527	851	1 111	1 096	1 096	1 038	1 102	1 155

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Salary	4 552	4 980	5 087	6 063	6 063	6 063	4 071	4 396	4 748
Pension Contributions	all inclusive	all inclusive	all inclusive	-	-	-	613	662	715
Medical Aid Contributions	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
Motor vehicle allowance	all inclusive	all inclusive	all inclusive	-	-	-	1 566	1 691	1 826
Cell phone allowance	all inclusive	all inclusive	all inclusive	-	-	-	331	358	386
Housing allowance	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
Other benefits or allowances	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
In-kind benefits	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
Sub Total - Councillors	4 552	4 980	5 087	6 063	6 063	6 063	6 580	7 106	7 675
% increase		9.4%	2.1%	19.2%	-	-	8.5%	8.0%	8.0%
Senior Managers of the Municipality									
Salary	2 843	2 882	3 918	2 769	2 910	2 910	3 085	3 332	3 599
Pension Contributions	all inclusive	all inclusive	all inclusive	622	567	567	602	650	702
Medical Aid Contributions	all inclusive	all inclusive	all inclusive	162	109	109	179	193	209
Motor vehicle allowance	all inclusive	all inclusive	all inclusive	524	520	520	540	583	630
Cell phone allowance	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
Housing allowance	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
Performance Bonus	all inclusive	all inclusive	all inclusive	571	582	582	619	668	721
Other benefits or allowances	all inclusive	all inclusive	all inclusive	-	-	-	-	-	-
In-kind benefits	all inclusive	all inclusive	all inclusive	8	48	48	16	17	19
Sub Total - Senior Managers of Municipality	2 843	2 882	3 918	4 656	4 736	4 736	5 041	5 444	5 879
% increase		1.4%	36.0%	18.8%	1.7%	-	6.4%	8.0%	8.0%
Other Municipal Staff									
Basic Salaries and Wages	29 920	34 149	39 104	54 694	49 364	37 579	57 060	62 505	68 514
Pension Contributions	5 584	6 317	7 703	9 775	8 715	6 444	9 467	10 385	11 396
Medical Aid Contributions	3 196	2 828	3 232	4 975	4 431	3 001	5 241	5 837	6 497
Motor vehicle allowance	1 807	1 952	2 192	2 799	2 464	1 682	1 824	1 970	2 127
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	793	876	661	1 219	1 021	578	705	730	757
Overtime	2 580	2 916	3 161	2 927	3 137	2 782	3 300	3 629	3 982
Performance Bonus	4 226	3 067	3 873	4 558	3 414	2 554	4 144	4 546	4 991
Other benefits or allowances	2 080	4 115	5 346	8 028	7 561	5 547	8 556	8 349	8 771
In-kind benefits	986	1 104	1 234	910	1 052	1 049	1 081	1 884	2 061
Sub Total - Other Municipal Staff	51 172	57 323	66 507	89 884	81 158	61 216	91 378	99 834	109 096
% increase		12.0%	16.0%	35.2%	(9.7%)	(24.6%)	49.3%	9.3%	9.3%
Total Parent Municipality	58 566	65 185	75 512	100 603	91 957	72 015	102 999	112 384	122 650
		11.3%	15.8%	33.2%	(8.6%)	(21.7%)	43.0%	9.1%	9.1%
Board Members of Entities									
Salary	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-
Senior Managers of Entities									
Salary	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	58 566	65 185	75 512	100 603	91 957	72 015	102 999	112 384	122 650
% increase		11.3%	15.8%	33.2%	(8.6%)	(21.7%)	43.0%	9.1%	9.1%
TOTAL MANAGERS AND STAFF	54 015	60 205	70 425	94 540	85 895	65 952	96 419	105 278	114 975

WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No. 10	Salary	Contrib. 1.	Allowances	Performance Bonuses	In-kind benefits 2.	Total Package 3.
Rand per annum							
Councillors							
Speaker	1	328 370	49 256	144 615			522 241
Chief Whip							-
Executive Mayor	1	410 464	61 570	176 085			648 119
Deputy Executive Mayor	1	328 370	49 256	144 615			522 241
Executive Committee	3	923 544	138 531	410 244			1 472 319
Total for all other councillors	17	2 079 849	314 007	1 021 224			3 415 080
Total Councillors	23	4 070 597	612 620	1 896 783			6 580 000
Senior Managers of the Municipality							
Municipal Manager (MM)	1	764 613	185 428	108 000	148 000	3 234	1 209 275
Chief Finance Officer	1	580 137	148 828	108 000	117 628	3 234	957 827
Director: Community Services	1	580 137	148 828	108 000	117 628	3 234	957 827
Director: Corporate Services	1	580 137	148 828	108 000	117 628	3 234	957 827
Director: Technical Services	1	580 137	148 828	108 000	117 628	3 234	957 827
							-
<i>List of each official with packages >= senior manager</i>							
None							-
Total Senior Managers of the Municipality	5	3 085 161	780 740	540 000	618 512	16 170	5 040 583
A Heading for Each Entity							
List each member of board by designation							
Not Applicable							-
Total for municipal entities	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	28	7 155 758	1 393 360	2 436 783	618 512	16 170	11 620 583

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2009/10			Current Year 2010/11			Budget Year 2011/12		
	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)	21	6	15	23	6	17	23	6	17
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	5		5	5		5	5		5
Other Managers	22	20		22	20		18	18	
Professionals	-	-	-	-	-	-	-	-	-
<i>Finance</i>									
<i>Spatial/town planning</i>									
<i>Information Technology</i>									
<i>Roads</i>									
<i>Electricity</i>									
<i>Water</i>									
<i>Sanitation</i>									
<i>Refuse</i>									
<i>Other</i>									
Technicians	380	288	-	382	295	-	278	271	7
<i>Finance</i>	38	38		38	38		56	50	6
<i>Spatial/town planning</i>	1	1		2	2		1	1	
<i>Information Technology</i>	1	1		1	1		1	1	
<i>Roads</i>	74	41		75	44		42	42	
<i>Electricity</i>	62	60		62	60		40	39	1
<i>Water</i>							26	26	
<i>Sanitation</i>	63	50		63	52		26	26	
<i>Refuse</i>	141	97		141	98		86	86	
<i>Other</i>	304	225		303	239		313	277	36
Clerks (Clerical and administrative)									
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations			17			17			
TOTAL PERSONNEL NUMBERS	732	539	37	735	560	39	637	572	65
% increase				0.4%	3.9%	5.4%	(13.3%)	2.1%	66.7%
Total municipal employees headcount									
Finance personnel headcount	42	41	1	59	51	8	59	51	8
Human Resources personnel headcount	9	6	-	8	6	2	8	6	2

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Revenue By Source															
Property rates	40 527	(35)	(245)	281	(93)	(103)	(145)	(135)	(41)	773	(61)	(1 413)	39 309	42 382	44 794
Property rates - penalties & collection charges	13	50	50	95	76	66	61	63	57	41	48	53	675	756	816
Service charges - electricity revenue	13 725	13 092	11 863	9 432	9 608	8 186	9 022	11 611	11 824	12 304	11 455	4 793	126 914	150 250	157 628
Service charges - water revenue	1 433	2 444	1 516	2 183	3 452	2 770	2 965	2 685	2 816	2 570	2 280	509	27 623	28 569	29 907
Service charges - sanitation revenue	1 544	1 363	1 030	928	1 106	1 200	1 054	1 047	1 257	1 222	1 401	(1 622)	11 531	11 739	11 904
Service charges - refuse revenue	1 454	1 413	1 161	1 206	1 299	1 253	1 248	1 231	1 489	1 496	1 498	(1 410)	13 337	13 629	13 876
Service charges - other	392	387	1 562	1 287	1 026	1 184	1 244	1 142	146	84	144	(7 055)	1 543	1 634	1 698
Rental of facilities and equipment	443	610	663	655	708	1 207	676	460	544	504	445	367	7 282	7 675	8 014
Interest earned - external investments	50	-	114	10	-	-	67	-	-	-	64	1 541	1 846	1 855	1 857
Interest earned - outstanding debtors	302	319	300	323	317	350	371	378	329	321	290	306	3 905	4 330	4 670
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	508	120	152	121	149	139	127	138	65	142	127	257	2 046	3 169	3 293
Licences and permits	57	13	17	14	17	16	14	16	7	16	14	29	230	244	254
Agency services	201	244	282	244	235	203	213	219	226	222	203	210	2 702	2 862	2 974
Transfers recognised - operational	14 398	7	24 351	7	372	7	7	7	6 486	7	486	2 595	48 732	61 953	72 008
Other revenue	157	155	191	99	165	113	127	182	573	170	232	333	2 498	2 653	2 775
Gains on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Total Revenue (excluding capital transfers and contri	75 205	20 183	43 008	16 884	18 438	16 592	17 051	19 043	25 778	19 873	18 625	(505)	290 176	333 701	356 471
Expenditure By Type															
Employee related costs	7 923	8 024	8 121	8 226	8 059	7 923	8 109	8 060	7 947	8 206	7 680	8 140	96 419	105 278	114 975
Remuneration of councillors	542	544	535	545	535	595	549	551	549	545	545	545	6 580	7 106	7 675
Debt impairment	1 214	1 057	443	3 239	(76)	350	501	155	319	465	468	1 723	9 858	10 297	10 544
Depreciation & asset impairment	5	5	5	5	5	5	5	5	5	5	5	15 824	15 884	18 623	20 627
Finance charges	-	-	2 758	2	-	522	1 299	(0)	3 007	67	0	2 130	9 785	9 117	9 496
Bulk purchases	9 708	12 426	11 034	6 372	6 367	5 899	6 063	7 473	8 177	9 835	6 544	6 418	96 315	120 673	125 403
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	348	723	1 228	487	876	1 066	652	1 014	457	734	483	360	8 429	9 033	9 520
Transfers and grants	27	20	176	20	232	38	207	92	(22)	207	11	29	1 038	1 102	1 155
Other expenditure	1 715	3 188	4 114	3 204	3 517	4 677	2 111	3 898	3 565	3 051	2 616	7 277	42 933	57 605	64 666
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	21 483	25 988	28 414	22 102	19 517	21 075	19 496	21 249	24 003	23 114	18 352	42 448	287 242	338 835	364 060
Surplus/(Deficit)	53 722	(5 805)	14 594	(5 217)	(1 079)	(4 483)	(2 445)	(2 206)	1 775	(3 241)	273	(42 953)	2 934	(5 134)	(7 589)
Transfers recognised - capital	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	33 148	57 360	28 418	21 666
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55 923	(3 604)	16 795	(3 016)	1 122	(2 282)	(243)	(5)	3 976	(1 040)	2 474	(9 805)	60 294	23 284	14 077
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 923	(3 604)	16 795	(3 016)	1 122	(2 282)	(243)	(5)	3 976	(1 040)	2 474	(9 805)	60 294	23 284	14 077

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

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Revenue by Vote															
Budget & Treasury Office	40 716	152	4 690	488	148	29	144	(253)	98	789	285	3 076	50 363	51 955	54 644
Civil Services	6 491	7 272	5 793	6 373	7 893	7 344	7 378	7 113	7 661	7 369	7 232	31 307	109 226	84 778	80 550
Community & Social Services	14 453	25	19 069	32	387	27	14	23	6 506	13	506	(706)	40 348	43 990	46 853
Corporate Services	255	234	979	235	245	307	305	234	516	246	243	1 038	4 837	3 064	3 283
Electricity	13 757	13 132	11 900	9 473	9 651	8 213	9 059	11 643	11 862	12 340	11 486	4 829	127 345	151 557	158 071
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	53	52	(46)	15	18	10	8	4	51	52	52	52	322	12 200	19 175
Planning	121	66	66	109	67	198	33	(21)	106	49	60	128	983	1 036	1 117
Public Safety	388	348	428	328	603	1 202	665	665	393	402	444	(966)	4 900	6 191	6 434
Sport & Recreation	611	785	845	838	883	1 302	811	632	708	678	620	499	9 212	7 348	8 010
Total Revenue by Vote	76 844	22 066	43 725	17 893	19 894	18 633	18 417	20 040	27 902	21 938	20 927	39 257	347 536	362 119	378 137
Expenditure by Vote to be appropriated															
Budget & Treasury Office	1 567	1 974	2 232	2 973	2 004	2 617	1 381	1 492	1 592	1 531	1 497	2 628	23 488	27 121	26 554
Civil Services	3 142	4 055	6 120	4 875	3 139	4 052	3 917	3 763	6 243	3 624	3 137	19 080	65 148	69 352	74 710
Community & Social Services	1 191	1 278	1 661	1 521	1 333	1 547	1 425	1 368	1 339	1 301	1 259	1 810	17 032	18 598	20 430
Corporate Services	2 224	2 240	2 528	2 134	2 454	2 342	2 086	2 257	2 156	2 520	1 857	3 182	27 981	29 137	31 110
Electricity	10 868	13 612	12 725	7 551	7 418	7 158	7 233	8 863	9 697	10 964	7 674	9 983	113 747	139 196	145 150
Executive & Council	549	600	616	630	637	717	584	651	584	641	616	957	7 783	8 416	9 094
Housing	148	166	190	188	174	220	162	226	13	188	168	442	2 283	14 331	21 518
Planning	260	263	276	260	274	293	297	283	265	291	317	367	3 445	3 731	4 079
Public Safety	478	610	664	631	598	637	792	581	686	657	621	1 452	8 407	9 216	9 981
Sport & Recreation	1 056	1 189	1 402	1 340	1 488	1 493	1 618	1 689	1 427	1 397	1 205	2 623	17 927	19 736	21 434
Total Expenditure by Vote	21 483	25 988	28 414	22 102	19 517	21 075	19 496	21 173	24 003	23 114	18 352	42 524	287 242	338 835	364 060
Surplus/(Deficit) before assoc.	55 361	(3 922)	15 311	(4 209)	377	(2 442)	(1 079)	(1 134)	3 899	(1 176)	2 575	(3 267)	60 294	23 284	14 077
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 361	(3 922)	15 311	(4 209)	377	(2 442)	(1 079)	(1 134)	3 899	(1 176)	2 575	(3 267)	60 294	23 284	14 077

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

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard															
Governance and administration	255	234	979	235	245	307	305	234	516	246	(42)	51 687	55 200	55 019	57 927
Executive and council	-	-	731	-	-	-	-	-	-	-	(285)	938	1 384	1 461	1 546
Budget and treasury office	40 716	152	4 690	488	148	29	144	(253)	98	789	285	3 076	50 363	51 955	54 644
Corporate services	(40 462)	82	(4 443)	(253)	97	278	161	487	418	(543)	(42)	47 673	3 453	1 603	1 737
Community and public safety	15 246	953	19 997	956	1 638	2 323	1 271	1 089	7 425	907	1 405	(1 360)	51 850	67 493	77 245
Community and social services	14 408	24	19 066	30	386	27	12	21	6 504	12	505	(718)	40 278	43 915	46 776
Sport and recreation	611	785	845	838	883	1 302	811	632	708	678	620	499	9 212	7 348	8 010
Public safety	174	92	132	72	352	984	440	432	162	165	227	(1 194)	2 038	4 030	3 284
Housing	53	52	(46)	15	18	10	8	4	51	52	52	52	322	12 200	19 175
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	547	491	532	534	486	585	427	381	507	454	444	12 334	17 721	14 067	10 635
Planning and development	167	68	68	111	68	199	35	(19)	108	49	60	140	1 053	1 110	1 194
Road transport	380	423	464	423	418	386	392	400	399	405	384	12 194	16 668	12 957	9 441
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	20 080	20 237	17 526	15 679	17 376	15 390	16 270	18 589	19 356	19 542	18 551	24 169	222 765	225 539	232 330
Electricity	13 757	13 132	11 900	9 473	9 651	8 213	9 059	11 643	11 862	12 340	11 486	4 829	127 345	150 687	158 071
Water	2 188	3 204	2 267	2 942	4 209	3 553	3 754	3 481	3 580	3 332	3 028	17 486	53 024	37 746	41 632
Waste water management	2 601	2 406	2 119	1 978	2 142	2 283	2 120	2 143	2 339	2 290	2 460	2 746	27 627	21 665	16 820
Waste management	1 534	1 494	1 240	1 286	1 375	1 341	1 337	1 322	1 575	1 580	1 577	(892)	14 769	15 441	15 807
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	36 128	21 914	39 035	17 404	19 746	18 605	18 273	20 293	27 804	21 149	20 357	86 829	347 536	362 119	378 137
Expenditure - Standard															
Governance and administration	4 497	4 978	5 392	5 980	5 093	5 715	4 107	4 439	4 534	4 706	4 098	6 787	60 326	65 876	68 139
Executive and council	998	933	918	817	941	1 071	832	849	816	810	869	910	10 763	11 432	12 327
Budget and treasury office	1 567	1 974	2 232	2 973	2 004	2 617	1 381	1 492	1 592	1 531	1 497	2 628	23 488	27 121	26 554
Corporate services	1 932	2 070	2 242	2 190	2 149	2 027	1 894	2 098	2 126	2 366	1 732	3 250	26 075	27 323	29 259
Community and public safety	2 556	2 850	3 530	3 175	3 238	3 580	3 631	3 474	2 915	3 105	2 903	5 855	40 810	56 652	67 617
Community and social services	979	1 016	1 383	1 174	1 074	1 284	1 161	1 105	979	1 006	999	1 425	13 585	14 856	16 352
Sport and recreation	1 056	1 189	1 402	1 340	1 488	1 493	1 618	1 689	1 427	1 397	1 205	2 623	17 927	19 736	21 434
Public safety	373	479	555	474	502	583	690	454	496	514	530	1 365	7 015	7 728	8 313
Housing	148	166	190	188	174	220	162	226	13	188	168	442	2 283	14 331	21 518
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	966	1 390	1 423	1 238	1 310	1 568	1 239	1 721	1 768	1 458	1 272	6 330	21 683	23 171	25 245
Planning and development	398	424	476	443	469	590	450	509	493	536	529	598	5 915	6 395	6 941
Road transport	529	899	893	738	789	924	732	1 152	1 214	867	691	5 636	15 064	16 009	17 470
Environmental protection	39	67	54	57	53	54	57	60	60	55	52	96	704	766	833
Trading services	13 463	16 768	17 929	11 707	9 736	10 211	10 391	11 539	14 785	13 717	10 077	23 549	163 872	192 553	202 454
Electricity	10 647	13 398	12 495	7 358	7 170	6 862	7 005	8 719	9 497	10 754	7 415	9 820	111 140	136 319	142 059
Water	754	1 006	2 827	1 462	391	607	727	590	2 729	664	524	5 878	18 160	18 698	19 970
Waste water management	807	902	1 276	1 058	918	1 309	947	939	1 322	1 013	908	4 582	15 981	17 615	19 304
Waste management	1 255	1 462	1 331	1 829	1 257	1 432	1 713	1 291	1 237	1 286	1 230	3 269	18 591	19 921	21 121
Other	2	2	140	2	140	2	128	2	2	128	2	3	550	583	606
Total Expenditure - Standard	21 483	25 988	28 414	22 102	19 517	21 075	19 496	21 173	24 003	23 114	18 352	42 524	287 242	338 835	364 060
Surplus/(Deficit) before assoc.	14 645	(4 074)	10 620	(4 697)	228	(2 471)	(1 223)	(881)	3 801	(1 965)	2 005	44 306	60 294	23 284	14 077
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 645	(4 074)	10 620	(4 697)	228	(2 471)	(1 223)	(881)	3 801	(1 965)	2 005	44 306	60 294	23 284	14 077

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

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Multi-year expenditure to be appropriated															
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civil Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
Single-year expenditure to be appropriated															
Budget & Treasury Office	18	-	-	2	10	-	-	15	-	-	-	-	45	91	59
Civil Services	8 151	11 889	10 518	7 113	2 906	5 506	-	3 194	4 800	400	439	3 012	57 929	31 256	22 140
Community & Social Services	67	40	2	75	-	-	-	60	-	-	-	-	244	231	863
Corporate Services	2 165	-	120	6	74	-	-	100	-	-	-	-	2 465	3 119	716
Electricity	348	-	-	-	500	400	500	300	-	-	-	-	2 048	1 226	363
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1	-	-	-	-	-	-	-	-	-	-	-	1	1	101
Planning	3	-	-	-	-	-	-	-	-	-	-	-	3	3	3
Public Safety	83	-	-	-	880	-	-	-	300	-	-	-	1 263	1 027	492
Sport & Recreation	1 602	459	170	909	230	-	219	110	-	-	-	-	3 699	2 072	1 828
Capital single-year expenditure sub-total	12 438	12 388	10 810	8 105	4 600	5 906	719	3 779	5 100	400	439	3 012	67 697	39 025	26 564
Total Capital Expenditure	12 438	12 388	10 810	8 105	4 600	5 906	719	3 779	5 100	400	439	3 012	67 697	39 025	26 864

