DRAFT ANNUAL BUDGET OF BERGRIVIER MUNICIPALITY

2022/23 TO 2024/25

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

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1 Part 1 – Annual Budget

1.1 Mayor's Report

Honourable Speaker, Deputy Mayor, Members of the Mayoral committee, Aldermen, Councillors, Municipal Manager, Directors, guests, ladies and gentlemen, good afternoon.

It is by the grace of God that we have made it through the most challenging two years from the time that the pandemic set foot on the shores of the Republic of South Africa. We have persevered through the most challenging of times, we have navigated our way through the uncertainty of the Local Government Elections and I am indeed privileged to be able to stand here before you today and table this draft budget and other related documents for 2022/2023 and the two outer years as prescribed in terms of Section 16 of the Municipal Finance Management Act.

Allow me to quote the following:
"It was the best of times, it was the worst of times, it was the age of wisdom, it was the age of foolishness, it was the epoch of belief, it was the epoch of incredulity, it was the season of light, it was the season of darkness, it was the spring of hope it was the winter of despair"

These words published in 1859 by the great author Charles Dickens describe perfectly what it's like living and working through a pandemic and it finds its relevance in what we, as leadership of Bergrivier Municipality, needs to deal with on a daily basis.

Every step forward that we gain is met with a pushback from factors beyond our control and the gains we make are soon diminished by the impact that we encounter as a result of the failing state, compounded by the electricity crises and the struggling economy. The violent unrest in July 2021 has further eroded the economic gains South Africa made in the first half of 2021 and have caused billions of Rand in damage and subsequent job losses in an already struggling economy.

We are still dealing with the profound impact that the pandemic has had on the National Economy, the Western Cape Economy as well as the Bergrivier Local Economy.

We have succeeded, through these most difficult times and have delivered on our commitment to provide our communities with top class and reliable services and to create an environment where everyone can truly live, work, learn and play in a dignified manner, this was confirmed by the opinion from the Auditor-General where the Municipality was awarded with a 6th consecutive clean audit.

The term of the new Council provides us with another opportunity to deliver on our service delivery mandate as we continue to strive to improve the livelihood of our communities.

The Covid -19 pandemic taught us to appreciate the contribution that our community makes to the Municipality, its processes and its finances, and as we move forward as a coherent community I can assure you that we as the custodian of public funds, will continue to

exercise the utmost care when utilising financial, and other public resources in the delivery of services to our communities and in the fight against Covid-19.

The National Treasury has revised the South Africa's growth estimate downwards from 5.1 per cent at the time of the Medium Term Budget Policy Statement to 4.8 per cent for 2021 and projects real economic growth of 2.1 per cent for 2022. Over the next 3 years GDP growth is expected to average 1.8 per cent, this is much lower than the anticipated world economic growth rate of 4.4% for this year. Inflation is expected to remain between 3 per cent and 6 per cent over the MTREF and the Reserve Bank has already implemented measures to curb the upward inflationary trends, this also comes at a cost as disposable household income is absorbed by higher debt repayments.

The Minister of Finance has in his budget speech confirmed that the South African economy has been through more than a decade of stagnation and has emphasized that sustained economic growth is key in creating jobs, reducing poverty and inequality and providing a better life to all.

The initial prediction of economic recovery by 2023 seems impossible at this stage and we therefore continue to ensure that municipal resources are used optimally for the improvement of the livelihood of our communities.

I would like to provide a brief summary of the Bergrivier Municipality's budget as follows: The operating revenue budget (excluding capital transfers and contributions) amounts to R 478,751 million. The bulk of the income is derived from assessment rates and user charges. Operational expenditure from own funds amount to R 493,616,273 with the main two categories of operational expenditure being salary related expenditure and bulk purchases that account for 59.71 per cent of the total operational expenditure.

The capital budget amounts to R 74,967,566. The capital budget once again focusses on infrastructure development and 67.02 per cent of the capital budget is therefore allocated for infrastructure and engineering services. We are proposing a substantial increase in capital investment to create capacity for future development and to replace ageing infrastructure that cause service delivery disruptions.

Infrastructure spending included in the capital budget will be allocated as follows: Water services infrastructure R 21,507,435; Electricity infrastructure R 8,020,000; Sanitation infrastructure R 10,423,053 and roads infrastructure R 10,290,078

Sport and recreational facilities receive R 4,925,000 and social and community facilities receive R 1,910,000 the remainder of the capital budget consists of machinery and equipment, furniture, transport assets as well as computer equipment needed in the delivering of services to our communities.

In accordance with the capital funding mix strategy, a new loan of R 40,000,000 will be taken up in the 2022/2023 financial year, further own funding through the Capital Replacement Reserve in the amount of R 18,857,000 will be added to fund the capital budget in addition to the R 16,110,566 in grant receipts of the 2022/2023 financial year.

Employee related cost remain a major component of the municipal budget, the municipality has taken cognisance of the current economic environment as well as the affordability threshold with which consumers and ratepayers are confronted. The municipality is bound by the collective bargaining process and have no alternative but to make provision for a 4.9% general salary adjustment.

Employee related cost as a percentage of total expenditure equals 33.68 % and is within the norm for this category of expenditure, it will be carefully managed over the MTREF to ensure that it remains within acceptable limits.

The pandemic has indeed placed pressure on the municipal budget and revenue streams continue to diminish and remain difficult to collect. The Municipality was forced at the onset of the pandemic to implement lower than normal tariff increases, although the cost of rendering the services were exponentially higher than the revenue received from it. We are therefore in the current budget cycle faced with the difficult task of having to play catch-up and increase tariffs above average to ensure that the financial wellbeing of the municipality is protected and to ensure that the actual cost of rendering the services are recovered from those making use of the services.

National Treasury directs municipalities to motivate tariff increases that are higher than the upper end of the estimated inflation rate, and we have therefore included a comprehensive paragraph for each tariff increase in the executive summary of the main budget document.

The continued increase in the price of electricity remains a concern and NERSA has confirmed that the Eskom increase to municipalities will be 8.61 per cent which will result in a tariff increase of 7.8 per cent to the end user. It needs to be emphasised that the final municipal tariff increase will only be determined once the final tariff increase is confirmed by the National Energy Regulator.

In the difficult economic circumstances budgeting choices that the municipality have to make between competing priorities and fiscal realities become more intense and care needs to be taken when priorities are weighed up against one another to ensure that the expectations of the citizens are met. The challenge is to do more with the available resources and to ensure value for money with every transaction where public resources are spent. We remain resolute in our focus on the delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of prudent financial management principles in the compilation of the municipality's financial plan is not only essential, but critical to ensure that Bergrivier Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities, we will therefore continue to strive to improve the quality of life of everyone that live and work in the Bergrivier Municipal area.

The economic reality has led us to ensure that the most vulnerable are taken care off through the indigent subsidization program and would once again like to invite everyone that qualify for indigent subsidy to apply for the assistance that is available. Qualifying

indigent households will receive an indigent support package consisting of 50 units of free electricity, 6000 litres of free water as well as a 100% subsidy on a standard household refuse and sewerage tariff per month. Households with a combined household income of less than R5000 per month will qualify for the subsidy. In addition thereto a subsidy of 60% will be provided on assessment rates for qualifying pensioners registered as indigents.

The Council will continue to pursue and encourage community participation in programmes, plans and strategies to ensure that our plans are in line with community needs. I would therefore like to invite all stakeholders, members of the public and interested parties to participate in the budget process by attending the community budget meetings and providing input before the budget is tabled for final approval.

In conclusion, I would like to thank the Budget Steering Committee under the leadership of Councillor Daniels, the Municipal Manager, the Chief Financial Officer and the staff in the Strategic Service and Budget Offices, Directors and other personnel who were involved in compiling this draft budget.

I thank you.

ALDERMAN RAY VAN ROOY
EXECUTIVE MAYOR

1.2 Council Resolution (Draft)

1) The Council of Bergrivier Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

   a) The annual budget of the municipality for the financial year 2022/23 and the multi-year and single-year capital appropriations as set out in the following tables:
      i) Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
      ii) Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
      iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
      iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.

   b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
      i) Budgeted Financial Position – Table A6;
      ii) Budgeted Cash Flows – Table A7;
      iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
      iv) Asset management – Table A9; and
      v) Basic service delivery measurement – Table A10.

2) The Council of Bergrivier Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2022:
   a) the tariffs for property rates,
   b) the tariffs for electricity,
   c) the tariffs for the supply of water
   d) the tariffs for sanitation services
   e) the tariffs for solid waste services

3) The Council of Bergrivier Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2022 the tariffs for other services as contained in the tariff list included in the budget document.

4) That Council specifically take note of the fact that the proposed electricity charges and tariff structure is subject to NERSA approval that could change materially.

5) To give proper effect to the municipality's annual budget, the Council of Bergrivier Municipality approves:
   a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.

b) That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2022/23 financial year limited to an amount of R 40 million in terms of Section 46 of the Municipal Finance Management Act.
c) That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

6) That the Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing and new policies:

a) Asset management policy
b) Cash Management and Investment policy
c) Credit control and Debt collection policy
d) Indigent policy
e) Property Rates policy and By-law
f) Tariff policy
g) Virement policy
h) Supply Chain Management policy
i) Borrowing Policy
j) Funding, Reserves and Long Term Financial Planning Policy
k) Budget Implementation and Monitoring Policy
l) Petty Cash Policy
m) Creditors councillors and staff payment policy
n) Cost Containment policy
o) Preferential Procurement Policy

7) That the service level standards attached as Annexure “D” be approved.

8) That where the tariff and other policy revisions necessitate amendments to relevant By-laws, the amendments be effected and made public in accordance with Section 75A of the Municipal Systems Act, (Act 32 of 2000)

1.3 Executive Summary

The draft budget for the 2022/2023 financial year and Medium Term Revenue and Expenditure Framework (MTREF) was once again drafted under challenging circumstances as the municipality still finds itself in aftermath of the Covid -19 pandemic coupled with continued electricity crises, the ailing economy and a sharp rise in commodity prices as a result of the war in the Ukraine.

The brief headway that was made in economic recovery was negated by the violent unrest in July 2021 that caused in excess of R50 Billion in damages, cost the lives of 340 citizens and lead to the contraction of the GDP by 1.5 per cent in the third quarter of 2021. The national budget deficit is expected to be 14% of GDP by 2021/2022 and 4.2% by 2024/2025. National debt is expected to peak at 75.1% of GDP in 2024/2025.

It is concerning to note that total Government debt will rise from R4.3 trillion to R5.4 trillion over the medium term and debt service cost will amount to more than R330 Billion annually over the MTREF.

The Corona Virus, has added pressure on the already strained economy and the tourism sector and hospitality industries have not yet recovered to pre-pandemic levels. The war in the Ukraine has added to the woes of the Local Economy and a sharp increase in the price of commodities, especially the oil price have caused a significant increase in the cost of service delivery and have further prolonged the economic recovery period necessary to reach pre-pandemic levels of economic activity

Economic growth estimates for 2021 have been revised downward, from 5.1 per cent to 4.8 per cent. Economic growth for the MTREF is expected to be 2.1 per cent for 2022 and average 1.8 per cent over the MTREF, this is not sufficient to generate sustained economic growth and ensure job creation and the economic empowerment of the citizenry.

The headline inflation target remains between 3 and 6 per cent with a prediction of 4.8 per cent for 2022/2023, 4.5 per cent for 2023/2024 and 4.5 per cent for 2024/2025. The recovery of the economy is anticipated to be slow over the MTREF with the continuing electricity crises hampering economic growth even further. The lack of energy security coupled with the ever escalating price of electricity and other energy sources are the main factors hampering economic progression and damaging investor confidence in the South African Economy.

Considering the prevailing economic circumstances, it remains necessary to continue applying prudent financial management principles in the budget process of Bergrivier Municipality thereby ensuring that the Municipality remain financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were again reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to ensure that we maintain sound financial stewardship.

In accordance with the draft revenue enhancement program, a review of all units of service rendered are underway to ensure that all consumers or users of services are appropriately charged in accordance with the extent to which services are consumed, the demand placed on infrastructure and volumes of waste generated. It is of essence to ensure operational efficiency in the services that are rendered and to continue to enforce cost reduction and austerity measures in accordance with the cost containment regulations.

The pandemic has placed pressure on the municipal budget and revenue streams continue to diminish and remain difficult to collect. The Municipality was forced at the onset of the pandemic to implement lower than normal tariff increases, although the cost of rendering the services were exponentially higher than the revenue received from it. We are therefore in the current budget cycle faced with the difficult task of having to play catch-up and increase tariffs above average to ensure that the financial wellbeing of the municipality is protected and to ensure that the actual cost of rendering the services are recovered from those making use of the services.

Where tariff increases that are higher than the upper end of the estimated inflation target, we have included a comprehensive paragraph for each tariff increase in the discussion under each tariff in the main budget document hereunder.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. As a last resort, where debt remains outstanding for long periods of time and no suitable arrangement is made for the repayment thereof, the municipality has no alternative but to hand the debt over for collection. Incentives are available for the settlement of debt and customers are urged to make use of the various repayment options and arrangements. The municipality will continue with various customer care initiatives to ensure that the municipality truly involves all citizens in the democratic processes.

National Treasury's MFMA Circular No. 112 and 115 was used to guide the compilation of the 2022/23 MTREF.

The main challenges experienced during the compilation of the 2022/23 MTREF can be summarised as follows:

- The lingering effect that Covid -19 has had on the Global, National, Provincial and Local economy.
- The war in the Ukraine and the impact that is has on commodity prices and the markets.
- The decline in economic growth.
- The stagnant economy and slow economic recovery.
- The electricity crises and continued load shedding that is persistently hampering economic growth and damaging investor sentiment.
- The continued rising in unemployment.
- Ageing water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the current cash flow reality of the municipality.
- The increase in the cost of bulk electricity from Eskom which is placing upward pressure on service tariffs to residents and resulting in a decline in units sold.
- The need to fill critical vacancies necessary to ensure service delivery to the community.

- The demand for services that continue to outstrip the available resources.

The following budget principles and guidelines directly informed the compilation of the 2022/2023 MTREF:

- The 2021/22 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Adjustments Budget were adopted as the upper limits for the new baselines for the 2022/23 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Cost cutting and austerity measures have been applied in all expenditure categories and value for money considerations are made when expenditure is incurred.
- Tariff and property rate increases should be affordable and should generally not exceed the growth parameters or upper limits of inflation as measured by the CPI, except where there are price increases in the input of services that are beyond the control of the municipality, for instance the continued escalation in the electricity and fuel price increase and the above average increase in specialized goods and services needed in service delivery that are subject to exchange rate fluctuations.
- For the 2022/2023 financial year tariff increases are above average as a result of prior multi-year lower than cost price increases. The municipality needs to increase tariffs sufficiently to ensure the recovery of cost of the services as well as ensuring the long term financial sustainability of the municipality.
- The strengthening of the financial position of the municipality and ensuring optimum levels of reserves as well as cash backed reserves and current provisions.
- Cost reflective tariff setting and multi-year tariff strategies where tariffs are found not to cover the cost of service rendering.
- Ensuring a cash funded budget and the strict application of prudent financial management principles.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following table is a consolidated overview of the proposed 2022/2023 MTREF:

Table 1 Consolidated Overview of the 2022/23 MTREF

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Revenue (excluding capital transfers and contributions)	0	335,796	377,365	396,002	421,520	434,702	434,702	434,702	478,751	535,568	534,295
Total Expenditure	0	328,616	365,370	387,299	435,278	457,031	457,031	457,031	493,616	546,090	536,205
Surplus/(Deficit)	0	7,180	11,995	8,703	(13,758)	(22,328)	(22,328)	(22,328)	(14,865)	(10,522)	(1,911)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	0	20,515	20,152	19,133	23,790	22,242	22,242	22,242	16,111	18,014	18,675
Surplus/(Deficit) for the year	0	28,395	32,188	38,191	10,432	151	151	151	1,245	7,492	16,765

Total revenue increased by R 37,679,536 to an amount of R 494,861,665 for the 2022/23 financial year when compared to the 2021/2022 3rd adjustments budget. This is due to additional revenue raised through increased tariffs as well as a slight recovery in the revenue raised from the letting and use of municipal facilities as well as fines revenue. For the two outer years, operational revenue will increase by 11.87 and then decline with 0.11 percent respectively.

Total operating expenditure for the 2022/2023 financial year has been appropriated at R 493,616,273 and translates into a budgeted surplus of R 1,245,392 after capital contributions.

When compared to the 2021/22 Adjustments Budget, operational expenditure has increased by R 36,585,451 in 2022/23. The expenditure for the two outer years, increase with R 52,474,219 and declines with -R 9,885,350 respectively.

The capital budget of R 74,967,566 for 2022/23 increases with 24.65 per cent when compared to the 2021/22 3rd Adjustment Budget. The capital programme decreases to R 48,972,478 in the 2023/24 financial year and further decreases in 2024/25 to R 53,264,478. Borrowing will contribute 53.36 percent of capital funding for 2022/23 and will reduce over the MTREF to ensure that gearing remains in a narrow band for the foreseeable future in accordance with the funding mix principles adopted. The balance of capital expenditure will be funded from internally generated funds and conditional grants.

Borrowing as a funding source is recommended for capital investment in respect of the replacement and refurbishment of infrastructure to underline the user-pays principle where current and future users of the service will be required to contribute to the cost associated with the raising of funding necessary to execute the programs or projects. It must be emphasized that the gearing ratio of the municipality (the ratio between debt and own revenue generated) remains sound at 22.3% and in a narrow band over the MTREF and is well under the maximum of the norm of 40%

1.4 Operating Revenue Framework

For Bergrivier Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management principles are fundamental to the financial sustainability of every municipality. The reality is that we are faced with failing infrastructure, development backlogs, poverty and increasing unemployment. The expenditure required to address these challenges will inevitably always exceed available funding hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

In considering the aforementioned, a difficult decision had to be made in respect of proposed tariff increases to ensure the continuation of the quality of services and prevent a further breakdown in the provision of essential services.

The prevailing economic circumstances, and especially the long term effect that Covid -19 has had and still has on the National and Local economy are adding to the difficulties in collecting the revenue that is due to the municipality. The promotion of operational efficiencies, revenue

enhancement strategies, as well as savings and austerity measures remain a priority in ensuring the availability of sufficient financial resources to fund the MTREF.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The current reality in respect of inflationary increases as well as other economic factors and price increases such as fuel price and associated taxation make it extremely difficult for municipalities to manage tariff increases within the guidelines set. It must be pointed out that the "basket of goods and services" necessary to provide municipal basic services do not necessarily correspond with the "basket of goods and services" influencing the CPI rate applicable to households in general and therefore this arbitrary prescription for tariff increases are of little value to the municipal decision making process.

Excessive increases are also likely to be counterproductive, resulting in higher levels of non-payment. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. It is nonetheless of utmost importance to balance service delivery standards on the one hand with the appropriate tariffs to render those high quality services on the other hand.

It is within this framework that the Municipality has undertaken the tariff setting process in respect of service charges.
The municipality's revenue strategy is built around the following key components:

- Strengthening the financial position of the municipality.
- Cost reflective tariff setting – The municipality is implementing the principle of cost reflective tariffs for the majority of services.
- A cost reflective tariff study for water, sewerage and refuse have been completed and various anomalies were found that has directed the municipality to perform an audit of all service points and units of service consumed or used by consumers.
- A revenue enhancement program has been implemented and the physical inspection of the service points have started with more than 2500 being surveyed to date. The revenue enhancement program will ensure that all revenue is correctly billed in accordance with the category, user type and applicable tariffs and number of service units as determined by the municipality, if correctly applied and implemented, it will ensure that consumers across the board are saved from future above average tariff increases;
- Proposed tariff increases are higher than the average tariff increases implemented over the last number of years for the 2022/23 financial year, the Electricity tariff guideline increase is still to be determined by NERSA and will guide the municipality in determining the final electricity tariff. Appropriate tariff increases are of essence to sustain and improve on service delivery standards and to ensure the long term financial sustainability of the municipality;
- The municipal council has adopted a principle of protecting the poor from excessive tariff increases and will therefore endeavour to limit the increase to lower income consumers in accordance with the national treasury growth parameters where possible. Subsidization of free basic services are adequate to ensure access to basic services by the poorest of the poor and most vulnerable category of consumers.

- National Treasury's guidelines and growth parameters have been taken into account where appropriate and possible and an explanation will be provided for increases higher than inflationary predictions, the municipality is however mainly guided by the actual cost of services rendering and financial sustainability considerations in its tariff decision making process.
- Efficient revenue management, which aims to ensure a minimum 96% annual collection rate for property rates and other key service charges;
- Budgeting for a moderate surplus at the conclusion of the MTREF to enable the municipality to build cash reserves to back statutory funds and provisions and to build an operating as well as capital replacement reserve.

The aforementioned factors collectively contribute to the financial wellbeing of the municipality and the extent to which it is executed or concluded will either aide, or impact negatively on the long term sustainability of the municipality.

It must be emphasized that, at the current trend, growing expenditure associated with the current quality and the ever escalating cost of service delivery, the municipality will find it all the more difficult to improve its financial position over the MTREF, unless catalytic economic investments and growth opportunities are garnered expediently.

The current rates base can no longer support the cost of services, especially considering the ageing infrastructure and the cost necessary in upgrading and refurbishment of service delivery infrastructure vehicles and equipment. It is of utmost importance to factor these cost factors into the true cost of services to continue delivering high quality services to all communities.

All role-players would need to collectively contribute to ensure not only the financial sustainability of the municipality, but also the economic progression of its citizenry.

The following table is a summary of the 2022/23 MTREF (classified by main revenue source):

Table 2 Consolidated Overview of the 2022/23 MTREF

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	67,800	74,040	79,313	86,624	86,224	86,224	86,224	93,675	98,458	104,365
Service charges - electricity revenue	2	104,412	117,047	125,118	146,330	148,440	148,440	148,440	161,052	172,410	184,492
Service charges - water revenue	2	24,348	28,752	31,980	29,944	33,540	33,540	33,540	36,807	39,940	42,633
Service charges - sanitation revenue	2	12,876	13,398	14,494	14,960	15,465	15,465	15,465	17,702	19,417	21,055
Service charges - refuse revenue	2	21,286	22,238	24,134	24,751	25,725	25,725	25,725	32,447	37,844	42,377
Rental of facilities and equipment		1,416	1,234	1,149	1,413	1,405	1,405	1,405	1,674	1,615	1,711
Interest earned - external investments		6,203	7,688	5,663	6,382	7,029	7,029	7,029	7,981	8,460	8,968
Interest earned - outstanding debtors		7,390	7,863	4,942	5,700	4,700	4,700	4,700	5,000	5,300	5,618
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		9,935	18,021	21,744	23,225	21,280	21,280	21,280	21,286	21,292	21,298
Licences and permits		2	114	103	73	73	73	73	77	82	87
Agency services		4,313	3,677	4,708	4,627	5,512	5,512	5,512	5,788	6,135	6,503
Transfers and subsidies		62,349	63,854	74,691	68,847	72,941	72,941	72,941	81,237	110,693	81,004
Other revenue	2	7,132	5,805	7,455	8,645	9,769	9,769	9,769	11,325	11,123	11,258
Gains		6,336	13,635	507	–	2,600	2,600	2,600	2,700	2,800	2,926
Total Revenue (excluding capital transfers and contributions)		**335,796**	**377,365**	**396,002**	**421,520**	**434,702**	**434,702**	**434,702**	**478,751**	**535,568**	**534,295**

Table 3 Growth in revenue by main revenue source

Description	2021/22 Medium Term Revenue & Expenditure Framework				
R thousand	Budget Year 2022/23	Growth %	Budget Year +1 2023/24	Growth %	Budget Year +2 2024/25
Revenue By Source					
Property rates	93,674,997	5.11	98,458,000	6.00	104,365,000
Service charges - electricity revenue	161,051,502	7.05	172,409,957	7.01	184,492,000
Service charges - water revenue	36,807,166	8.51	39,939,756	6.74	42,633,019
Service charges - sanitation revenue	17,702,000	9.69	19,417,000	8.44	21,055,000
Service charges - refuse revenue	32,447,000	16.63	37,844,000	11.98	42,377,000
Rental of facilities and equipment	1,674,000	(3.52)	1,615,000	5.94	1,711,000
Interest earned - external investments	7,981,000	6.00	8,460,000	6.00	8,968,000
Interest earned - outstanding debtors	5,000,000	6.00	5,300,000	6.00	5,618,000
Fines, penalties and forfeits	21,286,000	0.03	21,292,000	0.03	21,298,000
Licences and permits	77,000	6.49	82,000	6.10	87,000
Agency services	5,788,000	6.00	6,135,000	6.00	6,503,000
Transfers and subsidies	81,237,434	36.26	110,692,522	(26.82)	81,003,522
Other revenue	14,025,000	(0.73)	13,923,000	1.87	14,184,000
Total Revenue (excluding capital transfers and contributions)	**478,751,099**	11.87	**535,568,235**	(0.238)	**534,294,541**

The table above illustrates the growth in sources of revenue from the first to the second and shows a slight overall decline from the second to the 3rd year of the MTREF caused mainly by a sharp decline in grant allocations in the 3rd year of the MTREF. Revenue generated from services charges remain the major source of revenue for the municipality amounting to 51.80 per cent of total revenue.

Table 4 Major sources of revenue

The major sources of revenue for the 2022/23 financial year can be summarised as follows:

Main Sources of revenue		
Source	**Amount**	**%**
Property rates	93,674,997	19.57
Electricity revenue	161,051,502	33.64
Water revenue	36,807,166	7.69
Sanitation revenue	17,702,000	3.70
Refuse revenue	32,447,000	6.78
Transfers and subsidies	81,237,434	16.97
Other revenue	55,831,000	11.66
Total	**478,751,099**	**100.00**

The second largest source of revenue is Assessment rates with transfers and subsidies making up the 3rd highest contributor to the revenue basket.

Tariff Setting

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges are revised under normal circumstances, local economic conditions, input costs and the affordability of services are taken into account to ensure the financial sustainability of the Municipality. The setting of tariffs in this budget was extremely difficult, especially taking into account the economic environment and the lingering effect that Covid -19 has on economic recovery and progress.

An overwhelming fact and consideration for this year's tariff setting was the principle of cost recovery and setting cost reflective tariffs that will support the long term financial sustainability of the municipality as well as quality of service rendering.

Municipalities also use benchmarking to ensure that the tariffs we apply are within the industry norm as operational requirements and service standards of comparable sizes and demographics of municipalities are similar and a deviation from this norm will give an indication of whether a municipality may be heading for disaster in the application of its tariff strategy.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rates ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be a minimum of 0,25:1. The implementation of these regulations were done in the previous budget process and the Property Rates Policy of the Municipality was amended accordingly.

The following stipulations in the Property Rates Policy are still relevant and therefore highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- For pensioners, physically and mentally disabled persons, a maximum rebate of 60 percent will be granted to owners of rate-able property. In this regard the following stipulations are relevant:
    - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
    - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
    - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
    - The property must be categorized as residential.

- The Municipality may award a 100 percent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a relief.

- ***The municipality has decided to adjust the standard rebate to bona-fide agricultural properties to downwards to 80% in an endeavour to bring it closer to the ratio determined by the Minister of Local Government as per Section 83 of the Municipal Property Rates Act in 2009, being a ratio of 0.25:1 or a 75% rebate.***

The eighth supplementary valuation roll has been done adding a small increase in the rates base over the MTREF, it is evident from the current application for clearance certificates as well as the transfer of erven from developments that there is an upswing in the property market and building related activities that will add revenue to the rates base upon the completion of the next supplementary valuation roll. A growth rate in the rates base of approximately 1.4% is anticipated in the 2022/2023 financial year. The revenue associated with the expansion of the rates base have been factored into the revenue estimates for 2022/2023 and beyond.

In order to further increase and supplement revenue, additional sources of revenue must be explored on a continuous basis. It is also important that an environment for economic development is created through the provision of high quality reliable municipal services.

Table 5 Comparison of Assessment rate tariff

Category	Current Tariff (1 July 2021)	Proposed tariff (from 1 July 2022)
	C	C
Residential properties	.01046	.01135
Municipal Properties	.01046	.01135
Institutional Properties	.01046	.01135
Agricultural	.00262	.00284
Commercial Properties	.01151	.01249
Industrial Properties	.01151	.01249

The assessment rates tariff is proposed to increase with 8.5 % which is higher than the upper boundary of inflationary targets for 2022/2023 but is unfortunately unavoidable to increase the tariff at the current rate proposed due to factors such as the increase in cost to render services such as the increase in the cost of labour, the fuel price increase, the increase in the price of goods and services necessary to render essential as well as community and general municipal services, the increase maintenance and operational cost of municipal facilities, equipment and infrastructure.

There has been a huge increase in the cost of insurance and associated cost to protect municipal infrastructure against vandalism and theft, the municipality has no choice but to set aside an amount of R2.2 Million to beef up security at municipal facilities.

1.4.2 Sale of Water and Impact of Tariff Increases

Although the most of the summer rainfall areas received good rainfall, South Africa remain a water scarce country and faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, the replacement of failing water mains, the installation of smart metering devices and cost-reflective tariffs will ensure that the supply challenges are managed to ensure long term sustainability. To ensure the continued levels of service delivery and to prevent disruptions in supply, the municipality has commenced with a water mains

replacement program whereby R 17.7 million has been set aside over the MTREF for the replacement program.

Since we were fortunate to have received some relief from the drought, the municipality has decided to lift water restrictions we will however continue to implement water tariffs in accordance with the guidelines from the Provincial Disaster management determination for the foreseeable future.

A cost reflective tariff study was undertaken by the municipality to determine whether the tariffs levied for the consumption of water are covering the full cost associated with the rendering of the service, it was found that it did not and that the water tariffs was restructured in the 2021/2022 financial year to ensure that the principles of applying cost reflective tariffs to cover the cost of the service were met.

The municipality is continuing with the implementation of the tariff structure that was adopted with the 2021/2022 budget to ensure the financial sustainability of the water service.

A tariff increase of 8.5 per cent from 1 July 2022 for water is proposed. 6 kℓ water per month will **still only** be granted free of charge to registered indigent residents.

Table 6 Comparison of Commercial water tariffs

CATEGORY	CURRENT TARIFFS 2021/22 15% VAT Inc.	PROPOSED TARIFFS 2022/23 15% VAT Inc.
	Rand per kℓ	Rand per kℓ
COMMERCIAL		
(i) 0 to 6 kℓ per 30-day period	8.78	9.50
(ii) 7 to 20 kℓ per 30-day period	21.43	23.20
(iii) 21 to 50 kℓ per 30-day period	22.99	24.90
(iv) 51 to 100 kℓ per 30-day period	25.24	27.40
(v) 101 to 200 kℓ per 30-day period	26.44	28.70
(vi) 201 to 1000 kl per 30-day period	25.24	27.40
(vii) 1001 to 1500 kl per 30-day period	22.99	24.90
(viii) 1501 to 2000 kl per 30-day period	18.03	19.60
(ix) More than 2000 kℓ per 30-day period:	16.22	17.60

The Residential Tariff structure is as follows:

Table 7 Comparison of Residential water tariffs

CATEGORY	CURRENT TARIFFS 2021/22 15% VAT Inc.	PROPOSED TARIFFS 2022/23 15% VAT Inc.
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) 0 to 6 kℓ per 30-day period	8.79	9.50
(ii) 7 to 13 kℓ per 30-day period	18.59	20.20
(iii) 14 to 20 kℓ per 30-day period	22.05	23.90

CATEGORY		CURRENT TARIFFS 2021/22 15% VAT Inc.	PROPOSED TARIFFS 2022/23 15% VAT Inc.
		Rand per kℓ	Rand per kℓ
(iv)	21 to 35 kℓ per 30-day period	27.52	29.90
(v)	36 to 50 kℓ per 30-day period	33.35	36.20
(vi)	More than 50 kℓ per 30-day period:	44.45	48.20

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. It has confirmed that the price increase to municipalities will equal 8.61%, this will translate into an approximate increase of 7.8% to municipal customers. The proposed tariff increase is subject to final approval from NERSA and will be implemented from 1 July 2022 as soon as final approval has been received.

It should be noted that given the nature of the continuing electricity tariff increases, it is once again expected to depress growth in electricity consumption as municipal customers are becoming more energy wise and small scale embedded generation becomes a reality, this will have a negative impact on the municipality's revenue from electricity and will put further pressure on the financial performance of the municipality in these uncertain times.

In accordance with the indigent subsidy policy of the municipality, 50 kWh of free electricity per month will only be granted to registered indigents and households with 20 Ampere connections.

1.4.4 Sanitation and Impact of Tariff Increases

A cost reflective tariff study was performed during the 2020/2021 financial year and the results thereof guided the municipality in determining the tariffs for the 2021/2022 financial year and beyond for sanitation services. A general tariff increase of 10 per cent for sanitation is proposed from 1 July 2022. This is based on the input cost assumptions relating to the service and the extent to which customers make use of the service. The higher than average increase is necessary as the cost associated with the service have increased exponentially over the last number of financial years and tariff increases have not kept up with the actual cost of rendering the service.

Factors adding to the cost are the continuous plundering and vandalism of the sewer infrastructure, the cost of protecting the assets, the cost to mitigate electricity outages through standby generators, the cost of monitoring the pump stations and associated purification infrastructure as well as the continued rising in the cost of labour, chemicals and electricity necessary to provide the service within the legislative requirements.

It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, therefore the electricity price increase makes it unavoidable to increase the sewer tariffs by more than the inflationary predictions. A general tariff increase of 10% is therefore unavoidable.

The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents costing approximately R 3.92 Million
- The total revenue expected to be generated from rendering this service amounts to R 17,702,000 for the 2022/23 financial year.

Table 8 Comparison of Sanitation tariffs

	CURRENT TARIFFS 2021/22 15%VAT Incl.	PROPOSED TARIFFS 2022/23 15%VAT Incl.
Sanitation	R 189.15	R208.00

1.4.5 Waste Removal and Impact of Tariff Increases

A cost reflective tariff study was performed during the 2020/2021 financial year and the results thereof were included in the 2021/2022 tariff structure for the rendering of sanitation services. A general tariff increase of 25 per cent for refuse removal is proposed from 1 July 2022. This is based on the input cost assumptions relating to the service and the extent to which customers make use of the service and the volumes of refuse generated.

Consumers will therefore be assessed based on the volumes of refuse generated, especially in respect of commercial and institutional clients and the municipality will engage on a process where the volumes of refuse generated by customers are assessed and billed according to the results of the survey. This will ensure equity in respect of the charges levied versus the volumes generated for all categories of consumers.

It must be emphasized that consumers that fall within the area in which the service is rendered must in accordance with the solid waste removal by-laws make use of the service, there will thus be a charge for the rendering of the service whether refuse is collected or not, consumers are therefore encouraged not to dispose of household or business refuse themselves as it will result in a double charge being made, once for the compulsory use of the service and once for disposal at the transfer station.

The following table compares current and proposed amounts payable from 1 July 2022:

Table 9 Comparison between current waste removal fees and increases

	CURRENT TARIFFS 2021/22 15%VAT Incl.	PROPOSED TARIFFS 2022/23 15%VAT Incl.
Solid Waste removal	R 256.03	R319.70

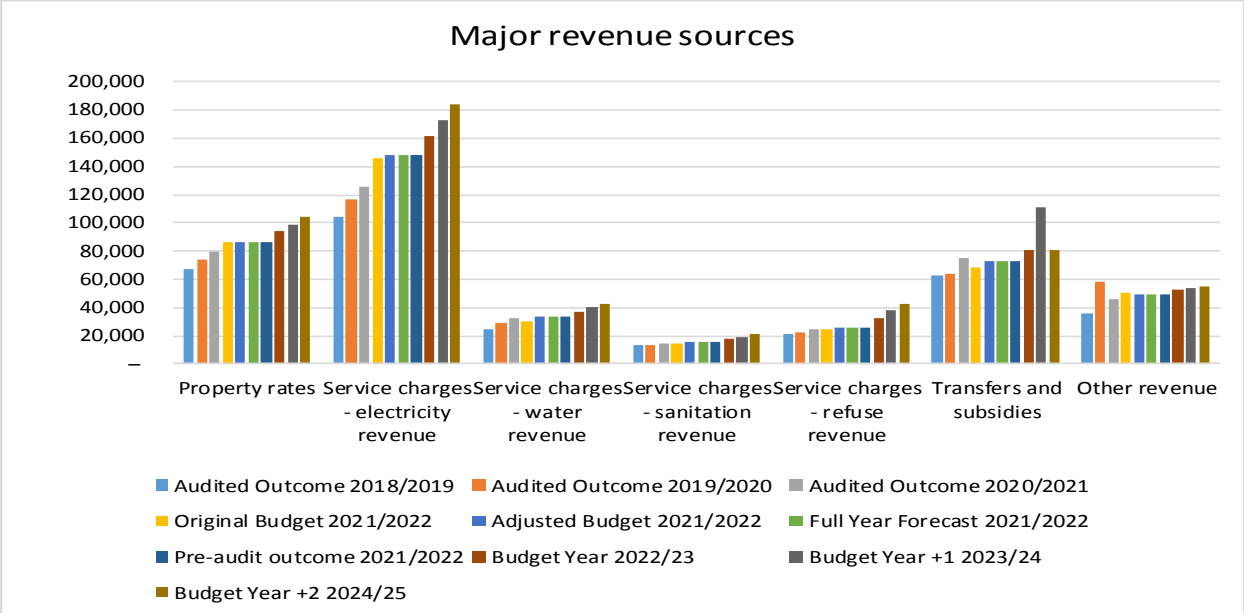
The general increase in refuse tariffs to all customers must unfortunately be raised with 25% in order to move towards cost recovery over the MTREF and to ensure that the service becomes financially viable and remains financially sustainable in the long term. The reasons for the tariff increase are as follows:

- The increase in the cost of fuel and transport of refuse to landfill sites.
- The increase in the cost of collection and recycling.
- The replacement of Refuse Compactor trucks necessary to ensure that the standards of service can be met.
- The cost of clean-up of illegal dumping and general littering in all areas.
- The cost of clean-up of transfer stations as a result of refuse being dumped in contradiction with the rules and by-laws of the municipality.
- The cost of security at transfer stations to protect municipal property plant, equipment, staff and the public in general.
- The cost associated with the rehabilitation of landfill sites that have been closed.
- The cost of adequately providing for rehabilitation cost for future rehabilitation of landfill sites.
- The increase in the general cost of materials and other related goods and services associated with refuse removal.
- The increasing cost of labour for refuse removal and clean-ups of the streets, CBD's and other open spaces on weekends.
- The increase in the cost of refuse bags provided by the municipality.

The above factors coupled with years of moderate and lower than essential increase percentages have contributed to the fact that the refuse service is not financially viable as the actual cost of service rendering have not been recovered by the tariffs charged for a number of years. The Municipality must therefore implement the sharp increase in the tariff to ensure that the service can become financially viable over the MTREF and remains sustainable over the long term.

Refuse tariffs are charged per category of consumer as per the list of tariffs attached to the budget and it must be emphasized that customers that do not fall under the definition of single residential are to be billed in accordance with the tariff applicable to business consumers.

Figure 1 Growth in major revenue sources over a 7 year horizon



1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Table 10 MBRR SA14 – Household bills

WC013 Bergrivier - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Fra			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		508.61	539.15	571.52	597.26	597.26	597.26	8.5%	648.01	693.37	741.91
Electricity: Basic levy		193.38	218.66	232.26	266.14	266.14	266.14	7.8%	286.90	307.27	329.09
Electricity: Consumption		1,565.00	1,501.24	1,594.05	1,826.62	1,826.62	1,826.62	7.8%	1,969.07	2,108.87	2,258.60
Water: Basic levy		46.64	49.44	54.79	57.08	57.08	57.08	8.8%	62.12	66.78	71.12
Water: Consumption		459.56	487.13	509.54	532.47	532.47	532.47	8.5%	577.73	621.06	661.43
Sanitation		142.00	150.13	157.35	164.48	164.48	164.48	10.0%	180.88	194.45	207.08
Refuse removal		192.00	203.48	212.84	222.63	222.63	222.63	24.9%	278.02	319.72	351.70
Other		–	–	–	–	–	–				
sub-total		**3,107.19**	**3,149.22**	**3,332.34**	**3,666.69**	**3,666.69**	**3,666.69**	**9.2%**	**4,002.73**	**4,311.53**	**4,620.93**
VAT on Services		389.79	391.56	413.94	454.67	454.67	454.67	8.6%	493.98	542.72	581.85
Total large household bill:		**3,496.98**	**3,540.78**	**3,746.28**	**4,121.36**	**4,121.36**	**4,121.36**	**9.1%**	**4,496.71**	**4,854.25**	**5,202.78**
% increase/-decrease			**1.3%**	**5.8%**	**10.0%**	**–**	**–**		**9.1%**	**8.0%**	**7.2%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		360.11	381.74	404.65	422.88	422.88	422.88	8.5%	458.81	490.93	525.29
Electricity: Basic levy		193.38	218.66	232.26	266.14	266.14	266.14	7.8%	286.90	307.27	329.09
Electricity: Consumption		643.00	675.33	717.19	821.81	821.81	821.81	7.8%	885.89	948.79	1,016.15
Water: Basic levy		46.64	49.44	54.79	57.08	57.08	57.08	8.8%	62.12	66.78	71.12
Water: Consumption		356.31	377.70	395.06	412.84	412.84	412.84	8.5%	447.93	481.53	512.82
Sanitation		142.00	150.13	157.35	164.48	164.48	164.48	10.0%	180.88	194.45	207.08
Refuse removal		192.00	203.48	212.84	222.63	222.63	222.63	24.9%	278.02	319.72	351.70
Other		–	–		–	–	–				
sub-total		**1,933.44**	**2,056.46**	**2,174.14**	**2,367.87**	**2,367.87**	**2,367.87**	**9.8%**	**2,600.55**	**2,809.46**	**3,013.26**
VAT on Services		236.00	251.25	265.24	286.00	286.00	286.00	(3.8%)	275.18	347.78	373.19
Total small household bill:		**2,169.44**	**2,307.71**	**2,439.38**	**2,653.87**	**2,653.87**	**2,653.87**	**8.4%**	**2,875.73**	**3,157.24**	**3,386.45**
% increase/-decrease			**6.4%**	**5.7%**	**8.8%**	**–**	**–**		**8.4%**	**9.8%**	**7.3%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		211.61	224.32	237.79	248.50	248.50	248.50	8.5%	269.61	288.48	308.68
Electricity: Basic levy		–	–	–	–	–	–				
Electricity: Consumption		354.00	395.16	392.22	449.43	449.43	449.43	7.8%	484.50	518.90	555.74
Water: Basic levy		–	–	–	–	–	–				
Water: Consumption		213.50	226.31	236.72	247.37	247.37	247.37	8.5%	268.40	288.53	307.28
Sanitation		–	–	–	–	–	–				
Refuse removal		–	–	–	–	–	–				
Other		–	–	–	–	–	–				
sub-total		**779.11**	**845.79**	**866.73**	**945.30**	**945.30**	**945.30**	**8.2%**	**1,022.51**	**1,095.91**	**1,171.70**
VAT on Services		85.13	93.22	94.34	109.25	109.25	109.25	15.1%	125.80	121.11	129.45
Total small household bill:		**864.24**	**939.01**	**961.07**	**1,054.55**	**1,054.55**	**1,054.55**	**8.9%**	**1,148.31**	**1,217.03**	**1,301.16**
% increase/-decrease			**8.7%**	**2.3%**	**9.7%**	**–**	**–**		**8.9%**	**6.0%**	**6.9%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

1.5 Operating Expenditure Framework

Bergrivier Municipality's expenditure framework for the 2022/23 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and informed by community needs and priorities;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services.

The following table is a high level summary of the 2022/23 budget and MTREF (classified per main type of operating expenditure)

Table 11 A4 – Budgeted Financial Performance

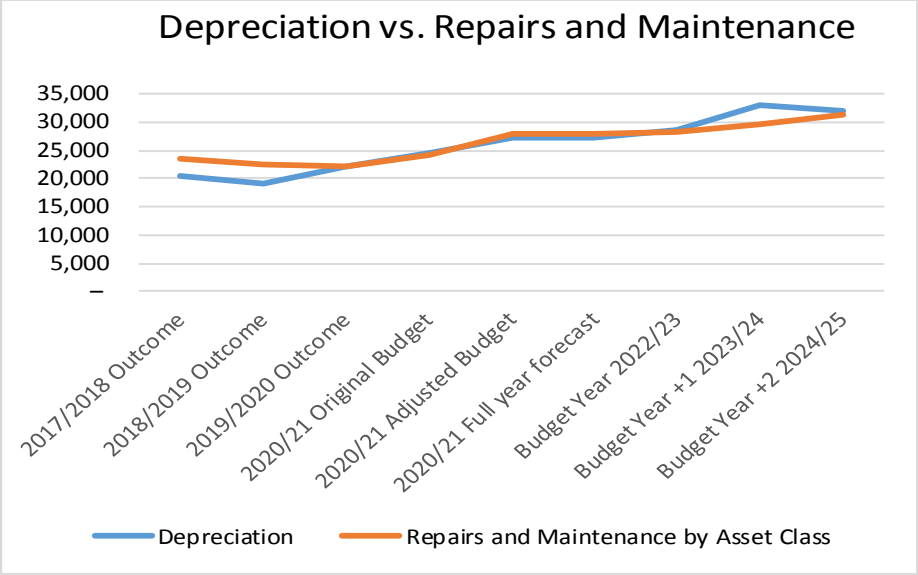
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure By Type										
Employee related costs	122,782	129,923	134,353	145,585	153,252	153,252	153,252	166,243	174,256	184,558
Remuneration of councillors	6,262	6,669	6,655	6,978	6,628	6,628	6,628	6,993	7,395	7,727
Debt impairment	16,123	34,680	33,166	37,185	32,964	32,964	32,964	30,415	31,565	32,688
Depreciation & asset impairment	20,388	19,083	22,261	24,464	27,261	27,261	27,261	28,668	32,925	31,991
Finance charges	15,499	15,796	15,442	18,149	17,984	17,984	17,984	19,514	21,231	22,420
Bulk purchases - electricity	80,291	92,751	100,415	113,800	115,540	115,540	115,540	128,498	138,778	149,880
Inventory consumed	15,991	17,977	17,723	15,811	17,952	17,952	17,952	18,631	19,422	20,273
Contracted services	22,863	20,712	24,021	28,850	36,722	36,722	36,722	45,347	69,344	33,244
Transfers and Grants	5,326	6,093	5,867	6,485	7,009	7,009	7,009	6,822	7,121	7,441
Other expenditure	22,686	21,685	22,530	37,971	39,118	39,118	39,118	39,785	41,253	43,057
Losses	406	–	4,867	–	2,600	2,600	2,600	2,700	2,800	2,926
Total Expenditure	**328,616**	**365,370**	**387,299**	**435,278**	**457,031**	**457,031**	**457,031**	**493,616**	**546,090**	**536,205**

The budgeted allocation for employee related costs excluding public office bearer's remuneration for the 2022/2023 financial year totals R 166,243 Million which equals 33.68 per cent of the total operating expenditure. A provision for a 4.9% general salary increase is made for the 2022/2023 financial year, provision is also made for notch increases equalling approximately 2.3% and is applicable to employees who have not yet reached the maximum notch of their salary scales.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). There has not been a proclamation in the current financial year and provision is made for an increase in the 2022/2023 financial year in accordance with prudent financial management principles.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R 28,668 million for the 2022/23 financial year and equates to 5.81 percent of the total operating expenditure.

Figure 2 Depreciation compared to repairs and maintenance



The figure above reflects the depreciation charges in comparison to the money spent on repairs and maintenance, it is indicative of an increase in the spending on repairs and maintenance over the 7 year budget horizon. It must be emphasized that the amount reflected above does not include the cost of labour associated with maintenance related activities, when this is added, maintenance cost represent approximately 12% of the value of PPE.

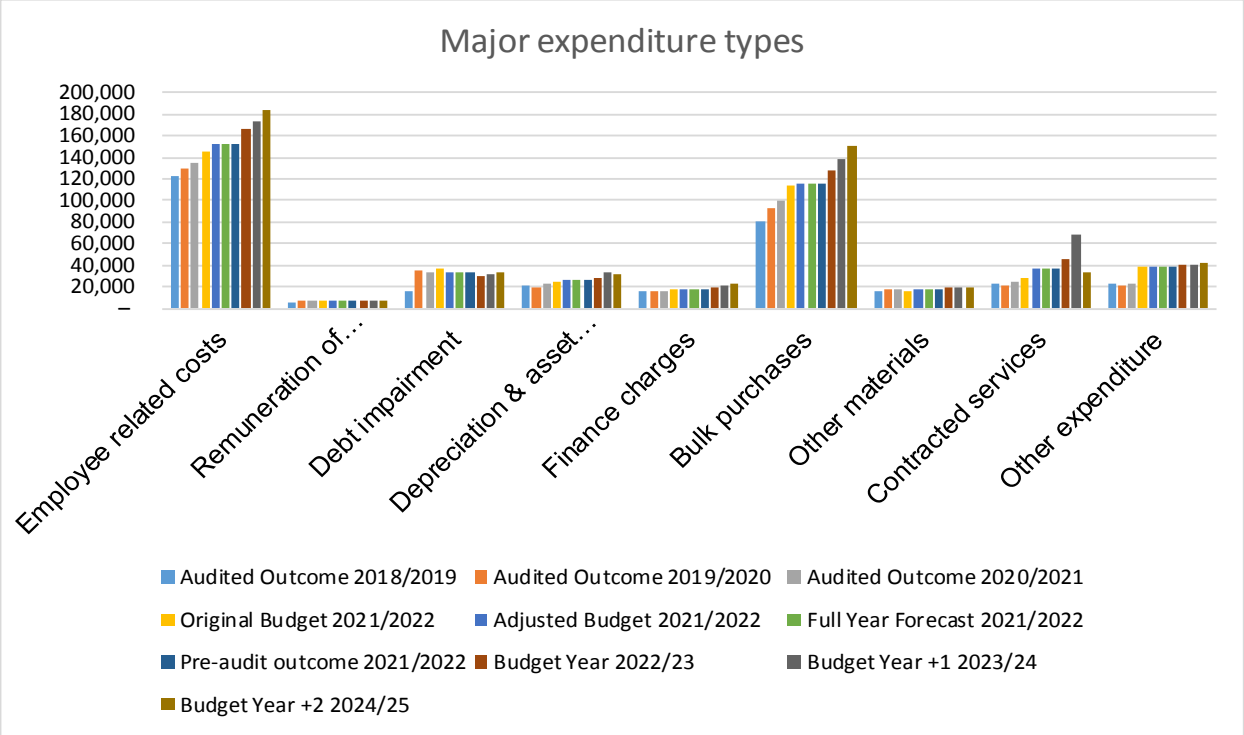
Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 3.95 per cent or R 19,514 million of operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom, and water from West Coast District Municipality. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions.

A concerted effort is underway to curb electricity as well as water losses as it has a direct bearing on the revenue streams of the municipality and ultimately the financial sustainability. The revenue enhancement program will aid in ensuring accurate services and billing data and assist in the reduction of unaccounted consumption of water and electricity. Inaccessible meters are being replaced by smart meters that will enable reading to be taken without access to properties being necessary, meters will also be moved to outside property fences to ensure accessibility by meter readers, the water By-laws will be amended to include the requirement. The municipality has budgeted R1.2 million for either the replacement or installation of new and enhanced metering equipment for the 2022/2023 financial year.

Other expenditure comprises of various line items relating to the daily operations of the municipality.

Figure 3 Major expenditure categories over a 7 year horizon



1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

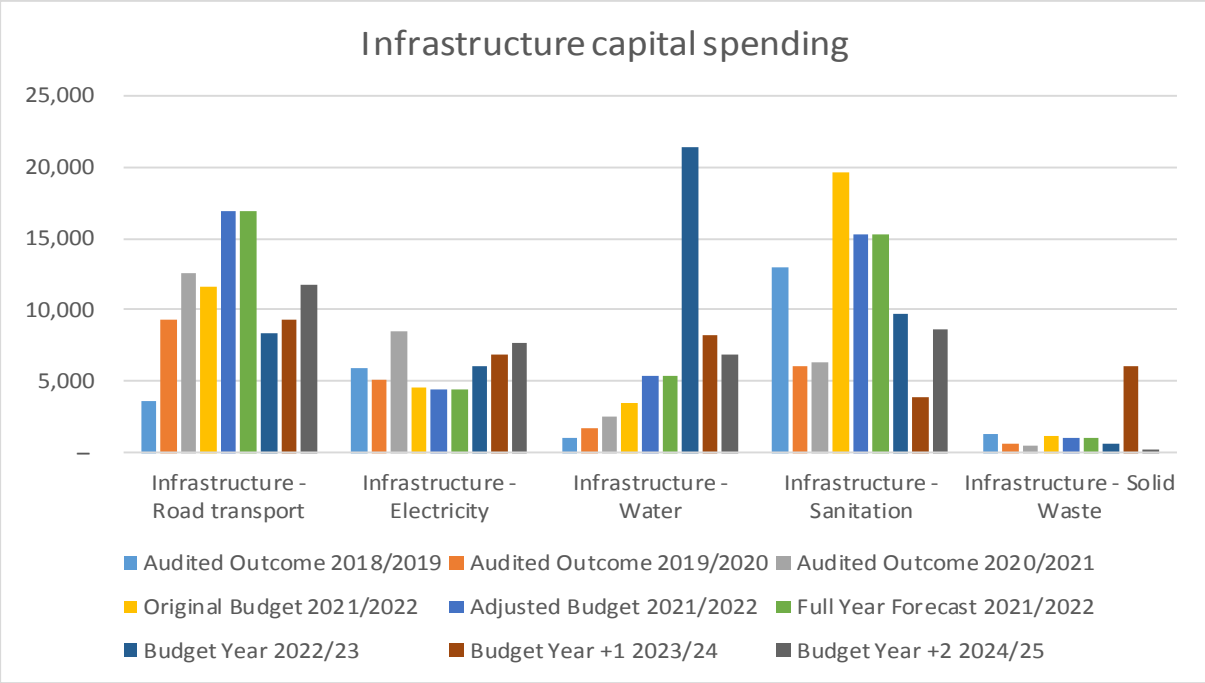
Table 12 2022/23 Medium-term capital budget per vote

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1,000	4,041	–	150	101	101	101	120	–	–
Vote 4 - Technical Services		5,585	5,708	8,500	4,983	6,245	6,245	6,245	20,121	9,568	14,833
Vote 5 - Community Services		847	229	359	630	942	942	942	160	1,250	1,400
Capital multi-year expenditure sub-total	7	**7,432**	**9,977**	**8,859**	**5,763**	**7,288**	**7,288**	**7,288**	**20,401**	**10,818**	**16,233**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		88	161	589	40	47	47	47	450	10	–
Vote 2 - Finance		735	220	1,329	2,010	2,344	2,344	2,344	960	20	20
Vote 3 - Corporate Services		1,866	1,411	2,537	2,695	2,706	2,706	2,706	2,145	1,440	2,090
Vote 4 - Technical Services		24,705	23,675	27,519	38,524	40,187	40,187	40,187	42,261	29,023	25,760
Vote 5 - Community Services		6,782	5,439	9,119	7,155	7,572	7,572	7,572	8,750	7,662	9,161
Capital single-year expenditure sub-total		**34,176**	**30,905**	**41,094**	**50,424**	**52,855**	**52,855**	**52,855**	**54,566**	**38,155**	**37,031**
Total Capital Expenditure - Vote		**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**

The Capital Budget increases from R60.143 million in 2021/22 to R74.968 million in 2022/23, thereafter it reduces to R 48,972 million for 2023/2024 and increases slightly to R53,264 million in the 2024/2025 financial year, and the total amount of capital investment over the MTREF amounts to R 177,205 million.

Total new assets represent 51.08 percent of the total capital budget, upgrading and renewal of assets represent 48.92 percent or R 36.674 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c, d, e provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class. The future operational costs and revenues associated with the capital programme have been included in Table SA35.

