

C36/05/2021

FINANCES: ANNUAL BUDGET 2021/2022 FINANCIAL YEAR

5/1/14 (A)

RESOLVED BY COUNCIL

1. **THAT** the draft annual budget for the 2021/2022 MTREF for the different votes be approved as set out by the following tables attached as **ANNEXURE B**:
 - 1.1 Table A1 : Budget summary
 - 1.2 Table A2 : Budgeted financial performance
 - 1.3 Table A3 : Budget financial performance (municipal vote)
 - 1.4 Table A4 : Budget financial performance by revenue source and expenditure type
 - 1.5 Table A5 : Budgeted capital expenditure by vote
 - 1.6 Table A6 : Budgeted financial position
 - 1.7 Table A7 : Budgeted cash flows
 - 1.8 Table A8 : Cash backed reserves / accumulate surplus reconciliation
 - 1.9 Table A9 : Asset management
 - 1.10 Table A10 : Consolidated basic service delivery measurement
2. **THAT** in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000, interest be recovered on amounts outstanding for periods longer than thirty (30) days on all debtor accounts at a rate equal to the prime bank overdraft rate from the bank as applicable to the bank account of the Council from time to time.
3. **THAT**, in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000 and Section 24 of the Local Government Municipal Property Rates Act (MPRA), 6 of 2004, approves and adopts with effect from 1 July 2021 that property tax be levied on the market value of all rateable properties subject to the allowed rebates, exemptions and reductions as follows:

3. 1	Category	Rate Applicable			
3.1.1	Residential	0,0111	cent	in	the
			Rand		
3.1.2	Residential : vacant, including	0,0167	cent	in	the

3.1.3	government owned Illegal usage	0,0333	Rand cent Rand	in	the
3.1.4	Business and commercial	0,0333	cent Rand	in	the
3.1.5	Business and commercial land owned by government	0,0138	cent Rand	in	the
3.1.6	Industrial	0,0254	cent Rand	in	the
3.1.7	Farms including agricultural small holdings not used for business commercial / industrial purposes	0,0017	cent Rand	in	the
3.1.8	Farms including agricultural small holdings used for eco-tourism / trading in or hunting of game	0,0017	cent Rand	in	the
3.1.9	Farms including agricultural small holdings used for business commercial / industrial purposes	0,0333	cent Rand	in	the
3.1.10	Mining	0,0278	cent Rand	in	the
3.1.11	Public benefits organisations	0,0027	cent Rand	in	the
3.1.12	Schools including government owned / school hostels	0,0138	cent Rand	in	the
3.1.13	Multiple used premises according to major use:				
	Residential	0,0111	cent Rand	in	the
	Commercial	0,0333	cent Rand	in	the
	Industrial	0,0254	cent Rand	in	the
	Mining	0,0278	cent Rand	in	the
3.1.14	Privately owned towns	0,0027	cent Rand	in	the
3.1.15	Privately owned roads / parks / sports grounds	0,0111	cent Rand	in	the
3.1.16	Pensioners rebate who qualify (residential only)				
	i) 100% rebate category	0,0000	cent Rand	in	the
	ii) 70% rebate category	0,0033	cent Rand	in	the
	iii) 50% rebate category	0,0056	cent Rand	in	the

3.1.17	That owners of residential properties that are 80 years and older automatically receive a 100% rebate, provided that their current account is up to date.	0,0000	cent in the Rand
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3.2.1 **That** for all indigent households enlisted under the Council's indigent support and free basic services scheme property rates be fully discounted and the expenditure be recovered from the proportional equitable share payment to the Council by the South African National Treasury.

3.2.2 The following rebates be allowed on properties owned by pensioners, disability grantees and/or medically boarded based on their monthly income and which are categorized as residential subject to the conditions as stipulated in the property rates policy:

Qualifying applicants:

R 0	to R 3 780,00	100% rebate on applicable tariff
R 3 780,01	to R 7 560,00	70% rebate on applicable tariff
R 7 560,01	to R11 340,00	50% rebate on applicable tariff
R11 134,01	to R15 1200,00	20% rebate on applicable tariff

That owners of residential properties that are 80 years and older automatically receive a 100% rebate, provided that their current account is up to date.