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

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Capital Expenditure - Standard															
Governance and administration	2 190	-	120	8	84	-	-	115	-	-	-	-	2 517	3 217	963
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	18	-	-	2	10	-	-	15	-	-	-	-	45	91	59
Corporate services	2 172	-	120	6	74	-	-	100	-	-	-	-	2 472	3 127	904
Community and public safety	1 738	499	172	984	1 110	-	219	170	300	-	-	-	5 191	4 185	3 086
Community and social services	62	40	2	75	-	-	-	60	-	-	-	-	239	226	677
Sport and recreation	1 602	459	170	909	230	-	219	110	-	-	-	-	3 699	2 072	1 828
Public safety	73	-	-	-	880	-	-	-	300	-	-	-	1 253	1 887	480
Housing	1	-	-	-	-	-	-	-	-	-	-	-	1	1	101
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	50	2 877	500	500	2 456	1 606	-	3 000	4 800	-	-	-	15 789	11 887	7 773
Planning and development	3	-	-	-	-	-	-	-	-	-	-	-	3	3	3
Road transport	45	2 877	500	500	2 456	1 606	-	3 000	4 800	-	-	-	15 784	11 882	7 769
Environmental protection	1	-	-	-	-	-	-	-	-	-	-	-	1	1	1
Trading services	8 461	9 012	10 018	6 613	950	4 300	500	494	-	400	439	3 012	44 200	19 736	15 042
Electricity	327	-	-	-	500	400	500	300	-	-	-	-	2 027	333	340
Water	2 402	3 012	7 298	6 313	100	3 900	-	100	-	100	-	3 012	26 238	9 460	9 739
Waste water management	5 274	6 000	2 720	300	150	-	-	94	-	300	439	-	15 276	8 933	3 464
Waste management	458	-	-	-	200	-	-	-	-	-	-	-	658	1 010	1 499
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	12 438	12 388	10 810	8 105	4 600	5 906	719	3 779	5 100	400	439	3 012	67 697	39 025	26 864

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Receipts By Source													1			
Property rates	3 029	5 178	6 584	4 299	2 736	1 361	2 563	3 937	2 506	1 694	1 098	1 965	36 951	40 051	42 555	
Property rates - penalties & collection charges	35	43	42	11	34	35	176	76	43	42	93	46	675	756	816	
Service charges - electricity revenue	9 320	12 310	11 565	8 679	8 568	8 912	8 364	10 173	10 369	11 550	13 562	12 908	126 280	149 499	156 839	
Service charges - water revenue	1 578	1 652	1 746	1 390	1 924	1 720	1 882	3 623	2 477	2 352	1 775	2 052	24 170	25 141	26 468	
Service charges - sanitation revenue	803	901	834	794	854	793	758	1 363	907	853	464	939	10 263	10 506	10 714	
Service charges - refuse revenue	906	887	929	931	1 044	910	838	1 623	1 094	907	741	927	11 737	12 061	12 350	
Service charges - other	81	97	95	25	78	81	401	174	98	95	212	104	1 543	1 634	1 698	
Rental of facilities and equipment	443	610	663	655	708	1 207	676	460	544	504	445	367	7 282	7 675	8 014	
Interest earned - external investments	50	-	114	10	-	-	67	-	-	-	64	1 541	1 846	1 855	1 857	
Interest earned - outstanding debtors	205	247	241	62	198	205	1 016	441	249	240	537	264	3 905	4 330	4 670	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	508	120	152	121	149	139	127	138	65	142	127	257	2 046	3 169	3 293	
Licences and permits	57	13	17	14	17	16	14	16	7	16	14	29	230	244	254	
Agency services	201	244	282	244	235	203	213	219	226	222	203	210	2 702	2 862	2 974	
Transfer receipts - operational	14 398	7	24 351	7	372	7	7	7	6 486	7	486	2 595	48 732	61 953	72 008	
Other revenue	157	155	191	99	165	113	127	182	573	170	232	333	2 498	2 653	2 775	
Cash Receipts by Source	31 772	22 462	47 808	17 340	17 084	15 704	17 229	22 431	25 644	18 794	20 053	24 538	280 859	324 388	347 285	
Other Cash Flows by Source																
Transfer receipts - capital	9 370	9 332	8 143	6 105	3 465	4 449	542	2 847	3 842	301	330	2 269	50 995	27 041	22 132	
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	18	18	18	18	18	18	18	18	18	18	18	18	219	246	275	
Decrease (Increase) in non-current debtors	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(322)	(261)	(211)	
Decrease (increase) other non-current receivables	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	(13)	(12)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	41 132	31 784	55 941	23 435	20 539	20 143	17 761	25 268	29 476	19 086	20 374	26 797	331 737	351 401	369 469	
Cash Payments by Type																
Employee related costs	7 687	7 785	7 879	7 981	7 819	7 686	7 867	7 820	7 710	7 961	7 451	7 897	93 542	102 401	112 098	
Remuneration of councillors	542	544	535	545	535	595	549	551	549	545	545	545	6 580	7 106	7 675	
Collection costs	26	47	61	48	52	70	31	58	53	45	39	108	640	660	679	
Interest paid	-	-	2 758	2	-	522	1 299	(0)	3 007	67	0	2 130	9 785	9 117	9 496	
Bulk purchases - Electricity	9 708	12 426	11 034	6 372	6 367	5 899	6 063	7 473	8 177	9 835	6 544	6 418	96 315	120 673	125 403	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	348	723	1 228	487	876	1 066	652	1 014	457	734	483	360	8 429	9 033	9 520	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	27	20	176	20	232	38	207	92	(22)	207	11	29	1 038	1 102	1 155	
General expenses	1 717	3 191	4 118	3 208	3 521	4 683	2 114	3 902	3 569	3 054	2 619	7 285	42 981	57 494	60 071	
Cash Payments by Type	20 055	24 737	27 789	18 663	19 403	20 558	18 782	20 911	23 499	22 447	17 692	24 774	259 310	307 586	326 097	
Other Cash Flows/Payments by Type																
Capital assets	12 438	12 388	10 810	8 105	4 600	5 906	719	3 779	5 100	400	439	3 012	67 697	39 025	26 864	
Repayment of borrowing	-	-	2 097	1	-	397	988	(0)	2 286	51	0	1 620	7 441	8 045	8 700	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	32 493	37 125	40 696	26 769	24 003	26 861	20 489	24 690	30 886	22 898	18 131	29 406	334 448	354 657	361 661	
NET INCREASE/(DECREASE) IN CASH HELD	8 639	(5 341)	15 245	(3 334)	(3 464)	(6 718)	(2 728)	578	(1 409)	(3 812)	2 243	(2 608)	(2 711)	(3 255)	7 808	
Cash/cash equivalents at the month/year begin:	30 003	38 642	33 301	48 546	45 212	41 748	35 029	32 301	32 879	31 470	27 658	29 901	30 003	27 292	24 037	
Cash/cash equivalents at the month/year end:	38 642	33 301	48 546	45 212	41 748	35 029	32 301	32 879	31 470	27 658	29 901	27 292	27 292	24 037	31 845	

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	24 468	14 334	21 071	36 955	36 463	36 464	55 710	30 341	20 950
Infrastructure - Road transport	10 302	7 669	7 237	8 961	12 872	12 872	17 342	6 926	6 133
Roads, Pavements & Bridges	6 338	5 576	3 595	7 272	10 872	10 872	14 662	6 426	6 133
Storm water	3 964	2 093	3 643	1 688	2 000	2 000	2 680	500	-
Infrastructure - Electricity	3 155	2 411	2 155	1 104	1 105	1 105	500	1 070	200
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	3 155	2 411	2 155	931	932	932	500	200	200
Street Lighting	-	-	-	173	173	173	-	870	-
Infrastructure - Water	8 956	3 931	9 028	13 683	8 102	8 103	25 223	8 645	9 723
Dams & Reservoirs	3 590	711	4 483	-	-	-	-	-	-
Water purification	4 994	3 095	4 132	-	-	-	-	-	-
Reticulation	372	125	412	13 683	8 102	8 103	25 223	8 645	9 723
Infrastructure - Sanitation	1 136	-	1 644	8 898	7 123	7 123	10 629	7 202	2 932
Reticulation	1 136	-	1 644	8 898	7 123	7 123	10 629	7 202	2 932
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	918	322	1 007	4 310	7 260	7 260	2 016	6 499	1 963
Waste Management	447	-	648	1 750	900	900	439	789	877
Transportation	-	-	-	360	360	360	877	5 209	1 086
Gas	-	-	-	2 200	6 000	6 000	700	500	-
Other	471	322	359	-	-	0	-	-	-
Community	2 565	724	2 987	2 845	2 125	2 129	3 127	95	70
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	397	45	530	1 000	1 000	1 000	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	1 770	1 020	1 020	3 052	45	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	75	105	109	75	50	70
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	13 409	13 409	14 308	1 400	-	-
Other	2 168	679	2 458	(13 409)	(13 409)	(14 308)	(1 400)	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	7 254	4 833	5 663	24 482	31 281	32 230	5 261	4 701	1 794
General vehicles	3 618	2 892	2 343	1 260	1 755	1 798	250	280	550
Specialised vehicles	468	-	678	-	-	-	-	-	-
Plant & equipment	413	421	177	1 400	1 400	1 406	650	1 000	200
Computers - hardware/equipment	1 165	659	1 026	1 411	1 369	1 369	39	115	168
Furniture and other office equipment	848	861	366	415	881	882	642	790	676
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	742	-	1 073	19 996	25 876	26 775	3 680	2 516	200
Agricultural assets	-	-	-	-	-	-	-	-	-
Agricultural 1	-	-	-	-	-	-	-	-	-
Agricultural 2	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Biological 1	-	-	-	-	-	-	-	-	-
Biological 2	-	-	-	-	-	-	-	-	-
Intangibles	204	295	-	-	-	-	-	-	20
Computers - software & programming	204	295	-	-	-	-	-	-	10
Total specified assets	-	-	-	-	-	-	-	-	10
Total Capital Expenditure on new assets	34 491	20 186	29 722	64 281	69 868	70 822	64 097	35 138	22 834
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	-	-	3 103	3 455	3 455	2 138	1 400	1 000
Infrastructure - Road transport	-	-	-	350	350	350	350	500	800
Roads, Pavements & Bridges	-	-	-	350	350	350	350	500	500
Storm water	-	-	-	-	-	-	-	-	300
Infrastructure - Electricity	-	-	-	318	318	318	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	318	318	318	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	2 435	2 787	2 787	1 788	900	200
Reticulation	-	-	-	2 435	2 787	2 787	1 788	900	200
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	-	440	440	440	50	927	1 316
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	400	400	400	-	877	1 316
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	40	40	40	50	50	-
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	-	-	-	4 382	1 589	1 597	1 291	1 500	1 604
General vehicles	-	-	-	475	735	735	420	410	550
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	180	180	180	90	90	-
Computers - hardware/equipment	-	-	-	185	207	207	135	185	225
Furniture and other office equipment	-	-	-	122	236	245	286	285	529
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	300
Other	-	-	-	3 420	230	230	360	530	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Agricultural 1	-	-	-	-	-	-	-	-	-
Agricultural 2	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Biological 1	-	-	-	-	-	-	-	-	-
Biological 2	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	150	144	144	120	60	-
Computers - software & programming	-	-	-	150	144	144	120	60	-
Total Capital Expenditure on renewal of existing assets	-	-	-	8 075	5 628	5 636	3 599	3 888	3 920
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	6 007	7 029	6 154	6 642	7 458	5 566	8 196	7 779	8 123
Infrastructure - Road transport	3 053	3 080	2 634	2 931	3 419	2 291	4 221	3 565	3 744
Roads, Pavements & Bridges	2 472	2 232	2 112	2 636	3 024	1 896	3 908	3 234	3 394
Storm water	581	848	522	295	395	395	313	331	350
Infrastructure - Electricity	1 448	1 951	1 656	2 032	2 008	1 505	2 154	2 285	2 375
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1 167	1 470	1 273	1 572	1 548	1 120	1 666	1 768	1 838
Street Lighting	281	481	384	460	460	385	488	517	537
Infrastructure - Water	463	667	511	604	726	602	655	694	721
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	463	667	511	604	726	602	655	694	721
Infrastructure - Sanitation	1 043	1 332	1 352	1 075	1 305	1 168	1 166	1 235	1 283
Reticulation	130	589	265	216	336	199	234	248	258
Sewerage purification	913	743	1 088	859	969	969	932	987	1 025
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	123	132	189	201	212	175	230	246	257
Parks & gardens	15	8	8	8	8	8	9	10	10
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	6	6	6	9	9	8	22	25	27
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	102	113	168	175	186	149	190	201	209
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	4	7	9	9	9	9	10	10
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	2 189	2 804	2 599	4 072	3 953	2 727	4 527	4 778	5 034
General vehicles	1 277	1 590	1 403	2 310	2 121	1 325	2 352	2 516	2 667
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	409	600	570	728	738	563	893	871	907
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	502	614	626	1 034	1 094	839	1 282	1 391	1 459
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	8 318	9 965	8 942	10 915	11 623	8 468	12 953	12 803	13 414
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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

Vote Description	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
R thousand							
Capital expenditure							
Budget & Treasury Office	45	91	59				
Civil Services	57 929	31 256	22 440				
Community & Social Services	244	231	863				
Corporate Services	2 465	3 119	716				
Electricity	2 048	1 226	363				
Executive & Council	-	-	-				
Housing	1	1	101				
Planning	3	3	3				
Public Safety	1 263	1 027	492				
Sport & Recreation	3 699	2 072	1 828				
	-	-	-				
	-	-	-				
	-	-	-				
	-	-	-				
<i>List entity summary if applicable</i>							
Total Capital Expenditure	67 697	39 025	26 864	-	-	-	-
Future operational costs by vote							
Budget & Treasury Office							
Civil Services							
Community & Social Services							
Corporate Services							
Electricity							
Executive & Council							
Housing							
Planning							
Public Safety							
Sport & Recreation							
<i>List entity summary if applicable</i>							
Total future operational costs	-	-	-	-	-	-	-
Future 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							
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	67 697	39 025	26 864	-	-	-	-

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Parent municipality:													
Budget & Treasury Office	Computer Hardware & Software	510200671		Other	Office equipment		1 362		-	-	-		N
Budget & Treasury Office	Furniture & Equipment - Financ	510201261		Other	Furniture and fittings		4	2	2	2		R	
Budget & Treasury Office	Office Equipment	510220001		Other	Office equipment		1	2	2	2		N	
Budget & Treasury Office	Furniture - Treasury Debtors	510300201		Other	Furniture and fittings		10	10	5	-		N	
Budget & Treasury Office	Vehicle- Car	510301231		Other	Motor vehicles		140	-	-	-		R	
Budget & Treasury Office	Vehicle- LDV	510301241		Other	Motor vehicles		120	-	-	-		R	
Budget & Treasury Office	Computer Hardware: Prepaid Ven	510301811		Other	Office equipment		65	15	65	-		R	
Budget & Treasury Office	Office Equipment	510420001		Other	Office equipment		4	5	5	5		N	
Budget & Treasury Office	Office Equipment-Replacement	510430001		Other	Office equipment		8	8	9	9		N	
Budget & Treasury Office	Building SCM Unit Drommedaris	510500031		Land & buildings	Buildings - other		140	-	-	-		N	
Budget & Treasury Office	Office Equipment	510520001		Other	Office equipment		2	2	2	2		N	
Budget & Treasury Office	Office Equipment-Replacement	510530001		Other	Office equipment		2	2	2	2		N	
Community & Social Services	Fencing Cemeteries extensions	520101301		Infrastructure	Security measures		75	75	50	-		N	
Community & Social Services	Office Equipment	520120001		Other	Office equipment		2	2	2	2		N	
Community & Social Services	Office Equipment-Replacement	520130001		Other	Office equipment		1	1	1	1		N	
Community & Social Services	Office Equipment	520220001		Other	Office equipment		1	1	1	1		N	
Community & Social Services	Office Equipment-Replacement	520230001		Other	Office equipment		0	0	1	1		N	
Housing	New LDV for Housing Inspector	520301341		Other	Motor vehicles		110	-	-	-		N	
Housing	Office Equipment	520320001		Other	Office equipment		0	0	0	0		N	
Housing	Office Equipment-Replacement	520330001		Other	Office equipment		0	0	0	0		N	
Public Safety	Vehicle Refurbishment	520500771		Other	Motor vehicles		250	250	280	-		N	
Public Safety	Fire fighting equipment	520501361		Other	Furniture and fittings		100	100	100	-		N	
Public Safety	Office Equipment	520520001		Other	Office equipment		30	32	33	35		N	
Public Safety	Office Equipment-Replacement	520530001		Other	Office equipment		11	11	12	13		N	
Sport & Recreation	Equipment/ Appliances upgradin	520601371		Other	Furniture and fittings		80	80	80	-		R	
Sport & Recreation	Vehicles Other	520601381		Other	Motor vehicles		85	-	-	-		R	
Sport & Recreation	Office Equipment	520620001		Other	Office equipment		12	12	13	13		N	
Sport & Recreation	Office Equipment-Replacement	520630001		Other	Office equipment		12	12	13	13		N	
Sport & Recreation	Office Equipment	521020001		Other	Office equipment		3	3	3	3		N	
Sport & Recreation	Office Equipment-Replacement	521030001		Other	Office equipment		3	3	3	3		R	
Community & Social Services	Buildings Upgrading- Tulbagh	521100321		Land & buildings	Buildings		60	60	60	-		R	
Community & Social Services	Equipment Halls	521101501		Land & buildings	Buildings		50	-	-	-		N	
Community & Social Services	Equipment - Halls Replacement	521102051		Other	Plant and equipment		50	-	-	-		N	
Community & Social Services	Office Equipment	521120001		Other	Office equipment		5	45	55	66		N	
Community & Social Services	Office Equipment-Replacement	521130001		Other	Office equipment		1	1	1	1		R	

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Sport & Recreation	Equipment/ Appliances upgradin	521400331		Other	Furniture and fittings		20	20	20	-		R	
Sport & Recreation	Office Equipment	521420001		Other	Office equipment		2	2	2	2		N	
Sport & Recreation	Office Equipment-Replacement	521430001		Other	Office equipment		2	2	2	2		R	
Community & Social Services	Buildings - Hawker stands	521701431		Land & buildings	Buildings - other		251	-	-	-		N	
Community & Social Services	Office Equipment-Replacement	521830001		Other	Office equipment		1	1	1	1		R	
Sport & Recreation	Replace irrigation systems on	521901391		Land & buildings	Buildings		50	-	50	-		R	
Sport & Recreation	Grasscutting equipment	521901401		Other	Plant and equipment		100	150	150	-		N	
Sport & Recreation	Equipment - Irrigation Parks	521901411		Land & buildings	Buildings		120	-	120	-		R	
Sport & Recreation	Replace trailers	521901421		Other	Plant and equipment		180	90	90	-		R	
Sport & Recreation	Equipment - Chain saws	521901431		Land & buildings	Buildings		40	-	-	-		N	
Sport & Recreation	Replace cutting tractors	521902161		Other	Plant and equipment		350	-	350	-		N	
Sport & Recreation	Hamlet Poverty Project	521910001		Land & buildings	Buildings		4 000	-	-	-		N	
Sport & Recreation	Office Equipment	521920001		Other	Office equipment		4	24	24	24		N	
Sport & Recreation	Office Equipment-Replacement	521930001		Other	Office equipment		2	2	2	2		R	
Public Safety	Vehicle- Replacement programme	522001481		Other	Motor vehicles		240	250	260	-		R	
Public Safety	Upgrading Building- Ceres, Wol	522001491		Land & buildings	Buildings - other		-	300	300	-		R	
Public Safety	Equipment- Police & Traffic	522002121		Other	Plant and equipment		80	-	-	-		N	
Public Safety	Traffic lights (W-EL)	522002141		Other	Plant and equipment		140	280	-	-		N	
Public Safety	Office Equipment	522020001		Other	Office equipment		10	11	11	12		N	
Public Safety	Office Equipment-Replacement	522030001		Other	Office equipment		4	4	4	4		R	
Public Safety	Office Equipment	522120001		Other	Office equipment		15	16	17	17		N	
Community & Social Services	New Vehicle	522200851		Other	Motor vehicles		130	-	-	-		N	
Community & Social Services	Office Equipment	522201511		Other	Furniture and fittings		15	16	17	17		N	
Community & Social Services	Office Equipment	522220001		Other	Office equipment		-	20	20	20		N	
Sport & Recreation	Upgrading of sport facilities	522300851		Community	Recreational facilities		1 000	-	-	-		N	
Sport & Recreation	Upgrading of Sport Facilities	522301521		Community	Recreational facilities		400	-	877	1 316		R	
Sport & Recreation	Office Equipment	522320001		Other	Office equipment		5	5	5	6		N	
Sport & Recreation	Office Equipment-Replacement	522330001		Other	Office equipment		3	3	3	3		R	
Sport & Recreation	Upgrading of buildings- Swimmi	522401531		Community	Recreational facilities		40	50	50	-		R	
Sport & Recreation	Equipment/ Appliances upgradin	522401541		Community	Recreational facilities		20	45	45	-		N	
Sport & Recreation	Swimming Pool - Nduli	522401551		Community	Recreational facilities		1 000	3 007	-	-		N	
Sport & Recreation	Office Equipment	522420001		Other	Office equipment		-	20	20	20		N	
Public Safety	Office Equipment- New	522520001		Other	Office equipment		3	4	4	4		N	
Public Safety	Office Equipment- Replacement	522530001		Other	Office equipment		6	7	7	8		R	
Community & Social Services	Office Equipment	522620001		Other	Office equipment		4	4	5	5		N	
Community & Social Services	Office Equipment-Replacement	522630001		Other	Office equipment		2	2	2	2		R	
Community & Social Services	Car for LED & Social services	522701561		Other	Motor vehicles		105	-	-	-		N	