Figure 4 Infrastructure Capital spending trend 7 year horizon



1.7 Annual Budget Tables

Table 13 MBRR A1 - Budget Summary

WC013 Bergrivier - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Financial Performance										
Property rates	**67,800**	74,040	79,313	86,624	86,224	86,224	86,224	93,675	98,458	104,365
Service charges	162,922	181,435	195,726	215,985	223,170	223,170	223,170	248,008	269,611	290,557
Investment revenue	6,203	7,688	5,663	6,382	7,029	7,029	7,029	7,981	8,460	8,968
Transfers recognised - operational	62,349	63,854	74,691	68,847	72,941	72,941	72,941	81,237	110,693	81,004
Other own revenue	36,522	50,348	40,608	43,683	45,339	45,339	45,339	47,850	48,347	49,401
Total Revenue (excluding capital transfers and contributions)	335,796	377,365	396,002	421,520	434,702	434,702	434,702	478,751	535,568	534,295
Employee costs	122,782	129,923	134,353	145,585	153,252	153,252	153,252	166,243	174,256	184,558
Remuneration of councillors	6,262	6,669	6,655	6,978	6,628	6,628	6,628	6,993	7,395	7,727
Depreciation & asset impairment	20,388	19,083	22,261	24,464	27,261	27,261	27,261	28,668	32,925	31,991
Finance charges	15,499	15,796	15,442	18,149	17,984	17,984	17,984	19,514	21,231	22,420
Inventory consumed and bulk purchases	96,282	110,728	118,138	129,611	133,492	133,492	133,492	147,129	158,200	170,153
Transfers and grants	5,326	6,093	5,867	6,485	7,009	7,009	7,009	6,822	7,121	7,441
Other expenditure	62,078	77,077	84,584	104,006	111,405	111,405	111,405	118,247	144,962	111,915
Total Expenditure	328,616	365,370	387,299	435,278	457,031	457,031	457,031	493,616	546,090	536,205
Surplus/(Deficit)	7,180	11,995	8,703	(13,758)	(22,328)	(22,328)	(22,328)	(14,865)	(10,522)	(1,911)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20,515	20,152	19,133	23,790	22,242	22,242	22,242	16,111	18,014	18,675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	700	41	10,355	400	238	238	238	–	–	–
Surplus/(Deficit) after capital transfers & contributions	28,395	32,188		10,432	151	151	151	1,245	7,492	16,765
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	28,395	32,188	–	10,432	151	151	151	1,245	7,492	16,765
Capital expenditure & funds sources										
Capital expenditure	**41,608**	40,882	49,953	56,187	60,143	60,143	60,143	74,968	48,972	53,264
Transfers recognised - capital	**21,648**	20,193	19,793	24,190	22,480	22,480	22,480	16,111	18,014	18,675
Borrowing	**6,412**	6,306	14,504	14,650	15,734	15,734	15,734	40,000	16,710	15,850
Internally generated funds	**13,549**	14,383	15,656	17,347	21,930	21,930	21,930	18,857	14,248	18,739
Total sources of capital funds	**41,608**	40,882	49,953	56,187	60,143	60,143	60,143	74,968	48,972	53,264
Financial position										
Total current assets	**160,412**	193,843	222,256	181,841	202,727	202,727	202,727	201,727	213,760	228,928
Total non current assets	**393,003**	424,375	478,249	474,527	511,131	511,131	511,131	557,431	573,478	594,752
Total current liabilities	**38,329**	59,333	70,043	59,372	62,497	62,497	62,497	67,034	70,108	73,217
Total non current liabilities	**150,664**	157,351	190,738	185,159	211,486	211,486	211,486	251,002	268,517	285,084
Community wealth/Equity	**364,423**	401,533	439,724	411,837	439,875	439,875	439,875	441,121	448,613	465,378
Cash flows										
Net cash from (used) operating	**31,440**	67,949	77,397	39,755	32,071	32,071	32,071	42,990	54,376	63,663
Net cash from (used) investing	**(39,969)**	(39,194)	(47,126)	(55,683)	(59,853)	(59,853)	(59,853)	(74,968)	(48,972)	(53,264)
Net cash from (used) financing	**2,031**	1,620	9,562	6,461	8,254	8,254	8,254	30,313	5,909	3,992
Cash/cash equivalents at the year end	**71,438**	101,812	141,646	86,036	122,117	122,117	122,117	120,452	131,765	146,155
Cash backing/surplus reconciliation										
Cash and investments available	**71,438**	101,812	141,646	86,036	122,117	122,117	122,117	120,452	131,765	146,155
Application of cash and investments	**(28,463)**	(12,425)	(1,158)	(16,355)	(8,315)	(8,315)	(8,315)	(10,106)	(10,958)	(11,861)
Balance - surplus (shortfall)	**99,901**	114,238	142,804	102,391	130,432	130,432	130,432	130,558	142,722	158,016
Asset management										
Asset register summary (WDV)	**392,557**	424,074	473,819	474,226	506,701	506,701	506,701	553,001	569,048	590,322
Depreciation	**20,388**	19,083	22,261	24,464	27,261	27,261	27,261	28,668	32,925	31,991
Renewal and Upgrading of Existing Assets	**28,808**	17,895	27,281	21,679	31,812	31,812	31,812	36,674	25,002	30,186
Repairs and Maintenance	**23,633**	22,461	22,260	24,115	27,980	27,980	27,980	28,181	29,631	31,177
Free services										
Cost of Free Basic Services provided	**9,685**	11,262	12,516	14,233	12,709	12,709	15,092	15,092	16,688	17,968
Revenue cost of free services provided	**1,259**	2,970	3,533	6,153	8,553	8,553	5,732	5,732	6,914	7,329
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Table 14 MBRR A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC013 Bergrivier - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Governance and administration		124,856	142,541	138,877	154,728	156,410	156,410	172,118	181,845	193,713
Executive and council		31,020	34,720	39,230	50,991	50,991	50,991	57,657	62,389	67,755
Finance and administration		93,836	107,821	99,647	103,737	105,419	105,419	114,461	119,456	125,958
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		26,195	33,618	38,526	38,059	40,256	40,256	44,934	71,207	36,440
Community and social services		7,359	7,591	9,269	8,657	10,430	10,430	8,877	8,437	8,827
Sport and recreation		4,703	3,849	3,225	4,774	5,812	5,812	5,618	5,955	6,312
Public safety		7,621	17,952	20,435	23,207	21,554	21,554	21,267	21,272	21,277
Housing		6,513	4,226	5,597	1,421	2,460	2,460	9,172	35,543	24
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		29,095	25,449	26,618	23,400	27,691	27,691	25,559	24,762	25,808
Planning and development		23,189	20,224	15,390	16,535	19,993	19,993	17,913	18,428	19,103
Road transport		5,905	5,224	11,228	6,865	7,698	7,698	7,646	6,334	6,705
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		176,865	195,949	221,469	229,524	232,824	232,824	252,251	275,769	297,009
Energy sources		108,774	121,225	132,357	147,505	149,615	149,615	161,237	177,606	189,924
Water management		26,210	30,870	35,055	29,949	34,295	34,295	40,743	40,773	43,516
Waste water management		15,625	16,510	23,578	26,579	22,084	22,084	17,726	19,442	21,082
Waste management		26,257	27,344	30,478	25,491	26,830	26,830	32,545	37,948	42,487
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	357,011	397,558	425,490	445,711	457,182	457,182	494,862	553,583	552,970
Expenditure - Functional										
Governance and administration		83,126	92,479	99,380	103,772	113,291	113,291	118,745	123,799	128,242
Executive and council		18,294	22,025	20,566	26,110	24,260	24,260	25,632	26,921	28,191
Finance and administration		63,645	69,078	77,501	76,248	87,550	87,550	91,613	95,295	98,379
Internal audit		1,187	1,376	1,314	1,414	1,481	1,481	1,500	1,583	1,672
Community and public safety		51,965	58,576	65,251	72,243	77,383	77,383	82,687	112,900	80,994
Community and social services		8,272	8,939	10,734	13,228	14,726	14,726	13,963	14,864	15,800
Sport and recreation		17,524	16,902	16,150	18,998	21,458	21,458	21,673	23,224	24,603
Public safety		18,240	26,872	31,272	36,876	36,781	36,781	35,938	37,203	38,381
Housing		7,930	5,863	7,095	3,141	4,418	4,418	11,114	37,609	2,210
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		39,048	40,086	40,997	44,309	47,300	47,300	53,213	55,430	58,803
Planning and development		11,563	11,526	11,685	13,354	15,870	15,870	17,436	16,557	17,456
Road transport		27,485	28,560	29,312	30,955	31,429	31,429	35,777	38,873	41,347
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		154,476	174,230	181,671	214,954	219,057	219,057	238,971	253,962	268,166
Energy sources		97,074	112,166	117,491	135,298	135,613	135,613	150,339	162,144	174,894
Water management		18,891	21,182	19,091	23,498	23,215	23,215	23,504	24,975	26,544
Waste water management		9,640	9,222	11,839	16,410	15,083	15,083	15,213	16,222	17,143
Waste management		28,872	31,660	33,250	39,749	45,147	45,147	49,915	50,621	49,585
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	328,616	365,370	387,299	435,278	457,031	457,031	493,616	546,090	536,205
Surplus/(Deficit) for the year		28,395	32,188	38,191	10,432	151	151	1,245	7,492	16,765

Table 15 MBRR A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - Municipal Manager		31,440	35,165	39,436	50,991	51,340	51,340	57,657	62,389	67,755
Vote 2 - Finance		86,695	98,244	97,801	101,034	101,384	101,384	108,963	114,569	121,350
Vote 3 - Corporate Services		8,005	12,827	1,898	522	2,950	2,950	3,248	3,254	3,407
Vote 4 - Technical Services		200,364	214,027	243,121	250,478	255,740	255,740	274,272	296,029	317,515
Vote 5 - Community Services		30,508	37,295	43,234	42,686	45,768	45,768	50,722	77,342	42,943
Total Revenue by Vote	2	**357,011**	**397,558**	**425,490**	**445,711**	**457,182**	**457,182**	**494,862**	**553,583**	**552,970**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Municipal Manager		23,596	26,952	25,379	31,326	30,004	30,004	31,989	33,368	34,988
Vote 2 - Finance		29,944	35,919	39,624	40,795	46,570	46,570	46,104	47,139	47,537
Vote 3 - Corporate Services		27,615	27,539	28,782	30,178	33,787	33,787	38,310	39,882	42,001
Vote 4 - Technical Services		192,333	213,297	224,320	256,295	264,770	264,770	289,311	307,290	324,860
Vote 5 - Community Services		55,127	61,664	69,194	76,684	81,900	81,900	87,901	118,411	86,819
Total Expenditure by Vote	2	**328,616**	**365,370**	**387,299**	**435,278**	**457,031**	**457,031**	**493,616**	**546,090**	**536,205**
Surplus/(Deficit) for the year	2	**28,395**	**32,188**	**38,191**	**10,432**	**151**	**151**	**1,245**	**7,492**	**16,765**

It is evident from the table herein above that the bulk of municipal spending is aimed at basic service delivery as the Technical Services Vote under which these services resort contribute 58.61% of total operational expenditure, Community Services contribute 17.81% of expenditure and Institutional, Financial and Support Services make up the remainder of operational expenses.

Table 16 MBRR A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	67,800	74,040	79,313	86,624	86,224	86,224	86,224	93,675	98,458	104,365
Service charges - electricity revenue	2	104,412	117,047	125,118	146,330	148,440	148,440	148,440	161,052	172,410	184,492
Service charges - water revenue	2	24,348	28,752	31,980	29,944	33,540	33,540	33,540	36,807	39,940	42,633
Service charges - sanitation revenue	2	12,876	13,398	14,494	14,960	15,465	15,465	15,465	17,702	19,417	21,055
Service charges - refuse revenue	2	21,286	22,238	24,134	24,751	25,725	25,725	25,725	32,447	37,844	42,377
Rental of facilities and equipment		1,416	1,234	1,149	1,413	1,405	1,405	1,405	1,674	1,615	1,711
Interest earned - external investments		6,203	7,688	5,663	6,382	7,029	7,029	7,029	7,981	8,460	8,968
Interest earned - outstanding debtors		7,390	7,863	4,942	5,700	4,700	4,700	4,700	5,000	5,300	5,618
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		9,935	18,021	21,744	23,225	21,280	21,280	21,280	21,286	21,292	21,298
Licences and permits		2	114	103	73	73	73	73	77	82	87
Agency services		4,313	3,677	4,708	4,627	5,512	5,512	5,512	5,788	6,135	6,503
Transfers and subsidies		62,349	63,854	74,691	68,847	72,941	72,941	72,941	81,237	110,693	81,004
Other revenue	2	7,132	5,805	7,455	8,645	9,769	9,769	9,769	11,325	11,123	11,258
Gains		6,336	13,635	507	–	2,600	2,600	2,600	2,700	2,800	2,926
Total Revenue (excluding capital transfers and contributions)		**335,796**	**377,365**	**396,002**	**421,520**	**434,702**	**434,702**	**434,702**	**478,751**	**535,568**	**534,295**
Expenditure By Type											
Employee related costs	2	122,782	129,923	134,353	145,585	153,252	153,252	153,252	166,243	174,256	184,558
Remuneration of councillors		6,262	6,669	6,655	6,978	6,628	6,628	6,628	6,993	7,395	7,727
Debt impairment	3	16,123	34,680	33,166	37,185	32,964	32,964	32,964	30,415	31,565	32,688
Depreciation & asset impairment	2	20,388	19,083	22,261	24,464	27,261	27,261	27,261	28,668	32,925	31,991
Finance charges		15,499	15,796	15,442	18,149	17,984	17,984	17,984	19,514	21,231	22,420
Bulk purchases - electricity	2	80,291	92,751	100,415	113,800	115,540	115,540	115,540	128,498	138,778	149,880
Inventory consumed	8	15,991	17,977	17,723	15,811	17,952	17,952	17,952	18,631	19,422	20,273
Contracted services		22,863	20,712	24,021	28,850	36,722	36,722	36,722	45,347	69,344	33,244
Transfers and Grants		5,326	6,093	5,867	6,485	7,009	7,009	7,009	6,822	7,121	7,441
Other expenditure	4, 5	22,686	21,685	22,530	37,971	39,118	39,118	39,118	39,785	41,253	43,057
Losses		406	–	4,867	–	2,600	2,600	2,600	2,700	2,800	2,926
Total Expenditure		**328,616**	**365,370**	**387,299**	**435,278**	**457,031**	**457,031**	**457,031**	**493,616**	**546,090**	**536,205**
Surplus/(Deficit)		**7,180**	**11,995**	**8,703**	**(13,758)**	**(22,328)**	**(22,328)**	**(22,328)**	**(14,865)**	**(10,522)**	**(1,911)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,515	20,152	19,133	23,790	22,242	22,242	22,242	16,111	18,014	18,675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	41	660	400	238	238	238	–	–	–
Transfers and subsidies - capital (in-kind - all)		700	–	9,695	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**28,395**	**32,188**	**38,191**	**10,432**	**151**	**151**	**151**	**1,245**	**7,492**	**16,765**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**28,395**	**32,188**	**38,191**	**10,432**	**151**	**151**	**151**	**1,245**	**7,492**	**16,765**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**28,395**	**32,188**	**38,191**	**10,432**	**151**	**151**	**151**	**1,245**	**7,492**	**16,765**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**28,395**	**32,188**	**38,191**	**10,432**	**151**	**151**	**151**	**1,245**	**7,492**	**16,765**

Table 17 MBRR A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1,000	4,041	–	150	101	101	101	120	–	–
Vote 4 - Technical Services		5,585	5,708	8,500	4,983	6,245	6,245	6,245	20,121	9,568	14,833
Vote 5 - Community Services		847	229	359	630	942	942	942	160	1,250	1,400
Capital multi-year expenditure sub-total	7	**7,432**	**9,977**	**8,859**	**5,763**	**7,288**	**7,288**	**7,288**	**20,401**	**10,818**	**16,233**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		88	161	589	40	47	47	47	450	10	–
Vote 2 - Finance		735	220	1,329	2,010	2,344	2,344	2,344	960	20	20
Vote 3 - Corporate Services		1,866	1,411	2,537	2,695	2,706	2,706	2,706	2,145	1,440	2,090
Vote 4 - Technical Services		24,705	23,675	27,519	38,524	40,187	40,187	40,187	42,261	29,023	25,760
Vote 5 - Community Services		6,782	5,439	9,119	7,155	7,572	7,572	7,572	8,750	7,662	9,161
Capital single-year expenditure sub-total		**34,176**	**30,905**	**41,094**	**50,424**	**52,855**	**52,855**	**52,855**	**54,566**	**38,155**	**37,031**
Total Capital Expenditure - Vote		**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**
Capital Expenditure - Functional											
Governance and administration		**3,590**	**2,522**	**3,139**	**5,015**	**5,409**	**5,409**	**5,409**	**5,798**	**2,325**	**3,340**
Executive and council		52	80	27	40	47	47	47	140	10	–
Finance and administration		3,537	2,442	3,111	4,975	5,362	5,362	5,362	5,658	2,315	3,340
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**7,629**	**5,668**	**9,478**	**7,785**	**8,514**	**8,514**	**8,514**	**8,910**	**8,912**	**10,561**
Community and social services		397	1,431	4,131	1,465	2,173	2,173	2,173	1,910	2,090	1,445
Sport and recreation		6,335	2,256	4,059	5,555	5,530	5,530	5,530	4,925	5,655	8,511
Public safety		889	1,954	1,288	765	812	812	812	1,060	1,117	545
Housing		7	27	–	–	–	–	–	1,015	50	60
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**8,568**	**15,438**	**18,208**	**13,244**	**19,006**	**19,006**	**19,006**	**16,150**	**9,515**	**13,393**
Planning and development		1,778	4,232	2,233	170	121	121	121	5,860	33	35
Road transport		6,790	11,206	15,975	13,074	18,885	18,885	18,885	10,290	9,482	13,358
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**21,822**	**17,255**	**19,127**	**30,143**	**27,214**	**27,214**	**27,214**	**44,110**	**28,221**	**25,971**
Energy sources		5,929	5,324	8,684	4,710	4,710	4,710	4,710	8,020	7,868	8,243
Water management		1,083	1,769	2,595	3,497	5,361	5,361	5,361	21,507	8,320	6,966
Waste water management		13,410	9,356	6,403	20,232	15,715	15,715	15,715	10,423	5,712	9,656
Waste management		1,400	807	1,446	1,704	1,429	1,429	1,429	4,160	6,321	1,105
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**
Funded by:											
National Government		20,588	14,291	15,736	23,455	21,449	21,449	21,449	15,971	18,014	18,675
Provincial Government		1,060	5,862	3,397	335	793	793	793	140	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	41	660	400	238	238	238	–	–	–
Transfers recognised - capital	4	**21,648**	**20,193**	**19,793**	**24,190**	**22,480**	**22,480**	**22,480**	**16,111**	**18,014**	**18,675**
Borrowing	6	6,412	6,306	14,504	14,650	15,734	15,734	15,734	40,000	16,710	15,850
Internally generated funds		13,549	14,383	15,656	17,347	21,930	21,930	21,930	18,857	14,248	18,739
Total Capital Funding	7	**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**

Table 18 MBRR A6 - Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Current assets											
Cash		64,586	41,653	9,072	16,036	52,117	52,117	52,117	20,452	21,765	26,155
Call investment deposits	1	6,852	60,159	132,574	70,000	70,000	70,000	70,000	100,000	110,000	120,000
Consumer debtors	1	77,277	80,664	69,398	84,440	69,397	69,397	69,397	70,062	70,783	71,560
Other debtors		9,277	9,237	7,612	9,237	7,612	7,612	7,612	7,612	7,612	7,612
Current portion of long-term receivables		173	6	2,516	6	2,516	2,516	2,516	2,516	2,516	2,516
Inventory	2	2,247	2,124	1,085	2,124	1,085	1,085	1,085	1,085	1,085	1,085
Total current assets		**160,412**	**193,843**	**222,256**	**181,841**	**202,727**	**202,727**	**202,727**	**201,727**	**213,760**	**228,928**
Non current assets											
Long-term receivables		446	301	4,430	301	4,430	4,430	4,430	4,430	4,430	4,430
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		15,025	14,927	14,903	15,097	14,922	14,922	14,922	15,898	15,874	15,849
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	373,229	404,538	454,654	454,941	487,163	487,163	487,163	532,222	548,644	569,508
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		3,849	4,155	3,808	3,733	4,162	4,162	4,162	4,426	4,076	4,510
Other non-current assets		454	454	454	454	454	454	454	454	454	454
Total non current assets		**393,003**	**424,375**	**478,249**	**474,527**	**511,131**	**511,131**	**511,131**	**557,431**	**573,478**	**594,752**
TOTAL ASSETS		**553,415**	**618,217**	**700,505**	**656,368**	**713,858**	**713,858**	**713,858**	**759,157**	**787,238**	**823,679**
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	5,145	6,072	7,879	8,409	7,415	7,415	7,415	10,082	11,196	12,253
Consumer deposits		3,665	3,885	4,319	4,325	4,719	4,719	4,719	5,114	5,509	5,904
Trade and other payables	4	16,961	35,275	42,269	30,556	33,765	33,765	33,765	33,765	33,765	33,765
Provisions		12,558	14,101	15,576	16,082	16,597	16,597	16,597	18,073	19,637	21,296
Total current liabilities		**38,329**	**59,333**	**70,043**	**59,372**	**62,497**	**62,497**	**62,497**	**67,034**	**70,108**	**73,217**
Non current liabilities											
Borrowing		53,048	53,521	60,841	67,396	69,160	69,160	69,160	96,411	100,811	103,352
Provisions		97,615	103,830	129,896	117,762	142,326	142,326	142,326	154,591	167,706	181,732
Total non current liabilities		**150,664**	**157,351**	**190,738**	**185,159**	**211,486**	**211,486**	**211,486**	**251,002**	**268,517**	**285,084**
TOTAL LIABILITIES		**188,992**	**216,684**	**260,781**	**244,530**	**273,983**	**273,983**	**273,983**	**318,036**	**338,625**	**358,302**
NET ASSETS	5	**364,423**	**401,533**	**439,724**	**411,837**	**439,875**	**439,875**	**439,875**	**441,121**	**448,613**	**465,378**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		333,314	370,424	408,615	376,357	408,766	408,766	408,766	410,012	417,504	434,269
Reserves	4	31,109	31,109	31,109	35,480	31,109	31,109	31,109	31,109	31,109	31,109
TOTAL COMMUNITY WEALTH/EQUITY	5	**364,423**	**401,533**	**439,724**	**411,837**	**439,875**	**439,875**	**439,875**	**441,121**	**448,613**	**465,378**

Table 19 MBRR A7 - Budgeted Cash Flow Statement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		65,465	67,655	78,217	84,190	79,253	79,253	79,253	88,176	92,678	98,238
Service charges		148,525	173,841	192,602	201,765	216,439	216,439	216,439	242,163	262,991	283,265
Other revenue		20,257	17,331	22,570	17,642	20,769	20,769	20,769	22,932	23,029	23,639
Transfers and Subsidies - Operational	1	56,920	63,956	73,741	68,195	71,526	71,526	71,526	81,237	110,693	81,004
Transfers and Subsidies - Capital	1	20,515	20,193	19,793	19,442	15,153	15,153	15,153	16,111	18,014	18,675
Interest		6,203	7,688	5,663	8,760	9,685	9,685	9,685	10,464	11,092	11,758
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(274,506)	(270,099)	(303,115)	(346,548)	(366,540)	(366,540)	(366,540)	(403,468)	(448,221)	(436,301)
Finance charges		(6,615)	(6,528)	(6,569)	(7,206)	(7,206)	(7,206)	(7,206)	(7,802)	(8,779)	(9,174)
Transfers and Grants	1	(5,323)	(6,088)	(5,505)	(6,485)	(7,009)	(7,009)	(7,009)	(6,822)	(7,121)	(7,441)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**31,440**	**67,949**	**77,397**	**39,755**	**32,071**	**32,071**	**32,071**	**42,990**	**54,376**	**63,663**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		786	5,550	751	504	290	290	290	-	-	-
Decrease (increase) in non-current receivables		43	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(40,798)	(44,744)	(47,877)	(56,187)	(60,143)	(60,143)	(60,143)	(74,968)	(48,972)	(53,264)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(39,969)**	**(39,194)**	**(47,126)**	**(55,683)**	**(59,853)**	**(59,853)**	**(59,853)**	**(74,968)**	**(48,972)**	**(53,264)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,950	6,550	15,200	14,650	15,734	15,734	15,734	40,000	16,710	15,850
Increase (decrease) in consumer deposits		200	220	435	220	400	400	400	395	395	395
Payments											
Repayment of borrowing		(5,120)	(5,150)	(6,072)	(8,409)	(7,879)	(7,879)	(7,879)	(10,082)	(11,196)	(12,253)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**2,031**	**1,620**	**9,562**	**6,461**	**8,254**	**8,254**	**8,254**	**30,313**	**5,909**	**3,992**
NET INCREASE/ (DECREASE) IN CASH HELD		**(6,498)**	**30,374**	**39,833**	**(9,467)**	**(19,529)**	**(19,529)**	**(19,529)**	**(1,665)**	**11,312**	**14,391**
Cash/cash equivalents at the year begin:	2	**77,936**	**71,438**	**101,812**	**95,503**	**141,646**	**141,646**	**141,646**	**122,117**	**120,452**	**131,765**
Cash/cash equivalents at the year end:	2	**71,438**	**101,812**	**141,646**	**86,036**	**122,117**	**122,117**	**122,117**	**120,452**	**131,765**	**146,155**

The cash flow budget shows that a decrease in cash held is anticipated for the 2021/2022 financial year where-after the liquidity position remains constant for the 2022/2023 financial year, an improvement in the liquidity position is anticipated over the MTREF although the cash resources are not yet ideal when one considers the short term provisions, reserves and funding cash backing requirements.

Table 20 MBRR A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	71,438	101,812	141,646	86,036	122,117	122,117	122,117	120,452	131,765	146,155
Other current investments > 90 days		0	0	0	–	0	0	0	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**71,438**	**101,812**	**141,646**	**86,036**	**122,117**	**122,117**	**122,117**	**120,452**	**131,765**	**146,155**
Application of cash and investments											
Unspent conditional transfers		1,121	5,033	8,753	–	–	–	–	–	–	–
Unspent borrowing		612	345	1,540	–	–	–	–	–	–	–
Statutory requirements	2	965	1,306	791	–	–	–	–	–	–	–
Other working capital requirements	3	(62,270)	(50,218)	(43,351)	(51,835)	(39,424)	(39,424)	(39,424)	(41,215)	(42,067)	(42,970)
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	31,109	31,109	31,109	35,480	31,109	31,109	31,109	31,109	31,109	31,109
Total Application of cash and investments:		**(28,463)**	**(12,425)**	**(1,158)**	**(16,355)**	**(8,315)**	**(8,315)**	**(8,315)**	**(10,106)**	**(10,958)**	**(11,861)**
Surplus(shortfall)		**99,901**	**114,238**	**142,804**	**102,391**	**130,432**	**130,432**	**130,432**	**130,558**	**142,722**	**158,016**

The table above indicates the cash held and the application thereof over the MTREF, from the table it is clear that there is sufficient cash resources available to cover operational as well as own funded capital expenditure over the MTREF. It is indicative that the municipality remains in a sound financial position over the MTREF.

Table 21 MBRR A9 - Asset Management

WC013 Bergrivier - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CAPITAL EXPENDITURE										
Total New Assets	1	**12,801**	**22,988**	**22,671**	**34,508**	**28,331**	**28,331**	**38,293**	**23,971**	**23,078**
Roads Infrastructure		146	247	295	2,700	1,197	1,197	2,600	500	–
Storm water Infrastructure		507	3,395	134	585	500	500	605	250	260
Electrical Infrastructure		910	–	–	–	–	–	500	200	150
Water Supply Infrastructure		289	223	226	1,450	1,525	1,525	7,991	3,210	100
Sanitation Infrastructure		686	5,989	6,277	19,691	14,765	14,765	7,210	3,834	8,628
Solid Waste Infrastructure		1,350	659	477	350	210	210	620	6,086	150
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***3,888***	***10,514***	***7,408***	***24,776***	***18,197***	***18,197***	***19,526***	***14,080***	***9,288***
Community Facilities		2,111	4,777	3,226	1,250	1,436	1,436	1,470	2,200	1,400
Sport and Recreation Facilities		479	628	1,528	1,050	653	653	1,455	480	4,561
Community Assets		***2,590***	***5,405***	***4,754***	***2,300***	***2,089***	***2,089***	***2,925***	***2,680***	***5,961***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1,399	750	1,455	300	55	55	2,980	450	750
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1,399***	***750***	***1,455***	***300***	***55***	***55***	***2,980***	***450***	***750***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	14	576	300	624	624	610	–	800
Intangible Assets		–	***14***	***576***	***300***	***624***	***624***	***610***	–	***800***
Computer Equipment		**748**	**575**	**359**	**1,560**	**1,479**	**1,479**	**1,620**	**860**	**870**
Furniture and Office Equipment		**262**	**563**	**1,085**	**879**	**1,061**	**1,061**	**1,253**	**796**	**623**
Machinery and Equipment		**349**	**678**	**1,258**	**2,213**	**1,788**	**1,788**	**2,070**	**2,185**	**2,801**
Transport Assets		**3,563**	**4,489**	**5,775**	**2,180**	**3,037**	**3,037**	**7,310**	**2,920**	**1,985**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**5,032**	**5,062**	**9,650**	**5,025**	**5,751**	**5,751**	**21,619**	**6,547**	**8,865**
Roads Infrastructure		35	–	–	50	50	50	50	–	1,000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,129	2,586	5,170	2,200	2,060	2,060	2,120	620	640
Water Supply Infrastructure		674	1,518	2,421	1,220	1,387	1,387	11,954	4,580	5,930
Sanitation Infrastructure		23	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***3,860***	***4,104***	***7,591***	***3,470***	***3,497***	***3,497***	***14,124***	***5,200***	***7,570***
Community Facilities		80	119	318	105	118	118	445	95	50
Sport and Recreation Facilities		234	86	597	300	278	278	5,300	650	750
Community Assets		***314***	***205***	***915***	***405***	***396***	***396***	***5,745***	***745***	***800***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	50	43	43	1,000	–	–
Investment properties		–	–	–	***50***	***43***	***43***	***1,000***	–	–
Operational Buildings		–	–	113	–	260	260	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	***113***	–	***260***	***260***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**366**	**349**	**498**	**425**	**889**	**889**	**400**	**415**	**415**
Furniture and Office Equipment		**492**	**387**	**533**	**505**	**496**	**496**	**350**	**187**	**80**
Machinery and Equipment		–	**17**	–	**170**	**171**	**171**	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	**23,776**	**12,833**	**17,631**	**16,654**	**26,061**	**26,061**	**15,055**	**18,455**	**21,321**
Roads Infrastructure		3,410	9,094	12,337	8,894	15,686	15,686	5,780	8,877	10,748
Storm water Infrastructure		200	–	–	–	–	–	–	–	–
Electrical Infrastructure		1,882	2,533	3,383	2,420	2,300	2,300	3,500	6,028	6,923
Water Supply Infrastructure		120	–	(83)	790	2,412	2,412	1,525	500	900
Sanitation Infrastructure		12,233	–	–	–	494	494	2,500	–	–
Solid Waste Infrastructure		–	–	–	750	750	750	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***17,844***	***11,627***	***15,637***	***12,854***	***21,642***	***21,642***	***13,305***	***15,405***	***18,571***
Community Facilities		448	766	490	100	100	100	100	200	150
Sport and Recreation Facilities		4,938	239	490	2,000	2,264	2,264	1,350	2,650	2,300
Community Assets		***5,386***	***1,005***	***979***	***2,100***	***2,364***	***2,364***	***1,450***	***2,850***	***2,450***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	1,015	1,700	1,980	1,980	300	200	300
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	***1,015***	***1,700***	***1,980***	***1,980***	***300***	***200***	***300***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		546	201	–	–	–	–	–	–	–
Intangible Assets		***546***	***201***	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	**75**	**75**	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**
Roads Infrastructure		3,590	9,341	12,632	11,644	16,933	16,933	8,430	9,377	11,748
Storm water Infrastructure		707	3,395	134	585	500	500	605	250	260
Electrical Infrastructure		5,921	5,119	8,553	4,620	4,360	4,360	6,120	6,848	7,713
Water Supply Infrastructure		1,083	1,742	2,564	3,460	5,324	5,324	21,470	8,290	6,930
Sanitation Infrastructure		12,941	5,989	6,277	19,691	15,259	15,259	9,710	3,834	8,628
Solid Waste Infrastructure		1,350	659	477	1,100	960	960	620	6,086	150
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***25,592***	***26,245***	***30,636***	***41,700***	***43,336***	***43,336***	***46,956***	***34,684***	***35,430***
Community Facilities		2,640	5,661	4,033	1,455	1,654	1,654	2,015	2,495	1,600
Sport and Recreation Facilities		5,651	953	2,615	3,350	3,195	3,195	8,105	3,780	7,611
Community Assets		***8,290***	***6,614***	***6,648***	***4,805***	***4,849***	***4,849***	***10,120***	***6,275***	***9,211***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	50	43	43	1,000	–	–
Investment properties		–	–	–	***50***	***43***	***43***	***1,000***	–	–
Operational Buildings		1,399	750	2,584	2,000	2,295	2,295	3,280	650	1,050
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1,399***	***750***	***2,584***	***2,000***	***2,295***	***2,295***	***3,280***	***650***	***1,050***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		546	215	576	300	624	624	610	–	800
Intangible Assets		***546***	***215***	***576***	***300***	***624***	***624***	***610***	–	***800***
Computer Equipment		**1,114**	**924**	**857**	**1,985**	**2,368**	**2,368**	**2,020**	**1,275**	**1,285**
Furniture and Office Equipment		**754**	**950**	**1,618**	**1,384**	**1,557**	**1,557**	**1,603**	**983**	**703**
Machinery and Equipment		**349**	**695**	**1,258**	**2,383**	**2,034**	**2,034**	**2,070**	**2,185**	**2,801**
Transport Assets		**3,563**	**4,489**	**5,775**	**2,180**	**3,037**	**3,037**	**7,310**	**2,920**	**1,985**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**

Table 22 MBRR A10 - Basic Service Delivery Measurement

WC013 Bergrivier - Table A10 Basic service delivery measurement										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets	1									
Water:										
Piped water inside dwelling		9,168	9,269	9,423	9,515	9,515	9,515	9,611	9,707	9,805
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		9,168	9,269	9,423	9,515	9,515	9,515	9,611	9,707	9,805
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9,168**	**9,269**	**9,423**	**9,515**	**9,515**	**9,515**	**9,611**	**9,707**	**9,805**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		7,458	7,542	7,657	7,753	7,753	7,753	7,908	8,066	8,193
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		9,558	9,642	9,757	9,853	9,853	9,853	10,008	10,166	10,293
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9,558**	**9,642**	**9,757**	**9,853**	**9,853**	**9,853**	**10,008**	**10,166**	**10,293**
Energy:										
Electricity (at least min.service level)		10,214	10,409	10,529	10,665	10,665	10,665	10,765	10,885	10,998
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		10,214	10,409	10,529	10,665	10,665	10,665	10,765	10,885	10,998
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**10,214**	**10,409**	**10,529**	**10,665**	**10,665**	**10,665**	**10,765**	**10,885**	**10,998**
Refuse:										
Removed at least once a week		9,615	9,720	9,843	10,163	10,163	10,163	10,366	10,573	10,736
Minimum Service Level and Above sub-total		9,615	9,720	9,843	10,163	10,163	10,163	10,366	10,573	10,736
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9,615**	**9,720**	**9,843**	**10,163**	**10,163**	**10,163**	**10,366**	**10,573**	**10,736**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1,988	1,860	2,050	2,255	2,255	2,255	2,255	2,255	2,255
Sanitation (free minimum level service)		1,758	1,635	1,805	1,986	1,986	1,986	1,986	1,986	1,986
Electricity/other energy (50kwh per household per month)		521	1,438	1,880	2,068	2,068	2,068	2,068	2,068	2,068
Refuse (removed at least once a week)		1,992	1,862	2,052	2,257	2,257	2,257	2,257	2,257	2,257
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		1,909	2,112	2,277	2,790	2,290	2,290	2,714	2,918	3,107
Sanitation (free sanitation service to **indigent households**)		2,954	3,371	3,626	3,919	3,619	3,619	3,920	4,214	4,486
Electricity/other energy (50kwh per **indigent** household per month)		373	739	1,235	1,500	1,300	1,300	1,712	1,798	1,834
Refuse (removed once a week **for indigent households**)		4,449	5,040	5,378	6,024	5,500	5,500	6,746	7,758	8,541
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**9,685**	**11,262**	**12,516**	**14,233**	**12,709**	**12,709**	**15,092**	**16,688**	**17,968**
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		163	173	181	189	189	189	201	223	238
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		–	–							
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		1,259	2,970	3,533	6,153	8,553	8,553	5,732	6,914	7,329
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**1,259**	**2,970**	**3,533**	**6,153**	**8,553**	**8,553**	**5,732**	**6,914**	**7,329**

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Deputy Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Councils IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Various Budget Steering Committee meetings were held during the budget preparation process to ensure a co-ordinated approach to budgeting through the linking of the community needs with administrative requirement and ensuring political oversight in the process.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 23 August 2021.

SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES FOR THE 2022/23 BUDGET AND IDP REVIEW

Task	Date	Legal Reference
Jul - August 2021		
Table in Council the IDP Process Plan. *The time schedule in terms of Section 21(1)(b) of the Municipal Finance Management Act (MFMA) is replaced annually).*	Aug 2021	***MSA Section 28:*** *(1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.* *(2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.* *(3) A municipality must give notice to the local community of particulars of the process it intends to follow.*
Advertise the amended IDP Process Plan for public inputs/comments. Copies in library and on website	Aug 2021	***MSA Section 28*** *(3)A municipality must give notice to the local community of particulars of the process it intends to follow*
Table in Council a budget and IDP time schedule of key deadlines *(Annually - at least 10 months before the start of the budget year)*	31 Aug	***MFMA Section 21(1)(b):*** *The mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for -* *(i) the preparation, tabling and approval of the annual budget;* *(ii) the annual review of-* *(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and* *(bb) the budget-related policies;* *(iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and* *(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).*
Submit annual financial statements and annual performance report to the Auditor-General for auditing *(within two months after the end of the financial year)*	Before 31 Aug	***MSA Section 126(1)(a):*** *The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing*
September – October 2021		
Submit process plan and time schedule to the West Coast District Municipality and the Provincial Government	Sept 2021	

Task	Date	Legal Reference
Internal Analysis – ▪ critical issues/challenges with respect to every service ▪ minimum service levels ▪ institutional ▪ financial ▪ performance	Sep & Nov	
Compile a Financial Plan	Nov 2021 – Jan 2022	***MSA Section 26(h):*** *An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.*
External Analysis – • Spatial • Social • Economic • Environmental *This process should be combined with the compilation of ward plans and must involve the local community and other stakeholders*	Sep – Nov 2021	***MSA Section 29(1)(b):*** *The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-* *(i) the local community to be consulted on its development needs and priorities;* *(ii) the local community to participate in the drafting of the integrated development plan; and* *(iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.*
Commence with the multi-year capital and operating budget	Sept 2021	
Ward committee meetings and public participation-on the IDP	Sept/Oct	
Obtain inputs from directors and division heads on preliminary capital and operating budget (including review of salary, fleet and equipment budget and tariffs)	Sep / Oct	
November 2021		
Finalise the compilation of new ward plans	Nov – Dec 2021	
Strategic sessions of directorate: Alignment with strategic priorities in IDP	Nov	
Receive audit report on annual financial statements from the Auditor-General	Nov 2021	***MFMA Section 126(3):*** *The Auditor-General must-* *(a) audit those financial statements; and* *(b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.*

Task	Date	Legal Reference
Ensure the Accounting Officer addresses any issues raised by the Auditor-General in the audit report - prepare action/audit plans to address and incorporate into the annual report.	Nov 2021	
December 2021		
Finalise inputs from bulk resource providers (and NER) & agree on proposed price increase	Dec	
Strategic session with Management and Mayoral committee	Dec	
Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources	Dec	
Finalise first draft of departmental operational plans and SDBIP for review against strategic priorities	Dec / Jan	
Finalise first draft of Annual Report incorporating financial and non-financial information on performance, audit reports and annual financial statements	Dec	
Submit draft adjustments budget to Budget Steering Committee	Dec	
January 2022		
Adjustments Budget - • Submit to Mayoral Committee • Submit to Council • Submit approved adjustments budget to provincial treasury and National Treasury	Jan 2021	

Task	Date	Legal Reference
Ensure any written comments made to bulk resource providers by municipality on proposed increase of bulk resources are included in any submission made by bulk resource providers to the required organs of state	Jan 2021	
Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources	Jan 2021	
Finalise operating & capital budgets in prescribed formats incorporating National & provincial budget allocations, integrate & align to IDP & draft SDBIP, finalise budget policies including tariff policy	Jan / Feb	
Review the KPI's and annual performance targets	Jan/Feb	
February 2022		
Finalise the draft capital and operating budget and budget related policies	Feb/Mar	
Commence with establishment of ward committees	Feb	
Finalise ward plans	Feb	
Note any provincial and national allocations to municipalities for incorporation into budget	Feb	
Finalise corrective measures from audit report	Feb	

Task	Date	Legal Reference
Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three fin years *(by no later than 120 days before the start of its budget year)*	Before 28 Feb	***MFMA Section 37(2):*** *In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for spending of such allocations, the accounting officer of a municipality responsible for transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 fin years.*
March 2022		
Receive bulk resource providers' price increases as tabled in Parliament or the provincial legislature	Mar	
Submit draft 90 days budget to Budget Steering Committee	Before 14 March	
Table draft IDP and budget in Council *(at least 90 days before the start of the budget year)* • Submit to Mayoral Committee • Submit to Council	Mar 2022	***MFMA Section 16:*** *(1) The council of a municipality must for each financial year approve an annual budget for the municipality before start of that financial year.* *(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.*
Approval of NERSA tariffs	Mar	
April 2022		
Submit the budget and IDP to Provincial Treasury, National Treasury and other affected organs of state	2 - 6 Apr	***MFMA Section 22:*** *Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must* *(a) in accordance with Chapter 4 of the Municipal Systems Act -* *(i) Make public the annual budget and the documents referred to in Section 17(3); and* *(ii) invite the local community to submit representations in connection with the budget;* *(b) submit the annual budget -* *(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and* *(ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.*

Task	Date	Legal Reference
Submit the proposed revised IDP to the District Municipality	2 - 6 Apr	***MSA Section 29(3)(b)**: A local municipality must draft its integrated development plan, taking into account the integrated development processes of, and proposals submitted to it by the district municipality.* ***MPPM Regulation 3(6):** A local municipality that considers an amendment to its integrated development plan must-* *(a) consult the district municipality in whose area it falls on the proposed amendment; and* *(b) take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.*
Make public the annual budget and invite the community to submit representations	Apr	***MFMA Section 22:** Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must* *(a) in accordance with Chapter 4 of the Municipal Systems Act -* *(i) Make public the annual budget and the documents referred to in Section 17(3); and* *(ii) invite the local community to submit representations in connection with the budget;* *(b) submit the annual budget -* *(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and* *(ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.*
Publish the proposed IDP for public comment	Apr	***MPPM Regulation 3(4)(b):** No amendment to a municipality's integrated development plan may be adopted by the municipal council unless the proposed amendment bas been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment.*
Process of consultation and meetings with local community and stakeholders, Provincial and National Treasury and other organs of state	Apr	***MFMA Section 23(1):** When the annual budget has been tabled, the municipal council must consider any views of –* *(a) the local community; and* *(b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.*
May 2022		
Confirm National budget for provincial and National allocations to municipalities for incorporation into budget	2 - 11 May	

Task	Date	Legal Reference
Review provincial & national legislation incl. DoRA to establish potentially new reporting requirements Inc. annual, monthly & quarterly grant & performance reports for specific new allocations & programmes *(10 working days after end of month deadlines)*	2 - 11 May	
Council must give the mayor an opportunity to respond to the submissions and, if necessary, to revise the budget and table amendments for consideration by the council	2 - 11 May	***MFMA Section 23(2):*** *After considering all budget submissions, the council must give the mayor an opportunity-* *(a) to respond to the submissions; and* *(b) if necessary, to revise the budget and table amendments for consideration by the council.*
Completion of Annual Budget amendments / refinements	Before 11 May	
Submit draft 30 days budget to Budget Steering Committee	Before 16 May	
Table final IDP and budget in Council *(at least 30 days before the start of the budget year)* • Submit to Mayoral Committee • Submit to Council	May	***MFMA Section 24(1):*** *The Council must at least 30 days before the start of the budget year consider the approval of the annual budget.* ***MPPM Regulation 3(3):*** *An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with rules and orders of the council.*
June 2022		
Place IDP, annual budget, all budget-related documents and all budget-related policies on the website *(within 5 days of the adoption of the plan)*	Before 5 Jun	***MFMA Section 75(1):*** *The accounting officer of a municipality must place on the website the following documents of the municipality:* *(a) the annual and adjustments budgets and all budget-related documents; and* *(b) all budget-related policies* ***MSA Section 21A(1)(b):*** *All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community by displaying the documents on the municipality's official website, if the municipality has a website as envisaged by section 21B.* ***MFMA Section 75(2):*** *A document referred to above must be placed on the website not later than five days after its tabling in the council or on the date on which it must be made public, whichever occurs first.*

Task	Date	Legal Reference
Submit a copy of the revised IDP to the MEC for local government as well as Provincial Treasury *(within 10 days of the adoption of the plan)*	Before 8 Jun	***MSA Section 32(1)(a):*** *The municipal manager of a municipality must submit a copy of the integrated development plan as adopted by the council of the municipality, and any subsequent amendment to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan.*
Give notice to the public of the adoption of the IDP *(within 14 days of the adoption of the plan)*	13 & 14 Jun	***MSA Section 25(4)(a):*** *A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) give notice to the public-* *(i) of the adoption of the plan; and* *(ii) that copies of or extracts from the plan are available for public inspection at specified places;* ***MSA Section 21A(1)(a) and (c):*** *All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community -* *(a) by displaying the documents at the municipality's head and satellite offices and libraries;* *(c) by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.*
Publicise a summary of the IDP *(within 14 days of the adoption of the plan)*	Jun 2022	***MSA Section 25(4)(b):*** *A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) publicise a summary of the plan.*
Make public the approved annual budget and supporting documentation (including tariffs) *(within 10 working days after approval of the budget)*	Jun 2022	***BUDGET & REPORTING REGULATIONS 2009, Reg 18:*** *(1) Within ten working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of Municipal Systems Act make public the approved annual budget and supporting documentation and resolutions referred to in section 24(2)(c) of the Act.* *(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including-* *(a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and* *(b) information relevant to each ward in the municipality.* *(3) All information contemplated in subregulation (2) must cover:* *(a) the relevant financial and service delivery implications of the annual budget; and* *(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.*

Task	Date	Legal Reference
Submit approved budget to the provincial treasury and National Treasury *(within 10 working days after approval of the budget)*	Before 14 Jun	***MFMA Section 24(3):*** *The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.* ***BUDGET & REPORTING REGULATIONS 2009, Reg 20:*** *The municipal manager must comply with section 24(3) of the Act within ten working days after the municipal council has approved the annual budget.*
Submit to the Executive Mayor the draft SDBIP and draft annual performance agreements for the next year *(within 14 days after approval of the budget)*	Jun 2022	***MFMA Section 69(3):*** *(a) The accounting officer must no later than 14 days after approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.* *(b) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.*
Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved *(within 28 days after approval of the budget)*	Jun 2022	***MFMA Section 53(1)(c)(ii):*** *The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after approval of the budget.*
Place the performance agreements and all service delivery agreements on the website	Before 18 Jun	***MFMA Section 75(1):*** *The accounting officer of a municipality must place on the website the following documents of the municipality:* *(d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and* *(e) all service delivery agreements* ***BUDGET & REPORTING REGULATIONS 2009, Reg 19:*** *The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.*
Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government *(within 14 days after concluding the employment contract and performance agreement)*	Before 27 Jun	***MFMA Section 53(3)(b):*** *Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.* ***PERF REGS 2006 Reg(5):*** *The employment contract and performance agreement must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government within fourteen (14) days after concluding the employment contract and performance agreement*
Submit the SDBIP to National and Provincial Treasury *(within 10 working days approval of the plan)*	Before 27 Jun	***BUDGET & REPORTING REGULATIONS 2009, Reg 20(2)(b):*** *The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.*

Task	Date	Legal Reference
Make public the projections, targets and indicators as set out in the SDBIP *(within 10 working days after the approval of the SDBIP)*	Before 27 Jun	***MFMA Section 53(3)(a):*** *The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan.* ***BUDGET & REPORTING REGULATIONS 2009, Reg 19:*** *The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.*
Make public the performance agreements of Municipal Manager and senior managers *(no later than 14 days after the approval of the SDBIP)*	Before 27 Jun	***MFMA Section 53(3)(b):*** *The mayor must ensure that the performance agreements of 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 service delivery and budget implementation plan.*

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft amendment following the fourth revision of the 4th Generation Integrated Development Plan (IDP) for the 2017/18 – 2021/22 financial years was submitted to Council for approval in March 2021. Council has decided to adopt the revised 4th generation IDP as the 5th generation IDP. The review of the 5th Generation IDP is currently underway and will be concluded during the 2022/2023 financial year.

The Municipality's IDP is its principle strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into strategic goals, strategic objective, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the annual revisions of the Fifth Generation IDP includes the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental strategic plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the TL-SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2022/23 MTREF, based on the approved 2021/22 MTREF, Mid-year Review and adjustments budget. The

business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2022/23 MTREF, each department/section had to review the business planning processes, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2021/22 Top Level Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Council, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Council strategically complies with the key national and provincial priorities.

The aim of the Fourth Generation IDP was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Council's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal

integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2022/23 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Goals and Strategic Objectives

STRATEGIC GOAL	STRATEGIC OBJECTIVES
Strategic Goal 1: Strengthen financial sustainability and further enhancing good governance	To budget strategically.
	Grow and diversify our revenue and ensure value for money-services
	To create an efficient, effective, economic and accountable administration
	Client focussed service delivery
	To provide a transparent, ethical and corruption free municipality
	To communicate effectively with the public
STRATEGIC GOAL	**STRATEGIC OBJECTIVES**
Strategic Goal 2: Sustainable service delivery	To develop and provide sustainable bulk and community infrastructure in support of the spatial development framework
STRATEGIC GOAL	**STRATEGIC OBJECTIVES**
Strategic Goal 3: Facilitate an enabling environment for economic growth to alleviate poverty	To improve the regulatory environment for ease of doing business
	To facilitate an environment for the creation of jobs and small businesses
	To improve local mobility in the towns of the municipality To alleviate poverty
STRATEGIC GOAL	**STRATEGIC OBJECTIVES**
Strategic Goal 4: Promote a safe, healthy, educated and integrated community	To promote healthy life styles through the provision of sport and other facilities and opportunities
	To promote a safe environment for all who live in and visit Bergrivier
	To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development
STRATEGIC GOAL	**STRATEGIC OBJECTIVES**
Strategic Goal 5: A sustainable, inclusive and integrated living environment	To develop, manage and regulate the built environment
	To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP process which is directly aligned to that of the national and provincial priorities.

New game changers have been identified and are included in the IDP review document and will also be taken up into the Service Delivery and Budget implementation plan for the 2022/2023 financial year and beyond to ensure the execution of strategic objectives.

The 2022/23 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 23 MBRR SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S1O1		2,712	2,804	–	–	–	–	–	–	–
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S1O2		4,466	3,621	3,160	4,298	5,370	5,370	5,420	5,745	6,089
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S1O3		121,017	138,744	137,228	152,297	155,128	155,128	169,523	179,973	192,259
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S1O4		–	–	–	–	–	–	–	–	–
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S1O5		–	–	–	–	–	–	–	–	–
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S1O6		–	–	–	–	–	–	–	–	–
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S2O1		196,619	210,497	233,077	244,658	250,651	250,651	268,268	292,314	314,116
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O2		420	445	207	–	349	349	–	–	–
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O3		1,593	1,548	6,520	2,238	2,186	2,186	1,858	199	202
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O4		–	–	–	21	21	21	22	23	24
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S4O1		480	424	223	624	582	582	381	404	428
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	S4O2		12,256	22,038	25,693	28,357	27,789	27,789	27,655	28,043	28,454
4.3: To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development	SG4: Promote a safe, healthy, educated and integrated community	S4O3		6,792	6,986	8,561	7,986	9,567	9,567	8,094	7,607	7,948
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S5O1		8,664	6,208	9,120	4,982	5,342	5,342	13,296	39,036	3,197
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S5O2		1,990	4,242	1,701	250	197	197	345	239	253
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	357,011	397,558	425,490	445,711	457,182	457,182	494,862	553,583	552,970

Table 24 MBRR SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S1O1		10,487	10,853	10,987	11,681	11,834	11,834	12,551	13,247	13,890
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S1O2		6,664	6,263	7,321	8,591	9,303	9,303	9,299	9,847	10,410
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S1O3		59,548	68,932	71,355	77,719	85,371	85,371	89,202	91,732	94,378
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S1O4		–	–	3	3	5	5	4	4	4
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S1O5		1,187	1,376	1,314	1,414	1,481	1,481	1,500	1,583	1,672
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S1O6		138	55	43	75	51	51	61	64	67
2.1: To develop and provide sustainable bulk and community infrastructure in	SG2: Sustainable service delivery	S2O1		154,500	175,756	183,980	214,710	220,569	220,569	239,958	253,099	267,165
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O2		4,115	3,550	3,499	3,802	4,263	4,263	4,857	4,864	5,125
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O3		26,014	27,073	28,001	29,545	29,959	29,959	33,941	36,937	39,305
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O4		1,384	1,631	1,497	1,670	1,909	1,909	1,869	1,990	2,107
4.1: To promote healthy life styles through the provision of sport and other facilities and	SG4: Promote a safe, healthy, educated and integrated community	S4O1		13,376	13,873	14,377	16,417	18,429	18,429	18,935	20,344	21,546
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	S4O2		25,454	32,182	39,596	46,615	47,153	47,153	47,363	49,400	51,403
4.3: To create innovative partnerships with sector departments for improved	SG4: Promote a safe, healthy, educated and integrated community	S4O3		6,704	6,557	6,530	8,436	9,510	9,510	8,616	9,160	9,721
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S5O1		15,021	13,146	14,309	9,269	12,002	12,002	19,662	47,492	12,735
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S5O2		4,023	4,123	4,486	5,332	5,191	5,191	5,797	6,327	6,677
Allocations to other priorities												
Total Expenditure			1	**328,616**	**365,370**	**387,299**	**435,278**	**457,031**	**457,031**	**493,616**	**546,090**	**536,205**

References

Table 25 MBRR SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	G1O1		1,954	1,148	3,770	7,522	7,653	7,653	2,070	668	629
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	G1O2		–	–	2,647	1,700	1,750	1,750	1,000	250	300
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	G1O3		1,088	916	841	1,640	1,844	1,844	2,060	1,210	2,060
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	G1O4		–	–	–	–	–	–	–	–	–
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	G1O5		–	–	–	–	–	–	–	–	–
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	G1O6		–	–	660	350	–	–	–	–	–
2.1: To develop and provide sustainable bulk and community infrastructure in	SG2: Sustainable service delivery	G2O1		28,158	27,924	30,020	36,660	39,954	39,954	56,133	37,412	39,209
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O2		1,025	4,041	1,418	1,300	1,289	1,289	620	700	700
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O3		–	–	–	–	–	–	–	–	–
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O4		–	–	–	–	–	–	–	–	–
4.1: To promote healthy life styles through the provision of sport and other facilities and	SG4: Promote a safe, healthy, educated and integrated community	G4O1		6,635	2,771	5,378	5,485	5,540	5,540	10,015	6,695	8,856
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	G4O2		1,029	2,201	1,462	1,055	1,057	1,057	1,060	1,117	545
4.3: To create innovative partnerships with sector departments for improved	SG4: Promote a safe, healthy, educated and integrated community	G4O3		60	797	2,120	35	443	443	20	–	–
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	G5O1		1,660	1,016	1,555	440	613	613	1,990	920	966
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	G5O2		–	70	81	–	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	41,608	40,882	49,953	56,187	60,143	60,143	74,968	48,972	53,264

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Council has developed and implemented a performance management system which is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

The following table sets out the municipalities main performance objectives and benchmarks for the 2022/23 MTREF.

Table 26 MBRR SA7 - Measurable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 1 - Municipal Manager										
Function 1 - Municipal Managers Office										
Sub-function 1 -Municipal Managers										
Quarterly leadership development initiatives		4	4	4	4	4	4	4	4	4
Sub-function 2 - Strategic Services										
Client Services Survey		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Internal Audit										
Approved Risk Based Audit Plan		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 -Finance										
Function 1 -Director Finance										
Sub-function 1 - Revenue										
Improve debtor management and revenue		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Sub-function 2 - Expenditure										
Implement a centralised SCM system by 30		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Budget and Treasury										
Submit Section 71 Report by 10th working day		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 -Corporate Services										
Function 1 - Director Corporate Services										
Sub-function 1 - Administration										
Implement SITA Report recommendations on										
Sub-function 2 - Human Resources										
Submit quarterly report on human resource		4	4	4	4	4	4	4	4	4
Sub-function 3 -Planning and										
Compile Zoning Scheme By-law										
Vote 4 -Technical Services										
Function 2 - Director Technical Services										
Sub-function 1 -Water										
Restrict annual water losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 2 - Electricity										
Restrict annual electricity losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 3 - Roads										
Fully utilise conditional road maintenance		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Waste management										
Reduce the volume of household waste		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Sub-function 5 - Project management										
Expenditure on MIG Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 5 -Community Services										
Function 2 - Director Community										
Sub-function 1 -Traffic Services										
Collect 95% of budgeted income by 30 June		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Fire Fighting										
Fire Safety compliance inspections		24	24	24	24	24	24	24	24	24
Sub-function 3 - Housing										
Monthly maintenance of the housing waiting list		12	12	12	12	12	12	12	12	12
Sub-function 4 - Libraries										
95% spent of the library grant by 30 June 2019		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 5 - Community Facilities										
Spend 95% of the Capital budget by 30 June		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
And so on for the rest of the Votes										

Table 27 MBRR SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.3%	5.7%	5.6%	6.1%	5.7%	5.7%	5.7%	6.0%	5.9%	6.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.5%	6.7%	6.7%	7.5%	7.1%	7.1%	7.1%	7.4%	7.6%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	34.8%	31.7%	50.4%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	170.5%	172.0%	195.6%	190.0%	222.3%	222.3%	222.3%	309.9%	324.1%	332.2%
Liquidity											
Current Ratio	Current assets/current liabilities	4.2	3.3	3.2	3.1	3.2	3.2	3.2	3.0	3.0	3.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.2	3.3	3.2	3.1	3.2	3.2	3.2	3.0	3.0	3.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.7	2.0	1.4	2.0	2.0	2.0	1.8	1.9	2.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.8%	94.5%	98.5%	94.5%	95.6%	95.6%	95.6%	96.7%	96.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.7%	94.5%	98.5%	94.5%	95.6%	95.6%	95.6%	96.7%	96.6%	96.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.0%	23.9%	21.2%	22.3%	19.3%	19.3%	19.3%	17.7%	15.9%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA's 65(e))										
Creditors to Cash and Investments		22.2%	29.1%	22.9%	35.5%	27.6%	27.6%	27.6%	28.0%	25.6%	23.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9,727	6,805	10,169	11,682	11,682	11,682	11,682	12,850	12,850	12,850
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	11.8%	8.3%	12.3%	10.9%	10.9%	10.9%	10.9%	12.0%	12.0%	12.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	161	271	349	375	375	375	375	380	380	380
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	9.4%	13.2%	15.9%	13.0%	13.0%	13.0%	13.0%	12.0%	12.0%	12.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	34.4%	33.9%	34.5%	35.3%	35.3%	35.3%	34.7%	32.5%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.4%	36.2%	35.6%	36.2%	36.8%	36.8%		36.2%	33.9%	36.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.0%	6.0%	5.6%	5.7%	6.4%	6.4%		5.9%	5.5%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.7%	9.2%	9.5%	10.1%	10.4%	10.4%	10.4%	10.1%	10.1%	10.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.3	26.7	18.7	20.1	20.1	20.1	17.6	17.8	17.7	18.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.4%	35.0%	28.8%	30.8%	25.6%	25.6%	25.6%	23.4%	21.9%	20.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.1	3.8	5.2	2.8	3.8	3.8	3.8	3.5	3.4	3.9

Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Council. The National Treasury determined the poverty threshold as two times the government old age pension and the indigent subsidy received through the equitable share is intended to subsidise the households that meet the qualification criteria. In the case of Bergrivier municipality, the council has adopted a policy whereby the qualifying threshold was extended to provide subsidies to households earning twice the government old age pension plus 40%. This level of subsidy is unfortunately unsustainable in the long run and the threshold has again been capped at a combined household income of R5000 per month which is still nearly 40% more than the threshold determined by the National Treasury.

In terms of the Municipality's indigent policy registered households are entitled to 6kℓ free water, 50 Kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates. It is anticipated that approximately 2050 households will receive indigent subsidy in the 2022/2023 financial year.

The subsidy policy is further enhanced to include a subsidy in respect of patients on life support systems where 100 units of free electricity will be allocated per month subject to the qualifying criteria as set out in the indigent policy.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table A10 (Basic Service Delivery Measurement).

2.4 Overview of budget related-policies

The Council budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following policies forms part of the budget document and has been reviewed as indicated in the undermentioned summary of changes made:

CHANGES TO BUDGET RELATED POLICIES 2022/2023

SUPPLY CHAIN MANAGEMENT POLICY

Words in "***Bold and Italic***" are additions to the current policy, words indicated by ~~strikethrough~~ indicates deletion from the policy.

Page 17 of 86 – Insert the following sentence

10 (d) the relevant Manager and Director must sign off the specifications before the submission to the SCM unit.