3.2.3 **That** a developers rebate of 0,0094 cent in the rand be allowed for all property where a single property becomes divided (through subdivision or township establishment) into ten (10) or more full title units and all services, inclusive of water, sewerage, electricity and roads are installed by the developer at his own cost for a period of two (2) years from the date of registration of the subdivision or the proclamation of the township or for a shorter period until the newly created units are sold off or improved before expiry of the two (2) years period.

3.2.4 **That** the following rebates may be allowed for business property developments subject to the conditions as stipulated in the property rates policy.

For properties with a municipal valuation between R2-million to R5-million:
in the first year a rebate of 100%

in the second year a rebate of 75%
in the third year a rebate of 50%; and
in the fourth year the full property tax will be payable

For properties with a municipal valuation that exceeds R5-million:

in the first year a rebate of 100%
in the second year a rebate of 100%
in the third year a rebate of 50%; and
in the fourth year the full property tax will be payable
should the municipal valuation exceeds an amount of R20-million the property rates be phased in as follows:

3.2.5 **That** a rebate of 0,0038 cent in the Rand be allowed for special industry.

3.3 A phasing-in discount granted in terms of Section 21 of MPRA, Act 6 of 2004

3.3.1 **That** property rates on all newly rated property that had not previously been assessed and rated according to any valuation roll or supplementary valuation roll that applied to any area of the municipality in terms of previous legislation be phased in as follows:

- in the first financial year a rebate of 75%;
- in the second financial year a rebate of 50% of the rate;
- in the third financial year a rebate of 25% of the rate; and
- in the fourth financial year the full property tax will be payable without any rebate.

3.4 Exemptions from payment of a rate levied

3.4.1 **That** in terms of Section 15(1)(a) of the MPRA, Act 6 of 2004 the following categories be exempted from payment of a rate levied on their property:

3.4.1.1 rateable property registered in the name of a welfare organization registered in terms of the National Welfare Act, Act 100 of 1978.

3.4.1.2 rateable property owned by public benefits organizations and used for any specific public benefit activity as listed in item 1,2 and 4 of part 1 of the ninth schedule to the Income Tax Act.

3.4.1.3 museums, art galleries, libraries and botanical gardens which are registered in the names of private persons and which are open to public, whether admission is charged or not as listed in Section 6(a) and (b) of the ninth schedule to the Income Tax Act.

3.4.1.4 national monuments including ancillary business activities at national

monuments as listed in Section 6(a) and (b) of the ninth schedule to the Income Tax Act.

- 3.4.1.5 rateable property registered in the name of a trustee or trustees or any organization which is being maintained for the welfare of war veterans as defined in Section 1 of the Social Aid Act (House of Assembly), Act 37 of 1989 and their families.
- 3.4.1.6 sport grounds used for the purposes of amateur sport and any social activities which are connected with such sport.
- 3.4.1.7 rateable property registered in the name of the Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any organization which is in the opinion of the municipality similar or any rateable property let by the municipality to any such organization.
- 3.4.1.8 rateable property registered in the name of a declared institution in terms of Cultural Institutions Act, Act 119 of 1998 as amended, promoting the cultural aims as defined in section 6(a) and (b) of the ninth schedule of the Income Tax Act.
- 3.4.1.9 properties as specified by section 17(1) of the act.
 - a structure constructed solely for the purpose of rendering the property suitable for the erection of any immovable structure thereon; and
 - buildings, structures and equipment or machinery referred to in section 46(3) of the act.
- 3.4.1.10 on mineral rights within the meaning of paragraph (b) under “*property*” as per Section 1 of MPRA, Act 6 of 2004.
- 3.4.1.11 on a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten (10) years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.
- 3.4.1.12 on the first R30 000,00 of the market value of the property assigned in the valuation roll of a municipality to a category determined by the municipality:
 - (i) for residential purposes including second dwellings and duets not subject to a sectional title scheme; or
 - (ii) for properties used for multiple purposes, provided one or more components of the property and which forms the

major part of the property, are used for residential purposes.

