

Schedule of Changes to policies	2019/20	2020/21
Policy	Change Yes/No	Change Yes/No
Annexure E Tariff By-Law	No changes	No changes
Annexure F Tariff Policy	No changes	Cosmetic changes on the definitions.
Annexure G Property Rates By-Law	No changes	No changes
Annexure H Property Rates Policy	<p>9.3.7 The final R150 000 of the residential reduction was changed to the first R150 000 reduction.</p> <p>20. Remuneration of VAB Members was removed from the policy.</p> <p>Property rates annual budget included.</p>	<p>Cosmetic changes on the abbreviations.</p> <p>Added:</p> <p>6.4 If no “Certificate of occupancy” is available or cannot be produced the property will be categorized in line with Section 8(1)(a) and Section 78 of the Local Government (Added) Municipal Property Rates Act, Act 6 of 2004, as amended (2014).</p> <p>8.1.7 The indispensable contribution which property developers especially in regard to commercial and industrial property development (was added).</p> <p>9.1.1 Public Benefit Organisations will be exempted from paying property rates, subject to the property being in fully operation as the registered institution was added and <i>registered in the name of the PBO was removed</i>.</p>

		<p>9.1.2 Municipal properties will be exempted from property rates;</p> <p>9.2 The Council may determine reductions to be applied to the market value of properties from time to time. No such determinations have been made to date was removed</p> <p>9.3.1 Was removed from the Policy which was stating - <i>Application based Indigent property owners: The property rates up to R1 500 000 of the property value will be granted as a rebate for all registered indigent households</i></p> <p><i>Added: Pensioners: Persons dependent on a nominal income due to medical incapacitation – medical certificate must be attached as proof thereof.</i></p> <p>9.3.2 Owners dependent on pensions or social grants: Residential property owners who are over 60 years of age, who are both permanent occupiers and the sole owners of the property concerned whose aggregate household income is between R5 000 and R6 000 per month, will receive a rebate of 100% of their property rates for the first R500 000 of their property value. Residential</p>
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		<p>property owners who are over 60 years of age, who are both permanent occupiers and the sole owners of the property concerned whose aggregate household income is between R6 000 and R7 500 per month will receive a rebate of 50% of their property rates for the first R1 300 000 of their property value.</p> <p><i>Added: Pensioner Rebates will be valid for a period of 12 months from date of approval.</i></p> <p>9.3.4 Old age institutions registered at the Department of Welfare will receive a rebate of 85% of their property rates (application based, annually), <i>subject to the property being registered in the name of the Old age institution by no later than 30 June 2021</i> was removed from the policy.</p> <p>9.3.6 Owners of Private Schools will receive 50% rebates of their property rates, <i>subject to the school being registered as such at the Deeds Office. And with the department (added to the policy).</i></p> <p>9.3.8 In the event of owners of properties situated within an area affected by a disaster within a meaning of Disaster Management Act, (Act No. 57 of 2002), and the Property</p>
