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Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR MUN NO. 8/2021

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THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

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THE HEAD OF DEPARTMENT: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

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

2021/22 MTREF BUDGET PROCESS

1. PURPOSE AND STRUCTURE

The purpose of this circular is as follows:

- **Part 1 - Budget and Policy Overview:** To provide an updated fiscal and economic context as well as guidance on an approach to budgeting in the finalisation of the 2021/22 Medium Term Revenue and Expenditure Framework MTREF budgets.
- **Part 2 – Technical Matters:** To give guidance to municipalities in terms of the approval and submission of the 2021/22 MTREF budgets and associated documents; and lastly, to outline expectations in terms of municipal performance reporting requirements.

PART 1: BUDGET AND POLICY OVERVIEW

2. ECONOMIC AND FISCAL CONTEXT

- Global growth prospects have improved due to the success of widespread COVID-19 vaccination campaigns that bolstered international business and consumer confidence. Improved economic performance has however resulted in a gradual increase in inflation which will likely trigger an interest rate response across advanced and emerging markets. Global growth will remain volatile for the foreseeable future.
- International trade has regained significant momentum in the aftermath of the supply chain disruptions of 2020 which has directly contributed to improved South African sectoral performance. This has prompted the South African Reserve Bank (SARB) to adjust its national growth forecast for the first quarter of 2021 upwards to 2.7 per cent, much higher than the 0.2 per cent envisaged at the tabling of the National Budget in March 2021. This upswing has also been supported by healthy consumer spending which continues to increase amidst favourable borrowing conditions.
- A further positive development that has contributed towards the improved national economic and fiscal outlook include a higher than anticipated tax revenue in the last quarter of 2020 which has reduced the dependency on government bond yields. Although this situation has improved the overall debt position and lowered the national budget deficit, debt service costs remain an obstinate concern. Leading credit rating agencies are however giving South Africa the benefit of the doubt by keeping their sovereign rating and outlook intact during a recent review process (May 2021). The rating affirmation has mostly been informed by improved economic performance, public financial management as well as early gains made through the Economic Restructuring and Recovery Plan (ERRP).
- These positive developments aside, future growth prospects remain mooted and in line with the initial March 2021 estimates i.e. GDP growth is envisaged to grow by a moderate 2.3 per cent in 2022 and 2.4 per cent in 2023, according to the SARB. Factors that will further constrain growth includes, but are not limited to, low investor confidence in the medium to long-term, the growing public sector wage bill, policy uncertainty and pace of structural reforms, electricity supply challenges as well as rising poverty, inequality and unemployment. Although South Africa is currently in the second phase of the vaccination roll-out, the general slow pace makes a third COVID-19 wave almost inevitable which will have dire consequences for the economic and social well-being of the most vulnerable members of society.
- In May 2021, the SARB's Monetary Policy Committee (MPC) unanimously decided to keep the repo rate unchanged at 3.5 per cent per annum. The SARB did however indicate that the implied policy

rate path of the Quarterly Projection Model (QPM) indicates an interest rate increase of 25 basis points in each of the second and fourth quarters of 2021. Municipalities must take note of this potential increase as it will impact on the ability to borrow.

- Consumer confidence and spending continues to improve amidst favourable inflation¹ and interest rates. Cognisance should be taken of the fact that although CPI remains relatively low, the general cost of living continues to outpace the increase in disposable household income. The affordability of trading services will remain a challenge for many households in poorer communities. Municipalities will have to carry this burden as more households are classified as indigent and therefore qualify for a free basket of basic services.
- The ability of households to afford trading services directly contribute towards the financial sustainability of the local sphere of government. As collection rates dwindle and national and provincial transfers are envisaged to reduce over time, municipalities will need to explore alternative revenue streams outside of the conventional tariff model.
- COVID-19 has to a certain extent detracted from the general discontent regarding the pace of basic service delivery provision across the country. With the 2021 Local Government Elections looming, local government should brace itself for a potential increase in service delivery protests.