3.4.1.13 on a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

3.4.1.14 an additional rebate of R40 000,00 on the market value of residential properties with a market value less than R300 000,00.

3.4.1.15 on the first 30% of the market value of public service infrastructure.

3.4.1.16 on those parts of a special nature reserve, national park or national reserve with meaning of protected areas act, or a national botanical garden within the meaning of National Management Biodiversity Act, 2004 which are not developed or used for commercial business, or residential agricultural purposes.

3.5 **That** all property rates as per paragraphs 3.1.1 to 3.1.16 above be subjected to value added tax at a zero rate.

4. **THAT** the fees for drainage and sewerage as published under Notice 2/1985 in the provincial gazette on 31 July 1985, as amended and in terms of the stipulations of Section 75A of the Local Government Municipal Systems Act, 32 of 2000, be approved and adopted with effect from 1 July 2021 as follows:

4.1 **That** the departmental levy on sewerage be determined at R4,94 per kilolitre of measured sewerage water effluent.

4.2 **That** all levies for drainage and sewerage as per paragraph 4.3 below be subjected to value added tax at full rate.

4.3 To have the present tariffs replaced by the following structure:

4.3.1 Monthly levy for developed residential erven

(a) with a total area of up to 995m² R123,13

(b) with a total area exceeding 995m²
up to 1500m² R272,48

(c) with a total area exceeding 1500m² R361,04

4.3.2 Monthly levy on flats

Per residential unit R181,42
2nd dwelling (single property) R125,62

- 4.3.3 Monthly levy on all church erven R361,16
- 4.3.4 Business and Industries
R10,26 per kilolitre metered pure water consumption per month
- 4.3.5 All undeveloped erven in private possession with access to the reticulation

An availability levy of R73,01 per erf per month
- 4.3.6 Agricultural societies and sport clubs not accommodated at the central sports grounds

R8,76 per kilolitre of metered purified water consumption per month
- 4.3.7 Military basis, road camps and other similar properties

R10,26 per kilolitre of metered purified water consumption per month
- 4.3.8 Industries and businesses where a great extent of the water consumption as determined by Council is taken up in the final product per kilolitre of the metered purified water consumption per month:
- | | |
|------------------------|--------------|
| 0 - 2000 kiloliters | R4,20 per kl |
| 2000 - 5000 kiloliters | R2,48 per kl |
| Above 5000 kiloliters | R1,25 per kl |
- 4.3.9 Hospitals, nursing homes under welfare care, schools and school hostels, nursery schools and day schools

Monthly levies as follows:
- (a) Hospitals

R361,09 for each three (3) beds or portion, continuously available and R361,09 for each ten (10) personnel or portion, residential or not.
- (b) Schools and school hostels (including nursery and day schools)

R104,24 for each twenty (25) persons or portion thereof.
- (c) Nursing and maternity homes and welfare organizations

As described by the National Welfare Act, 1978, and institutions controlled by welfare organizations.

R169,94 for each ten (10) persons or portion thereof

4.3.10 Vergeet-My-Nie / Rivier Park flats
R84,24 per flat per month

4.3.11 Formalized informal housing settlements with access to biological toilets
per stand (unproclaimed township)

R61,16 per month

4.3.12 Proclaimed rural townships / villages with biological toilets per stand

R61,16 per month

4.4 **That** for all indigent consumers enlisted under the Council's indigent support and free basic services scheme with the inclusion of all dwellings in the formalized informal housing settlements, no fees be paid by the consumer and the levy in full be recovered from the proportional equitable share payable to Council by the South African National Treasury.