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		<p>Rates Act, as amended, Section 15(2) (c) and (d), and any other serious adverse social or economic conditions, an additional R70 000 exemption on municipal valuation may be provided to Pensioners, Indigent households, Flisp properties and Residential properties. Council will determine the period for which the rebate will apply.</p> <p>9.4 Development incentives and special rebates</p> <p>9.4.1 Development Incentives</p> <p>The objectives of the incentives are to attract investors who will bring the expertise, funds and the capacity to develop property categories such as residential, business and commercial, industrial, agricultural, educational institutions and others but also to fast track other normal developments within the Midvaal Local Municipality area;</p> <p>Property Developers must submit a proper motivation (in writing) to the municipality which should include but not limited to:</p> <ul style="list-style-type: none">• Timeframes;• Cost of development;• How will municipality and community benefit, etc;
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		<p>The particulars of the incentive such as the percentage, cent in the rand, etc. will only be granted once formally approved by the Council or if such and incentive forms part of the Councils approved Land Development Incentive Policy;</p> <p>The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.</p> <p>9.4.2 Special rebate on Residential</p> <p>In order to be granted a special rebate, the development must consist of at least 10 residential units and more.</p> <p>For the purpose of special rebates on residential development which is defined as any construction in a designated (Residential zoned area), the property rates will be phased in as follows after completion of the development, which is subjected to the occupancy certificate being issued:</p> <ul style="list-style-type: none">▪ In the first year a rebate of 100%▪ In the second year a rebate of 75%
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		<ul style="list-style-type: none">▪ In the third year a rebate of 50% <p>The rebate will fall away on receipt of an Occupancy Certificate, and the full property rates will be payable.</p> <p>9.4.3 Special rebate on Industrial</p> <p>For the purpose of special rebates on industry development which is defined as any construction in a designated (Industrial Site Zone), the property rates will be phased in as follows after completion of the development:</p> <ul style="list-style-type: none">▪ In the first year a rebate of 100%▪ In the second year a rebate of 75%▪ In the third year a rebate of 50% <p>In the fourth year the full property rates will be payable</p> <p>Date of valuations - For the purposes of property valuation the Municipality must in terms of Section 31 of the Local Government: Municipal Property Rates Act, Act 6 of 2004, as amended. The valuation date for the 2018/2023 General Valuation roll was 1 July 2017 <i>The Valuation date for the 2023/2028 will be 1 July 2022 (was added to the policy).</i> and the valuation roll will be prepared by the</p>
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		<p>person designated as Municipal Valuer and be implemented 1 July 2023.</p> <p>18.6 Electronic, e-mail, facsimile will be accepted (<i>will not be accepted as well as late objections</i>) was removed.</p> <p>18.7 <i>No Late Objections will be received</i> (added to the policy)</p>
Annexure I Credit Control and Debt Collection By-Law	No changes	No changes
Annexure J Credit Control and Debt Collection Policy	<p>Added to 5.3 Failure to apply for consumer service agreement will result in services being discontinued.</p> <p>Clause 7.1 (a)(ii) was removed from the policy (not registered indigent).</p> <p>Clause 7.2 (iii) Installation of a pre-paid electricity and or water (added) meter....</p>	No changes
Annexure K Cash Management Policy	No changes	No changes
Annexure L Investment Policy	No Changes	<p>5.4 – Return on investments – ...<i>and the risk associated with the sensitivity of investment returns against changes in the repo and prime rates</i> was added.</p> <p>13. Safekeeping and custody – the controls will include, among others: Prevention (and not control of collusion); and limiting instead</p>