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Housing	HOUSING KLEITJIES KRAAL	522802281		Land & buildings	Buildings - other		412	-	-	-			N
Housing	REPLACE CT 5276	522901571		Other	Motor vehicles		150	-	-	-			R
Corporate Services	Upgrading of Phone System	530100441		Other	Furniture and fittings		101	100	200	-			N
Corporate Services	Building - Council & Offices	530200521		Land & buildings	Buildings - other		205	-	-	-			N
Corporate Services	Building - Creche Youth Centre	530200711		Land & buildings	Buildings - other		50	-	-	-			N
Corporate Services	Chris Hani Youth Centre	530200871		Land & buildings	Buildings - other		86	-	-	-			N
Corporate Services	Building- Municipal Offices	530201521		Land & buildings	Buildings - other		1 245	-	2 516	-			N
Corporate Services	Building - Multi Purp Cent (DS	530202301		Land & buildings	Buildings - other		4 000	-	-	-			N
Corporate Services	COMMUNITY HALL- PINE VALLEY	530204301		Land & buildings	Buildings		2 000	2 000	-	-			N
Corporate Services	Office Equipment	530220001		Other	Office equipment		-	20	20	20			N
Corporate Services	Rekenaarhardeare- Vervangingsp	530401631		Other	Office equipment		142	120	120	-			R
Corporate Services	NEW WEB PAGE DEVELOPMENT	530401681		Other	Furniture and fittings		15	6	-	-			N
Corporate Services	UPGRADING OF SERVER ROOM	530401691		Other	Furniture and fittings		6	50	-	-			R
Corporate Services	WIRELESS ACCESS POINTS	530401701		Other	Office equipment		7	9	9	-			N
Corporate Services	UPGRADING OF MS OFFICE SOFTWARE	530401711		Intangibles	Computer software		144	120	60	-			R
Corporate Services	Wireless Equipment	530402921		Other	Office equipment		30	15	10	-			N
Corporate Services	OFFICE FURNITURE - NEW PERSONN	530501751		Other	Furniture and fittings		40	10	44	46			N
Corporate Services	BILL BOARDS	531201761		Other	Furniture and fittings		100	-	-	-			N
Planning	Office Equipment	540220001		Other	Office equipment		2	2	2	2			N
Planning	Office Equipment-Replacement	540230001		Other	Office equipment		2	2	2	2			R
Electricity	Connections - Chris Hani 333	540500951		Infrastructure	Electricity services		400	-	-	-			N
Electricity	Connections - N'duli 161	540500971		Infrastructure	Electricity services		50	-	-	-			N
Electricity	CONNECTIONS - CHRIS HANI	540501831		Land & buildings	Buildings - other		1 100	-	-	-			N
Electricity	NETWORK- CHRIS HANI	540501841		Land & buildings	Buildings - other		1 100	1 400	-	-			N
Electricity	Office Equipment	540520001		Other	Office equipment		26	27	29	30			N
Electricity	Office Equipment-Replacement	540530001		Other	Office equipment		45	48	50	53			R
Electricity	DIE BOSSIE	540701871		Infrastructure	Roads		173	-	-	-			N
Electricity	Network - Pine valley	540800111		Infrastructure	Electricity services		1	-	-	-			N
Electricity	SEWERAGE MAIN FEEDER	540800541		Infrastructure	Electricity services		381	300	-	-			N
Electricity	Network - Pine Valley	540800841		Infrastructure	Electricity services		100	-	-	-			N
Electricity	ARION MUNISUB	540801901		Infrastructure	Electricity services		318	-	-	-			R
Electricity	Office Equipment	540820001		Other	Office equipment		43	45	47	49			N
Electricity	Office Equipment-Replacement	540830001		Other	Office equipment		7	7	8	8			R
Electricity	Office Equipment	540920001		Other	Office equipment		10	11	11	12			N
Electricity	Office Equipment-Replacement	540930001		Other	Office equipment		10	11	11	12			R

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Civil Services	Office Equipment	541020001		Other	Office equipment		1	1	1			N	
Civil Services	Office Equipment-Replacement	541030001		Other	Office equipment		2	2	2	3		R	
Civil Services	Upgrade Sewer Works - Wolseley	541100881		Infrastructure	Sewerage	108	439	5 702	2 632			N	
Civil Services	Upgrade Network - N'duli Hoste	541100991		Infrastructure	Sewerage	-	-	-	-			N	
Civil Services	SEWER PUMPS- REPLACEMENT PROGR	541101321		Infrastructure	Sewerage	67	94	500	-			R	
Civil Services	ODB SEWERWORKS	541101341		Infrastructure	Sewerage	-	1 750	-	-			N	
Civil Services	UPGRADE NDULI HOSTELS	541101441		Infrastructure	Sewerage	1 360	-	-	-			R	
Civil Services	SEWER WORKS- TULBAGH	541101981		Infrastructure	Sewerage	-	2 440	-	-			N	
Civil Services	NEW AERATORS CERES INDUSTRIAL	541102001		Infrastructure	Sewerage	360	-	-	-			N	
Civil Services	UPGRADING AND REPLACEMENT SEWE	541102011		Infrastructure	Sewerage	-	600	300	-			R	
Civil Services	REPLACE AERATORS - TULBAGH/WOL	541102041		Infrastructure	Sewerage	360	200	-	-			R	
Civil Services	Network - Sewerage Upgr (W-EL)	541102581		Infrastructure	Sewerage	300	-	-	-			N	
Civil Services	Hamlet Connecting Sewers (P-EL)	541102591		Infrastructure	Sewerage	470	-	-	-			N	
Civil Services	TULBAGH UPGRADE SEWER (MIG)	541102631		Infrastructure	Sewerage	1 000	794	-	-			R	
Civil Services	Network - Sewerage Upgr (W-EL)	541103581		Infrastructure	Sewerage	537	-	-	-			N	
Civil Services	Hamlet Connection Sewer	541103591		Infrastructure	Sewerage	720	-	-	-			N	
Civil Services	Infrastructure Housing 560 uni	541105051		Land & buildings	Buildings	4 628	-	-	-			N	
Civil Services	Office Equipment	541120001		Other	Office equipment	8	8	9	9			N	
Civil Services	Office Equipment-Replacement	541130001		Other	Office equipment	7	7	7	8			R	
Planning	Equipment PMU	541201231		Other	Office equipment	10	-	-	-			N	
Planning	SCANNER FOR BUILDING CONTROL	541201331		Other	Office equipment	200	-	-	-			N	
Civil Services	Network - Stormwater N'duli	541300591		Infrastructure	Roads	1 250	-	-	-			N	
Civil Services	Network - Strom water Pine val	541300701		Infrastructure	Roads	200	-	-	-			N	
Civil Services	Stormwater Op-die-Berg	541300961		Infrastructure	Roads	550	-	-	-			N	
Civil Services	NETWORK STORMWATER UPGRADING	541301281		Infrastructure	Roads	150	150	300	-			N	
Civil Services	Infrastructure Housing 560 uni	541306061		Land & buildings	Buildings	3 085	-	-	-			N	
Civil Services	Office Equipment	541320001		Other	Office equipment	7	8	8	8			N	
Civil Services	Office Equipment-Replacement	541330001		Other	Office equipment	7	7	7	8			R	
Civil Services	BUS/TAXI TERMINALS - NDULI	541400311		Infrastructure	Roads	360	-	-	-			N	
Civil Services	Upgrading Roads	541400611		Infrastructure	Roads	5 100	11 012	4 126	6 133			N	
Civil Services	Side walks upgrade - N'duli	541400941		Infrastructure	Roads	522	-	-	-			N	
Civil Services	NETWORK-STREET	541401291		Infrastructure	Roads	350	350	500	-			R	
Civil Services	NETWORK-STREET TULBAGH	541401391		Infrastructure	Roads	3 600	-	-	-			N	
Civil Services	UPGRADE VOORTREKKERSTREET - WO	541402061		Infrastructure	Roads	1 500	1 500	500	-			N	
Civil Services	Infrastructure Housing 560 uni	541407071		Land & buildings	Buildings	3 085	-	-	-			N	
Civil Services	Office Equipment	541420001		Other	Office equipment	7	7	7	8			N	
Civil Services	Office Equipment-Replacement	541430001		Other	Office equipment	7	7	7	8			R	

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Civil Services	SECURITY FENCES REFUSE SITES	541500631		Infrastructure	Refuse		450	-	-	-			N
Civil Services	REFUSE SITES - CENTRAL SITE	541501011		Infrastructure	Refuse		450	439	789	877			N
Civil Services	SECURITY BUILDING HAMLET/TULBA	541502091		Land & buildings	Buildings - other		180	-	-	-			N
Civil Services	New Truck	541601161		Other	Motor vehicles		800	-	-	-			N
Civil Services	SKIPS	541602111		Other	Plant and equipment		300	200	200	200			N
Civil Services	Office Equipment	541620001		Other	Office equipment		3	3	3	3			N
Civil Services	Office Equipment-Replacement	541630001		Other	Office equipment		7	7	7	8			R
Civil Services	Office Equipment	541720001		Other	Office equipment		4	4	4	5			N
Civil Services	Office Equipment-Replacement	541730001		Other	Office equipment		6	6	6	6			R
Civil Services	TULBAGH UPPER RESERVOIR	541802121		Infrastructure	Water		-	-	-	6 140			N
Civil Services	Wols new reservoir Pine Valley	541802711		Infrastructure	Water		150	213	2 845	-			N
Civil Services	Telemetric Systems	541901051		Other	Plant and equipment		600	300	300	-			N
Civil Services	Bulk water - Waterworks & WDM	541901241		Infrastructure	Gas		700	700	500	-			N
Civil Services	Bulk water provision- Wolseley	541901251		Infrastructure	Gas		5 300	-	-	-			N
Civil Services	BULK WATER PROVISION WOLSELEY	541901271		Infrastructure	Water		500	1 000	-	-			N
Civil Services	BOORGATE CERES	541901341		Infrastructure	Water		202	2 298	1 500	-			N
Civil Services	NETWORK - WATER FIRE HYDRANTS	541901351		Infrastructure	Water		70	-	-	-			N
Civil Services	Network - Water pipes & valve	541901371		Infrastructure	Water		830	300	300	300			N
Civil Services	Infrastructure Housing 560 uni	541901651		Infrastructure	Sewerage		4 628	-	-	-			N
Civil Services	BULK WATER - KLEINBERG RIVIER	541902131		Infrastructure	Water		5 800	11 912	-	-			N
Civil Services	BULK WATER - SCHALKENBOSCH	541902141		Infrastructure	Water		200	1 300	-	-			N
Civil Services	Netw Water Pipe & Valve Rep (W)	541902731		Infrastructure	Water		1	-	-	-			N
Civil Services	Water meter Replacement (W-ES)	541902741		Infrastructure	Water		200	-	-	-			N
Civil Services	Netw-Replace Haml Mainline (MI	541902781		Infrastructure	Water		-	-	-	590			N
Civil Services	BULK WATER - KLEINBERG RIVIER	541909131		Infrastructure	Water		150	1 200	1 500	-			N
Civil Services	Office Equipment	541920001		Other	Office equipment		7	8	8	8			N
Civil Services	Office Equipment-Replacement	541930001		Other	Office equipment		7	7	7	8			R
Sport & Recreation	VEHICLE REPLACE 1 LDV FOR PARK	521901471		Other	Motor vehicles		-	170	-	-			R
Community & Social Services	Computer Hardware & Software	522240001		Other	Office equipment		-	15	15	15			N
Corporate Services	Computer Hardware & Software	530240001		Other	Office equipment		-	15	15	15			N
Electricity	Streetlighting - Chris Hani 60	540701861		Infrastructure	Roads		-	-	870	-			N
Electricity	Remote metering	540801981		Infrastructure	Electricity services		-	200	200	200			N
Civil Services	SEWERAGE INFRASTRUCTURE- CHRIS	541101211		Infrastructure	Sewerage		-	6 000	1 500	-			N
Civil Services	Sewer Network Replacement	541105061		Infrastructure	Sewerage		-	100	100	200			R
Civil Services	STORMWATER INFRASTRUCTURE- CHR	541301221		Infrastructure	Roads		-	2 680	500	-			N
Civil Services	PUBLIC TRANSPORT FACILITIES	541400011		Infrastructure	Roads		-	877	1 064	1 086			N
Civil Services	STREETS - CHRIS HANI HOUSING P	541401231		Infrastructure	Roads		-	2 000	1 500	-			N
Civil Services	WOLS PINE VALLEY BUSROUTE	541402881		Infrastructure	Roads		-	-	4 145	-			N

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

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							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Civil Services	WATER INFRASTRUCTURE- CHRIS HA	541901201		Infrastructure	Water		-	-	6 000	2 500	-		N
Civil Services	BULK WATER PROVISION HAMLET	541902151		Infrastructure	Water		-	-	1 000	-	-		N
Sport & Recreation	REPLACE 4 LDV'S FOR PARKS	521901441		Other	Motor vehicles		-	-	-	150	-		R
Corporate Services	REPLACEMENT OF WOODEN SHELVES	530101581		Other	Furniture and fittings		-	-	-	43	-		R
Corporate Services	Server Replacement Programme	530402311		Other	Office equipment		-	-	-	76	-		N
Corporate Services	SCRHEDDER	530501721		Other	Office equipment		-	-	-	6	-		N
Budget & Treasury Office	Furniture	510201291		Other	Furniture and fittings		-	-	-	-	5		N
Budget & Treasury Office	Furniture	510301301		Other	Furniture and fittings		-	-	-	-	5		N
Budget & Treasury Office	Prepaid Vending	510301311		Other	Office equipment		-	-	-	-	15		R
Budget & Treasury Office	Furniture	510500741		Other	Furniture and fittings		-	-	-	-	13		N
Community & Social Services	Computer Hardware & Software (520100011		Other	Office equipment		-	-	-	-	120		N
Housing	Office Equipment for Housing O	520301371		Other	Office equipment		-	-	-	-	30		N
Community & Social Services	Furniture	520400021		Other	Furniture and fittings		-	-	-	-	40		N
Community & Social Services	Equipment- Tables (W-EL)	521100031		Other	Furniture and fittings		-	-	-	-	40		N
Community & Social Services	Building Refurbishment	521100041		Land & buildings	Buildings - other		-	-	-	-	100		N
Sport & Recreation	Replace Irrigation Systems Par	521900051		Other	Plant and equipment		-	-	-	-	20		R
Sport & Recreation	Replace Trailers	521900061		Other	Plant and equipment		-	-	-	-	100		R
Sport & Recreation	Perplace 4 LDV's for parks	521900071		Other	Motor vehicles		-	-	-	-	200		R
Sport & Recreation	Toerusting- 6 X Bossiekappers	521900081		Other	Plant and equipment		-	-	-	-	100		R
Public Safety	Traffic Lights	522000011		Infrastructure	Roads		-	-	-	-	300		N
Public Safety	Building Refurbishment	522000021		Land & buildings	Buildings - other		-	-	-	-	100		N
Community & Social Services	Replace Vehicles	522200011		Other	Motor vehicles		-	-	-	-	250		R
Community & Social Services	Equipment - Airconditioners	522600091		Other	Office equipment		-	-	-	-	180		R
Housing	Installation of Security Equip	522901581		Infrastructure	Security measures		-	-	-	-	70		N
Corporate Services	Upgrading of Telephone System	530101661		Other	Office equipment		-	-	-	-	200		R
Corporate Services	Equipment	530101671		Other	Office equipment		-	-	-	-	20		N
Corporate Services	Computer Replacement Programme	530401811		Other	Office equipment		-	-	-	-	150		R
Corporate Services	Server Replacement Programme	530401821		Other	Office equipment		-	-	-	-	60		R
Corporate Services	Windows Server 2008	530401831		Intangibles	Computer software		-	-	-	-	10		N
Corporate Services	Laptops	530501761		Other	Office equipment		-	-	-	-	18		N
Corporate Services	Dicta Phones plus Speakers	530501771		Other	Office equipment		-	-	-	-	14		N
Corporate Services	Shredder	530501781		Other	Office equipment		-	-	-	-	3		N
Corporate Services	Projector	530501791		Other	Office equipment		-	-	-	-	6		N
Corporate Services	Laminating Machine	530501801		Other	Office equipment		-	-	-	-	3		N
Corporate Services	Vehicle	530501821		Other	Motor vehicles		-	-	-	-	150		N
Corporate Services	Office deviders for HR staff	530501831		Other	Furniture and fittings		-	-	-	-	1		N

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

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							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Civil Services	Sewer pumpstation upgrade	541105071		Infrastructure	Sewerage			-	-	-	300		N
Civil Services	Network - Storm water upgradin	541300131		Infrastructure	Roads			-	-	-	300		R
Civil Services	Network - Street	541402101		Infrastructure	Roads			-	-	-	500		R
Civil Services	Truck - Reinigingsdienste	541500161		Other	Motor vehicles			-	-	-	400		N
Civil Services	Vredebes bulk water supply	541903801		Infrastructure	Water			-	-	-	2 692		N
Total Capital expenditure									67 697	39 025	26 864		
Entities: <i>Not Applicable</i>													
Total Capital expenditure									67 697	39 025	26 864		

WITZENBERG MUNICIPALITY

2010/11 MTREF BUDGET ASSESSMENT

EXECUTIVE SUMMARY

Interaction between the Provincial sphere and municipality on planning, budgetary and implementation issues has become practice. Relationships since the introduction of the Municipal Finance Management Act, Act 56 of 2003, have taken on a life of its own and even though originally focussed on compliance to legislation, the relationship has moved beyond and is now considered a collective endeavour to improve the quality of life of our citizens through service delivery.

The Municipal Finance Management Act (section 22) requires the Accounting Officer (Municipal Manager) submit the draft budget to, amongst others, the Provincial Treasury immediately after tabling the draft budget in Council. In turn, the Provincial Treasury must provide views and comments on the draft budget and any budget-related policies and documentation, which must then be considered by Council when tabling the annual budget (section 23). The LG MTEC 3 engagements have been designed to give effect to these legislative requirements.

This assessment report encapsulates our comments on the draft 2011/12 MTREF Budget of Witzenberg Municipality. Observations are made from the available documentation and it is envisaged that the planned engagement would contextualise your municipality's challenges and responses as taken up in the draft Budget, IDP, LED and various other strategies and plans.

In preparing this report, the Provincial Government has developed a framework for considering the draft municipal 2011/12 MTREF Budgets. This assessment report of the draft Budget covers the following three broad areas:

- Part 1: Performance Assessment on the Mid-year and Annual Report;
- Part 2: Credibility and Sustainability: whether the municipality can execute and deliver on this budget realistic/ability to spend; and
- Part 3: Assessment of the draft IDP, Budget and its Worthwhileness.

PREVIOUS KEY LG MTEC FINDINGS

The table below provides a summary of the previous LGMTEC findings, the response from the Municipality and the progress to date.

Table 1: Summary of 2010 LG MTEC findings, response and progress to date

Area	Finding	Root Cause	Action required	Progress
Responsiveness	SDBIP	Reporting alignment between the SDBIP and the 2008/09 Annual Report not fully compliant.	Training	The Municipality indicated that the training offered by PT assisted them to overcome their challenge with regard to SDBIP.
Credibility	Should the Municipality increase borrowings to fund the shortfall, the Municipality would be over-exposed.	The Municipality's risk exposure to borrowing and investments would correlate to interest rate fluctuations. The external borrowings projections over the medium term are not credible nor realistic. <u>No provision for new borrowing were made in the 2010/2011 – 2012/2013 or the 2011/2012 – 2013/2014 budgets.</u>	The revenue streams would have to increase on average by an additional R20 `million per year over the medium term.	Progress regarding these items are done via the monthly IYM process as well as on an annual basis on assessment of the AFS and therefore included in this report.
Governance	The Witzenberg Municipality's IYM processes do not make provision for the combating of fraudulent/mal-administration activities.	Lack of adequate control measures.	The Provincial Treasury requires to further verifying this through a post SCM assessment process.	An SCM compliance assessment was done during February 2010. A follow-up process will be undertaken to assess the progress to the recommendations and action plan.
	It is not evident how the Municipality deals with deficiencies within the Bid Committee System.	Lack of retrospective analysis of SCM processes with regard to the bid committee system.		

PART 1: PERFORMANCE ASSESSMENT ON THE MID-YEAR AND ANNUAL REPORT

1.1 DEMOGRAPHY

The 2007 Community Survey estimated the population size of the Western Cape at 5.3 million people, of which 712 411 people (13.5 per cent) resided in Cape Winelands District.