3. **APPROACH TO BUDGETING**

The 2021/22 draft annual municipal budgets have been prepared with a post-Covid era in mind and envisaged strategies that will strive towards economic recovery over the medium term. Additionally, sustainability and resilience of local government have been at the forefront of all discussions and municipalities are faced with dealing with the impact that the pandemic has had on municipal revenue. The recent Strategic Integrated Municipal Engagements: Local Government Medium-Term Expenditure Committee (SIME: LG MTEC) held from 23 April – 26 May 2021 therefore served as a useful platform to discuss the prolonged impact of COVID-19 on budgeting and planning as well as potential strategies for the recovery in the finalisation of the 2021/22 budgets.

The 2021/22 Western Cape Budget and accompanying three-year expenditure framework positions the Province well to build towards a post-COVID-19 recovery. Total provincial spending of R72.349 billion is projected in 2021/22, of which R27.392 billion goes to the Department of Health and R24.460 billion to the Department of Education. These allocations emphasise the WCG's commitment towards healthy and prosperous living environments for all citizens. Resources are prioritised towards a comprehensive COVID-19 programme, the Western Cape Recovery Plan, immediate fiscal risks and toward ensuring ongoing fiscal sustainability.

The 2021 MTEF Budget sets aside approximately R2 billion for a comprehensive COVID-19 response, including an amount of R231.6 million for operational costs relating to the vaccination programme, while making additional resources available for emergency food relief and short-term employment initiatives.

¹ Consumer price inflation has remained subdued throughout the lockdown but increased sharply from 3.2 per cent in March 2021 to 4.4 per cent in April 2021, mostly as a result of food and transport-related price increases. Inflation expectations remaining stable, despite inflation risk increasing.

Municipalities were advised during the 2021 SIME process to consider the following when finalising their 2021/22 MTREF budgets:

- a) Maintain active revenue management and credit control, due to the direct correlation with long-term financial sustainability and viability. Municipalities are advised to protect revenue streams at all costs as the impact of the pandemic has affected revenue levels negatively and depleted cash reserves.
- b) Conservative budget assumptions, especially considering the constrained economic environment and rising unemployment levels.
- c) Continue with the implementation of active and robust cost containment measures. These include:
 - practical recommendations contained in the Municipal Cost Containment Regulations (2019);
 - savings in terms of reduced spending on non-essential items;
 - containing personnel expenditure, including avoiding making non-essential appointments;
 - identifying cost of employment savings within the current recruitment process;
 - savings on entertainment allowances, catering costs and venue hire costs; and
 - cash management, in particular, active, daily management of liquidity and cash coverage to ensure a sustained ability to meet all financial commitments.
- d) Ongoing negotiations in the South African Local Government Bargaining Council mean that the final impact on compensation costs is uncertain. Municipalities will have to use their 2021/22 adjustment budgets to reflect the final wage agreement. In the meantime, Municipalities should balance affordability considerations and the employer representative's negotiating position in finalizing their 2021/22 MTREF budget.
- e) Trends and developments in billing, payment and debt collection levels. The negative impact that the pandemic has had on debt collection ratios has been evident across all municipalities. Municipality's must take cognizance of all trends and developments when estimating billing, payment and debt collection levels.
- f) The reduction of Grants and transfers received by National and Provincial Governments given the reprioritisation of funds.
- g) Operating and capital expenditure patterns, including the need to prioritise spending towards core municipal functional mandates;
- h) The provision of free basic services and indigent support and the likelihood that this will increase due to the impact of the Covid-19 pandemic on job losses and household income
- i) Maintaining an appropriate mix of capital funding requirements i.e. borrowing, internally generated funds and capital transfers.
- j) The balance between the affordability and cost reflectiveness of tariffs as well the impact of the approval by the National Energy Regulator of South Africa (NERSA) of an 14.59% increase in bulk electricity tariffs.
- k) Forging strategic partnerships by considering potential shared services models to reduce costs and improve efficiencies.

- l) It should be noted that the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) compels all municipalities to settle their short-term debt by 30 June 2022.