		<p>of minimizing the number of authorised investment officials.</p> <p>15. Policy Review – policy is to be reviewed annually and approved by Council with the adoption of the MTREF for the following year.</p>
Annexure M Borrowing Policy	<p>Cosmetic changes to numbering, Added ratios and finance leases as per GPT comments.</p>	No changes
Annexure N Funding and Reserves Policy	<p>Terminology updated to be GRAP compliant.</p> <p>References to debt securities removed.</p> <p>References to MFMA Circulars updated.</p> <p>Clause 10.3.7 was changed to Property rates, exemptions and reductions are budgeted in compliance with mSCOA classification instead of referring to MFMA circulars.</p> <p>Clause 10.3.12 was changed to rebates, exemptions or reduction for services charges are budgeted for annually instead of referring to MFMA circulars.</p>	No changes
Annexure O Municipal Supply Chain Management Policy and Procedures	<p>Corrected designations for delegations of authority, included reporting requirements as per the Municipal SCM Framework as issued by GPT</p>	Cosmetic changes

<p>Annexure P Fixed Asset Management Policy</p>	<p>No changes</p>	<p>Removed: Non-current assets held for sale;</p> <p>Included: Assets and Agricultural Assets that satisfies the criterion for recognition.</p> <p>The Asset Manager is responsible for establishing and maintaining any additional register or database required by the managers to demonstrate the physical management of their assets.</p> <p>The asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of GRAP and any other accounting requirements which may be prescribed.</p> <p>The details in the asset register must, as far as possible, include:</p> <ul style="list-style-type: none"> • A unique identification number; • GIS identification number in the case of infrastructure; • A short but meaningful description of each asset; • Date of acquisition of the date that the asset was ready for use; • Location of the asset; • The responsible manager and department(s) or vote(s) within which the asset will be used;
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		<ul style="list-style-type: none">• The title deed number, in the case of fixed property;• The erf number, in the case of fixed property;• The measurement basis of the asset (Cost or Fair Value);• The original useful life of the asset;• The revised useful life of the asset;• The residual value of the asset;• The revised residual value of the asset;• The historical cost or revalued amount or fair value, where no cost is available;• The accumulated depreciation to date;• Depreciation charged for the current financial year;• The carrying value of the asset;• The depreciation methods and rate used;• Impairment losses incurred during the financial year (and the reversal of such losses, where applicable);• Method of calculating recoverable amount (in the case where an impairment is required in terms of GRAP);• Source of finance;• Condition of the asset;• Current insurance arrangements/agreements;• Whether the asset is required to perform basic municipal services;
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		<ul style="list-style-type: none">• Whether the asset has been used to secure any debt, and – if so - the nature and duration of such security arrangements;• Security arrangements;• Date and value of disposal;• Selling price; and• The date on which the asset is retired from use, if not disposed of. <p>All managers under whose control any asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.</p> <p>An asset shall be recorded in the assets register as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalised as a fixed asset. The fact that an asset has been fully depreciated shall not in itself be a reason for deleting it from the register.</p> <p>Controls relating to the asset register should be sufficient to provide HOD's with an accurate, reliable and up-to-date account of assets under their control, in line with the</p>