4.5 For all pensioners who applied and were approved for a rebate on assessment rates based on their monthly income, the same rebate be allowed on their respective residential sewerage tariffs, except Vergeet-My-Nie / Rivier Park flats:

4.5.1 Pensioners who qualify (residential)

R 0	to R 3 780,00	100% rebate on applicable tariff
R 3 780,01	to R 7 560,00	70% rebate on applicable tariff
R 7 460,01	to R11 340,00	50% rebate on applicable tariff
R11 340,01	to R15 120,00	20% rebate on applicable tariff

4.6 **That** owners of residential properties that are 80 years and older automatically receive a 100% rebate, provided that their current account is up to date

5. **THAT** the fees for the removal of solid waste (refuse), whether the service is delivered or not, as published under Notice No. 3/1985 in the provincial gazette of 31 July 1985, as amended and in terms of the stipulations of section 75A of the Local Government Municipal Systems Act, Act 32 of 2000, approves and adopts with effect from 1 July 2021 as follows:

5.1 **That** the fees for the removal of solid waste as per paragraphs 5.2 to 5.4 and 5.6 to 5.8 below be subjected to value added tax at the standard rate.

5.2 Tariff of charges

5.2.1 Occasional service

For a daily service per day per refuse bin R73,73

5.2.2 Housing refuse

Erven up to 995m² and erven exceeding 995m²

by substitution of the amount of R151,51 with R157,42 and R216,85 with R225,31

5.2.3 Indigent support when a second 240L bin is required indigent support will be removed on all services.

5.2.4 Flats

by substitution of the amount of R194,73 with R202,32

5.2.5 Businesses: 1,1m³ mass container

up to three (3) times per week by substitution of the amount of R2 667,50 with R2 771,53

up to six (6) times per week by of the amount of R5 314,41 with R5 521,67

5.2.6 Businesses: Skip 6m³

up to once per week by substitution of R9 634,48 with R10 010,22

up to three (3) times per week by substitution of R19 283,89 with R20 035,96

5.2.7 Second dwelling

by substitution of the amount of R145,54 with R151,22

5.2.8 Businesses: Bins 85ℓ

by substitution of the amount of R523,52 with R543,94

5.2.9 Businesses: 1,75m³ mass containers

by substitution of the amount of R6 804,15 with R7 069,51

5.2.10 collection of garden waste (Mhluzi Nasaret, Hlalamnandi, Middelburg Ext 24 and Rockdale) once a week new tariffs of R45 per month introduced.

5.2.11 Businesses: 240ℓ bins

up to three (3) times per week:

by substitution of the amount of R972,04 with R1 009,95

up to six (6) times per week:

by substitution of the amount of R1 944,55 with R2 020,39

- 5.3 **That** the tariff for removal of solid waste (refuse) from the Vergeet-My-Nie / Rivier Park flats be increased from R73,84 per flat to R76,72 per flat per month.
- 5.4 **That** the tariff for formalized informal housing settlements (unproclaimed townships) be increased from R76,08 per stand per month to R79,05 per stand per month.
- 5.5 **That** the communal use tariff of R76,08 per month be increased to R 79,05 per month where refuse is removed at a communal point.
- 5.6 **That** the departmental levy for removal of solid waste (refuse) be amended as follows:
- | | |
|--------------------|-----------|
| per refuse bin | R 176,49 |
| per mass container | R2 900,79 |
- 5.7 **That** the tariff for proclaimed rural villages be increased from R76,08 per stand per month to R76,08 per stand per month.
- 5.8 **That** the static compactor levy for removal of refuse be amended as follows:
- | | |
|----------------------------------|------------|
| up to 15m ³ per month | R12 549,50 |
| up to 11m ³ per month | R10 039,60 |
| up to 10m ³ per month | R 9 203,70 |
- 5.9 That additional static compactor removals more than four (4) times per month be amended as follows:
- | | |
|--|-----------|
| up to 15m ³ per month per removal | R3 136,43 |
| up to 11m ³ per month per removal | R2 509,62 |
| up to 10m ³ per month per removal | R2 300,38 |
- 5.10 **That** for all indigent consumers enlisted under the Council's indigent support and free basic services scheme of all dwellings in the formalized informal housing settlement no fees be paid by the consumer and the levy in full be recovered from the proportional equitable share payable to Council by the South African National Treasury.
- 5.11 **That** for all pensioners who applied and were approved for a rebate on assessment rates based on their monthly income, the same rebate be allowed on their respective refuse levies, except for Vergeet-My-Nie and Rivier Park flats:
- 5.11.1 Pensioners who qualify (residential)