Unfunded Budgets:

- a) Municipalities are required to have credibly funded budgets in terms of Section 18 of the MFMA. National Treasury has consistently emphasised the importance of tabling and adopting a funded budget in MFMA Circulars No. 98, No. 99, No.107 and No.108. Where a municipality has been notified through the SIME process that Provincial Treasury has concluded the draft budget to be unfunded, a municipality will be required to correct the budget to ensure that a funded budget (in terms of Section 18 of the MFMA) is adopted and implemented.
- b) National Treasury requires that if a funded budget is unachievable, municipalities must, together with provincial treasury develop, table and adopt a credible budget funding plan (BFP) in council on how and by when the budget will improve from an unfunded to a funded position. This plan must be tabled in and adopted by Council with the 2021/22 MTREF budget and submitted to the national and provincial treasuries with the adopted budget in terms of section 24 (3) of the MFMA. Failure to approve a credible plan will result in the invoking of section 216(2) of the Constitution to withhold transfers to the Municipality.
- c) The BFP must demonstrate which measures will be implemented to achieve a gradual improvement of operating surpluses that will be used to repayment arrear obligations. The following items should be included in the BFP:
- Positive cash flow balances with a focus on revenue from trading services;
 - Implementation of cost containment measures and a reduction of expenditure;
 - Realistic debtors' collection rate with incremental improvement;
 - Creditors payment rate that ensures that all fixed obligations are met; and
 - Ring-fencing of conditional grants and ensuring that funds are cash-backed.

PART 2: TECHNICAL MATTERS

4. APPROVAL OF THE ANNUAL BUDGETS, ASSOCIATED DOCUMENTS, IDP AND SDF

- The annual budget and the IDP process is in its final stage as municipalities have to consider the approval of the annual budgets at least 30 days (i.e. by 31 May 2021) to enable the adoption thereof before the start of the budget year in terms of section 24(1) of the MFMA.
- In terms of section 23 of the MFMA, following the tabling of the annual budget, municipalities are required to consult the local community, National and Provincial, any national and provincial organs of state and other municipalities affected by the budget.
- Section 23 of the MFMA requires the municipal council to consider the views of the stakeholders referred to in above paragraph, following which council must give the Mayor an opportunity to respond to the submission and, if necessary, revise the budget and table amendments for consideration by the council.
- Section 21 of the MFMA requires that it must be ensured that the IDP (and any subsequent amendments to the IDP) and the budget (including and budget-related policies) are mutually consistent and credible.

- Section 24(2) of the MFMA further states that an annual budget –
 - must be approved before the start of the budget year;
 - is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and
 - must be approved together with the adoption of resolutions (refer to Regulation 17(2) of the Municipal Budget and Performance Regulation, 2009 (MBRR)), as well as Regulation 4 of Schedule A of the MBRR:
 - imposing any municipal tax for the budget year;
 - setting any tariffs for the budget year;
 - approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - approving any changes to the municipality's IDP; and
 - approving any changes to the municipality's budget-related policies.
- It is important to note that in terms of section 160(2) of the Constitution, the passing of by-laws, the approval of budgets, the imposition of rates and other taxes, levies and duties, and raising of loans may not be delegated by a municipal council. Furthermore, in terms of section 160(3)(b) of the Constitution, the afore-mentioned matters are determined by a decision taken by a municipal council with a supporting vote of the majority of its members.
- Section 34 of the Local Government: Municipal Systems Act, Act No. 32 of 2000 (MSA) states that a municipal council must review its IDP annually in accordance with an assessment of its performance measures in terms of section 41 and to the extent that changing circumstances so demand, and may amend its IDP in accordance with the amendment process prescribed by Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations, 2001.
- In terms of section 32 of the MSA, the municipal manager of a municipality must submit a copy of the IDP as adopted by the council of the municipality, and any subsequent amendment to IDP adopted by the council, to the MEC for local government in the province within 10 days of the adoption. The copy of the IDP or amended IDP to be submitted to the MEC must be accompanied by - (i) a summary of the process referred to in section 29 (1), (ii) a statement that the process has been complied with, together with any explanations that may be necessary to amplify the statement, and (iii) in the case of a district and a local municipality, a copy of the framework adopted in terms of section 27. Section 32 further states that if there are shortcomings with an adopted IDP or adopted amended IDP, the MEC for local government may request for adjustments to be made to address the shortcomings.
- In terms of section 26 of the MSA, a municipal Spatial Development Framework (SDF) is a core component of an IDP and in terms of section 20 of the Spatial Planning and Land Use Management Act, 2013 (Act No. 16 of 2013) (SPLUMA) must be prepared and adopted as part of the IDP. An SDF can only be adopted as part of the adoption of the IDP and an amended SDF can only be adopted as part of the adoption of an amended IDP.
- In terms of section 14 of the Western Cape Land Use Planning Act, 2014 (Act No. 3 of 2014) (LUPA), the municipal manager must, within 10 days of the adoption by council of the SDF and adoption by council of any subsequent amendments to the SDF, submit the following to the MEC for development planning – (i) a written notice of the decision to adopt or amend the SDF, together with the reasons for the decision, (ii) the adopted or amended SDF, and (iii) a report setting out the response of the municipality to the comments submitted in terms of section 12(4) or 13(2). If only a review of the SDF