Page 23 of 86 – Insert the following paragraph

16(b)(ii) Disciplinary hearings (Appointment of a Chairperson) ,as per delegation 70, the Municipal Manager may appoint a legal person to institute and defend any legal

processes/proceedings and claims by or against Council, in any court of law, including the initiation, dealing with or settlement of such proceedings,

Page 23 of 86 – Delete the word verbally – no verbal quotations accepted

16(f) If one written quotation was submitted, the order may be placed only against written confirmation of the price and conditions of supply by the selected provider within the period stipulated in the invitation to submit quotations

Page 39 of 86 – Insert the following paragraph – explanation of the PPPFA framework.

Namely:-

"Implement it within the following framework:

(d) the specific goals may include—

(i) Contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender or disability;

(ii) Implementing the programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994;

(f) the contract must be awarded to the tenderer who scores the highest points, unless objective criteria in addition to those contemplated in paragraphs (d) and (e) justify the award to another tenderer; "

CREDITORS, COUNCILLORS AND PERSONNEL PAYMENT POLICY

Page 5 of 10 - Delete the sentence because cheques were faced out by the banks and insert the process that replace the cheque.

The Municipality is currently using the bank procurement card to pay itself for transactions

PREFERENTIAL PROCUREMENT POLICY

This is a new policy that was adopted by Council on 4 March 2022 in order to ensure continuance with procurement in accordance with the Municipal Supply chain Regulations. The policy replaces the PPPFA Regulations that was declared to be unconstitutional by the Constitutional Court

VIREMENT POLICY

Page 2 of 8 – The following is inserted in the Introduction to

INTRODUCTION

The compilation of a Virement policy is based on the guidelines issued in MFMA Circular No 51 and mSCOA Circular 8 published by National Treasury. The MFMA and the Municipal Budget and Reporting Regulations seek to move municipalities away from the traditional approach of appropriating/approving budgets by line item. The aim is to give the heads of municipal

departments and programmes greater flexibility in managing their budgets. To further facilitate this, each municipality must put in place a council approved virements policy, which should provide clear guidance to managers of when they may shift funds between items, projects, programmes and votes.

Page 7 - 8 – Changes are proposed in the following paragraphs as indicated hereunder (~~Strikethrough~~ indicates deletion and words in **BOLD** are additions)

6.3 Specific virement limitations:

6.3.1 No virements are permitted between cost item of employee related costs ~~(100)~~ and other cost items within a cost centre or vote without the written consent of both the municipal manager and the CFO.

6.3.2 Remuneration of Councillors

(a) Virements are allowed to and from items within this expenditure with the written consent of the CFO.

~~6.3.2 No virements are permitted between cost items and other cost items within a cost centre or vote without the written consent of both the Municipal Manager and the CFO.~~

6.3.3 All virements must be approved for completeness before processing by the Budget and Treasury office.

6.3.4 No virements are permitted to and from Grants and Subsidies Paid, except if supported by Council decision for such transfer and as per the approved Grants-in-Aid Policy.

6.3.5 No virements are permitted between cost items and repairs and maintenance votes without the written consent of the Municipal Manager and the CFO.

6.3.6 No virements are permitted ~~from 1 December until 28 February~~ **during an** Adjustment budget process as determined by the Budget Office ~~(after the release of the Adjustment Budget on the financial system)~~. Virements will only be allowed ~~Only~~ on approval by the CFO.

~~6.3.7 Virements will not be allowed more than twice to and from a capital and operating vote.~~

7 CAPITAL BUDGET VIREMENT

7.1 Specific virement limitations

7.1.1 Sound motivations should be provided for all virements, as provided for on pro forma virement documentation.

7.1.2 No virements are permitted to and from assets financed from different ~~financial~~ **funding** sources within a vote.

7.1.3 Virements are only allowed between asset classes within a vote at the discretion of the relevant Director and the Municipal Manager.

7.1.4 No virements of which the affect will be to add 'new' capital projects onto the capital budget, will be allowed, except for those associated with insurance claim settlements.

CASH AND INVESTMENT POLICY

Page 4 to 5, paragraph 5.3.2 from (a) to (g) is deleted where reference is made to receipt of money by post as it is no longer a method of receipt of payments.

Page 10 of 20 the following changes are proposed.

Paragraph 6.5.3 The Chief Financial Officer will identify from time to time employees who can **approve EFT payments** ~~sign cheques~~ on behalf of the municipality. A minimum of two employees must **approve EFT payments** ~~sign cheques~~.

Page 12 of 20 – the following change are proposed

6.7 Permissible Methods of Payment

6.7.1 A debtor may settle his/her debt with the municipality by:

i. Cash payment ~~or payment by cheque~~ at a pay point of the municipality;
~~ii. Posting of a cheque by prepaid ordinary post to the municipality or postal orders;~~

Page 18 of 20 – the following changes are proposed under paragraph 8.7.1 "investment diversification"

INVESTMENT DIVERSIFICATION

8.7.1 Without limiting the Accounting Officer to any specific amount or percentage of investments, it is hereby established that investments made by the municipality should be diversified as much as possible between different institutions, maturity dates and types, but nothing prevents the Accounting Officer from investing more cash with an institution than by another institution with due regards to the standard of care and objectives set in this policy. Not more than 50% of the total investments should be invested with one institution **when making a new investment.**

CREDIT CONTROL AND DEBT COLLECTION POLICY – The amendments are indicated in Afrikaans as the policy is currently only available in Afrikaans, any person that is uncertain of what the proposed changes entail are invited to approach the finance department for a translation or explanation.

KREDIETBEHEER & SKULDINVORDERINGSBELEID

Kredietbeheer beleid paragraaf 3.11, die woorde in **"BOLD"** word bygevoeg:

3.11 Alle aansoeke vir bouplanne en grondgebruike sal slegs oorweeg word indien die aansoeker se munisipale dienste en eiendomsbelasting rekeninge op die genoemde eiendom te volle vereffen is. **Die Direkteur: Finansiële Dienste kan sy diskresie uitoefen om 'n aansoek af te teken op aanbeveling van die Bestuurder Inkomste na oorweging van die meriete van die**

aansoek, ongeag of die rekening ten volle vereffen is al dan nie. Volledige redes moet die aansoek vergesel.

GEDISHONOREERDE BETALINGS (Par. 13)

Punt nommers 2 en 3 van paragraaf 13 word uitgehaal aangesien die munisipaliteit nie voorts tjeks as betaalmiddel gaan aanvaar nie.

Indien enige betaling aan die Munisipaliteit by wyse van ’n verhandelbare instrument later deur ’n bank gedishonoreer word, kan die Direkteur: Finansiële Dienste –

(1) koste- en administrasiefooie op die rekening van sodanige skuldenaar hef teen ’n koers wat van tyd tot tyd deur die raad bepaal word; en

~~(2) nadat betaling aangebied deur ’n skuldenaar vir ’n derde keer deur die bank gedishonoreer word, by wyse van skriftelike kennisgewing aan sodanige persoon vereis dat alle toekomstige rekeninge in kontant betaal word.~~

~~(3) Persone gelys word by Kredietburo as swak betalers.~~

DEERNIS BELEID

Paragraaf 4.1 met betrekking tot dokumentêre bewys wat deernis aansoeke vergesel word soos volg gewysig:

4.1 (1) Die woorde “beide eienaars” word bygevoeg ten einde albei eienaars van eiendomme wat oor meer as een eienaar het te verplig om bewys van inkomste in te dien.

4.1 Sub-paragrawe (2),(3) en (4) asook (7) en (8) met betrekking tot dokumentêre bewyse word uitgehaal ten einde die aansoekproses vir hulpbehoewendes te vergemaklik.

Paragraaf 4.2, sub-paragraaf (1) met betrekking tot bewys van ongeskiktheidstoelae en Sassa kaart word verwyder.

Die volgende definisie word bygevoeg met betrekking tot openbare welsynsorganisasies:

"openbare welsynsorganisasie" beteken 'n organisasie wat gespesifiseerde openbare welsynsaktiwiteite uitvoer soos omskryf in die Wet en geregistreer is ingevolge die Inkomstebelastingwet vir belastingverminderings as gevolg van daardie aktiwiteite

Paragraaf 4.7 soos hieronder aangehaal word bygevoeg:

4.7 Openbare Welsynsorganisasies wat geregistreer is in terme van die Inkomstebelasting wet, kan aansoek doen op die voorgeskrewe vorm, en moet bewys van registrasie by SARS, asook volledige beskrywing van die aktiwiteite wat uitgevoer word, indien by aansoek. Enige ander inligting wat benodig word kan ook addisioneel aangevra word.

TARIEF BELEID

Die wysigings en/of toevoegings soos hieronder uiteengesit word voorgestel tot die bestaande beleid en sal geld vanaf 1 Julie 2022

Beskikbaarheidsheffings word soos volg gedefinieer binne elk van die onderstaande dienste

Water

'n Verbruiker(s) (dienspunt) wat nie aan die waterdiens gekoppel is nie, maar redelikerwys gekoppel kan word en waar dienste geredelik beskikbaar is vir koppeling deur die eienaar sal 'n beskikbaarheidstarief betaal.
Die vaste koste per verbruiker (dienspunt) per kategorie sal as basis gebruik word om 'n beskikbaarheidsheffing per erf te bepaal. Die tarief word vasgestel deur 'n toeslag, soos jaarliks in die tariefskedule vervat word, by te voeg tot die basiese heffing van toepassing op gekoppelde verbruikers (dienspunte) per kategorie.
('n Privaat oop ruimte sonder 'n diensverbinding is uitgesluit van bogenoemde beskikbaarheidsfooie)

Elektrisiteit

Waar 'n verbruiker (dienspunt) nie aan die elektrisiteitsnetwerkstelsel gekoppel is nie, maar redelikerwys so gekoppel kan wordweens die beskikbaarheid van die diens by die eiendom, sal 'n beskikbaarheidstarief betaalbaar wees. Die tarief word vasgestel as ‘n persentasie van die basiese heffing van toepassing op gekoppelde verbruikers (dienspunte) per kategorie. Die aansluitingsheffing sal gebaseer wees op die standaard ontwerpte 2 aansluitings vir die toepaslike eiendom. (60 Ampere enkelfase vir residensiële erwe en 60 Ampere driefase vir kommersiële erwe)

Vullis

'n Beskikbaarheidsheffing sal op onverbeterde eiendom ingestel word. Die tarief sal bereken word as ‘n persentasie van die huishoudelike tarief van toepassing op gekoppelde verbruikers (dienspunte) per kategorie soos jaarliks in die tariefskedule van die munisipaliteit bepaal.
Die tarief is betaalbaar waar ‘n vullisdiens aan omliggende erwe gelewer word of waar die diens van die munisipaliteit die area ter enige tyd kan diens met bestaande toerusting, personeel en infrastruktuur op aanvraag van verbruikers of ten tye van die aanbring van verbeteringe op ‘n eiendom.

Riool

Alle erwe wat na die mening van die Hoof Siviele Ingenieur van die Munisipaliteit by die rioolstelsel van die munisipaliteit aangesluit kan word weens die beskikbaarheid van die infrastruktuur/diens by die erfgrens sal 'n beskikbaarheidsheffing betaal gebaseer op die grootte van die erf en vaste koste verbonde aan die diens. Die tarief vir onbeboude eiendomme word jaarliks vasgestel as ‘n persentasie van die basiese rioolheffing van toepassing op gekoppelde verbruikers (dienspunte) per kategorie.

RATES POLICY

Under paragraph 13 of the policy; Exemptions, Rebates & Reductions sub-paragraph (viii) is added

(viii) Owners who own a second property, where someone else has a permanent right to life, and cannot use the property until the beneficiary dies, can apply, and submit the necessary supporting documents with the application.

Under paragraph 13.2 (k) of the policy the words “depending on the ratio of the rates tariff levied” is added to ensure that where agricultural rebates are calculated the ratio determination is not exceeded.

Further to the above the reference to 10% is deleted and is replaced with the word “rebate”

PETTY CASH POLICY

The following is added under paragraph 5.4(b) to ensure the safeguarding of petty cash:

If the locked petty cash box is in a drawer, the drawer must be locked at all times and the keys be kept safe with the responsible staff member.

COST CONTAINMENT POLICY

No amendments are proposed for 2022/2023.

INDIGENT POLICY

A new indigent policy is attached, it replaces the portion of the debt collection policy where reference is made to indigents and indigent subsidization

ASSET MANAGEMENT POLICY

Changes to the asset management policy are as indicated hereunder, it is necessary to amend the policy in accordance with the applicable accounting standards as well as best practices in relation to asset management. The policy is also currently available in Afrikaans, yet any person that require an explanation or a translation is welcome to contact the asset management section for clarity.

Page 2 of 25 Inleiding - Delete and insert a new word in first paragraph

~~Organisasie~~ replaced with Munisipaliteit.

Page 3 of 25 as highlighted

- GRAP 3 - Accounting Policies, Changes in Accounting Estimates and Errors;

Page 3 of 25 – Change

~~GRAP 101~~ becomes GRAP 27

Page 7 of 25 - Add as highlighted

Reguitlyn waardevermindering veroorsaak ’n konstante uitgawe oor die bruikbare leeftyd van die bate indien die reswaarde nie verander nie. Die verminderde saldo metode veroorsaak ’n dalende uitgawe oor die bruikbare leeftyd van die bate.Die som van produksie eenhede metode veroorsaak ’n uitgawe gebasseer op die verwagte gebruik of uitset.

Page 16 of 25 – Add one word

- Daar verwag word dat die bate vir meer as een finansiële jaar gebruik gaan word.

Page 17 of 25 – Delete sentence – was taken to the principle part

~~Reguitlyn waardevermindering veroorsaak 'n konstante uitgawe oor die bruikbare leeftyd van die bate indien die reswaarde nie verander nie.~~

~~Die verminderde saldo metode veroorsaak 'n dalende uitgawe oor die bruikbare leeftyd van die bate.~~

~~Die som van produksie eenhede metode veroorsaak 'n uitgawe gebasseer op die verwagte gebruik of uitset.~~

Page 18 of 25 – Rectify tenses

Waardevermindering word bereken vanaf die dag waarop die bate gereed is vir gebruik.

Page 20 of 25 – Restructure the wording of the sentence

Die volgende stappe moet uigevoer word indien tekens van waardedaling ge-identitfiseer is ten einde waardedalingsverliese te erken:

Page 21 of 25 – Restructure the wording of the sentence

'n Bate moet vervreemd wanneer geen verdere ekonomiese voordele of potensiële dienslewering weens sy bestaan verwag word nie.

Page 23 of 25 – Replace the month with another month

Elke Departementshoof sal voor/op 31 Maart van elke finansiële jaar aan die Hoof Finansiële Beampte rapporteer oor enige bate item wat daardie Departementshoof afgeskryf wil hê, met die volle redes vir so aanbeveling.

Page 24 of 25 – Add a new heading and sentence

CONSEQUENCE MANAGEMENT – SECTION 175 OF THE MFMA

The code of ethical standard shall apply to all officials and other role players in the asset management system of the municipality in order to promote -

(a) mutual trust and respect; and

(b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

(2) A breach of the aforesaid code of ethics must be dealt with as follows -

(a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, through other appropriate means with due regard to the severity of the breach;

All cases, financial misconduct must be dealt with in terms of chapter 15 of the Act. (MFMA)

2.5 Overview of budget assumptions

Key Financial Indicators

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (expenditure growth) and other external bodies such as the National Electricity Regulator of South Africa (NERSA) and West Coast District Municipality. The municipal fiscal environment is influenced by a variety of macro-economic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst the National Electricity Regulator (NERSA) regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies as well as their activities within the region.

There are five key factors that have been taken into consideration in the compilation of the 2022/23 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Bergrivier Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of employment for 2022/2023.

An average tariff increase could not be recommended as the principle of cost reflective tariffs are applied where possible and especially where it is clear that a service is not viable and unsustainable in the long term. Electricity tariffs are still subjected to NERSA guidelines and are therefore determined in accordance with the guidelines given.

The increase in tariffs are was required to ensure that the tariffs cover the cost of the services and various cost drivers have been considered. The increases are above the current inflationary trends and exceed the National Treasury guideline therefore a full motivation is provided in respect of each tariff exceeding the guideline. The main cost drivers of the tariff increase are the increase in cost of employment through notch increases, provision for the filling of critical vacancies, and other cost drivers associated with the rendering of goods and services by the municipality such as high fuel price increases, increasing interest rates, increase in the cost of commodities, scarcity of certain products due to the war in the Ukraine, the volatility in the markets, contractual obligations and other pre-determined and regulated price adjustments and legislated tariffs, fees and charges.

The following key assumptions underpinned the preparation of the medium-term budget:

Description	2022/23
	%
Inflation rates - CPI	3.9% to 6%

Growth	0 - 2%
Provision for Doubtful Debt	4 - 5%
Remuneration increase	4.9% + 2.3% (Notch)
Electricity distribution loss	12%
Electricity price increase	8.61%
Water distribution loss	15%

2.5.1 Collection rate for revenue services

The base assumption is that tariffs will increase at a rate higher than CPI over the medium term. It is assumed that the COVID - 19 pandemic will have an ongoing negative effect on the economy and economic growth, the current economic conditions therefore remain volatile and unpredictable, revenue estimations remain conservative and revenue performance may require adjustments during the course of the financial year ahead.

The rate of revenue collection is currently expressed as a percentage (96 percent) of annual billing. Cash flow is also assumed to be 96 percent of billing, it is doubtful whether inroads will be made in the collection of arrears debt over the short term as the current economic circumstances are not supportive of the debt collection efforts. No additional cash flow from arrears debt is anticipated over the short term and adjustments in this regard will only be reconsidered once revenue trends indicate an upward movement.

It is anticipated that the combined efforts of the revenue enhancement program, coupled to a slight anticipated growth in the area will add approximately 3% in revenue from consumer services.

2.5.2 Salary increases

A collective agreement in respect of salaries and wages for the next 3 years have been concluded, the general salary increase for the 2022/2023 financial year amounts to 4.9% in accordance with the collective agreement.

Provision is also made for a notch increase of 2.3 percent to employees who have not reached the maximum notch of their respective salary scales in the 2022/2023 financial year.

2.5.3 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 97 percent is achieved on operating expenditure and 95 percent on the capital programme for the 2022/23 MTREF of which performance has been factored into the cash flow budget.

2.5.4 Cost containment measures

The municipality has developed and adopted a Cost Containment Policy in accordance with the principles contained in the Regulations. Due to the fact that no baseline existed against which cost reduction or containment could be measured, the reporting is required by the regulation remain an issue that needs to be addressed.

2.6 Overview of budget funding

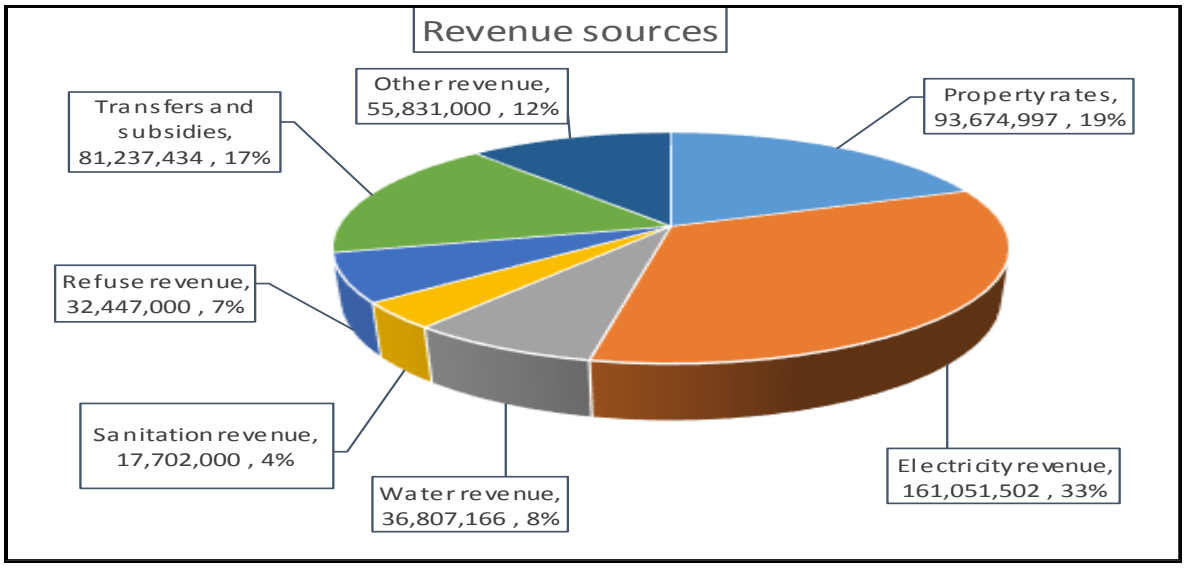
2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium term:

Table 28 Breakdown of the operating revenue over the medium-term.

Description	2021/22 Medium Term Revenue & Expenditure Framework				
R thousand	Budget Year 2022/23	Growth %	Budget Year +1 2023/24	Growth %	Budget Year +2 2024/25
Revenue By Source					
Property rates	93,674,997	5.11	98,458,000	6.00	104,365,000
Service charges - electricity revenue	161,051,502	7.05	172,409,957	7.01	184,492,000
Service charges - water revenue	36,807,166	8.51	39,939,756	6.74	42,633,019
Service charges - sanitation revenue	17,702,000	9.69	19,417,000	8.44	21,055,000
Service charges - refuse revenue	32,447,000	16.63	37,844,000	11.98	42,377,000
Rental of facilities and equipment	1,674,000	(3.52)	1,615,000	5.94	1,711,000
Interest earned - external investments	7,981,000	6.00	8,460,000	6.00	8,968,000
Interest earned - outstanding debtors	5,000,000	6.00	5,300,000	6.00	5,618,000
Fines, penalties and forfeits	21,286,000	0.03	21,292,000	0.03	21,298,000
Licences and permits	77,000	6.49	82,000	6.10	87,000
Agency services	5,788,000	6.00	6,135,000	6.00	6,503,000
Transfers and subsidies	81,237,434	36.26	110,692,522	(26.82)	81,003,522
Other revenue	14,025,000	(0.73)	13,923,000	1.87	14,184,000
Total Revenue (excluding capital transfers and contributions)	**478,751,099**	11.87	**535,568,235**	(0.238)	**534,294,541**

Figure 5 Main operational revenue per category



The tables below provide detail investment information and investment particulars by maturity.

Table 29 MBRR SA15 – Detail Investment Information

Investment type R thousand	Ref	2018/19 Audited Outcome	2019/20 Audited Outcome	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	 Adjusted Budget	 Full Year Forecast	2022/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23	 Budget Year +1 2023/24	 Budget Year +2 2024/25
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		6,852	60,159	132,574	70,000	70,000	70,000	100,000	110,000	120,000
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**6,852**	**60,159**	**132,574**	**70,000**	**70,000**	**70,000**	**100,000**	**110,000**	**120,000**
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**6,852**	**60,159**	**132,574**	**70,000**	**70,000**	**70,000**	**100,000**	**110,000**	**120,000**

Table 30 MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality												
ABSA	call	yes	fixed	4.30%	0	0		61,422	532	(61,954)	–	–
Nedbank	Fixed	yes	fixed	4.56%	0	0	19 July 2021	30,607	67	(30,675)	–	–
Nedbank	Fixed	yes	fixed	4.70%	0	0	13 September 2021	30,409	286	(30,695)	–	0
Standard Bank	Fixed	yes	fixed	4.65%	0	0	13 September 2021	10,135	94	(10,229)	–	–
Nedbank	Fixed	yes	fixed	4.89%	0	0	18 January 2022	–	727	(30,727)	30,000	–
ABSA	call	yes	fixed	4.50%	0	0		–	285	(10,000)	20,000	10,285
ABSA	Fixed	yes	fixed	5.03%	0	0	12 June 2022	–	1,151	–	50,000	51,151
Standard Bank	Fixed	yes	fixed	5.03%	0	0	12 June 2022	–	1,150	–	50,000	51,150
Nedbank	Fixed	yes	fixed	4.60%	0	0	25 April 2022	–	140	–	30,000	30,140
												–
Municipality sub-total								**132,574**		**(174,281)**	**180,000**	**142,725**

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2022/23 medium-term capital programme:

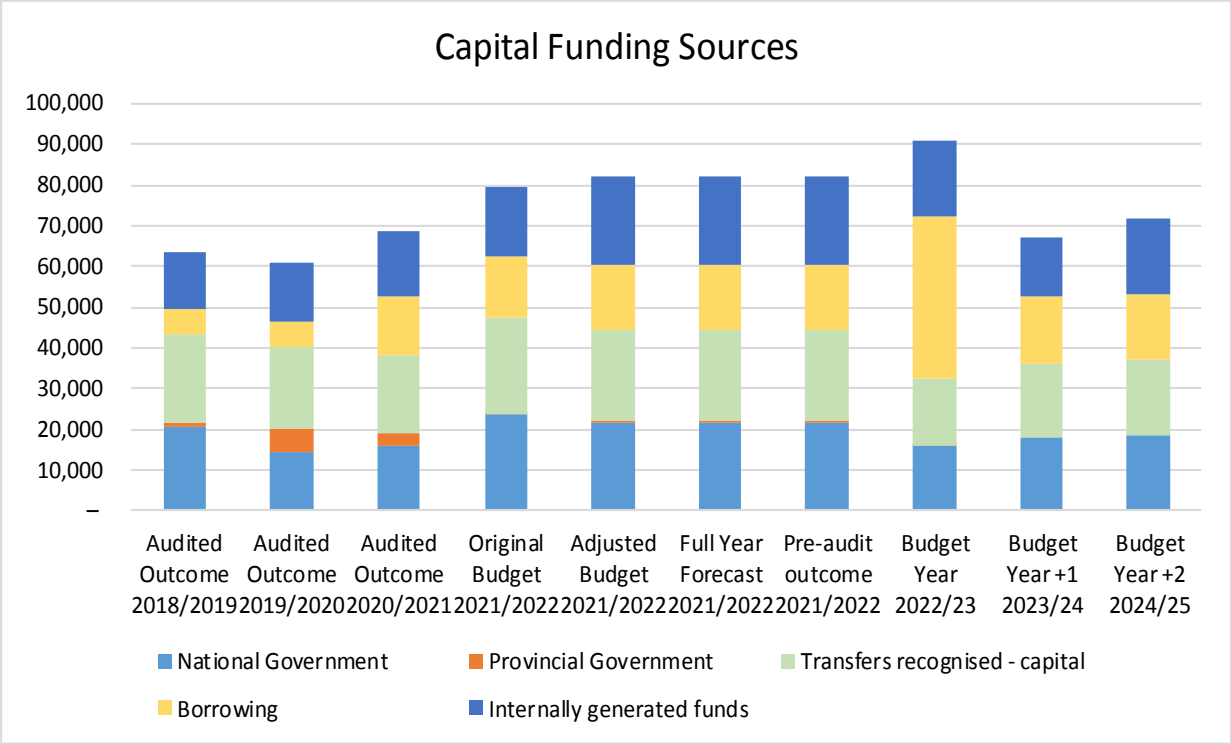
Table 31 Sources of capital revenue over the MTREF

FUNDING SOURCE	Audited Outcome 2018/2019	Audited Outcome 2019/2020	Audited Outcome 2020/2021	Original Budget 2021/2022	Adjusted Budget 2021/2022	Full Year Forecast 2021/2022	Pre-audit outcome 2021/2022	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
National Government	20,588	14,291	15,736	23,455	21,449	21,449	21,449	15,971	18,014	18,675
Provincial Government	1,060	5,862	3,397	335	793	793	793	140	–	–
Transfers recognised - capital	**21,648**	**20,152**	**19,133**	**23,790**	**22,242**	**22,242**	**22,242**	**16,111**	**18,014**	**18,675**
Borrowing	6,412	6,306	14,504	14,650	15,734	15,734	15,734	40,000	16,710	15,850
Internally generated funds	13,549	14,383	15,656	17,347	21,930	21,930	21,930	18,857	14,248	18,739
Total Capital Funding	**41,608**	**40,882**	**49,953**	**56,187**	**60,143**	**60,143**	**60,143**	**74,968**	**48,972**	**53,264**

The table above indicate that the bulk of the capital budget is funded through own sources being Capital Replacement Reserve and External Borrowing.

The above table is graphically represented as follows for the 2022/23 financial year.

Figure 6 Main sources of capital revenue



Sources of capital revenue for the 2022/23 financial year

National and Provincial capital grant receipts equates to 21.49 percent of the total funding source which represents R 16,110,566 for the 2022/23 financial year.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R 40,000,000 to be raised for the 2022/2023 financial year totalling 53.36 percent of the total funding of the capital budget.

The following table is a detailed analysis of the Council's long term borrowing liability.

Table 32 Detail of borrowings

	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue and Expenditure framework		
Borrowing - Categorised by type	Audited Outcome 2018/2019	Audited Outcome 2019/2020	Audited Outcome 2020/2021	Original Budget 2021/2022	Adjusted Budget 2021/2022	Full Year Forecast 2021/2022	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Annuity and Bullet Loans	53,048	53,521	60,841	67,396	69,160	69,160	96,411	100,811	103,352

Growth in outstanding borrowing (long-term liabilities)

The following graph illustrates the growth in outstanding borrowing for the period 2018/19 to 2024/25. The gearing ratio remains in a narrow band with gearing not exceeding 23% over the MTREF

Figure 7 Growth in borrowing 2018/2019 to 2024/2025

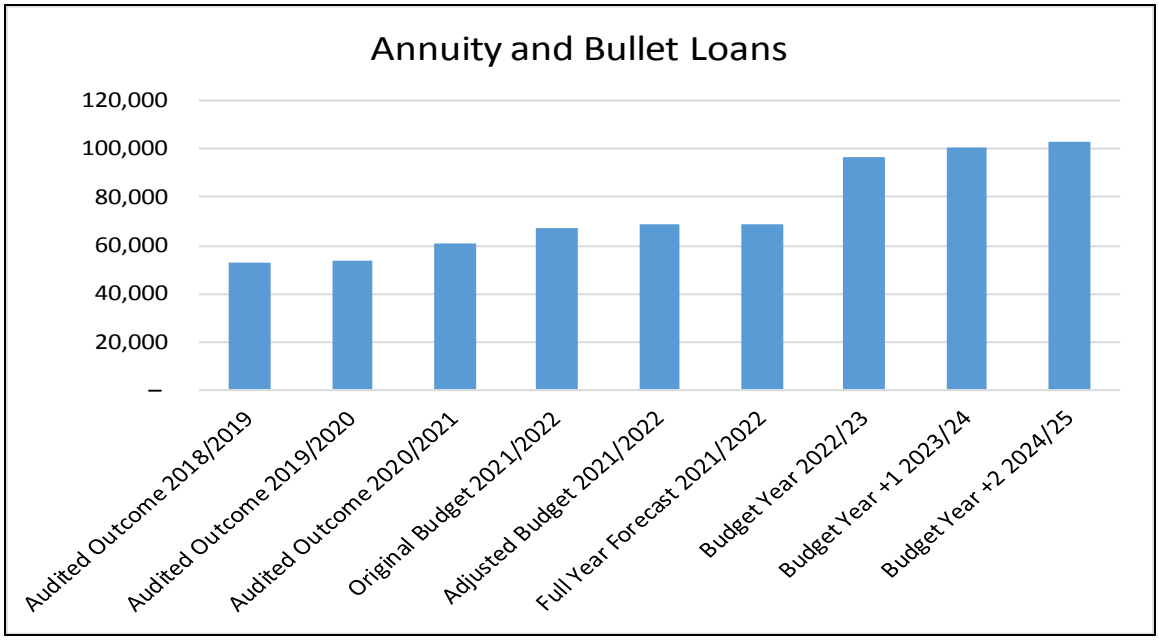


Table 33 MBRR SA17 Borrowing

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Annuity and Bullet Loans		53,048	53,521	60,841	67,396	69,160	69,160	96,411	100,811	103,352
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**53,048**	**53,521**	**60,841**	**67,396**	**69,160**	**69,160**	**96,411**	**100,811**	**103,352**
Total Borrowing	1	**53,048**	**53,521**	**60,841**	**67,396**	**69,160**	**69,160**	**96,411**	**100,811**	**103,352**

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves the level of understanding for councillors and management.

In order to enhance cash flow over the MTREF, a new funding mix methodology was adopted, where cash generated from operations are retained to a larger extent over the MTREF than what was previously done. This will add in improving the liquidity position of the municipality and will also ensure that sufficient liquid resources are available to cover operational requirements in the short and medium term.

The funding methodology will also ensure that the “user pays” principle is ascribed to where current users of services are footing the bill for the capital investment required to deliver the service.

Other liquidity requirements such as a sound operating reserve and the cash backing of the CRR is applied. The methodology was first implemented in the 2020/21 financial year, yet critical capital requirements necessitated a deviation from the model where additional funds from the CRR was made available for funding of capital in the 2021/22 financial year and additional borrowing to fund critical infrastructure is added for the 2022/2023 financial year.

Table 34 MBRR A7 Budgeted cash flow statement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		65,465	67,655	78,217	84,190	79,253	79,253	79,253	88,176	92,678	98,238
Service charges		148,525	173,841	192,602	201,765	216,439	216,439	216,439	242,163	262,991	283,265
Other revenue		20,257	17,331	22,570	17,642	20,769	20,769	20,769	22,932	23,029	23,639
Transfers and Subsidies - Operational	1	56,920	63,956	73,741	68,195	71,526	71,526	71,526	81,237	110,693	81,004
Transfers and Subsidies - Capital	1	20,515	20,193	19,793	19,442	15,153	15,153	15,153	16,111	18,014	18,675
Interest		6,203	7,688	5,663	8,760	9,685	9,685	9,685	10,464	11,092	11,758
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(274,506)	(270,099)	(303,115)	(346,548)	(366,540)	(366,540)	(366,540)	(403,468)	(448,221)	(436,301)
Finance charges		(6,615)	(6,528)	(6,569)	(7,206)	(7,206)	(7,206)	(7,206)	(7,802)	(8,779)	(9,174)
Transfers and Grants	1	(5,323)	(6,088)	(5,505)	(6,485)	(7,009)	(7,009)	(7,009)	(6,822)	(7,121)	(7,441)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**31,440**	**67,949**	**77,397**	**39,755**	**32,071**	**32,071**	**32,071**	**42,990**	**54,376**	**63,663**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		786	5,550	751	504	290	290	290	–	–	–
Decrease (increase) in non-current receivables		43	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(40,798)	(44,744)	(47,877)	(56,187)	(60,143)	(60,143)	(60,143)	(74,968)	(48,972)	(53,264)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(39,969)**	**(39,194)**	**(47,126)**	**(55,683)**	**(59,853)**	**(59,853)**	**(59,853)**	**(74,968)**	**(48,972)**	**(53,264)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		6,950	6,550	15,200	14,650	15,734	15,734	15,734	40,000	16,710	15,850
Increase (decrease) in consumer deposits		200	220	435	220	400	400	400	395	395	395
Payments											
Repayment of borrowing		(5,120)	(5,150)	(6,072)	(8,409)	(7,879)	(7,879)	(7,879)	(10,082)	(11,196)	(12,253)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**2,031**	**1,620**	**9,562**	**6,461**	**8,254**	**8,254**	**8,254**	**30,313**	**5,909**	**3,992**
NET INCREASE/ (DECREASE) IN CASH HELD		**(6,498)**	**30,374**	**39,833**	**(9,467)**	**(19,529)**	**(19,529)**	**(19,529)**	**(1,665)**	**11,312**	**14,391**
Cash/cash equivalents at the year begin:	2	**77,936**	**71,438**	**101,812**	**95,503**	**141,646**	**141,646**	**141,646**	**122,117**	**120,452**	**131,765**
Cash/cash equivalents at the year end:	2	**71,438**	**101,812**	**141,646**	**86,036**	**122,117**	**122,117**	**122,117**	**120,452**	**131,765**	**146,155**

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

Table 35 MBRR A8 - Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	71,438	101,812	141,646	86,036	122,117	122,117	122,117	120,452	131,765	146,155
Other current investments > 90 days		0	0	0	–	0	0	0	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**71,438**	**101,812**	**141,646**	**86,036**	**122,117**	**122,117**	**122,117**	**120,452**	**131,765**	**146,155**
Application of cash and investments											
Unspent conditional transfers		1,121	5,033	8,753	–	–	–	–	–	–	–
Unspent borrowing		612	345	1,540	–	–	–	–	–	–	–
Statutory requirements	2	965	1,306	791	–	–	–	–	–	–	–
Other working capital requirements	3	(62,270)	(50,218)	(43,351)	(51,835)	(39,424)	(39,424)	(39,424)	(41,215)	(42,067)	(42,970)
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	31,109	31,109	31,109	35,480	31,109	31,109	31,109	31,109	31,109	31,109
Total Application of cash and investments:		**(28,463)**	**(12,425)**	**(1,158)**	**(16,355)**	**(8,315)**	**(8,315)**	**(8,315)**	**(10,106)**	**(10,958)**	**(11,861)**
Surplus(shortfall)		**99,901**	**114,238**	**142,804**	**102,391**	**130,432**	**130,432**	**130,432**	**130,558**	**142,722**	**158,016**

2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. From the assessment it is clear that the budget of Bergrivier complies with the funding requirements as referred to in the legislative framework.

Table 36 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	71,438	101,812	141,646	86,036	122,117	122,117	122,117	120,452	131,765	146,155
Cash + investments at the yr end less applications - R'000	18(1)b	2	99,901	114,238	142,804	102,391	130,432	130,432	130,432	130,558	142,722	158,016
Cash year end/monthly employee/supplier payments	18(1)b	3	3.1	3.8	5.2	2.8	3.8	3.8	3.8	3.5	3.4	3.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	28,395	32,188	38,191	10,432	151	151	151	1,245	7,492	16,765
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.7%	1.7%	4.0%	(3.8%)	(6.0%)	(6.0%)	4.4%	1.7%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.8%	88.6%	93.1%	87.7%	89.9%	89.9%	89.9%	91.3%	91.6%	91.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.0%	13.6%	12.1%	12.3%	10.7%	10.7%	10.7%	8.9%	8.6%	8.3%
Capital payments % of capital expenditure	18(1)c;19	8	98.1%	109.4%	95.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	34.8%	31.7%	50.4%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	3.7%	(11.5%)	17.8%	(15.1%)	0.0%	0.0%	0.8%	0.9%	1.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(32.5%)	1371.9%	(93.2%)	1371.9%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.3%	5.6%	4.9%	5.3%	5.7%	5.7%	5.8%	5.3%	5.4%	5.5%
Asset renewal % of capital budget	20(1)(vi)	14	12.1%	12.4%	19.3%	8.9%	9.6%	9.6%	0.0%	28.8%	13.4%	16.6%

Cash/cash equivalent position

Bergrivier Municipality's forecasted cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements. In the case of Bergrivier this is positive for the over the entire MTREF.

Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of Bergrivier Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts, the COVID – 19 threat to the economy or the impact that the war in the Ukraine has on the world economy. The Municipality needs to achieve at least three month's cash coverage in the medium term, and then gradually move towards five months coverage. This measure will have to be carefully monitored going forward.

Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year.

It needs to be noted that a budgeted surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that creditors be paid within 30 days.

Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.

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

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. Bergrivier Municipality has budgeted for all transfers.

Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 37 MBRR SA18 Transfers and grant receipts

WC013 Bergrivier - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		47,652	51,840	62,106	58,238	58,238	58,238	63,914	67,469	72,961
Local Government Equitable Share		41,390	45,025	55,355	50,990	50,990	50,990	57,506	62,388	67,754
Municipal Infrastructure Grant		3,951	2,478	2,143	2,632	2,632	2,632	2,786	2,878	2,975
Expanded Public Works Programme		1,413	1,422	2,135	2,075	2,075	2,075	1,662	–	–
Financial Management Grant		898	1,349	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Municipal) Gr		–	1,493	714	130	130	130	–	652	682
Water Services Infrastructure Grant		–	–	208	860	860	860	411	–	–
Municipal Disaster Relief Grant (COGTA)		–	72	–	–	–	–	–	–	–
Provincial Government:		16,540	12,551	9,914	9,677	13,483	13,483	17,323	43,224	8,043
Libraries		7,195	7,060	5,496	7,917	9,034	9,034	8,033	7,564	7,903
Department of Human Settlements		8,562	4,201	4,142	1,400	2,139	2,139	9,150	35,520	–
Maintenance of Roads		93	–	–	110	110	110	140	140	140
Financial Management Support Grant		690	330	–	–	600	600	–	–	–
Municipal Capacity Building Grant		–	360	275	250	400	400	–	–	–
Public Employment Support Grant		–	–	–	–	1,200	1,200	–	–	–
Local Government Support Grant - COVID-19		–	600	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–			
Other grant providers:		634	512	75	280	442	442	–	–	–
Heist op den Berg		634	512	75	280	442	442	–	–	–
Total Operating Transfers and Grants	5	64,827	64,902	72,094	68,195	72,163	72,163	81,237	110,693	81,004
Capital Transfers and Grants										
National Government:		19,455	16,777	20,831	19,107	19,107	19,107	15,971	18,014	18,675
Municipal Infrastructure Grant		15,803	12,070	12,158	12,502	12,502	12,502	13,231	13,667	14,132
Financial Management Grant		652	201	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant		3,000	4,507	2,286	870	870	870	–	4,348	4,543
Water Services Infrastructure Grant		–	–	6,388	5,736	5,736	5,736	2,739	–	–
Provincial Government:		1,060	6,377	2,978	335	339	339	140	–	–
Regional Socio - Economic Project		1,000	4,500	1,000	–	–	–	120	–	–
Libraries		60	797	1,978	35	39	39	20	–	–
Fire Service Capacity Building Grant		–	830	–	–	–	–	–	–	–
Development of Sport and Recreation Facilities		–	250	–	300	300	300	–	–	–
Support Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	41	660	400	238	238	–	–	–
Heist op den Berg		–	41	660	400	238	238	–	–	–
Total Capital Transfers and Grants	5	20,515	23,195	24,469	19,842	19,684	19,684	16,111	18,014	18,675
TOTAL RECEIPTS OF TRANSFERS & GRANTS		85,341	88,097	96,563	88,037	91,847	91,847	97,348	128,707	99,679

Table 38 MBRR SA19 - Expenditure on transfers and grant programs

WC013 Bergrivier - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**47,652**	**51,840**	**62,106**	**58,890**	**58,589**	**58,589**	**63,914**	**67,469**	**72,961**
Local Government Equitable Share		41,390	45,025	55,355	50,990	50,990	50,990	57,506	62,388	67,754
Municipal Infrastructure Grant		3,951	2,478	2,143	2,632	2,983	2,983	2,786	2,878	2,975
Expanded Public Works Programme		1,413	1,422	2,135	2,075	2,075	2,075	1,662	–	–
Financial Management Grant		898	1,349	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Municipal) Grant		–	1,493	714	130	130	130	–	652	682
Water Services Infrastructure Grant		–	–	208	1,513	860	860	411	–	–
Municipal Disaster Relief Grant (COGTA)		–	72	–	–	–	–	–	–	–
Provincial Government:		**13,930**	**11,724**	**12,349**	**9,677**	**13,877**	**13,877**	**17,323**	**43,224**	**8,043**
Libraries		6,635	6,116	6,546	7,917	9,034	9,034	8,033	7,564	7,903
Department of Human Settlements		6,513	4,226	5,597	1,400	2,439	2,439	9,150	35,520	–
Maintenance of Roads		93	97	–	110	110	110	140	140	140
Financial Management Support Grant		690	330	–	–	600	600	–	–	–
Municipal Capacity Building Grant		–	355	206	250	494	494	–	–	–
Public Employment Support Grant		–	–	–	–	1,200	1,200	–	–	–
Local Government Support Grant - COVID-19		–	600	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**767**	**290**	**236**	**280**	**475**	**475**	**–**	**–**	**–**
Heist op den Berg		767	290	236	280	475	475	–	–	–
Total operating expenditure of Transfers and Grants:		**62,349**	**63,854**	**74,691**	**68,847**	**72,941**	**72,941**	**81,237**	**110,693**	**81,004**
Capital expenditure of Transfers and Grants										
National Government:		**19,455**	**14,291**	**15,736**	**23,455**	**21,449**	**21,449**	**15,971**	**18,014**	**18,675**
Municipal Infrastructure Grant		15,803	12,070	9,465	12,502	14,843	14,843	13,231	13,667	14,132
Financial Management Grant		652	201	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant		3,000	2,020	4,763	870	870	870	–	4,348	4,543
Water Services Infrastructure Grant		–	–	1,508	10,083	5,736	5,736	2,739	–	–
Provincial Government:		**1,060**	**5,862**	**3,397**	**335**	**793**	**793**	**140**	**–**	**–**
Regional Socio - Economic Project		1,000	4,041	1,418	–	–	–	120	–	–
Libraries		60	797	1,978	35	493	493	20	–	–
Fire Service Capacity Building Grant		–	820	–	–	–	–	–	–	–
Development of Sport and Recreation Facilities		–	204	–	300	300	300	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**41**	**660**	**400**	**238**	**238**	**–**	**–**	**–**
Heist op den Berg		–	41	660	400	238	238	–	–	–
Total capital expenditure of Transfers and Grants		**20,515**	**20,193**	**19,793**	**24,190**	**22,480**	**22,480**	**16,111**	**18,014**	**18,675**

Table 39 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	652	988	988	–	–	–
Repaid to Treasury		–	–	–	–	(637)	(637)	–	–	–
Current year receipts		47,652	51,840	62,106	58,238	58,238	58,238	63,914	67,469	72,961
Conditions met - transferred to revenue		**47,652**	**51,840**	**62,106**	**58,890**	**58,589**	**58,589**	**63,914**	**67,469**	**72,961**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(1,345)	1,265	2,018	–	394	394	–	–	–
Repaid to Treasury		–	(74)	–	–	–	–	–	–	–
Current year receipts		16,540	12,551	9,914	9,677	13,483	13,483	17,323	43,224	8,043
Conditions met - transferred to revenue		**13,930**	**11,724**	**12,349**	**9,677**	**13,877**	**13,877**	**17,323**	**43,224**	**8,043**
Conditions still to be met - transferred to liabilities		1,265	2,018	(418)	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–		–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		106	(27)	195	–	33	33	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–
Current year receipts		634	512	75	280	442	442	–	–	–
Conditions met - transferred to revenue		**767**	**290**	**236**	**280**	**475**	**475**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		(27)	195	33				–	–	–
Total operating transfers and grants revenue		**62,349**	**63,854**	**74,691**	**68,847**	**72,941**	**72,941**	**81,237**	**110,693**	**81,004**
Total operating transfers and grants - CTBM	2	**1,238**	**2,213**	**(384)**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	2,487	4,348	6,594	6,594	–	–	–
Repaid to Treasury		–	–	–	–	(4,252)	(4,252)	–	–	–
Current year receipts		19,455	16,777	20,831	19,107	19,107	19,107	15,971	18,014	18,675
Conditions met - transferred to revenue		**19,455**	**14,291**	**15,736**	**23,455**	**21,449**	**21,449**	**15,971**	**18,014**	**18,675**
Conditions still to be met - transferred to liabilities		–	2,487	7,581	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	515	–	495	495	–	–	–
Repaid to Treasury		–	–	(56)	–	(41)	(41)	–	–	–
Current year receipts		1,060	6,377	2,978	335	339	339	140	–	–
Conditions met - transferred to revenue		**1,060**	**5,862**	**3,397**	**335**	**793**	**793**	**140**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	515	41	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–

2.8 Councillor and employee benefits

Table 40 MBRR SA22 - Summary of councilor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,782	5,158	5,129	5,449	5,393	5,393	5,895	6,123	6,399
Pension and UIF Contributions		350	319	253	247	176	176	133	198	207
Medical Aid Contributions		–	–	–	–	13	13	–	–	–
Motor Vehicle Allowance		614	662	745	725	515	515	407	449	469
Cellphone Allowance		516	530	528	557	531	531	558	625	652
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**6,262**	**6,669**	**6,655**	**6,978**	**6,628**	**6,628**	**6,993**	**7,395**	**7,727**
% increase	4		**6.5%**	**(0.2%)**	**4.9%**	**(5.0%)**	**–**	**5.5%**	**5.7%**	**4.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,557	4,316	5,504	5,904	5,418	5,418	6,122	6,491	6,880
Pension and UIF Contributions		734	591	630	598	678	678	716	759	803
Medical Aid Contributions		93	85	106	102	115	115	149	158	167
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	587	835	1,100	1,015	1,021	1,021	1,159	1,229	1,303
Cellphone Allowance	3	5	7	5	–	5	5	–	–	–
Housing Allowances	3	309	176	202	202	174	174	158	167	177
Other benefits and allowances	3	95	138	163	253	254	254	279	298	317
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**6,380**	**6,148**	**7,710**	**8,073**	**7,664**	**7,664**	**8,583**	**9,102**	**9,647**
% increase	4		**(3.6%)**	**25.4%**	**4.7%**	**(5.1%)**	**–**	**6.3%**	**6.0%**	**6.0%**
Other Municipal Staff										
Basic Salaries and Wages		80,640	85,050	87,707	96,541	101,054	101,054	109,292	113,969	120,695
Pension and UIF Contributions		12,186	13,271	13,983	15,250	16,006	16,006	17,520	18,568	19,681
Medical Aid Contributions		4,997	5,517	5,963	6,435	6,452	6,452	7,559	8,014	8,497
Overtime		5,009	5,251	5,156	3,683	5,626	5,626	4,783	5,069	5,373
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	3,753	4,047	4,218	4,637	4,833	4,833	5,652	5,989	6,349
Cellphone Allowance	3	29	41	42	–	56	56	24	26	28
Housing Allowances	3	881	560	677	840	562	562	719	766	815
Other benefits and allowances	3	5,390	5,620	5,809	6,225	6,872	6,872	7,646	8,061	8,539
Payments in lieu of leave		1,345	2,299	1,221	1,857	1,857	1,857	1,968	2,086	2,211
Long service awards		474	560	525	565	581	581	636	664	694
Post-retirement benefit obligations	6	1,697	1,559	1,341	1,480	1,690	1,690	1,860	1,942	2,029
Sub Total - Other Municipal Staff		**116,402**	**123,775**	**126,642**	**137,513**	**145,588**	**145,588**	**157,660**	**165,154**	**174,911**
% increase	4		**6.3%**	**2.3%**	**8.6%**	**5.9%**	**–**	**8.3%**	**4.8%**	**5.9%**
Total Parent Municipality		**129,044**	**136,592**	**141,007**	**152,563**	**159,880**	**159,880**	**173,236**	**181,651**	**192,285**
			5.8%	**3.2%**	**8.2%**	**4.8%**	**–**	**8.4%**	**4.9%**	**5.9%**

Table 41 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		724,000	–	43,000			767,000
Chief Whip			–	–	–			–
Executive Mayor			590,000	89,000	269,000			948,000
Deputy Executive Mayor			543,000	–	224,000			767,000
Executive Committee			1,343,000	–	86,000			1,429,000
Total for all other councillors			2,695,000	44,000	343,000			3,082,000
Total Councillors	8	–	**5,895,000**	**133,000**	**965,000**			**6,993,000**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,609,000	402,000	64,000	–		2,075,000
Chief Finance Officer			1,257,000	32,000	338,000	–		1,627,000
Technical Director			1,257,000	32,000	338,000	–		1,627,000
Corporate Services Director			905,000	204,000	518,000	–		1,627,000
Community Services Director			1,094,000	195,000	338,000	–		1,627,000
								–
Total Senior Managers of the Municipality	8,10	–	**6,122,000**	**865,000**	**1,596,000**	–		**8,583,000**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**12,017,000**	**998,000**	**2,561,000**	–		**15,576,000**

Table 42 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		13	13	–	13	13	–	13	13	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–				–	–	–
Municipal Manager and Senior Managers	3	5	5	–	5	4	1	5	4	1
Other Managers	7	11	10	–	10	10	–	11	10	
Professionals		*35*	*35*	–	*35*	*34*	–	*35*	*34*	–
Finance		2	2	–	2	2	–	2	2	–
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		3	3	–	3	3	–	3	3	–
Electricity		3	3	–	3	3	–	3	3	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		23	23	–	23	22	–	23	22	–
Technicians		*30*	*30*	–	*33*	*31*	*1*	*34*	*30*	*1*
Finance		5	5	–	5	5	–	5	5	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		2	2	–	2	2	–	2	2	–
Roads		6	6	–	6	6	–	7	6	–
Electricity		5	5	–	5	5	–	5	5	–
Water		5	5	–	6	6	–	6	6	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		4	4	–	4	4	–	4	4	–
Other		3	3	–	5	3	1	5	2	1
Clerks (Clerical and administrative)		112	83	–	89	78	4	106	86	2
Service and sales workers		10	10	–	13	12	–	14	11	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		26	26	–	32	29	–	32	30	–
Elementary Occupations		176	176	–	188	175	–	186	177	–
TOTAL PERSONNEL NUMBERS	9	**418**	**388**	**–**	**418**	**386**	**6**	**436**	**395**	**4**
% increase					–	(0.5%)	–	4.3%	2.3%	(33.3%)
Total municipal employees headcount	6, 10	**403**	**372**	**–**	**405**	**373**	**6**	**423**	**382**	**4**
Finance personnel headcount	8, 10	**48**	**46**	**–**	**45**	**42**	**–**	**47**	**43**	**–**
Human Resources personnel headcount	8, 10	**6**	**6**	**–**	**6**	**6**	**–**	**6**	**6**	**–**

2.9 Monthly targets for revenue, expenditure and cash flow

Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		17,978	6,754	6,845	6,762	6,786	6,864	6,922	6,924	6,912	6,922	6,895	7,110	93,675	98,458	104,365
Service charges - electricity revenue		16,105	14,495	12,884	12,884	12,884	12,884	12,884	12,884	12,884	12,884	12,884	14,495	161,052	172,410	184,492
Service charges - water revenue		2,189	2,612	3,012	2,773	2,740	2,712	5,049	3,547	3,299	3,443	3,201	2,231	36,807	39,940	42,633
Service charges - sanitation revenue		1,414	1,484	1,565	1,517	1,443	1,388	1,571	1,480	1,460	1,462	1,464	1,453	17,702	19,417	21,055
Service charges - refuse revenue		2,621	2,651	2,779	2,672	2,648	2,644	2,865	2,716	2,750	2,693	2,725	2,683	32,447	37,844	42,377
Rental of facilities and equipment		140	140	140	140	140	140	140	140	140	140	140	140	1,674	1,615	1,711
Interest earned - external investments		479	559	592	560	565	677	656	638	705	795	878	878	7,981	8,460	8,968
Interest earned - outstanding debtors		300	350	371	351	354	424	411	400	442	498	550	550	5,000	5,300	5,618
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		813	806	1,554	1,776	1,923	1,901	1,968	1,632	1,594	2,591	2,561	2,168	21,286	21,292	21,298
Licences and permits		1	0	2	5	13	3	18	10	7	9	8	2	77	82	87
Agency services		441	478	484	531	445	843	754	417	432	270	338	354	5,788	6,135	6,503
Transfers and subsidies		24,637	1,362	1,588	684	684	23,630	684	684	13,991	8,834	684	3,777	81,237	110,693	81,004
Other revenue		273	548	894	1,279	1,166	1,226	771	985	968	1,268	746	1,201	11,325	11,123	11,258
Gains		–	–	–	–	–	–	–	–	–	–	–	2,700	2,700	2,800	2,926
Total Revenue (excluding capital transfers and cont		**67,391**	**32,237**	**32,710**	**31,933**	**31,793**	**55,334**	**34,692**	**32,457**	**45,583**	**41,808**	**33,072**	**39,740**	**478,751**	**535,568**	**534,295**
Expenditure By Type																
Employee related costs		12,448	12,719	13,675	13,252	20,763	13,290	13,664	12,966	12,985	13,700	13,628	13,152	166,243	174,256	184,558
Remuneration of councillors		581	585	585	585	585	585	585	565	585	585	585	585	6,993	7,395	7,727
Debt impairment		2,535	2,535	2,535	2,535	2,535	2,535	2,535	2,535	2,535	2,535	2,535	2,535	30,415	31,565	32,688
Depreciation & asset impairment		2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	28,668	32,925	31,991
Finance charges		1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	19,514	21,231	22,420
Bulk purchases - electricity		1,115	15,615	16,530	12,584	9,909	10,331	8,974	10,451	11,253	9,912	11,183	10,644	128,498	138,778	149,880
Inventory consumed		767	829	1,244	2,101	1,061	1,511	1,422	1,530	1,952	761	2,694	2,759	18,631	19,422	20,273
Contracted services		1,666	4,048	3,391	3,208	3,593	3,616	2,857	4,140	3,842	4,769	4,616	5,601	45,347	69,344	33,244
Transfers and Grants		88	2,018	235	35	706	177	83	167	1,197	727	1,329	60	6,822	7,121	7,441
Other expenditure		4,572	1,969	2,771	2,724	2,851	4,189	3,904	2,240	2,972	8,103	3,425	64	39,785	41,253	43,057
Losses		–	–	–	–	–	–	–	–	–	–	–	2,700	2,700	2,800	2,926
Total Expenditure		**27,786**	**44,331**	**44,981**	**41,038**	**46,016**	**40,248**	**38,038**	**38,609**	**41,337**	**45,106**	**44,010**	**42,115**	**493,616**	**546,090**	**536,205**
Surplus/(Deficit)		**39,605**	**(12,094)**	**(12,271)**	**(9,105)**	**(14,224)**	**15,086**	**(3,346)**	**(6,152)**	**4,246**	**(3,298)**	**(10,938)**	**(2,375)**	**(14,865)**	**(10,522)**	**(1,911)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		296	296	1,812	296	296	296	296	296	296	4,210	296	7,428	16,111	18,014	18,675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**

Table 44 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 1 - Municipal Manager		17,452	976	1,137	497	497	16,740	497	497	9,917	6,266	497	2,686	57,657	62,389	67,755
Vote 2 - Finance		19,245	7,726	7,898	7,771	7,797	8,498	8,053	8,041	8,390	8,469	8,386	8,690	108,963	114,569	121,350
Vote 3 - Corporate Services		12	20	44	47	51	44	41	42	39	79	32	2,796	3,248	3,254	3,407
Vote 4 - Technical Services		24,344	21,918	22,557	20,738	20,570	21,913	23,088	21,417	21,996	25,755	20,986	28,989	274,272	296,029	317,515
Vote 5 - Community Services		6,633	1,892	2,886	3,176	3,175	8,435	3,310	2,755	5,537	5,449	3,467	4,007	50,722	77,342	42,943
Total Revenue by Vote		**67,687**	**32,532**	**34,522**	**32,229**	**32,088**	**55,630**	**34,988**	**32,752**	**45,879**	**46,018**	**33,368**	**47,168**	**494,862**	**553,583**	**552,970**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		2,120	3,766	2,180	2,048	3,018	2,344	2,197	2,034	3,232	3,421	3,572	2,056	31,989	33,368	34,988
Vote 2 - Finance		3,445	3,519	3,663	3,572	4,711	3,872	3,740	3,622	3,688	4,736	4,000	3,536	46,104	47,139	47,537
Vote 3 - Corporate Services		2,751	2,657	2,840	2,789	3,796	2,972	2,935	2,745	2,822	3,527	3,031	5,445	38,310	39,882	42,001
Vote 4 - Technical Services		13,104	27,516	29,231	25,644	25,488	23,793	22,101	23,123	24,454	25,203	25,692	23,963	289,311	307,290	324,860
Vote 5 - Community Services		6,366	6,872	7,067	6,984	9,005	7,267	7,065	7,085	7,141	8,219	7,715	7,115	87,901	118,411	86,819
Total Expenditure by Vote		**27,786**	**44,331**	**44,981**	**41,038**	**46,016**	**40,248**	**38,038**	**38,609**	**41,337**	**45,106**	**44,010**	**42,115**	**493,616**	**546,090**	**536,205**
Surplus/(Deficit) before assoc.		**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**