Witzenberg had the smallest population in the Cape Winelands District with 75 152 people in 2007. The population of Witzenberg decreased at an annual average rate of 1.8 per cent from 83 573 in 2001 to 75 1522 in 2007 compared to 2.1 per cent growth for the District over the same period.

1.1.1 Socio-economic reality evident in the Municipality

The Witzenberg Municipality accounted for 9.2 per cent of the Cape Winelands regional economy, making it the smallest economy in the Cape Winelands District in 2009. Witzenberg's regional gross value added (GVA-R) increased from R1.621 billion in 2001 to R1.978 billion in 2009, at an annual average growth rate of 2.5 per cent over the nine-year period.

Witzenberg's economy grew at an annual average rate of 2.5 per cent over the period 2001 to 2009 compared to the district's average annual growth rate of 3.2 per cent. The growth of the local economy is lower than that of the district for every year under review except for 2008. The effect of the global financial crisis has caused both the Witzenberg and Cape Winelands economies to contract by 0.8 per cent and 0.4 per cent respectively in 2009.

1.2 BASELINE AND PROGRESSION ASSESSMENT: PREVIOUS FINANCIAL YEARS

1.2.1 Service Delivery Performance (Responsiveness)

Performance Management Policy Compliance

The Witzenberg Municipality has complied with the regulatory dates for the completion, adoption and submission of its Annual Reports for the 2009/10 financial year.

The 2008/09 Oversight Report was adopted within the regulatory timeframes whilst processes have been set in motion to conclude its 2009/10 Oversight Report.

Performance Review of the Municipality

Performance recorded in the Mid-year and Annual Report will be assessed against the SDBIP by focusing on the following Key Performance Areas:

Democratic accountability and responsive to the needs of the people

Public participation in municipal governance is a prerequisite, especially in the planning, budgeting and implementation of projects and programmes. The speaker of the Municipality has arranged that some Council meetings be held in different suitable localities throughout the municipal area. This is another strategy by the Municipality to involve communities in decision making. The Witzenberg Municipality has an effective ward based planning, which ensures that participation and the involvement of communities in the budgetary processes of the Municipality.

The Municipality constantly strives to ensure that all ward committees function optimally with community information provision; convening of meetings; ward planning; service delivery; IDP formulation and performance feedback to communities. The public participation officer in the office of the speaker assists all ward committees members to meet more frequently.

Basic Service Delivery

Assess performance of basic service delivery in terms of the table below.

Table 2 Summary of 2010/11 LG MTEC findings

Priority	2008/09		2009/10		2010/11			
	Annual Report		Annual Report		SDBIP Q1		SDBIP Q2/Mid-year	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Water	665	640	722	650	100%	100%	100%	100%
Refuse	100%	100%	100%	100%	100%	100%	100%	100%
Sanitation	665	640	722	650	100%	100%	100%	100%
Electricity	665	640	722	650	100	100	100	100
Housing	665	640	722	650	100	100	100%	100
Roads	800 m	1 150	1 300	2 240	0	0	500	500
No of jobs created through capital projects.				240				253
EPWP jobs created				90				
Empowerment opportunities for small suppliers			0	0	0	0	0	0
Capital projects supporting industrial development					0	0	0	0
Projects targeting the poor					0	0	1	1

Source: 2009/10 Annual Report

It is expected that two Capital projects will be completed during the 2010/2011 financial year that will support industrial development.

It is expected that two Capital projects will be completed during the 2010/2011 financial year that will target the poor, excluding housing projects.

EPWP JOBS CREATED

<u>Type of Projects</u>	<u>2009/2010</u>	<u>2010/2011</u>		<u>2010/2011</u>	
	<u>Annual Report</u>				
	<u>Actual</u>	<u>Target (Quarter 1)</u>	<u>Actual (Quarter 1)</u>	<u>Target (Quarter 2)</u>	<u>Actual (Quarter 2)</u>
<u>Capital Projects</u>	240				
<u>Infrastructure Projects</u>	25	141	107	54	53
<u>Green Clean Projects</u>	62	100	125	63	62

The Annual Report draws attention to the fact that the Municipality has spent 100 per cent of its infrastructure grants for two successive years. The main source of infrastructure grant is MIG (Municipal Infrastructure Grant) which amounts to R41.433 million with a 100 per cent spending being reported. This indicates that the Municipality prioritises the external sources of funding (as indicated in the new Annual Plan) and has the capacity to spend it. Full utilisation of this grant ensures that the basic services of the Municipality are extended to people who do not have access.

According to the 2009/10 Annual Report the municipality achieved the following targets as per the national basic service delivery performance indicators and targets: water (100 per cent), electricity (100 per cent), sanitation (100 per cent) and refuse removal services (100 per cent). Witzenberg municipality also achieved 100 per cent eradication of the use of the bucket toilet system. The number of households that gained access for the first time to housing increased from 235 in the 2008/09 financial year to 575 in the 2009/10 financial year.

The 2009/10 Annual Report of Witzenberg indicates that the municipality had a total amount of R57.053 million for infrastructure and other capital projects available that was received in the form of grants from the National and Provincial Governments during the 2009/10 financial year. The performance spending is 100 per cent. This indicates that the Municipality prioritises the external sources of funding (as indicated in the new Annual Plan) and has the capacity to spend it. Full utilisation of this grant ensures that the basic services of the Municipality are extended to people who do not have access. This demonstrates that the Municipality prioritises access to basic services. The number of households that gained access for the first time to housing increased from 235 in the 2008/9 financial year to 575 in the 2009/10 financial year.

1.2.2 Economic Growth

The IDP review/Annual Plan indicates that the Municipality implemented numerous strategies towards poverty alleviation, and job creation through the LED strategy of the municipality. In line with the Red Door program, Witzenberg is developing initiatives that aim to encourage the growth, expansion and sustainability of the SMME sector. The Municipality is currently providing mentorship and support to all small business in the Witzenberg municipal area while 240 jobs were created through the LED.

The Annual Plan also highlights the following limiting factors which are challenges to the LED namely; lack of funds to review the strategy, implementation plan for growth and development summit, establishment and management of LED institutional platform, lack of support to emerging farmers, lack of access to economic sector information, seasonal employment, development of 5 flagship projects, the strategy is not sustainable, building capacity of the LED Office, current lack of skills training facilities in the municipality, lack of access to government land and the existence and functioning of emerging farmers.

1.2.3 Poverty Alleviation/reduction

The Municipality reported a total of 4 288 indigents for the financial year 2009/10. Provision is made in the Municipality's operating budget for indigent relief for all households earning less than R3 000 per month. These include 50 units of electricity, 6 kilolitres water and a subsidy for sanitation and refuse removal.

The EPWP is one of the Municipality's initiatives to bridge the gap between the growth in the Winelands District and the large number of unskilled and unemployed people who have yet to fully enjoy the benefits of economic development in the area. The number of EPWP jobs created in 2009/10 was 90.

The Municipality offers social support through its indigent policy. The indigent policy provides free and discounted rates on basic services such as water, electricity, sanitation, refuse and property rates. The Municipality provides indigent assistance to 4 288 households in the form of free basic water, electricity, refuse and sanitation.

1.2.4 Budgets and Performance Review

This section provide an overview of previous year and current year budget performance against accepted performance criteria, their relationship whether they were in line with the relevant SDBIP and the extent to which they will support or undermine the planning of the Municipality:

- The Witzenberg Municipality has embraced the principles of good governance and public participation in planning processes including the review of its IDP and Budget Reviews;
- The performance of Witzenberg Municipality in the Annual report demonstrates that the municipality is delivering on its strategic objectives;

- The Mid-year report of the municipality indicates that the municipality met 78 per cent (28 KPI's of 36). This is an indication that Witzenberg is committed towards service delivery in the community;
- The Witzenberg Municipality demonstrated a high degree of compliance with the submission of its Annual Report, Mid-year and SDBIP;
- The Municipality made a concerted effort in its Annual Report, Mid-year and SDBIP to monitor and report on non-financial information;
- The Municipality has prioritised the provision and maintenance of basic services within its resource envelope; and
- The Municipality has attempted to steer its budget towards the provision of poverty relief, job creation and stimulation of economic growth.

PART 2: CREDIBILITY AND SUSTAINABILITY

2.1 BUDGET DOCUMENTS ARE PREPARED IN PRESCRIBED FORMATS

The 2011/12 draft budget was prepared in accordance with the Municipal Budget and Reporting Regulations.

The Municipality complied with the required formats as set out in main tables including Schedules A1 to A10 as well as the supporting Tables SA1 to SA37. A quality certificate signed by the Municipal Manager in terms of the draft budget was submitted on the 17 March 2011. Furthermore, on reviewing the budget compliance checklist it appears that the SDBIP and the updated IDP was not included with the tabled budget.

Section 69 (3) (a) of the MFMA stipulates that the accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.

Section 53 (1) (c) (ii) of the MFMA stipulates that the mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

The draft IDP was tabled with the draft budget.

Table 3 Summary Overview

WITZENBERG MUNICIPALITY											
Description (R thousand)	2007/08	2008/09	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			Average Growth in Total Expenditure 2007/08-2013/14)	Growth Comparison 2010/11 - 2011/12
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Actual YTD (Jan'2011)	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
Total Operating Revenue (Excl. Capital Transfers)	164,061	227,905	245,830	253,620	257,633	151,208	290,176	333,701	356,471	11.7	14.41
Total Operating Expenditure	156,762	227,973	252,169	256,998	259,640	117,973	287,242	338,835	364,060	12.8	11.77
Surplus/(Deficit)	7,299	(68)	(6,340)	(3,378)	(2,006)	33,235	2,934	(5,134)	(7,589)	-200.6	-186.85
Total Capital Revenue		-	-	72,356	76,655	23,447	64,559	38,175	27,014	-21.8	-10.78
Total Capital Expenditure		-	-	72,356	76,655	23,447	64,559	38,175	27,014	-21.8	-10.78

Source: Draft 2011/12 Annual Budget Schedule A1

2.2 OVERVIEW

The table above provides an overview of the capital and operating budgets over the seven year horizon. In terms of the past performance, the Municipality notes a surplus of R11.48 million (after transfers and contributions) for the 2009/10 financial year as noted in Table A1 of the 2011/12 draft budget. However, this does not agree to the Annual Financial Statements (AFS) that records a surplus of R11.23 million. In respect of the proposed 2011/12 MTREF, the Municipality has presented a surplus of R2.93 million but projects deficits over the balance of the MTREF.

The total operating revenue for the 2011/12 financial year is budgeted at R290.17 million and shows a significant increase of 14.4 per cent when compared to the 2010/11 approved

original budget of R253.62 million. The two outer years of the operating revenue budget increases by 15 per cent and 6.8 per cent respectively.

Total operating expenditure for the 2011/12 financial year is budgeted at R287.24 million and shows an increase of 11.8 per cent when compared to the 2010/11 original budget of R256.99 million. In the budgeted allocation over the 2012/13 and 2013/14 financial years increases by 17.9 per and 7.4 per cent is recorded respectively.

The capital budget for the 2011/12 has dropped by 10.7 per cent when compared to the 2010/11 original budget. Capital is budgeted at R64.5 million in 2011/12 and will decrease to R38.17 million and R27.01 million over the MTREF and relates to a reduction in the budget of 40.87 per cent and 29.24 per cent respectively. The capital budget is funded primary of funding sourced from national government.

2.3 TOTAL OPERATING REVENUE

Table 4 Total Operating Revenue by Source

WITZENBERG MUNICIPALITY											
Description R thousand	2007/08	2008/09	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			Average Growth in Budget Totals (2007/08 - 2013/14)	Average % growth in Budget Totals (2010/11 v 2011/12)
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Actual YTD (Jan' 2011)	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
Property rates	20,397	21,246	26,695	30,380	28,016	30,105	39,309	42,382	44,794	11.9	29.4
Property rates - penalties & collection charges	497	680	714	922	293		675	756	816	7.4	-26.8
Service charges - electricity revenue	58,580	70,498	90,413	108,307	109,248	80,990	126,914	150,250	157,628	15.2	17.2
Service charges - water revenue	20,237	20,106	22,511	24,561	26,212		27,623	28,569	29,907	5.7	12.5
Service charges - sanitation revenue	11,059	10,846	11,248	10,705	11,356		11,531	11,739	11,904	1.1	7.7
Service charges - refuse revenue	12,744	11,996	12,530	12,556	12,148		13,337	13,629	13,876	1.2	6.2
Service charges - other	1,303	1,193	985	1,454	1,454		1,543	1,634	1,698	3.9	6.1
Rental of facilities and equipment	6,432	6,090	5,879	7,514	6,560		7,282	7,675	8,014	3.2	-3.1
Interest earned - external investments	2,151	7,602	3,732	1,546	2,377	1,158	1,846	1,855	1,857	-2.1	19.4
Interest earned - outstanding debtors	3,136	4,136	3,472	4,485	3,595		3,905	4,330	4,670	5.9	-12.9
Dividends received	-	-	-	-	-	-	-	-	-	0.0	0.0
Fines	865	751	662	2,823	850		2,046	3,169	3,293	21.0	-27.5
Licences and permits	196	151	137	216	216		230	244	254	3.8	6.7
Agency services	2,343	2,259	2,614	2,549	2,549		2,702	2,862	2,974	3.5	6.0
Transfers recognised - operational	19,840	67,291	61,433	42,439	50,454	36,683	48,732	61,953	72,008	20.2	14.8
Other revenue	3,298	2,985	2,806	3,161	2,305	2,273	2,498	2,653	2,775	-2.4	-21.0
Gains on disposal of PPE	982	74	-	2	2		2	2	2	-58.9	6.0
Total Revenue (excluding capital transfers and contributions)	164,061	227,905	245,830	253,620	257,633	151,209	290,176	333,701	356,471	11.7	14.4

Source: Approved 2010/11 Annual Budget: Schedules A4

2.3.1 Analysis and Assessment of the Operating Revenue Budget

The operating revenue budget for the 2011/12 financial year amounts to R290.17 million which reflects an increase of 14.41 per cent compared to the original budget for 2010/11. The total operating revenue budget increases by 15 per cent and 6.8 per cent over the MTREF. The items which account for the largest share of the operating revenue budget include property rates at 13.6 per cent, service charges at 62.36 per cent and grants at 16.8 per cent. With regard to services charges, highest income is anticipated to be collected from electricity, then from water and followed by income from refuse removal.

In terms of the in-year performance at January 2011, the Municipality has to date collected 49.2 per cent of its operating revenue budget amounting to R307.34 million. It should be noted that the Municipality has tabled its first adjustment budget on 28 February 2011 where the operating revenue budget was adjusted upward to R257.64 million.

Property Rates Revenue

Rates for residential properties will increase by 17.7 per cent, informal settlements by 17.6 per cent, business by 22.74 per cent and industrial property by 8.96 per cent in relation to the tariffs for the 2010/11 financial year¹. The new zoning scheme has an impact on rates income as property taxes will now be levied according to the zoning of the property². The overall increase in property rates for all property users increases by 16.8 per cent on average which is high in relation to the guideline as recommended by National Treasury. It appears that the Municipality anticipates collecting the maximum revenue from commercial and business properties given the tariff increase of 22.74 per cent for this category of users.

We are in a process to reduce the cross subsidising between trading and rates services. One of the findings of the 2010 LGMTEC is that the revenue streams would have to increase on average by an additional R20`million per year over the medium term. As no additional Provincial or National Grants were included in the National or Provincial DORAS the only option is to increase tariff.

- **We are in the process to introduce a uniform zoning scheme for the municipality and also correct zonings that does not correspond with use.**
- **It is estimated that we will generate a additional R4 mil revenue on property rates.**
- **Our rates policy is to be amended to as exception, deal with use contrary to zoning. Property rates will still be levied on zoning.**

The Municipality highlighted that 2010/11 original budgeted amount for property rates have been adjusted downwards taking into account changes in regulations and agricultural categories as well as revaluations within the business category. Effectively, the Municipality

¹ 2011/12 Draft Budget, Rates and Tariffs, Annexure 2

² 2011/12 Draft Budget, Mayors Speech, pg 7

incurred an overall loss of revenue amounting to R2.99 million, therefore justifying an adjusted budget³.

The current collection rate of billed revenue is 94 per cent, which indicates that the revenue anticipated by the Municipality is realistic; however, the burden of the increase is shifted to their consumers, particularly to businesses to fund the cost of the tariff increase.

The outstanding debtors at the end of January 2011 records a balance of R84.26 million where the arrear debt in terms of property rates amounts to R7.62 million for the category over 90 days.

Service Charges Revenue

Electricity

Electricity accounts for R126.91 million or 43.7 per cent of the proposed 2011/12 total operating revenue budget of R290.18 million. It is estimated that this revenue source will grow to R150.25 million in 2012/13 and R157.63 million in 2013/14 which translates to an average growth of 11.65 per cent over the latter MTREF period.

The Municipality charges a monthly basic fee to its users which are equivalent to an increase of 20.38 per cent across all categories of tariffs. The tariffs are presented in a sliding scale of rates for the different customers in terms of their usage of electricity per kWh.

The tariffs for customers using prepaid meters increases by 16.25 per cent on average where the same increase is reflected for residential customers classified under the single part tariff. The increase for residents classified under the two part tariff amounts to 20.37 per cent for both single and three phase usage. The tariff increases for commercial customers is equivalent to 20.38 per cent for both single and three phase users with the exception of prepaid commercial customers where the increase equals 20.76 per cent.

Overall, the tariff charges for electricity are reasonable and in line with the recommended guideline issued by National Treasury.

Water

The Municipality implements block tariffs on all conventional meters based on usage inclusive of an availability charge for all water connections. The tariff imposed for Block A (residential and small commercial clients) increases on average by 4.3 per cent. The larger consumers and smaller industrial users, as noted in Block B, increases by 4.27 per cent on average. Large industrial clients and departmental consumption increases by 4.26 per cent and 4.55 per cent for the year on year.

In respect of prepaid meters, the Municipality has implemented a new charge of R3.53 for water connection for any site where consumption is between 0 and 6 kl. Prepaid customers where the usage is above 6 kl are charge 4.27 per cent more in the 2011/12 financial year.

³ 2010/11 February Adjustment Budget pg 12

The 2010/2011 charge for prepaid water consumption between 0 and 6 kl is R3.39.

Overall, the water tariff is in line with the recommended guideline.

With regards to the outstanding debt in relation to water, the Municipality at the end of January 2011 records a balance of R24.74 million. This balance has increased in relation to the previous month, by R1.47 million, as well for the year on year where the balance has grown from R22.04 million as reflected in January 2010.

Although the Municipality has highlighted the fact that they have initiated disconnections of services, legal processes internally as well as appointing external debt collectors for debt older than 90 days, the debt on Water still escalates as time progresses.

Refuse Removal

This item accounts for the smallest share of the income related to service charges where the annual tariff has increased by 9.02 per cent for the year on year in terms of the 2011/12 draft budget. The Municipality's charges have increased for all areas irrespective of the numbers of collections per week with the exception of Op-die-Berg area where there is only one collection per week.

The tariff increase is necessitated by the weekly removal of garden refuse which was implemented in 2010/11 adjustment budget to account for the cost of a new garden refuse removal strategy. The aim was to use the surplus funds for creating temporary jobs for cleaning projects of amenities⁴.

Government Grants

Government Grants and Subsidies are budgeted at R48.73 million for 2011/12 and are set to increase to R61.95 million and R72.01 million over the MTREF respectively as noted in Table A4 of the draft budget.

In the national and provincial allocations as noted in Annexure A to the LG Allocations Booklet for 2011, total transfers to the Witzenberg Municipality amounts to R82.4 million excluding the Regional Bulk Infrastructure Grants (RBIG) which refers to the in kind grant of R17 million. When this balance (including RBIG) is compared to the total balance of R99.52 million reflected in SA 18, a difference of R115 000 is evident, which is also an in kind allocation in terms of the Integrated National Electrification Programme (INEP).

The R 115 000 is in respect of an Eskom grant en is therefore not included in the municipal budget.

- ? In terms of how the capital and operating grants have been reflected in the SA18 schedule, it is not clear where all the respective grants have been allocated and the Municipality should provide clarity in this regard.