monthly income

R 0	to R 3 780,00	100% rebate on applicable tariff
R 3 780,01	to R 7 560,00	70% rebate on applicable tariff
R 7 560,01	to R11 340,00	50% rebate on applicable tariff
R11 340,01	to R15 120,00	20% rebate on applicable tariff

That owners of residential properties that are 80 years and older automatically receive a 100% rebate, provided that their current account is up to date.

6. **THAT** the fees for water supply as published under Notice Number 31/1986 in the provincial gazette of 10 September 1986, as amended and in terms of section 75A of the Local Government Municipal Systems Act, Act 32 of 2000, approves and adopts with effect from 1 July 2021 as follows:

- 6.1 **That** the fees for water supply as per paragraphs 6.2.1 to 6.2.7 below be subjected to value added tax at standard rate.

- 6.2 By replacing the present tariffs by the following tariff structure:

- 6.2.1 All residential, single flats, church sites and residential units in group housing complexes:

- (a) Where working meters were installed for metered purified water consumptions per month:

For the first six (6) kiloliters	Free
Above six (6) to ten (10) kiloliters	R10,69 per kl
Above ten (10) to forty (40) kiloliters	R14,41 per kl
Above forty (40) kiloliters	R15,33 per kl

- (b) Erven without working water meters which are developed and occupied:

A monthly fixed levy of R110,78 per erf per month

- (c) Water leak adjustment tariff R10,69

- 6.2.2 All undeveloped erven with access to the reticulation network

An availability levy of R62,78 per month

- 6.2.3 All businesses and industries, school and school hostel sites (including nursery schools and day schools)

All monthly metered consumption of purified water at R11,39 per kilolitre.

6.2.4 Supply of raw water in all cases

Per metered monthly consumption at R10,88 per kilolitre

6.2.5 Purified water outside Council's distribution areas

According to monthly metered consumption at R15,52 per kilolitre

6.2.6 That the levy for purified effluent be determined at R3,05 cent per kilolitre

6.2.7 Water restriction tariffs

Level 1 restriction (water source below 60%)

(a) Residential

For the first six (6) kiloliters	Free
Above six (6) to ten (10) kiloliters	R10,69 per kl
Above ten (10) to forty (40) kiloliters	R18,73 per kl
Above forty (40) kiloliters	R19,93 per kl

(b) Business and industries, school and school hostel sites (including schools and day schools)

All monthly metered consumption of purified water at R14,80 per kilolitre

Level 2 restriction (water source below 40%)

(a) Residential

For the first six (6) kiloliters	Free
Above six (6) to ten (10) kiloliters	R10,69 per kl
Above ten (10) to forty (40) kiloliters	R23,06 per kl
Above forty (40) kiloliters	R24,52 per kl

(b) Business and industries, school and school hostel sites (including nursery and day schools)

All monthly metered consumption of purified water at R17,68 per kilolitre

Level 3 restriction (water source below 20%)

(b) Residential

For the first six (6) kiloliters	Free
Above six (6) to ten (10) kiloliters	R10,96 per kl
Above ten (10) to forty (40) kiloliters	R28,80 per kl

Above forty (40) kiloliters R30,64 per kl

- (c) Business and industries, school and school hostel sites (including schools and day schools)

All monthly metered consumption of purified water at R22,76 per kilolitre

6.2.8 That the departmental levy for purified water be determined at R4,29 per kilolitre

6.3 **That** for all indigent residential households enlisted under the Council's indigent support and free basic services scheme an additional four (4) kiloliters besides the first six (6) kiloliters of monthly consumption to a total of 10 kiloliters of monthly consumption be supplied free of charge and the total cost of the consumption between six (6) and up to ten (10) kiloliters be recovered from the proportional equitable share payable to Council by the South African National Treasury.