Table 45 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC013 Bergrivier - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		**36,841**	**8,883**	**9,261**	**8,545**	**8,556**	**25,508**	**8,760**	**8,777**	**18,543**	**15,011**	**9,089**	**14,343**	**172,118**	**181,845**	**193,713**
Executive and council		17,452	976	1,137	497	497	16,740	497	497	9,917	6,266	497	2,686	57,657	62,389	67,755
Finance and administration		19,389	7,906	8,125	8,048	8,060	8,769	8,263	8,280	8,627	8,745	8,592	11,657	114,461	119,456	125,958
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6,192**	**1,415**	**2,401**	**2,645**	**2,729**	**7,592**	**2,555**	**2,338**	**5,105**	**5,179**	**3,130**	**3,654**	**44,934**	**71,207**	**36,440**
Community and social services		2,468	182	225	155	149	2,421	127	139	1,454	966	126	466	8,877	8,437	8,827
Sport and recreation		137	272	444	634	578	608	383	488	480	629	370	595	5,618	5,955	6,312
Public safety		811	806	1,552	1,776	1,923	1,900	1,967	1,632	1,593	2,588	2,554	2,165	21,267	21,272	21,277
Housing		2,777	155	181	79	79	2,663	79	79	1,578	997	79	427	9,172	35,543	24
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2,121**	**885**	**2,217**	**1,019**	**922**	**2,616**	**1,172**	**863**	**1,624**	**4,464**	**744**	**6,912**	**25,559**	**24,762**	**25,808**
Planning and development		1,132	375	1,693	466	456	1,243	399	425	877	3,991	387	6,468	17,913	18,428	19,103
Road transport		989	511	524	552	466	1,373	773	437	747	473	357	443	7,646	6,334	6,705
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**22,532**	**21,350**	**20,642**	**20,020**	**19,881**	**19,913**	**22,500**	**20,775**	**20,607**	**21,365**	**20,405**	**22,259**	**252,251**	**275,769**	**297,009**
Energy sources		16,111	14,503	12,898	12,902	12,902	12,902	12,899	12,899	12,899	12,906	12,901	14,514	161,237	177,606	189,924
Water management		2,383	2,707	3,390	2,915	2,875	2,966	5,156	3,669	3,487	4,291	3,306	3,596	40,743	40,773	43,516
Waste water management		1,415	1,485	1,567	1,520	1,446	1,390	1,573	1,482	1,462	1,464	1,466	1,456	17,726	19,442	21,082
Waste management		2,623	2,655	2,787	2,683	2,658	2,654	2,872	2,725	2,759	2,704	2,731	2,693	32,545	37,948	42,487
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**67,687**	**32,532**	**34,522**	**32,229**	**32,088**	**55,630**	**34,988**	**32,752**	**45,879**	**46,018**	**33,368**	**47,168**	**494,862**	**553,583**	**552,970**
Expenditure - Functional																
Governance and administration		**8,571**	**10,151**	**8,896**	**8,593**	**11,787**	**9,378**	**9,087**	**8,582**	**9,912**	**11,865**	**10,731**	**11,190**	**118,745**	**123,799**	**128,242**
Executive and council		1,688	3,317	1,684	1,516	2,351	1,823	1,686	1,533	2,703	2,871	2,967	1,493	25,632	26,921	28,191
Finance and administration		6,778	6,718	7,091	6,959	9,263	7,433	7,281	6,930	7,090	8,857	7,635	9,579	91,613	95,295	98,379
Internal audit		106	117	121	117	173	122	120	120	119	138	129	118	1,500	1,583	1,672
Community and public safety		**6,000**	**6,471**	**6,644**	**6,567**	**8,393**	**6,846**	**6,646**	**6,670**	**6,724**	**7,772**	**7,263**	**6,691**	**82,687**	**112,900**	**80,994**
Community and social services		1,063	1,031	1,123	1,117	1,589	1,144	1,153	1,075	1,106	1,260	1,187	1,114	13,963	14,864	15,800
Sport and recreation		1,630	1,588	1,719	1,731	2,311	1,800	1,779	1,675	1,738	2,065	1,898	1,738	21,673	23,224	24,603
Public safety		2,810	2,849	2,927	2,885	3,501	2,981	2,950	2,892	2,914	3,268	3,038	2,923	35,938	37,203	38,381
Housing		497	1,003	875	833	992	922	764	1,027	966	1,179	1,140	916	11,114	37,609	2,210
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3,976**	**3,997**	**4,283**	**4,268**	**5,893**	**4,362**	**4,358**	**4,164**	**4,257**	**4,785**	**4,583**	**4,288**	**53,213**	**55,430**	**58,803**
Planning and development		1,253	1,294	1,395	1,404	1,978	1,422	1,415	1,365	1,400	1,546	1,534	1,428	17,436	16,557	17,456
Road transport		2,723	2,703	2,887	2,864	3,914	2,940	2,942	2,798	2,857	3,239	3,049	2,860	35,777	38,873	41,347
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**9,239**	**23,712**	**25,158**	**21,610**	**19,943**	**19,661**	**17,948**	**19,193**	**20,444**	**20,684**	**21,432**	**19,946**	**238,971**	**253,962**	**268,166**
Energy sources		2,866	17,114	18,217	14,319	12,042	12,198	10,807	12,070	12,999	12,235	13,113	12,359	150,339	162,144	174,894
Water management		1,584	1,493	1,754	2,106	1,954	1,977	1,905	1,836	2,071	2,010	2,483	2,331	23,504	24,975	26,544
Waste water management		1,222	1,126	1,193	1,189	1,374	1,309	1,262	1,171	1,225	1,655	1,323	1,164	15,213	16,222	17,143
Waste management		3,567	3,979	3,994	3,996	4,573	4,178	3,974	4,116	4,148	4,784	4,513	4,093	49,915	50,621	49,585
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**27,786**	**44,331**	**44,981**	**41,038**	**46,016**	**40,248**	**38,038**	**38,609**	**41,337**	**45,106**	**44,010**	**42,115**	**493,616**	**546,090**	**536,205**
Surplus/(Deficit) before assoc.		**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**39,901**	**(11,799)**	**(10,459)**	**(8,809)**	**(13,928)**	**15,382**	**(3,050)**	**(5,856)**	**4,542**	**912**	**(10,642)**	**5,053**	**1,245**	**7,492**	**16,765**

Table 46 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		0	0	4	5	5	10	8	21	18	14	19	14	120	–	–
Vote 4 - Technical Services		2	17	592	897	921	1,637	1,355	3,601	3,096	2,426	3,175	2,402	20,121	9,568	14,833
Vote 5 - Community Services		0	0	5	7	7	13	11	29	25	19	25	19	160	1,250	1,400
Capital multi-year expenditure sub-total	2	**2**	**18**	**601**	**909**	**933**	**1,659**	**1,374**	**3,651**	**3,139**	**2,460**	**3,219**	**2,436**	**20,401**	**10,818**	**16,233**
Single-year expenditure *to be appropriated*																
Vote 1 - Municipal Manager		0	0	13	20	21	37	30	81	69	54	71	54	450	10	–
Vote 2 - Finance		0	1	28	43	44	78	65	172	148	116	151	115	960	20	20
Vote 3 - Corporate Services		0	2	63	96	98	174	144	384	330	259	338	256	2,145	1,440	2,090
Vote 4 - Technical Services		4	37	1,244	1,883	1,934	3,438	2,846	7,564	6,503	5,095	6,668	5,045	42,261	29,023	25,760
Vote 5 - Community Services		1	8	258	390	400	712	589	1,566	1,346	1,055	1,381	1,045	8,750	7,662	9,161
Capital single-year expenditure sub-total	2	**5**	**47**	**1,607**	**2,432**	**2,497**	**4,438**	**3,675**	**9,766**	**8,397**	**6,578**	**8,610**	**6,514**	**54,566**	**38,155**	**37,031**
Total Capital Expenditure	2	**8**	**65**	**2,207**	**3,341**	**3,430**	**6,098**	**5,049**	**13,418**	**11,536**	**9,038**	**11,829**	**8,950**	**74,968**	**48,972**	**53,264**

Table 47 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Governance and administration		1	5	171	258	265	472	390	1,038	892	699	915	692	5,798	2,325	3,340
Executive and council		0	0	4	6	6	11	9	25	22	17	22	17	140	10	–
Finance and administration		1	5	167	252	259	460	381	1,013	871	682	893	675	5,658	2,315	3,340
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1	8	262	397	408	725	600	1,595	1,371	1,074	1,406	1,064	8,910	8,912	10,561
Community and social services		0	2	56	85	87	155	129	342	294	230	301	228	1,910	2,090	1,445
Sport and recreation		0	4	145	219	225	401	332	881	758	594	777	588	4,925	5,655	8,511
Public safety		0	1	31	47	48	86	71	190	163	128	167	127	1,060	1,117	545
Housing		0	1	30	45	46	83	68	182	156	122	160	121	1,015	50	60
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2	14	476	720	739	1,314	1,088	2,891	2,485	1,947	2,548	1,928	16,150	9,515	13,393
Planning and development		1	5	173	261	268	477	395	1,049	902	706	925	700	5,860	33	35
Road transport		1	9	303	459	471	837	693	1,842	1,583	1,241	1,624	1,228	10,290	9,482	13,358
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		4	38	1,299	1,966	2,018	3,588	2,971	7,895	6,788	5,318	6,960	5,266	44,110	28,221	25,971
Energy sources		1	7	236	357	367	652	540	1,435	1,234	967	1,265	957	8,020	7,868	8,243
Water management		2	19	633	959	984	1,749	1,448	3,849	3,310	2,593	3,394	2,568	21,507	8,320	6,966
Waste water management		1	9	307	465	477	848	702	1,866	1,604	1,257	1,645	1,244	10,423	5,712	9,656
Waste management		0	4	122	185	190	338	280	745	640	502	656	497	4,160	6,321	1,105
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	8	65	2,207	3,341	3,430	6,098	5,049	13,418	11,536	9,038	11,829	8,950	74,968	48,972	53,264
Funded by:																
National Government		2	14	470	712	731	1,299	1,076	2,858	2,458	1,925	2,520	1,907	15,971	18,014	18,675
Provincial Government		0	0	4	6	6	11	9	25	22	17	22	17	140	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		2	14	474	718	737	1,310	1,085	2,884	2,479	1,942	2,542	1,923	16,111	18,014	18,675
Borrowing		4	35	1,178	1,783	1,830	3,254	2,694	7,159	6,155	4,822	6,311	4,775	40,000	16,710	15,850
Internally generated funds		2	16	555	840	863	1,534	1,270	3,375	2,902	2,273	2,975	2,251	18,857	14,248	18,739
Total Capital Funding		8	65	2,207	3,341	3,430	6,098	5,049	13,418	11,536	9,038	11,829	8,950	74,968	48,972	53,264

Table 48 MBRR SA30 - Budgeted monthly cash flow

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1		
Property rates	16,922	6,358	6,444	6,365	6,388	6,461	6,516	6,518	6,506	6,516	6,490	6,693	88,176	92,678	98,238
Service charges - electricity revenue	16,094	14,484	12,875	12,875	12,875	12,875	12,875	12,875	12,875	12,875	12,875	14,484	160,937	172,288	184,361
Service charges - water revenue	2,136	2,548	2,939	2,705	2,673	2,645	4,926	3,460	3,219	3,359	3,123	2,177	35,909	38,965	41,593
Service charges - sanitation revenue	1,284	1,347	1,421	1,377	1,310	1,260	1,426	1,344	1,325	1,327	1,329	1,319	16,069	17,626	19,113
Service charges - refuse revenue	2,362	2,389	2,505	2,409	2,387	2,383	2,583	2,448	2,479	2,428	2,456	2,418	29,247	34,111	38,197
Rental of facilities and equipment	140	140	140	140	140	140	140	140	140	140	140	140	1,674	1,615	1,711
Interest earned - external investments	479	559	592	560	565	677	656	638	705	795	878	878	7,981	8,460	8,968
Interest earned - outstanding debtors	149	174	184	174	176	211	204	199	219	247	273	273	2,483	2,632	2,790
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	155	154	297	339	367	363	376	312	305	495	489	414	4,068	4,074	4,080
Licences and permits	1	0	2	5	13	3	18	10	7	9	8	2	77	82	87
Agency services	441	478	484	531	445	843	754	417	432	270	338	354	5,788	6,135	6,503
Transfers and Subsidies - Operational	24,637	1,362	1,588	684	684	23,630	684	684	13,991	8,834	684	3,777	81,237	110,693	81,004
Other revenue	273	548	894	1,279	1,166	1,226	771	985	968	1,268	746	1,201	11,325	11,123	11,258
Cash Receipts by Source	**65,074**	**30,540**	**30,364**	**29,443**	**29,191**	**52,716**	**31,928**	**30,029**	**43,170**	**38,562**	**29,828**	**34,128**	**444,972**	**500,482**	**497,903**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	296	296	1,812	296	296	296	296	296	296	4,210	296	7,428	16,111	18,014	18,675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	40,000	40,000	16,710	15,850
Increase (decrease) in consumer deposits	33	33	33	33	33	33	33	33	33	33	33	33	395	395	395
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**65,402**	**30,868**	**32,209**	**29,771**	**29,519**	**53,045**	**32,256**	**30,357**	**43,499**	**42,805**	**30,157**	**81,589**	**501,477**	**535,601**	**532,823**
Cash Payments by Type															
Employee related costs	12,296	12,563	13,509	13,090	20,509	13,127	13,497	12,808	12,827	13,533	13,462	12,992	164,214	172,029	182,120
Remuneration of councillors	581	585	585	585	585	585	585	565	585	585	585	585	6,993	7,395	7,727
Finance charges	650	650	650	650	650	650	650	650	650	650	650	650	7,802	8,779	9,174
Bulk purchases - electricity	1,115	15,615	16,530	12,584	9,909	10,331	8,974	10,451	11,253	9,912	11,183	10,644	128,498	138,778	149,880
Acquisitions - water & other inventory	769	831	1,247	2,107	1,064	1,515	1,425	1,534	1,958	763	2,702	2,717	18,631	19,422	20,273
Contracted services	1,743	4,235	3,548	3,356	3,758	3,783	2,989	4,331	4,019	4,989	4,829	3,767	45,347	69,344	33,244
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	88	2,018	235	35	706	177	83	167	1,197	727	1,329	60	6,822	7,121	7,441
Other expenditure	4,353	1,874	2,639	2,594	2,715	3,989	3,717	2,133	2,830	7,715	3,262	1,966	39,785	41,253	43,057
Cash Payments by Type	**21,595**	**38,371**	**38,942**	**35,000**	**39,896**	**34,157**	**31,921**	**32,639**	**35,320**	**38,874**	**38,001**	**33,379**	**418,092**	**464,121**	**452,916**
Other Cash Flows/Payments by Type															
Capital assets	8	65	2,207	3,341	3,430	6,098	5,049	13,418	11,536	9,038	11,829	8,950	74,968	48,972	53,264
Repayment of borrowing	–	–	–	–	–	5,041	–	–	–	–	–	5,041	10,082	11,196	12,253
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**21,602**	**38,436**	**41,149**	**38,341**	**43,326**	**45,295**	**36,970**	**46,057**	**46,855**	**47,912**	**49,829**	**47,370**	**503,142**	**524,289**	**518,433**
NET INCREASE/(DECREASE) IN CASH HELD	**43,800**	**(7,568)**	**(8,941)**	**(8,570)**	**(13,807)**	**7,749**	**(4,713)**	**(15,699)**	**(3,356)**	**(5,107)**	**(19,673)**	**34,219**	**(1,665)**	**11,312**	**14,391**
Cash/cash equivalents at the month/year begin:	122,117	165,917	158,349	149,409	140,839	127,033	134,782	130,069	114,369	111,013	105,906	86,233	122,117	120,452	131,765
Cash/cash equivalents at the month/year end:	165,917	158,349	149,409	140,839	127,033	134,782	130,069	114,369	111,013	105,906	86,233	120,452	120,452	131,765	146,155

2.10 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, with the exception of the Banking Services contract and External Loans, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Capital expenditure details

The following three tables present details of the Council's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 49 MBRR SA 34a - Capital expenditure on new assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on new assets by Asset Class/	0	–	-	–	–	–	–	–	–	–
Infrastructure	0	**3,888**	**10,513,559**	**7,408**	**24,776**	**18,197**	**18,197**	**19,526**	**14,080**	**9,288**
Roads Infrastructure	0	146	246,934	295	2,700	1,197	1,197	2,600	500	–
Roads	0	146	246,934	175	2,700	1,197	1,197	2,600	500	–
Road Structures	0	–	-	120	–	–	–	–	–	–
Storm water Infrastructure	0	507	3,394,773	134	585	500	500	605	250	260
Storm water Conveyance	0	507	3,394,773	134	585	500	500	605	250	260
Electrical Infrastructure	0	910	-	–	–	–	–	500	200	150
MV Substations	0	399	-	–	–	–	–	–	–	–
LV Networks	0	511	-	–	–	–	–	500	200	150
Water Supply Infrastructure	0	289	223,420	226	1,450	1,525	1,525	7,991	3,210	100
Reservoirs	0	–	-	–	–	–	–	7,391	2,910	–
Pump Stations	0	161	223,420	226	350	425	425	600	300	100
PRV Stations	0	128	-	–	–	–	–	–	–	–
Sanitation Infrastructure	0	686	5,989,468	6,277	19,691	14,765	14,765	7,210	3,834	8,628
Pump Station	0	53	131,700	465	520	506	506	250	200	270
Waste Water Treatment Works	0	633	5,857,768	5,812	19,171	14,259	14,259	6,960	3,634	7,358
Solid Waste Infrastructure	0	1,350	658,965	477	350	210	210	620	6,086	150
Waste Transfer Stations	0	486	245,470	206	–	–	–	–	–	–
Waste Processing Facilities	0	864	413,495	271	350	210	210	–	–	–
Waste Drop-off Points	0	–	-	–	–	–	–	620	6,086	150
Community Assets	0	**2,590**	**5,405,104**	**4,754**	**2,300**	**2,089**	**2,089**	**2,925**	**2,680**	**5,961**
Community Facilities	0	2,111	4,776,776	3,226	1,250	1,436	1,436	1,470	2,200	1,400
Halls	0	–	119,600	391	200	380	380	300	350	400
Centres	0	1,000	4,040,515	–	–	–	–	120	–	–
Museums	0	–	-	–	–	–	–	–	–	–
Libraries	0	41	431,662	1,697	–	–	–	–	–	–
Cemeteries/Crematoria	0	198	185,000	824	1,050	1,056	1,056	1,050	1,550	1,000
Parks	0	–	-	–	–	–	–	–	300	–
Public Open Space	0	736	-	31	–	–	–	–	–	–
Public Ablution Facilities	0	127	-	283	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	0	10	-	–	–	–	–	–	–	–
Sport and Recreation Facilities	0	479	628,328	1,528	1,050	653	653	1,455	480	4,561
Indoor Facilities	0	–	-	17	–	–	–	–	–	–
Outdoor Facilities	0	479	628,328	1,510	1,050	653	653	1,455	480	4,561
Heritage assets	0	–	-	–	–	–	–	–	–	–
Conservation Areas	0	–	-	–	–	–	–	–	–	–
Other assets	0	**1,399**	**750,353**	**1,455**	**300**	**55**	**55**	**2,980**	**450**	**750**
Operational Buildings	0	1,399	750,353	1,455	300	55	55	2,980	450	750
Municipal Offices	0	1,399	750,353	1,455	300	55	55	2,680	100	250
Intangible Assets	0	–	13,998	576	300	624	624	610	–	800
Licences and Rights	0	–	13,998	576	300	624	624	610	–	800
Computer Software and Applications	0	–	13,998	576	300	624	624	610	–	800
Computer Equipment	0	748	574,590	359	1,560	1,479	1,479	1,620	860	870
Computer Equipment	0	748	574,590	359	1,560	1,479	1,479	1,620	860	870
Furniture and Office Equipment	0	262	562,720	1,085	879	1,061	1,061	1,253	796	623
Furniture and Office Equipment	0	262	562,720	1,085	879	1,061	1,061	1,253	796	623
Machinery and Equipment	0	349	678,287	1,258	2,213	1,788	1,788	2,070	2,185	2,801
Machinery and Equipment	0	349	678,287	1,258	2,213	1,788	1,788	2,070	2,185	2,801
Transport Assets	0	3,563	4,489,246	5,775	2,180	3,037	3,037	7,310	2,920	1,985
Transport Assets	0	3,563	4,489,246	5,775	2,180	3,037	3,037	7,310	2,920	1,985
Total Capital Expenditure on new assets	1	**12,801**	**22,987,856**	**22,671**	**34,508**	**28,331**	**28,331**	**38,293**	**23,971**	**23,078**

Table 50 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on renewal of existing assets by Ass	0	–	–	–	–	–	–	–	–	–
Infrastructure	0	**3,860**	**4,104**	**7,591**	**3,470**	**3,497**	**3,497**	**14,124**	**5,200**	**7,570**
Roads Infrastructure	0	35	–	–	50	50	50	50	–	1,000
Roads	0	35	–	–	50	50	50	50	–	1,000
Storm w ater Infrastructure	0	–	–	–	–	–	–	–	–	–
Storm water Conveyance	0	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	0	3,129	2,586	5,170	2,200	2,060	2,060	2,120	620	640
MV Substations	0	–	244	144	1,100	1,100	1,100	1,000	500	500
MV Switching Stations	0	–	–	–	60	–	–	70	50	40
MV Networks	0	–	–	–	80	–	–	–	20	30
LV Networks	0	3,129	2,341	5,025	960	960	960	1,050	50	70
Water Supply Infrastructure	0	674	1,518	2,421	1,220	1,387	1,387	11,954	4,580	5,930
Boreholes	0	45	43	–	–	–	–	50	30	30
Reservoirs	0	–	–	–	–	–	–	–	–	–
Pump Stations	0	101	–	–	–	–	–	–	–	–
Water Treatment Works	0	–	–	39	–	–	–	–	–	–
Bulk Mains	0	–	–	100	100	–	–	–	–	–
Distribution	0	528	1,475	2,283	1,120	1,387	1,387	11,904	4,550	5,900
Distribution Points	0	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	0	23	–	–	–	–	–	–	–	–
Pump Station	0	–	–	–	–	–	–	–	–	–
Reticulation	0	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	0	23	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	0	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	0	–	–	–	–	–	–	–	–	–
Community Assets	0	**314**	**205**	**915**	**405**	**396**	**396**	**5,745**	**745**	**800**
Community Facilities	0	80	119	318	105	118	118	445	95	50
Testing Stations	0	–	–	–	–	–	–	–	–	–
Libraries	0	–	–	275	15	28	28	–	–	–
Cemeteries/Crematoria	0	69	100	–	50	50	50	400	50	–
Parks	0	–	–	–	–	–	–	–	–	–
Public Open Space	0	11	19	43	40	40	40	45	45	50
Sport and Recreation Facilities	0	234	86	597	300	278	278	5,300	650	750
Indoor Facilities	0	175	86	99	200	146	146	200	250	250
Outdoor Facilities	0	59	–	498	100	132	132	5,100	400	500
Investment properties	0	–	–	–	**50**	**43**	**43**	**1,000**	–	–
Rev enue Generating	0	–	–	–	–	–	–	–	–	–
Unimproved Property	0	–	–	–	–	–	–	–	–	–
Non-rev enue Generating	0	–	–	–	50	43	43	1,000	–	–
Improved Property	0	–	–	–	–	–	–	1,000	–	–
Other assets	0	–	–	**113**	–	**260**	**260**	–	–	–
Operational Buildings	0	–	–	113	–	260	260	–	–	–
Municipal Offices	0	–	–	113	–	–	–	–	–	–
Intangible Assets	0	–	–	–	–	–	–	–	–	–
Licences and Rights	0	–	–	–	–	–	–	–	–	–
Computer Software and Applications	0	–	–	–	–	–	–	–	–	–
Computer Equipment	0	366	349	498	425	889	889	400	415	415
Computer Equipment	0	366	349	498	425	889	889	400	415	415
Furniture and Office Equipment	0	492	387	533	505	496	496	350	187	80
Furniture and Office Equipment	0	492	387	533	505	496	496	350	187	80
Machinery and Equipment	0	–	17	–	170	171	171	–	–	–
Machinery and Equipment	0	–	17	–	170	171	171	–	–	–
Transport Assets	0	–	–	–	–	–	–	–	–	–
Transport Assets	0	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**5,032**	**5,062**	**9,650**	**5,025**	**5,751**	**5,751**	**21,619**	**6,547**	**8,865**

Table 51 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Repairs and maintenance expenditure by Asset Cl	0	-	-	-	-	-	-	-	-	-
Infrastructure	0	**4,066,710**	**4,399**	**4,112**	**3,930**	**4,340**	**4,340**	**4,632**	**4,847**	**5,077**
Roads Infrastructure	0	1,021,116	617	774	706	760	760	810	839	870
Roads	0	1,021,116	617	774	706	760	760	810	839	870
Storm water Infrastructure	0	257,859	202	269	265	390	390	335	351	369
Storm water Conveyance	0	257,859	202	269	265	390	390	335	351	369
Electrical Infrastructure	0	2,195,995	2,770	1,995	2,109	2,093	2,093	2,350	2,469	2,596
LV Networks	0	2,195,995	2,770	1,995	2,109	2,093	2,093	2,350	2,469	2,596
Water Supply Infrastructure	0	383,956	586	522	446	561	561	580	606	633
Distribution	0	383,956	586	522	446	561	561	580	606	633
Sanitation Infrastructure	0	207,784	224	552	389	522	522	541	565	591
Reticulation	0	207,784	224	552	389	522	522	541	565	591
Solid Waste Infrastructure	0	-	-	-	15	15	15	16	17	18
Landfill Sites	0	-	-	-	15	15	15	16	17	18
Community Assets	0	**11,385,230**	**10,813**	**9,450**	**11,261**	**12,133**	**12,133**	**13,141**	**13,881**	**14,663**
Community Facilities	0	9,238,641	7,976	7,012	8,226	8,840	8,840	9,767	10,323	10,909
Cemeteries/Crematoria	0	551,917	503	454	806	866	866	900	950	1,001
Sport and Recreation Facilities	0	2,146,589	2,837	2,438	3,034	3,293	3,293	3,374	3,558	3,754
Outdoor Facilities	0	2,146,589	2,837	2,438	3,034	3,293	3,293	3,374	3,558	3,754
Other assets	0	**3,803,321**	**4,063**	**3,977**	**4,965**	**6,404**	**6,404**	**5,571**	**5,865**	**6,178**
Operational Buildings	0	3,796,102	4,054	3,974	4,949	6,278	6,278	5,555	5,849	6,162
Municipal Offices	0	3,796,102	4,054	3,974	4,949	6,278	6,278	5,555	5,849	6,162
Computer Equipment	0	693,242	239	1,176	362	351	351	371	386	402
Computer Equipment	0	693,242	239	1,176	362	351	351	371	386	402
Furniture and Office Equipment	0	75,120	19	23	33	37	37	30	30	30
Furniture and Office Equipment	0	75,120	19	23	33	37	37	30	30	30
Machinery and Equipment	0	687,163	723	857	854	1,207	1,207	1,062	1,108	1,157
Machinery and Equipment	0	687,163	723	857	854	1,207	1,207	1,062	1,108	1,157
Transport Assets	0	2,921,910	2,203	2,666	2,710	3,507	3,507	3,375	3,514	3,670
Transport Assets	0	2,921,910	2,203	2,666	2,710	3,507	3,507	3,375	3,514	3,670
Total Repairs and Maintenance Expenditure	1	**23,632,695**	**22,461**	**22,260**	**24,115**	**27,980**	**27,980**	**28,181**	**29,631**	**31,177**
0	0	-	0	0	0	0	0	0	0	0
R&M as a % of PPE	*0*	*0*	*5.6%*	*4.9%*	*5.3%*	*5.7%*	*5.7%*	*5.8%*	*5.6%*	*5.7%*
R&M as % Operating Expenditure	*0*	*0*	*6.1%*	*5.7%*	*5.5%*	*6.1%*	*6.1%*	*6.2%*	*6.0%*	*5.7%*

Table 52 MBRR SA34d Depreciation by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Depreciation by Asset Class/Sub-class	0	–	–	–	–	–	–	–	–	–
Infrastructure	0	**12,907**	**11,911**	**14,549**	**16,329**	**19,679**	**19,679**	**20,186**	**22,456**	**20,427**
Roads Infrastructure	0	1,913	2,028	2,413	2,427	3,173	3,173	3,172	3,906	4,474
Roads	0	1,913	2,028	2,413	2,108	3,173	3,173	3,172	3,906	4,474
Road Structures	0	–	–	–	189	–	–	–	–	–
Road Furniture	0	–	–	–	129	–	–	–	–	–
Storm water Infrastructure	0	320	325	449	348	415	415	414	429	444
Drainage Collection	0	320	325	449	126	415	415	414	429	444
Storm water Conveyance	0	–	–	–	222	–	–	–	–	–
Electrical Infrastructure	0	1,562	1,729	1,844	2,090	1,887	1,887	2,154	2,533	2,963
MV Substations	0	1,549	1,716	1,844	217	1,881	1,881	2,151	2,527	2,957
MV Switching Stations	0	–	–	–	144	–	–	–	–	–
MV Networks	0	–	–	–	602	–	–	–	–	–
LV Networks	0	13	13	–	1,127	6	6	3	6	6
Water Supply Infrastructure	0	3,260	3,278	2,276	3,464	2,349	2,349	2,585	3,127	3,589
Boreholes	0	–	–	–	40	–	–	–	–	–
Reservoirs	0	–	–	–	949	–	–	–	–	–
Pump Stations	0	2,001	2,036	2,276	189	2,334	2,334	2,577	3,112	3,574
Water Treatment Works	0	1,259	1,242	–	1,320	15	15	8	15	15
Distribution	0	–	–	–	966	–	–	–	–	–
Distribution Points	0	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	0	2,777	1,074	3,153	3,830	3,072	3,072	3,044	3,457	3,602
Pump Station	0	2,137	350	–	276	38	38	6	21	31
Reticulation	0	639	724	3,153	3,554	3,034	3,034	3,038	3,436	3,571
Solid Waste Infrastructure	0	3,076	3,477	4,414	4,171	8,783	8,783	8,817	9,004	5,355
Landfill Sites	0	2,622	3,023	4,139	3,699	8,490	8,490	8,491	8,491	4,625
Waste Transfer Stations	0	0	0	–	407	–	–	–	–	–
Waste Processing Facilities	0	–	–	–	38	–	–	–	–	–
Waste Drop-off Points	0	454	454	275	26	293	293	326	513	730
Community Assets	0	**1,760**	**1,861**	**2,329**	**2,192**	**2,337**	**2,337**	**2,569**	**3,029**	**3,385**
Community Facilities	0	697	617	627	833	715	715	767	917	1,092
Halls	0	73	(21)	229	93	237	237	267	297	304
Clinics/Care Centres	0	–	–	–	17	–	–	–	–	–
Museums	0	307	308	–	55	–	–	–	–	–
Libraries	0	182	182	129	213	181	181	206	285	378
Cemeteries/Crematoria	0	130	143	217	185	207	207	203	241	316
Parks	0	–	–	–	–	–	–	–	–	–
Public Open Space	0	6	5	4	107	23	23	22	25	25
Public Ablution Facilities	0	–	–	–	67	–	–	–	–	–
Markets	0	–	–	–	95	–	–	–	–	–
Abattoirs	0	–	–	–	1	–	–	–	–	–
Sport and Recreation Facilities	0	1,063	1,244	1,702	1,360	1,622	1,622	1,802	2,112	2,293
Indoor Facilities	0	–	–	5	32	35	35	36	36	36
Outdoor Facilities	0	1,063	1,244	1,697	1,328	1,587	1,587	1,766	2,076	2,257
Investment properties	0	**23**	**23**	**24**	**2**	**23**	**23**	**24**	**24**	**25**
Revenue Generating	0	23	23	24	2	23	23	24	24	25
Improved Property	0	–	–	–	–	–	–	–	–	–
Unimproved Property	0	23	23	24	2	23	23	24	24	25
Non-revenue Generating	0	–	–	–	–	–	–	–	–	–
Unimproved Property	0	–	–	–	–	–	–	–	–	–
Other assets	0	**958**	**842**	**734**	**1,164**	**779**	**779**	**801**	**866**	**924**
Operational Buildings	0	958	842	734	1,164	779	779	801	866	924
Municipal Offices	0	953	838	734	1,135	779	779	801	866	924
Yards	0	–	–	–	12	–	–	–	–	–
Stores	0	5	4	–	18	–	–	–	–	–
Intangible Assets	0	525	390	347	363	270	270	346	350	366
Licences and Rights	0	525	390	347	363	270	270	346	350	366
Computer Software and Applications	0	525	390	347	363	270	270	346	350	366
Computer Equipment	0	538	523	499	507	642	642	619	795	852
Computer Equipment	0	538	523	499	507	642	642	619	795	852
Furniture and Office Equipment	0	1,133	1,050	883	1,072	867	867	874	1,053	1,137
Furniture and Office Equipment	0	1,133	1,050	883	1,072	867	867	874	1,053	1,137
Machinery and Equipment	0	1,419	1,166	818	1,098	753	753	843	1,155	1,371
Machinery and Equipment	0	1,419	1,166	818	1,098	753	753	843	1,155	1,371
Transport Assets	0	1,124	1,316	2,078	1,736	1,911	1,911	2,406	3,197	3,504
Transport Assets	0	1,124	1,316	2,078	1,736	1,911	1,911	2,406	3,197	3,504
Total Depreciation	1	**20,388**	**19,083**	**22,261**	**24,464**	**27,261**	**27,261**	**28,668**	**32,925**	**31,991**

Table 53 MBRR SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Infrastructure	0	**17,844**	**11,627**	**15,637**	**12,854**	**21,642**	**21,642**	**13,305**	**15,405**	**18,571**
Roads Infrastructure	0	3,410	9,094	12,337	8,894	15,686	15,686	5,780	8,877	10,748
Roads	0	3,410	9,094	12,337	8,894	15,686	15,686	5,780	8,877	10,748
Storm water Infrastructure	0	200	–	–	–	–	–	–	–	–
Storm water Conveyance	0	200	–	–	–	–	–	–	–	–
Electrical Infrastructure	0	1,882	2,533	3,383	2,420	2,300	2,300	3,500	6,028	6,923
MV Substations	0	–	–	–	600	600	600	–	–	550
MV Switching Stations	0	–	–	–	120	–	–	–	30	30
MV Networks	0	805	748	900	800	800	800	700	400	450
LV Networks	0	1,077	1,785	2,483	900	900	900	2,800	5,598	5,893
Water Supply Infrastructure	0	120	–	(83)	790	2,412	2,412	1,525	500	900
Reservoirs	0	–	–	–	90	48	48	–	–	150
Pump Stations	0	–	–	–	–	–	–	–	–	–
Distribution	0	120	–	(83)	450	2,114	2,114	1,525	500	500
Sanitation Infrastructure	0	12,233	–	–	–	494	494	2,500	–	–
Reticulation	0	2,866	–	–	–	–	–	–	–	–
Waste Water Treatment Works	0	9,367	–	–	–	494	494	2,500	–	–
Solid Waste Infrastructure	0	–	–	–	750	750	750	–	–	–
Waste Separation Facilities	0	–	–	–	–	–	–	–	–	–
Community Assets	0	**5,386**	**1,005**	**979**	**2,100**	**2,364**	**2,364**	**1,450**	**2,850**	**2,450**
Community Facilities	0	448	766	490	100	100	100	100	200	150
Halls	0	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	0	98	–	–	–	–	–	–	–	–
Testing Stations	0	350	507	–	–	–	–	–	–	–
Libraries	0	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	0	–	87	144	–	–	–	–	–	–
Public Open Space	0	–	172	345	100	100	100	100	200	150
Sport and Recreation Facilities	0	4,938	239	490	2,000	2,264	2,264	1,350	2,650	2,300
Indoor Facilities	0	117	–	40	–	–	–	–	–	–
Outdoor Facilities	0	4,820	239	450	2,000	2,264	2,264	1,350	2,650	2,300
Total Capital Expenditure on upgradi	1	**23,776**	**12,833**	**17,631**	**16,654**	**26,061**	**26,061**	**15,055**	**18,455**	**21,321**
0	0	–	–	–	–	–	–	–	–	–
Upgrading of Existing Assets as % of	*0*	*0.0%*	*31.4%*	*35.3%*	*29.6%*	*43.3%*	*43.3%*	*20.1%*	*37.7%*	*40.0%*
Upgrading of Existing Assets as % of	*0*	*116.6%*	*67.2%*	*79.2%*	*68.1%*	*95.6%*	*95.6%*	*52.5%*	*56.1%*	*66.6%*

Table 54 MBRR SA35 - Future financial implications of the capital budget

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		450	10	–				
Vote 2 - Finance		960	20	20				
Vote 3 - Corporate Services		2,265	1,440	2,090				
Vote 4 - Technical Services		62,383	38,590	40,594				
Vote 5 - Community Services		8,910	8,912	10,561				
Total Capital Expenditure		**74,968**	**48,972**	**53,264**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Community Services								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**74,968**	**48,972**	**53,264**	**–**	**–**	**–**	**–**

Table 55 MBRR SA36 Detailed capital budget

WC013 Bergrivier - Supporting Table SA36 Detailed capital budget								
R thousand						2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
5.8 - Fire Fighting and Protection	**Furniture & Equipment - Fire**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	9	–	–	–
5.7 - Traffic Control	Computer Equipment	*Computer Equipment*	*Computer Equipment*	**Whole**	14	–	–	–
4.9 - Storm Water Management	Low water bridge: Park Street	*Storm water Infrastructure*	*Storm water Conveyance*	**1**	15	–	–	–
4.1 - Building Control	Printer - Vacant building inspector, VD	*Computer Equipment*	*Computer Equipment*	**Admin**	–	10	–	–
5.10 - Sports Grounds and Stadiums	Renewal of Irrigation Equipment	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	20	–	–	–
4.12 - Roads	Strate Porterville	*Roads Infrastructure*	*Roads*		23	–	–	–
4.3 - Property Services	Furniture & Equipment - Council Property	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	5	5	5	–
4.9 - Storm Water Management	Furniture & Equipment - Stormwater Management	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	6	6	3	3
1.2 - Municipal Manager	Furniture and equipment - MM Office	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	10	10	–	–
4.9 - Storm Water Management	Stabilise "Wintervoor" (Flood prevention)	*Storm water Infrastructure*	*Storm water Conveyance*	**1**	30	–	–	–
4.1 - Building Control	Furniture & Equipment - Building Control	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	–	5	5	6
5.7 - Traffic Control	Animal Control Pole	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	–	20	–
4.5 - Solid Waste Removal	Refuse Bins and stands	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	40	–	–	–
4.5 - Solid Waste Removal	Refuse carts	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	–	–	20
4.3 - Property Services	Replace fence - commonage	*Non-revenue Generating*	*Unimproved Property*	**Whole**	43	–	–	–
4.3 - Property Services	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	10	8	10	–
5.9 - Community Parks	Lawn mowers	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	46	–	–	–
4.11 - Water Treatment	Dam Safety Reports	*Water Supply Infrastructure*	*Reservoirs*	**Whole**	48	–	–	–
4.2 - Project Management Unit	Furniture and Equipment - Project Management	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	–	7	8	9
5.2 - Libraries and Archives	Computer Equipment	*Computer Equipment*	*Computer Equipment*	**Whole**	50	–	–	–
4.12 - Roads	Concrete Mixer	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	50	–	–	–
4.12 - Roads	Furniture & Equipment - Roads	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	10	10	5	5
1.2 - Municipal Manager	Furniture and equipment - Communication	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	10	10	10	–
5.10 - Sports Grounds and Stadiums	Furniture & Equipment - Sport Facilities and Swimming	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	12	20	–	–
4.7 - Sewerage	Furniture & Equipment - Sewerage	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	10	12	5	5
5.7 - Traffic Control	Locked Garage Doors for vehicle security Piketberg	*Operational Buildings*	*Municipal Offices*	**3**	55	–	–	–
5.8 - Fire Fighting and Protection	Fire fighting equipment	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	57	–	–	–
3.4 - Administrative and Corporate Suppo	Furniture & Equipment - Corporate Services	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	20	20	–	–
4.8 - Waste Water Treatment	Inlet Works (Green Drop Requirement) Borrowings	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	60	–	–	–
5.7 - Traffic Control	PA Loudhailing system	*Transport Assets*	*Transport Assets*	**Whole**	60	–	–	–
5.10 - Sports Grounds and Stadiums	Pitch Covers (PB)	*Sport and Recreation Facilities*	*Outdoor Facilities*	**4**	–	30	–	–
4.10 - Water Distribution	Furniture & Equipment - Water	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	15	12	5	6
5.9 - Community Parks	Rotary Cutters	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	67	–	–	–
4.5 - Solid Waste Removal	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	8	10	10	10
4.1 - Building Control	Computer and peripherals - Vacant building inspector, VD	*Computer Equipment*	*Computer Equipment*	**Admin**	–	35	–	–
5.9 - Community Parks	Public Toilets	*Sport and Recreation Facilities*	*Outdoor Facilities*		74	–	–	–
4.5 - Solid Waste Removal	Upgrade Refuse building - PB (Security Cameras)	*Machinery and Equipment*	*Machinery and Equipment*	**3&4**	75	–	–	–
5.7 - Traffic Control	Airconditioners	*Operational Buildings*	*Municipal Offices*	**Whole**	–	40	–	–
5.8 - Fire Fighting and Protection	Computer Equipment & Printers	*Computer Equipment*	*Computer Equipment*	**Whole**	25	–	15	15

3.2 - Human Resources	Furniture & Equipment - Human Resources	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	27	10	10	10
3.5 - Director: Corporate Services	FURNITURE AND EQUIPMENT - DIRECTOR CORPOR.	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	19	35	–	–
4.13 - Electricity	Christmas lights	*Electrical Infrastructure*	*LV Networks*	**Whole**	–	–	50	–
4.13 - Electricity	High tension pole replacements	*Electrical Infrastructure*	*MV Networks*	**Whole**	–	–	20	30
5.7 - Traffic Control	Bodycams	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**		50	–	–
4.12 - Roads	Remedial works on Roads - PB Industrial Area	*Roads Infrastructure*	*Roads*	**3**	–	–	50	–
3.2 - Human Resources	Scanner (Electronic HR Files)	*Furniture and Office Equipment*	*Furniture and Office Equipment*		–	–	–	50
5.7 - Traffic Control	Surveillance Cameras - Ward 4	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	100	–	–	–
4.5 - Solid Waste Removal	Upgrade Refuse building - PB	*Operational Buildings*	*Workshops*	**3&4**	100	–	–	–
3.1 - Planning and Development	Air Pollution Control Monitoring Measurment Apparatus	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	101	–	–	–
5.10 - Sports Grounds and Stadiums	Construction of Jukskei	*Sport and Recreation Facilities*	*Outdoor Facilities*	**7**	102	–	–	–
5.10 - Sports Grounds and Stadiums	Upgrade of field drainage	*Sport and Recreation Facilities*	*Outdoor Facilities*	**2**	112	–	–	–
5.4 - Cemetaries	Furniture & Equipment - Cemetaries	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	–	20	20	20
5.5 - Housing (Core)	GPS Tracking Device	*Computer Equipment*	*Computer Equipment*	**Whole**	–	15	20	25
4.13 - Electricity	Larger HT Switches - standby battery cell	*Electrical Infrastructure*	*MV Switching Stations*	**Whole**	–	–	30	30
5.9 - Community Parks	Furniture & Equipment - Community Parks	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	12	15	20	20
5.5 - Housing (Core)	Computer Equipment	*Computer Equipment*	*Computer Equipment*	**Whole**	–	–	30	35
5.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	94	20	–	–
5.4 - Cemetaries	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	6	20	20	25
3.1 - Planning and Development	Furniture & Equipment - Planning & Development	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	20	20	20	20
4.7 - Sewerage	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	20	20	20	20
4.12 - Roads	Harden pavements (Wyk 3 & 4)	*Roads Infrastructure*	*Roads*	**Whole**	150	–	–	–
4.12 - Roads	Street name curb stones	*Roads Infrastructure*	*Roads*	**Whole**	50	50	–	–
5.12 - Holiday Resorts	Tools and Equipment	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	15	30	30
5.10 - Sports Grounds and Stadiums	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	30	60	–	–
5.7 - Traffic Control	Riot Gear	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	45	60	–	–
4.12 - Roads	Walk Behind Roller	*Machinery and Equipment*	*Machinery and Equipment*	**2**	171	–	–	–
5.7 - Traffic Control	Fire Arms	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	55	60	–	–
5.10 - Sports Grounds and Stadiums	Irrigation Equipment	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	–	25	30	35
2.1 - Finance	Upgrade Offices - Open Plan	*Operational Buildings*	*Municipal Offices*	**Admin**	180	–	–	–
5.7 - Traffic Control	Furniture & Equipment - Traffic Department	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	26	15	37	30
5.12 - Holiday Resorts	Tools and Equipment	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	40	15	30	30
5.7 - Traffic Control	Carport	*Operational Buildings*	*Municipal Offices*	**4**	–	–	100	–
5.7 - Traffic Control	Replacement of garage doors Testpit Velddrif	*Operational Buildings*	*Municipal Offices*	**7**		100	–	–
5.3 - Community Halls and Facilities	Security Measures	*Community Facilities*	*Halls*	**Whole**	–	100	–	–
4.5 - Solid Waste Removal	Establish composting facility (VD/PB)	*Solid Waste Infrastructure*	*Waste Processing Facilities*	**Whole**	210	–	–	–
4.11 - Water Treatment	Purchase new borehole pumps	*Water Supply Infrastructure*	*Boreholes*	**6**	–	50	30	30
5.10 - Sports Grounds and Stadiums	Rollers (PB)	*Sport and Recreation Facilities*	*Outdoor Facilities*	**4**	220	–	–	–
4.9 - Storm Water Management	Subsurface Drains	*Storm water Infrastructure*	*Storm water Conveyance*	**4**	75	75	–	–
4.5 - Solid Waste Removal	Heist op den Berg Visual Awareness Campaign	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	238	–	–	–
3.1 - Planning and Development	Regional Socio Projects (RSEP Funding)	*Community Facilities*	*Centres*	**Whole**	–	120	–	–
5.7 - Traffic Control	Road marking machines	*Transport Assets*	*Transport Assets*	**Whole**	–	–	120	–
5.9 - Community Parks	Drive-on Trailer	*Transport Assets*	*Transport Assets*	**Whole**	50	–	100	–
4.11 - Water Treatment	Upgrade Piketberg WTW	*Water Supply Infrastructure*	*Water Treatment Works*		250	–	–	–

5.4 - Cemetaries	Upgrade entrance and parking	*Community Facilities*	*Cemeteries/Crematoria*	**Whole**	56	50	50	–
4.13 - Electricity	Omheining Elektriese Stoor	*Operational Buildings*	*Stores*	**Whole**	260	–	–	–
1.1 - Mayor and Council	Diverse office furniture and equipment	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	27	120	–	–
4.6 - Street Cleaning	Refuse Bins and stands	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	100	20	20
4.10 - Water Distribution	Water conservation demand management intervention	*Water Supply Infrastructure*	*Distribution*	**Whole**	289	–	–	–
5.7 - Traffic Control	Bullet Proof Vests	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	60	70	50	–
4.9 - Storm Water Management	Construction of storm water channels at low cost houses	*Storm water Infrastructure*	*Storm water Conveyance*	**4**	300	–	–	–
4.11 - Water Treatment	Replace reservoir roof (EK & RH)	*Water Supply Infrastructure*	*Reservoirs*	**5**	–	–	–	150
5.7 - Traffic Control	Surveillance Cameras	*Machinery and Equipment*	*Machinery and Equipment*	**5**	–	75	75	–
5.10 - Sports Grounds and Stadiums	Upgrading of netball courts	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	300	–	–	–
5.7 - Traffic Control	Vehicles: Law Enforcement	*Transport Assets*	*Transport Assets*	**Whole**	305	–	–	–
2.1 - Finance	Furniture & Equipment - Finance	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	130	50	20	20
5.11 - Swimming Pools	Replace pumps at swimmig pools	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	112	100	–	–
5.9 - Community Parks	Benches - open spaces	*Community Facilities*	*Public Open Space*	**Whole**	40	45	45	50
4.13 - Electricity	High tension circuit breakers	*Electrical Infrastructure*	*MV Switching Stations*	**Whole**	–	70	50	40
5.2 - Libraries and Archives	Vehicles	*Transport Assets*	*Transport Assets*	**Whole**	321	–	–	–
5.9 - Community Parks	Brush Cutter	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	50	–	120
5.10 - Sports Grounds and Stadiums	Security Measures	*Licences and Rights*	*Computer Software and Applications*	**Admin**	350	–	–	–
3.3 - Information Technology	Installation of fire suppression system in archives and serv	*Computer Equipment*	*Computer Equipment*	**Admin**	375	–	–	–
4.13 - Electricity	Furniture & Equipment - Electricity	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	90	100	20	30
3.3 - Information Technology	Disaster Recovery Site	*Operational Buildings*	*Municipal Offices*	**Whole**	–	200	–	–
5.7 - Traffic Control	Generator Piketberg	*Machinery and Equipment*	*Machinery and Equipment*	**3**	–	–	200	–
4.13 - Electricity	Installation of new street lights	*Electrical Infrastructure*	*LV Networks*	**Whole**	–	–	100	100
4.14 - Street Lighting	Meter municipal assets	*Electrical Infrastructure*	*LV Networks*		–	100	50	50
2.1 - Finance	Vehicle	*Transport Assets*	*Transport Assets*	**Admin**	–	200	–	–
3.3 - Information Technology	Replacement of computers	*Computer Equipment*	*Computer Equipment*	**Admin**	404	–	–	–
4.12 - Roads	Transport Trailers Multi Purpose	*Transport Assets*	*Transport Assets*	**Whole**	132	70	–	85
4.12 - Roads	Cement ditches in Aurora	*Storm water Infrastructure*	*Storm water Conveyance*	**6**	80	80	50	60
5.8 - Fire Fighting and Protection	Fire Fighting Vehicle	*Transport Assets*	*Transport Assets*	**Whole**		240	–	–
4.8 - Waste Water Treatment	Upgrade & Refurbish WWTW	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	494	–	–	–
4.3 - Property Services	Ontwikkel parkering agter munisipale kantore, VD	*Operational Buildings*	*Municipal Offices*	**6**	–	–	–	250
4.12 - Roads	Pave sidewalks (PV - 200 & VD - 200)	*Roads Infrastructure*	*Roads*	**Whole**	500	–	–	–
4.13 - Electricity	Replace Switchgear Peperstreet Station P/B and Minisub	*Electrical Infrastructure*	*MV Substations*	**4**	500	–	–	–
4.10 - Water Distribution	Soft Starters Monte Bertha	*Sanitation Infrastructure*	*Pump Station*	**2**	–	250	–	–
4.11 - Water Treatment	WTW Building (AU)	*Water Supply Infrastructure*	*Water Treatment Works*	**6**	–	–	–	250
4.12 - Roads	Tools	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	89	100	50	60
4.12 - Roads	Voertuigvervanging	*Transport Assets*	*Transport Assets*	**Whole**	520	–	–	–
4.8 - Waste Water Treatment	Security at WWTW	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	25	200	–	50
4.13 - Electricity	Bulk meter replacement	*Electrical Infrastructure*	*LV Networks*	**Whole**	90	100	50	70
4.5 - Solid Waste Removal	Skips at Drop Off	*Solid Waste Infrastructure*	*Waste Drop-off Points*		–	120	–	150
5.3 - Community Halls and Facilities	Furniture & Equipment Community Hall	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Whole**	150	100	100	–
4.11 - Water Treatment	Telemetery: Water	*Water Supply Infrastructure*	*Distribution*	**Whole**	–	140	150	–
5.9 - Community Parks	Cherry picker	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	587	–	–	–
4.13 - Electricity	Install mini -replace sub with mini sub Keerom Street	*Electrical Infrastructure*	*MV Substations*	**4**	600	–	–	–

5.9 - Community Parks	Public Toilets	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	–	100	200	–
4.13 - Electricity	Replace swithgear at Museum sub Porterville	*Electrical Infrastructure*	*MV Substations*	**1**	600	–	–	–
5.9 - Community Parks	Upgrade of Playparks - Outdoor gym	*Community Facilities*	*Parks*	**6**	–	–	300	–
1.3 - Economic Development/Planning	Furniture and equipment	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	–	310	–	–
3.3 - Information Technology	IT Equipment	*Computer Equipment*	*Computer Equipment*	**Admin**	190	–	110	110
4.10 - Water Distribution	Pumps (standby)	*Sanitation Infrastructure*	*Pump Station*	**Whole**	200	100	50	100
4.12 - Roads	Replace CFP 2902	*Transport Assets*	*Transport Assets*		–	350	–	–
4.12 - Roads	Upgrade Side walks (VD)	*Roads Infrastructure*	*Roads*	**Whole**	–	–	–	350
4.12 - Roads	Vervang CFP 1413	*Transport Assets*	*Transport Assets*	**6**	–	350	–	–
5.4 - Cemetaries	Renewal of Ablution Facilities	*Community Facilities*	*Cemeteries/Crematoria*	**Whole**		350	–	–
4.5 - Solid Waste Removal	Rehabilitation of old Landfill Sites	*Solid Waste Infrastructure*	*Landfill Sites*	**Whole**	750	–	–	–
3.4 - Administrative and Corporate Suppo	Photocopier machine for new office building	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	400	–	200	–
4.12 - Roads	PV Upgrading of Roads	*Roads Infrastructure*	*Roads*	**2**	806	–	–	–
4.7 - Sewerage	Replace rising mains in pump stations	*Sanitation Infrastructure*	*Pump Station*	**Whole**	220	100	100	120
4.12 - Roads	AUR Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**6**	870	–	–	–
4.12 - Roads	RH Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**5**	870	–	–	–
5.9 - Community Parks	4 Ton Tipper (VD & PB)	*Transport Assets*	*Transport Assets*	**Whole**	–	200	250	–
4.12 - Roads	Construction of roads: RDP Houses	*Roads Infrastructure*	*Roads*	**Whole**	300	300	–	–
5.9 - Community Parks	Tractor (PB & PV)	*Transport Assets*	*Transport Assets*	**Whole**	–	–	450	–
5.9 - Community Parks	Truck 1.5 Ton	*Transport Assets*	*Transport Assets*	**Whole**	–	450	–	–
4.12 - Roads	Voertuigvervanging	*Transport Assets*	*Transport Assets*	**Whole**	900	–	–	–
4.7 - Sewerage	Sewer Renewals	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	120	120	150	150
4.5 - Solid Waste Removal	Drop Off - DKB	*Solid Waste Infrastructure*	*Waste Drop-off Points*		–	500	–	–
5.10 - Sports Grounds and Stadiums	Fencing Rhino Park	*Sport and Recreation Facilities*	*Outdoor Facilities*	**3**	–	–	–	500
5.10 - Sports Grounds and Stadiums	Fencing Watsonia Sportsgrounds	*Sport and Recreation Facilities*	*Outdoor Facilities*	**4**	–	500	–	–
4.12 - Roads	Munisipale Dienste Ontwikkeling	*Roads Infrastructure*	*Roads*	**Whole**	1,000	–	–	–
4.10 - Water Distribution	Pyp Vervangingsprogram	*Water Supply Infrastructure*	*Distribution*	**Whole**	1,000	–	–	–
5.10 - Sports Grounds and Stadiums	Replace lights at sport fields	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	–	500	–	–
4.10 - Water Distribution	Replace mid-block lines	*Water Supply Infrastructure*	*Distribution*		–	–	–	500
4.10 - Water Distribution	Replace water meters	*Water Supply Infrastructure*	*Distribution*	**Whole**	1,000	–	–	–
4.8 - Waste Water Treatment	Standby Generator for WWTW	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	–	–	500
4.12 - Roads	Upgrade Side walks (PB)	*Roads Infrastructure*	*Roads*	**3**	–	300	100	100
5.9 - Community Parks	Upgrading of Community Parks	*Community Facilities*	*Public Open Space*	**Whole**	100	100	200	150
4.7 - Sewerage	Fencing Sewer Pump Stations	*Sanitation Infrastructure*	*Pump Station*	**Whole**	286	150	100	150
4.13 - Electricity	Minisub in Basson Street Porterville Increase Demand	*Electrical Infrastructure*	*MV Substations*	**1**	–	–	–	550
4.10 - Water Distribution	Water Renewals	*Water Supply Infrastructure*	*Distribution*		1,100	–	–	–
4.10 - Water Distribution	Pyp Vervangingsprogram	*Water Supply Infrastructure*	*Distribution*	**Whole**	1,114	–	–	–
5.9 - Community Parks	Spraying Can	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	79	150	200	200
4.13 - Electricity	Mid block lines Noordhoek, VD	*Electrical Infrastructure*	*LV Networks*	**6**	–	500	50	50
4.12 - Roads	Remedial works on Roads - Culemberg Road	*Roads Infrastructure*	*Roads*	**3**	–	550	50	–
4.7 - Sewerage	Standby generators for pump stations pump	*Machinery and Equipment*	*Machinery and Equipment*		–	150	150	300
4.5 - Solid Waste Removal	Wood Chipper	*Machinery and Equipment*	*Machinery and Equipment*		–	–	–	600
4.11 - Water Treatment	Security at Reservoir/Pump Stations	*Sanitation Infrastructure*	*Pump Station*	**Whole**	225	250	250	–
4.7 - Sewerage	Telemetry	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	150	180	180	200