was done (i.e. no amendments made), then the municipality is not required to, and must not, submit anything to the MEC for development planning, but should submit the SDF review information adopted by council to Provincial Treasury and the Department of Environmental Affairs and Development Planning.

- In terms of section 22 of Spatial Planning and Land Use Management Act, 2013 (Act No. 16 of 2013) (SPLUMA) the Premier must take steps to address non-alignment between Spatial Development Frameworks and the MEC for development planning may also in terms of section 139(4) of the Constitution intervene by taking measures to address a municipality's failure in terms of its SDF.

5. **FAILURE TO APPROVE BUDGET BEFORE THE START OF BUDGET YEAR**

- In the event that an annual budget is not approved at the first meeting where the annual budget is considered for approval as per section 24 of the MFMA, section 25 of the MFMA applies as follows: *(1) If the municipality failed to approve an annual budget, including revenue-raising measures necessary to give effect to the budget, the council must reconsider the budget and again vote on the budget, or an amended version thereof within seven (7) days of the council meeting that failed to approve the budget. (2) The process provided for in subsection (1) must be repeated until a budget, including revenue-raising measures necessary to give effect to the budget, is approved. (3) If a municipality has not approved an annual budget, including revenue-raising measures necessary to give effect to the budget, by the first day (1 July) of the budget year, the Mayor must immediately comply with section 55 of the MFMA.*
- It is important to note that the process outlined in section 25(2) does not extend beyond 30 June each year. Upon failing to approve the budget by the first day (**i.e. 1 July 2021**) of the applicable budget year, the Mayor must, in terms of section 55, of the MFMA immediately report the matter to the MEC for local government in that province and may recommend to the MEC appropriate provincial interventions in terms of section 139 of the Constitution.
- In terms of section 26(1) of the MFMA, if a Municipality failed to adopt an annual budget by the start of the applicable financial year (i.e. 1 July), the provincial executive, **must** intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget (or the revenue-raising measures) are approved. Intervening actions may include dissolving the council, appointing an administrator until a newly elected council has been declared elected, and/or approving a temporary budget to ensure the continued functioning of the municipality.

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

In terms of section 69(3) of the MFMA, the accounting officer must by no later than 14 days after the approval of an annual budget submit to the Mayor – a draft SDBIP for the budget year; and drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Local Government: Municipal Systems Act, Act No. 32 of 2000 (MSA), or the municipal manager and all senior managers.

- In terms of section 53(1)(c)(ii) of the MFMA, the Mayor of a municipality must approve the municipality's SDBIP within 28 days after the approval of the budget.
- Subsequently, in terms of regulation 20(2)(b) of the MBRR, the accounting officer must submit the approved SDBIP to the Provincial Treasury and National Treasury within ten working days after approval of the SDBIP by the Mayor.
- Section 53(3) of the MFMA further states that the Mayor must ensure the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each

quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP.

Insofar performance agreements are concerned, the MFMA states as follows:

- Section 53(3)(b): The Mayor must ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's SDBIP. Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.
- Provincial Treasury will assess the approved SDBIPs as part of the final budget assessment process. The main purpose of the assessment is to determine the extent to which the SDBIP conforms to the legislative prescripts of the MFMA, MBRR and associated guiding MFMA circulars. The SDBIP is furthermore assessed in terms of the usefulness, reliability and relevance of key performance indicators as well as its alignment with performance information contained in the IDP and budget. Any municipality that requires assistance with the development of the SDBIP prior to approval should reach out to Provincial Treasury. Municipalities are further advised to consult PT's recommendations on previous SDBIP's as well as the Auditor-General's findings relating to pre-determined objectives.