7. **THAT** the electricity tariffs for the 2020/2021 financial year be approved in that the Determination of Fees for the Supply of Electricity, promulgated under Notice No. 38 of the Provincial Gazette of 26 January 1996, in terms of the stipulations of section 75A of the Local Government Municipal Systems Act, of 2000, approves and adopts with effect from 1 July 2021 as follows:

7.1 That the fees levied for electricity as per paragraphs 7.1.1 to 7.1.9 and paragraphs 7.1.11 to 7.1.14 below be subjected to Value Added Tax at the standard rate.

ELECTRICITY

7.1.1 Domestic residential indigent consumers

These tariffs are applicable to all residential indigent consumers with an ampere capacity limited to 20A per phase.

	Average (12,0%) 2020/2021 c/kWh	Average (6,23%) 2021/2022 c/kWh
(i) Energy charge (kWh)	0,00	0,00
(ii) Block 1 – 50 kWh	106,27	121,77
(iii) Block 51 – 350 kWh	139,19	159,50

Free basic electricity to a maximum of 50 kWh per month applies to registered indigent consumers.

Where more than 350 kWh is consumed during a month, the same tariff will be applied as for other domestic residential consumers.

7.1.2 Domestic residential consumers

These tariffs are available to all residential consumers with a single or three phase connection with an ampere capacity of up to 80A per phase. This tariff consists out of a fixed and energy charge. The tariff is based on the inclining block principle, that is, the more units used, the higher the rate becomes.

	CURRENT 2020/2021	APPROVED 2021/2022
	R	R
A fixed charge whether electricity is consumed or not, per month or part thereof per point of supply. The amount is charged once per month.		
(i) Single phase	75,64	86,68
(ii) Three phase	102,09	116,98
	c/kWh	c/kWh
Energy charge		
(i) Block 1 – 50 kWh	109,41	125,37
(ii) Block 51 – 350 kWh	148,30	169,93
(iii) Block 351 – 600 kWh	192,37	220,44
(iv) Block > 600 kWh	216,54	248,13

7.1.3 Domestic residential consumers (lifeline)

This is a new tariff structure and is available to all residential consumers with a single or three phase connection with an ampere capacity of up to 40A per phase with no fixed charge. This tariff consists only out of an energy charge and will suite low to medium consumption residential consumers. The tariff is based on the inclining principle, that is, the more units used, the higher the rate becomes.

	CURRENT 2020/2021	APPROVED 2021/2022
	c/kWh	c/kWh
(i) Block 1 – 50 kWh	121,53	139,26
(ii) Block 51 – 350 kWh	167,65	192,11
(iii) Block 351 – 600 kWh	196,88	225,61
(iv) Block > 600 kWh	218,44	250,31

7.1.4 Business, industrial & general consumers

These tariffs are applicable to all business, industrial and general consumers with a single and/or three phase connection with a capacity of up to 80A per phase.