5.12 - Holiday Resorts	Upgrading of resorts	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	200	150	200	200
4.12 - Roads	PV Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**2**	1,304	–	–	–
4.7 - Sewerage	WSIG PB Waste Water Treatment Works	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**2**	1,388	–	–	–
4.12 - Roads	Upgrade Side walks (VD)	*Roads Infrastructure*	*Roads*	**7**	–	300	200	200
3.3 - Information Technology	WI-Fi installation at Offices of BRM	*Computer Equipment*	*Computer Equipment*		–	300	200	200
4.7 - Sewerage	Telemetry at pump stations	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	180	200	200	250
2.1 - Finance	Vesta - Phoenix (CR)	*Licences and Rights*	*Computer Software and Applications*	**Whole**	274	610	–	–
4.9 - Storm Water Management	Implement Stormwater Masterplan (PB)	*Storm water Infrastructure*	*Storm water Conveyance*		–	350	200	200
4.8 - Waste Water Treatment	Security Fence at Irrigation dam	*Sport and Recreation Facilities*	*Outdoor Facilities*	**4**	700	400	–	–
5.10 - Sports Grounds and Stadiums	Upgrade of sportfield irrigation systems	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	–	–	350	400
5.12 - Holiday Resorts	Furniture & Equipment - Holiday Resorts	*Sport and Recreation Facilities*	*Indoor Facilities*	**Whole**	146	200	250	250
4.7 - Sewerage	Switchgear and pumps	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	–	300	300	200
3.2 - Human Resources	Time and Attendance System (Payday)	*Licences and Rights*	*Computer Software and Applications*	**Admin**	–	–	–	800
4.5 - Solid Waste Removal	Upgrade refuse building (PB)	*Operational Buildings*	*Stores*		–	300	200	300
5.9 - Community Parks	Ride-on Lawnmowers	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	171	200	250	300
4.2 - Project Management Unit	New municipal offices	*Operational Buildings*	*Municipal Offices*	**Admin**	–	840	–	–
2.1 - Finance	Upgrade Offices - Open Plan	*Operational Buildings*	*Municipal Offices*		1,700	–	–	–
4.12 - Roads	EK Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**5**	1,739	–	–	–
5.12 - Holiday Resorts	Fencing at Stywelyne	*Sport and Recreation Facilities*	*Outdoor Facilities*	**7**	–	–	400	500
4.5 - Solid Waste Removal	Replace CEX 1592	*Transport Assets*	*Transport Assets*	**Whole**	–	900	–	–
4.12 - Roads	Replace CEX 4262	*Transport Assets*	*Transport Assets*		–	900	–	–
5.10 - Sports Grounds and Stadiums	Upgrade of New Buildings (Goldsmidt Sportveld)	*Sport and Recreation Facilities*	*Outdoor Facilities*	**6**	–	400	500	–
4.12 - Roads	Upgrade Side walks (PV)	*Roads Infrastructure*	*Roads*	**2**	–	300	50	550
5.4 - Cemetaries	Fence new cemetery: Porterville	*Community Facilities*	*Cemeteries/Crematoria*	**Whole**	–	1,000	–	–
4.12 - Roads	Reseal Voortrekker Road	*Roads Infrastructure*	*Roads*	**7**	–	–	–	1,000
4.7 - Sewerage	Sewage network - Velddrif	*Sanitation Infrastructure*	*Reticulation*	**6**	–	–	–	1,000
5.5 - Housing (Core)	Rectification of houses in Sand Street (Piketberg) & St Chris	*Non-revenue Generating*	*Unimproved Property*	**Whole**		1,000	–	–
4.7 - Sewerage	Sewerage stand by pumps	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**Whole**	160	300	350	350
4.10 - Water Distribution	Replace redundant meters	*Water Supply Infrastructure*	*Distribution*	**2**	98	250	400	400
4.13 - Electricity	Replace CEX 6454 (cherry picker)	*Transport Assets*	*Transport Assets*		–	1,100	–	–
5.3 - Community Halls and Facilities	Upgrading of Community Halls	*Community Facilities*	*Halls*	**Whole**	380	200	350	400
4.12 - Roads	Unserviced erven - Redelinghuys	*Roads Infrastructure*	*Roads*	**5**	–	200	500	500
5.4 - Cemetaries	Fence at cemetery (PB)	*Community Facilities*	*Cemeteries/Crematoria*	**Whole**	500	–	500	500
4.7 - Sewerage	VD Pumpline and Pumpstation (St Christopher)	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**6**	2,530	–	–	–
4.12 - Roads	Construction of roads (BM) - Lys van Hoofde	*Roads Infrastructure*	*Roads*	**Whole**	–	700	300	300
3.3 - Information Technology	Replacement of computers	*Computer Equipment*	*Computer Equipment*	**Admin**	400	300	400	400
5.7 - Traffic Control	New Traffic Vehicles	*Transport Assets*	*Transport Assets*	**Whole**	–	350	500	500
4.12 - Roads	Replace CFP 6247	*Transport Assets*	*Transport Assets*		–	–	–	1,400
5.9 - Community Parks	Fencing	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	258	650	300	400
4.12 - Roads	Upgrade of roads and stormwater (AUR)	*Roads Infrastructure*	*Roads*	**6**	1,507	730	–	–
4.3 - Property Services	Ontwikkel parkering agter munisipale kantore, PB (Security	*Operational Buildings*	*Municipal Offices*	**3**	–	1,500	–	–
4.7 - Sewerage	Replace CFP 3464 ()Vacuum Tanker	*Transport Assets*	*Transport Assets*		–	–	1,500	–
5.4 - Cemetaries	Fencing Cemetery (VD)	*Community Facilities*	*Cemeteries/Crematoria*	**Whole**	500	–	1,000	500
4.3 - Property Services	Security at municipal buildings	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Admin**	175	700	500	500

4.13 - Electricity	Replace Dwarskerbos O/H lines with Cable	*Electrical Infrastructure*	*LV Networks*	**6**	–	900	450	500
4.14 - Street Lighting	Replace street lights	*Electrical Infrastructure*	*LV Networks*	**Whole**	200	800	500	500
4.13 - Electricity	Replacing conventional electricity meters with prepaid	*Electrical Infrastructure*	*LV Networks*	**Whole**	700	1,000	250	300
4.13 - Electricity	Network Renewals	*Electrical Infrastructure*	*MV Networks*	**Whole**	800	700	400	450
4.13 - Electricity	Retro-fit main substation oil circuit breakers	*Electrical Infrastructure*	*MV Substations*	**3**	–	1,000	500	500
5.10 - Sports Grounds and Stadiums	Upgrading Sportgrounds	*Sport and Recreation Facilities*	*Outdoor Facilities*	**2**	362	200	700	1,000
4.7 - Sewerage	WSIG PB Waste Water Treatment Works	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**2**	4,243	–	–	–
4.7 - Sewerage	WSIG PV Waste Water Treatment Works	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**2**	4,348	–	–	–
4.5 - Solid Waste Removal	Refuse compactor	*Transport Assets*	*Transport Assets*	**Whole**	–	2,200	–	–
4.13 - Electricity	Security of electrical assets	*Machinery and Equipment*	*Machinery and Equipment*	**Whole**	–	700	1,000	500
4.8 - Waste Water Treatment	Extention of DKB WWTW	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**7**	–	2,500	–	–
4.12 - Roads	Rebuild Kerklaan	*Roads Infrastructure*	*Roads*	**6**	–	–	500	2,000
4.10 - Water Distribution	Prepaid/ Smart Metering	*Water Supply Infrastructure*	*Distribution*	**Whole**	–	1,525	500	500
5.12 - Holiday Resorts	Pelikaan Beach Resort Development	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**	1,289	500	700	700
3.3 - Information Technology	IT System Upgrade (Enhancement of IT system : Business	*Computer Equipment*	*Computer Equipment*	**Admin**	850	1,260	500	500
4.10 - Water Distribution	Water Conservation and Demand Management	*Water Supply Infrastructure*	*Distribution*	**Whole**	–	2,739	–	–
4.10 - Water Distribution	PB Reservoir	*Water Supply Infrastructure*	*Reservoirs*	**Whole**	–	–	2,910	–
4.12 - Roads	Munisipale Dienste Ontwikkeling	*Roads Infrastructure*	*Roads*	**Whole**		2,500	500	–
4.5 - Solid Waste Removal	EK Drop Off	*Solid Waste Infrastructure*	*Waste Drop-off Points*	**5**	–	–	3,043	–
4.5 - Solid Waste Removal	RH Drop Off	*Solid Waste Infrastructure*	*Waste Drop-off Points*	**5**	–	–	3,043	–
4.12 - Roads	PB Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**4**	2,609	–	2,257	–
5.10 - Sports Grounds and Stadiums	PB New netball courts	*Sport and Recreation Facilities*	*Outdoor Facilities*	**4**	–	–	–	3,626
4.2 - Project Management Unit	Repair existing combi-courts EE, PV, VD	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Whole**		4,500	–	–
4.10 - Water Distribution	PB Reservoir	*Water Supply Infrastructure*	*Reservoirs*	**4**	–	7,391	–	–
4.7 - Sewerage	AUR WWTW	*Sanitation Infrastructure*	*Waste Water Treatment Works*	**6**	–	5,110	2,454	–
4.12 - Roads	Reseal/Construction of streets	*Roads Infrastructure*	*Roads*	**Whole**	2,400	2,400	2,000	2,400
4.12 - Roads	VD Sidewalks (lowcost)	*Roads Infrastructure*	*Roads*	**7**	2,609	–	2,870	4,348
4.13 - Electricity	Bergrivier Bulk Services Upgrade/RDP Houses	*Electrical Infrastructure*	*LV Networks*	**Whole**	–	–	4,348	4,543
4.10 - Water Distribution	Water Renewals	*Water Supply Infrastructure*	*Distribution*	**Whole**	–	8,775	4,000	5,000
Total Capital expenditure					**60,143**	**74,968**	**48,972**	**53,264**

Table 56 MBRR SA37 - Projects delayed from previous financial year

There are no projects that have been delayed from previous financial years.

2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is done without exception and has progressively improved in quality as well as narrative explanations, the reporting includes monthly published financial performance on the Municipality's website.

2. Internship programme

The Council's is participating in the Municipal Financial Management Internship programme and is currently in the process of recruiting new interns. Since the introduction of the Internship programme the Council has successfully employed and trained various interns through this programme and the majority of them were appointed either within the municipality or other at Municipalities.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and submitted with the revision of the IDP it will be finalised after approval of the 2022/23 MTREF in May 2022 and is directly aligned and informed by the 2022/2023 MTREF.

6. Annual Report

The Annual report is compiled in terms of the requirements of Section 127 of the MFMA and National Treasury requirements.

7. Policies

Various policy amendments are proposed as part of the budget process, all policies being revised are to be made available with the budget documentation for public input.

8. Minimum Competency Training

Minimum competency training is underway and all required staff members are enrolled for the completion of the required training. Our participation in this program is in line with the assessment of current skills pool and capacity building to ensure less reliance on consulting services. The filling of critical vacancies will also require compliance by candidates to the minimum competency requirements.

2.13 Other supporting documents

Table 57 MBRR SA1 - Supporting detail to budgeted financial performance

WC013 Bergrivier - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		69,058	77,010	82,846	92,777	94,777	94,777	94,777	99,407	105,372	111,694
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		1,259	2,970	3,533	6,153	8,553	8,553	8,553	5,732	6,914	7,329
Net Property Rates		**67,800**	**74,040**	**79,313**	**86,624**	**86,224**	**86,224**	**86,224**	**93,675**	**98,458**	**104,365**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		104,785	117,786	126,353	147,830	149,740	149,740	149,740	162,764	174,208	186,326
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		373	739	1,235	1,500	1,300	1,300	1,300	1,712	1,798	1,834
Net Service charges - electricity revenue		**104,412**	**117,047**	**125,118**	**146,330**	**148,440**	**148,440**	**148,440**	**161,052**	**172,410**	**184,492**
Service charges - water revenue	6										
Total Service charges - water revenue		26,256	30,864	34,257	32,734	35,830	35,830	35,830	39,521	42,858	**45,740**
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1,909	2,112	2,277	2,790	2,290	2,290	2,290	2,714	2,918	3,107
Net Service charges - water revenue		**24,348**	**28,752**	**31,980**	**29,944**	**33,540**	**33,540**	**33,540**	**36,807**	**39,940**	**42,633**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		15,830	16,769	18,121	18,879	19,084	19,084	19,084	21,622	23,631	**25,541**
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***											
Less Cost of Free Basis Services (free sanitation service to indigent households)		2,954	3,371	3,626	3,919	3,619	3,619	3,619	3,920	4,214	4,486
Net Service charges - sanitation revenue		**12,876**	**13,398**	**14,494**	**14,960**	**15,465**	**15,465**	**15,465**	**17,702**	**19,417**	**21,055**
Service charges - refuse revenue	6										
Total refuse removal revenue		25,734	27,278	29,512	30,775	31,225	31,225	31,225	39,193	45,602	50,918
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		4,449	5,040	5,378	6,024	5,500	5,500	5,500	6,746	7,758	8,541
Net Service charges - refuse revenue		**21,286**	**22,238**	**24,134**	**24,751**	**25,725**	**25,725**	**25,725**	**32,447**	**37,844**	**42,377**
Other Revenue											
Application Fees for Land Usage		71	49	52	52	40	40	40	55	58	61
Administration Fees		–	–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		72	11	10	67	10	10	10	11	12	13
Building Plan Approval		1,025	989	1,875	1,150	1,500	1,500	1,500	1,550	1,643	1,742
Camping Fees		4,291	3,575	3,137	4,211	5,081	5,081	5,081	5,387	5,710	6,052
Cemetery and Burial		323	409	550	523	723	723	723	600	636	674
Cleaning and Removal		80	59	131	258	245	245	245	308	326	346
Clearance Certificates		221	230	473	265	500	500	500	500	530	562
Commission		–	–	–	–	–	–	–	–	–	–
Contributed Assets		–	–	–	–	–	–	–	–	–	–
Development Charges		119	39	467	104	52	52	52	110	116	122
Discounts and Early Settlements		–	–	–	1	751	751	751	781	828	878
Entrance Fees		123	46	6	6	17	17	17	18	19	20
Fire Services		–	1	–	5	5	5	5	5	5	5
Incidental Cash Surpluses		14	(5)	2	5	5	5	5	5	5	5
Insurance		70	75	78	82	82	82	82	87	92	98
Insurance Refund		219	17	252	224	224	224	224	238	252	267
Instructor fees		0	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		16	9	10	4	4	4	4	4	4	4
Municipal Information and Statistics		0	–	0	1	3	3	3	3	3	3
Photocopies and Faxes		49	43	24	20	146	146	146	26	27	28
Private Works		–	–	–	–	–	–	–	–	–	–
Profit with sale of land held for sale		–	–	–	–	–	–	–	–	–	–
Sale of Property		–	–	–	1,209	60	60	60	1,300	500	–
Sale of Refuse Bags		–	–	–	–	–	–	–	–	–	–
Sub-division and Consolidation Fees		219	70	135	141	100	100	100	110	117	124
Skills Development Levy Refund		189	124	195	269	150	150	150	200	212	225
Street Traders		–	–	–	–	–	–	–	–	–	–
Surplus Cash		–	–	–	–	–	–	–	–	–	–
Swimming Pools		–	–	–	–	–	–	–	–	–	–
Tender Documents		7	37	44	27	50	50	50	5	5	5
Valuation Services		22	26	14	21	21	21	21	22	23	24
Total 'Other' Revenue	1	**7,132**	**5,805**	**7,455**	**8,645**	**9,769**	**9,769**	**9,769**	**11,325**	**11,123**	**11,258**

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	85,197	89,366	93,211	102,445	106,471	106,471	106,471	115,414	120,460	127,575
Pension and UIF Contributions		12,920	13,862	14,613	15,848	16,684	16,684	16,684	18,236	19,327	20,484
Medical Aid Contributions		5,090	5,602	6,069	6,537	6,567	6,567	6,567	7,708	8,172	8,664
Overtime		5,009	5,251	5,156	3,683	5,626	5,626	5,626	4,783	5,069	5,373
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		4,341	4,882	5,318	5,652	5,854	5,854	5,854	6,811	7,218	7,652
Cellphone Allowance		34	48	47	–	61	61	61	24	26	28
Housing Allowances		1,190	735	878	1,041	736	736	736	877	933	992
Other benefits and allowances		5,484	5,758	5,973	6,478	7,126	7,126	7,126	7,925	8,359	8,856
Payments in lieu of leave		1,345	2,299	1,221	1,857	1,857	1,857	1,857	1,968	2,086	2,211
Long service awards		474	560	525	565	581	581	581	636	664	694
Post-retirement benefit obligations	4	1,697	1,559	1,341	1,480	1,690	1,690	1,690	1,860	1,942	2,029
sub-total	5	**122,782**	**129,923**	**134,353**	**145,585**	**153,252**	**153,252**	**153,252**	**166,243**	**174,256**	**184,558**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**122,782**	**129,923**	**134,353**	**145,585**	**153,252**	**153,252**	**153,252**	**166,243**	**174,256**	**184,558**
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		20,388	19,083	22,261	24,464	27,261	27,261	27,261	28,668	32,925	31,991
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	**20,388**	**19,083**	**22,261**	**24,464**	**27,261**	**27,261**	**27,261**	**28,668**	**32,925**	**31,991**
Bulk purchases - electricity											
Electricity bulk purchases		80,291	92,751	100,415	113,800	115,540	115,540	115,540	128,498	138,778	149,880
Total bulk purchases	1	**80,291**	**92,751**	**100,415**	**113,800**	**115,540**	**115,540**	**115,540**	**128,498**	**138,778**	**149,880**
Transfers and grants											
Cash transfers and grants		5,326	6,093	5,433	6,273	6,687	6,687	6,687	6,522	6,808	7,114
Non-cash transfers and grants		–	–	434	212	322	322	322	300	313	327
Total transfers and grants	1	**5,326**	**6,093**	**5,867**	**6,485**	**7,009**	**7,009**	**7,009**	**6,822**	**7,121**	**7,441**
Contracted services											
Accounting and Auditing		1,986	1,927	2,335	1,273	3,928	3,928	3,928	3,005	3,137	3,276
Administrative and Support Staff		–	–	–	1	–	–	–	400	418	437
Alien Vegetation Control		–	–	–	100	350	350	350	80	84	88
Architectural		29	90	–	55	157	157	157	57	59	61
Audio-visual Services		–	3	–	31	31	31	31	22	23	24
Audit Committee		76	253	75	179	167	167	167	182	191	200
Building		6,513	3,863	4,865	–	–	–	–	–	–	–
Burial Services		29	31	50	41	66	66	66	80	84	88
Business and Financial Management		84	62	56	103	201	201	201	209	218	228
Catering Services		298	156	110	152	191	191	191	193	199	205
Cleaning Services		–	–	–	–	1	1	1	1	1	1
Clearing and Grass Cutting Services		218	79	268	396	578	578	578	413	431	450
Collection		142	16	(138)	97	92	92	92	150	157	164
Commissions and Committees		24	21	23	92	82	82	82	94	98	103
Communication		1,022	660	613	1,061	841	841	841	1,106	1,155	1,207
Drivers Licence Cards		311	245	319	319	350	350	350	332	347	363
Ecological		123	158	135	240	112	112	112	425	261	273
Engineering		230	100	144	1,632	3,313	3,313	3,313	9,302	35,678	165
Event Promoters		357	315	6	31	23	23	23	32	33	34
Fire Protection		18	16	54	160	152	152	152	167	174	182
Graphic Designers		11	2	1	6	6	6	6	6	6	6
Housing		–	–	–	–	–	–	–	–	–	–
Human Resources		143	147	102	124	663	663	663	629	135	141
Hygiene Services		–	–	39	237	30	30	30	47	49	51
Inspection Fees		4	–	7	16	10	10	10	35	37	39
Internal Audit		–	107	–	–	–	–	–	–	–	–
Interior Décor		–	–	–	10	5	5	5	10	10	10
Issue of Summons		0	–	–	2	2	2	2	2	2	2
Laboratory Services		407	373	402	589	589	589	589	595	621	648
Land and Quantity Surveyors		14	363	787	30	20	20	20	–	–	–
Landscaping		24	–	–	–	–	–	–	–	–	–
Legal Advice and Litigation		233	251	506	678	641	641	641	738	770	803

Maintenance of Buildings and Facilities		345	304	131	337	1,053	1,053	1,053	310	324	338
Maintenance of Equipment		3,714	3,020	3,846	3,736	5,041	5,041	5,041	4,704	4,901	5,119
Management of Informal Settlements		–	–	–	50	50	50	50	–	–	–
Medical Examinations		6	15	12	30	32	32	32	30	32	34
Monitoring Of Alarm System		–	–	–	–	–	–	–	–	–	–
Occupational Health and Safety		1	84	1	15	15	15	15	15	16	17
Organisational		902	1,051	1,035	2,050	2,068	2,068	2,068	1,836	2,304	2,408
Pest Control and Fumigation		43	24	20	120	110	110	110	122	128	134
Photographer		–	–	18	–	4	4	4	4	4	4
Plants, Flowers and Other Decorations		10	25	93	82	107	107	107	85	88	91
Prepaid Electricity Vendors		309	497	–	361	361	361	361	376	393	411
Printing Services		–	–	142	–	–	–	–	270	282	295
Project Management		11	9	51	2,098	1,900	1,900	1,900	2,000	2,000	–
Qualification Verification		–	–	1	–	–	–	–	2	2	2
Refuse Removal		3,911	4,264	4,697	7,433	8,283	8,283	8,283	12,000	10,440	10,910
Removal of Hazardous Waste		170	–	–	–	–	–	–	–	–	–
Removal of Structures and Illegal Signs		–	–	–	–	120	120	120	–	–	–
Research and Advisory		7	352	855	1,503	873	873	873	550	365	382
Researcher		–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–
Safeguard and Security		45	36	214	215	682	682	682	458	477	497
Security Services		490	532	541	1,014	1,132	1,132	1,132	837	874	913
Sports and Recreation		21	26	163	53	15	15	15	40	42	44
Traffic Fines Management		217	1,054	1,279	1,787	2,000	2,000	2,000	1,862	1,944	2,031
Valuer and Assessors		293	118	102	251	216	216	216	1,472	284	296
Veterinary Services		71	62	62	60	60	60	60	63	66	69
Total contracted services		**22,863**	**20,712**	**24,021**	**28,850**	**36,722**	**36,722**	**36,722**	**45,347**	**69,344**	**33,244**
Other Expenditure											
Advertising, Publicity and Marketing		1,116	917	1,036	1,060	1,304	1,304	1,304	950	993	1,037
Assets less than the Capitalisation Threshold		545	529	368	605	764	764	764	630	651	672
Bank Charges, Facility and Card Fees		672	669	773	773	773	773	773	840	877	916
Bursaries (Employees)		55	65	73	300	300	300	300	250	261	273
Commission		2,172	2,456	1,977	2,400	2,200	2,200	2,200	2,501	2,611	2,728
Communication		2,640	2,488	2,750	3,113	3,101	3,101	3,101	3,242	3,388	3,542
Courier and Delivery Services		–	–	–	–	–	–	–	–	–	–
Deeds		15	10	12	16	16	16	16	15	16	17
Entertainment		127	32	19	26	56	56	56	54	55	56
External Audit Fees		2,859	2,823	3,192	3,344	3,300	3,300	3,300	3,300	3,445	3,600
External Computer Service		1,190	750	2,290	1,206	1,459	1,459	1,459	1,498	1,563	1,631
Full Time Union Representative		104	118	121	113	113	113	113	127	133	139
Hire Charges		515	263	339	595	676	676	676	662	690	721
Insurance Underwriting		1,002	1,440	1,828	3,169	3,169	3,169	3,169	3,296	3,434	3,581
Land Alienation Costs		–	–	–	5	5	5	5	5	5	5
Learnerships and Internships		722	759	257	200	200	200	200	208	217	227
Leases		209	201	210	220	340	340	340	286	299	313
Licences		293	271	281	337	347	347	347	358	372	387
Printing, Publications and Books		601	499	347	684	723	723	723	429	447	465
Professional Bodies, Membership and Subscription		1,256	1,237	1,365	1,481	1,492	1,492	1,492	1,559	1,625	1,695
Registration Fees		385	171	193	263	318	318	318	160	162	164
Rehabilitation of Landfill Sites		–	–	167	309	309	309	309	2,000	2,088	2,182
Rehabilitation of Landfill Sites (movement in provision)		–	–	–	–	–	–	–	(2,000)	(2,088)	(2,182)
Remuneration to Ward Committees		172	217	163	250	200	200	200	210	–	–
Resettlement Cost		35	121	–	41	116	116	116	73	76	79
Municipal Services		1,275	1,634	1,862	8,554	8,809	8,809	8,809	9,122	9,525	9,953
Servitudes and Land Surveys		23	16	40	79	79	79	79	200	209	218
Signage		134	218	193	329	284	284	284	244	254	264
Skills Development Fund Levy		962	871	921	1,160	1,178	1,178	1,178	1,207	1,257	1,314
Travel Agency and Visa's		39	42	–	30	23	23	23	31	32	33
Travel and Subsistence		2,219	1,194	365	812	812	812	812	915	921	949
Uniform and Protective Clothing		558	447	596	1,275	1,361	1,361	1,361	1,155	1,204	1,255
Vehicle Tracking		178	201	167	237	264	264	264	274	284	294
Wet Fuel		–	–	–	4,082	4,124	4,124	4,124	5,042	5,264	5,502
Workmen's Compensation Fund		616	1,025	624	904	904	904	904	942	983	1,027
Total 'Other' Expenditure	1	**22,686**	**21,685**	**22,530**	**37,971**	**39,118**	**39,118**	**39,118**	**39,785**	**41,253**	**43,057**

Repairs and Maintenance	8										
Employee related costs		13,489	13,483	11,675	12,608	13,424	13,424	13,424	14,825	15,714	16,656
Inventory Consumed		4,352	4,618	4,196	4,310	5,023	5,023	5,023	4,756	4,957	5,171
Contracted Services		4,376	3,483	4,607	4,693	6,872	6,872	6,872	5,665	5,905	6,167
Other Expenditure		1,416	876	1,781	2,503	2,662	2,662	2,662	2,935	3,055	3,183
Total Repairs and Maintenance Expenditure	9	23,633	22,461	22,260	24,115	27,980	27,980	27,980	28,181	29,631	31,177
Inventory Consumed											
Inventory Consumed - Water		3,398	4,067	4,713	6,386	7,386	7,386	7,386	7,000	7,308	7,637
Inventory Consumed - Other		12,593	13,910	13,010	9,425	10,566	10,566	10,566	11,631	12,114	12,636
Total Inventory Consumed & Other Material		**15,991**	**17,977**	**17,723**	**15,811**	**17,952**	**17,952**	**17,952**	**18,631**	**19,422**	**20,273**

Table 58 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

WC013 Bergrivier - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and d

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Community Services	Total
R thousand	1	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	
Revenue By Source							
Property rates		–	93,675	–	–	–	**93,675**
Service charges - electricity revenue		–	–	–	161,052	–	**161,052**
Service charges - water revenue		–	–	–	36,807	–	**36,807**
Service charges - sanitation revenue		–	–	–	17,702	–	**17,702**
Service charges - refuse revenue		–	–	–	32,447	–	**32,447**
Rental of facilities and equipment		150	–	–	1,292	232	**1,674**
Interest earned - external investments		–	7,981	–	–	–	**7,981**
Interest earned - outstanding debtors		–	5,000	–	–	–	**5,000**
Dividends received		–	–	–	–	–	**–**
Fines, penalties and forfeits		–	–	–	100	21,186	**21,286**
Licences and permits		–	–	60	–	17	**77**
Agency services		–	–	–	–	5,788	**5,788**
Other revenue		1	757	368	3,903	6,296	**11,325**
Transfers and subsidies		57,506	1,550	–	4,998	17,183	**81,237**
Gains		–	–	2,700	–	–	**2,700**
Total Revenue (excluding capital transfers and cont		**57,657**	**108,963**	**3,128**	**258,301**	**50,702**	**478,751**
Expenditure By Type							
Employee related costs		8,708	23,483	21,984	67,954	44,114	**166,243**
Remuneration of councillors		6,993	–	–	–	–	**6,993**
Debt impairment		–	7,632	–	5,565	17,218	**30,415**
Depreciation & asset impairment		60	352	982	23,246	4,028	**28,668**
Finance charges		–	–	4,463	14,853	198	**19,514**
Bulk purchases - electricity		–	–	–	128,498	–	**128,498**
Inventory consumed		2,205	227	497	13,552	2,150	**18,631**
Contracted services		1,191	7,962	2,965	18,861	14,369	**45,347**
Transfers and Grants		6,822	–	–	–	–	**6,822**
Other expenditure		6,010	6,448	4,719	16,783	5,825	**39,785**
Losses		–	–	2,700	–	–	**2,700**
Total Expenditure		**31,989**	**46,104**	**38,310**	**289,311**	**87,901**	**493,616**
Surplus/(Deficit)		**25,668**	**62,859**	**(35,182)**	**(31,010)**	**(37,199)**	**(14,865)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		**–**	**–**	**120**	**15,971**	**20**	**16,111**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	**–**
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions		**25,668**	**62,859**	**(35,062)**	**(15,040)**	**(37,179)**	**1,245**

Table 59 MBRR SA3 – Supporting detail to Statement of Financial Position

WC013 Bergrivier - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Consumer debtors											
Consumer debtors		123,316	141,287	126,094	184,046	141,839	141,839	141,839	155,701	170,769	187,016
Less: Provision for debt impairment		(46,038)	(60,622)	(56,696)	(99,606)	(72,442)	(72,442)	(72,442)	(85,639)	(99,986)	(115,456)
Total Consumer debtors	2	**77,277**	**80,664**	**69,398**	**84,440**	**69,397**	**69,397**	**69,397**	**70,062**	**70,783**	**71,560**
Debt impairment provision											
Balance at the beginning of the year		40,952	45,930	60,622	82,658	56,696	56,696	56,696	72,442	85,639	99,986
Contributions to the provision		10,133	18,737	10,160	16,948	15,746	15,746	15,746	13,197	14,347	15,470
Bad debts written off		(5,047)	(4,045)	(14,087)	–	–	–	–	–	–	–
Balance at end of year		**46,038**	**60,622**	**56,696**	**99,606**	**72,442**	**72,442**	**72,442**	**85,639**	**99,986**	**115,456**
Inventory											
Water											
Opening Balance		129	**150**	**160**	**160**	**152**	**152**	**152**	**152**	**152**	**152**
System Input Volume		**3,419**	**4,077**	**4,705**	**6,386**	**7,386**	**7,386**	**7,386**	**7,000**	**7,308**	**7,637**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		3,419	4,077	4,705	6,386	7,386	7,386	7,386	7,000	7,308	7,637
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	**(3,398)**	**(4,067)**	**(4,713)**	**(6,386)**	**(7,386)**	**(7,386)**	**(7,386)**	**(7,000)**	**(7,308)**	**(7,637)**
Billed Authorised Consumption		**(3,398)**	**(4,067)**	**(4,713)**	**(6,386)**	**(7,386)**	**(7,386)**	**(7,386)**	**(7,000)**	**(7,308)**	**(7,637)**
Billed Metered Consumption		**(3,398)**	**(4,067)**	**(4,713)**	**(6,386)**	**(7,386)**	**(7,386)**	**(7,386)**	**(7,000)**	**(7,308)**	**(7,637)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		(3,398)	(4,067)	(4,713)	(6,386)	(7,386)	(7,386)	(7,386)	(7,000)	(7,308)	(7,637)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Me		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**150**	**160**	**152**	**160**	**152**	**152**	**152**	**152**	**152**	**152**
Consumables											
Standard Rated											
Opening Balance		**2,490**	**1,879**	**1,944**	**1,944**	**932**	**932**	**932**	**932**	**932**	**932**
Acquisitions		7,529	10,082	7,954	9,062	10,293	10,293	10,293	11,294	11,765	12,275
Issues	7	(8,140)	(10,017)	(8,966)	(9,062)	(10,293)	(10,293)	(10,293)	(11,294)	(11,765)	(12,275)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**1,879**	**1,944**	**932**	**1,944**	**932**	**932**	**932**	**932**	**932**	**932**
Zero Rated											
Opening Balance		**483**	**218**	**20**	**20**	–	–	–	–	–	–
Acquisitions		4,188	3,695	4,024	363	273	273	273	337	349	361
Issues	7	(4,453)	(3,893)	(4,045)	(363)	(273)	(273)	(273)	(337)	(349)	(361)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**218**	**20**	**–**	**20**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance - Inventory & Consumables		**2,247**	**2,124**	**1,085**	**2,124**	**1,085**	**1,085**	**1,085**	**1,085**	**1,085**	**1,085**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		554,468	601,366	664,618	704,032	724,095	724,095	724,095	797,452	846,425	898,889
Leases recognised as PPE	3	–	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		181,239	196,828	209,964	249,091	236,932	236,932	236,932	265,230	297,781	329,381
Total Property, plant and equipment (PPE)	2	**373,229**	**404,538**	**454,654**	**454,941**	**487,163**	**487,163**	**487,163**	**532,222**	**548,644**	**569,508**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		5,145	6,072	7,879	8,409	7,415	7,415	7,415	10,082	11,196	12,253
Total Current liabilities - Borrowing		**5,145**	**6,072**	**7,879**	**8,409**	**7,415**	**7,415**	**7,415**	**10,082**	**11,196**	**12,253**
Trade and other payables											
Trade Payables	5	15,829	29,671	32,464	30,556	33,765	33,765	33,765	33,765	33,765	33,765
Other creditors		11	13	2	–	–	–	–	–	–	–
Unspent conditional transfers		1,121	5,033	8,753	–	–	–	–	–	–	–
VAT		–	557	1,049	–	–	–	–	–	–	–
Total Trade and other payables	2	**16,961**	**35,275**	**42,269**	**30,556**	**33,765**	**33,765**	**33,765**	**33,765**	**33,765**	**33,765**
Non current liabilities - Borrowing											
Borrowing	4	53,048	53,521	60,841	67,396	69,160	69,160	69,160	96,411	100,811	103,352
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		**53,048**	**53,521**	**60,841**	**67,396**	**69,160**	**69,160**	**69,160**	**96,411**	**100,811**	**103,352**
Provisions - non-current											
Retirement benefits		32,732	27,979	32,627	35,549	37,677	37,677	37,677	41,846	46,261	50,938
Refuse landfill site rehabilitation		59,642	70,432	91,179	76,022	97,991	97,991	97,991	105,312	113,180	121,636
Long-Service Awards		5,241	5,419	6,090	6,191	6,658	6,658	6,658	7,433	8,265	9,158
Total Provisions - non-current		**97,615**	**103,830**	**129,896**	**117,762**	**142,326**	**142,326**	**142,326**	**154,591**	**167,706**	**181,732**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		310,832	333,314	370,424	365,925	408,615	408,615	408,615	408,766	410,012	417,504
GRAP adjustments		–	4,923	–	–	–	–	–	–	–	–
Restated balance		310,832	338,237	370,424	365,925	408,615	408,615	408,615	408,766	410,012	417,504
Surplus/(Deficit)		28,395	32,188	38,191	10,432	151	151	151	1,245	7,492	16,765
Transfers to/from Reserves		(5,914)	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		(0)	0	0	(0)	(0)	(0)	(0)	–	–	–
Accumulated Surplus/(Deficit)	1	**333,314**	**370,424**	**408,615**	**376,357**	**408,766**	**408,766**	**408,766**	**410,012**	**417,504**	**434,269**
Reserves											
Housing Development Fund		261	261	261	261	261	261	261	261	261	261
Capital replacement		30,849	30,849	30,849	35,220	30,849	30,849	30,849	30,849	30,849	30,849
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**31,109**	**31,109**	**31,109**	**35,480**	**31,109**	**31,109**	**31,109**	**31,109**	**31,109**	**31,109**
TOTAL COMMUNITY WEALTH/EQUITY	2	**364,423**	**401,533**	**439,724**	**411,837**	**439,875**	**439,875**	**439,875**	**441,121**	**448,613**	**465,378**

Table 60 MBRR SA9 – Social, economic and demographic statistics and assumptions

WC013 Bergrivier - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						67	67	67	72	74	74	74
Females aged 5 - 14						5	5	5	5	5	5	5
Males aged 5 - 14						5	5	5	5	5	5	5
Females aged 15 - 34						11	11	11	11	11	11	11
Males aged 15 - 34						11	11	11	11	11	11	11
Unemployment						2	2	2	2	2	2	2
Monthly household income (no. of households)	1,											
No income						1,793	1,793	1,793	1,793	1,793	1,793	1,793
R1 - R1 600						286	286	286	286	286	286	286
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800						362	362	362	362	362	362	362
R12 801 - R25 600						2,613	2,613	2,613	2,613	2,613	2,613	2,613
R25 601 - R51 200						4,272	4,272	4,272	4,272	4,272	4,272	4,272
R52 201 - R102 400						4,158	4,158	4,158	4,158	4,158	4,158	4,158
R102 401 - R204 800						2,670	2,670	2,670	2,670	2,670	2,670	2,670
R204 801 - R409 600						1,736	1,736	1,736	1,736	1,736	1,736	1,736
R409 601 - R819 200						858	858	858	858	858	858	858
> R819 200						305	305	305	305	305	305	305
Poverty profiles (no. of households)												
< R2 060 per household per month	13					1716.48	1716.48	1716.48	1992.00	1992.00	1992.00	1992.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						67	67	67	72	74	74	74
Number of poor people in municipal area						6	6	6	6	6	6	6
Number of households in municipal area						19	19	19	19	18	18	18
Number of poor households in municipal area						2	2	2	2	2	2	2
Definition of poor household (R per month)												
Housing statistics	3											
Formal						10,737	10,737	10,737	10,737	10,737	10,737	10,737
Informal						29	29	29	29	29	29	29
Total number of households			-	-	-	10,766	10,766	10,766	10,766	10,766	10,766	10,766
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.3%			4.1%			
Interest rate - borrowing						10.3%						
Interest rate - investment						7.5%			7.0%			
Remuneration increases						7.4%			2.3%	4.9%		
Consumption growth (electricity)						0.0%						
Consumption growth (water)						0.0%			1.5%			
Collection rates	7											
Property tax/service charges						96.5%		96.0%	93.5%			
Rental of facilities & equipment						100.0%		100.0%	100.0%			
Interest - external investments						100.0%		100.0%	100.0%			
Interest - debtors								96.0%	96.0%			
Revenue from agency services								100.0%	100.0%			

Table 61 MBRR SA11 Property rates summary

WC013 Bergrivier - Supporting Table SA11 Property rates summary										
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:	1									
Date of valuation:		01-07-17		01-07-17	01-07-17	01-07-17	01-07-17	01-07-17	01-07-22	01-07-22
Financial year valuation used		**01-07-18**		**01-07-18**	**01-07-18**	**2018/07/01**	**2018/07/01**	**2018/07/01**	**01-07-23**	**01-07-23**
Municipal by-laws s6 in place? (Y/N)	2	Yes		Yes				Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes		Yes				Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No		No				No	No	No
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes		Yes		Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)										
No. of properties	5	13,365		13,629	13,700	13,700	13,700	14,663	14,663	14,663
No. of sectional title values	5	267		282	282	282	282	282	282	282
No. of unreasonably difficult properties s7(2)		20		20	20	20	20	20	20	20
No. of supplementary valuations		2		3	3	3	3	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers		6		10	10	10	10	10	250	10
No. of appeals by rate payers										
No. of successful objections	8	5		5	5	5	5	5	80	5
No. of successful objections > 10%	8	2		2	2	2	2	2	60	2
Supplementary valuation		60 000 000 +/-		60 000 000 +/-				70 000 000 +/-	90 000 000 +/-	90 000 000 +/-
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		106		106				106	106	106
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Differential rates used? (Y/N)	5	No	No	No	No	No	No	No	No	No
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

Table 62 MBRR SA12a Property rates by category (current year)

WC013 Bergrivier - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.
Current Year 2021/22								
Valuation:								
No. of properties		10,792	120	380	1,267	184	555	67
No. of sectional title property values		264		1	2			
No. of unreasonably difficult properties s7(2)		20						
No. of supplementary valuations		2						
Supplementary valuation (Rm)		80 000 000						
No. of valuation roll amendments								
No. of objections by rate-payers								
No. of appeals by rate-payers								
No. of appeals by rate-payers finalised								
No. of successful objections	5							
No. of successful objections > 10%	5							
Estimated no. of properties not valued		1						
Years since last valuation **(select)**		5						
Frequency of valuation **(select)**		Market						
Method of valuation used **(select)**		Land & Impr.						
Base of valuation **(select)**		0						
Phasing-in properties s21 (number)		0						
Combination of rating types used? (Y/N)		0						
Flat rate used? (Y/N)		0						
Is balance rated by uniform rate/variable rate?								
Valuation reductions:								
Valuation reductions-public infrastructure (Rm)								
Valuation reductions-nature reserves/park (Rm)								
Valuation reductions-mineral rights (Rm)								
Valuation reductions-R15,000 threshold (Rm)								
Valuation reductions-public worship (Rm)								
Valuation reductions-other (Rm)	2							
Total valuation reductions:								
Total value used for rating (Rm)	6							
Total land value (Rm)	6							
Total value of improvements (Rm)	6							
Total market value (Rm)	6							
Rating:								
Average rate	3	0.010463	0.011508	0.011508	0.002615		0.010463	
Rate revenue budget (R '000)		65,450	3,482	9,659	14,172		14	
Rate revenue expected to collect (R'000)								
Expected cash collection rate (%)	4							
Special rating areas (R'000)		–						
Rebates, exemptions - indigent (R'000)		–						
Rebates, exemptions - pensioners (R'000)		8,770						
Rebates, exemptions - bona fide farm. (R'000)					415			
Rebates, exemptions - other (R'000)								
Phase-in reductions/discounts (R'000)								
Total rebates,exemptns,reductns,discs (R'000)								

Table 63 MBRR SA12b Property rates by category (budget year)

WC013 Bergrivier - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.
Budget Year 2022/23								
Valuation:								
No. of properties		11,051	125	404	1,375	184	555	67
No. of sectional title property values		264		1	2			
No. of unreasonably difficult properties s7(2)		20						
No. of supplementary valuations		2						
Supplementary valuation (Rm)		80,000,000						
No. of valuation roll amendments								
No. of objections by rate-payers								
No. of appeals by rate-payers								
No. of appeals by rate-payers finalised								
No. of successful objections	5							
No. of successful objections > 10%	5							
Estimated no. of properties not valued		1						
Years since last valuation **(select)**		5						
Frequency of valuation **(select)**		Market						
Method of valuation used **(select)**		Land & Impr.						
Base of valuation **(select)**		0						
Phasing-in properties s21 (number)		0						
Combination of rating types used? (Y/N)		0						
Flat rate used? (Y/N)		0						
Is balance rated by uniform rate/variable rate?								
Valuation reductions:								
Valuation reductions-public infrastructure (Rm)								
Valuation reductions-nature reserves/park (Rm)								
Valuation reductions-mineral rights (Rm)								
Valuation reductions-R15,000 threshold (Rm)								
Valuation reductions-public worship (Rm)								
Valuation reductions-other (Rm)	2							
Total valuation reductions:								
Total value used for rating (Rm)	6							
Total land value (Rm)	6							
Total value of improvements (Rm)	6							
Total market value (Rm)	**6**							
Rating:								
Average rate	3	0.011352	0.012486	0.012486	0.002837		0.011352	
Rate revenue budget (R '000)		69,377	3,691	10,226	15,022		15	
Rate revenue expected to collect (R'000)								
Expected cash collection rate (%)	4							
Special rating areas (R'000)								
Rebates, exemptions - indigent (R'000)								
Rebates, exemptions - pensioners (R'000)		8,770						
Rebates, exemptions - bona fide farm. (R'000)							4,150	
Rebates, exemptions - other (R'000)								
Phase-in reductions/discounts (R'000)								
Total rebates,exemptns,reductns,discs (R'000)								

Table 64 MBRR SA13a Service Tariffs by category

WC013 Bergrivier - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates *(rate in the Rand)*	1								
Residential properties			0.0089	0.0094	0.0100	0.0105	0.0114	0.0121	0.0129
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0018	0.0019	0.0020	0.0021	0.0028	0.0030	0.0032
Farm properties - not used									
Industrial properties			0.0098	0.0104	0.0110	0.0115	0.0125	0.0134	0.0142
Business and commercial properties			0.0098	0.0104	0.0110	0.0115	0.0125	0.0134	0.0142
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-				
Indigent rebate or exemption			-	-	-				
Pensioners/social grants rebate or exemption			60%	60%	60%	60%	60%	60%	60%
Temporary relief rebate or exemption			0%	0%	0%	0%	0%	0%	0%
Bona fide farmers rebate or exemption			85%	85%	85%	75%	75%	75%	75%
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			46.64	49.44	51.71	57.08	62.12	66.78	71.12
Service point - vacant land *(Rands/month)*			60.67	64.28	68.17	71.25	78.38	84.25	89.75
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			142.00	150.43	157.35	164.35	180.88	194.45	207.00
Service point - vacant land *(Rands/month)*			112.75	119.49	126.67	132.40	145.60	156.52	166.67
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			193.38	218.66	232.26	266.14	286.90	307.24	330.28
Service point - vacant land *(Rands/month)*			147.33	156.17	165.50	172.96	190.21	204.47	219.81
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0.92	1.04	1.10	1.26	1.36	1.49	1.60
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	1.16	1.32	1.40	1.60	1.73	1.86	2.00
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	1.35	1.52	1.62	1.85	2.00	2.14	2.30
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	1.49	1.68	1.79	2.05	2.21	2.33	2.50
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0.91	1.03	1.10	1.26	1.36	1.49	1.60
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	1.18	1.33	1.41	1.62	1.74	1.86	2.00
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	1.62	1.83	1.95	2.23	2.41	2.61	2.80
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	1.90	2.15	2.29	2.62	2.83	3.07	3.30
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			192.00	203.48	212.84	222.61	278.02	319.72	352.00

Table 65 MBRR SA21 Transfers and grants made by the municipality

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other Organisations											
POMA		1,360	1,442	700	1,457	1,457	1,457	1,457	1,518	1,585	1,656
Toerisme: Organisasie BR		2,035	2,350	1,920	2,173	2,213	2,213	2,213	2,344	2,447	2,557
Museums: PB & PV		485	513	588	528	558	558	558	550	574	600
Museums: VD		25	27	29	27	27	27	27	28	29	30
Sportforum		277	343	300	300	400	400	400	313	327	342
SPCA		78	82	235	200	200	200	200	208	217	227
BEMF		143	542	450	567	567	567	567	800	835	873
Bergrivier Canoe Marathon		57	60	–	60	60	60	60	63	66	69
Velddrif Animal Welfare		103	109	54	31	31	31	31	32	33	34
Piketberg Animal Welfare		–	30	8	31	31	31	31	–	–	–
St Helena Bay Water Quality Trust		41	43	48	49	49	49	49	51	53	55
External Bursaries		360	355	206	250	494	494	494	–	–	–
Verlorenvlei Art Festival		3	5	–	–	–	–	–	–	–	–
Bursaries (non-employees)		299	191	244	300	300	300	300	313	327	342
Boland Cricket		60	–	–	50	50	50	50	52	54	56
Redelinghuys Neighbourhood Watch		–	–	500	250	250	250	250	250	261	273
Sport Trust		–	–	151	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**5,326**	**6,093**	**5,433**	**6,273**	**6,687**	**6,687**	**6,687**	**6,522**	**6,808**	**7,114**
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CASH TRANSFERS AND GRANTS	6	**5,326**	**6,093**	**5,433**	**6,273**	**6,687**	**6,687**	**6,687**	**6,522**	**6,808**	**7,114**
Non-Cash Transfers to Groups of Individuals											
Social Relief - Covid 19 Feeding of Homeless	5	–	–	362	132	162	162	162	100	104	109
Social Relief - Indigent Dwelling Restoration		–	–	72	80	160	160	160	200	209	218
Total Non-Cash Grants To Groups Of Individuals:		**–**	**–**	**434**	**212**	**322**	**322**	**322**	**300**	**313**	**327**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**–**	**434**	**212**	**322**	**322**	**322**	**300**	**313**	**327**
TOTAL TRANSFERS AND GRANTS	6	**5,326**	**6,093**	**5,867**	**6,485**	**7,009**	**7,009**	**7,009**	**6,822**	**7,121**	**7,441**

Table 66 MBRR SA32 – List of external mechanisms

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
NEDBANK	Yrs		Bankdienste	30 June 2023	rates
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2025	694
Phoenix Vesta	Yrs		Financial System	30 June 2022	1,980
Lateral Unison (MAAA0026675)	Yrs		Short term insurance tender for a period of 3 years	30 June 2022	2,857
HCB Valuers and Services (Ptyd) Ltd	Yrs		Service Level Agreement Valuations Services	30 June 2023	62
Verso Financial Services	Yrs		Group Life Insurance Scheme	30 June 2023	rates
Netstar	Yrs		Supply, installation and monitoring of a vehicle tracking system for Bergriv		201
Mubesko	Yrs		Provision of technical support for Asset Managemer	30 June 2023	1,420
TMT Services and Supplies (Pty) Ltd	Yrs		Service Level Agreement	30 Junie 2022	1,278
ER 24	Yrs		Monitering van alarmstels	30 June 2023	177
Ignite Advisory Services	Yrs		Provisioning of a web based electronic managemer	30 June 2023	223
Cab Holdings	Yrs		Service provider for the design, printing, email and	30 June 2023	636
TGIS	Yrs		Software License, Maintenance and Support Agreer	30 June 2022	462
Contour Technology	Yrs		Supply, installation and management of a STS com	30 June 2023	2,035
Shamar Trust	Yrs		Slabig Trus (Agrisell) Verhuring van kantoorspasie	30 June 2031	174
Vodacom	Yrs		Addendum to existing lease agreement to extend op	31 July 2025	526
Payday Software Systems	Yrs		Payday Software Systems Licence Agreement	30 June 2023	264
Department of Environmental Affairs	Yrs		Licence to Section 49(1)(a) of the National Environm	31 January 2031	rates
Department of Environmental Affairs	Yrs		Licence ito Section 49(1)(a) of National Environmen	30 September 2030	rates
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier Mac	30 June 2022	73
Kimru IT Logix (Pty)Ltd	Yrs		OrgPlus HR System	31 January 2023	19

References

1. Total agreement period from commencement until end

Table 67 MBRR SA38 – Consolidated detailed operational projects

WC013 Bergrivier - Supporting Table SA38 Consolidated detailed operational projects						
R thousand		Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Own Strategic Objectives	Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality:						
List all operational projects grouped by Function						
Executive and council	**S1O1**	8,948	9,557	10,119	10,677	11,173
Executive and council	**S1O4**	3	5	4	4	4
Executive and council	**S1O3**	11,573	14,646	15,448	16,176	16,947
Executive and council	**S1O6**	43	51	61	64	67
Planning and development	**S3O2**	3,499	4,263	4,857	4,864	5,125
Internal audit	**S1O5**	1,314	1,481	1,500	1,583	1,672
Planning and development	**S5O2**	4,486	5,191	5,797	6,327	6,677
Planning and development	**S5O1**	2,133	2,312	2,939	3,114	3,296
Planning and development	**S2O1**	1,567	4,104	3,843	2,252	2,358
Finance and administration	**S1O3**	59,782	70,724	73,754	75,556	77,431
Finance and administration	**S1O1**	2,039	2,277	2,432	2,570	2,717
Finance and administration	**S5O1**	6,578	7,181	7,479	8,759	9,336
Finance and administration	**S1O2**	2,099	2,284	2,431	2,568	2,713
Finance and administration	**S2O1**	4,370	2,036	2,139	2,266	2,399
Finance and administration	**S4O2**	2,632	3,047	3,378	3,575	3,783
Waste management	**S2O1**	29,623	40,518	44,920	45,240	43,827
Waste management	**S4O2**	3,627	4,629	4,995	5,381	5,758
Community and social services	**S4O3**	6,530	9,510	8,616	9,160	9,721
Community and social services	**S4O1**	3,449	3,990	4,131	4,399	4,640
Community and social services	**S4O2**	754	1,227	1,216	1,305	1,439
Waste water management	**S2O1**	11,839	15,083	15,213	16,222	17,143
Housing	**S3O4**	1,497	1,909	1,869	1,990	2,107
Housing	**S5O1**	5,598	2,509	9,245	35,619	103
Public safety	**S4O2**	31,272	36,781	35,938	37,203	38,381
Sport and recreation	**S4O1**	10,928	14,439	14,805	15,945	16,906
Sport and recreation	**S1O2**	5,222	7,018	6,868	7,279	7,697
Water management	**S2O1**	19,091	23,215	23,504	24,975	26,544
Road transport	**S3O3**	28,001	29,959	33,941	36,937	39,305
Road transport	**S4O2**	1,311	1,470	1,836	1,936	2,042
Energy sources	**S2O1**	117,491	135,613	150,339	162,144	174,894
Total Operational expenditure		**387,299**	**457,031**	**493,616**	**546,090**	**536,205**

2.14 Municipal manager's quality certificate

I, H Linde, Municipal Manager of Bergrivier Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the draft annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Advocate H. Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature _____

Date 29 March 2022

WC013 Bergrivier - Contact Information

A. GENERAL INFORMATION

Municipality	**WC013 Bergrivier**
Grade	
Province	**WC WESTERN CAPE**
Web Address	www.bergmun.org.za
e-mail Address	bergmun@telkomsa.net

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O BOX 60
City / Town	PIKETBERG
Postal Code	7320
Street address	
Building	Municipal Building
Street No. & Name	13 Chruch Street
City / Town	Piketberg
Postal Code	7320
General Contacts	
Telephone number	022 913 6000
Fax number	022 913 1406

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Alderman (Mr)	Title	Mrs
Name	Rhandall Swarts	Name	Terry-Anne Wessels
Telephone number	022 913 6000	Telephone number	022 913 6050
Cell number	073 083 4590	Cell number	083 226 8618
Fax number	022 913 1390	Fax number	022 913 1390
E-mail address	speaker@bergmun.org.za	E-mail address	wesselsta@bergmun.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Alderman (Mr)	Title	Mrs
Name	Raynold van Rooy	Name	Terry-Anne Wessels
Telephone number	022 913 6000	Telephone number	022 913 6050
Cell number	083 657 9615	Cell number	083 226 8618
Fax number	022 913 1390	Fax number	022 913 1390
E-mail address	burgemeester@bergmun.org.za	E-mail address	wesselsta@bergmun.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Alderman (Mr)	Title	Mrs
Name	Mario Wessels	Name	Terry-Anne Wessels
Telephone number	022 913 6000	Telephone number	022 913 6050
Cell number	078 783 0050	Cell number	083 226 8618
Fax number	022 913 1390	Fax number	022 913 1390
E-mail address	deputy@bergmun.org.za	E-mail address	wesselsta@bergmun.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title		Title	
Name	H Linde	Name	J Carstens

Telephone number	022 913 6000	Telephone number	022 913 6000
Cell number	082 448 1231	Cell number	083 604 2913
Fax number	022 913 1406	Fax number	022 913 1406
E-mail address	mm@bergmun.org.za	E-mail address	carstensj@bergmun.org.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title		Title	
Name	F M Lötter	Name	E Kankowski
Telephone number	022 913 6000	Telephone number	022 913 6015
Cell number	0828597420	Cell number	083 234 4802
Fax number	022091301406	Fax number	022 913 1406
E-mail address	cfo@bergmun.org.za	E-mail address	kankowskie@bergmun.org.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name	J P Sass	Name	
Telephone number	022 913 6000	Telephone number	
Cell number	083 272 3809	Cell number	
Fax number	022 913 1406	Fax number	
E-mail address	sassj@bergmun.org.za	E-mail address	

WC013 Bergrivier - Table A1 Budget Summary

Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Financial Performance										
Property rates	**67 800**	74 040	79 313	86 624	86 224	86 224	86 224	93 675	98 458	104 365
Service charges	162 922	181 435	195 726	215 985	223 170	223 170	223 170	248 008	269 611	290 557
Investment revenue	6 203	7 688	5 663	6 382	7 029	7 029	7 029	7 981	8 460	8 968
Transfers recognised - operational	62 349	63 854	74 691	68 847	72 941	72 941	72 941	81 237	110 693	81 004
Other own revenue	36 522	50 348	40 608	43 683	45 339	45 339	45 339	47 850	48 347	49 401
Total Revenue (excluding capital transfers and contributions)	335 796	377 365	396 002	421 520	434 702	434 702	434 702	478 751	535 568	534 295
Employee costs	122 782	129 923	134 353	145 585	153 252	153 252	153 252	166 243	174 256	184 558
Remuneration of councillors	6 262	6 669	6 655	6 978	6 628	6 628	6 628	6 993	7 395	7 727
Depreciation & asset impairment	20 388	19 083	22 261	24 464	27 261	27 261	27 261	28 668	32 925	31 991
Finance charges	15 499	15 796	15 442	18 149	17 984	17 984	17 984	19 514	21 231	22 420
Inventory consumed and bulk purchases	96 282	110 728	118 138	129 611	133 492	133 492	133 492	147 129	158 200	170 153
Transfers and grants	5 326	6 093	5 867	6 485	7 009	7 009	7 009	6 822	7 121	7 441
Other expenditure	62 078	77 077	84 584	104 006	111 405	111 405	111 405	118 247	144 962	111 915
Total Expenditure	328 616	365 370	387 299	435 278	457 031	457 031	457 031	493 616	546 090	536 205
Surplus/(Deficit)	7 180	11 995	8 703	(13 758)	(22 328)	(22 328)	(22 328)	(14 865)	(10 522)	(1 911)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20 515	20 152	19 133	23 790	22 242	22 242	22 242	16 111	18 014	18 675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	700	41	10 355	400	238	238	238	–	–	–
Surplus/(Deficit) after capital transfers & contributions	28 395	32 188		10 432	151	151	151	1 245	7 492	16 765
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	28 395	32 188	–	10 432	151	151	151	1 245	7 492	16 765
Capital expenditure & funds sources										
Capital expenditure	**41 608**	40 882	49 953	56 187	60 143	60 143	60 143	74 968	48 972	53 264
Transfers recognised - capital	**21 648**	20 193	19 793	24 190	22 480	22 480	22 480	16 111	18 014	18 675
Borrowing	**6 412**	6 306	14 504	14 650	15 734	15 734	15 734	40 000	16 710	15 850
Internally generated funds	**13 549**	14 383	15 656	17 347	21 930	21 930	21 930	18 857	14 248	18 739
Total sources of capital funds	**41 608**	40 882	49 953	56 187	60 143	60 143	60 143	74 968	48 972	53 264
Financial position										
Total current assets	**160 412**	193 843	222 256	181 841	202 727	202 727	202 727	201 727	213 760	228 928
Total non current assets	**393 003**	424 375	478 249	474 527	511 131	511 131	511 131	557 431	573 478	594 752
Total current liabilities	**38 329**	59 333	70 043	59 372	62 497	62 497	62 497	67 034	70 108	73 217
Total non current liabilities	**150 664**	157 351	190 738	185 159	211 486	211 486	211 486	251 002	268 517	285 084
Community wealth/Equity	**364 423**	401 533	439 724	411 837	439 875	439 875	439 875	441 121	448 613	465 378
Cash flows										
Net cash from (used) operating	**31 440**	67 949	77 397	39 755	32 071	32 071	32 071	42 990	54 376	63 663
Net cash from (used) investing	**(39 969)**	(39 194)	(47 126)	(55 683)	(59 853)	(59 853)	(59 853)	(74 968)	(48 972)	(53 264)
Net cash from (used) financing	**2 031**	1 620	9 562	6 461	8 254	8 254	8 254	30 313	5 909	3 992
Cash/cash equivalents at the year end	**71 438**	101 812	141 646	86 036	122 117	122 117	122 117	120 452	131 765	146 155
Cash backing/surplus reconciliation										
Cash and investments available	**71 438**	101 812	141 646	86 036	122 117	122 117	122 117	120 452	131 765	146 155
Application of cash and investments	**(28 463)**	(12 425)	(1 158)	(16 355)	(8 315)	(8 315)	(8 315)	(10 106)	(10 958)	(11 861)
Balance - surplus (shortfall)	**99 901**	114 238	142 804	102 391	130 432	130 432	130 432	130 558	142 722	158 016
Asset management										
Asset register summary (WDV)	**392 557**	424 074	473 819	474 226	506 701	506 701	506 701	553 001	569 048	590 322
Depreciation	**20 388**	19 083	22 261	24 464	27 261	27 261	27 261	28 668	32 925	31 991
Renewal and Upgrading of Existing Assets	**28 808**	17 895	27 281	21 679	31 812	31 812	31 812	36 674	25 002	30 186
Repairs and Maintenance	**23 633**	22 461	22 260	24 115	27 980	27 980	27 980	28 181	29 631	31 177
Free services										
Cost of Free Basic Services provided	**9 685**	11 262	12 516	14 233	12 709	12 709	15 092	15 092	16 688	17 968
Revenue cost of free services provided	**1 259**	2 970	3 533	6 153	8 553	8 553	5 732	5 732	6 914	7 329
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