⁴ 2010/11 Adjustment Budget, pg 11

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

<u>Description</u>	<u>2011/12 Medium Term Revenue & Expenditure Framework</u>		
	<u>Budget Year 2011/12</u>	<u>Budget Year +1 2012/13</u>	<u>Budget Year +2 2013/14</u>
R thousand			
Operating Transfers and Grants	-	-	-
National Government:	<u>46 952</u>	<u>49 529</u>	<u>52 561</u>
Local Government Equitable Share	<u>40 561</u>	<u>44 855</u>	<u>47 781</u>
Finance Management	<u>1 250</u>	<u>1 250</u>	<u>1 250</u>
Municipal Systems Improvement	<u>700</u>	<u>500</u>	<u>500</u>
Other transfers/grants (MIG & PPP)	<u>4 441</u>	<u>2 924</u>	<u>3 030</u>
Provincial Government:	<u>1 569</u>	<u>12 187</u>	<u>19 164</u>
Housing	<u>-</u>	<u>11 857</u>	<u>18 823</u>
Various programs CDW, Libraries,PTIP & Main Roads	<u>1 569</u>	<u>330</u>	<u>341</u>
Total Operating Transfers and Grants	<u>48 521</u>	<u>61 716</u>	<u>71 725</u>
Capital Transfers and Grants	-	-	-
National Government:	<u>31 403</u>	<u>19 942</u>	<u>21 011</u>
Municipal Infrastructure Grant (MIG)	<u>15 990</u>	<u>19 442</u>	<u>20 511</u>
Regional Bulk Infrastructure	<u>14 912</u>	<u>-</u>	<u>-</u>
INEP,DWAF & MSIG	<u>500</u>	<u>500</u>	<u>500</u>
Provincial Government:	<u>19 592</u>	<u>7 099</u>	<u>1 121</u>
Other capital transfers/grants (PTIP ,CDW & Housing)	<u>19 592</u>	<u>7 099</u>	<u>1 121</u>
Total Capital Transfers and Grants	<u>50 995</u>	<u>27 041</u>	<u>22 132</u>
TOTAL RECEIPTS OF TRANSFERS & GRANTS	<u>99 516</u>	<u>88 757</u>	<u>93 857</u>

With regard to prior year allocations from national government, it should be noted that the Municipality recorded unspent conditional grants of R46.26 million against the budgeted amount of 124.98 million⁵ for the 2009/10 financial year. In terms of the total accumulated unspent funds, the Municipality records a balance of R25.07 million where the largest variance relates to DWAF-Drought relief, Multipurpose Centre, as well as Housing⁶. The Municipality should therefore note the conditions as set out in DORA with regards to unspent funds.

⁵ 2009/10 AFS Appendix E(1) unaudited

⁶ 2009/10 Statement of Financial Position & Appendix F (unaudited)

2.3.2 Funding Compliance Assessment

Table 5 Funding Measures

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/08	2008/09	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	19,775	32,573	43,503	51,325	28,844	2,484	2,484	29,944	28,087	36,192
Cash + investments at the yr end less applications - R'000	18(1)b	2	(25,806)	(57,919)	(82,526)	(43,269)	(98,351)	(98,547)	(98,547)	(94,141)	(94,608)	(91,945)
Cash year end/monthly employee/supplier payments	18(1)b	3	1.9	2.7	2.9	3.0	1.7	0.2	0.2	1.6	1.3	1.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	7,299	11,536	11,480	50,338	57,705	26,914	26,914	57,456	23,284	14,077
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.4%	14.9%	8.4%	(6.1%)	(29.1%)	(6.0%)	11.1%	6.7%	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.6%	89.4%	104.0%	93.1%	93.2%	92.5%	93%	90.4%	96.5%	96.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.1%	7.8%	12.3%	4.2%	5.2%	8.1%	8.1%	4.3%	4.0%	3.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	98.8%	98.8%	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%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	64.1%	(6.8%)	(27.4%)	62.5%	0.0%	0.0%	9.9%	(0.4%)	0.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(1.8%)	(19.8%)	(41.0%)	66.5%	0.0%	0.0%	(1.7%)	(1.7%)	(1.7%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%

Source: Draft Annual Budget Schedules: SA 10

Property Rates/Service charge revenue % increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets.

For the 2011/12 budget financial year the ratio show a positive of 11.1 per cent. The projected real growth in service charges amount to 17.1 per cent excluding the maximum growth guideline of 6 per cent. This measure is above the macro inflation target, which raises a concern with regards to the tariff increases for the 2011/12 financial year. In terms of the tariff analysis, the tariffs charges for property rates and refuse removal is above recommended guideline and could have an impact on this funding measure.

It is impossible to meet the macro inflation target of 6% with a 26.7% increase in electricity tariffs.

Cash receipts % of ratepayer and other revenue

The purpose of this measure is to ascertain the percentage cash collected from billings, charges and arrear debtors in a particular year. This factor is the macro measure of the rate at which funds are collected. Section 18 of the MFMA indicates that the budget should be

formulated on the basis of proven collection rates of current and previous years and should be from realistic revenue sources or collections.

The collection rate for the 2010/11 financial is s at 93.1 per cent in terms of the original budgeted allocations. The Municipality forecasts that the collection rate for 2011/12 financial year is at 90.4 per cent which increases over the balance of the MTREF to 96.5 per cent and 96.7 per cent respectively. The Municipality has based their 2011/12 budget collections on an average collection rate of 91.6 per cent for all services which appears to be in line with the forecasted collection of 90.4 per cent⁷ for the proposed budget.

The R 9.86 million provisions for irrecoverable debt is only for the irrecoverable debt expected to be incurred in the 2011/2012 financial year. Sufficient provision was made in previous years for the accumulated irrecoverable debt.

Although the collection rates for the 2011/12 budget appears to be in line with prior trends, it appears that the collection of arrear debt is not taken into accounts given the balance of R65.5 million which is in the category over 90 days. Taking these into accounts, one would expect the collection rate to be somewhat higher.

Transfers/grants revenue as a % of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds.

The Municipality has not captured the information relating to their grants on SA 10 and therefore the funding measure has not been populated for analysis.

Key Findings

The tariff increases for property rates and refuse removal are above the recommended guideline

One of the findings of the 2010 LGMTEC is that the revenue streams would have to increase on average by an additional R20 `million per year over the medium term. As no additional Provincial or National Grants were included in the National or Provincial DORA's the only option is to increase tariffs.

The collection rate for the 2011/12 financial year is low compared to the trends in respect of the prior years and current collection rates given the debtors balance over 90 days.

The R 9.86 million provisions for irrecoverable debt is only for the irrecoverable debt expected to be incurred in the 2011/2012 financial year. Sufficient provision was made in previous years for the accumulated irrecoverable debt.

⁷ 2011/12 Draft Budget, Overview of Budget funding, pg 29

The incomplete reporting of grant funding in relation national and provincial allocations.

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	2011/12 Medium Term Revenue & Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand			
Operating Transfers and Grants	-	-	-
National Government:	46 952	49 529	52 561
Local Government Equitable Share	40 561	44 855	47 781
Finance Management	1 250	1 250	1 250
Municipal Systems Improvement	700	500	500
Other transfers/grants (MIG & PPP)	4 441	2 924	3 030
Provincial Government:	1 569	12 187	19 164
Housing	-	11 857	18 823
Various programs CDW, Libraries,PTIP & Main Roads	1 569	330	341
Total Operating Transfers and Grants	48 521	61 716	71 725
Capital Transfers and Grants	-	-	-
National Government:	31 403	19 942	21 011
Municipal Infrastructure Grant (MIG)	15 990	19 442	20 511
Regional Bulk Infrastructure	14 912	-	-
INEP,DWAF & MSIG	500	500	500
Provincial Government:	19 592	7 099	1 121
Other capital transfers/grants (PTIP ,CDW & Housing)	19 592	7 099	1 121
Total Capital Transfers and Grants	50 995	27 041	22 132
TOTAL RECEIPTS OF TRANSFERS & GRANTS	99 516	88 757	93 857

Root causes

A possible overstatement of the property rates tariffs due to the rezoning of properties where the burden has been transferred to the clients. In terms of the tariff for refuse removal, the implementation cost of the new strategy on residents could be too excessive.

There are only two sources of municipal income: grant funding and revenue income from clients. If grant funding is not increased in the same ratio as expenditure such as electricity bulk purchases and salary expenditure (bargaining council agreements) the burden must be transferred to the clients.

Recommendations

The Municipality to review the tariff increases for the proposed budget given their operational costs for implementation and service delivery and should take into account the arrear debt of existing clients.

The reduction in tariffs or the decrease in the provision for bad debts will lead to cash flow problems.

Full compliance to the completion of the Budget and Reporting Regulation Schedules.

Please explain with details of schedules not completed and/or indirectly completed.

2.3.3 Ratios related to Revenue Management

Table 6 Ratios related to Revenue Management

Description	W	X	(X-W)/W	Y	(Y-X)/X	Z	(Z-Y)/Y
	2006/07	2007/08	% Growth	2008/09	% Growth	2009/10	% Growth
	Audited Outcome '000	Audited Outcome '000		Audited Outcome '000		Audited Outcome '000	
% OF WATER LOSSES IN UNITS OF KILOLITRES							
(A) Total units of water lost	16,823	1,555	-90.76%	2,231	43.47%	2,144	-3.90%
(B) Total units of water bought	167,657	5,984	-96.43%	6,234	4.18%	6,194	-0.64%
% (A/B)	10.03%	25.99%	158.97%	35.79%	37.72%	34.61%	-3.28%
% OF ELECTRICITY LOSSES IN UNITS OF KILOWATTS							
(A) Total units of electricity lost	16,823	15,625	-7.12%	22,503	44.02%	15,335	-31.85%
(B) Total unit of electricity bought	167,657	173,262	3.34%	178,816	3.21%	181,084	1.27%
% (A/B)	10.03%	9.02%	-10.13%	12.58%	39.55%	8.47%	-32.71%

Source: Witzenberg AFS: Analysis from the Municipality

Water distribution losses

In the absence of an acceptable norm for this ratio, trend will be used as a basis of analyses and interpretation of this ratio, however the international norm of 15 per cent to 20 per cent as reflected in CA- Ratings can also be used as a guideline.

The trend analysis indicates that the ratio has fluctuated year on year. The ratio slightly improved from 35.79 per cent in the 2008/09 to 34.61 per cent in the 2009/10 financial year.

The Municipality suffered a significant water loss amounting to R6.94 million in the 2009/10 financial year (3.78 million in the 2008/09).

The municipality indicated that they have put in place control measures to ensure that the distribution losses are reduced. They are currently busy with a program to ring fence areas in zones in order to detect the distribution losses. The municipality is also busy installing zone bulk metering and a telemetry system to monitor night flows.

The distribution losses remain a challenge for the Municipality as was also highlighted by the Auditor-General in his report to the Municipality. Moving forward, Provincial Treasury will monitor the implementation of these control measures to ensure reduction in distribution losses.

Electricity distribution losses

In the absence of an acceptable norm for this ratio, trend will be used as a basis of analyses and interpretation of this ratio, however the international norm of 7 per cent as reflected in CA- Ratings can also be used as a guideline.

The trend analysis indicates that the ratio has fluctuated year on year. The ratio improved by 4.11 percentage points from 12.58 per cent in the 2008/09 to 8.47 per cent in the 2009/10 financial year.

Electricity distribution losses amounted to R6.20 million for the 2009/10 financial year (R6.82 million in the 2008/09).

The Municipality indicated that they have put in place control measures to ensure that the distribution losses are reduced, by reconciling consumption to a transformer level. This will be affected by identifying unmetered consumptions and low consumptions and rectifying them by replacement of meters where necessary.

Moving forward, Provincial Treasury will monitor the effectiveness of the implementation of these control measures to ensure reduction in distribution losses.

Summary and recommendation on Revenue Management ratios

The distribution losses that the Municipality incurs are in fact potential revenue lost which could have been used for other operational activities. Stricter and stringent measure needs to be exercised in order to curb these losses.

2.4 OPERATING EXPENDITURE

Table 7 Operating Expenditure

Description	2007/08	2008/09	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			Average Growth in Budget Totals (2007/08 - 2013/14)	Average % growth in Budget Totals (2010/11 - 2011/12)
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Actual YTD	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
Expenditure By Type											
Employee related costs	54,015	60,205	70,425	94,540	85,895	44,371	96,419	105,278	114,975	11.4	2.0
Remuneration of councillors	4,552	4,980	5,087	6,063	6,063	3,201	6,580	7,106	7,675	7.7	8.5
Debt impairment	13,198	11,143	21,084	8,338	10,116	-	9,858	10,297	10,544	-3.2	18.2
Depreciation & asset impairment	-	4,708	6,625	9,743	11,677	-	15,884	18,623	20,627	0.0	63.0
Finance charges	12,726	14,422	12,369	10,584	10,397	1,665	9,785	9,117	9,496	-4.1	-7.5
Bulk purchases	36,616	45,654	61,491	76,426	76,426	36,806	96,315	120,673	125,403	19.2	26.0
Other materials	-	-	-	-	-	-	-	-	-	0.0	0.0
Contracted services	5,584	5,660	5,742	8,137	10,694	-	8,429	9,033	9,520	7.9	3.6
Transfers and grants	561	528	851	1,111	1,096	497	1,038	1,102	1,155	10.9	-6.6
Other expenditure	29,510	80,673	68,488	42,055	47,275	31,434	42,933	57,605	64,666	11.9	2.1
Loss on disposal of PPE	-	-	9	-	-	-	-	-	-	0.0	0.0
Total Expenditure	156,762	227,973	252,169	256,998	259,640	117,974	287,242	338,835	364,060	12.8	11.8

Source: Draft Budget 2011/12 Schedules A4 and NT Database for January 2011

2.4.1 Analysis and Assessment

The operating expenditure budget for the 2011/12 financial year amounts to R287.24 million and shows a growth of 11.8 per cent in relation to the original budget for 2010/11 and increases by 12.8 per cent over the 7 year horizon. Furthermore, the total operating budget

increases by 17.96 per cent and 7.44 per cent in the 2012/13 and 2013/14 financial years. In respect of the low increase in the last year of the MTREF, it is influenced by the year on year decrease in allocations for bulk purchases and other expenditure.

In respect of the how the operating expenditure has been allocated by vote, Electricity includes R113.75 million, followed by Civil services at R65.15 million⁸ which is reflective of service delivery priorities.

During February 2011, the operating expenditure budget was adjusted upwards from R256.99 million to R260.48 million⁹. The adjustment comprises of an increase of R1.78 million to Debt Impairment as a result of the increasing debtors over 90 days, a decrease of R8.38 million in Employee related costs and increase of R5.60 million respectively to other expenditure. When the adjusted budget for 2010/11 is compared to the adjusted budget as reflected in the 2011/12 draft budget, a difference of R848 000 is noted.

Employee related Costs

Employee related costs amounts to 33.6 per cent of the total operating expenditure budget (excluding councillors) for the 2011/12 financial year, with an increase of 2 per cent when comparing the 2010/11 and 2011/12 financial years. The employee costs grow by 9.2 per cent respectively over the balance of the MTREF.

In terms of the performance at the end of January 2011, the Municipality has spent 47 per cent of its original budget. Currently, there are vacancies in their services delivery units which amount to 21 posts in total of which the technical services unit includes 12 vacant posts.

? How do the vacancies within the Municipality affect their service delivery responsibilities for the current period and how does it inform the minimal increases for the year on year in terms of the employee costs budget?

- **Post currently filled 545**
- **Budgeted post vacant 31**

Bulk Purchases

This item amounts to 33.5 per cent of the total operating budget for the 2011/12 financial year. Bulk Purchases shows an increase of 26 per cent when comparing 2010/11 and 2011/12, with growth of 25.3 per cent and 3.9 per cent for the two outer years.

The Municipality makes provision for bulk water and electricity purchases which amounts to R96.32 million for the 2011/12 financial year.

⁸ 2011/12 Draft Budget, Schedule A3

⁹ 2010/11 Adjustment Budget, Schedule B4

2.4.2 Funding Compliance Assessment

Debt impairment expense % of billable revenue

This measure shows whether the provision for debt impairment is adequately funded and is based on the underlying assumption that the provision of debt impairment has to be increased to off-set under-collection.

The Municipality shows the percentage of 4.3 per cent in the 2011/12 with 4 and 3.9 per cent in the outer years. In terms of the collection rates for the 2011/12 financial year, the Municipality anticipates to collect at 90.4 per cent which is lower than the prior year trends. The provision for bad debts of 4.3 per cent is also lower than the rate for the previous financial year where the forecasted rate is equal to 8.1 per cent at end of 2010/11. This is an indication that the current provision for bad debt is low also taking into consideration the debt balances which is older than 90 days.

Effectively, the 2010/11 budget reflects an amount of R8.34 million for irrecoverable debt in relation to the balance of R65.5 million. In terms of the 2011/12 budget, the Municipality makes provision of R9.86 million for bad debt which appears to be insufficient given the current in year trends and the debtors balance outstanding.

The R 9.86 million provisions for irrecoverable debt is only for the irrecoverable debt expected to be incurred in the 2011/2012 financial year. Sufficient provision was made in previous years for the accumulated irrecoverable debt.

2.5 CAPITAL REVENUE (SOURCES OF FUNDING)

Table 8 Total Capital Revenue as per Schedule A5

Description	TOTAL CAPITAL REVENUE										
	2007/08	2008/09	2009/10	Current Year 2010/11			2010/11 Medium Term Revenue & Expenditure Framework			Average Growth in Total Expenditure 2007/08 -	Growth Comparison 2010/11 - 2011/12
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Actual YTD	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
National Government	-	-	-	48,809	53,703	17,348	54,522	28,418	21,076	-18.9	11.7
Provincial Government	-	-	-	-	-	-	-	-	-	0.0	0.0
District Municipality	-	-	-	-	-	-	-	-	-	0.0	0.0
Other transfers and grants	-	-	-	-	-	-	-	-	-	0.0	0.0
Transfers recognised - capital	-	-	-	48,809	53,703	17,348	54,522	28,418	21,076	-18.9	11.7
Public contributions & donations	-	-	-	-	-	-	-	-	-	0.0	0.0
Borrowing	-	-	-	470	470	844	-	-	-	-100.0	0.0
Internally generated funds	-	-	-	23,077	22,482	5,256	10,036	9,757	5,938	-28.8	-56.5
Total Capital Funding	-	-	-	72,356	76,655	23,447	64,559	38,175	27,014	-21.8	-10.8

Source: 2011/12 Draft Budget Schedules A5 and NT Database for January 2011

2.5.1 Analysis and Assessment

The capital revenue budget for the 2011/12 financial year amounts to R64.56 million and shows a decrease in growth of 22 per cent over the 7 year horizon. The Municipality relies heavily on external funds to finance the capital budget where national and provincial allocations account for 84.5 per cent or R54.52 million where the balance of R10.04 million is financed by own funds. The table above shows that the total capital budget will decrease by 10.8 per cent from the 2010/11 (original budget) compared to the 2011/12 financial year. The Municipality projects to decrease capital spending by 40.87 per cent and 29.24 per cent respectively over the MTREF.

In addition, the allocations from national government decreases significantly by R26.1 million and is attributed to the RBIG grants that is receivable only in the 2011/12 financial year as well as a decrease in provincial grants as noted in schedule SA 18.

The in-year performance for capital revenue as at January 2011 amounts to R23.47 million or 32.4 per cent versus the original budget of R72.36 million which is low and suggests that the Municipality might underperform at the end of the financial year.

During February 2011, the capital budget was adjusted upward by R6.20 million from R72.36 million to R78.56 million to accommodate additional funding for the upgrading of the Nduli hostels and upgrading of Tulbagh roads as additional capital projects¹⁰. There is however a difference in the 2010/11 adjusted budget figures when comparing it to the 2011/12 draft budget.

Transfers recognised – Capital

Over the MTREF years the Municipality is planning to fund their capital spending through sources related to external funding.

The Municipality is projecting a year on year growth of 11.7 per cent from 2010/11 to 2011/12 financial year, with decreases of 47.88 per cent and 25.84 per cent over the last two years of the MTREF respectively.

Internally generated funds

The Municipality has substantially reduced its funding of the capital budget from the original allocation in the 2010/11 financial year compared to the funds set aside for the 2011/12 financial year.

The Municipality is projecting a year on year reduction in growth of 56.5 per cent from the 2010/11 to the 2011/12 financial year, and recording further decrease over the MTREF of 2.78 per cent and 39.14 per cent of the balance of the MTREF. The Municipality's annual financial statements for 2009/10 show their Capital Replacement Reserve (CRR) which amounts to R7.22 million which is set aside for all future capital financing.

¹⁰ 2010/11 Adjusted Budget, Schedule B5

2.6 CAPITAL EXPENDITURE

Table 9 Capital Expenditure

Vote Description R thousand	2007/08	2008/09	2009/10	Current Year 2010/11			2010/11 Medium Term Revenue & Expenditure Framework			Average Growth in Total Expenditure 2007/8-2013/14)	Growth Comparison 2010/11 - 2011/12
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14		
Capital Expenditure - Standard											
Governance and administration				7,908	10,032	10,075	2,517	3,217	963	-40.9	-68.2
Executive and council				-	-	43	-	-	-	0.0	0.0
Budget and treasury office				1,579	1,856	1,856	45	91	59	-56.0	-97.2
Corporate services				6,329	8,176	8,176	2,472	3,127	904	-38.5	-60.9
Community and public safety				6,145	9,648	9,941	5,191	4,185	3,086	-15.8	-15.5
Community and social services				255	393	397	239	226	677	27.7	-6.2
Sport and recreation				4,235	7,530	7,530	3,699	2,072	1,828	-18.9	-12.7
Public safety				983	1,052	1,052	1,253	1,887	480	-16.4	27.4
Housing				672	673	963	1	1	101	-37.8	-99.9
Health				-	-	-	-	-	-	0.0	0.0
Economic and environmental services				11,268	15,131	15,131	15,789	11,887	7,773	-8.9	40.1
Planning and development				351	569	569	3	3	3	-68.5	-99.1
Road transport				10,917	14,560	14,560	15,784	11,882	7,769	-8.2	44.6
Environmental protection				-	1	1	1	1	1	0.0	0.0
Trading services				47,034	41,845	42,452	41,062	18,886	15,192	-24.6	-12.7
Electricity				3,449	3,571	4,168	2,027	333	340	-44.0	-41.2
Water				21,110	20,142	20,152	25,440	8,960	9,739	-17.6	20.5
Waste water management				16,256	15,933	15,934	12,936	8,583	3,614	-31.3	-20.4
Waste management				6,220	2,199	2,199	658	1,010	1,499	-29.9	-89.4
Other				-	-	-	-	-	-	0.0	0.0
Total Capital Expenditure - Standard	-	-	-	72,356	76,655	77,599	64,559	38,175	27,014	-21.8	-10.8

Source: 2011/12 Draft I Budget Schedules: A5

2.6.1 Descriptive Analysis

The 2011/12 financial year's capital expenditure budget indicates an average annual reduced growth of 21.8 per cent over the 7 year period while the 2011/12 budget shows a decrease of 10.8 per cent from the 2010/11 original budget.