7. **IN-YEAR REPORTING**

Financial Reporting:

- Data-integrity – Synchronization and alignment of information reported across the municipal accountability cycle need to be strengthened. This would require mSCOA data-strings are timeously uploaded and segment errors attended once identified.
- Balancing the timeliness of reporting against the reliability and integrity of reported information that appropriately incorporates managements best judgments and estimates are critical.
- Municipalities are therefore required to appropriately assess going concern and disclosures of substantial doubt/ material uncertainty when it exists.
- Amidst a fiscally constraint environment, reporting on cost containment measures regulated by National Treasury are of paramount importance. Non-compliance with the Municipal Cost Containment Regulations and policies is discouraged and could lead to irregular expenditure
- Provincial Treasury has a legal responsibility to at all times advocate for fiscal discipline and financial prudence, the need for which cannot be over-stated in the current fiscal and socio-economic environment. In summary the financial in-year reporting requirements are:
 - Weekly COVID-19 Expenditure Reporting to Provincial and National Treasury: every Friday @ 12h00. (Guidance on COVID-19 Expenditure provided in mSCOA Circular 9.)
 - Monthly Budget Statement – mSCOA Data-strings (within 10 working days after the end of each month)
 - Quarterly Cost Containment Report – Should be included as part of the Section 52 (d) report to Council by the Executive Mayor. It is advised that Municipalities report expenditure against the year-to-date budget to ensure a more accurate reflection of the savings realised.

8. SUBMISSION OF THE ANNUAL BUDGETS, ASSOCIATED DOCUMENTS, IDP AND SDF

- Section 24 (3) of the MFMA, read together with regulations 20(1), requires that the approved budget must be submitted to both National Treasury and the Provincial Treasury within **ten working days** after approval of the annual budget (i.e. if the council approves the annual budget on **31 May 2021**, the approved budget must be submitted by **Monday, 14 June 2021**).
- Section 32 of the MSA requires that the municipal manager of a municipality submit a copy of the IDP as adopted by the council of the municipality, and any subsequent amendment to IDP adopted by the council, to the MEC for local government in the province within ten days of the adoption.
- Furthermore, as per MFMA Circular 107, municipal managers are required to submit:
 - The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
 - The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA24 and any other information not contained in the financial data string) in the A1 in the prescribed mSCOA data string in the format published with Version 6.5 of the A1 schedule;
 - The final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
 - The final IDP;
 - The council resolution for the adopted budget;
 - Signed Quality Certificate as prescribed in the MBRR for the adopted budget;
 - D Schedules specific for the entities; and
 - A budget locking certificate immediately at the start of the new municipal financial year on 1 July.
 - See Appendix A for list of documents required for submission.

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

- Municipalities are to submit the **electronic copies** of the 2021/22 approved budgets, supporting budget documentation, IDPs, SDFs and approved SDBIPs to Provincial and National Treasury and the Department of Local Government as follows:
 - National Treasury budget related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>. Documents should be in PDF format. Each document type should be identified and uploaded separately.
 - Provincial Treasury electronic documents should be submitted to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be submitted via One Drive. Instructions for uploading the budget related documents are provided in Appendix B.

Department of Local Government IDP related electronic documents should be submitted to:

Bernice.Labuschagne@westerncape.gov.za and

DLG.IntegratedDevelopmentPlanning@westerncape.gov.za ;

or if too large (exceeds 3 MB) must be submitted via the lift server function (<http://lift.pgwc.gov.za/>) or OneDrive. Instructions for uploading the IDP related documents are provided in **Appendix B**.

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

9. KEY DATES OF THE BUDGETING AND REPORTING PROCESS

Item	Date
Tabling and Adoption of Annual Budget	31 May 2021
Submission of Annual Budget, IDP to NT and PT	10 working days after adoption latest 14 June 2021

10. OTHER IMPORTANT MATTERS

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

11. CONCLUSION AND WAY FORWARD

Municipalities are encouraged to ensure timely compliance with the provisions of the MFMA, MSA, MBBR, SPLUMA and LUPA as stated above.