WC013 Bergrivier - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Governance and administration		**124 856**	**142 541**	**138 877**	**154 728**	**156 410**	**156 410**	**172 118**	**181 845**	**193 713**
Executive and council		31 020	34 720	39 230	50 991	50 991	50 991	57 657	62 389	67 755
Finance and administration		93 836	107 821	99 647	103 737	105 419	105 419	114 461	119 456	125 958
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**26 195**	**33 618**	**38 526**	**38 059**	**40 256**	**40 256**	**44 934**	**71 207**	**36 440**
Community and social services		7 359	7 591	9 269	8 657	10 430	10 430	8 877	8 437	8 827
Sport and recreation		4 703	3 849	3 225	4 774	5 812	5 812	5 618	5 955	6 312
Public safety		7 621	17 952	20 435	23 207	21 554	21 554	21 267	21 272	21 277
Housing		6 513	4 226	5 597	1 421	2 460	2 460	9 172	35 543	24
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**29 095**	**25 449**	**26 618**	**23 400**	**27 691**	**27 691**	**25 559**	**24 762**	**25 808**
Planning and development		23 189	20 224	15 390	16 535	19 993	19 993	17 913	18 428	19 103
Road transport		5 905	5 224	11 228	6 865	7 698	7 698	7 646	6 334	6 705
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**176 865**	**195 949**	**221 469**	**229 524**	**232 824**	**232 824**	**252 251**	**275 769**	**297 009**
Energy sources		108 774	121 225	132 357	147 505	149 615	149 615	161 237	177 606	189 924
Water management		26 210	30 870	35 055	29 949	34 295	34 295	40 743	40 773	43 516
Waste water management		15 625	16 510	23 578	26 579	22 084	22 084	17 726	19 442	21 082
Waste management		26 257	27 344	30 478	25 491	26 830	26 830	32 545	37 948	42 487
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**357 011**	**397 558**	**425 490**	**445 711**	**457 182**	**457 182**	**494 862**	**553 583**	**552 970**
Expenditure - Functional										
Governance and administration		**83 126**	**92 479**	**99 380**	**103 772**	**113 291**	**113 291**	**118 745**	**123 799**	**128 242**
Executive and council		18 294	22 025	20 566	26 110	24 260	24 260	25 632	26 921	28 191
Finance and administration		63 645	69 078	77 501	76 248	87 550	87 550	91 613	95 295	98 379
Internal audit		1 187	1 376	1 314	1 414	1 481	1 481	1 500	1 583	1 672
Community and public safety		**51 965**	**58 576**	**65 251**	**72 243**	**77 383**	**77 383**	**82 687**	**112 900**	**80 994**
Community and social services		8 272	8 939	10 734	13 228	14 726	14 726	13 963	14 864	15 800
Sport and recreation		17 524	16 902	16 150	18 998	21 458	21 458	21 673	23 224	24 603
Public safety		18 240	26 872	31 272	36 876	36 781	36 781	35 938	37 203	38 381
Housing		7 930	5 863	7 095	3 141	4 418	4 418	11 114	37 609	2 210
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**39 048**	**40 086**	**40 997**	**44 309**	**47 300**	**47 300**	**53 213**	**55 430**	**58 803**
Planning and development		11 563	11 526	11 685	13 354	15 870	15 870	17 436	16 557	17 456
Road transport		27 485	28 560	29 312	30 955	31 429	31 429	35 777	38 873	41 347
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**154 476**	**174 230**	**181 671**	**214 954**	**219 057**	**219 057**	**238 971**	**253 962**	**268 166**
Energy sources		97 074	112 166	117 491	135 298	135 613	135 613	150 339	162 144	174 894
Water management		18 891	21 182	19 091	23 498	23 215	23 215	23 504	24 975	26 544
Waste water management		9 640	9 222	11 839	16 410	15 083	15 083	15 213	16 222	17 143
Waste management		28 872	31 660	33 250	39 749	45 147	45 147	49 915	50 621	49 585
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) for the year		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional										
Municipal governance and administration		**124 856**	**142 541**	**138 877**	**154 728**	**156 410**	**156 410**	**172 118**	**181 845**	**193 713**
Executive and council		31 020	34 720	39 230	50 991	50 991	50 991	57 657	62 389	67 755
Mayor and Council		2 712	2 804	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		28 308	31 916	39 230	50 991	50 991	50 991	57 657	62 389	67 755
Finance and administration		93 836	107 821	99 647	103 737	105 419	105 419	114 461	119 456	125 958
Administrative and Corporate Support		3	3	3	3	3	3	3	3	3
Asset Management		–	–	–	–	–	–	–	–	–
Finance		86 687	98 206	97 756	101 007	101 334	101 334	108 958	114 564	121 345
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		6 011	8 582	195	269	2 750	2 750	2 900	3 012	3 151
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		1 127	993	1 649	2 431	1 282	1 282	2 595	1 872	1 454
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		7	37	44	27	50	50	5	5	5
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**26 195**	**33 618**	**38 526**	**38 059**	**40 256**	**40 256**	**44 934**	**71 207**	**36 440**
Community and social services		**7 359**	**7 591**	**9 269**	**8 657**	**10 430**	**10 430**	**8 877**	**8 437**	**8 827**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		323	409	550	523	723	723	600	636	674
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		244	196	158	148	140	140	183	194	205
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		6 792	6 986	8 561	7 986	9 567	9 567	8 094	7 607	7 948
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**4 703**	**3 849**	**3 225**	**4 774**	**5 812**	**5 812**	**5 618**	**5 955**	**6 312**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	45	175	130	130	186	197	209
Recreational Facilities		4 503	3 645	3 166	4 299	5 382	5 382	5 432	5 758	6 103
Sports Grounds and Stadiums		200	204	14	300	300	300	–	–	–
Public safety		**7 621**	**17 952**	**20 435**	**23 207**	**21 554**	**21 554**	**21 267**	**21 272**	**21 277**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	821	–	5	5	5	5	5	5
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		7 621	17 131	20 435	23 202	21 549	21 549	21 262	21 267	21 272
Pounds		–	–	–	–	–	–	–	–	–
Housing		**6 513**	**4 226**	**5 597**	**1 421**	**2 460**	**2 460**	**9 172**	**35 543**	**24**
Housing		6 513	4 226	5 597	1 421	2 460	2 460	9 172	35 543	24
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**29 095**	**25 449**	**26 618**	**23 400**	**27 691**	**27 691**	**25 559**	**24 762**	**25 808**
Planning and development		**23 189**	**20 224**	**15 390**	**16 535**	**19 993**	**19 993**	**17 913**	**18 428**	**19 103**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		420	445	207	–	349	349	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		3 015	5 231	3 575	1 401	1 818	1 818	1 896	1 883	1 996
Project Management Unit		19 754	14 548	11 608	15 134	17 827	17 827	16 017	16 545	17 107
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**5 905**	**5 224**	**11 228**	**6 865**	**7 698**	**7 698**	**7 646**	**6 334**	**6 705**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		4 313	3 677	4 708	4 627	5 512	5 512	5 788	6 135	6 503
Roads		1 593	1 548	6 520	2 238	2 186	2 186	1 858	199	202
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–

Trading services		**176 865**	**195 949**	**221 469**	**229 524**	**232 824**	**232 824**	**252 251**	**275 769**	**297 009**
Energy sources		**108 774**	**121 225**	**132 357**	**147 505**	**149 615**	**149 615**	**161 237**	**177 606**	**189 924**
Electricity		108 774	121 225	132 357	147 505	149 615	149 615	161 237	177 606	189 924
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**26 210**	**30 870**	**35 055**	**29 949**	**34 295**	**34 295**	**40 743**	**40 773**	**43 516**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		26 210	30 870	35 055	29 949	34 295	34 295	40 743	40 773	43 516
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**15 625**	**16 510**	**23 578**	**26 579**	**22 084**	**22 084**	**17 726**	**19 442**	**21 082**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		15 625	16 510	22 570	26 579	22 084	22 084	17 726	19 442	21 082
Storm Water Management		–	–	1 009	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**26 257**	**27 344**	**30 478**	**25 491**	**26 830**	**26 830**	**32 545**	**37 948**	**42 487**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		26 257	27 344	30 478	25 491	26 830	26 830	32 545	37 948	42 487
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**357 011**	**397 558**	**425 490**	**445 711**	**457 182**	**457 182**	**494 862**	**553 583**	**552 970**
Expenditure - Functional										
Municipal governance and administration		**83 126**	**92 479**	**99 380**	**103 772**	**113 291**	**113 291**	**118 745**	**123 799**	**128 242**
Executive and council		18 294	22 025	20 566	26 110	24 260	24 260	25 632	26 921	28 191
Mayor and Council		8 240	9 054	8 951	9 486	9 562	9 562	10 123	10 681	11 177
Municipal Manager, Town Secretary and Chief Executive		10 054	12 971	11 615	16 624	14 698	14 698	15 509	16 240	17 014
Finance and administration		63 645	69 078	77 501	76 248	87 550	87 550	91 613	95 295	98 379
Administrative and Corporate Support		12 460	11 213	14 714	14 341	14 415	14 415	17 342	18 112	19 122
Asset Management		–	–	–	–	–	–	–	–	–
Finance		27 404	30 836	33 060	33 405	38 285	38 285	37 367	37 922	37 802
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		11 054	11 363	12 456	11 298	14 986	14 986	16 075	16 333	17 159
Information Technology		3 557	3 662	4 129	4 269	4 397	4 397	4 613	4 951	5 225
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		6 629	6 921	6 578	5 545	7 181	7 181	7 479	8 759	9 336
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		2 541	5 083	6 564	7 390	8 286	8 286	8 737	9 217	9 735
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		1 187	1 376	1 314	1 414	1 481	1 481	1 500	1 583	1 672
Governance Function		1 187	1 376	1 314	1 414	1 481	1 481	1 500	1 583	1 672
Community and public safety		**51 965**	**58 576**	**65 251**	**72 243**	**77 383**	**77 383**	**82 687**	**112 900**	**80 994**
Community and social services		**8 272**	**8 939**	**10 734**	**13 228**	**14 726**	**14 726**	**13 963**	**14 864**	**15 800**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		709	669	754	1 056	1 227	1 227	1 216	1 305	1 439
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		859	1 714	3 449	3 737	3 990	3 990	4 131	4 399	4 640
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		6 704	6 557	6 530	8 436	9 510	9 510	8 616	9 160	9 721
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**17 524**	**16 902**	**16 150**	**18 998**	**21 458**	**21 458**	**21 673**	**23 224**	**24 603**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		9 306	8 081	7 064	8 194	8 768	8 768	9 526	10 284	10 956
Recreational Facilities		5 864	5 418	5 957	7 338	8 303	8 303	8 018	8 500	8 986
Sports Grounds and Stadiums		2 355	3 403	3 129	3 466	4 387	4 387	4 129	4 440	4 661
Public safety		**18 240**	**26 872**	**31 272**	**36 876**	**36 781**	**36 781**	**35 938**	**37 203**	**38 381**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 286	1 028	1 916	2 512	3 791	3 791	3 238	3 584	3 780
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		16 954	25 844	29 356	34 364	32 990	32 990	32 700	33 619	34 601
Pounds		–	–	–	–	–	–	–	–	–
Housing		**7 930**	**5 863**	**7 095**	**3 141**	**4 418**	**4 418**	**11 114**	**37 609**	**2 210**
Housing		7 930	5 863	7 095	3 141	4 418	4 418	11 114	37 609	2 210
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**39 048**	**40 086**	**40 997**	**44 309**	**47 300**	**47 300**	**53 213**	**55 430**	**58 803**
Planning and development		**11 563**	**11 526**	**11 685**	**13 354**	**15 870**	**15 870**	**17 436**	**16 557**	**17 456**

Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		4 115	3 550	3 499	3 802	4 263	4 263	4 857	4 864	5 125
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		5 869	6 116	6 619	7 585	7 503	7 503	8 736	9 441	9 973
Project Management Unit		1 578	1 860	1 567	1 966	4 104	4 104	3 843	2 252	2 358
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**27 485**	**28 560**	**29 312**	**30 955**	**31 429**	**31 429**	**35 777**	**38 873**	**41 347**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		1 471	1 487	1 311	1 410	1 470	1 470	1 836	1 936	2 042
Roads		26 014	27 073	28 001	29 545	29 959	29 959	33 941	36 937	39 305
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**154 476**	**174 230**	**181 671**	**214 954**	**219 057**	**219 057**	**238 971**	**253 962**	**268 166**
Energy sources		**97 074**	**112 166**	**117 491**	**135 298**	**135 613**	**135 613**	**150 339**	**162 144**	**174 894**
Electricity		95 989	111 077	116 365	134 103	134 347	134 347	149 040	160 769	173 442
Street Lighting and Signal Systems		1 085	1 088	1 126	1 195	1 266	1 266	1 300	1 375	1 452
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**18 891**	**21 182**	**19 091**	**23 498**	**23 215**	**23 215**	**23 504**	**24 975**	**26 544**
Water Treatment		2 317	2 013	1 648	2 575	1 683	1 683	1 796	1 893	1 990
Water Distribution		16 574	19 170	17 443	20 923	21 533	21 533	21 708	23 082	24 554
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**9 640**	**9 222**	**11 839**	**16 410**	**15 083**	**15 083**	**15 213**	**16 222**	**17 143**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		5 790	7 363	9 659	14 018	12 273	12 273	12 347	13 232	13 981
Storm Water Management		707	641	884	614	879	879	803	807	842
Waste Water Treatment		3 143	1 218	1 296	1 777	1 931	1 931	2 064	2 183	2 320
Waste management		**28 872**	**31 660**	**33 250**	**39 749**	**45 147**	**45 147**	**49 915**	**50 621**	**49 585**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		25 528	30 107	29 623	35 507	40 518	40 518	44 920	45 240	43 827
Street Cleaning		3 344	1 553	3 627	4 242	4 629	4 629	4 995	5 381	5 758
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) for the year		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - Municipal Manager		31 440	35 165	39 436	50 991	51 340	51 340	57 657	62 389	67 755
Vote 2 - Finance		86 695	98 244	97 801	101 034	101 384	101 384	108 963	114 569	121 350
Vote 3 - Corporate Services		8 005	12 827	1 898	522	2 950	2 950	3 248	3 254	3 407
Vote 4 - Technical Services		200 364	214 027	243 121	250 478	255 740	255 740	274 272	296 029	317 515
Vote 5 - Community Services		30 508	37 295	43 234	42 686	45 768	45 768	50 722	77 342	42 943
Total Revenue by Vote	2	**357 011**	**397 558**	**425 490**	**445 711**	**457 182**	**457 182**	**494 862**	**553 583**	**552 970**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Municipal Manager		23 596	26 952	25 379	31 326	30 004	30 004	31 989	33 368	34 988
Vote 2 - Finance		29 944	35 919	39 624	40 795	46 570	46 570	46 104	47 139	47 537
Vote 3 - Corporate Services		27 615	27 539	28 782	30 178	33 787	33 787	38 310	39 882	42 001
Vote 4 - Technical Services		192 333	213 297	224 320	256 295	264 770	264 770	289 311	307 290	324 860
Vote 5 - Community Services		55 127	61 664	69 194	76 684	81 900	81 900	87 901	118 411	86 819
Total Expenditure by Vote	2	**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) for the year	2	**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - Municipal Manager		**31 440**	**35 165**	**39 436**	**50 991**	**51 340**	**51 340**	**57 657**	**62 389**	**67 755**
1.1 - Mayor and Council		2 712	2 804	–	–	–	–	–	–	–
1.2 - Municipal Manager		28 308	31 916	39 230	50 991	50 991	50 991	57 657	62 389	67 755
1.3 - Economic Development/Planning		420	445	207	–	349	349	–	–	–
1.4 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 2 - Finance		**86 695**	**98 244**	**97 801**	**101 034**	**101 384**	**101 384**	**108 963**	**114 569**	**121 350**
2.1 - Finance		86 687	98 206	97 756	101 007	101 334	101 334	108 958	114 564	121 345
2.2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–
2.3 - Supply Chain Management		7	37	44	27	50	50	5	5	5
2.4 - Director: Finance Services		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**8 005**	**12 827**	**1 898**	**522**	**2 950**	**2 950**	**3 248**	**3 254**	**3 407**
3.1 - Planning and Development		1 990	4 242	1 701	250	197	197	345	239	253
3.2 - Human Resources		6 011	8 582	195	269	2 750	2 750	2 900	3 012	3 151
3.3 - Information Technology		–	–	–	–	–	–	–	–	–
3.4 - Administrative and Corporate Support		3	3	3	3	3	3	3	3	3
3.5 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**200 364**	**214 027**	**243 121**	**250 478**	**255 740**	**255 740**	**274 272**	**296 029**	**317 515**
4.1 - Building Control		1 025	989	1 875	1 151	1 621	1 621	1 551	1 644	1 743
4.2 - Project Management Unit		19 754	14 548	11 608	15 134	17 827	17 827	16 017	16 545	17 107
4.3 - Property Services		1 127	993	1 649	2 431	1 282	1 282	2 595	1 872	1 454
4.4 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.5 - Solid Waste Removal		26 257	27 344	30 478	25 491	26 830	26 830	32 545	37 948	42 487
4.6 - Street Cleaning		–	–	–	–	–	–	–	–	–
4.7 - Sewerage		15 625	16 510	22 570	26 579	22 084	22 084	17 726	19 442	21 082
4.8 - Waste Water Treatment		–	–	–	–	–	–	–	–	–
4.9 - Storm Water Management		–	–	1 009	–	–	–	–	–	–
4.10 - Water Distribution		26 210	30 870	35 055	29 949	34 295	34 295	40 743	40 773	43 516
4.11 - Water Treatment		–	–	–	–	–	–	–	–	–
4.12 - Roads		1 593	1 548	6 520	2 238	2 186	2 186	1 858	199	202
4.13 - Electricity		108 774	121 225	132 357	147 505	149 615	149 615	161 237	177 606	189 924
4.14 - Street Lighting		–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		**30 508**	**37 295**	**43 234**	**42 686**	**45 768**	**45 768**	**50 722**	**77 342**	**42 943**
5.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
5.2 - Libraries and Archives		6 792	6 986	8 561	7 986	9 567	9 567	8 094	7 607	7 948
5.3 - Community Halls and Facilities		244	196	158	148	140	140	183	194	205
5.4 - Cemetaries		323	409	550	523	723	723	600	636	674
5.5 - Housing (Core)		–	–	–	21	21	21	22	23	24
5.6 - Housing (Non-Core)		6 513	4 226	5 597	1 400	2 439	2 439	9 150	35 520	–
5.7 - Traffic Control		7 621	17 131	20 435	23 202	21 549	21 549	21 262	21 267	21 272
5.8 - Fire Fighting and Protection		–	821	–	5	5	5	5	5	5
5.9 - Community Parks		–	–	45	175	130	130	186	197	209
5.10 - Sports Grounds and Stadiums		200	204	14	300	300	300	–	–	–
5.11 - Swimming Pools		37	24	6	1	12	12	12	13	14
5.12 - Holiday Resorts		4 458	3 621	3 160	4 298	5 370	5 370	5 420	5 745	6 089
5.13 - Holiday Resorts (old)		–	–	–	–	–	–	–	–	–
5.14 - Holiday Resorts (PW Koorts)		8	0	–	–	–	–	–	–	–
5.15 - Road and Traffic Regulation		4 313	3 677	4 708	4 627	5 512	5 512	5 788	6 135	6 503
Total Revenue by Vote	2	**357 011**	**397 558**	**425 490**	**445 711**	**457 182**	**457 182**	**494 862**	**553 583**	**552 970**

WC013 Bergrivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure by Vote	1									
Vote 1 - Municipal Manager		**23 596**	**26 952**	**25 379**	**31 326**	**30 004**	**30 004**	**31 989**	**33 368**	**34 988**
1.1 - Mayor and Council		8 240	9 054	8 951	9 486	9 562	9 562	10 123	10 681	11 177
1.2 - Municipal Manager		10 054	12 971	11 615	16 624	14 698	14 698	15 509	16 240	17 014
1.3 - Economic Development/Planning		4 115	3 550	3 499	3 802	4 263	4 263	4 857	4 864	5 125
1.4 - Internal Audit		1 187	1 376	1 314	1 414	1 481	1 481	1 500	1 583	1 672
Vote 2 - Finance		**29 944**	**35 919**	**39 624**	**40 795**	**46 570**	**46 570**	**46 104**	**47 139**	**47 537**
2.1 - Finance		23 499	27 517	28 924	28 934	33 726	33 726	32 504	32 784	32 372
2.2 - Budget and Treasury Office		2 247	1 798	2 039	2 198	2 277	2 277	2 432	2 570	2 717
2.3 - Supply Chain Management		2 541	5 083	6 564	7 390	8 286	8 286	8 737	9 217	9 735
2.4 - Director: Finance Services		1 657	1 520	2 098	2 273	2 281	2 281	2 431	2 568	2 713
Vote 3 - Corporate Services		**27 615**	**27 539**	**28 782**	**30 178**	**33 787**	**33 787**	**38 310**	**39 882**	**42 001**
3.1 - Planning and Development		4 023	4 123	4 486	5 332	5 071	5 071	5 797	6 327	6 677
3.2 - Human Resources		11 054	11 363	12 456	11 298	14 986	14 986	16 075	16 333	17 159
3.3 - Information Technology		3 557	3 662	4 129	4 269	4 397	4 397	4 613	4 951	5 225
3.4 - Administrative and Corporate Support		7 163	6 497	5 936	7 191	7 180	7 180	9 577	9 893	10 424
3.5 - Director: Corporate Services		1 818	1 895	1 775	2 087	2 153	2 153	2 248	2 378	2 516
Vote 4 - Technical Services		**192 333**	**213 297**	**224 320**	**256 295**	**264 770**	**264 770**	**289 311**	**307 290**	**324 860**
4.1 - Building Control		1 847	1 994	2 133	2 253	2 432	2 432	2 939	3 114	3 296
4.2 - Project Management Unit		1 578	1 860	1 567	1 966	4 104	4 104	3 843	2 252	2 358
4.3 - Property Services		6 629	6 921	6 578	5 545	7 181	7 181	7 479	8 759	9 336
4.4 - Director: Technical Services		1 789	1 220	4 370	2 032	2 036	2 036	2 139	2 266	2 399
4.5 - Solid Waste Removal		25 528	30 107	29 623	35 507	40 518	40 518	44 920	45 240	43 827
4.6 - Street Cleaning		3 344	1 553	3 627	4 242	4 629	4 629	4 995	5 381	5 758
4.7 - Sewerage		5 790	7 363	9 659	14 018	12 273	12 273	12 347	13 232	13 981
4.8 - Waste Water Treatment		3 143	1 218	1 296	1 777	1 931	1 931	2 064	2 183	2 320
4.9 - Storm Water Management		707	641	884	614	879	879	803	807	842
4.10 - Water Distribution		16 574	19 170	17 443	20 923	21 533	21 533	21 708	23 082	24 554
4.11 - Water Treatment		2 317	2 013	1 648	2 575	1 683	1 683	1 796	1 893	1 990
4.12 - Roads		26 014	27 073	28 001	29 545	29 959	29 959	33 941	36 937	39 305
4.13 - Electricity		95 989	111 077	116 365	134 103	134 347	134 347	149 040	160 769	173 442
4.14 - Street Lighting		1 085	1 088	1 126	1 195	1 266	1 266	1 300	1 375	1 452
Vote 5 - Community Services		**55 127**	**61 664**	**69 194**	**76 684**	**81 900**	**81 900**	**87 901**	**118 411**	**86 819**
5.1 - Director: Community Services		1 690	1 601	2 632	3 031	3 047	3 047	3 378	3 575	3 783
5.2 - Libraries and Archives		6 704	6 557	6 530	8 436	9 510	9 510	8 616	9 160	9 721
5.3 - Community Halls and Facilities		859	1 714	3 449	3 737	3 990	3 990	4 131	4 399	4 640
5.4 - Cemetaries		709	669	754	1 056	1 227	1 227	1 216	1 305	1 439
5.5 - Housing (Core)		1 384	1 631	1 497	1 670	1 909	1 909	1 869	1 990	2 107
5.6 - Housing (Non-Core)		6 545	4 232	5 598	1 471	2 509	2 509	9 245	35 619	103
5.7 - Traffic Control		16 954	25 844	29 356	34 364	32 990	32 990	32 700	33 619	34 601
5.8 - Fire Fighting and Protection		1 286	1 028	1 916	2 512	3 791	3 791	3 238	3 584	3 780
5.9 - Community Parks		9 306	8 081	7 064	8 194	8 768	8 768	9 526	10 284	10 956
5.10 - Sports Grounds and Stadiums		2 355	3 403	3 129	3 466	4 387	4 387	4 129	4 440	4 661
5.11 - Swimming Pools		856	676	735	1 020	1 285	1 285	1 150	1 221	1 289
5.12 - Holiday Resorts		5 007	4 737	5 222	6 318	7 018	7 018	6 868	7 279	7 697
5.13 - Holiday Resorts (old)		–	–	–	–	–	–	–	–	–
5.14 - Holiday Resorts (PW Koorts)		(0)	5	–	–	–	–	–	–	–
5.15 - Road and Traffic Regulation		1 471	1 487	1 311	1 410	1 470	1 470	1 836	1 936	2 042
Total Expenditure by Vote	2	**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) for the year	2	**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	67 800	74 040	79 313	86 624	86 224	86 224	86 224	93 675	98 458	104 365
Service charges - electricity revenue	2	104 412	117 047	125 118	146 330	148 440	148 440	148 440	161 052	172 410	184 492
Service charges - water revenue	2	24 348	28 752	31 980	29 944	33 540	33 540	33 540	36 807	39 940	42 633
Service charges - sanitation revenue	2	12 876	13 398	14 494	14 960	15 465	15 465	15 465	17 702	19 417	21 055
Service charges - refuse revenue	2	21 286	22 238	24 134	24 751	25 725	25 725	25 725	32 447	37 844	42 377
Rental of facilities and equipment		1 416	1 234	1 149	1 413	1 405	1 405	1 405	1 674	1 615	1 711
Interest earned - external investments		6 203	7 688	5 663	6 382	7 029	7 029	7 029	7 981	8 460	8 968
Interest earned - outstanding debtors		7 390	7 863	4 942	5 700	4 700	4 700	4 700	5 000	5 300	5 618
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		9 935	18 021	21 744	23 225	21 280	21 280	21 280	21 286	21 292	21 298
Licences and permits		2	114	103	73	73	73	73	77	82	87
Agency services		4 313	3 677	4 708	4 627	5 512	5 512	5 512	5 788	6 135	6 503
Transfers and subsidies		62 349	63 854	74 691	68 847	72 941	72 941	72 941	81 237	110 693	81 004
Other revenue	2	7 132	5 805	7 455	8 645	9 769	9 769	9 769	11 325	11 123	11 258
Gains		6 336	13 635	507	–	2 600	2 600	2 600	2 700	2 800	2 926
Total Revenue (excluding capital transfers and contributions)		**335 796**	**377 365**	**396 002**	**421 520**	**434 702**	**434 702**	**434 702**	**478 751**	**535 568**	**534 295**
Expenditure By Type											
Employee related costs	2	122 782	129 923	134 353	145 585	153 252	153 252	153 252	166 243	174 256	184 558
Remuneration of councillors		6 262	6 669	6 655	6 978	6 628	6 628	6 628	6 993	7 395	7 727
Debt impairment	3	16 123	34 680	33 166	37 185	32 964	32 964	32 964	30 415	31 565	32 688
Depreciation & asset impairment	2	20 388	19 083	22 261	24 464	27 261	27 261	27 261	28 668	32 925	31 991
Finance charges		15 499	15 796	15 442	18 149	17 984	17 984	17 984	19 514	21 231	22 420
Bulk purchases - electricity	2	80 291	92 751	100 415	113 800	115 540	115 540	115 540	128 498	138 778	149 880
Inventory consumed	8	15 991	17 977	17 723	15 811	17 952	17 952	17 952	18 631	19 422	20 273
Contracted services		22 863	20 712	24 021	28 850	36 722	36 722	36 722	45 347	69 344	33 244
Transfers and Grants		5 326	6 093	5 867	6 485	7 009	7 009	7 009	6 822	7 121	7 441
Other expenditure	4, 5	22 686	21 685	22 530	37 971	39 118	39 118	39 118	39 785	41 253	43 057
Losses		406	–	4 867	–	2 600	2 600	2 600	2 700	2 800	2 926
Total Expenditure		**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit)		**7 180**	**11 995**	**8 703**	**(13 758)**	**(22 328)**	**(22 328)**	**(22 328)**	**(14 865)**	**(10 522)**	**(1 911)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 515	20 152	19 133	23 790	22 242	22 242	22 242	16 111	18 014	18 675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	41	660	400	238	238	238	–	–	–
Transfers and subsidies - capital (in-kind - all)		700	–	9 695	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**151**	**1 245**	**7 492**	**16 765**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**151**	**1 245**	**7 492**	**16 765**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**151**	**1 245**	**7 492**	**16 765**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**28 395**	**32 188**	**38 191**	**10 432**	**151**	**151**	**151**	**1 245**	**7 492**	**16 765**

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1 000	4 041	–	150	101	101	101	120	–	–
Vote 4 - Technical Services		5 585	5 708	8 500	4 983	6 245	6 245	6 245	20 121	9 568	14 833
Vote 5 - Community Services		847	229	359	630	942	942	942	160	1 250	1 400
Capital multi-year expenditure sub-total	7	**7 432**	**9 977**	**8 859**	**5 763**	**7 288**	**7 288**	**7 288**	**20 401**	**10 818**	**16 233**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		88	161	589	40	47	47	47	450	10	–
Vote 2 - Finance		735	220	1 329	2 010	2 344	2 344	2 344	960	20	20
Vote 3 - Corporate Services		1 866	1 411	2 537	2 695	2 706	2 706	2 706	2 145	1 440	2 090
Vote 4 - Technical Services		24 705	23 675	27 519	38 524	40 187	40 187	40 187	42 261	29 023	25 760
Vote 5 - Community Services		6 782	5 439	9 119	7 155	7 572	7 572	7 572	8 750	7 662	9 161
Capital single-year expenditure sub-total		**34 176**	**30 905**	**41 094**	**50 424**	**52 855**	**52 855**	**52 855**	**54 566**	**38 155**	**37 031**
Total Capital Expenditure - Vote		**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**
Capital Expenditure - Functional											
Governance and administration		**3 590**	**2 522**	**3 139**	**5 015**	**5 409**	**5 409**	**5 409**	**5 798**	**2 325**	**3 340**
Executive and council		52	80	27	40	47	47	47	140	10	–
Finance and administration		3 537	2 442	3 111	4 975	5 362	5 362	5 362	5 658	2 315	3 340
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**7 629**	**5 668**	**9 478**	**7 785**	**8 514**	**8 514**	**8 514**	**8 910**	**8 912**	**10 561**
Community and social services		397	1 431	4 131	1 465	2 173	2 173	2 173	1 910	2 090	1 445
Sport and recreation		6 335	2 256	4 059	5 555	5 530	5 530	5 530	4 925	5 655	8 511
Public safety		889	1 954	1 288	765	812	812	812	1 060	1 117	545
Housing		7	27	–	–	–	–	–	1 015	50	60
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**8 568**	**15 438**	**18 208**	**13 244**	**19 006**	**19 006**	**19 006**	**16 150**	**9 515**	**13 393**
Planning and development		1 778	4 232	2 233	170	121	121	121	5 860	33	35
Road transport		6 790	11 206	15 975	13 074	18 885	18 885	18 885	10 290	9 482	13 358
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**21 822**	**17 255**	**19 127**	**30 143**	**27 214**	**27 214**	**27 214**	**44 110**	**28 221**	**25 971**
Energy sources		5 929	5 324	8 684	4 710	4 710	4 710	4 710	8 020	7 868	8 243
Water management		1 083	1 769	2 595	3 497	5 361	5 361	5 361	21 507	8 320	6 966
Waste water management		13 410	9 356	6 403	20 232	15 715	15 715	15 715	10 423	5 712	9 656
Waste management		1 400	807	1 446	1 704	1 429	1 429	1 429	4 160	6 321	1 105
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**
Funded by:											
National Government		20 588	14 291	15 736	23 455	21 449	21 449	21 449	15 971	18 014	18 675
Provincial Government		1 060	5 862	3 397	335	793	793	793	140	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	41	660	400	238	238	238	–	–	–
Transfers recognised - capital	4	**21 648**	**20 193**	**19 793**	**24 190**	**22 480**	**22 480**	**22 480**	**16 111**	**18 014**	**18 675**
Borrowing	6	6 412	6 306	14 504	14 650	15 734	15 734	15 734	40 000	16 710	15 850
Internally generated funds		13 549	14 383	15 656	17 347	21 930	21 930	21 930	18 857	14 248	18 739
Total Capital Funding	7	**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**

WC013 Bergrivier - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
1.3 - Economic Development/Planning		–	–	–	–	–	–	–	–	–	–
1.4 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–
2.1 - Finance		–	–	–	–	–	–	–	–	–	–
2.2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–
2.3 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–
2.4 - Director: Finance Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**1 000**	**4 041**	**–**	**150**	**101**	**101**	**101**	**120**	**–**	**–**
3.1 - Planning and Development		1 000	4 041	–	150	101	101	101	**120**	**–**	**–**
3.2 - Human Resources		–	–	–	–	–	–	–	–	–	–
3.3 - Information Technology		–	–	–	–	–	–	–	–	–	–
3.4 - Administrative and Corporate Support		–	–	–	–	–	–	–	–	–	–
3.5 - Director: Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**5 585**	**5 708**	**8 500**	**4 983**	**6 245**	**6 245**	**6 245**	**20 121**	**9 568**	**14 833**
4.1 - Building Control		–	–	–	–	–	–	–	–	–	–
4.2 - Project Management Unit		–	–	–	–	–	–	–	**5 340**	**–**	**–**
4.3 - Property Services		124	102	148	175	175	175	175	**1 000**	**850**	**1 000**
4.4 - Director: Technical Services		–	–	–	–	–	–	–	–	–	–
4.5 - Solid Waste Removal		–	–	–	750	750	750	750	**420**	**200**	**1 050**
4.6 - Street Cleaning		–	–	–	480	–	–	–	**120**	**20**	**20**
4.7 - Sewerage		2 866	1 675	2 476	708	2 750	2 750	2 750	**250**	**250**	**1 420**
4.8 - Waste Water Treatment		–	–	–	700	700	700	700	**400**	**–**	**500**
4.9 - Storm Water Management		–	–	–	–	–	–	–	**350**	**200**	**200**
4.10 - Water Distribution		289	95	190	450	200	200	200	**7 491**	**50**	**600**
4.11 - Water Treatment		–	–	–	–	–	–	–	–	–	**400**
4.12 - Roads		463	50	23	50	–	–	–	**2 350**	**1 750**	**3 650**
4.13 - Electricity		1 843	3 786	5 664	1 670	1 670	1 670	1 670	**2 400**	**6 248**	**5 993**
4.14 - Street Lighting		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		**847**	**229**	**359**	**630**	**942**	**942**	**942**	**160**	**1 250**	**1 400**
5.1 - Director: Community Services		–	–	–	–	–	–	–	–	–	–
5.2 - Libraries and Archives		–	–	–	–	–	–	–	–	–	–
5.3 - Community Halls and Facilities		–	–	–	–	–	–	–	–	–	–
5.4 - Cemetaries		198	185	233	500	500	500	500	**–**	**500**	**500**
5.5 - Housing (Core)		–	–	–	–	–	–	–	–	–	–
5.6 - Housing (Non-Core)		–	–	–	–	–	–	–	–	–	–
5.7 - Traffic Control		–	–	–	–	–	–	–	–	–	–
5.8 - Fire Fighting and Protection		–	–	–	–	–	–	–	–	–	–
5.9 - Community Parks		–	–	–	–	–	–	–	–	–	–
5.10 - Sports Grounds and Stadiums		16	44	60	30	330	330	330	**60**	**350**	**400**
5.11 - Swimming Pools		38	–	26	100	112	112	112	**100**	**–**	**–**
5.12 - Holiday Resorts		596	–	40	–	–	–	–	–	**400**	**500**
5.13 - Holiday Resorts (old)		–	–	–	–	–	–	–	–	–	–
5.14 - Holiday Resorts (PW Koorts)		–	–	–	–	–	–	–	–	–	–
5.15 - Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**7 432**	**9 977**	**8 859**	**5 763**	**7 288**	**7 288**	**7 288**	**20 401**	**10 818**	**16 233**

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 1 - Municipal Manager		**88**	**161**	**589**	**40**	**47**	**47**	**47**	**450**	**10**	**–**
1.1 - Mayor and Council		46	50	17	20	27	27	27	120	–	–
1.2 - Municipal Manager		7	31	10	20	20	20	20	20	10	–
1.3 - Economic Development/Planning		36	80	562	–	–	–	–	310	–	–
1.4 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		**735**	**220**	**1 329**	**2 010**	**2 344**	**2 344**	**2 344**	**960**	**20**	**20**
2.1 - Finance		735	220	1 329	2 010	2 344	2 344	2 344	960	20	20
2.2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–
2.3 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–
2.4 - Director: Finance Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**1 866**	**1 411**	**2 537**	**2 695**	**2 706**	**2 706**	**2 706**	**2 145**	**1 440**	**2 090**
3.1 - Planning and Development		736	104	1 671	20	20	20	20	20	20	20
3.2 - Human Resources		27	48	45	30	27	27	27	10	10	860
3.3 - Information Technology		1 088	864	758	2 140	2 219	2 219	2 219	2 060	1 210	1 210
3.4 - Administrative and Corporate Support		7	342	29	420	420	420	420	20	200	–
3.5 - Director: Corporate Services		9	54	33	85	19	19	19	35	–	–
Vote 4 - Technical Services		**24 705**	**23 675**	**27 519**	**38 524**	**40 187**	**40 187**	**40 187**	**42 261**	**29 023**	**25 760**
4.1 - Building Control		6	8	–	–	–	–	–	63	5	6
4.2 - Project Management Unit		–	–	–	–	–	–	–	7	8	9
4.3 - Property Services		1 548	813	769	115	158	158	158	1 573	25	250
4.4 - Director: Technical Services		–	–	–	–	–	–	–	–	–	–
4.5 - Solid Waste Removal		1 400	807	1 446	474	679	679	679	3 620	6 101	35
4.6 - Street Cleaning		–	–	–	–	–	–	–	–	–	–
4.7 - Sewerage		678	1 486	2 763	17 933	10 905	10 905	10 905	6 392	5 259	7 483
4.8 - Waste Water Treatment		9 414	2 878	1 051	380	934	934	934	2 850	–	50
4.9 - Storm Water Management		452	3 316	113	511	426	426	426	181	3	3
4.10 - Water Distribution		607	1 502	2 131	2 437	4 638	4 638	4 638	13 576	7 840	5 936
4.11 - Water Treatment		187	172	274	610	523	523	523	440	430	30
4.12 - Roads		6 327	11 155	15 952	13 024	18 885	18 885	18 885	7 940	7 732	9 708
4.13 - Electricity		4 047	1 402	2 937	2 840	2 840	2 840	2 840	4 720	1 070	1 700
4.14 - Street Lighting		39	136	83	200	200	200	200	900	550	550
Vote 5 - Community Services		**6 782**	**5 439**	**9 119**	**7 155**	**7 572**	**7 572**	**7 572**	**8 750**	**7 662**	**9 161**
5.1 - Director: Community Services		–	–	–	–	–	–	–	–	–	–
5.2 - Libraries and Archives		60	797	2 120	35	493	493	493	20	–	–
5.3 - Community Halls and Facilities		62	165	911	300	568	568	568	400	450	400
5.4 - Cemetaries		78	284	867	630	612	612	612	1 490	1 140	545
5.5 - Housing (Core)		7	27	–	–	–	–	–	1 015	50	60
5.6 - Housing (Non-Core)		–	–	–	–	–	–	–	–	–	–
5.7 - Traffic Control		662	986	1 182	620	720	720	720	820	1 102	530
5.8 - Fire Fighting and Protection		227	968	105	145	92	92	92	240	15	15
5.9 - Community Parks		354	1 125	1 242	2 245	2 234	2 234	2 234	1 960	2 315	1 240
5.10 - Sports Grounds and Stadiums		4 791	959	1 727	1 330	1 178	1 178	1 178	1 925	1 380	5 161
5.11 - Swimming Pools		5	–	473	–	–	–	–	–	–	–
5.12 - Holiday Resorts		535	128	491	1 850	1 675	1 675	1 675	880	1 210	1 210
5.13 - Holiday Resorts (old)		–	–	–	–	–	–	–	–	–	–
5.14 - Holiday Resorts (PW Koorts)		–	–	–	–	–	–	–	–	–	–
5.15 - Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**34 176**	**30 905**	**41 094**	**50 424**	**52 855**	**52 855**	**52 855**	**54 566**	**38 155**	**37 031**
Total Capital Expenditure		**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**

Multi-year appropriation for Budget Year 2022/23 in the 2021/22 Annual Budget				Multi-year appropriation for 2023/24 in the 2021/22 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Appropriation for 2022/23	Adjustments in 2021/22	Downward adjustments for 2022/23	Appropriation carried forward	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
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–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	120	–	–
–	–	–	–	–	–	–	–	120	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
13 623	–	(5 948)	7 675	16 880	–	(11 682)	5 198	12 446	4 370	14 833
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	5 340	–	–
200	–	–	200	200	–	–	200	800	650	1 000
–	–	–	–	–	–	–	–	–	–	–
1 000	–	(1 000)	–	3 000	–	(3 000)	–	420	200	1 050
–	–	–	–	550	–	(550)	–	120	20	20
100	–	–	100	100	–	–	100	150	150	1 420
800	–	(400)	400	–	–	–	–	–	–	500
–	–	–	–	–	–	–	–	350	200	200
6 475	–	(200)	6 275	7 682	–	(7 632)	50	1 216	–	600
–	–	–	–	–	–	–	–	–	–	400
–	–	–	–	1 000	–	(500)	500	2 350	1 250	3 650
5 048	–	(4 348)	700	4 348	–	–	4 348	1 700	1 900	5 993
–	–	–	–	–	–	–	–	–	–	–
860	–	(700)	160	700	–	(100)	600	–	650	1 400
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
500	–	(500)	–	500	–	–	500	–	–	500
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
210	–	(150)	60	100	–	–	100	–	250	400
150	–	(50)	100	100	–	(100)	–	–	–	–
–	–	–	–	–	–	–	–	–	400	500
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
14 483	–	(6 648)	7 835	17 580	–		5 798	12 566	5 020	

WC013 Bergrivier - Table A6 Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Current assets											
Cash		64 586	41 653	9 072	16 036	52 117	52 117	52 117	20 452	21 765	26 155
Call investment deposits	1	6 852	60 159	132 574	70 000	70 000	70 000	70 000	100 000	110 000	120 000
Consumer debtors	1	77 277	80 664	69 398	84 440	69 397	69 397	69 397	70 062	70 783	71 560
Other debtors		9 277	9 237	7 612	9 237	7 612	7 612	7 612	7 612	7 612	7 612
Current portion of long-term receivables		173	6	2 516	6	2 516	2 516	2 516	2 516	2 516	2 516
Inventory	2	2 247	2 124	1 085	2 124	1 085	1 085	1 085	1 085	1 085	1 085
Total current assets		**160 412**	**193 843**	**222 256**	**181 841**	**202 727**	**202 727**	**202 727**	**201 727**	**213 760**	**228 928**
Non current assets											
Long-term receivables		446	301	4 430	301	4 430	4 430	4 430	4 430	4 430	4 430
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		15 025	14 927	14 903	15 097	14 922	14 922	14 922	15 898	15 874	15 849
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	373 229	404 538	454 654	454 941	487 163	487 163	487 163	532 222	548 644	569 508
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		3 849	4 155	3 808	3 733	4 162	4 162	4 162	4 426	4 076	4 510
Other non-current assets		454	454	454	454	454	454	454	454	454	454
Total non current assets		**393 003**	**424 375**	**478 249**	**474 527**	**511 131**	**511 131**	**511 131**	**557 431**	**573 478**	**594 752**
TOTAL ASSETS		**553 415**	**618 217**	**700 505**	**656 368**	**713 858**	**713 858**	**713 858**	**759 157**	**787 238**	**823 679**
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	5 145	6 072	7 879	8 409	7 415	7 415	7 415	10 082	11 196	12 253
Consumer deposits		3 665	3 885	4 319	4 325	4 719	4 719	4 719	5 114	5 509	5 904
Trade and other payables	4	16 961	35 275	42 269	30 556	33 765	33 765	33 765	33 765	33 765	33 765
Provisions		12 558	14 101	15 576	16 082	16 597	16 597	16 597	18 073	19 637	21 296
Total current liabilities		**38 329**	**59 333**	**70 043**	**59 372**	**62 497**	**62 497**	**62 497**	**67 034**	**70 108**	**73 217**
Non current liabilities											
Borrowing		53 048	53 521	60 841	67 396	69 160	69 160	69 160	96 411	100 811	103 352
Provisions		97 615	103 830	129 896	117 762	142 326	142 326	142 326	154 591	167 706	181 732
Total non current liabilities		**150 664**	**157 351**	**190 738**	**185 159**	**211 486**	**211 486**	**211 486**	**251 002**	**268 517**	**285 084**
TOTAL LIABILITIES		**188 992**	**216 684**	**260 781**	**244 530**	**273 983**	**273 983**	**273 983**	**318 036**	**338 625**	**358 302**
NET ASSETS	5	**364 423**	**401 533**	**439 724**	**411 837**	**439 875**	**439 875**	**439 875**	**441 121**	**448 613**	**465 378**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		333 314	370 424	408 615	376 357	408 766	408 766	408 766	410 012	417 504	434 269
Reserves	4	31 109	31 109	31 109	35 480	31 109	31 109	31 109	31 109	31 109	31 109
TOTAL COMMUNITY WEALTH/EQUITY	5	**364 423**	**401 533**	**439 724**	**411 837**	**439 875**	**439 875**	**439 875**	**441 121**	**448 613**	**465 378**

WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		65 465	67 655	78 217	84 190	79 253	79 253	79 253	88 176	92 678	98 238
Service charges		148 525	173 841	192 602	201 765	216 439	216 439	216 439	242 163	262 991	283 265
Other revenue		20 257	17 331	22 570	17 642	20 769	20 769	20 769	22 932	23 029	23 639
Transfers and Subsidies - Operational	1	56 920	63 956	73 741	68 195	71 526	71 526	71 526	81 237	110 693	81 004
Transfers and Subsidies - Capital	1	20 515	20 193	19 793	19 442	15 153	15 153	15 153	16 111	18 014	18 675
Interest		6 203	7 688	5 663	8 760	9 685	9 685	9 685	10 464	11 092	11 758
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(274 506)	(270 099)	(303 115)	(346 548)	(366 540)	(366 540)	(366 540)	(403 468)	(448 221)	(436 301)
Finance charges		(6 615)	(6 528)	(6 569)	(7 206)	(7 206)	(7 206)	(7 206)	(7 802)	(8 779)	(9 174)
Transfers and Grants	1	(5 323)	(6 088)	(5 505)	(6 485)	(7 009)	(7 009)	(7 009)	(6 822)	(7 121)	(7 441)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**31 440**	**67 949**	**77 397**	**39 755**	**32 071**	**32 071**	**32 071**	**42 990**	**54 376**	**63 663**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		786	5 550	751	504	290	290	290	–	–	–
Decrease (increase) in non-current receivables		43	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(40 798)	(44 744)	(47 877)	(56 187)	(60 143)	(60 143)	(60 143)	(74 968)	(48 972)	(53 264)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(39 969)**	**(39 194)**	**(47 126)**	**(55 683)**	**(59 853)**	**(59 853)**	**(59 853)**	**(74 968)**	**(48 972)**	**(53 264)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		6 950	6 550	15 200	14 650	15 734	15 734	15 734	40 000	16 710	15 850
Increase (decrease) in consumer deposits		200	220	435	220	400	400	400	395	395	395
Payments											
Repayment of borrowing		(5 120)	(5 150)	(6 072)	(8 409)	(7 879)	(7 879)	(7 879)	(10 082)	(11 196)	(12 253)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**2 031**	**1 620**	**9 562**	**6 461**	**8 254**	**8 254**	**8 254**	**30 313**	**5 909**	**3 992**
NET INCREASE/ (DECREASE) IN CASH HELD		**(6 498)**	**30 374**	**39 833**	**(9 467)**	**(19 529)**	**(19 529)**	**(19 529)**	**(1 665)**	**11 312**	**14 391**
Cash/cash equivalents at the year begin:	2	**77 936**	**71 438**	**101 812**	**95 503**	**141 646**	**141 646**	**141 646**	**122 117**	**120 452**	**131 765**
Cash/cash equivalents at the year end:	2	**71 438**	**101 812**	**141 646**	**86 036**	**122 117**	**122 117**	**122 117**	**120 452**	**131 765**	**146 155**

WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	71 438	101 812	141 646	86 036	122 117	122 117	122 117	120 452	131 765	146 155
Other current investments > 90 days		0	0	0	–	0	0	0	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**71 438**	**101 812**	**141 646**	**86 036**	**122 117**	**122 117**	**122 117**	**120 452**	**131 765**	**146 155**
Application of cash and investments											
Unspent conditional transfers		1 121	5 033	8 753	–	–	–	–	–	–	–
Unspent borrowing		612	345	1 540	–	–	–	–	–	–	–
Statutory requirements	2	965	1 306	791	–	–	–	–	–	–	–
Other working capital requirements	3	(62 270)	(50 218)	(43 351)	(51 835)	(39 424)	(39 424)	(39 424)	(41 215)	(42 067)	(42 970)
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	31 109	31 109	31 109	35 480	31 109	31 109	31 109	31 109	31 109	31 109
Total Application of cash and investments:		**(28 463)**	**(12 425)**	**(1 158)**	**(16 355)**	**(8 315)**	**(8 315)**	**(8 315)**	**(10 106)**	**(10 958)**	**(11 861)**
Surplus(shortfall)		**99 901**	**114 238**	**142 804**	**102 391**	**130 432**	**130 432**	**130 432**	**130 558**	**142 722**	**158 016**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors	78 110	79 903	75 818	82 391	73 189	73 189	73 189	74 980	75 832	76 735
Creditors due	15 840	29 685	32 467	30 556	33 765	33 765	33 765	33 765	33 765	33 765
Total	62 270	50 218	43 351	51 835	39 424	39 424	39 424	41 215	42 067	42 970
Debtors collection assumptions										
Balance outstanding - debtors	87 000	90 202	81 439	93 977	81 439	81 439	81 439	82 103	82 824	83 602
Estimate of debtors collection rate	89.8%	88.6%	93.1%	87.7%	89.9%	89.9%	89.9%	91.3%	91.6%	91.8%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	261	261	261	261	261	261	261	261	261	261
Capital replacement										
Self-insurance										
Other (list)										
	261	261	261	261	261	261	261	261	261	261

WC013 Bergrivier - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CAPITAL EXPENDITURE										
Total New Assets	1	**12 801**	**22 988**	**22 671**	**34 508**	**28 331**	**28 331**	**38 293**	**23 971**	**23 078**
Roads Infrastructure		146	247	295	2 700	1 197	1 197	2 600	500	–
Storm water Infrastructure		507	3 395	134	585	500	500	605	250	260
Electrical Infrastructure		910	–	–	–	–	–	500	200	150
Water Supply Infrastructure		289	223	226	1 450	1 525	1 525	7 991	3 210	100
Sanitation Infrastructure		686	5 989	6 277	19 691	14 765	14 765	7 210	3 834	8 628
Solid Waste Infrastructure		1 350	659	477	350	210	210	620	6 086	150
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***3 888***	***10 514***	***7 408***	***24 776***	***18 197***	***18 197***	***19 526***	***14 080***	***9 288***
Community Facilities		2 111	4 777	3 226	1 250	1 436	1 436	1 470	2 200	1 400
Sport and Recreation Facilities		479	628	1 528	1 050	653	653	1 455	480	4 561
Community Assets		***2 590***	***5 405***	***4 754***	***2 300***	***2 089***	***2 089***	***2 925***	***2 680***	***5 961***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 399	750	1 455	300	55	55	2 980	450	750
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 399***	***750***	***1 455***	***300***	***55***	***55***	***2 980***	***450***	***750***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	14	576	300	624	624	610	–	800
Intangible Assets		**–**	***14***	***576***	***300***	***624***	***624***	***610***	**–**	***800***
Computer Equipment		**748**	**575**	**359**	**1 560**	**1 479**	**1 479**	**1 620**	**860**	**870**
Furniture and Office Equipment		**262**	**563**	**1 085**	**879**	**1 061**	**1 061**	**1 253**	**796**	**623**
Machinery and Equipment		**349**	**678**	**1 258**	**2 213**	**1 788**	**1 788**	**2 070**	**2 185**	**2 801**
Transport Assets		**3 563**	**4 489**	**5 775**	**2 180**	**3 037**	**3 037**	**7 310**	**2 920**	**1 985**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	2	**5 032**	**5 062**	**9 650**	**5 025**	**5 751**	**5 751**	**21 619**	**6 547**	**8 865**
Roads Infrastructure		35	–	–	50	50	50	50	–	1 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 129	2 586	5 170	2 200	2 060	2 060	2 120	620	640
Water Supply Infrastructure		674	1 518	2 421	1 220	1 387	1 387	11 954	4 580	5 930
Sanitation Infrastructure		23	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***3 860***	***4 104***	***7 591***	***3 470***	***3 497***	***3 497***	***14 124***	***5 200***	***7 570***
Community Facilities		80	119	318	105	118	118	445	95	50
Sport and Recreation Facilities		234	86	597	300	278	278	5 300	650	750
Community Assets		***314***	***205***	***915***	***405***	***396***	***396***	***5 745***	***745***	***800***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	50	43	43	1 000	–	–
Investment properties		**–**	**–**	**–**	***50***	***43***	***43***	***1 000***	**–**	**–**
Operational Buildings		–	–	113	–	260	260	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***113***	**–**	***260***	***260***	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**366**	**349**	**498**	**425**	**889**	**889**	**400**	**415**	**415**
Furniture and Office Equipment		**492**	**387**	**533**	**505**	**496**	**496**	**350**	**187**	**80**
Machinery and Equipment		**–**	**17**	**–**	**170**	**171**	**171**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Total Upgrading of Existing Assets	6	**23 776**	**12 833**	**17 631**	**16 654**	**26 061**	**26 061**	**15 055**	**18 455**	**21 321**
Roads Infrastructure		3 410	9 094	12 337	8 894	15 686	15 686	5 780	8 877	10 748
Storm water Infrastructure		200	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 882	2 533	3 383	2 420	2 300	2 300	3 500	6 028	6 923
Water Supply Infrastructure		120	–	(83)	790	2 412	2 412	1 525	500	900
Sanitation Infrastructure		12 233	–	–	–	494	494	2 500	–	–
Solid Waste Infrastructure		–	–	–	750	750	750	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***17 844***	***11 627***	***15 637***	***12 854***	***21 642***	***21 642***	***13 305***	***15 405***	***18 571***
Community Facilities		448	766	490	100	100	100	100	200	150
Sport and Recreation Facilities		4 938	239	490	2 000	2 264	2 264	1 350	2 650	2 300
Community Assets		***5 386***	***1 005***	***979***	***2 100***	***2 364***	***2 364***	***1 450***	***2 850***	***2 450***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	1 015	1 700	1 980	1 980	300	200	300
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***1 015***	***1 700***	***1 980***	***1 980***	***300***	***200***	***300***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		546	201	–	–	–	–	–	–	–
Intangible Assets		***546***	***201***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**75**	**75**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure	4	**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**
Roads Infrastructure		3 590	9 341	12 632	11 644	16 933	16 933	8 430	9 377	11 748
Storm water Infrastructure		707	3 395	134	585	500	500	605	250	260
Electrical Infrastructure		5 921	5 119	8 553	4 620	4 360	4 360	6 120	6 848	7 713
Water Supply Infrastructure		1 083	1 742	2 564	3 460	5 324	5 324	21 470	8 290	6 930
Sanitation Infrastructure		12 941	5 989	6 277	19 691	15 259	15 259	9 710	3 834	8 628
Solid Waste Infrastructure		1 350	659	477	1 100	960	960	620	6 086	150
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***25 592***	***26 245***	***30 636***	***41 100***	***43 336***	***43 336***	***46 956***	***34 684***	***35 430***
Community Facilities		2 640	5 661	4 033	1 455	1 654	1 654	2 015	2 495	1 600
Sport and Recreation Facilities		5 651	953	2 615	3 350	3 195	3 195	8 105	3 780	7 611
Community Assets		***8 290***	***6 614***	***6 648***	***4 805***	***4 849***	***4 849***	***10 120***	***6 275***	***9 211***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	50	43	43	1 000	–	–
Investment properties		**–**	**–**	**–**	***50***	***43***	***43***	***1 000***	**–**	**–**
Operational Buildings		1 399	750	2 584	2 000	2 295	2 295	3 280	650	1 050
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 399***	***750***	***2 584***	***2 000***	***2 295***	***2 295***	***3 280***	***650***	***1 050***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		546	215	576	300	624	624	610	–	800
Intangible Assets		***546***	***215***	***576***	***300***	***624***	***624***	***610***	**–**	***800***
Computer Equipment		**1 114**	**924**	**857**	**1 985**	**2 368**	**2 368**	**2 020**	**1 275**	**1 285**
Furniture and Office Equipment		**754**	**950**	**1 618**	**1 384**	**1 557**	**1 557**	**1 603**	**983**	**703**
Machinery and Equipment		**349**	**695**	**1 258**	**2 383**	**2 034**	**2 034**	**2 070**	**2 185**	**2 801**
Transport Assets		**3 563**	**4 489**	**5 775**	**2 180**	**3 037**	**3 037**	**7 310**	**2 920**	**1 985**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class		**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**