In the 2011/12 financial year, the Municipality has prioritised the bulk of its capital budget to Economic and environmental service at R15.79 million or 24.5 per cent and Trading services at R41.06 million or 63.6 per cent. Within the trading services category, the items water and waste water management accounts for the largest share at R25.44 million and R12.94 million respectively.

In terms of the performance of the capital expenditure for the month ended January 2011, the Municipality has spent R23.45 million or 32.4 per cent of its capital budget of R72.35 million. The items which accounts for the highest spending related to electricity, roads and water at 35.1 per cent, 52.2 per cent and 16.6 per cent respectively. Currently there are some challenges being experience with regard to the capital projects which relates to the water (Boorgate Ceres) and an outstanding EIA in respect of the Tulbagh low cost housing project. The EIA was subsequently, approved in February 2011 where the project is now underway.

During February 2011, the capital budget was adjusted upward by R6.20 million from R72.36 million to R78.56 million to accommodate additional funding and roll-overs from the previous year.

Economic and Environmental Services

Road Transport

Road transport accounts for 99.97 per cent of the Economic and Environmental Services category amounting to R15.78 million for the 2011/12 financial year. The allocation is reduced to R11.88 million in the 2012/13 financial year and further reduced to R7.77 million in the last year of the MTREF. Some projects which the Municipality intends to undertake for the 2011/12 year includes R11 million for the upgrading of roads and R2 million for roads in the Chris Hani housing settlement.

Trading Services

Water and Water waste management

The item water amounts to R25.44 million or 39.41 per cent of the trading services category while water waste management amounts to R12.94 million and accounts for 20 per cent of the same category.

In terms of the water item, it is significantly reduced in the second year of the MTREF to R8.96 million and increases to R9.74 million in the last year of the MTREF. In terms of the water waste management allocation, the Municipality makes provision for R12.94 million in the 2011/12 financial year where the allocation also decreases over the last two years of the MTREF to R8.53 million and R3.61 million respectively. Some water projects include:

- R11.9 million for bulk water infrastructure for Kleinberg River;
- R6 million for water infrastructure in respect of Chris Hani; and
- R1 million for bulk water provision at Hamlet.

In terms of the spending of the capital budget in the previous financial year, the Municipality budgeted for capital spending amounting to R33.87 million and spent R29.72 million. Effectively, the Municipality had underspent on their capital budget by R4.15 million which relates to projects not completed¹¹. The underspending related to the water and waste water management items recording underspending of over R1 million.

Key Findings

The thrust of the capital budget is focused primarily on services which has a direct impact on service delivery

The Municipality relies heavily on external funding to finance its capital budget.

¹¹ 2009/10 AFS, Appendix E(2)

Given the prior year trends, the Municipality may possibly underspend on its capital budget with particular emphasis on the water and waste water management items where the budget allocation for 2011/12 in terms of trading services has been focused.

Root causes

The Municipality may have been too optimistic in the compilation of the capital budget for trading services for the 2011/2 financial year inclusive of the new projects to be undertaken where the budget has not been spread over the MTREF given the reduction in the capital budget over the period.

As mentioned in your report the Municipality relies heavily on external funding to finance its capital budget. The capital projects have been included in the same years that the grants are expected to be received, in order to comply with the grant conditions.

Recommendations

A review of the proposed capital budget for trading services to includes projects that could be completed in the planned timeframes. Adequate planning of projects and also consider time lags of supply chain activities well before the start of the financial year.

2.7 TOTAL OUTSTANDING DEBTORS

Table 10 Outstanding Debtors as at 31 January 2011

CATEGORY	January '2011		Month-on-Month		December '2010		Year-on-Year		January '2010	
	Amount R'000	%	Amount R'000	%	Amount R'000	%	Amount R'000	%	Amount R'000	%
Witzenberg	84,258	100.0%	1,626	100.0%	84,891	100.0%	1,666	2.0%	82,592	100.0%
0-30 days	14,849	17.6%	1,010	6.3%	16,098	19.0%	(6,429)	-30.2%	21,278	25.8%
31-60 days	2,025	2.4%	(134)	-6.2%	2,159	2.5%	533	2.5%	1,492	1.8%
61-90 days	1,885	2.2%	(2,674)	-58.7%	4,559	5.4%	386	1.8%	1,499	1.8%
>90 days	65,499	77.7%	3,424	5.5%	62,075	73.1%	7,176	33.7%	58,323	70.6%
Debtors Age Analysis By Income Source										
Water Tariffs	24,735	29.4%	1,466	6.3%	23,269	27.4%	2,696	12.7%	22,039	26.7%
Electricity Tariffs	8,646	10.3%	(1,507)	-14.8%	10,153	12.0%	(134)	-0.6%	8,780	10.6%
Rates (Property Rates)	9,371	11.1%	(1,113)	-10.6%	10,484	12.3%	(334)	-1.6%	9,705	11.8%
Sewerage / Sanitation Tariffs	11,962	14.2%	18	0.2%	11,944	14.1%	197	0.9%	11,765	14.2%
Refuse Removal Tariffs	15,741	18.7%	138	0.9%	15,603	18.4%	415	2.0%	15,326	18.6%
Housing (Rental Income)	1,723	2.0%	25	1.5%	1,698	2.0%	(303)	-1.4%	2,026	2.5%
RSC Levies	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other	12,081	14.3%	341	2.9%	11,740	13.8%	(872)	-4.1%	12,953	15.7%
Debtors Age Analysis By Customer Group										
Government	435	0.5%	(16)	-3.5%	451	0.5%	(1,050)	-4.9%	1,485	1.8%
Business	9,466	11.2%	(2,180)	-18.7%	11,646	13.7%	374	1.8%	9,092	11.0%
Households	71,527	84.9%	1,422	2.0%	70,105	82.6%	2,899	13.6%	68,628	83.1%
Other	2,830	3.4%	141	5.2%	2,689	3.2%	(557)	-2.6%	3,387	4.1%
TOTAL	84,258	100.0%	(633)	-0.7%	84,891	100.0%	1,666	2.0%	82,592	100.0%

Source: IYM Report dated 31 January 2011

2.7.1 Analysis and Assessment

As indicated in the table above, debtors for the year to date amounts to R84.26 million, the month on month performance reveals that debtors has decrease by R633 000 or 0.7 per cent and the year on year performance reveals that debtors have increased by R1.67 or 2 per cent.

In terms of the debtors aging, the bulk of the debtors balance fall under the age category of over 90 days which accounts for 77.7 per cent of the total debtors balance. The Municipality budgeted for R9.85 million to provide for bad debt¹² in the 2011/12 financial year and could possibly be insufficient to cover the irrecoverable debt adequately.

A large percentage of the debtor per customer group relates to debt owed by households amounting to R71.53 million or 84.9 per cent while the debt owed by business and government accounts for 11.2 per cent and 0.5 per cent respectively.

Findings

A year on year increase in the total debtors as well as a growth in the +90 days category and there may be a possible understatement of the provision for debts given the current debt balances.

Long outstanding debt for water and property rates remains a concern as well as the total debt balances owed by households.

Root cause

No strict implementation of the respective policies in order to collect outstanding debt.

The proposed tariff charges in terms of services for the 2011/12 financial year could increase the burden on consumers to pay current and arrear bills.

It is difficult for the Municipality to recover outstanding accounts from customers in town(s) where Eskom supplies electricity.

Recommendation

The Municipality to develop innovative initiatives in order to collect the outstanding debt as well as compliance to their respective collection policies.

With almost 40 % of all customers qualifying for indigent support it is difficult to collect outstanding accounts.

The measures already in place include the handing over of debt older than 90 days, internal debt collecting section focusing on debt outstanding for less than 90 days, monthly disconnection of services.

¹² 2011/12 Draft Budget, Supporting table A4

2.7.2 Ratios related to Debt Management

Table 11 Outstanding Debtors - Ratio Analysis

Description	W	X	(X-W)/W	Y	(Y-X)/X	Z	(Z-Y)/Y
	2006/07	2007/08		2008/09		2009/10	
	Audited Outcome	Audited Outcome	% Growth	Audited Outcome	% Growth	Audited Outcome	% Growth
	R '000	R '000		R '000		R '000	
RATIOS RELATED TO DEBTORS MANAGEMENT							
(A) Consumer Debtors	47,995	68,165	42.03%	58,256	-14.54%	60,426	3.72%
(B) Actual Service Revenue	130,068	144,235	10.89%	135,510	-6.05%	164,228	21.19%
DAYS = (A/B*365)	134.68	172.50	28.08%	156.91	-9.03%	134.30	-14.41%
(A) Provision for bad debts	35,201	45,548	29.39%	44,668	-1.93%	52,649	17.87%
(B) Consumer Debtors	47,995	68,165	42.03%	58,256	-14.54%	60,426	3.72%
% (A/B)	73.34%	66.82%	-8.89%	76.68%	14.75%	87.13%	13.63%

Source: Witzenberg AFS: Notes to AFS and Statement of financial performance and Statement of financial position

Debtors Collection Period

In the absence of an acceptable norm for this ratio, trend analysis will be used as a basis of analysing and interpreting this ratio.

The trend analysis indicates that the ratio has improved year on year. The collection days decreased from 157 days in the 2008/09 to 134 days in the 2009/10 financial year.

The Consumer debtors have increased by 3.72 per cent or R2.17 million in the 2009/10 financial year.

The consumer debtors outstanding over 90 days as a percentage of total consumer debtors are 75.47 per cent or R45.60 million in the 2009/10 financial year.

In the previous financial year the Municipality indicated that they were creating programmes, which will strengthen the Income Section by means of internal structure, data cleansing and recovering of debt. The Municipality has indicated that all the processes are completed.

The Municipality indicated that they are applying strict debt collection policies and this is done by blocking electricity, issuing summonses and garnishing orders are obtained where necessary.

The non-payment of Municipal services has an adverse effect on the cash flow and liquidity position. It is recommended that the Municipality focusses on its revenue collection, writing off irrecoverable debts and the implementation of its strategies to improve the debtors' collection period.

Provision for bad debt in relation to Consumer debtors

In the absence of an acceptable norm for this ratio, trend analysis will be used as a basis of analysing and interpreting this ratio.

The trend analysis indicates that the ratio has increased year on year. The ratio increased from 76.68 per cent in the 2008/09 to 87.13 per cent in the 2009/10 financial year.

The debtor's outstanding over 90 days amounts to R45.60 million in the 2009/10 financial year and the provision for bad debt is R52.6 million, indicating that outstanding debtors over 90 days were sufficiently provided for. However, it appears that the Municipality also provided for debtors outstanding less than 90 days.

The Municipality indicated that as per the requirements of GRAP, each debtor needs to be reviewed and impaired if necessary. The practice to provide for debt older than 90 days is not an acceptable practice anymore. The Witzenberg Municipality has opted to provide according to the past twelve month's collection rate if a debtor is in arrears for more than 30 days.

The Municipality indicated that the amount of bad debts written-off was R11.49 million in the 2009/10 financial year. This amount was arrived at as a result of the data cleansing exercise and the criteria used included:

- No follow-up address;
- ID numbers not correct and the person is untraceable;
- Lack of detail to prove levied amount; and
- Indigent classified.

Currently the results depict the challenge the Municipality has in terms of collecting the long outstanding amounts from debtors. The Municipality should strive to keep the outstanding debt at a manageable level.

Summary and recommendation on Debt Management ratios

The Municipality is encouraged to review its debtors' books continuously in order to detect debtors that will be unable to repay their outstanding amount and consider writing them off in terms of the municipal policy or take the necessary corrective steps. If the situation does not improve, then the Municipality might struggle to meet its obligations due to slow cash flows. All measures should be exercised to collect the outstanding debts.

Key findings to the financial health analysis

Ratio	Key Finding	Root Cause	Recommendation
Capital Charges	The Municipality appears to be over geared and might soon be unable to raise loans.	Current balances of loans are high due to the old debt of Koekedouw dam which will only be repaid in 2017.	The Municipality is advised not to take out loans until the current loan balance has decreased. Any additional borrowing will put a strain on the working capital as this is seen on the current repayments on capital charges.
Total Liabilities to Total Assets	Unfavourable net asset position (Total liabilities to Total assets).	Slow increase on assets and slow decrease in the liabilities due to various reasons.	The unbundling of the assets will assist the Municipality to improve this ratio. At the moment, the municipality should pay attention on the management of its debt levels.
Debtors collection period	Debtors' collection days are not within the desirable levels.	Consumer Debtors outstanding more than 90 days makes up a large percentage of consumer debtors.	Municipality should implement its credit policy more effectively by applying the strategies that were mentioned.
Acid test ratio	The ratio results indicate that the municipality is unable to meet its short term obligations. <u>All short term obligations were paid in the past financial years.</u>	Unspent Conditional Grants balances at year end are still substantial indicating slow spending. Also the balance of Trade and other payables should be paid timeously. <u>Trade and other payables are being paid timeously. The legal and other processes that need to be followed make it difficult to spend conditional grants in the year off receipt.</u>	The Municipality should keep the balances of its short term liabilities at minimal levels by continuously paying the creditors on time and spending the conditional grants within the time in which they are allocated.
Water distribution losses	Significant water loss which leads to potential revenue lost.	Slow implementation of control measures to curb against such losses.	The Municipality should intensify its monitoring and implementation of

Ratio	Key Finding	Root Cause	Recommendation
			control measures.
GRAP Implementation	Witzenberg as a low capacity municipality still have to fully comply with GRAP.	Municipality has adopted the transitional provisions for the following GRAP Standards: GRAP 5- Borrowing Costs GRAP 12 - Inventories GRAP 13 - Leases GRAP 16 - Investment Property GRAP 17 - Property, Plant and Equipment GRAP 19 - Provisions, Contingent Liabilities and Contingent Assets GRAP 100 – Non-current Assets held for Sale and Discontinued Operations GRAP 101 – Agriculture GRAP102 – Intangible Assets.	The Municipality needs to develop a clear GRAP implementation plan that outlines the milestones towards full compliance with GRAP standards by 2011/12 financial year.

2.8 CASH MANAGEMENT ASSESSMENT

2.8.1 Summary Overview: 2009/10

During the previous LGMTEC 3 processes the Municipality had no significant problems identified. Analysis of the audit and management report stated that the 2009 financial year figures were restated. The audit report highlights that bank reconciliations are performed but reconciling items are not cleared regularly.

The management report states that financial statements were prepared by consultants. The audit finding advised that reconciling items be investigated and resolved in order for cash and cash equivalents to be complete and accurate. Management agreed with the finding and will ensure that regular monitoring will take place. The management report informs us that the municipality is a defendant in a number of lawsuits and the outcome of these lawsuits cannot be determined at present and no provision has been made for any liability that may result. This is also disclosed in Note 53 of the financial statements.

The audited cash flow statement as at 30 June 2010 indicates a closing balance cash & cash equivalent balance of R43.5 million. This balance comprises of cash on hand of R8 195, investments of R31.82 million and the primary bank account of R4.68 million. This closing balance compared with the opening balance on the Cash flow budget for 2010/11 reconciles with the primary bank account balance and not to the total balance of cash & investments.

2.8.2 Mid-Year Overview: January 2011

Table 12 Cash Receipts and Payments

	Original Budget	Adjusted Budget	Actuals YTD	%	Actual Quarter 1 July - Sept	Actual Quarter 2 Oct - Dec	Actual Month 7 January
Cash receipts by source							
Statutory receipts (including VAT)	31	31	10,981	35,422.6	7,435	2,959	587
Service charges	196	196	94,816	48,375.5	43,864	39,255	11,697
Transfers (operational and capital)	74	74	18,833	25,450.0	18,833		
Other receipts			140,509		51,646	66,389	22,474
Cash receipts by source	301	301	265,139	88,086.0	121,778	108,603	34,758
Other cash flows/receipts by source							
Contributions recognised - capital & contributed assets							
Proceeds on disposal of PPE							
External loans	11	11					
Net increase (decrease) in assets/liabilities	1	1	65	6,500.0	30	33	2
Total cash receipts by source	313	313	265,204	84,729.7	121,808	108,636	34,760
Cash payments by type							
Employee related costs	79	79	42,658	53,997.5	18,449	17,844	6,364
Grant and subsidies	31	31	-2	-6.5	-2		
Bulk Purchases - electricity, water and			46,510		25,924	15,217	5,368
Other payments to service providers	177	177	212,320	*****	94,999	86,867	30,454
Cash payments by type	287	287	301,486	*****	139,370	119,928	42,186
Other cash flows/payments by type							
Capital assets			-19		-19		
Repayment of borrowing	22	22					
Other cash flows/payments	1	1	-69,113	*****	-13,865	-12,246	-43,003
Total cash payments by type	310	310	232,354	74,952.9	125,486	107,682	-817
Net increase (decrease) in cash held	3	3	32,850	*****	-3,678	954	35,577
Cash/cash equivalents at the month/year	15	15	4,676		4,676	997	1,949
Cash/cash equivalents at the month/year	19	19	37,525		997	1,949	37,525

Source: NT Database, January 2011

Risk Assessment

Liquidity Risk

Analysing the quarter on quarter performance of the Witzenberg Municipality it is noted that during quarter one the cash outflows exceeded their cash inflows with R3.68 million. During the second quarter the cash inflow exceeded cash outflow by R987 000. This is a significant improvement of R4.63 million during the second quarter.

During January 2011 the Witzenberg Municipality increased their net cash position to R35.58 million, thereby increasing the total cash & cash equivalent position to R37.53 million. The liquidity risk for Witzenberg is therefore low-to-medium based on the actual cash flow figures provided monthly, however a risk still exists due to the inaccurate cash flow budget figures reported in the monthly IYM.

Finding

The cash flow budget figures are incorrectly stated and Witzenberg Municipality was requested to resubmit the cash flow budget. The line item other cash flow payments is a concern due to it being populated as a negative on the cash flow statement. This decreases the total cash payments by type line item. This is a cause of concern as the Municipality is understating the total cash outflow. Taking this line item into consideration the year-to-date total cash outflow would be R370.62 million and the risk would then be classified as medium-to-high as the cash outflows would exceed cash inflow with R105.42 million. The Municipality is advised to correct the cash flow for monthly IYM submission and enforce strict debtors control to ensure cash inflow is sufficient to sustain cash outflows from operations.

We are communicating problems with the cash flow statement to SAMRAS for a number of months. As soon as the cash flow statement program has been corrected the revised cash flows will be submitted. The problem is thus not a cash flow problem but a reporting problem.

Credit Risk

Table 13 External Borrowing - January

External Borrowing	Opening Balance Jan 2011	Interest Capitalised	Repayments	Loans Received	Closing Balance	QBMR Q2 Oct - Dec 2010	Repayment YTD (NT)	Budgeted Repayment	Budgeted Repayments
WC022 Witzenberg	63,055				63,055	1	-	22	0%
Total	R 63,055	R 0	R 0	R 0	R 63,055	1	R 0	R 22	0%

Source: Monthly External Borrowing Report

The Witzenberg Municipality budgeted for repayment on external borrowing as per the cash flow budget that appears to be incorrect. Therefore the Municipality was advised to revisit their cash flow budget and resubmit the report. On analysing the Municipality's cash flow actual, it is noted that no repayment on external borrowing was made for current 2010/11 financial year.

Finding

The credit risk for the Municipality is classified as medium-to-high as they have not made any repayment on their external borrowing.

All interest and redemption payments were done on time.