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		<p>standards specified by the Chief Financial Officer and as required by relevant legislative and other requirements.</p> <p>These controls must include:</p> <ul style="list-style-type: none">• Details of the physical management;• The recording of all acquisitions, assignments, transfers, losses and disposals of assets;• Regular stock-takes; and• Systems audit to confirm the accuracy of the records. <p>The Chief Financial Officer must establish a system to ensure that each moveable asset bears a unique identification number/ barcode which shall be recorded in the asset register.</p> <p>HOD's must ensure that the asset identification system approved for use by the municipality is scrupulously applied to all assets controlled or used by the department in question.</p> <p><u>Measurement at recognition of biological assets</u></p> <p>Where the fair value cannot be measured reliably the principles of GRAP 27 should be followed.</p>
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		<p>Removed: <u>Non-current assets held for sale</u> Immovable assets classified as non-current assets held for sale shall be measured at the lower of its carrying value and its fair value less cost to sell immediately before meeting the criteria for such classification.</p> <p>In the event that a non-current asset held for sale ceases to meet the criteria for such classification, it is recognised in the asset register and measured at the lower of:</p> <ul style="list-style-type: none">• Its carrying amount before the asset was classified as held for sale, adjusted for any depreciation, amortisation or revaluations that would have been recognised had the asset not been classified as held for sale, or• its recoverable amount or recoverable service amount at date of the subsequent decision not to sell. <p>The municipality shall include any required adjustment to the carrying amount of an immovable asset that ceases to be classified as held for sale in revenue of the continuing operations in the period in which the criteria to be held for sale are no longer met. The municipality shall present that adjustment in the same caption in the Statement of Financial Performance used to present a gain or loss.</p>
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		<p>Included: under <i>Policy statement</i></p> <p>In cases where the fair value for biological assets cannot be measured reliably:</p> <ul style="list-style-type: none">• The biological asset shall be measured at its cost less any accumulated depreciation and any accumulated impairment losses.• Once the fair value becomes reliably measurable the municipality shall measure it at its fair value less cost to sell.• Additional disclosure requirements include the following:<ul style="list-style-type: none">○ A description of the biological assets;○ An explanation of why fair value cannot be measured reliably;○ If possible, the range of estimates within which fair value is highly likely to lie;○ The depreciation method used;○ The useful lives or the depreciation rates used; and○ The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and the end of the period. <p>Removed: under <u><i>Revaluation model</i></u></p> <p>If the carrying amount of an asset is increased as a result of a revaluation, the increase shall be credited directly to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the</p>
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		<p>extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.</p> <p>If the carrying amount of an asset is decreased as a result of a revaluation, the decrease shall be recognised in surplus or deficit. However, the decrease shall be debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset. The decrease recognised directly in net assets reduces the amount accumulated in net assets under the heading revaluation surplus.</p> <p>When an asset is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:</p> <ul style="list-style-type: none">• Restated proportionately with the change in the gross carrying amount of the asset after revaluation equals its revalued amount. This method is often used when an asset is revalued by means of applying an index to its DRC.• Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset. <p>The revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset. An amount equal to the difference between the new</p>
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(enhanced) depreciation expense and the depreciation expenses determined in respect of such asset before the revaluation in question *may* be transferred from the Revaluation Reserve to the municipality's Accumulated Surplus/Deficit Account. *If this option is selected, an adjustment of the aggregate transfer is made at the end of each financial year.*