ASSET REGISTER SUMMARY - PPE (WDV)	5	392 557	424 074	473 819	474 226	506 701	506 701	553 001	569 048	590 322
Roads Infrastructure		41 943	54 070	65 130	70 696	78 891	78 891	84 149	89 620	96 894
Storm water Infrastructure		8 655	9 299	13 536	13 592	13 621	13 621	13 812	13 633	13 449
Electrical Infrastructure		38 141	42 111	47 899	51 020	50 372	50 372	54 338	58 652	63 403
Water Supply Infrastructure		57 116	67 244	68 855	56 017	71 405	71 405	90 290	95 453	98 794
Sanitation Infrastructure		83 468	72 981	76 982	103 704	88 894	88 894	95 560	95 937	100 964
Solid Waste Infrastructure		21 503	23 557	34 988	9 661	27 165	27 165	18 968	16 050	10 845
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***250 826***	***269 263***	***307 392***	***304 690***	***330 348***	***330 348***	***357 118***	***369 346***	***384 349***
Community Assets		34 944	36 819	41 235	46 771	44 447	44 447	51 998	55 244	61 070
Heritage Assets		454	454	454	454	454	454	454	454	454
Investment properties		15 025	14 927	14 903	15 097	14 922	14 922	15 898	15 874	15 849
Other Assets		26 111	23 917	26 183	28 664	27 699	27 699	30 178	29 962	30 088
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		3 849	4 155	3 808	3 733	4 162	4 162	4 426	4 076	4 510
Computer Equipment		1 831	2 072	2 849	4 181	4 575	4 575	5 976	6 456	6 889
Furniture and Office Equipment		4 141	4 093	4 540	6 341	5 230	5 230	5 958	5 888	5 454
Machinery and Equipment		6 339	5 049	5 177	7 709	6 459	6 459	7 685	8 715	10 145
Transport Assets		9 499	13 390	17 013	17 047	18 140	18 140	23 044	22 767	21 248
Land		39 538	49 935	50 265	39 538	50 265	50 265	50 265	50 265	50 265
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**392 557**	**424 074**	**473 819**	**474 226**	**506 701**	**506 701**	**553 001**	**569 048**	**590 322**
EXPENDITURE OTHER ITEMS		**44 021**	**41 544**	**44 520**	**48 579**	**55 241**	**55 241**	**56 849**	**62 556**	**63 168**
Depreciation	7	20 388	19 083	22 261	24 464	27 261	27 261	28 668	32 925	31 991
Repairs and Maintenance by Asset Class	3	**23 633**	**22 461**	**22 260**	**24 115**	**27 980**	**27 980**	**28 181**	**29 631**	**31 177**
Roads Infrastructure		1 021	617	774	706	760	760	810	839	870
Storm water Infrastructure		258	202	269	265	390	390	335	351	369
Electrical Infrastructure		2 196	2 770	1 995	2 109	2 093	2 093	2 350	2 469	2 596
Water Supply Infrastructure		384	586	522	446	561	561	580	606	633
Sanitation Infrastructure		208	224	552	389	522	522	541	565	591
Solid Waste Infrastructure		–	–	–	15	15	15	16	17	18
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***4 067***	***4 399***	***4 112***	***3 930***	***4 340***	***4 340***	***4 632***	***4 847***	***5 077***
Community Facilities		9 239	7 976	7 012	8 226	8 840	8 840	9 767	10 323	10 909
Sport and Recreation Facilities		2 147	2 837	2 438	3 034	3 293	3 293	3 374	3 558	3 754
Community Assets		***11 385***	***10 813***	***9 450***	***11 261***	***12 133***	***12 133***	***13 141***	***13 881***	***14 663***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		3 796	4 054	3 974	4 949	6 278	6 278	5 555	5 849	6 162
Housing		7	9	3	16	126	126	16	16	16
Other Assets		***3 803***	***4 063***	***3 977***	***4 965***	***6 404***	***6 404***	***5 571***	***5 865***	***6 178***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**693**	**239**	**1 176**	**362**	**351**	**351**	**371**	**386**	**402**
Furniture and Office Equipment		**75**	**19**	**23**	**33**	**37**	**37**	**30**	**30**	**30**
Machinery and Equipment		**687**	**723**	**857**	**854**	**1 207**	**1 207**	**1 062**	**1 108**	**1 157**
Transport Assets		**2 922**	**2 203**	**2 666**	**2 710**	**3 507**	**3 507**	**3 375**	**3 514**	**3 670**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		**44 021**	**41 544**	**44 520**	**48 579**	**55 241**	**55 241**	**56 849**	**62 556**	**63 168**
Renewal and upgrading of Existing Assets as % of total capex		*69.2%*	*43.8%*	*54.6%*	*38.6%*	*52.9%*	*52.9%*	*48.9%*	*51.1%*	*56.7%*
Renewal and upgrading of Existing Assets as % of deprecn		*141.3%*	*93.8%*	*122.6%*	*88.6%*	*116.7%*	*116.7%*	*127.9%*	*75.9%*	*94.4%*
R&M as a % of PPE		*6.3%*	*5.6%*	*4.9%*	*5.3%*	*5.7%*	*5.7%*	*5.3%*	*5.4%*	*5.5%*
Renewal and upgrading and R&M as a % of PPE		*13.0%*	*10.0%*	*10.0%*	*10.0%*	*12.0%*	*12.0%*	*12.0%*	*10.0%*	*10.0%*

WC013 Bergrivier - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets	1									
Water:										
Piped water inside dwelling		9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9 168**	**9 269**	**9 423**	**9 515**	**9 515**	**9 515**	**9 611**	**9 707**	**9 805**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		7 458	7 542	7 657	7 753	7 753	7 753	7 908	8 066	8 193
Flush toilet (with septic tank)		2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		9 558	9 642	9 757	9 853	9 853	9 853	10 008	10 166	10 293
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9 558**	**9 642**	**9 757**	**9 853**	**9 853**	**9 853**	**10 008**	**10 166**	**10 293**
Energy:										
Electricity (at least min.service level)		10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**10 214**	**10 409**	**10 529**	**10 665**	**10 665**	**10 665**	**10 765**	**10 885**	**10 998**
Refuse:										
Removed at least once a week		9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
Minimum Service Level and Above sub-total		9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**9 615**	**9 720**	**9 843**	**10 163**	**10 163**	**10 163**	**10 366**	**10 573**	**10 736**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 988	1 860	2 050	2 255	2 255	2 255	2 255	2 255	2 255
Sanitation (free minimum level service)		1 758	1 635	1 805	1 986	1 986	1 986	1 986	1 986	1 986
Electricity/other energy (50kwh per household per month)		521	1 438	1 880	2 068	2 068	2 068	2 068	2 068	2 068
Refuse (removed at least once a week)		1 992	1 862	2 052	2 257	2 257	2 257	2 257	2 257	2 257
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		1 909	2 112	2 277	2 790	2 290	2 290	2 714	2 918	3 107
Sanitation (free sanitation service to **indigent households**)		2 954	3 371	3 626	3 919	3 619	3 619	3 920	4 214	4 486
Electricity/other energy (50kwh per **indigent** household per month)		373	739	1 235	1 500	1 300	1 300	1 712	1 798	1 834
Refuse (removed once a week **for indigent households**)		4 449	5 040	5 378	6 024	5 500	5 500	6 746	7 758	8 541
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**9 685**	**11 262**	**12 516**	**14 233**	**12 709**	**12 709**	**15 092**	**16 688**	**17 968**
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		163	173	181	189	189	189	201	223	238
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		–	–							
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		1 259	2 970	3 533	6 153	8 553	8 553	5 732	6 914	7 329
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**1 259**	**2 970**	**3 533**	**6 153**	**8 553**	**8 553**	**5 732**	**6 914**	**7 329**

WC013 Bergrivier - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		69 058	77 010	82 846	92 777	94 777	94 777	94 777	99 407	105 372	111 694
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		1 259	2 970	3 533	6 153	8 553	8 553	8 553	5 732	6 914	7 329
Net Property Rates		**67 800**	**74 040**	**79 313**	**86 624**	**86 224**	**86 224**	**86 224**	**93 675**	**98 458**	**104 365**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		104 785	117 786	126 353	147 830	149 740	149 740	149 740	162 764	174 208	186 326
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		373	739	1 235	1 500	1 300	1 300	1 300	1 712	1 798	1 834
Net Service charges - electricity revenue		**104 412**	**117 047**	**125 118**	**146 330**	**148 440**	**148 440**	**148 440**	**161 052**	**172 410**	**184 492**
Service charges - water revenue	6										
Total Service charges - water revenue		26 256	30 864	34 257	32 734	35 830	35 830	35 830	39 521	42 858	**45 740**
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1 909	2 112	2 277	2 790	2 290	2 290	2 290	2 714	2 918	3 107
Net Service charges - water revenue		**24 348**	**28 752**	**31 980**	**29 944**	**33 540**	**33 540**	**33 540**	**36 807**	**39 940**	**42 633**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		15 830	16 769	18 121	18 879	19 084	19 084	19 084	21 622	23 631	**25 541**
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***											
Less Cost of Free Basis Services (free sanitation service to indigent households)		2 954	3 371	3 626	3 919	3 619	3 619	3 619	3 920	4 214	4 486
Net Service charges - sanitation revenue		**12 876**	**13 398**	**14 494**	**14 960**	**15 465**	**15 465**	**15 465**	**17 702**	**19 417**	**21 055**
Service charges - refuse revenue	6										
Total refuse removal revenue		25 734	27 278	29 512	30 775	31 225	31 225	31 225	39 193	45 602	50 918
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		4 449	5 040	5 378	6 024	5 500	5 500	5 500	6 746	7 758	8 541
Net Service charges - refuse revenue		**21 286**	**22 238**	**24 134**	**24 751**	**25 725**	**25 725**	**25 725**	**32 447**	**37 844**	**42 377**
Other Revenue											
Application Fees for Land Usage		71	49	52	52	40	40	40	55	58	61
Administration Fees		–	–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		72	11	10	67	10	10	10	11	12	13
Building Plan Approval		1 025	989	1 875	1 150	1 500	1 500	1 500	1 550	1 643	1 742
Camping Fees		4 291	3 575	3 137	4 211	5 081	5 081	5 081	5 387	5 710	6 052
Cemetery and Burial		323	409	550	523	723	723	723	600	636	674
Cleaning and Removal		80	59	131	258	245	245	245	308	326	346
Clearance Certificates		221	230	473	265	500	500	500	500	530	562
Commission		–	–	–	–	–	–	–	–	–	–
Contributed Assets		–	–	–	–	–	–	–	–	–	–
Development Charges		119	39	467	104	52	52	52	110	116	122
Discounts and Early Settlements		–	–	–	1	751	751	751	781	828	878
Entrance Fees		123	46	6	6	17	17	17	18	19	20
Fire Services		–	1	–	5	5	5	5	5	5	5
Incidental Cash Surpluses		14	(5)	2	5	5	5	5	5	5	5
Insurance		70	75	78	82	82	82	82	87	92	98
Insurance Refund		219	17	252	224	224	224	224	238	252	267
Instructor fees		0	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		16	9	10	4	4	4	4	4	4	4
Municipal Information and Statistics		0	–	0	1	3	3	3	3	3	3
Photocopies and Faxes		49	43	24	20	146	146	146	26	27	28
Private Works		–	–	–	–	–	–	–	–	–	–
Profit with sale of land held for sale		–	–	–	–	–	–	–	–	–	–
Sale of Property		–	–	–	1 209	60	60	60	1 300	500	–
Sale of Refuse Bags		–	–	–	–	–	–	–	–	–	–
Sub-division and Consolidation Fees		219	70	135	141	100	100	100	110	117	124
Skills Development Levy Refund		189	124	195	269	150	150	150	200	212	225
Street Traders		–	–	–	–	–	–	–	–	–	–
Surplus Cash		–	–	–	–	–	–	–	–	–	–
Swimming Pools		–	–	–	–	–	–	–	–	–	–
Tender Documents		7	37	44	27	50	50	50	5	5	5
Valuation Services		22	26	14	21	21	21	21	22	23	24
Total 'Other' Revenue	1	**7 132**	**5 805**	**7 455**	**8 645**	**9 769**	**9 769**	**9 769**	**11 325**	**11 123**	**11 258**

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	85 197	89 366	93 211	102 445	106 471	106 471	106 471	115 414	120 460	127 575
Pension and UIF Contributions		12 920	13 862	14 613	15 848	16 684	16 684	16 684	18 236	19 327	20 484
Medical Aid Contributions		5 090	5 602	6 069	6 537	6 567	6 567	6 567	7 708	8 172	8 664
Overtime		5 009	5 251	5 156	3 683	5 626	5 626	5 626	4 783	5 069	5 373
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		4 341	4 882	5 318	5 652	5 854	5 854	5 854	6 811	7 218	7 652
Cellphone Allowance		34	48	47	–	61	61	61	24	26	28
Housing Allowances		1 190	735	878	1 041	736	736	736	877	933	992
Other benefits and allowances		5 484	5 758	5 973	6 478	7 126	7 126	7 126	7 925	8 359	8 856
Payments in lieu of leave		1 345	2 299	1 221	1 857	1 857	1 857	1 857	1 968	2 086	2 211
Long service awards		474	560	525	565	581	581	581	636	664	694
Post-retirement benefit obligations	4	1 697	1 559	1 341	1 480	1 690	1 690	1 690	1 860	1 942	2 029
sub-total	5	**122 782**	**129 923**	**134 353**	**145 585**	**153 252**	**153 252**	**153 252**	**166 243**	**174 256**	**184 558**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**122 782**	**129 923**	**134 353**	**145 585**	**153 252**	**153 252**	**153 252**	**166 243**	**174 256**	**184 558**
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		20 388	19 083	22 261	24 464	27 261	27 261	27 261	28 668	32 925	31 991
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	**20 388**	**19 083**	**22 261**	**24 464**	**27 261**	**27 261**	**27 261**	**28 668**	**32 925**	**31 991**
Bulk purchases - electricity											
Electricity bulk purchases		80 291	92 751	100 415	113 800	115 540	115 540	115 540	128 498	138 778	149 880
Total bulk purchases	1	**80 291**	**92 751**	**100 415**	**113 800**	**115 540**	**115 540**	**115 540**	**128 498**	**138 778**	**149 880**
Transfers and grants											
Cash transfers and grants		5 326	6 093	5 433	6 273	6 687	6 687	6 687	6 522	6 808	7 114
Non-cash transfers and grants		–	–	434	212	322	322	322	300	313	327
Total transfers and grants	1	**5 326**	**6 093**	**5 867**	**6 485**	**7 009**	**7 009**	**7 009**	**6 822**	**7 121**	**7 441**
Contracted services											
Accounting and Auditing		1 986	1 927	2 335	1 273	3 928	3 928	3 928	3 005	3 137	3 276
Administrative and Support Staff		–	–	–	1	–	–	–	400	418	437
Alien Vegetation Control		–	–	–	100	350	350	350	80	84	88
Architectural		29	90	–	55	157	157	157	57	59	61
Audio-visual Services		–	3	–	31	31	31	31	22	23	24
Audit Committee		76	253	75	179	167	167	167	182	191	200
Building		6 513	3 863	4 865	–	–	–	–	–	–	–
Burial Services		29	31	50	41	66	66	66	80	84	88
Business and Financial Management		84	62	56	103	201	201	201	209	218	228
Catering Services		298	156	110	152	191	191	191	193	199	205
Cleaning Services		–	–	–	–	1	1	1	1	1	1
Clearing and Grass Cutting Services		218	79	268	396	578	578	578	413	431	450
Collection		142	16	(138)	97	92	92	92	150	157	164
Commissions and Committees		24	21	23	92	82	82	82	94	98	103
Communication		1 022	660	613	1 061	841	841	841	1 106	1 155	1 207
Drivers Licence Cards		311	245	319	319	350	350	350	332	347	363
Ecological		123	158	135	240	112	112	112	425	261	273
Engineering		230	100	144	1 632	3 313	3 313	3 313	9 302	35 678	165
Event Promoters		357	315	6	31	23	23	23	32	33	34
Fire Protection		18	16	54	160	152	152	152	167	174	182
Graphic Designers		11	2	1	6	6	6	6	6	6	6
Housing		–	–	–	–	–	–	–	–	–	–
Human Resources		143	147	102	124	663	663	663	629	135	141
Hygiene Services		–	–	39	237	30	30	30	47	49	51
Inspection Fees		4	–	7	16	10	10	10	35	37	39
Internal Audit		–	107	–	–	–	–	–	–	–	–
Interior Décor		–	–	–	10	5	5	5	10	10	10
Issue of Summons		0	–	–	2	2	2	2	2	2	2
Laboratory Services		407	373	402	589	589	589	589	595	621	648
Land and Quantity Surveyors		14	363	787	30	20	20	20	–	–	–
Landscaping		24	–	–	–	–	–	–	–	–	–
Legal Advice and Litigation		233	251	506	678	641	641	641	738	770	803
Maintenance of Buildings and Facilities		345	304	131	337	1 053	1 053	1 053	310	324	338
Maintenance of Equipment		3 714	3 020	3 846	3 736	5 041	5 041	5 041	4 704	4 901	5 119
Management of Informal Settlements		–	–	–	50	50	50	50	–	–	–
Medical Examinations		6	15	12	30	32	32	32	30	32	34
Monitoring Of Alarm System		–	–	–	–	–	–	–	–	–	–
Occupational Health and Safety		1	84	1	15	15	15	15	15	16	17
Organisational		902	1 051	1 035	2 050	2 068	2 068	2 068	1 836	2 304	2 408
Pest Control and Fumigation		43	24	20	120	110	110	110	122	128	134
Photographer		–	–	18	–	4	4	4	4	4	4
Plants, Flowers and Other Decorations		10	25	93	82	107	107	107	85	88	91
Prepaid Electricity Vendors		309	497	–	361	361	361	361	376	393	411
Printing Services		–	–	142	–	–	–	–	270	282	295
Project Management		11	9	51	2 098	1 900	1 900	1 900	2 000	2 000	–
Qualification Verification		–	–	1	–	–	–	–	2	2	2
Refuse Removal		3 911	4 264	4 697	7 433	8 283	8 283	8 283	12 000	10 440	10 910
Removal of Hazardous Waste		170	–	–	–	–	–	–	–	–	–
Removal of Structures and Illegal Signs		–	–	–	–	120	120	120	–	–	–
Research and Advisory		7	352	855	1 503	873	873	873	550	365	382
Researcher		–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–
Safeguard and Security		45	36	214	215	682	682	682	458	477	497
Security Services		490	532	541	1 014	1 132	1 132	1 132	837	874	913
Sports and Recreation		21	26	163	53	15	15	15	40	42	44
Traffic Fines Management		217	1 054	1 279	1 787	2 000	2 000	2 000	1 862	1 944	2 031
Valuer and Assessors		293	118	102	251	216	216	216	1 472	284	296
Veterinary Services		71	62	62	60	60	60	60	63	66	69
Total contracted services		**22 863**	**20 712**	**24 021**	**28 850**	**36 722**	**36 722**	**36 722**	**45 347**	**69 344**	**33 244**

Other Expenditure											
Advertising, Publicity and Marketing		1 116	917	1 036	1 060	1 304	1 304	1 304	950	993	1 037
Assets less than the Capitalisation Threshold		545	529	368	605	764	764	764	630	651	672
Bank Charges, Facility and Card Fees		672	669	773	773	773	773	773	840	877	916
Bursaries (Employees)		55	65	73	300	300	300	300	250	261	273
Commission		2 172	2 456	1 977	2 400	2 200	2 200	2 200	2 501	2 611	2 728
Communication		2 640	2 488	2 750	3 113	3 101	3 101	3 101	3 242	3 388	3 542
Courier and Delivery Services		–	–	–	–	–	–	–	–	–	–
Deeds		15	10	12	16	16	16	16	15	16	17
Entertainment		127	32	19	26	56	56	56	54	55	56
External Audit Fees		2 859	2 823	3 192	3 344	3 300	3 300	3 300	3 300	3 445	3 600
External Computer Service		1 190	750	2 290	1 206	1 459	1 459	1 459	1 498	1 563	1 631
Full Time Union Representative		104	118	121	113	113	113	113	127	133	139
Hire Charges		515	263	339	595	676	676	676	662	690	721
Insurance Underwriting		1 002	1 440	1 828	3 169	3 169	3 169	3 169	3 296	3 434	3 581
Land Alienation Costs		–	–	–	5	5	5	5	5	5	5
Learnerships and Internships		722	759	257	200	200	200	200	208	217	227
Leases		209	201	210	220	340	340	340	286	299	313
Licences		293	271	281	337	347	347	347	358	372	387
Printing, Publications and Books		601	499	347	684	723	723	723	429	447	465
Professional Bodies, Membership and Subscription		1 256	1 237	1 365	1 481	1 492	1 492	1 492	1 559	1 625	1 695
Registration Fees		385	171	193	263	318	318	318	160	162	164
Rehabilitation of Landfill Sites		–	–	167	309	309	309	309	2 000	2 088	2 182
Rehabilitation of Landfill Sites (movement in provision)		–	–	–	–	–	–	–	(2 000)	(2 088)	(2 182)
Remuneration to Ward Committees		172	217	163	250	200	200	200	210	–	–
Resettlement Cost		35	121	–	41	116	116	116	73	76	79
Municipal Services		1 275	1 634	1 862	8 554	8 809	8 809	8 809	9 122	9 525	9 953
Servitudes and Land Surveys		23	16	40	79	79	79	79	200	209	218
Signage		134	218	193	329	284	284	284	244	254	264
Skills Development Fund Levy		962	871	921	1 160	1 178	1 178	1 178	1 207	1 257	1 314
Travel Agency and Visa's		39	42	–	30	23	23	23	31	32	33
Travel and Subsistence		2 219	1 194	365	812	812	812	812	915	921	949
Uniform and Protective Clothing		558	447	596	1 275	1 361	1 361	1 361	1 155	1 204	1 255
Vehicle Tracking		178	201	167	237	264	264	264	274	284	294
Wet Fuel		–	–	–	4 082	4 124	4 124	4 124	5 042	5 264	5 502
Workmen's Compensation Fund		616	1 025	624	904	904	904	904	942	983	1 027
Total 'Other' Expenditure	1	**22 686**	**21 685**	**22 530**	**37 971**	**39 118**	**39 118**	**39 118**	**39 785**	**41 253**	**43 057**

by Expenditure Item	8										
Employee related costs		13 489	13 483	11 675	12 608	13 424	13 424	13 424	14 825	15 714	16 656
Inventory Consumed		4 352	4 618	4 196	4 310	5 023	5 023	5 023	4 756	4 957	5 171
Contracted Services		4 376	3 483	4 607	4 693	6 872	6 872	6 872	5 665	5 905	6 167
Other Expenditure		1 416	876	1 781	2 503	2 662	2 662	2 662	2 935	3 055	3 183
Total Repairs and Maintenance Expenditure	9	23 633	22 461	22 260	24 115	27 980	27 980	27 980	28 181	29 631	31 177

Inventory Consumed										
Inventory Consumed - Water	3 398	4 067	4 713	6 386	7 386	7 386	7 386	7 000	7 308	7 637
Inventory Consumed - Other	12 593	13 910	13 010	9 425	10 566	10 566	10 566	11 631	12 114	12 636
Total Inventory Consumed & Other Material	**15 991**	**17 977**	**17 723**	**15 811**	**17 952**	**17 952**	**17 952**	**18 631**	**19 422**	**20 273**

WC013 Bergrivier - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Community Services	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	
Revenue By Source							
Property rates		–	93 675	–	–	–	**93 675**
Service charges - electricity revenue		–	–	–	161 052	–	**161 052**
Service charges - water revenue		–	–	–	36 807	–	**36 807**
Service charges - sanitation revenue		–	–	–	17 702	–	**17 702**
Service charges - refuse revenue		–	–	–	32 447	–	**32 447**
Rental of facilities and equipment		150	–	–	1 292	232	**1 674**
Interest earned - external investments		–	7 981	–	–	–	**7 981**
Interest earned - outstanding debtors		–	5 000	–	–	–	**5 000**
Dividends received		–	–	–	–	–	**–**
Fines, penalties and forfeits		–	–	–	100	21 186	**21 286**
Licences and permits		–	–	60	–	17	**77**
Agency services		–	–	–	–	5 788	**5 788**
Other revenue		1	757	368	3 903	6 296	**11 325**
Transfers and subsidies		57 506	1 550	–	4 998	17 183	**81 237**
Gains		–	–	2 700	–	–	**2 700**
Total Revenue (excluding capital transfers and contributio		**57 657**	**108 963**	**3 128**	**258 301**	**50 702**	**478 751**
Expenditure By Type							
Employee related costs		8 708	23 483	21 984	67 954	44 114	**166 243**
Remuneration of councillors		6 993	–	–	–	–	**6 993**
Debt impairment		–	7 632	–	5 565	17 218	**30 415**
Depreciation & asset impairment		60	352	982	23 246	4 028	**28 668**
Finance charges		–	–	4 463	14 853	198	**19 514**
Bulk purchases - electricity		–	–	–	128 498	–	**128 498**
Inventory consumed		2 205	227	497	13 552	2 150	**18 631**
Contracted services		1 191	7 962	2 965	18 861	14 369	**45 347**
Transfers and Grants		6 822	–	–	–	–	**6 822**
Other expenditure		6 010	6 448	4 719	16 783	5 825	**39 785**
Losses		–	–	2 700	–	–	**2 700**
Total Expenditure		**31 989**	**46 104**	**38 310**	**289 311**	**87 901**	**493 616**
Surplus/(Deficit)		**25 668**	**62 859**	**(35 182)**	**(31 010)**	**(37 199)**	**(14 865)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		**–**	**–**	**120**	**15 971**	**20**	**16 111**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	**–**
Transfers and subsidies - capital (in-kind - all)		–	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit) after capital transfers & contributions		**25 668**	**62 859**	**(35 062)**	**(15 040)**	**(37 179)**	**1 245**

WC013 Bergrivier - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS											
Consumer debtors											
Consumer debtors		123 316	141 287	126 094	184 046	141 839	141 839	141 839	155 701	170 769	187 016
Less: Provision for debt impairment		(46 038)	(60 622)	(56 696)	(99 606)	(72 442)	(72 442)	(72 442)	(85 639)	(99 986)	(115 456)
Total Consumer debtors	2	**77 277**	**80 664**	**69 398**	**84 440**	**69 397**	**69 397**	**69 397**	**70 062**	**70 783**	**71 560**
Debt impairment provision											
Balance at the beginning of the year		40 952	45 930	60 622	82 658	56 696	56 696	56 696	72 442	85 639	99 986
Contributions to the provision		10 133	18 737	10 160	16 948	15 746	15 746	15 746	13 197	14 347	15 470
Bad debts written off		(5 047)	(4 045)	(14 087)	–	–	–	–	–	–	–
Balance at end of year		**46 038**	**60 622**	**56 696**	**99 606**	**72 442**	**72 442**	**72 442**	**85 639**	**99 986**	**115 456**
Inventory											
Water											
Opening Balance		129	**150**	**160**	**160**	**152**	**152**	**152**	**152**	**152**	**152**
System Input Volume		**3 419**	**4 077**	**4 705**	**6 386**	**7 386**	**7 386**	**7 386**	**7 000**	**7 308**	**7 637**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		3 419	4 077	4 705	6 386	7 386	7 386	7 386	7 000	7 308	7 637
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	**(3 398)**	**(4 067)**	**(4 713)**	**(6 386)**	**(7 386)**	**(7 386)**	**(7 386)**	**(7 000)**	**(7 308)**	**(7 637)**
Billed Authorised Consumption		**(3 398)**	**(4 067)**	**(4 713)**	**(6 386)**	**(7 386)**	**(7 386)**	**(7 386)**	**(7 000)**	**(7 308)**	**(7 637)**
Billed Metered Consumption		**(3 398)**	**(4 067)**	**(4 713)**	**(6 386)**	**(7 386)**	**(7 386)**	**(7 386)**	**(7 000)**	**(7 308)**	**(7 637)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		(3 398)	(4 067)	(4 713)	(6 386)	(7 386)	(7 386)	(7 386)	(7 000)	(7 308)	(7 637)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**150**	**160**	**152**	**160**	**152**	**152**	**152**	**152**	**152**	**152**
Consumables											
Standard Rated											
Opening Balance		**2 490**	**1 879**	**1 944**	**1 944**	**932**	**932**	**932**	**932**	**932**	**932**
Acquisitions		7 529	10 082	7 954	9 062	10 293	10 293	10 293	11 294	11 765	12 275
Issues	7	(8 140)	(10 017)	(8 966)	(9 062)	(10 293)	(10 293)	(10 293)	(11 294)	(11 765)	(12 275)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**1 879**	**1 944**	**932**	**1 944**	**932**	**932**	**932**	**932**	**932**	**932**
Zero Rated											
Opening Balance		**483**	**218**	**20**	**20**	–	–	–	–	–	–
Acquisitions		4 188	3 695	4 024	363	273	273	273	337	349	361
Issues	7	(4 453)	(3 893)	(4 045)	(363)	(273)	(273)	(273)	(337)	(349)	(361)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**218**	**20**	–	**20**	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**2 247**	**2 124**	**1 085**	**2 124**	**1 085**	**1 085**	**1 085**	**1 085**	**1 085**	**1 085**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		554 468	601 366	664 618	704 032	724 095	724 095	724 095	797 452	846 425	898 889
Leases recognised as PPE	3	–	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		181 239	196 828	209 964	249 091	236 932	236 932	236 932	265 230	297 781	329 381
Total Property, plant and equipment (PPE)	2	**373 229**	**404 538**	**454 654**	**454 941**	**487 163**	**487 163**	**487 163**	**532 222**	**548 644**	**569 508**

LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		5 145	6 072	7 879	8 409	7 415	7 415	7 415	10 082	11 196	12 253
Total Current liabilities - Borrowing		**5 145**	**6 072**	**7 879**	**8 409**	**7 415**	**7 415**	**7 415**	**10 082**	**11 196**	**12 253**
Trade and other payables											
Trade Payables	5	15 829	29 671	32 464	30 556	33 765	33 765	33 765	33 765	33 765	33 765
Other creditors		11	13	2	–	–	–	–	–	–	–
Unspent conditional transfers		1 121	5 033	8 753	–	–	–	–	–	–	–
VAT		–	557	1 049	–	–	–	–	–	–	–
Total Trade and other payables	2	**16 961**	**35 275**	**42 269**	**30 556**	**33 765**	**33 765**	**33 765**	**33 765**	**33 765**	**33 765**
Non current liabilities - Borrowing											
Borrowing	4	53 048	53 521	60 841	67 396	69 160	69 160	69 160	96 411	100 811	103 352
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		**53 048**	**53 521**	**60 841**	**67 396**	**69 160**	**69 160**	**69 160**	**96 411**	**100 811**	**103 352**
Provisions - non-current											
Retirement benefits		32 732	27 979	32 627	35 549	37 677	37 677	37 677	41 846	46 261	50 938
Refuse landfill site rehabilitation		59 642	70 432	91 179	76 022	97 991	97 991	97 991	105 312	113 180	121 636
Long-Service Awards		5 241	5 419	6 090	6 191	6 658	6 658	6 658	7 433	8 265	9 158
Total Provisions - non-current		**97 615**	**103 830**	**129 896**	**117 762**	**142 326**	**142 326**	**142 326**	**154 591**	**167 706**	**181 732**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		310 832	333 314	370 424	365 925	408 615	408 615	408 615	408 766	410 012	417 504
GRAP adjustments		–	4 923	–	–	–	–	–	–	–	–
Restated balance		310 832	338 237	370 424	365 925	408 615	408 615	408 615	408 766	410 012	417 504
Surplus/(Deficit)		28 395	32 188	38 191	10 432	151	151	151	1 245	7 492	16 765
Transfers to/from Reserves		(5 914)	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		(0)	0	0	(0)	(0)	(0)	(0)	–	–	–
Accumulated Surplus/(Deficit)	1	**333 314**	**370 424**	**408 615**	**376 357**	**408 766**	**408 766**	**408 766**	**410 012**	**417 504**	**434 269**
Reserves											
Housing Development Fund		261	261	261	261	261	261	261	261	261	261
Capital replacement		30 849	30 849	30 849	35 220	30 849	30 849	30 849	30 849	30 849	30 849
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**31 109**	**31 109**	**31 109**	**35 480**	**31 109**	**31 109**	**31 109**	**31 109**	**31 109**	**31 109**
TOTAL COMMUNITY WEALTH/EQUITY	2	**364 423**	**401 533**	**439 724**	**411 837**	**439 875**	**439 875**	**439 875**	**441 121**	**448 613**	**465 378**

WC013 Bergrivier - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S1O1		2 712	2 804	–	–	–	–	–	–	–
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S1O2		4 466	3 621	3 160	4 298	5 370	5 370	5 420	5 745	6 089
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S1O3		121 017	138 744	137 228	152 297	155 128	155 128	169 523	179 973	192 259
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S1O4		–	–	–	–	–	–	–	–	–
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S1O5		–	–	–	–	–	–	–	–	–
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S1O6		–	–	–	–	–	–	–	–	–
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S2O1		196 619	210 497	233 077	244 658	250 651	250 651	268 268	292 314	314 116
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O2		420	445	207	–	349	349	–	–	–
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O3		1 593	1 548	6 520	2 238	2 186	2 186	1 858	199	202
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O4		–	–	–	21	21	21	22	23	24
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S4O1		480	424	223	624	582	582	381	404	428
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	S4O2		12 256	22 038	25 693	28 357	27 789	27 789	27 655	28 043	28 454
4.3: To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development	SG4: Promote a safe, healthy, educated and integrated community	S4O3		6 792	6 986	8 561	7 986	9 567	9 567	8 094	7 607	7 948
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S5O1		8 664	6 208	9 120	4 982	5 342	5 342	13 296	39 036	3 197
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S5O2		1 990	4 242	1 701	250	197	197	345	239	253
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**357 011**	**397 558**	**425 490**	**445 711**	**457 182**	**457 182**	**494 862**	**553 583**	**552 970**

WC013 Bergrivier - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S1O1		10 487	10 853	10 987	11 681	11 834	11 834	12 551	13 247	13 890
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S1O2		6 664	6 263	7 321	8 591	9 303	9 303	9 299	9 847	10 410
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S1O3		59 548	68 932	71 355	77 719	85 371	85 371	89 202	91 732	94 378
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S1O4		–	–	3	3	5	5	4	4	4
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S1O5		1 187	1 376	1 314	1 414	1 481	1 481	1 500	1 583	1 672
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S1O6		138	55	43	75	51	51	61	64	67
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S2O1		154 500	175 756	183 980	214 710	220 569	220 569	239 958	253 099	267 165
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O2		4 115	3 550	3 499	3 802	4 263	4 263	4 857	4 864	5 125
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O3		26 014	27 073	28 001	29 545	29 959	29 959	33 941	36 937	39 305
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S3O4		1 384	1 631	1 497	1 670	1 909	1 909	1 869	1 990	2 107
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S4O1		13 376	13 873	14 377	16 417	18 429	18 429	18 935	20 344	21 546
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	S4O2		25 454	32 182	39 596	46 615	47 153	47 153	47 363	49 400	51 403
4.3: To create innovative partnerships with sector departments for improved education outcomes and	SG4: Promote a safe, healthy, educated and integrated community	S4O3		6 704	6 557	6 530	8 436	9 510	9 510	8 616	9 160	9 721
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S5O1		15 021	13 146	14 309	9 269	12 002	12 002	19 662	47 492	12 735
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S5O2		4 023	4 123	4 486	5 332	5 191	5 191	5 797	6 327	6 677
Allocations to other priorities												
Total Expenditure			1	**328 616**	**365 370**	**387 299**	**435 278**	**457 031**	**457 031**	**493 616**	**546 090**	**536 205**

WC013 Bergrivier - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	G1O1		1 954	1 148	3 770	7 522	7 653	7 653	2 070	668	629
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	G1O2		–	–	2 647	1 700	1 750	1 750	1 000	250	300
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	G1O3		1 088	916	841	1 640	1 844	1 844	2 060	1 210	2 060
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	G1O4		–	–	–	–	–	–	–	–	–
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	G1O5		–	–	–	–	–	–	–	–	–
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	G1O6		–	–	660	350	–	–	–	–	–
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	G2O1		28 158	27 924	30 020	36 660	39 954	39 954	56 133	37 412	39 209
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O1		–	–	–	–	–	–	–	–	–
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O2		1 025	4 041	1 418	1 300	1 289	1 289	620	700	700
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O3		–	–	–	–	–	–	–	–	–
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O4		–	–	–	–	–	–	–	–	–
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	G4O1		6 635	2 771	5 378	5 485	5 540	5 540	10 015	6 695	8 856
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	G4O2		1 029	2 201	1 462	1 055	1 057	1 057	1 060	1 117	545
4.3: To create innovative partnerships with sector departments for improved education outcomes and	SG4: Promote a safe, healthy, educated and integrated community	G4O3		60	797	2 120	35	443	443	20	–	–
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	G5O1		1 660	1 016	1 555	440	613	613	1 990	920	966
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	G5O2		–	70	81	–	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**41 608**	**40 882**	**49 953**	**56 187**	**60 143**	**60 143**	**74 968**	**48 972**	**53 264**

WC013 Bergrivier - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Vote 1 - Municipal Manager										
Function 1 - Municipal Managers Office										
Sub-function 1 -Municipal Managers Office										
Quarterly leadership development initiatives		4	4	4	4	4	4	4	4	4
Sub-function 2 - Strategic Services										
Client Services Survey		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Internal Audit										
Approved Risk Based Audit Plan		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 -Finance										
Function 1 -Director Finance										
Sub-function 1 - Revenue										
Improve debtor management and revenue		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Sub-function 2 - Expenditure										
Implement a centralised SCM system by 30 December		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Budget and Treasury										
Submit Section 71 Report by 10th working day of the		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 -Corporate Services										
Function 1 - Director Corporate Services										
Sub-function 1 - Administration										
Implement SITA Report recommendations on software										
Sub-function 2 - Human Resources										
Submit quarterly report on human resource		4	4	4	4	4	4	4	4	4
Sub-function 3 -Planning and Development										
Compile Zoning Scheme By-law										
Vote 4 -Technical Services										
Function 2 - Director Technical Services										
Sub-function 1 -Water										
Restrict annual water losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 2 - Electricity										
Restrict annual electricity losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 3 - Roads										
Fully utilise conditional road maintenance operational		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Waste management										
Reduce the volume of household waste transported to		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Sub-function 5 - Project management										
Expenditure on MIG Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 5 -Community Services										
Function 2 - Director Community Services										
Sub-function 1 -Traffic Services										
Collect 95% of budgeted income by 30 June 2019		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Fire Fighting										
Fire Safety compliance inspections		24	24	24	24	24	24	24	24	24
Sub-function 3 - Housing										
Monthly maintenance of the housing waiting list by		12	12	12	12	12	12	12	12	12
Sub-function 4 - Libraries										
95% spent of the library grant by 30 June 2019 in		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 5 - Community Facilities										
Spend 95% of the Capital budget by 30 June 2019		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
And so on for the rest of the Votes										

WC013 Bergrivier - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.3%	5.7%	5.6%	6.1%	5.7%	5.7%	5.7%	6.0%	5.9%	6.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.5%	6.7%	6.7%	7.5%	7.1%	7.1%	7.1%	7.4%	7.6%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	34.8%	31.7%	50.4%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	170.5%	172.0%	195.6%	190.0%	222.3%	222.3%	222.3%	309.9%	324.1%	332.2%
Liquidity											
Current Ratio	Current assets/current liabilities	4.2	3.3	3.2	3.1	3.2	3.2	3.2	3.0	3.0	3.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.2	3.3	3.2	3.1	3.2	3.2	3.2	3.0	3.0	3.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.7	2.0	1.4	2.0	2.0	2.0	1.8	1.9	2.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.8%	94.5%	98.5%	94.5%	95.6%	95.6%	95.6%	96.7%	96.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.7%	94.5%	98.5%	94.5%	95.6%	95.6%	95.6%	96.7%	96.6%	96.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.0%	23.9%	21.2%	22.3%	19.3%	19.3%	19.3%	17.7%	15.9%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		22.2%	29.1%	22.9%	35.5%	27.6%	27.6%	27.6%	28.0%	25.6%	23.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9 727	6 805	10 169	11 682	11 682	11 682	11 682	12 850	12 850	12 850
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	11.8%	8.3%	12.3%	10.9%	10.9%	10.9%	10.9%	12.0%	12.0%	12.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	161	271	349	375	375	375	375	380	380	380
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	9.4%	13.2%	15.9%	13.0%	13.0%	13.0%	13.0%	12.0%	12.0%	12.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	34.4%	33.9%	34.5%	35.3%	35.3%	35.3%	34.7%	32.5%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.4%	36.2%	35.6%	36.2%	36.8%	36.8%		36.2%	33.9%	36.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.0%	6.0%	5.6%	5.7%	6.4%	6.4%		5.9%	5.5%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.7%	9.2%	9.5%	10.1%	10.4%	10.4%	10.4%	10.1%	10.1%	10.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.3	26.7	18.7	20.1	20.1	20.1	17.6	17.8	17.7	18.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.4%	35.0%	28.8%	30.8%	25.6%	25.6%	25.6%	23.4%	21.9%	20.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.1	3.8	5.2	2.8	3.8	3.8	3.8	3.5	3.4	3.9

WC013 Bergrivier - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						67	67	67	72	74	74	74
Females aged 5 - 14						5	5	5	5	5	5	5
Males aged 5 - 14						5	5	5	5	5	5	5
Females aged 15 - 34						11	11	11	11	11	11	11
Males aged 15 - 34						11	11	11	11	11	11	11
Unemployment						2	2	2	2	2	2	2
Monthly household income (no. of households)	1, 12											
No income						1 793	1 793	1 793	1 793	1 793	1 793	1 793
R1 - R1 600						286	286	286	286	286	286	286
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800						362	362	362	362	362	362	362
R12 801 - R25 600						2 613	2 613	2 613	2 613	2 613	2 613	2 613
R25 601 - R51 200						4 272	4 272	4 272	4 272	4 272	4 272	4 272
R52 201 - R102 400						4 158	4 158	4 158	4 158	4 158	4 158	4 158
R102 401 - R204 800						2 670	2 670	2 670	2 670	2 670	2 670	2 670
R204 801 - R409 600						1 736	1 736	1 736	1 736	1 736	1 736	1 736
R409 601 - R819 200						858	858	858	858	858	858	858
> R819 200						305	305	305	305	305	305	305
Poverty profiles (no. of households)												
< R2 060 per household per month	13					1716.48	1716.48	1716.48	1992.00	1992.00	1992.00	1992.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						67	67	67	72	74	74	74
Number of poor people in municipal area						6	6	6	6	6	6	6
Number of households in municipal area						19	19	19	19	18	18	18
Number of poor households in municipal area						2	2	2	2	2	2	2
Definition of poor household (R per month)												
Housing statistics	3											
Formal						10 737	10 737	10 737	10 737	10 737	10 737	10 737
Informal						29	29	29	29	29	29	29
Total number of households			-	-	-	10 766	10 766	10 766	10 766	10 766	10 766	10 766
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.3%			4.1%			
Interest rate - borrowing						10.3%						
Interest rate - investment						7.5%			7.0%			
Remuneration increases						7.4%			2.3%	4.9%		
Consumption growth (electricity)						0.0%						
Consumption growth (water)						0.0%			1.5%			
Collection rates	7											
Property tax/service charges						96.5%		96.0%	93.5%			
Rental of facilities & equipment						100.0%		100.0%	100.0%			
Interest - external investments						100.0%		100.0%	100.0%			
Interest - debtors								96.0%	96.0%			
Revenue from agency services								100.0%	100.0%			

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 168**	**9 269**	**9 423**	**9 515**	**9 515**	**9 515**	**9 611**	**9 707**	**9 805**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	7 458	7 542	7 657	7 753	7 753	7 753	7 908	8 066	8 193
		Flush toilet (with septic tank)	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	9 558	9 642	9 757	9 853	9 853	9 853	10 008	10 166	10 293
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 558**	**9 642**	**9 757**	**9 853**	**9 853**	**9 853**	**10 008**	**10 166**	**10 293**
		Energy:									
		Electricity (at least min.service level)	10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**10 214**	**10 409**	**10 529**	**10 665**	**10 665**	**10 665**	**10 765**	**10 885**	**10 998**
		Refuse:									
		Removed at least once a week	9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
		Minimum Service Level and Above sub-total	9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 615**	**9 720**	**9 843**	**10 163**	**10 163**	**10 163**	**10 366**	**10 573**	**10 736**

Municipal in-house services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	9 168	9 269	9 423	9 515	9 515	9 515	9 611	9 707	9 805
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 168**	**9 269**	**9 423**	**9 515**	**9 515**	**9 515**	**9 611**	**9 707**	**9 805**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	7 458	7 542	7 657	7 753	7 753	7 753	7 908	8 066	8 193
		Flush toilet (with septic tank)	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	9 558	9 642	9 757	9 853	9 853	9 853	10 008	10 166	10 293
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 558**	**9 642**	**9 757**	**9 853**	**9 853**	**9 853**	**10 008**	**10 166**	**10 293**
		Energy:									
		Electricity (at least min.service level)	10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	10 214	10 409	10 529	10 665	10 665	10 665	10 765	10 885	10 998
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**10 214**	**10 409**	**10 529**	**10 665**	**10 665**	**10 665**	**10 765**	**10 885**	**10 998**
		Refuse:									
		Removed at least once a week	9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
		Minimum Service Level and Above sub-total	9 615	9 720	9 843	10 163	10 163	10 163	10 366	10 573	10 736
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**9 615**	**9 720**	**9 843**	**10 163**	**10 163**	**10 163**	**10 366**	**10 573**	**10 736**

Municipal entity services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Services provided by 'external mechanisms'	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Detail of Free Basic Services (FBS) provided			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	373 211	738 835	1 235 459	1 500 000	1 300 000	1 300 000	1 712 000	1 798 000	1 834 000
		Number of HH receiving this type of FBS	521	1 438	1 880	2 068	2 068	2 068	2 068	2 068	2 068
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	1 908 529	2 112 350	2 277 220	2 790 000	2 290 000	2 290 000	2 714 000	2 918 000	3 107 000
		Number of HH receiving this type of FBS	1 988	1 860	2 050	2 255	2 255	2 255	2 255	2 255	2 255
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	2 954 401	3 370 660	3 626 114	3 919 000	3 619 000	3 619 000	3 920 000	4 214 000	4 486 000
		Number of HH receiving this type of FBS	1 758	1 635	1 805	1 986	1 986	1 986	1 986	1 986	1 986
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	4 448 551	5 040 058	5 377 606	6 024 000	5 500 000	5 500 000	6 746 000	7 758 000	8 541 000
		Number of HH receiving this type of FBS	1 992	1 862	2 052	2 257	2 257	2 257	2 257	2 257	2 257
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

WC013 Bergrivier Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	71 438	101 812	141 646	86 036	122 117	122 117	122 117	120 452	131 765	146 155
Cash + investments at the yr end less applications - R'000	18(1)b	2	99 901	114 238	142 804	102 391	130 432	130 432	130 432	130 558	142 722	158 016
Cash year end/monthly employee/supplier payments	18(1)b	3	3.1	3.8	5.2	2.8	3.8	3.8	3.8	3.5	3.4	3.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	28 395	32 188	38 191	10 432	151	151	151	1 245	7 492	16 765
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.7%	1.7%	4.0%	(3.8%)	(6.0%)	(6.0%)	4.4%	1.7%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.8%	88.6%	93.1%	87.7%	89.9%	89.9%	89.9%	91.3%	91.6%	91.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.0%	13.6%	12.1%	12.3%	10.7%	10.7%	10.7%	8.9%	8.6%	8.3%
Capital payments % of capital expenditure	18(1)c;19	8	98.1%	109.4%	95.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	34.8%	31.7%	50.4%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	3.7%	(11.5%)	17.8%	(15.1%)	0.0%	0.0%	0.8%	0.9%	1.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(32.5%)	1371.9%	(93.2%)	1371.9%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.3%	5.6%	4.9%	5.3%	5.7%	5.7%	5.8%	5.3%	5.4%	5.5%
Asset renewal % of capital budget	20(1)(vi)	14	12.1%	12.4%	19.3%	8.9%	9.6%	9.6%	0.0%	28.8%	13.4%	16.6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			10.7%	7.7%	10.0%	2.2%	0.0%	0.0%	10.4%	7.7%	7.3%
% incr Property Tax	18(1)a			9.2%	7.1%	9.2%	(0.5%)	0.0%	0.0%	8.6%	5.1%	6.0%
% incr Service charges - electricity revenue	18(1)a			12.1%	6.9%	17.0%	1.4%	0.0%	0.0%	8.5%	7.1%	7.0%
% incr Service charges - water revenue	18(1)a			18.1%	11.2%	(6.4%)	12.0%	0.0%	0.0%	9.7%	8.5%	6.7%
% incr Service charges - sanitation revenue	18(1)a			4.1%	8.2%	3.2%	3.4%	0.0%	0.0%	14.5%	9.7%	8.4%
% incr Service charges - refuse revenue	18(1)a			4.5%	8.5%	2.6%	3.9%	0.0%	0.0%	26.1%	16.6%	12.0%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		230 721	255 475	275 039	302 609	309 394	309 394	309 394	341 683	368 069	394 922
Service charges			230 721	255 475	275 039	302 609	309 394	309 394	309 394	341 683	368 069	394 922
Property rates			67 800	74 040	79 313	86 624	86 224	86 224	86 224	93 675	98 458	104 365
Service charges - electricity revenue			104 412	117 047	125 118	146 330	148 440	148 440	148 440	161 052	172 410	184 492
Service charges - water revenue			24 348	28 752	31 980	29 944	33 540	33 540	33 540	36 807	39 940	42 633
Service charges - sanitation revenue			12 876	13 398	14 494	14 960	15 465	15 465	15 465	17 702	19 417	21 055
Service charges - refuse removal			21 286	22 238	24 134	24 751	25 725	25 725	25 725	32 447	37 844	42 377
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			1 416	1 234	1 149	1 413	1 405	1 405	1 405	1 674	1 615	1 711
Capital expenditure excluding capital grant funding			19 960	20 690	30 160	31 997	37 664	37 664	37 664	58 857	30 958	34 589
Cash receipts from ratepayers	18(1)a		234 246	258 827	293 389	303 597	316 461	316 461	316 461	353 270	378 698	405 142
Ratepayer & Other revenue	18(1)a		260 908	292 188	315 140	346 292	352 133	352 133	352 133	386 833	413 616	441 397
Change in consumer debtors (current and non-current)			445	3 035	(6 252)	10 027	(1)	(1)	(1)	(9 363)	721	777
Operating and Capital Grant Revenue	18(1)a		82 864	84 006	93 825	92 637	95 183	95 183	95 183	97 348	128 707	99 679
Capital expenditure - total	20(1)(vi)		41 608	40 882	49 953	56 187	60 143	60 143	60 143	74 968	48 972	53 264
Capital expenditure - renewal	20(1)(vi)		5 032	5 062	9 650	5 025	5 751	5 751		21 619	6 547	8 865
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												

DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			445	3 035	(6 252)	(1)	(9 363)	721	777	–	–	–
Total Operating Revenue			335 796	377 365	396 002	421 520	434 702	434 702	434 702	478 751	535 568	534 295
Total Operating Expenditure			328 616	365 370	387 299	435 278	457 031	457 031	457 031	493 616	546 090	536 205
Operating Performance Surplus/(Deficit)			7 180	11 995	8 703	(13 758)	(22 328)	(22 328)	(22 328)	(14 865)	(10 522)	(1 911)
Cash and Cash Equivalents (30 June 2012)										120 452		
Revenue												
% Increase in Total Operating Revenue				12.4%	4.9%	6.4%	3.1%	0.0%	0.0%	10.1%	11.9%	(0.2%)
% Increase in Property Rates Revenue				9.2%	7.1%	9.2%	(0.5%)	0.0%	0.0%	8.6%	5.1%	6.0%
% Increase in Electricity Revenue				12.1%	6.9%	17.0%	1.4%	0.0%	0.0%	8.5%	7.1%	7.0%
% Increase in Property Rates & Services Charges				10.7%	7.7%	10.0%	2.2%	0.0%	0.0%	10.4%	7.7%	7.3%
Expenditure												
% Increase in Total Operating Expenditure				11.2%	6.0%	12.4%	5.0%	0.0%	0.0%	8.0%	10.6%	(1.8%)
% Increase in Employee Costs				5.8%	3.4%	8.4%	5.3%	0.0%	0.0%	8.5%	4.8%	5.9%
% Increase in Electricity Bulk Purchases				15.5%	8.3%	13.3%	1.5%	0.0%	0.0%	11.2%	8.0%	8.0%
Average Cost Per Budgeted Employee Position (Remuneration)					358273.6185	359470.0617				393008.3948		
Average Cost Per Councillor (Remuneration)					511895.3415	536753.8462				537923.0769		
R&M % of PPE			6.3%	5.6%	4.9%	5.3%	5.7%	5.7%		5.3%	5.4%	5.5%
Asset Renewal and R&M as a % of PPE			13.0%	10.0%	10.0%	10.0%	12.0%	12.0%		12.0%	10.0%	10.0%
Debt Impairment % of Total Billable Revenue			7.0%	13.6%	12.1%	12.3%	10.7%	10.7%	10.7%	8.9%	8.6%	8.3%
Capital Revenue												
Internally Funded & Other (R'000)			13 549	14 383	15 656	17 347	21 930	21 930	21 930	18 857	14 248	18 739
Borrowing (R'000)			6 412	6 306	14 504	14 650	15 734	15 734	15 734	40 000	16 710	15 850
Grant Funding and Other (R'000)			21 648	20 193	19 793	24 190	22 480	22 480	22 480	16 111	18 014	18 675
Internally Generated funds % of Non Grant Funding			67.9%	69.5%	51.9%	54.2%	58.2%	58.2%	58.2%	32.0%	46.0%	54.2%
Borrowing % of Non Grant Funding			32.1%	30.5%	48.1%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Grant Funding % of Total Funding			52.0%	49.4%	39.6%	43.1%	37.4%	37.4%	37.4%	21.5%	36.8%	35.1%
Capital Expenditure												
Total Capital Programme (R'000)			41 608	40 882	49 953	56 187	60 143	60 143	60 143	74 968	48 972	53 264
Asset Renewal			28 808	17 895	27 281	21 679	31 812	31 812	31 812	36 674	25 002	30 186
Asset Renewal % of Total Capital Expenditure			69.2%	43.8%	54.6%	38.6%	52.9%	52.9%	52.9%	48.9%	51.1%	56.7%
Cash												
Cash Receipts % of Rate Payer & Other			89.8%	88.6%	93.1%	87.7%	89.9%	89.9%	89.9%	91.3%	91.6%	91.8%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			6.3%	5.7%	5.6%	6.1%	5.7%	5.7%	5.7%	6.0%	5.9%	6.5%
Borrowing Receipts % of Capital Expenditure			34.8%	31.7%	50.4%	45.8%	41.8%	41.8%	41.8%	68.0%	54.0%	45.8%
Reserves												
Surplus/(Deficit)			99 901	114 238	142 804	102 391	130 432	130 432	130 432	130 558	142 722	158 016
Free Services												
Free Basic Services as a % of Equitable Share			23.4%	25.0%	22.6%	27.9%	24.9%	24.9%		26.2%	26.7%	26.5%
Free Services as a % of Operating Revenue (excl operational transfers)			0.5%	0.9%	1.1%	1.7%	2.4%	2.4%		1.4%	1.6%	1.6%
High Level Outcome of Funding Compliance												
Total Operating Revenue			335 796	377 365	396 002	421 520	434 702	434 702	434 702	478 751	535 568	534 295
Total Operating Expenditure			328 616	365 370	387 299	435 278	457 031	457 031	457 031	493 616	546 090	536 205
Surplus/(Deficit) Budgeted Operating Statement			7 180	11 995	8 703	(13 758)	(22 328)	(22 328)	(22 328)	(14 865)	(10 522)	(1 911)
Surplus/(Deficit) Considering Reserves and Cash Backing			99 901	114 238	142 804	102 391	130 432	130 432	130 432	130 558	142 722	158 016
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

WC013 Bergrivier - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:	1									
Date of valuation:		2017/07/01		2017/07/01	2017/07/01	2017/07/01	2017/07/01	2017/07/01	2022/07/01	2022/07/01
Financial year valuation used		**2018/07/01**		**2018/07/01**	**2018/07/01**	**2018/07/01**	**2018/07/01**	**2018/07/01**	**2023/07/01**	**2023/07/01**
Municipal by-laws s6 in place? (Y/N)	2	Yes		Yes				Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes		Yes				Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No		No				No	No	No
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes		Yes		Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)										
No. of properties	5	13 365		13 629	13 700	13 700	13 700	14 663	14 663	14 663
No. of sectional title values	5	267		282	282	282	282	282	282	282
No. of unreasonably difficult properties s7(2)		20		20	20	20	20	20	20	20
No. of supplementary valuations		2		3	3	3	3	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers		6		10	10	10	10	10	250	10
No. of appeals by rate payers										
No. of successful objections	8	5		5	5	5	5	5	80	5
No. of successful objections > 10%	8	2		2	2	2	2	2	60	2
Supplementary valuation		60 000 000 +/-		60 000 000 +/-				70 000 000 +/-	90 000 000 +/-	90 000 000 +/-
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		106		106				106	106	106
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Differential rates used? (Y/N)	5	No	No	No	No	No	No	No	No	No
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

WC013 Bergrivier - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2021/22																	
Valuation:																	
No. of properties		10 792	120	380	1 267	184	555	67									
No. of sectional title property values		264		1	2												
No. of unreasonably difficult properties s7(2)		20															
No. of supplementary valuations		2															
Supplementary valuation (Rm)		80 000 000															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		1															
Years since last valuation **(select)**		5															
Frequency of valuation **(select)**		Market															
Method of valuation used **(select)**		Land & Impr.															
Base of valuation **(select)**		0															
Phasing-in properties s21 (number)		0															
Combination of rating types used? (Y/N)		0															
Flat rate used? (Y/N)		0															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.010463	0.011508	0.011508	0.002615		0.010463										
Rate revenue budget (R '000)		65 450	3 482	9 659	14 172		14										
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)		–															
Rebates, exemptions - indigent (R'000)		–															
Rebates, exemptions - pensioners (R'000)		8 770															
Rebates, exemptions - bona fide farm. (R'000)					415												
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

WC013 Bergrivier - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		11 051	125	404	1 375	184	555	67									
No. of sectional title property values		264		1	2												
No. of unreasonably difficult properties s7(2)		20															
No. of supplementary valuations		2															
Supplementary valuation (Rm)		80 000 000															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		1															
Years since last valuation **(select)**		5															
Frequency of valuation **(select)**		Market															
Method of valuation used **(select)**		Land & Impr.															
Base of valuation **(select)**		0															
Phasing-in properties s21 (number)		0															
Combination of rating types used? (Y/N)		0															
Flat rate used? (Y/N)		0															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	**6**																
Rating:																	
Average rate	3	0.011352	0.012486	0.012486	0.002837		0.011352										
Rate revenue budget (R '000)		69 377	3 691	10 226	15 022		15										
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)		8 770															
Rebates, exemptions - bona fide farm. (R'000)							4 150										
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