Extract from SAMRAS Creditor payments

Witzenberg Municipality Creditor Order Reports

Creditor: DEVELOPMENT BANK OF SOUTHERN AFRICA

Remitted: 30/03/2011 430 207.37

Remitted: 30/03/2012 69 727.71

<u>Remitted:</u>	<u>30/03/2013</u>	<u>427 644.53</u>
<u>Remitted:</u>	<u>30/03/2014</u>	<u>41 241.34</u>
<u>Remitted:</u>	<u>30/03/2015</u>	<u>39 126.38</u>
<u>Remitted:</u>	<u>30/03/2016</u>	<u>3 414.54</u>
<u>Remitted:</u>	<u>30/03/2017</u>	<u>1 930 129.86</u>
<u>Remitted:</u>	<u>30/03/2018</u>	<u>2 260 622.75</u>

Investment Risk

Table 14 Investments - January 2011

Investments Risk	Opening Balance Jan 2011	Investments Matured	Investments Made	Interest Capitalised	Cost and Fees	Interest Earned to month	Interest Earned Year to date	Closing Balance	Budgeted Interest Earned	Budgeted Interest Earned YTD %
Witzenberg	R 34,755,516	R 16,376,443	R 5,000,000	R 33,241		R 33,241	R 1,295,528	R 23,412,314	1,546,000	83.80%
Total	R 34,755,516	R 16,376,443	R 5,000,000	R 33,241	R 0	R 33,241	R 1,295,528	R 23,412,314	R 1,546,000	83.80%

Source: Monthly Investment Report, January 2011

Total investments matured for the month of January 2011 is R16.38 million and investments made is R5 million representing a net decrease of R11.38 million (Matured less Made). The year to date interest earned of R1.3 million is 83.80 per cent of the budgeted interest of R1.55 million as at 31 January 2011.

For the current period under review the Witzenberg Municipality is exceeding the budgeted interest by 25 per cent, having a positive effect on the monthly liquidity position. The investment risk is low-to-medium.

Findings

No counterparty risk exists as investments are with approved F1+ banks registered in terms of the Banks Act.

Investments are in accordance with the Cash Management & Investment Policy.

The interest rate risk is low to medium.

2.8.3 Cash Flow Summary 2011/12 - 2013/14

Table 15 Cash Flow

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2007/08	2008/09	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
CASH FLOW FROM OPERATING											
Receipts											
Ratepayers and other		28,908	142,792	186,336	198,171	191,456	145,395	145,395	226,376	256,251	268,750
Government - operating	1	19,840	67,291	61,433	42,439	50,454	40,824	40,824	48,732	61,953	72,008
Government - capital	1	22,087	11,604	17,820	53,716	59,711	34,571	34,571	50,995	27,041	22,132
Interest		5,070	11,532	7,030	5,807	5,793	5,873	5,873	5,751	6,185	6,527
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(122,949)	(197,359)	(211,375)	(227,609)	(226,614)	(179,527)	(179,527)	(248,488)	(297,367)	(315,446)
Finance charges		(10,484)	(14,422)	(12,369)	(10,584)	(10,397)	(3,157)	(3,157)	(9,785)	(9,117)	(9,496)
Transfers and Grants	1	(457)	(528)	(851)	(723)	(1,096)	(1,032)	(1,032)	(1,038)	(1,102)	(1,155)
NET CASH FROM/(USED)		42,015	20,911	48,023	61,216	69,306	42,945	42,945	72,543	43,843	43,321
CASH FLOWS FROM INVESTING											
Receipts											
Proceeds on disposal of PPE		9	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current		-	-	-	-	398	398	398	322	261	211
Decrease (increase) other non-current		2,899	2	131	122	16	16	16	14	13	12
Decrease (increase) in non-current		5,019	3,338	-	-	0	0	0	-	-	-
Payments											
Capital assets		(34,491)	(20,195)	(29,712)	(72,356)	(76,655)	(76,655)	(76,655)	(64,559)	(38,175)	(27,014)
NET CASH FROM/(USED)		(26,564)	(16,855)	(29,582)	(72,234)	(76,242)	(76,242)	(76,242)	(64,222)	(37,901)	(26,791)
CASH FLOWS FROM FINANCING											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		133	18,760	-	-	-	-	-	-	-	-
Increase (decrease) in consumer		171	-	-	8	196	196	196	219	246	275
Payments											
Repayment of borrowing		(9,991)	(10,019)	(7,511)	(5,287)	(7,919)	(7,919)	(7,919)	(7,441)	(8,045)	(8,700)
NET CASH FROM/(USED)		(9,688)	8,742	(7,511)	(5,279)	(7,723)	(7,723)	(7,723)	(7,221)	(7,799)	(8,425)
NET INCREASE/ (DECREASE) IN											
Cash/cash equivalents at the year begin:	2	5,764	12,797	10,930	(16,297)	(14,658)	(41,019)	(41,019)	1,100	(1,857)	8,105
Cash/cash equivalents at the year end:	2	14,012	19,775	32,573	67,622	43,503	43,503	43,503	28,844	29,944	28,087
		19,775	32,573	43,503	51,325	28,844	2,484	2,484	29,944	28,087	36,192

Source: 2011/12 Draft Schedule A7

The audited outcomes for the Municipality 2007/08 to 2009/10 in terms of net increases or decreases indicates positive growth year on year with a slight decline in 2009/10. Over the medium term 2011/12 to 2013/14 the cash surplus remains static over 2011/12 and 2012/13 and increases dramatically in 2013/14 financial year.

Over the MTREF 2010/11 to 2012/14 the municipality is projecting an average cash and cash equivalents of R31.41 million compared to the average audit outcomes 2007/08 to 2009/10 of R31.95 million, representing an average decrease of 1.70 per cent.

The tabled budget for 2011/12 indicates that the Witzenberg Municipality will be generating sufficient cash inflow from the operating activities to finance cash outflow from operations. This trend is followed through the 2012/13 and 2013/14 financial years.

The cash flow from investing activities is negative over the medium term. The highest contribution towards the net decrease is the spending on capital assets. The cash outflow from capital assets is reducing the net cash available from the operating activities. The net cash available from operations is enough to sustain the capital asset outflow year-on-year over the medium term.

The Municipality is not projecting for any external financing on their cash flow budget over the medium term 2011/12 to 2013/14. They are budgeting for repayment on current outstanding external borrowing in each year of the medium term and the net cash available from operations is ample to sustain the repayment on external borrowings over the medium term except in 2012/13.

Table 16 Monthly Cash inflow and Outflow: 2011/12 - 2013/14

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Cash Receipts By Source													1		
Property rates	3,029	5,178	6,584	4,299	2,736	1,361	2,563	3,937	2,506	1,694	1,098	1,965	36,951	40,051	42,555
Property rates - penalties &	35	43	42	11	34	35	176	76	43	42	93	46	675	756	816
Service charges - electricity	9,320	12,310	11,565	8,679	8,568	8,912	8,364	10,173	10,369	11,550	13,562	12,908	126,280	149,499	156,839
Service charges - water revenue	1,578	1,652	1,746	1,390	1,924	1,720	1,882	3,623	2,477	2,352	1,775	2,052	24,170	25,141	26,468
Service charges - sanitation	803	901	834	794	854	793	758	1,363	907	853	464	939	10,263	10,506	10,714
Service charges - refuse revenue	906	887	929	931	1,044	910	838	1,623	1,094	907	741	927	11,737	12,061	12,350
Service charges - other	81	97	95	25	78	81	401	174	98	95	212	104	1,543	1,634	1,698
Rental of facilities and equipment	443	610	663	655	708	1,207	676	460	544	504	445	367	7,282	7,675	8,014
Interest earned - external	50		114	10			67				64	1,541	1,846	1,855	1,857
Interest earned - outstanding	205	247	241	62	98	205	1,016	441	249	240	537	264	3,905	4,330	4,670
Dividends received															
Fines	508	120	152	121	149	139	127	138	65	142	127	257	2,046	3,169	3,293
Licences and permits	57	13	17	14	17	16	14	16	7	16	14	29	230	244	254
Agency services	201	244	282	244	235	203	213	219	226	222	203	210	2,702	2,862	2,974
Transfer receipts - operational	14,398	7	24,351	7	372	7	7	6,486	7	486	2,595	48,732	61,953	72,008	72,008
Other revenue	157	155	191	99	165	113	127	182	573	170	232	333	2,498	2,653	2,775
Cash Receipts by Source	31,772	22,462	47,808	17,340	17,084	15,704	17,229	22,431	25,644	18,794	20,053	24,538	280,859	324,388	347,285
Other Cash Flows by Source															
Transfer receipts - capital	12,205	9,785	6,297	6,165	3,633	4,865	568	2,985	4,028	316	346		50,995	27,041	22,132
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer	18	18	18	18	18	18	18	18	18	18	18	18	219	246	275
Decrease (Increase) in non-current	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(322)	(261)	(211)
Decrease (increase) other non-current receivables	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	(13)	(12)
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	43,967	32,238	54,095	23,495	20,707	20,359	17,787	25,406	29,663	19,100	20,390	24,528	331,737	351,401	369,469
Cash Payments by Type															
Employee related costs	7,687	7,785	7,879	7,981	7,819	7,686	7,867	7,820	7,710	7,961	7,451	7,897	93,542	102,401	112,098
Remuneration of councillors	542	544	535	545	535	595	549	551	549	545	545	545	6,580	7,106	7,675
Collection costs	26	47	61	48	52	70	31	58	53	45	39	108	640	660	679
Interest paid			2,758	2		522	1,299	(0)	3,007	67	0	2,130	9,785	9,117	9,496
Bulk purchases - Electricity	9,708	12,426	11,034	6,372	6,367	5,899	6,063	7,473	8,177	9,835	6,544	6,418	96,315	120,673	125,403
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	348	723	1,228	487	876	1,066	652	1,014	457	734	483	360	8,429	9,033	9,520
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	27	20	176	20	232	38	207	92	(22)	207	11	29	1,038	1,102	1,155
General expenses	1,717	3,191	4,118	3,208	3,521	4,683	2,114	3,902	3,569	3,054	2,619	7,285	42,981	57,494	60,071
Cash Payments by Type	20,055	24,737	27,789	18,663	19,403	20,558	18,782	20,911	23,499	22,447	17,692	24,774	259,310	307,586	326,097
Other Cash Flows/Payments															
Capital assets	15,451	12,388	7,972	7,805	4,600	5,906	719	3,779	5,100	400	439		64,559	38,175	27,014
Repayment of borrowing			2,097	1		397	988	(0)	2,286	51	0	1,620	7,441	8,045	8,700
Other Cash Flows/Payments															
Total Cash Payments by Type	35,506	37,125	37,858	26,469	24,003	26,861	20,489	24,690	30,886	22,898	18,131	26,394	331,310	353,807	361,811
NET INCREASE/(DECREASE) IN Cash/cash equivalents at the month/year begin:	8,461	(4,887)	16,237	(2,974)	(3,296)	(6,502)	(2,702)	716	(1,222)	(3,798)	2,259	(1,865)	427	(2,405)	7,658
Cash/cash equivalents at the month/year end:	28,844	37,305	32,418	48,655	45,681	42,385	35,883	33,181	33,897	32,675	28,877	31,136	28,844	29,271	26,866
Cash/cash equivalents at the month/year end:	37,305	32,418	48,655	45,681	42,385	35,883	33,181	33,897	32,675	28,877	31,136	29,271	26,866	34,524	

Source: 2011/12 Draft Annual Budget (SA30 Budgeted Monthly Cash flows)

Property Rates

Property rates are increasing over the medium term. Comparing the property rates of R37.63 million on the 2011/12 cash flow statement with the budgeted property rates of R39.98 million as per the operating statements it is noted that a difference between the two statements exist. The property rates cash inflow is 94.12 per cent of the budgeted property rates as per operating statement. During 2012/13 and 2013/14 the cash inflow from property rates is 94.60 per cent and 95.01 per cent respectively. The correlation between property rates in the cash flow budget and operating statement is strong.

Service Charges

Service charges are increasing over the medium term. Comparing the service charges of R173.99 million on the 2011/12 cash flow statement with the budgeted service charges of R180.95 million as per the operating statements it is noted that a difference between the two statements exist. The service charges cash inflow is 96.15 per cent of the budgeted service charges as per operating statement. During 2012/13 and 2013/14 the cash inflow from service charges is 96.61 per cent and 96.77 per cent respectively. The correlation between service charges in the cash flow budget and operating statement is strong.

Interest Earned

The interest earned on external investments is increasing over the medium term. This is anticipated as interest rates are going to hike in the future months although the forecasted increases are incremental. Comparing the interest earned of R1.85 million on the 2011/12 cash flow with the budgeted interest of R1.85 million as per the operating statements for the same year no difference between the two statements is noted. The same trend is noted over the 2012/13 and 2013/14 budget years.

Bulk Purchases - Electricity

The bulk purchases in electricity are increasing over the medium term. Comparing the bulk purchases - electricity, water and sewer of R93.54 million on the 2011/12 cash flow statement with the budgeted bulk electricity of R96.32 million as per the operating statements it is noted that a difference between the two statements exist. The bulk purchases - electricity cash inflow is 97.11 per cent of the budgeted bulk electricity as per operating statement. During 2012/13 and 2013/14 the cash inflow from bulk electricity, water and sewer is 84.86 per cent and 100.00 per cent respectively. Service charges in the cash flow budget and operating statement is therefore strongly correlated.

Interest Paid

The interest paid on external borrowings is fluctuating over the medium term. The municipality is not budgeting for any external borrowing. Comparing the interest paid R9.79 million on the 2011/12 cash flow with the budgeted interest of R9.79 million as per the operating statement for the same year it is noted that the two budgeted statements are closely correlated. The same trend is noted over the 2012/13 and 2013/14 budget years.

Repayment on External Borrowing

The repayment on external borrowing is increasing over the medium term. The repayment is at an acceptable level as it does not place any strain on the cash resources of the municipality over the medium term.

Finding

Comparing schedules SA30 and A7 it is noted that the net increase/decrease of SA30 does not reconcile with the same line on schedule A7. The Municipality is advised to correct either schedule A7 or SA30. The following line items are causing the mismatch non - current debtors, consumer deposits and non - current receivables. These items are added in the one schedule and deducted in the other.

The draft cash flow budget for 2011/12 – 2013/14 seems credible as the Municipality is projecting ample cash inflow to compensate for operations and for capital asset outflow as well as servicing finance cost and capital of existing external borrowings. In 2012/13 the Municipality is showing a net decrease and is advised to enforce strict debtor collection to curb the net decrease in the cash surplus to be experienced during 2012/13. The net decrease would not be detrimental to the Municipality. The Municipality is not projecting for bulk purchases of water and sewer which is not in line with the operating budgeted provision.

The Witzenberg municipality does not make use of bulk water or sewer provisions.

Investments

Table 17 Investments: 2007/08 - 2013/14

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		24,977	32,543	38,819	23,000	28,267	28,267	29,345	27,525	35,468
Investment in Associate/ Joint Venture		3,465	-	-	-	-	-	-	-	-
Municipality sub-total	1	28,442	32,543	38,819	23,000	28,267	28,267	29,345	27,525	35,468
Entities										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		28,442	32,543	38,819	23,000	28,267	28,267	29,345	27,525	35,468

Source: SA15 (Investment particulars by type)

Analysing the investment closing balances over the medium term it is noted that the balance fluctuates over the medium term. The highest line item contributing to the investment balance is the deposits at the banks. This balance maintained due to the municipality generating sufficient cash inflow from operations to finance cash outflow from operations and capital asset outflow. During the 2011/12 financial year the Municipality is projecting a return on investment balance of 6.29 per cent. In the 2012/13 financial year a return of 6.74 per cent is anticipated. During 2013/14 a return of 5.24 per cent is forecasted. The forecasts in 2011/12 and 2012/13 are consistent with current market trends and are achievable if the municipality can sustain forecasted investment balances. The forecasted return in 2013/14 is very moderate considering the increase in the investment balance from 2012/13 to 2013/14 and the current recovery to be experienced over the months to come.

Table 18 Application of Cash & Investments: 2007/08 - 2013/14

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

Description	Ref	2007/08	2008/09	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash and investments available											
Cash/cash equivalents at the year end	1	19,775	32,573	43,503	51,325	28,844	2,484	2,484	29,944	28,087	36,192
Other current investments > 90 days		(0)	0	(0)	(27,961)	-	26,361	26,361	-	-	-
Non current assets - Investments	1	3,465	-	-	-	-	-	-	-	-	-
Cash and investments available		23,240	32,573	43,502	23,365	28,844	28,844	28,844	29,944	28,087	36,192
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		21,890	14,631	25,072	10,000	22,138	22,138	22,138	18,462	17,052	17,481
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	12,573	11,274	23,705	(392)	20,291	20,487	20,487	16,039	14,190	16,197
Other provisions		7,471	52,994	66,253	51,531	70,600	70,600	70,600	74,882	78,465	80,908
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	7,111	11,593	10,998	5,495	14,166	14,166	14,166	14,702	12,988	13,550
Total Application of cash and investments		49,045	90,492	126,029	66,634	127,195	127,391	127,391	124,085	122,695	128,137
Surplus (shortfall)		(25,806)	(57,919)	(82,526)	(43,269)	(98,351)	(98,547)	(98,547)	(94,141)	(94,608)	(91,945)

Source: (A8 ResRecon)

Over the medium term the surplus after all commitments are taking into account shows a negative balance. This balance remains fairly stable over the medium term. Analysing the table it is evident the municipality is not financially stable when the cash & investments are compared to its application.

The negative balance is attributable to the GRAP provisions for employee benefits and rehabilitation of landfill sites.

Finding

The schedule A8 Res Recon is incomplete as it does not take into consideration the current investments projected over the medium term. The Municipality is advised to populate the budgeted information on schedule SA15 in the current investment line to show a true reflection of their cash and investments available.

All investments are taken into account in Schedule A8. There is no current investment line in Schedule SA15.

Borrowing

Table 19 Repayment on Borrowing: 2007/08 - 2013/14

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2007/08	2008/09	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality										
Long-Term Loans (annuity/reducing balance)	0	56,428	59,426	52,318	53,225	44,400	44,400	36,959	-	-
Municipality sub-total	1	56,428	59,426	52,318	53,225	44,400	44,400	36,959	-	-
Entities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	56,428	59,426	52,318	53,225	44,400	44,400	36,959	-	-

Source: SA-17 (Borrowing)

The borrowing balances decreases to nil in 2012/13 and 2013/14 over the medium term. The Municipality is budgeting for repayment on external borrowing in each year of the medium term. The Municipality is advised to take into consideration the budgeted borrowing repayment forecasted on the cash flow when projecting budgeted borrowing balances over the medium term. The Witzenberg Municipality is forecasting an interest rate on external borrowings of 26.48 per cent during the 2011/12 financial year. The forecasted rate of interest is far beyond the rate prevailing in the current market ranging between 11 and 12 per cent.

Finding

A mismatch exist when comparing the budgeted borrowing repayment over the medium term as per Table A7 (Cash Flow) with SA17 Table (Borrowing).

The corrected Table SA17 is included.

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality									
Long-Term Loans (annuity/reducing balance)	65 733	66 937	60 237	58 874	51 840	51 840	45 004	37 614	29 514
Municipality sub-total	65 733	66 937	60 237	58 874	51 840	51 840	45 004	37 614	29 514

2.8.4 Funding Measures

Table 20 Funding Measures: 2007/08 - 2013/14

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 medium term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
			Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	1	19,775	32,573	43,503	51,325	28,844	2,484	2,484	29,944	28,087	36,192
Cash + investments at the yr end less applications - R'000	18(1)b	2	(25,806)	(57,919)	(82,526)	(43,269)	(98,351)	(98,547)	(98,547)	(94,141)	(94,608)	(91,945)
Cash year end/monthly employee/supplier	18(1)b	3	1.9	2.7	2.9	3.0	1.7	0.2	0.2	1.6	1.3	1.6
Surplus/(Deficit) excluding depreciation offsets:	18(1)	4	7,299	11,536	11,480	50,338	57,705	26,914	26,914	57,456	23,284	14,077
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.4%	14.9%	8.4%	(6.1%)	(29.1%)	(6.0%)	11.1%	6.7%	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.6%	89.4%	104.0%	93.1%	93.2%	92.5%	93%	90.4%	96.5%	96.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.1%	7.8%	12.3%	4.2%	5.2%	8.1%	8.1%	4.3%	4.0%	3.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	98.8%	98.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. 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%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	64.1%	(6.8%)	(27.4%)	62.5%	0.0%	0.0%	9.9%	(0.4%)	0.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(1.8%)	(19.8%)	(41.0%)	66.5%	0.0%	0.0%	(1.7%)	(1.7%)	(1.7%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%

Source: SA10 (Funding Measurement)

Cash and Cash equivalents

The cash and cash equivalents over the medium term is stable and increases during 2013/14. The balances achieved over the medium term are attributable to the Municipality generating sufficient cash inflow to compensate for outflow and capital asset outflow.

Cash and Investments less applications

The cash less applications is negative in each year of the medium term. This balances are however not correct as investments are not taken into consideration.

Cash at year end/monthly employee supplier payments

The cash at year end versus employee and supplier payments is stable over the medium term from 1.6 times in 2011/12 to 1.6 times in 2013/14. The Municipality is indicating its ability to meet their average supplier and employee payments. The rate over the medium term is on par. The real concern arises when the ratio reaches 1.0.

Cash receipts % of Ratepayer & Other revenue

The cash receipts as a percentage of ratepayers and other revenue is 90.4 per cent in 2011/12 and increases to 96.5 per cent in 2012/13 and 96.7 per cent in 2013/14 this is a very good ratio. This ratio indicates that Witzenberg Municipality can on average generate 94.53 per cent cash on all billed revenue over the medium term. This is also confirmed when analysing the net operating cash outflow. The net cash flow from operation in all the years of

the medium term remained positive and is sufficient to finance capital assets. It should however be noted that debt management should receive priority to sustain and minimise the growth of outstanding debtors which negatively impacts on the collection rate when taken into account.