However, if you are unable to comply with any of the responsibilities relating to the approval of the 2021/22 annual budget and associated documents, IDP and SDBIP as set out in this Circular, you have to report such inability, together with the reasons, to the Mayor and the Provincial Treasury as stipulated in terms of section 74(2) of the MFMA. Simultaneously, the Mayor must upon, becoming aware of any impending non-compliance of any provision of the MFMA or any other legislation pertaining to the approval of the annual budget inform the MEC for Finance, in writing, of such non-compliance as required in terms of section 27(1) of the MFMA.

Provincial Treasury will review the final approved budgets and associated documents to ensure that the comments of WCG provided as part of the assessment on the tabled budget, have been considered, and was tabled in council by the mayor as required by the MFMA.

The WCG wishes you well with the finalisation and approval of your annual budget, IDP, SDBIP and associated documents.



MR M BOOYSEN
pp HEAD OFFICIAL: PROVINCIAL TREASURY
DATE: 26 May 2021

SUBMISSION CHECKLIST FOR THE 2021/22 FINAL BUDGET, INTEGRATED DEVELOPMENT PLAN AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below) are in **version 6.5** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

Budget Documentation	Yes	No	N/A
Council Resolution in terms of the Final Budget			
The Budget Documentation as set out in the MBRR. The Budget Document must include the main A1 Schedule Tables (A1-A10)			
The non-financial supporting tables A10, SA9, SA11, SA12, SA13, SA24 and any information not contained in the financial data string in <u>the A1 in the prescribed mSCOA data string in the format published with Version 6.5 of the A1 schedule</u>			
Service Delivery and Budget Implementation Plan			
Procurement Plan			
Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
The draft memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with section 21(b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the <i>Spatial Development Framework</i>			

MUNICIPAL REPRESENTATIVE:

Designation: _____

Name: _____

Signature: _____

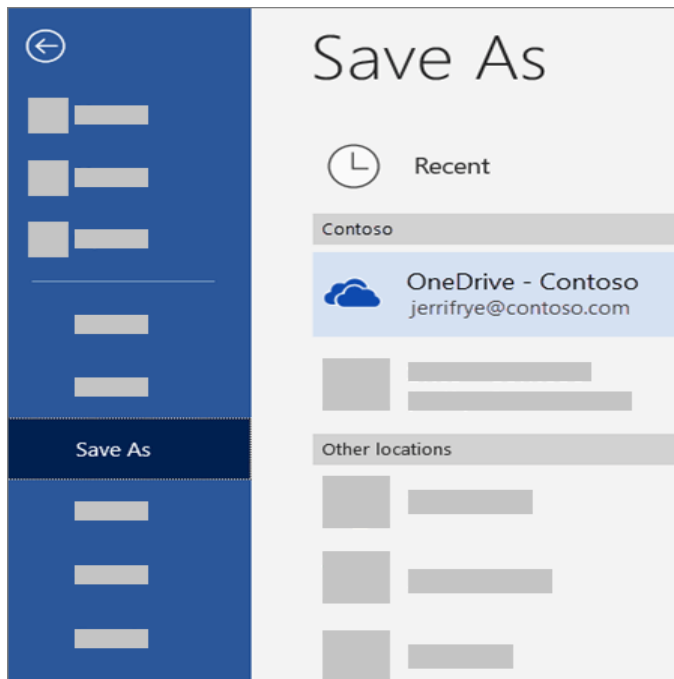
Date: _____

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **How to upload documents to One drive:**

You can use this option if you have OneDrive linked to your Microsoft Office or Office 365

1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2021 Budget Documents) and place all the budget related documents within it.



2. In order to share the link to that folder Go into OneDrive
3. Select the file that you want to share and right click on it
4. Choose "share"
5. Ensure that sharing is defaulted to "Anyone with the link can edit"
6. Enter the MFMA email address: MFMA.MFMA@westerncape.gov.za and email addresses of anyone else that you want to share the link with.
7. Click the Share Button

File names in following sequence for budget related documents to be submitted to MFMA:

- Demarcation code
- "ccyy" century and year (eg.2021)
- Name of document submitted (e.g. Final Budget, Final IDP, Final SDBIP etc.)

E.g.: DC01 2021 Final IDP

E.g.: DC01 2021 MTREF Main Budget

E.g.: DC01 2021 Final SDBIP