Removed: Investment property

When the fair value model is adopted, all investment property should be measured at its fair value except when the fair value cannot be determined reliably on a continuing basis. The fair value of the investment property shall reflect market conditions at the reporting date. It shall be valued on an annual basis. All fair value adjustments shall be included in the surplus or deficit for the financial year. If a municipality selects the cost model to measure all of its investment property, it does so in accordance with the Standard of GRAP on Property, Plant and Equipment, i.e., at cost less any accumulated depreciation and any accumulated impairment losses.

Included: under Intangible assets with an indefinite useful life

		<p>The useful life of an intangible asset that is not being amortised shall be reviewed each reporting period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset. If they do not, the change in the useful life assessment from indefinite to finite shall be accounted for as a change in accounting estimate in accordance with GRAP 3.</p> <p>Included: under <u>Remaining useful life</u></p> <p>The estimation of the useful life of assets is a matter of judgement based on the experience of the municipality with similar assets. The municipality considers all facts and circumstances in estimating the useful lives of assets, which includes the consideration of financial, technical and other factors.</p> <p>Included: under <u>Annual review of remaining useful life</u></p> <p>The municipality shall assess at each reporting date whether there is any indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity shall revise the expected useful life and/or residual value accordingly. The change(s) shall be accounted for as a change in accounting estimate in accordance with GRAP 3.</p>
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		<p>In assessing whether there is any indication that the expected useful life of an asset has changed, the municipality considers the following indications:</p> <ul style="list-style-type: none">a) The composition of the asset changed during the reporting period, i.e. the significant components of the asset changed.b) The use of the asset has changed, because of the following:<ul style="list-style-type: none">i) The municipality has changed the manner in which the asset is used.ii) The municipality has changed the utilisation rate of the asset.iii) The municipality has made a decision to dispose of the asset in a future reporting period(s) such that this decision changes the expected period over which the asset will be used.iv) Technological, environmental, commercial, or other changes that occurred during the reporting period that have, or will, change the use of the asset.v) Legal or similar limits placed on the use of the asset have changed.vi) The asset was idle or retired from use during the reporting period.c) The asset is approaching the end of its previously expected useful life.d) Planned repairs and maintenance on, or refurbishments of, the asset and/or its
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		<p>significant components either being undertaken or delayed.</p> <ul style="list-style-type: none">e) Environmental factors, e.g. increased rainfall or humidity, adverse changes to temperatures or increased exposure to pollution.f) There is evidence that the condition of the asset improved or declined based on assessments undertaken during the reporting period.g) The asset is assessed and is being impaired in accordance with GRAP 21/26. <p>In assessing whether there is any indication that the expected residual value of an asset has changed, an entity shall consider whether there has been any change in the expected timing of disposal of the asset, as well as any relevant indicators as listed above.</p> <p>Removed: The remaining useful lives of depreciable PPE are reviewed every year at the reporting date. Changes may be required as a result of new, updated or more reliable information being available. Changes may also be required as a result of impairments (as contemplated in Section 10.8 of this policy). Depreciation charges in the current and future reporting periods are adjusted accordingly, and are accounted for as a change in an accounting estimate.</p>
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		<p>Removed: under <u>Depreciation charge</u> earlier of the date that the asset is classified as held for sale (in accordance with the standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations) and the date the asset is de-recognised.</p> <p>Removed: under Responsibilities</p> <ul style="list-style-type: none">• Every HOD shall annually review the remaining useful life as well as the expected useful life and residual values stated in Annexures A and B and the depreciation method of PPE that are under their control and motivate to the AO and CFO any adjustments if these are required, in the judgement of the HOD. <p>Included:</p> <ul style="list-style-type: none">• HODs shall assess at each reporting date whether there is any indication that the municipal expectations about the residual value (Annexure B) and the useful life (Annexure A) of the asset have changed since the preceding reporting date. If such an indication exists the HODs shall motivate to the AO and CFO any adjustments to the revised the useful life and residual value.• The depreciation method will also be reviewed annually by the HODs and if any adjustment is needed it should be motivated to the AO and CFO.
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		<p>Removed: <i>under Intangible assets</i> The municipality must test all intangible assets associated with immovable PPE not yet available for use or which have an indefinite useful life for impairment. This impairment test may be performed at any time during the reporting period provided it is performed at the same time every year.</p> <p>Included: The Municipality should with in accordance with GRAP 21 and GRAP 26 test intangible assets with an indefinite useful life or an intangible asset not yet available for use for impairment by comparing its recoverable service amount, as appropriate, with its carrying amount annually and whenever there is an indication that the intangible asset may be impaired.</p> <p>Removed: <i>Investment property on the fair value model</i> Investment property that is measured at fair value is specifically excluded from the scope of GRAP 21 and GRAP 26 (impairment standards). Any impairment would be reflected in the annual review of fair value.</p> <p>Included: under Recoverable amount The recoverable amount of a cash or non-cash generating unit is the higher of its fair value less cost to sell and its value in use.</p>
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Annexure Q Policy on the Planning and Approval of Capital Projects	No Changes	Cosmetic changes
Annexure R Indigents Policy	<p>10.3.8 added: (application based deemed indigents).</p> <p>11.1 added: All outstanding balances (including handovers) as at date of approval will be written off <i>as contemplated in clause 10.1.8 above.</i></p> <p>The threshold to increase in 19/20 to R4 500, and 20/21 to R5 000 and 21/22 to R5 500.</p>	<p>Cosmetic changes made to the definitions.</p> <p>2.2 Most commonly, these policies adopt a narrow approach to this, seeking to define indigence in terms of particular household income level, administratively identifying household falling below this level, and providing them with a <i>package of free basic services which is subsidised by the Equitable Share transfers that the municipality receives from National Treasury (reworded)</i></p> <p>8.2 Any household, earning less than the R5000.00 per month, qualifies to be registered as indigents. This includes pensioners, unemployed, child headed families and students. Midvaal Local Municipality will benchmark the income level of indigent households with the income category as determined by the department of Human Settlements for ownership of RDP properties. (reworded)</p> <p>9.2 The household must have a combined monthly household income of not more than R5 5000 per month excluding support from</p>