Borrowing receipts % of Capital expenditure

The accepted norm of borrowing is that capital expenditure funded by external borrowing should not exceed 100 per cent. Over the medium term the budgeted borrowings are nil. This is an indication that the Municipality will finance capital expenditure with conditional grants and own revenue.

PART 3: THE ASSESSMENT OF THE DRAFT IDP, BUDGET AND ITS WORTHWHILE-NESS

3.1 RESPONSIVENESS

This section provides an overview of the socio-economic advantages and challenges of the municipality, highlighting key areas of concern (indicators that deviate from the norm) and potential. It further evaluates whether the municipality has a clear understanding of their socio-economic reality and conducted a needs analysis by means of the public participation process and how this translates into strategic priorities and policy objectives. Identifies whether credible data sources was used to inform municipal policy directives. Assesses the extent to which the IDP priorities are reflected in the proposed budget and if the methodology used in developing the plan and budget can be considered worthwhile.

- ? Socio Economic Reality→Captured in IDP→Appropriate Strategy Dev→Appropriate Budgeted Priority→Planning in the SDBIP→Methodology supports a call on whether it is worth-while→Summary of findings and Implications

It further assumes that resource planning and allocation is informed by methodologies which will ensure that best value for money. It attempts to identify these strategies and the extent to which these have been used by the municipality. In doing so it will attempt to ask how the planning and implementation of the IDP and budget will ensure Value for Money?

- ? What is the budget buying?
- ? What does the Municipality want to achieve in the plan and budget?

Operating Expenditure By Type

Employee related costs	R 96 419 022
Remuneration of councillors	R 6 579 815
Debt impairment	R 9 858 239
Depreciation & asset impairment	R 15 884 067
Finance charges	R 9 785 138
Bulk purchases	R 96 315 356
Contracted services	R 8 429 228
Transfers and grants	R 1 037 750
Other expenditure	R 42 933 417
Total Expenditure	R 287 242 032

CAPITAL EXPENDITURE BY VOTE

<u>Roads</u>	<u>R 17 691 869</u>
<u>Water</u>	<u>R 24 425 351</u>
<u>Sewerage</u>	<u>R 10 076 867</u>
<u>Refuse</u>	<u>R 2 015 789</u>
<u>Electricity</u>	<u>R 500 000</u>
<u>Community & Social Services</u>	<u>R 244 188</u>
<u>Corporate Services</u>	<u>R 2 465 000</u>
<u>Electricity</u>	<u>R 2 048 025</u>
<u>Public Safety</u>	<u>R 1 263 131</u>
<u>Sport & Recreation</u>	<u>R 3 698 661</u>
<u>Other</u>	<u>R 129 648</u>
<u>Total Expenditure</u>	<u>R 64 558 529</u>

<u>Strategic priority</u>	<u>Revenue</u>	<u>Operating Expenditure</u>	<u>Capital Expenditure</u>
<u>Sustainable Human Settlements</u>	<u>240 240 993</u>	<u>204 206 066</u>	<u>61 825 782</u>
<u>Financial Viability</u>	<u>89 475 356</u>	<u>28 724 326</u>	<u>2 158 611</u>
<u>Local Economic Development</u>	<u>6 063 344</u>	<u>9 400 423</u>	<u>133 724</u>
<u>Good Governance</u>	<u>2 190 122</u>	<u>37 342 772</u>	<u>430 000</u>
<u>Strategic Partnerships</u>	<u>3 510 385</u>	<u>7 568 445</u>	<u>10 366</u>

? 3.1.1 IDP Review for 2011/12

Witzenberg Municipality has a Spatial Development Framework (SDF). The SDF was developed in 2006 and was reviewed in 2010. :

The following spatial policies or principles informed the drafting of the Witzenberg SDF:

- Planning for sustainability, i.e. social equity, environmental protection and economic efficiency.
- The development and maintenance of quality urban environments that provide opportunities for social and economic development.
- Containing urban sprawl.
- Increased residential densities and intensity of development.
- Integration of land use and market sectors.
- Land reform and the provision of opportunities for historically disadvantaged residents to utilise public resources, such as municipal land and facilities.
- The equal distribution of community facilities and business opportunities.
- The establishment of open space networks and systems in all new developments.
- The protection and enhancement of environmental resources and avoidance of hazard areas such as floodplains, unstable soils and slopes.
- The establishment of activity corridors and special areas for development management through aesthetic and development committees that incorporate local residents.

Assessment of IDP strategies and priorities

The 2011/12 Operating and Capital budget were prepared taking into consideration the Municipality's IDP, the objectives identified during the strategic planning session of the Municipality, National Treasury guidelines and the national, provincial and local economic conditions facing Witzenberg Municipality. Furthermore, the budget was prepared in accordance with the principles of credibility and sustainability as set out in terms of section 18 and section 21 of the MFMA.

The proposed total budget for 2011/12 amounts to R351.801 million and is comprised of an operating expenditure budget which amounts to R287.242 million and capital expenditure budget of R64.559 million. The indicative numbers for the outer years for the capital expenditure amounts to R38.175 million and R27.014 million respectively. The indicative figures for the operating budget amounts to R338.835 million and R364.060 million respectively.

The first phase in the process of developing the Integrated Development Plan entailed the compilation of a comprehensive socio-economic profile of the Witzenberg Municipality.

This socio-economic analysis was amplified by a study of the current level of service backlogs, jointly commissioned by the Witzenberg and Cape Winelands Municipalities, as well as an extensive analysis on the Witzenberg Municipality's financial and service delivery capacity. This analysis forms the basis of the strategic interventions proposed by the Municipality in the IDP.

The general view of the IDP is that the capacity of the Municipality to deliver its services in a sustainable and affordable manner is under threat due to its financial position and needs to be reinforced. The document also suggests for the Municipality to enter into strategic

partnerships to deliver on a range of other mandates that are deemed important to the Municipality in delivering on its mandate.

At macro level the IDP document follows the prescribed logic of first providing an overview of the preparation process and then discussing the key findings emanating from the analysis phase before concluding with strategies to address these issues.

The key strategic objectives of the IDP are based on socio-, economic and environmental data pertaining to the municipal area, engagement with the communities of Witzenberg and the National and Provincial Strategic Guidelines. To ensure alignment to the National objectives of local government as reflected in Chapter 7 of the Constitution, act 108 of 1996 Section 152(1), five key performance areas have been identified by the municipality, namely:

- Productive human settlement;
- Financial viability;
- Good governance and communication; and
- Local economic development.
- Strategic partnership and social development

3.2 IDENTIFY THE IDP STRATEGIES AND PRIORITIES

The IDP of the Witzenberg Municipality highlights the alignment of the IDP with the National and Provincial priorities which are to:

- Improve the quality of basic education;
- Create decent employment through inclusive economy;
- Develop skilled and capable workforce;
- Build a safer country;
- Support an efficient, competitive and responsive economic infrastructure network;
- Develop vibrant, equitable and sustainable rural communities that contribute to adequate food supply;
- Protect our environment and natural resources;
- Create sustainable human settlements and improve the quality of household life;
- Build responsive, accountable, effective and efficient local government system;
- Create better South Africa, a better world; and
- Generate an efficient, effective and developmental orientated public service and empower, fair inclusive citizenship.

The IDP strategic policy options and priorities of the Witzenberg Municipality do address issues of poverty alleviation, integrated human settlements, equitable basic service delivery, local economic development and social capital.

3.3 IDP/BUDGET ASSESSMENT

The capital and operating budgets of the Witzenberg Municipality demonstrate alignment of the budget with the socio economic realities facing the communities within the municipal area.

3.3.1 Municipal Budget for 2011/12 MTREF

Table 21 Municipal Budget Assessment

Municipal Budget Assessment				MTREF Aggregate		
Budget item (R'000)	2011/12	2012/13	2013/14			
Capital	64 559	38 175	27 014	129 748	11.6%	
Operating	287 242	338 835	364 060	990 137	88.4%	
Total	351 801	377 010	391 074	1 119 885	100.0%	
As per cent share of total budget (%)						
Capital	18.4%	10.1%	6.9%		11.8%	
Operating	81.6%	89.9%	93.1%		88.2%	
Total	100.0%	100.0%	100.0%		100.0%	
Annual nominal growth rate (%)						
Capital		-40.9%	-29.2%			
Operating		18.0%	7.4%			
Total		7.2%	3.7%			
Average annual nominal growth rate 2009/10 to 2011/12 (%)		Growth rate 2011/12 to 2012/13				
Capital			-35.3%			
Operating			12.6%			
Total			5.4%			

Source: 2011/12 Draft Annual Budgets, Table SA5 and Table SA 6

The 2011/12 draft budget of Witzenberg Municipality prioritised infrastructure investment and supports the Witzenberg's agenda of ensuring an enabling environment for economic growth, along with the need for addressing backlogs in the municipal area.

The Total Expenditure Budget of the Municipality amounts to R351.801 million in 2011/12, and R377.010 million and R391.074 million in 2012 and 2013/14 respectively. The Municipality has prioritised investment in basic service provision, infrastructure and job creation over the 2011/12 MTREF budget.

The IDP socio-economic analysis highlights that there is need for investment in basic services infrastructure.

Capital Budget for 2011/12 MTREF

Table 22 Municipal Capital Budget

Municipal Capital Budget Assessment						
Budget item by Function	2011/12/	2012/13	2013/14	2011/12	2012/13	2013/14
Government and administration	2 517	3 217	963	3.9%	8.4%	3.6%
Executive council				0.0%	0.0%	0.0%
Budget and treasury office	45	91	59	0.1%	0.2%	0.2%
Corporate services	2 472	3 127	904	3.8%	8.2%	3.3%
Community and public safety	5 191	4 185	3 086	8.0%	11.0%	11.4%
Community and social services	239	226	677	0.4%	0.6%	2.5%
Sport and Recreation	3 699	2 072	1 828	5.7%	5.4%	6.8%
Public safety	1 253	1 887	480	1.9%	4.9%	1.8%
Housing	1	1	1	0.0%	0.0%	0.0%
Health				0.0%	0.0%	0.0%
Economic and environmental services	15 789	11 887	7 773	24.5%	31.1%	28.8%
Planning and development	3	3	3	0.0%	0.0%	0.0%
Road and transport	15 784	11 882	7 769	24.4%	31.1%	28.8%
Environmental protection	1	1	1	0.0%	0.0%	0.0%
Trading services	41 062	18 886	15 192	63.6%	49.5%	56.2%
Electricity	2 027	333	340	3.1%	0.9%	1.3%
Water	25 440	8 960	9 739	39.4%	23.5%	36.1%
waste water management	12 936	8 583	3 614	20.0%	22.5%	13.4%
Waste management	658	1 010	1 499	1.0%	2.6%	5.5%
Total	64 559	38 175	27 014	100.0%	100.0%	100.0%

Source: 2011/12 Draft Budget, Table A5

The IDP of Witzenberg Municipality highlights the concern around municipal backlogs as well as priorities that inform the current infrastructure budget. In the capital budget of the Municipality, basic services have been prioritised and this is in line with the priorities identified in the IDP of Witzenberg Municipality. Community and public safety, trading services and economic development received the most sizeable allocations of the capital budget.

The most significant allocations in the capital budget is made for trading services which accounts to 63.6 per cent of the total capital budget of 2011/12, decreasing to 49.5 per cent in 2012/13 and increasing again to 56.2 per cent in 2013/14.

The remainder of the Capital Budget is allocated as follows: Economic and Environmental Services (24.5 per cent), Community and Public Safety (8 per cent) and Governance and Administration (3.9 per cent).

Operating Budget for the 2011/12 MTREF

Table 23 Municipal Operating budget Assessment

Municipal Operating Budget Assessment						
Budget item by Function	2011/12	2012/13	2013/14	2011/12	2012/13	2013/14
Government and administration	60 326	65 876	68 139	3.7%	3.4%	18.7%
Executive council	10 763	11 432	12 327	3.7%	3.4%	3.4%
Budget and treasury office	23 488	27 121	26 554	8.2%	8.0%	7.3%
Corporate services	26 075	27 323	29 259	9.1%	8.1%	8.0%
Community and public safety	40 810	56 652	67 617	14.2%	16.7%	18.6%
Community and social services	13 585	14 856	16 352	4.7%	4.4%	4.5%
Sport and Recreation	17 927	19 736	21 434	6.2%	5.8%	5.9%
Public safety	7 015	7 728	8 313	2.4%	2.3%	2.3%
Housing	2 283	14 331	21 518	0.8%	4.2%	5.9%
Health				0.0%	0.0%	0.0%
Economic and environmental services	21 683	23 171	25 245	7.5%	6.8%	6.9%
Planning and development	5 915	6 395	6 941	2.1%	1.9%	1.9%
Road and transport	15 064	16 009	17 470	5.2%	4.7%	4.8%
Environmental protection	704	766	833	0.2%	0.2%	0.2%
Trading services	163 872	192 553	202 454	57.1%	56.8%	55.6%
Electricity	111 140	136 319	142 059	38.7%	40.2%	39.0%
Water	18 160	18 698	19 970	6.3%	5.5%	5.5%
Waste water management	15 981	17 615	19 304	5.6%	5.2%	5.3%
Waste management	18 591	19 921	21 121	6.5%	5.9%	5.8%
Other	550	583	605	0.2%	0.2%	0.2%
Other						
Total operating expenditure	287 242	338 835	364 060	100.0%	100.0%	100.0%

Source: 2011/12 Draft Budget, Table A2

The year on year increase in the draft operating budgets increase by 18 per cent from R287.242 million in 2011/12 to R338.835 million in 2012/13.

The operating budget also prioritises the provision of services, which are in line with the strategic objectives identified in the IDP. The most significant allocation in the operating budget is made for trading services which amounts to R163.872 million (57.1 per cent) of the operating budget. Community and public safety is allocated R40.810 million (14.2 per cent) of the operating budget for the MTREF. Economic and environmental services are allocated R21.683 million (7.5 per cent) of the operating budget for the 2011/12 MTREF period.

Municipal KPAs

The Municipality has identified five IDP priorities and these are analysed against the budget allocation per vote below to see if they are budgeted for by the Municipality.

KPA 1: Create integrated, sustainable, linked and productive human settlements

The municipal spatial development framework is critical to achieving this goal which has implicit in it, a capacitated municipality - able to deliver bulk and other municipal services in an affordable manner.

KPA 2: Financial sustainability

This goal is absolutely critical to the credibility of this IDP, since failure in this respect would undermine all other development efforts.

KPA 3: Good Governance

To deepen and entrench good governance practices, including better communication and public involvement. This goal should lead to a more informed citizen that participates in decision-making processes. The challenge here remains basic literacy amongst the poor and marginalised.

KPA 4: Economic Development

To grow the local economy in order to increase opportunities for participation and equity. The Municipality will intervene to create an enabling environment for local economic growth and will prioritise those areas that have the greatest potential to have knock-on effects.

KPA 5: Strategic Partnerships

To foster and strengthen strategic partnerships to make meaningful advances in the areas of health, safety and security, education and training, and poverty alleviation. This goal will facilitate the different role players in the municipal area working together around a common agenda to improve the lives of our people in spite of the resource constraints being faced.

Table 24 Basic Services as prioritised in the IDP and Budget

Issues highlighted	2011/12 MTREF	
	Level of Prioritisation Capex over MTREF	Level of Prioritisation Opex over MTREF
Basic Services	% in Capex	% in Opex
Electricity	2.1%	39.3%
Sanitation	19.4%	5.3%
Refuse removal	2.4%	6.0%
Water	34.0%	5.7%
Roads & Transport	27.3%	4.9%

Source: 2011/12 Draft Budget: Tables A2 & A5

The above table indicates that basic services are prioritised in the budget and IDP of the municipality. Water receives the highest priority in the capital budget whilst electricity receives the highest priority in the operating budget.

The capital budget makes provision for investments in the following infrastructure asset classes over the 2011/12 MTREF¹³:

- Water reticulation: R42.793 million;
- Roads, pavement and bridges: R27.221 million;
- Sanitation reticulation: R18.723 million;
- Infrastructure-Transportation: R7.172 million; and
- Recreational facilities: R3.097 million.

The operating budget has prioritised the delivery of free basic services at a cost of R51.697 million to 3 465 indigent households for the following services over the 2011/12 MTREF¹⁴:

- Water (6 kl free): R10.874 million;
- Sanitation (free minimum): R17.266 million;
- Electricity (50 kWh) R5.141 million; and
- Refuse (once a week): R18.417 million.

Key Findings

The Municipality has achieved excellent record with regard to basic service delivery and service delivery and infrastructure are the key components of the tabled budget. This demonstrates a strong alignment between the budget and the IDP.

The Municipality has prioritised investment in basic service provision, infrastructure and job creation over the 2011/12 MTREF budget. This demonstrates that the Municipality is committed to change the lives of its people with regard to basic service delivery.

The Midyear report indicates that the Municipality met 78 per cent (28 KPIs of 36) which is an indication that the Witzenberg Municipality is committed towards service delivery in the community.

¹³ 2011/12 Draft Budget, Schedule SA34a

¹⁴ 2011/12 Draft Budget, Schedule A10

The Alignment of the Budget to the IDP Priorities

Table 25 Responsiveness and Credibility Alignment

Responsiveness and Credibility Alignment of the 2011/12 Municipal Budget			
Responsiveness Priorities - IDP Priorities	Budget Allocation R'000	Credibility Priorities - MTREF Allocations	Budget Allocation R'000
Capital budget		Capital budget	
Financial Viability	2,159	Governance and administration	2,517
Sustainable Human Settlements	61,826	Community and Public Safety	5,191
Good Governance	430	Economic and environmental services	15,789
LED	134	Trading services	41,062
Strategic Partnerships	10		
	64,559		64,559
Operating budget		Operating budget	
Financial Viability	28,724	Governance and administration	60,326
Sustainable Human Settlements	204,206	Community and Public Safety	40,810
Good Governance	37,343	Economic and environmental services	21,683
LED	9,400	Trading services	163,872
Strategic Partnerships	7,568		550
	287,241		287,241

Source: 2011/12 Draft Budget, Table A3 & A5; SA5 & SA6

The table above reflects the alignment of the Witzenberg's IDP priorities as well as how the MTREF allocations have been prioritised per vote for both the capital and operating budget. The budget is responsive to the sustainable human settlements objective which amounts to R61.83 million in relation to the total capital budget. On the operating side, the thrust of the budget follows the same trend with human settlements taking priority at R204.21 million in terms of the 2011/12 IDP objective.

On analysing the capital expenditure by vote, the capital budget is focused on economic and environmental services where the allocation amounts to R15.79 million. On reviewing the different units within this vote, it appears that there is no alignment to the IDP priority in terms of responsiveness which includes human settlements. On the operating budget in terms of the MTREF allocations, trading services accounts for the largest share of the budget amounting to R163.87 million which includes expenditure related to service delivery. In terms of its alignment to the IDP priority of housing, there is alignment as the proposed spending for human settlements includes expenditure related to trading services which include amongst others, electricity, waste management and waste water management.

Sustainable Human Settlements Includes the provision of basic services to all people in the Witzenberg municipality.

CONCLUSION: SUMMARY OF FINDINGS

The Witzenberg Municipality has presented a budget that is responsive to the priorities as indicated in its IDP. The Municipality has prioritised sustainable human settlements as its key objective and has allocated its budget accordingly. There is however a slight mis-alignment of allocations when the capital MTREF budget is compared to the capital budget in relation to the IDP priority in terms of responsiveness.

In terms of credibility, the operating budget appears realistic given the proposed allocations over the MTREF. In respect of the capital budget, there is some concern regarding the 2011/12 MTREF allocation where the Municipality intends to undertake a number of capital projects in the year which has not been phased in over the balance of the MTREF as well as the underspending recorded for the 2009/10 financial year. The tariff charges proposed by the Municipality in terms of electricity and water appears to have been compiled well and within the prescribed guidelines by National Treasury and reflects a detailed and comprehensive set of rates and tariff charges. It has been noted that the tariff charges of property rates and refuse removal is higher than the recommended tariff although the Municipality has provided justification for the 2011/12 increases.

A concern has been noted is in respect of the debtors balance which had grown consistently over the past year, as well as the debt in the +90 days category where the debtors' collection days are not within the desirable levels. Furthermore, the Municipality still loses a significant amount of revenue in relation to water losses and is advised to monitor it closely and implement measures for corrective action.

The Municipality currently appears to be over geared in terms of capital charges on their loan and would not be able to raise any new loans given the burden of the repayment on the existing loan where repayment will be completed in 2017. In terms of the Municipality's credit risk assessment, their risk was classified as medium to high. This is due to the Municipality not reflecting any repayment of their loan on the cash flow actual for 2010/11 financial year. Furthermore, the mid- year analysis of the cash flow indicates a negative amount recorded for other cash flow payments which understates the total cash payments. This effectively has an unfavourable effect on the overall cash flow position of the Municipality for the 2010/11 financial year.