	CURRENT 2020/2021	APPROVED 2021/2022
	R	R
A capacity charge whether electricity is consumed or not, per ampere of supply capacity, per month, per point of supply or part thereof		
(i) Single phase	21,12	24,20
(ii) Three phase	63,40	72,65
	c/kWh	
Energy charge	137,17	157,18

Note:

For the purpose of time of use tariffs the defined daily time of use period throughout the year are:

Peak hours:

- | | |
|----------------|--------------------------------|
| (i) Weekdays | 07:01 – 10:00
18:01 – 20:00 |
| (ii) Saturdays | None |
| (iii) Sundays | None |

Standard hours:

- | | |
|----------------|--------------------------------|
| (i) Weekdays | 06:01 – 07:00
10:01 – 18:00 |
| (ii) Saturdays | 07:01 – 12:00
18:01 – 20:00 |
| (iii) Sundays | None |

Off-peak hours:

- | | |
|----------------|--------------------------------|
| (i) Weekdays | 22:01 – 06:00 |
| (ii) Saturdays | 12:01 – 18:00
20:01 – 07:00 |
| (iii) Sundays | 00:00 – 24:00 |
| (iv) | |

The Director Electrical Engineering Services may impose a specific minimum load requirement for qualification for time of use tariff scales.

8. **THAT** in terms of Section 75A of the Local Government Municipal Systems Act, Act 32 of 2000, the adjusted sundry tariffs, value added tax inclusive, as reflected in the comments of the various heads of departments under schedule 2 be approved and adopted for implementation with effect from 1 July 2021.
9. **THAT** a rate of R160,00 per day be approved for temporary workers limited to a maximum of three (3) months, unless otherwise specified in the personnel budget and/or human resources policies.
10. **THAT** the new personnel posts and the abolishment of posts as reflected under schedule 3 be approved to be implemented with effect from 1 July 2021.
11. **THAT** the following budget-related policies both new and as amended be approved and adopted for implementation from 1 July 2021, and the policy that requires promulgation be submitted for gazetting:
 - 11.1 Asset Management
 - 11.2 Blacklisting policy
 - 11.3 Budget policy.
 - 11.4 Budget virement policy.
 - 11.5 Cost containment policy.
 - 11.6 Credit control and debt collection policy.
 - 11.7 Free basic services and indigent policy.
 - 11.8 Impairment of debtors and write-off policy.
 - 11.9 Pay day policy.
 - 11.10 Petty cash policy.
 - 11.11 Property rates policy.
 - 11.12 Supply chain management policy.
 - 11.13 Tariff policy.
 - 11.14 Travelling and subsistence policy.
 - 11.15 Unclaimed deposits policy.

12. **THAT** the following unchanged budget-related policies be noted and be approved and adopted for implementation from 1 July 2021:
 - 12.1 Borrowing policy.
 - 12.2 Contractor development policy.
 - 12.3 Funding & reserves policy.
 - 12.4 Investment of surplus funds policy.
 - 12.7 Methodology for the impairment and assessment of useful lives of assets policy.
 - 12.8 Methodology – classification and treatment of land policy.
 - 12.9 Methodology – impairment of receivables policy.
 - 12.10 Short term risk and liabilities policy.
13. **THAT** the following by-laws be approved by Council for public participation and adoption:
 - 13.1 Credit control by-law
 - 13.2 Customer care and revenue management by-law
 - 13.3 Property Rates by-law
 - 13.4 Tariff by-law
14. **THAT** the measurable performance objectives for revenue from each source as per table A4 be approved and adopted for the 2021/2022 budget year.
15. **THAT** permission be granted to the Executive Director: Financial Services to submit the draft annual budget in both printed and electronic formats to National and Provincial Treasury and upload it on National Treasury portal.
16. **THAT** permission be granted to the Executive Director: Financial Services to place the annual draft budget on the municipal website within five (5) working days from approval.
17. **THAT** permission be granted to the Executive Director: Financial Services to make the annual budget and supporting documentation with Council resolution public in terms of Section 21(A) of the Municipal Systems Act, 32 of 2000 within ten (10) workings days after Council approval.

18. **THAT** permission be granted to the Executive Director: Financial Services to submit an application for the approval of the electricity tariffs to NERSA.

NON DELEGATED POWERS

Upon request by the Executive Mayor, it was

RESOLVED BY COUNCIL

THAT the urgent report by the Municipal Manager in respect of items C37/05/2021, be considered.