		<p>family and non-profit organisations, (including churches) (up to a maximum of R1 000 per month), child support grant, foster grant and disability grant;</p> <p>9.9 Where the property has a municipal value of more than a certain amount, the applicant will be approved.....(<i>portion removed from the policy as it is included the property rates act</i>)</p> <p>9.10 Explanation of applicant must be registered owner of the property portion in policy; has been removed – covered in property rates act.</p> <p>10.1.1 An additional verification will be done with the ITC as an internal control measure, to all Indigent applicants.</p> <p>10.1.8 For first time applicants and new deemed indigents only. No future write-offs of outstanding balances of such indigent persons will be allowed (<i>portion was removed from policy</i>)</p> <p>10.2 There is no formal application process, All property owners whose properties in the Valuation Roll is valued at less than R150 000 will be regarded as</p>
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		<p>deemed to be indigents. <i>(added to the portion of 10.2)</i></p> <p>10.3 All indigent burials will be conducted during the week. Midvaal Local Municipality will not be liable for storage costs of bodies beyond 48 hours. (was moved from other indigents and was added to 10.3 in the policy)</p> <p>11.1 Benefits of registered indigents - For first time applicant and new deemed indigents only. No future write offs of outstanding balances of such indigent person/s will be allowed. <i>(Portion was removed from policy)</i></p> <p>The indigent account that was handed over to Debtor Collector / Attorneys will be withdrawn <i>(portion was reworded)</i></p> <p>11.2 No rates be levied on any property where the municipal valuation does not exceed the municipal valuation of R500 000 (five hundred thousand) <i>(Portion was removed from policy)</i></p> <p>11.3 If the valuation of the property is more than R500 000 (five hundred thousand), the first R500 000 (five hundred thousand) will</p>
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		<p>be exempted from rates. (<i>portion was removed from policy</i>).</p> <p>ADDENDUM TO INDIGENT POLICY</p> <p>All information under the addendum was removed from the policy.</p>
Annexure S Policy related to the provision of free basic electricity	No changes	Cosmetic changes to wording of the policy.
Annexure T Policy related to the provision of free basic water	No changes	<p><i>Added:</i> The block tariff adopted by Council for the use of the water services exclusively for household purposes provides for every household to receive free kilolitres of water per month as stipulated in the policy.</p> <p>Household that are not indigent 2 kl free per month has been <i>removed</i> from the policy.</p>
Annexure U Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts	No Changes	Cosmetic changes to the wording of the policy.
Annexure V Long Term Financial Planning Policy	<p>Long Term Financial Plan updated by INCA Portfolio Managers (Annexure A to the LTFP).</p> <p>Other cosmetic changes.</p>	Cosmetic changes to the wording of the policy.
Annexure W Disposal of assets Policy	No changes	No changes
Annexure X Budget Implementation and Monitoring Policy	Added: 6.6 – Internal consumption of municipal services are costed to the user departments according to actual	Removed from policy - To facilitate the first-time implementation of mSCOA, the Chief Financial Officer will be authorised to move

	consumption / service level at the approved tariffs in terms of mSCOA costing segment.	budgets within “votes” as defined by the MFMA as a special delegation for the 2017/2018 financial year so as to not hamper service delivery. Reporting A monthly report, indicating all virements affected have to be compiled and submitted to Council for monitoring (as part of the section 71 report).
Annexure Y Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	No Changes	No changes
Annexure AA Bulk Developer Contributions Policy	No changes	Added: 4. On cancellation of the approved application Development, Planning and Housing will inform finance within 10 working days to remove the contributions from the system. 6.1 Any payment arrangement made may not exceed a period of 12 months.
Annexure AB Related Party Policy	No changes	No changes
Annexure AC Cell phone and connectivity allowance Policy	Changes were made to the heading of the policy which now states – Cell phone and connectivity allowance policy and 3G removed.	No changes

	<p>Allowances have been updated and connectivity allowance are provided instead of 3G cards.</p> <p>Cell phone allowance is inclusive of connectivity allowance.</p>	
Annexure AD Caucus Budget Policy	<p>Catering for caucus meetings – paragraph was changed to say that catering will be allowed for the monthly meetings at an amount as indicated in the annual budgetary provision as per paragraph 6 of this policy for planning purposes. Catering expenditure may vary from month to month as long as it remains within budget for the year.</p> <p>Added that virements will be allowed between lines but that the total caucus budget can't be increased.</p>	No changes
Annexure AE Billing Policy	No Changes	<p>Cosmetic changes to the terminology.</p> <p>Added:</p> <p>PREAMBLE</p> <p>Chapter 9, contents of the policy, by-laws that give effect to the policy, Supervisory authority and Implementing authority, respectively.</p> <p>Water Services Act, 1997 (Act 108 of 1997)</p> <p>The implication for municipalities is that they cannot disconnect or discontinue services beyond the basic water supply as defined</p>

		<p>but may limit/restrict the flow of water to a property.</p> <p>6.7 Municipal By-laws</p> <p>Only once the by law has been published in the official gazette of the relevant province can it be enforceable.</p> <p>Where there no changes to the bylaws, there is no need for it to be published in the official gazette of the relevant province.</p> <p>10.4with effect from the date of this policy all future deposits less than R100 000 must be cash deposits (added).</p> <p>10.9.1 The minimum amount for all new deposits shall be reviewed annually with the review of the tariffs (reworded)</p> <p>12. Property Rates – 12.4 to read that Property rates my be paid in full at the beginning of the financial year or settled over a period which does not exceed twelve months.</p> <p>15. Monthly accounts shall be rendered for refuse and sewer charges. (reworded)</p>
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		<p>been due and payable had the amount been determined, shall attract interest from the date when it would have been so due and payable, i.e. 30 days from the due date of the account</p> <p>21.2.2.3 The amount payable by the debtor for the specific month of the dispute and inform the debtor that all accounts thereafter must be paid in full.</p> <p>21.4 The Municipality reserves the right to declare a dispute on any account as may be deemed necessary.</p> <p>21.6 Appeals are made by way of written representation to the Council</p> <p>“Assessment rates” was changed to property rates.</p>
Annexure AF Electricity By-laws	No changes	<p>Cosmetic changes to the definitions</p> <p>Added: 16. Electricity tariffs and fees –Copies of charges and fees may be obtained free of charge at the offices of the Municipality, and are also available on the website of the municipality</p>

		<p>22. Non-liability of the Municipality – The Municipality shall not be liable for any loss or damage, direct or consequential, suffered or sustained by a consumer as a result or arising from the cessation, interruption, surges or any other abnormality of the supply of electricity, unless caused by negligence on the part of the Municipality. Three-phase must have (after the meter) phase failure, reverse phase protection (added)</p> <p>53. The consumer must include reverse phasing as well i.e. protection – electrical protective devices for motors shall be of such a design so as to effectively prevent sustained over current, single phasing and reverse phasing where applicable. (added)</p>
Annexure AG Water By-laws	No changes	No changes
Annexure AH SCM Turnaround time policy	No changes	No changes
Annexure AI EFT Policy	No changes	No changes
Annexure AJ Provision for doubtful debtors Policy	No changes	No changes
Annexure AK Municipal Supply Chain Policy for Infrastructure Procurement And Delivery Management	Cosmetic changes to terminology only.	No changes

Annexure AL SCM Contract Management Policy	No changes	No changes
Annexure AM Driver Policy	The following sections were added to the policy: 1. What employees must do if there is an accident in a municipal vehicle and what information to obtain for reporting of the accident. 2. Reporting the accident (other than to the police) 3. Completion of accident report forms 4. Accident repairs 5. Towing of Municipal Vehicles 6. Motor Claims Procedures	No changes
Annexure AN Cost Containment Policy	No changes	No changes
Annexure AO Virement Policy	New Policy in compliance with MFMA Regulations on Municipal Standard Chart of Accounts.	No changes
Annexure AP Indigent Screening Policy	New Policy	No changes
Annexure AQ Allocation of unclaimed credits policy	New Policy	PURPOSE This policy provides guidelines to determine a uniform approach for the allocation of unclaimed credits on consumer accounts. ACCOUNT CREDITS 2.1 When an account has been finalised and closed after property transfer and the

		<p>credit remains unclaimed for a period exceeding six months.</p> <p>2.2 When the credit has not been refunded to the customer or transferring attorney and neither the client nor the transferring attorney claims the refund after transfer of the property has taken place.</p> <p>2.5 If no claim is received for a specific account and rand value, the unclaimed amount will be transferred to the Income of the Municipality.</p>
Allocation of Policies	-	New Policy