WC013 Bergrivier - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates *(rate in the Rand)*	1								
Residential properties			0.0089	0.0094	0.0100	0.0105	0.0114	0.0121	0.0129
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0018	0.0019	0.0020	0.0021	0.0028	0.0030	0.0032
Farm properties - not used									
Industrial properties			0.0098	0.0104	0.0110	0.0115	0.0125	0.0134	0.0142
Business and commercial properties			0.0098	0.0104	0.0110	0.0115	0.0125	0.0134	0.0142
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-				
Indigent rebate or exemption			-	-	-				
Pensioners/social grants rebate or exemption			60%	60%	60%	60%	60%	60%	60%
Temporary relief rebate or exemption			0%	0%	0%	0%	0%	0%	0%
Bona fide farmers rebate or exemption			85%	85%	85%	75%	75%	75%	75%
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			46.64	49.44	51.71	57.08	62.12	66.78	71.12
Service point - vacant land *(Rands/month)*			60.67	64.28	68.17	71.25	78.38	84.25	89.75
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			142.00	150.43	157.35	164.35	180.88	194.45	207.00
Service point - vacant land *(Rands/month)*			112.75	119.49	126.67	132.40	145.60	156.52	166.67
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			193.38	218.66	232.26	266.14	286.90	307.24	330.28
Service point - vacant land *(Rands/month)*			147.33	156.17	165.50	172.96	190.21	204.47	219.81
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0.92	1.04	1.10	1.26	1.36	1.49	1.60
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	1.16	1.32	1.40	1.60	1.73	1.86	2.00
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	1.35	1.52	1.62	1.85	2.00	2.14	2.30
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	1.49	1.68	1.79	2.05	2.21	2.33	2.50
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0.91	1.03	1.10	1.26	1.36	1.49	1.60
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	1.18	1.33	1.41	1.62	1.74	1.86	2.00
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	1.62	1.83	1.95	2.23	2.41	2.61	2.80
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	1.90	2.15	2.29	2.62	2.83	3.07	3.30
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			192.00	203.48	212.84	222.61	278.02	319.72	352.00
80l bin - once a week									
250l bin - once a week									

WC013 Bergrivier - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
						Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Exemptions, reductions and rebates *(Rands)*								
R15 000 threshhold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		5 000	-	-	-	-	-	-
Bona fide farmers rebate or exemption:								
0 - 5 houses on property		1%	1%	1%	1%	1%	1%	1%
6 -10 houses on property		2%	2%	2%	2%	2%	2%	2%
11-15 houses on property		3%	3%	3%	3%	3%	3%	3%
16 -20 houses on property		4%	4%	4%	4%	4%	4%	4%
>20 houses on property		5%	5%	5%	5%	5%	5%	5%
If electricity provided to worker's houses		0%	0%	0%	0%	0%	0%	0%
If water is provided to worker's houses		0%	0%	0%	0%	0%	0%	0%
If sewer is provided to worker's houses		0%	0%	0%	0%	0%	0%	0%
If refuse is removed from worker's houses		0%	0%	0%	0%	0%	0%	0%
If school on property		1%	1%	1%	1%	1%	1%	1%
If sport facilities on property		1%	1%	1%	1%	1%	1%	1%
If transport is provided to workers		1%	1%	1%	1%	1%	1%	1%
If training is provided to workers		1%	1%	1%	1%	1%	1%	1%
Water tariffs								
Residential								
Basic		46.64	49.44	51.71	57.08	62.12	62.12	62.12
0 - 6		6.59	6.99	7.31	7.64	8.29	8.29	8.29
7 - 13		13.95	14.79	15.47	16.16	17.54	17.54	17.54
14 - 20		16.55	17.54	18.35	19.18	20.81	20.81	20.81
21 - 35		20.65	21.89	22.90	23.93	25.96	25.96	25.96
36 - 50		25.03	26.53	27.75	29.00	31.47	31.47	31.47
51 +		33.36	35.36	36.99	38.65	41.94	41.94	41.94
Business								
Basic			49.44	51.71	57.08	62.12	62.12	62.12
0 - 6		46.64	6.99	7.31	7.64	8.29	8.29	8.29
7 - 20		6.59	14.09	14.73	15.40	20.21	20.21	20.21
21 - 50		13.29	14.09	14.73	15.40	21.69	21.69	21.69
51 - 100		13.29	16.22	16.97	17.73	23.82	23.82	23.82
101 - 200		15.30	17.05	17.83	18.63	24.94	24.94	24.94
201 - 1000		16.08	17.94	18.76	19.61	23.82	23.82	23.82
1000 - 1500		16.92	15.24	15.94	16.66	21.69	21.69	21.69
1501 - 2000		14.38	12.93	13.53	14.14	17.01	17.01	17.01
2000 +		12.20		11.46	11.98	15.31	15.31	15.31
Flat Rate		7.39	7.83	8.20	8.56	9.29	9.29	9.29
0-500		11	12	12	12.59	13.66	13.66	13.66
501+								
Waste water tariffs								
[Insert blocks as applicable]								
Electricity tariffs								
[Insert blocks as applicable]								

WC013 Bergrivier - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Frame			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		508.61	539.15	571.52	597.26	597.26	597.26	8.5%	648.01	693.37	741.91
Electricity: Basic levy		193.38	218.66	232.26	266.14	266.14	266.14	7.8%	286.90	307.27	329.09
Electricity: Consumption		1 565.00	1 501.24	1 594.05	1 826.62	1 826.62	1 826.62	7.8%	1 969.07	2 108.87	2 258.60
Water: Basic levy		46.64	49.44	54.79	57.08	57.08	57.08	8.8%	62.12	66.78	71.12
Water: Consumption		459.56	487.13	509.54	532.47	532.47	532.47	8.5%	577.73	621.06	661.43
Sanitation		142.00	150.13	157.35	164.48	164.48	164.48	10.0%	180.88	194.45	207.08
Refuse removal		192.00	203.48	212.84	222.63	222.63	222.63	24.9%	278.02	319.72	351.70
Other		–	–	–	–	–	–				
sub-total		**3 107.19**	**3 149.22**	**3 332.34**	**3 666.69**	**3 666.69**	**3 666.69**	**9.2%**	**4 002.73**	**4 311.53**	**4 620.93**
VAT on Services		389.79	391.56	413.94	454.67	454.67	454.67	8.6%	493.98	542.72	581.85
Total large household bill:		**3 496.98**	**3 540.78**	**3 746.28**	**4 121.36**	**4 121.36**	**4 121.36**	**9.1%**	**4 496.71**	**4 854.25**	**5 202.78**
% increase/-decrease			**1.3%**	**5.8%**	**10.0%**	**–**	**–**		**9.1%**	**8.0%**	**7.2%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		360.11	381.74	404.65	422.88	422.88	422.88	8.5%	458.81	490.93	525.29
Electricity: Basic levy		193.38	218.66	232.26	266.14	266.14	266.14	7.8%	286.90	307.27	329.09
Electricity: Consumption		643.00	675.33	717.19	821.81	821.81	821.81	7.8%	885.89	948.79	1 016.15
Water: Basic levy		46.64	49.44	54.79	57.08	57.08	57.08	8.8%	62.12	66.78	71.12
Water: Consumption		356.31	377.70	395.06	412.84	412.84	412.84	8.5%	447.93	481.53	512.82
Sanitation		142.00	150.13	157.35	164.48	164.48	164.48	10.0%	180.88	194.45	207.08
Refuse removal		192.00	203.48	212.84	222.63	222.63	222.63	24.9%	278.02	319.72	351.70
Other		–	–			–	–				
sub-total		**1 933.44**	**2 056.46**	**2 174.14**	**2 367.87**	**2 367.87**	**2 367.87**	**9.8%**	**2 600.55**	**2 809.46**	**3 013.26**
VAT on Services		236.00	251.25	265.24	286.00	286.00	286.00	(3.8%)	275.18	347.78	373.19
Total small household bill:		**2 169.44**	**2 307.71**	**2 439.38**	**2 653.87**	**2 653.87**	**2 653.87**	**8.4%**	**2 875.73**	**3 157.24**	**3 386.45**
% increase/-decrease			**6.4%**	**5.7%**	**8.8%**	**–**	**–**		**8.4%**	**9.8%**	**7.3%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		211.61	224.32	237.79	248.50	248.50	248.50	8.5%	269.61	288.48	308.68
Electricity: Basic levy		–	–	–	–	–	–				
Electricity: Consumption		354.00	395.16	392.22	449.43	449.43	449.43	7.8%	484.50	518.90	555.74
Water: Basic levy		–	–	–	–	–	–				
Water: Consumption		213.50	226.31	236.72	247.37	247.37	247.37	8.5%	268.40	288.53	307.28
Sanitation		–	–	–	–	–	–				
Refuse removal		–	–	–	–	–	–				
Other		–	–	–	–	–	–				
sub-total		**779.11**	**845.79**	**866.73**	**945.30**	**945.30**	**945.30**	**8.2%**	**1 022.51**	**1 095.91**	**1 171.70**
VAT on Services		85.13	93.22	94.34	109.25	109.25	109.25	15.1%	125.80	121.11	129.45
Total small household bill:		**864.24**	**939.01**	**961.07**	**1 054.55**	**1 054.55**	**1 054.55**	**8.9%**	**1 148.31**	**1 217.03**	**1 301.16**
% increase/-decrease			**8.7%**	**2.3%**	**9.7%**	**–**	**–**		**8.9%**	**6.0%**	**6.9%**

WC013 Bergrivier - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		6 852	60 159	132 574	70 000	70 000	70 000	100 000	110 000	120 000
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**6 852**	**60 159**	**132 574**	**70 000**	**70 000**	**70 000**	**100 000**	**110 000**	**120 000**
Entities sub-total		**–**	–	–	–	–	–	–	–	–
Consolidated total:		**6 852**	**60 159**	**132 574**	**70 000**	**70 000**	**70 000**	**100 000**	**110 000**	**120 000**

WC013 Bergrivier - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
ABSA			call	yes	fixed interest rate	4.30%				61 422	532	(61 954)	–	–
Nedbank			Fixed	yes	fixed interest rate	4.56%			19 July 2021	30 607	67	(30 675)	–	–
Nedbank			Fixed	yes	fixed interest rate	4.70%			13 September 2021	30 409	286	(30 695)	–	**0**
Standard Bank			Fixed	yes	fixed interest rate	4.65%			13 September 2021	10 135	94	(10 229)	–	–
Nedbank			Fixed	yes	fixed interest rate	4.89%			18 January 2022	–	727	(30 727)	30 000	–
ABSA			call	yes	fixed interest rate	4.50%				–	285	(10 000)	20 000	**10 285**
ABSA			Fixed	yes	fixed interest rate	5.03%			12 June 2022	–	1 151	–	50 000	**51 151**
Standard Bank			Fixed	yes	fixed interest rate	5.03%			12 June 2022	–	1 150	–	50 000	**51 150**
Nedbank			Fixed	yes	fixed interest rate	4.60%			25 April 2022	–	140	–	30 000	**30 140**
														–
Municipality sub-total										**132 574**		**(174 281)**	**180 000**	**142 725**
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									**132 574**		**(174 281)**	**180 000**	**142 725**

WC013 Bergrivier - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Parent municipality										
Annuity and Bullet Loans		53 048	53 521	60 841	67 396	69 160	69 160	96 411	100 811	103 352
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**53 048**	**53 521**	**60 841**	**67 396**	**69 160**	**69 160**	**96 411**	**100 811**	**103 352**
Total Borrowing	1	**53 048**	**53 521**	**60 841**	**67 396**	**69 160**	**69 160**	**96 411**	**100 811**	**103 352**
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		612	345	1 540	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**612**	**345**	**1 540**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**612**	**345**	**1 540**	**–**	**–**	**–**	**–**	**–**	**–**

WC013 Bergrivier - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**47 652**	**51 840**	**62 106**	**58 238**	**58 238**	**58 238**	**63 914**	**67 469**	**72 961**
Local Government Equitable Share		41 390	45 025	55 355	50 990	50 990	50 990	57 506	62 388	67 754
Municipal Infrastructure Grant		3 951	2 478	2 143	2 632	2 632	2 632	2 786	2 878	2 975
Expanded Public Works Programme		1 413	1 422	2 135	2 075	2 075	2 075	1 662	–	–
Financial Management Grant		898	1 349	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Integrated National Electrification Programme (Municipal) Grant		–	1 493	714	130	130	130	–	652	682
Water Services Infrastructure Grant		–	–	208	860	860	860	411	–	–
Municipal Disaster Relief Grant (COGTA)		–	72	–	–	–	–	–	–	–
Provincial Government:		**16 540**	**12 551**	**9 914**	**9 677**	**13 483**	**13 483**	**17 323**	**43 224**	**8 043**
Libraries		7 195	7 060	5 496	7 917	9 034	9 034	8 033	7 564	7 903
Department of Human Settlements		8 562	4 201	4 142	1 400	2 139	2 139	9 150	35 520	–
Maintenance of Roads		93	–	–	110	110	110	140	140	140
Financial Management Support Grant		690	330	–	–	600	600	–	–	–
Municipal Capacity Building Grant		–	360	275	250	400	400	–	–	–
Public Employment Support Grant		–	–	–	–	1 200	1 200	–	–	–
Local Government Support Grant - COVID-19		–	600	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–			
Other grant providers:		**634**	**512**	**75**	**280**	**442**	**442**	**–**	**–**	**–**
Heist op den Berg		634	512	75	280	442	442	–	–	–
Total Operating Transfers and Grants	5	**64 827**	**64 902**	**72 094**	**68 195**	**72 163**	**72 163**	**81 237**	**110 693**	**81 004**
Capital Transfers and Grants										
National Government:		**19 455**	**16 777**	**20 831**	**19 107**	**19 107**	**19 107**	**15 971**	**18 014**	**18 675**
Municipal Infrastructure Grant		15 803	12 070	12 158	12 502	12 502	12 502	13 231	13 667	14 132
Financial Management Grant		652	201	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant		3 000	4 507	2 286	870	870	870	–	4 348	4 543
Water Services Infrastructure Grant		–	–	6 388	5 736	5 736	5 736	2 739	–	–
Provincial Government:		**1 060**	**6 377**	**2 978**	**335**	**339**	**339**	**140**	**–**	**–**
Regional Socio - Economic Project		1 000	4 500	1 000	–	–	–	120	–	–
Libraries		60	797	1 978	35	39	39	20	–	–
Fire Service Capacity Building Grant		–	830	–	–	–	–	–	–	–
Development of Sport and Recreation Facilities		–	250	–	300	300	300	–	–	–
Support Grant		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**41**	**660**	**400**	**238**	**238**	**–**	**–**	**–**
Heist op den Berg		–	41	660	400	238	238	–	–	–
Total Capital Transfers and Grants	5	**20 515**	**23 195**	**24 469**	**19 842**	**19 684**	**19 684**	**16 111**	**18 014**	**18 675**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**85 341**	**88 097**	**96 563**	**88 037**	**91 847**	**91 847**	**97 348**	**128 707**	**99 679**

WC013 Bergrivier - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**47 652**	**51 840**	**62 106**	**58 890**	**58 589**	**58 589**	**63 914**	**67 469**	**72 961**
Local Government Equitable Share		41 390	45 025	55 355	50 990	50 990	50 990	57 506	62 388	67 754
Municipal Infrastructure Grant		3 951	2 478	2 143	2 632	2 983	2 983	2 786	2 878	2 975
Expanded Public Works Programme		1 413	1 422	2 135	2 075	2 075	2 075	1 662	–	–
Financial Management Grant		898	1 349	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Integrated National Electrification Programme (Municipal) Grant		–	1 493	714	130	130	130	–	652	682
Water Services Infrastructure Grant		–	–	208	1 513	860	860	411	–	–
Municipal Disaster Relief Grant (COGTA)		–	72	–	–	–	–	–	–	–
Provincial Government:		**13 930**	**11 724**	**12 349**	**9 677**	**13 877**	**13 877**	**17 323**	**43 224**	**8 043**
Libraries		6 635	6 116	6 546	7 917	9 034	9 034	8 033	7 564	7 903
Department of Human Settlements		6 513	4 226	5 597	1 400	2 439	2 439	9 150	35 520	–
Maintenance of Roads		93	97	–	110	110	110	140	140	140
Financial Management Support Grant		690	330	–	–	600	600	–	–	–
Municipal Capacity Building Grant		–	355	206	250	494	494	–	–	–
Public Employment Support Grant		–	–	–	–	1 200	1 200	–	–	–
Local Government Support Grant - COVID-19		–	600	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**767**	**290**	**236**	**280**	**475**	**475**	**–**	**–**	**–**
Heist op den Berg		767	290	236	280	475	475	–	–	–
Total operating expenditure of Transfers and Grants:		**62 349**	**63 854**	**74 691**	**68 847**	**72 941**	**72 941**	**81 237**	**110 693**	**81 004**
Capital expenditure of Transfers and Grants										
National Government:		**19 455**	**14 291**	**15 736**	**23 455**	**21 449**	**21 449**	**15 971**	**18 014**	**18 675**
Municipal Infrastructure Grant		15 803	12 070	9 465	12 502	14 843	14 843	13 231	13 667	14 132
Financial Management Grant		652	201	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal) Grant		3 000	2 020	4 763	870	870	870	–	4 348	4 543
Water Services Infrastructure Grant		–	–	1 508	10 083	5 736	5 736	2 739	–	–
Provincial Government:		**1 060**	**5 862**	**3 397**	**335**	**793**	**793**	**140**	**–**	**–**
Regional Socio - Economic Project		1 000	4 041	1 418	–	–	–	120	–	–
Libraries		60	797	1 978	35	493	493	20	–	–
Fire Service Capacity Building Grant		–	820	–	–	–	–	–	–	–
Development of Sport and Recreation Facilities		–	204	–	300	300	300	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**41**	**660**	**400**	**238**	**238**	**–**	**–**	**–**
Heist op den Berg		–	41	660	400	238	238	–	–	–
Total capital expenditure of Transfers and Grants		**20 515**	**20 193**	**19 793**	**24 190**	**22 480**	**22 480**	**16 111**	**18 014**	**18 675**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**82 864**	**84 046**	**94 484**	**93 037**	**95 421**	**95 421**	**97 348**	**128 707**	**99 679**

WC013 Bergrivier - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	652	988	988	–	–	–
Repaid to Treasury		–	–	–	–	(637)	(637)	–	–	–
Current year receipts		47 652	51 840	62 106	58 238	58 238	58 238	63 914	67 469	72 961
Conditions met - transferred to revenue		**47 652**	**51 840**	**62 106**	**58 890**	**58 589**	**58 589**	**63 914**	**67 469**	**72 961**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(1 345)	1 265	2 018	–	394	394	–	–	–
Repaid to Treasury		–	(74)	–	–	–	–	–	–	–
Current year receipts		16 540	12 551	9 914	9 677	13 483	13 483	17 323	43 224	8 043
Conditions met - transferred to revenue		**13 930**	**11 724**	**12 349**	**9 677**	**13 877**	**13 877**	**17 323**	**43 224**	**8 043**
Conditions still to be met - transferred to liabilities		1 265	2 018	(418)	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–		–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		106	(27)	195	–	33	33	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–
Current year receipts		634	512	75	280	442	442	–	–	–
Conditions met - transferred to revenue		**767**	**290**	**236**	**280**	**475**	**475**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		(27)	195	33				–	–	–
Total operating transfers and grants revenue		**62 349**	**63 854**	**74 691**	**68 847**	**72 941**	**72 941**	**81 237**	**110 693**	**81 004**
Total operating transfers and grants - CTBM	2	**1 238**	**2 213**	**(384)**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	2 487	4 348	6 594	6 594	–	–	–
Repaid to Treasury		–	–	–	–	(4 252)	(4 252)	–	–	–
Current year receipts		19 455	16 777	20 831	19 107	19 107	19 107	15 971	18 014	18 675
Conditions met - transferred to revenue		**19 455**	**14 291**	**15 736**	**23 455**	**21 449**	**21 449**	**15 971**	**18 014**	**18 675**
Conditions still to be met - transferred to liabilities		–	2 487	7 581	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	515	–	495	495	–	–	–
Repaid to Treasury		–	–	(56)	–	(41)	(41)	–	–	–
Current year receipts		1 060	6 377	2 978	335	339	339	140	–	–
Conditions met - transferred to revenue		**1 060**	**5 862**	**3 397**	**335**	**793**	**793**	**140**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	515	41	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Repaid to Treasury		–	–		–	–	–	–	–	–
Current year receipts		–	41	660	400	238	238	–	–	–
Conditions met - transferred to revenue		**–**	**41**	**660**	**400**	**238**	**238**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities			–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**20 515**	**20 193**	**19 793**	**24 190**	**22 480**	**22 480**	**16 111**	**18 014**	**18 675**
Total capital transfers and grants - CTBM	2	**–**	**3 002**	**7 622**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**82 864**	**84 046**	**94 484**	**93 037**	**95 421**	**95 421**	**97 348**	**128 707**	**99 679**
TOTAL TRANSFERS AND GRANTS - CTBM		**1 238**	**5 215**	**7 238**	**–**	**–**	**–**	**–**	**–**	**–**

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Transfers to other Organisations											
POMA		1 360	1 442	700	1 457	1 457	1 457	1 457	1 518	1 585	1 656
Toerisme: Organisasie BR		2 035	2 350	1 920	2 173	2 213	2 213	2 213	2 344	2 447	2 557
Museums: PB & PV		485	513	588	528	558	558	558	550	574	600
Museums: VD		25	27	29	27	27	27	27	28	29	30
Sportforum		277	343	300	300	400	400	400	313	327	342
SPCA		78	82	235	200	200	200	200	208	217	227
BEMF		143	542	450	567	567	567	567	800	835	873
Bergrivier Canoe Marathon		57	60	–	60	60	60	60	63	66	69
Velddrif Animal Welfare		103	109	54	31	31	31	31	32	33	34
Piketberg Animal Welfare		–	30	8	31	31	31	31	–	–	–
St Helena Bay Water Quality Trust		41	43	48	49	49	49	49	51	53	55
External Bursaries		360	355	206	250	494	494	494	–	–	–
Verlorenvlei Art Festival		3	5	–	–	–	–	–	–	–	–
Bursaries (non-employees)		299	191	244	300	300	300	300	313	327	342
Boland Cricket		60	–	–	50	50	50	50	52	54	56
Redelinghuys Neighbourhood Watch		–	–	500	250	250	250	250	250	261	273
Sport Trust		–	–	151	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**5 326**	**6 093**	**5 433**	**6 273**	**6 687**	**6 687**	**6 687**	**6 522**	**6 808**	**7 114**
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CASH TRANSFERS AND GRANTS	6	**5 326**	**6 093**	**5 433**	**6 273**	**6 687**	**6 687**	**6 687**	**6 522**	**6 808**	**7 114**
Non-Cash Transfers to Groups of Individuals											
Social Relief - Covid 19 Feeding of Homeless	5	–	–	362	132	162	162	162	100	104	109
Social Relief - Indigent Dwelling Restoration		–	–	72	80	160	160	160	200	209	218
Total Non-Cash Grants To Groups Of Individuals:		**–**	**–**	**434**	**212**	**322**	**322**	**322**	**300**	**313**	**327**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**–**	**434**	**212**	**322**	**322**	**322**	**300**	**313**	**327**
TOTAL TRANSFERS AND GRANTS	6	**5 326**	**6 093**	**5 867**	**6 485**	**7 009**	**7 009**	**7 009**	**6 822**	**7 121**	**7 441**

WC013 Bergrivier - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 782	5 158	5 129	5 449	5 393	5 393	5 895	6 123	6 399
Pension and UIF Contributions		350	319	253	247	176	176	133	198	207
Medical Aid Contributions		–	–	–	–	13	13	–	–	–
Motor Vehicle Allowance		614	662	745	725	515	515	407	449	469
Cellphone Allowance		516	530	528	557	531	531	558	625	652
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**6 262**	**6 669**	**6 655**	**6 978**	**6 628**	**6 628**	**6 993**	**7 395**	**7 727**
% increase	4		**6.5%**	**(0.2%)**	**4.9%**	**(5.0%)**	**–**	**5.5%**	**5.7%**	**4.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 557	4 316	5 504	5 904	5 418	5 418	6 122	6 491	6 880
Pension and UIF Contributions		734	591	630	598	678	678	716	759	803
Medical Aid Contributions		93	85	106	102	115	115	149	158	167
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	587	835	1 100	1 015	1 021	1 021	1 159	1 229	1 303
Cellphone Allowance	3	5	7	5	–	5	5	–	–	–
Housing Allowances	3	309	176	202	202	174	174	158	167	177
Other benefits and allowances	3	95	138	163	253	254	254	279	298	317
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**6 380**	**6 148**	**7 710**	**8 073**	**7 664**	**7 664**	**8 583**	**9 102**	**9 647**
% increase	4		**(3.6%)**	**25.4%**	**4.7%**	**(5.1%)**	**–**	**6.3%**	**6.0%**	**6.0%**
Other Municipal Staff										
Basic Salaries and Wages		80 640	85 050	87 707	96 541	101 054	101 054	109 292	113 969	120 695
Pension and UIF Contributions		12 186	13 271	13 983	15 250	16 006	16 006	17 520	18 568	19 681
Medical Aid Contributions		4 997	5 517	5 963	6 435	6 452	6 452	7 559	8 014	8 497
Overtime		5 009	5 251	5 156	3 683	5 626	5 626	4 783	5 069	5 373
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	3 753	4 047	4 218	4 637	4 833	4 833	5 652	5 989	6 349
Cellphone Allowance	3	29	41	42	–	56	56	24	26	28
Housing Allowances	3	881	560	677	840	562	562	719	766	815
Other benefits and allowances	3	5 390	5 620	5 809	6 225	6 872	6 872	7 646	8 061	8 539
Payments in lieu of leave		1 345	2 299	1 221	1 857	1 857	1 857	1 968	2 086	2 211
Long service awards		474	560	525	565	581	581	636	664	694
Post-retirement benefit obligations	6	1 697	1 559	1 341	1 480	1 690	1 690	1 860	1 942	2 029
Sub Total - Other Municipal Staff		**116 402**	**123 775**	**126 642**	**137 513**	**145 588**	**145 588**	**157 660**	**165 154**	**174 911**
% increase	4		**6.3%**	**2.3%**	**8.6%**	**5.9%**	**–**	**8.3%**	**4.8%**	**5.9%**
Total Parent Municipality		**129 044**	**136 592**	**141 007**	**152 563**	**159 880**	**159 880**	**173 236**	**181 651**	**192 285**
			5.8%	**3.2%**	**8.2%**	**4.8%**	**–**	**8.4%**	**4.9%**	**5.9%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**129 044**	**136 592**	**141 007**	**152 563**	**159 880**	**159 880**	**173 236**	**181 651**	**192 285**
% increase	4		**5.8%**	**3.2%**	**8.2%**	**4.8%**	**–**	**8.4%**	**4.9%**	**5.9%**
TOTAL MANAGERS AND STAFF	5,7	**122 782**	**129 923**	**134 353**	**145 585**	**153 252**	**153 252**	**166 243**	**174 256**	**184 558**

WC013 Bergrivier - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		724 000	–	43 000			767 000
Chief Whip			–	–	–			–
Executive Mayor			590 000	89 000	269 000			948 000
Deputy Executive Mayor			543 000	–	224 000			767 000
Executive Committee			1 343 000	–	86 000			1 429 000
Total for all other councillors			2 695 000	44 000	343 000			3 082 000
Total Councillors	8	–	**5 895 000**	**133 000**	**965 000**			**6 993 000**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 609 000	402 000	64 000	–		2 075 000
Chief Finance Officer			1 257 000	32 000	338 000	–		1 627 000
Technical Director			1 257 000	32 000	338 000	–		1 627 000
Corporate Services Director			905 000	204 000	518 000	–		1 627 000
Community Services Director			1 094 000	195 000	338 000	–		1 627 000
								–
Total Senior Managers of the Municipality	8,10	–	**6 122 000**	**865 000**	**1 596 000**	**–**		**8 583 000**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**12 017 000**	**998 000**	**2 561 000**	**–**		**15 576 000**

WC013 Bergrivier - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		13	13	–	13	13	–	13	13	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–				–	–	–
Municipal Manager and Senior Managers	3	5	5	–	5	4	1	5	4	1
Other Managers	7	11	10	–	10	10	–	11	10	
Professionals		*35*	*35*	–	*35*	*34*	–	*35*	*34*	–
Finance		2	2	–	2	2	–	2	2	–
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		3	3	–	3	3	–	3	3	–
Electricity		3	3	–	3	3	–	3	3	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		23	23	–	23	22	–	23	22	–
Technicians		*30*	*30*	–	*33*	*31*	*1*	*34*	*30*	*1*
Finance		5	5	–	5	5	–	5	5	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		2	2	–	2	2	–	2	2	–
Roads		6	6	–	6	6	–	7	6	–
Electricity		5	5	–	5	5	–	5	5	–
Water		5	5	–	6	6	–	6	6	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		4	4	–	4	4	–	4	4	–
Other		3	3	–	5	3	1	5	2	1
Clerks (Clerical and administrative)		112	83	–	89	78	4	106	86	2
Service and sales workers		10	10	–	13	12	–	14	11	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		26	26	–	32	29	–	32	30	–
Elementary Occupations		176	176	–	188	175	–	186	177	–
TOTAL PERSONNEL NUMBERS	9	**418**	**388**	**–**	**418**	**386**	**6**	**436**	**395**	**4**
% increase					–	(0.5%)	–	4.3%	2.3%	(33.3%)
Total municipal employees headcount	6, 10	**403**	**372**	**–**	**405**	**373**	**6**	**423**	**382**	**4**
Finance personnel headcount	8, 10	**48**	**46**	**–**	**45**	**42**	**–**	**47**	**43**	**–**
Human Resources personnel headcount	8, 10	**6**	**6**	**–**	**6**	**6**	**–**	**6**	**6**	**–**

WC013 Bergrivier - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source																
Property rates		17 978	6 754	6 845	6 762	6 786	6 864	6 922	6 924	6 912	6 922	6 895	7 110	93 675	98 458	104 365
Service charges - electricity revenue		16 105	14 495	12 884	12 884	12 884	12 884	12 884	12 884	12 884	12 884	12 884	14 495	161 052	172 410	184 492
Service charges - water revenue		2 189	2 612	3 012	2 773	2 740	2 712	5 049	3 547	3 299	3 443	3 201	2 231	36 807	39 940	42 633
Service charges - sanitation revenue		1 414	1 484	1 565	1 517	1 443	1 388	1 571	1 480	1 460	1 462	1 464	1 453	17 702	19 417	21 055
Service charges - refuse revenue		2 621	2 651	2 779	2 672	2 648	2 644	2 865	2 716	2 750	2 693	2 725	2 683	32 447	37 844	42 377
Rental of facilities and equipment		140	140	140	140	140	140	140	140	140	140	140	140	1 674	1 615	1 711
Interest earned - external investments		479	559	592	560	565	677	656	638	705	795	878	878	7 981	8 460	8 968
Interest earned - outstanding debtors		300	350	371	351	354	424	411	400	442	498	550	550	5 000	5 300	5 618
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		813	806	1 554	1 776	1 923	1 901	1 968	1 632	1 594	2 591	2 561	2 168	21 286	21 292	21 298
Licences and permits		1	0	2	5	13	3	18	10	7	9	8	2	77	82	87
Agency services		441	478	484	531	445	843	754	417	432	270	338	354	5 788	6 135	6 503
Transfers and subsidies		24 637	1 362	1 588	684	684	23 630	684	684	13 991	8 834	684	3 777	81 237	110 693	81 004
Other revenue		273	548	894	1 279	1 166	1 226	771	985	968	1 268	746	1 201	11 325	11 123	11 258
Gains		–	–	–	–	–	–	–	–	–	–	–	2 700	2 700	2 800	2 926
Total Revenue (excluding capital transfers and contributio		**67 391**	**32 237**	**32 710**	**31 933**	**31 793**	**55 334**	**34 692**	**32 457**	**45 583**	**41 808**	**33 072**	**39 740**	**478 751**	**535 568**	**534 295**
Expenditure By Type																
Employee related costs		12 448	12 719	13 675	13 252	20 763	13 290	13 664	12 966	12 985	13 700	13 628	13 152	166 243	174 256	184 558
Remuneration of councillors		581	585	585	585	585	585	585	565	585	585	585	585	6 993	7 395	7 727
Debt impairment		2 535	2 535	2 535	2 535	2 535	2 535	2 535	2 535	2 535	2 535	2 535	2 535	30 415	31 565	32 688
Depreciation & asset impairment		2 389	2 389	2 389	2 389	2 389	2 389	2 389	2 389	2 389	2 389	2 389	2 389	28 668	32 925	31 991
Finance charges		1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	19 514	21 231	22 420
Bulk purchases - electricity		1 115	15 615	16 530	12 584	9 909	10 331	8 974	10 451	11 253	9 912	11 183	10 644	128 498	138 778	149 880
Inventory consumed		767	829	1 244	2 101	1 061	1 511	1 422	1 530	1 952	761	2 694	2 759	18 631	19 422	20 273
Contracted services		1 666	4 048	3 391	3 208	3 593	3 616	2 857	4 140	3 842	4 769	4 616	5 601	45 347	69 344	33 244
Transfers and Grants		88	2 018	235	35	706	177	83	167	1 197	727	1 329	60	6 822	7 121	7 441
Other expenditure		4 572	1 969	2 771	2 724	2 851	4 189	3 904	2 240	2 972	8 103	3 425	64	39 785	41 253	43 057
Losses		–	–	–	–	–	–	–	–	–	–	–	2 700	2 700	2 800	2 926
Total Expenditure		**27 786**	**44 331**	**44 981**	**41 038**	**46 016**	**40 248**	**38 038**	**38 609**	**41 337**	**45 106**	**44 010**	**42 115**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit)		**39 605**	**(12 094)**	**(12 271)**	**(9 105)**	**(14 224)**	**15 086**	**(3 346)**	**(6 152)**	**4 246**	**(3 298)**	**(10 938)**	**(2 375)**	**(14 865)**	**(10 522)**	**(1 911)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		296	296	1 812	296	296	296	296	296	296	4 210	296	7 428	16 111	18 014	18 675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**1**	**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote																
Vote 1 - Municipal Manager		17 452	976	1 137	497	497	16 740	497	497	9 917	6 266	497	2 686	57 657	62 389	67 755
Vote 2 - Finance		19 245	7 726	7 898	7 771	7 797	8 498	8 053	8 041	8 390	8 469	8 386	8 690	108 963	114 569	121 350
Vote 3 - Corporate Services		12	20	44	47	51	44	41	42	39	79	32	2 796	3 248	3 254	3 407
Vote 4 - Technical Services		24 344	21 918	22 557	20 738	20 570	21 913	23 088	21 417	21 996	25 755	20 986	28 989	274 272	296 029	317 515
Vote 5 - Community Services		6 633	1 892	2 886	3 176	3 175	8 435	3 310	2 755	5 537	5 449	3 467	4 007	50 722	77 342	42 943
Total Revenue by Vote		**67 687**	**32 532**	**34 522**	**32 229**	**32 088**	**55 630**	**34 988**	**32 752**	**45 879**	**46 018**	**33 368**	**47 168**	**494 862**	**553 583**	**552 970**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		2 120	3 766	2 180	2 048	3 018	2 344	2 197	2 034	3 232	3 421	3 572	2 056	31 989	33 368	34 988
Vote 2 - Finance		3 445	3 519	3 663	3 572	4 711	3 872	3 740	3 622	3 688	4 736	4 000	3 536	46 104	47 139	47 537
Vote 3 - Corporate Services		2 751	2 657	2 840	2 789	3 796	2 972	2 935	2 745	2 822	3 527	3 031	5 445	38 310	39 882	42 001
Vote 4 - Technical Services		13 104	27 516	29 231	25 644	25 488	23 793	22 101	23 123	24 454	25 203	25 692	23 963	289 311	307 290	324 860
Vote 5 - Community Services		6 366	6 872	7 067	6 984	9 005	7 267	7 065	7 085	7 141	8 219	7 715	7 115	87 901	118 411	86 819
Total Expenditure by Vote		**27 786**	**44 331**	**44 981**	**41 038**	**46 016**	**40 248**	**38 038**	**38 609**	**41 337**	**45 106**	**44 010**	**42 115**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) before assoc.		**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		**36 841**	**8 883**	**9 261**	**8 545**	**8 556**	**25 508**	**8 760**	**8 777**	**18 543**	**15 011**	**9 089**	**14 343**	**172 118**	**181 845**	**193 713**
Executive and council		17 452	976	1 137	497	497	16 740	497	497	9 917	6 266	497	2 686	57 657	62 389	67 755
Finance and administration		19 389	7 906	8 125	8 048	8 060	8 769	8 263	8 280	8 627	8 745	8 592	11 657	114 461	119 456	125 958
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6 192**	**1 415**	**2 401**	**2 645**	**2 729**	**7 592**	**2 555**	**2 338**	**5 105**	**5 179**	**3 130**	**3 654**	**44 934**	**71 207**	**36 440**
Community and social services		2 468	182	225	155	149	2 421	127	139	1 454	966	126	466	8 877	8 437	8 827
Sport and recreation		137	272	444	634	578	608	383	488	480	629	370	595	5 618	5 955	6 312
Public safety		811	806	1 552	1 776	1 923	1 900	1 967	1 632	1 593	2 588	2 554	2 165	21 267	21 272	21 277
Housing		2 777	155	181	79	79	2 663	79	79	1 578	997	79	427	9 172	35 543	24
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 121**	**885**	**2 217**	**1 019**	**922**	**2 616**	**1 172**	**863**	**1 624**	**4 464**	**744**	**6 912**	**25 559**	**24 762**	**25 808**
Planning and development		1 132	375	1 693	466	456	1 243	399	425	877	3 991	387	6 468	17 913	18 428	19 103
Road transport		989	511	524	552	466	1 373	773	437	747	473	357	443	7 646	6 334	6 705
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**22 532**	**21 350**	**20 642**	**20 020**	**19 881**	**19 913**	**22 500**	**20 775**	**20 607**	**21 365**	**20 405**	**22 259**	**252 251**	**275 769**	**297 009**
Energy sources		16 111	14 503	12 898	12 902	12 902	12 902	12 899	12 899	12 899	12 906	12 901	14 514	161 237	177 606	189 924
Water management		2 383	2 707	3 390	2 915	2 875	2 966	5 156	3 669	3 487	4 291	3 306	3 596	40 743	40 773	43 516
Waste water management		1 415	1 485	1 567	1 520	1 446	1 390	1 573	1 482	1 462	1 464	1 466	1 456	17 726	19 442	21 082
Waste management		2 623	2 655	2 787	2 683	2 658	2 654	2 872	2 725	2 759	2 704	2 731	2 693	32 545	37 948	42 487
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**67 687**	**32 532**	**34 522**	**32 229**	**32 088**	**55 630**	**34 988**	**32 752**	**45 879**	**46 018**	**33 368**	**47 168**	**494 862**	**553 583**	**552 970**
Expenditure - Functional																
Governance and administration		**8 571**	**10 151**	**8 896**	**8 593**	**11 787**	**9 378**	**9 087**	**8 582**	**9 912**	**11 865**	**10 731**	**11 190**	**118 745**	**123 799**	**128 242**
Executive and council		1 688	3 317	1 684	1 516	2 351	1 823	1 686	1 533	2 703	2 871	2 967	1 493	25 632	26 921	28 191
Finance and administration		6 778	6 718	7 091	6 959	9 263	7 433	7 281	6 930	7 090	8 857	7 635	9 579	91 613	95 295	98 379
Internal audit		106	117	121	117	173	122	120	120	119	138	129	118	1 500	1 583	1 672
Community and public safety		**6 000**	**6 471**	**6 644**	**6 567**	**8 393**	**6 846**	**6 646**	**6 670**	**6 724**	**7 772**	**7 263**	**6 691**	**82 687**	**112 900**	**80 994**
Community and social services		1 063	1 031	1 123	1 117	1 589	1 144	1 153	1 075	1 106	1 260	1 187	1 114	13 963	14 864	15 800
Sport and recreation		1 630	1 588	1 719	1 731	2 311	1 800	1 779	1 675	1 738	2 065	1 898	1 738	21 673	23 224	24 603
Public safety		2 810	2 849	2 927	2 885	3 501	2 981	2 950	2 892	2 914	3 268	3 038	2 923	35 938	37 203	38 381
Housing		497	1 003	875	833	992	922	764	1 027	966	1 179	1 140	916	11 114	37 609	2 210
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 976**	**3 997**	**4 283**	**4 268**	**5 893**	**4 362**	**4 358**	**4 164**	**4 257**	**4 785**	**4 583**	**4 288**	**53 213**	**55 430**	**58 803**
Planning and development		1 253	1 294	1 395	1 404	1 978	1 422	1 415	1 365	1 400	1 546	1 534	1 428	17 436	16 557	17 456
Road transport		2 723	2 703	2 887	2 864	3 914	2 940	2 942	2 798	2 857	3 239	3 049	2 860	35 777	38 873	41 347
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**9 239**	**23 712**	**25 158**	**21 610**	**19 943**	**19 661**	**17 948**	**19 193**	**20 444**	**20 684**	**21 432**	**19 946**	**238 971**	**253 962**	**268 166**
Energy sources		2 866	17 114	18 217	14 319	12 042	12 198	10 807	12 070	12 999	12 235	13 113	12 359	150 339	162 144	174 894
Water management		1 584	1 493	1 754	2 106	1 954	1 977	1 905	1 836	2 071	2 010	2 483	2 331	23 504	24 975	26 544
Waste water management		1 222	1 126	1 193	1 189	1 374	1 309	1 262	1 171	1 225	1 655	1 323	1 164	15 213	16 222	17 143
Waste management		3 567	3 979	3 994	3 996	4 573	4 178	3 974	4 116	4 148	4 784	4 513	4 093	49 915	50 621	49 585
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**27 786**	**44 331**	**44 981**	**41 038**	**46 016**	**40 248**	**38 038**	**38 609**	**41 337**	**45 106**	**44 010**	**42 115**	**493 616**	**546 090**	**536 205**
Surplus/(Deficit) before assoc.		**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**39 901**	**(11 799)**	**(10 459)**	**(8 809)**	**(13 928)**	**15 382**	**(3 050)**	**(5 856)**	**4 542**	**912**	**(10 642)**	**5 053**	**1 245**	**7 492**	**16 765**

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		0	0	4	5	5	10	8	21	18	14	19	14	120	–	–
Vote 4 - Technical Services		2	17	592	897	921	1 637	1 355	3 601	3 096	2 426	3 175	2 402	20 121	9 568	14 833
Vote 5 - Community Services		0	0	5	7	7	13	11	29	25	19	25	19	160	1 250	1 400
Capital multi-year expenditure sub-total	2	**2**	**18**	**601**	**909**	**933**	**1 659**	**1 374**	**3 651**	**3 139**	**2 460**	**3 219**	**2 436**	**20 401**	**10 818**	**16 233**
Single-year expenditure *to be appropriated*																
Vote 1 - Municipal Manager		0	0	13	20	21	37	30	81	69	54	71	54	450	10	–
Vote 2 - Finance		0	1	28	43	44	78	65	172	148	116	151	115	960	20	20
Vote 3 - Corporate Services		0	2	63	96	98	174	144	384	330	259	338	256	2 145	1 440	2 090
Vote 4 - Technical Services		4	37	1 244	1 883	1 934	3 438	2 846	7 564	6 503	5 095	6 668	5 045	42 261	29 023	25 760
Vote 5 - Community Services		1	8	258	390	400	712	589	1 566	1 346	1 055	1 381	1 045	8 750	7 662	9 161
Capital single-year expenditure sub-total	2	**5**	**47**	**1 607**	**2 432**	**2 497**	**4 438**	**3 675**	**9 766**	**8 397**	**6 578**	**8 610**	**6 514**	**54 566**	**38 155**	**37 031**
Total Capital Expenditure	2	**8**	**65**	**2 207**	**3 341**	**3 430**	**6 098**	**5 049**	**13 418**	**11 536**	**9 038**	**11 829**	**8 950**	**74 968**	**48 972**	**53 264**

WC013 Bergrivier - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional	1															
Governance and administration		**1**	**5**	**171**	**258**	**265**	**472**	**390**	**1 038**	**892**	**699**	**915**	**692**	**5 798**	**2 325**	**3 340**
Executive and council		0	0	4	6	6	11	9	25	22	17	22	17	140	10	–
Finance and administration		1	5	167	252	259	460	381	1 013	871	682	893	675	5 658	2 315	3 340
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1**	**8**	**262**	**397**	**408**	**725**	**600**	**1 595**	**1 371**	**1 074**	**1 406**	**1 064**	**8 910**	**8 912**	**10 561**
Community and social services		0	2	56	85	87	155	129	342	294	230	301	228	1 910	2 090	1 445
Sport and recreation		0	4	145	219	225	401	332	881	758	594	777	588	4 925	5 655	8 511
Public safety		0	1	31	47	48	86	71	190	163	128	167	127	1 060	1 117	545
Housing		0	1	30	45	46	83	68	182	156	122	160	121	1 015	50	60
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2**	**14**	**476**	**720**	**739**	**1 314**	**1 088**	**2 891**	**2 485**	**1 947**	**2 548**	**1 928**	**16 150**	**9 515**	**13 393**
Planning and development		1	5	173	261	268	477	395	1 049	902	706	925	700	5 860	33	35
Road transport		1	9	303	459	471	837	693	1 842	1 583	1 241	1 624	1 228	10 290	9 482	13 358
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**4**	**38**	**1 299**	**1 966**	**2 018**	**3 588**	**2 971**	**7 895**	**6 788**	**5 318**	**6 960**	**5 266**	**44 110**	**28 221**	**25 971**
Energy sources		1	7	236	357	367	652	540	1 435	1 234	967	1 265	957	8 020	7 868	8 243
Water management		2	19	633	959	984	1 749	1 448	3 849	3 310	2 593	3 394	2 568	21 507	8 320	6 966
Waste water management		1	9	307	465	477	848	702	1 866	1 604	1 257	1 645	1 244	10 423	5 712	9 656
Waste management		0	4	122	185	190	338	280	745	640	502	656	497	4 160	6 321	1 105
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	2	**8**	**65**	**2 207**	**3 341**	**3 430**	**6 098**	**5 049**	**13 418**	**11 536**	**9 038**	**11 829**	**8 950**	**74 968**	**48 972**	**53 264**
Funded by:																
National Government		2	14	470	712	731	1 299	1 076	2 858	2 458	1 925	2 520	**1 907**	**15 971**	**18 014**	**18 675**
Provincial Government		0	0	4	6	6	11	9	25	22	17	22	17	140	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**2**	**14**	**474**	**718**	**737**	**1 310**	**1 085**	**2 884**	**2 479**	**1 942**	**2 542**	**1 923**	**16 111**	**18 014**	**18 675**
Borrowing		4	35	1 178	1 783	1 830	3 254	2 694	7 159	6 155	4 822	6 311	4 775	40 000	16 710	15 850
Internally generated funds		2	16	555	840	863	1 534	1 270	3 375	2 902	2 273	2 975	2 251	18 857	14 248	18 739
Total Capital Funding		**8**	**65**	**2 207**	**3 341**	**3 430**	**6 098**	**5 049**	**13 418**	**11 536**	**9 038**	11 829	8 950	74 968	48 972	53 264

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source													1		
Property rates	16 922	6 358	6 444	6 365	6 388	6 461	6 516	6 518	6 506	6 516	6 490	6 693	88 176	92 678	98 238
Service charges - electricity revenue	16 094	14 484	12 875	12 875	12 875	12 875	12 875	12 875	12 875	12 875	12 875	14 484	160 937	172 288	184 361
Service charges - water revenue	2 136	2 548	2 939	2 705	2 673	2 645	4 926	3 460	3 219	3 359	3 123	2 177	35 909	38 965	41 593
Service charges - sanitation revenue	1 284	1 347	1 421	1 377	1 310	1 260	1 426	1 344	1 325	1 327	1 329	1 319	16 069	17 626	19 113
Service charges - refuse revenue	2 362	2 389	2 505	2 409	2 387	2 383	2 583	2 448	2 479	2 428	2 456	2 418	29 247	34 111	38 197
Rental of facilities and equipment	140	140	140	140	140	140	140	140	140	140	140	140	1 674	1 615	1 711
Interest earned - external investments	479	559	592	560	565	677	656	638	705	795	878	878	7 981	8 460	8 968
Interest earned - outstanding debtors	149	174	184	174	176	211	204	199	219	247	273	273	2 483	2 632	2 790
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	155	154	297	339	367	363	376	312	305	495	489	414	4 068	4 074	4 080
Licences and permits	1	0	2	5	13	3	18	10	7	9	8	2	77	82	87
Agency services	441	478	484	531	445	843	754	417	432	270	338	354	5 788	6 135	6 503
Transfers and Subsidies - Operational	24 637	1 362	1 588	684	684	23 630	684	684	13 991	8 834	684	3 777	81 237	110 693	81 004
Other revenue	273	548	894	1 279	1 166	1 226	771	985	968	1 268	746	1 201	11 325	11 123	11 258
Cash Receipts by Source	**65 074**	**30 540**	**30 364**	**29 443**	**29 191**	**52 716**	**31 928**	**30 029**	**43 170**	**38 562**	**29 828**	**34 128**	**444 972**	**500 482**	**497 903**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	296	296	1 812	296	296	296	296	296	296	4 210	296	7 428	16 111	18 014	18 675
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	40 000	40 000	16 710	15 850
Increase (decrease) in consumer deposits	33	33	33	33	33	33	33	33	33	33	33	33	395	395	395
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**65 402**	**30 868**	**32 209**	**29 771**	**29 519**	**53 045**	**32 256**	**30 357**	**43 499**	**42 805**	**30 157**	**81 589**	**501 477**	**535 601**	**532 823**
Cash Payments by Type															
Employee related costs	12 296	12 563	13 509	13 090	20 509	13 127	13 497	12 808	12 827	13 533	13 462	12 992	164 214	172 029	182 120
Remuneration of councillors	581	585	585	585	585	585	585	565	585	585	585	585	6 993	7 395	7 727
Finance charges	650	650	650	650	650	650	650	650	650	650	650	650	7 802	8 779	9 174
Bulk purchases - electricity	1 115	15 615	16 530	12 584	9 909	10 331	8 974	10 451	11 253	9 912	11 183	10 644	128 498	138 778	149 880
Acquisitions - water & other inventory	769	831	1 247	2 107	1 064	1 515	1 425	1 534	1 958	763	2 702	2 717	18 631	19 422	20 273
Contracted services	1 743	4 235	3 548	3 356	3 758	3 783	2 989	4 331	4 019	4 989	4 829	3 767	45 347	69 344	33 244
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	88	2 018	235	35	706	177	83	167	1 197	727	1 329	60	6 822	7 121	7 441
Other expenditure	4 353	1 874	2 639	2 594	2 715	3 989	3 717	2 133	2 830	7 715	3 262	1 966	39 785	41 253	43 057
Cash Payments by Type	**21 595**	**38 371**	**38 942**	**35 000**	**39 896**	**34 157**	**31 921**	**32 639**	**35 320**	**38 874**	**38 001**	**33 379**	**418 092**	**464 121**	**452 916**
Other Cash Flows/Payments by Type															
Capital assets	8	65	2 207	3 341	3 430	6 098	5 049	13 418	11 536	9 038	11 829	8 950	74 968	48 972	53 264
Repayment of borrowing	–	–	–	–	–	5 041	–	–	–	–	–	5 041	10 082	11 196	12 253
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**21 602**	**38 436**	**41 149**	**38 341**	**43 326**	**45 295**	**36 970**	**46 057**	**46 855**	**47 912**	**49 829**	**47 370**	**503 142**	**524 289**	**518 433**
NET INCREASE/(DECREASE) IN CASH HELD	**43 800**	**(7 568)**	**(8 941)**	**(8 570)**	**(13 807)**	**7 749**	**(4 713)**	**(15 699)**	**(3 356)**	**(5 107)**	**(19 673)**	**34 219**	**(1 665)**	**11 312**	**14 391**
Cash/cash equivalents at the month/year begin:	122 117	165 917	158 349	149 409	140 839	127 033	134 782	130 069	114 369	111 013	105 906	86 233	122 117	120 452	131 765
Cash/cash equivalents at the month/year end:	165 917	158 349	149 409	140 839	127 033	134 782	130 069	114 369	111 013	105 906	86 233	120 452	120 452	131 765	146 155

WC013 Bergrivier - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2018/19 Audited Outcome	2019/20 Audited Outcome	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	 Adjusted Budget	 Full Year Forecast	2022/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23	 Budget Year +1 2023/24	 Budget Year +2 2024/25
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
NEDBANK	Yrs		Bankdienste	30 June 2023	rates
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2025	694
Phoenix Vesta	Yrs		Financial System	30 June 2022	1 980
Lateral Unison (MAAA0026675)	Yrs		Short term insurance tender for a period of 3 years	30 June 2022	2 857
HCB Valuers and Services (Ptyd) Ltd	Yrs		Service Level Agreement Valuations Services	30 June 2023	62
Verso Financial Services	Yrs		Group Life Insurance Scheme	30 June 2023	rates
Netstar	Yrs		Supply, installation and monitoring of a vehicle tracking system for Bergrivier Muni		201
Mubesko	Yrs		Provision of technical support for Asset Management for a	30 June 2023	1 420
TMT Services and Supplies (Pty) Ltd	Yrs		Service Level Agreement	30 Junie 2022	1 278
ER 24	Yrs		Monitering van alarmstels	30 June 2023	177
Ignite Advisory Services	Yrs		Provisioning of a web based electronic management syste	30 June 2023	223
Cab Holdings	Yrs		Service provider for the design, printing, email and distribu	30 June 2023	636
TGIS	Yrs		Software License, Maintenance and Support Agreement	30 June 2022	462
Contour Technology	Yrs		Supply, installation and management of a STS compliant	30 June 2023	2 035
Shamar Trust	Yrs		Slabig Trus (Agrisell) Verhuring van kantoorspasie	30 June 2031	174
Vodacom	Yrs		Addendum to existing lease agreement to extend option p	31 July 2025	526
Payday Software Systems	Yrs		Payday Software Systems Licence Agreement	30 June 2023	264
Department of Environmental Affairs	Yrs		Licence to Section 49(1)(a) of the National Environmental	31 January 2031	rates
Department of Environmental Affairs	Yrs		Licence ito Section 49(1)(a) of National Environmental Ma	30 September 2030	rates
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier Machines	30 June 2022	73
Kimru IT Logix (Pty)Ltd	Yrs		OrgPlus HR System	31 January 2023	19

WC013 Bergrivier - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework			Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

WC013 Bergrivier - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**3 888**	**10 514**	**7 408**	**24 776**	**18 197**	**18 197**	**19 526**	**14 080**	**9 288**
Roads Infrastructure		146	247	295	2 700	1 197	1 197	2 600	500	–
Roads		146	247	175	2 700	1 197	1 197	2 600	500	–
Road Structures		–	–	120	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		507	3 395	134	585	500	500	605	250	260
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		507	3 395	134	585	500	500	605	250	260
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		910	–	–	–	–	–	500	200	150
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		399	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		511	–	–	–	–	–	500	200	150
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		289	223	226	1 450	1 525	1 525	7 991	3 210	100
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	7 391	2 910	–
Pump Stations		161	223	226	350	425	425	600	300	100
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	1 100	1 100	1 100	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		128	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		686	5 989	6 277	19 691	14 765	14 765	7 210	3 834	8 628
Pump Station		53	132	465	520	506	506	250	200	270
Reticulation		–	–	–	–	–	–	–	–	1 000
Waste Water Treatment Works		633	5 858	5 812	19 171	14 259	14 259	6 960	3 634	7 358
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 350	659	477	350	210	210	620	6 086	150
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		486	245	206	–	–	–	–	–	–
Waste Processing Facilities		864	413	271	350	210	210	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	620	6 086	150
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–

Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**2 590**	**5 405**	**4 754**	**2 300**	**2 089**	**2 089**	**2 925**	**2 680**	**5 961**
Community Facilities	2 111	4 777	3 226	1 250	1 436	1 436	1 470	2 200	1 400
Halls	–	120	391	200	380	380	300	350	400
Centres	1 000	4 041	–	–	–	–	120	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	41	432	1 697	–	–	–	–	–	–
Cemeteries/Crematoria	198	185	824	1 050	1 056	1 056	1 050	1 550	1 000
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	300	–
Public Open Space	736	–	31	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	127	–	283	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	10	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	479	628	1 528	1 050	653	653	1 455	480	4 561
Indoor Facilities	–	–	17	–	–	–	–	–	–
Outdoor Facilities	479	628	1 510	1 050	653	653	1 455	480	4 561
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**1 399**	**750**	**1 455**	**300**	**55**	**55**	**2 980**	**450**	**750**
Operational Buildings	1 399	750	1 455	300	55	55	2 980	450	750
Municipal Offices	1 399	750	1 455	300	55	55	2 680	100	250
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	300	350	500
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–

Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	14	576	300	624	624	610	–	800
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	14	576	300	624	624	610	–	800
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	14	576	300	624	624	610	–	800
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		748	575	359	1 560	1 479	1 479	1 620	860	870
Computer Equipment		748	575	359	1 560	1 479	1 479	1 620	860	870
Furniture and Office Equipment		262	563	1 085	879	1 061	1 061	1 253	796	623
Furniture and Office Equipment		262	563	1 085	879	1 061	1 061	1 253	796	623
Machinery and Equipment		349	678	1 258	2 213	1 788	1 788	2 070	2 185	2 801
Machinery and Equipment		349	678	1 258	2 213	1 788	1 788	2 070	2 185	2 801
Transport Assets		3 563	4 489	5 775	2 180	3 037	3 037	7 310	2 920	1 985
Transport Assets		3 563	4 489	5 775	2 180	3 037	3 037	7 310	2 920	1 985
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**12 801**	**22 988**	**22 671**	**34 508**	**28 331**	**28 331**	**38 293**	**23 971**	**23 078**

WC013 Bergrivier - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**3 860**	**4 104**	**7 591**	**3 470**	**3 497**	**3 497**	**14 124**	**5 200**	**7 570**
Roads Infrastructure		35	–	–	50	50	50	50	–	1 000
Roads		35	–	–	50	50	50	50	–	1 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 129	2 586	5 170	2 200	2 060	2 060	2 120	620	640
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	244	144	1 100	1 100	1 100	1 000	500	500
MV Switching Stations		–	–	–	60	–	–	70	50	40
MV Networks		–	–	–	80	–	–	–	20	30
LV Networks		3 129	2 341	5 025	960	960	960	1 050	50	70
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		674	1 518	2 421	1 220	1 387	1 387	11 954	4 580	5 930
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		45	43	–	–	–	–	50	30	30
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		101	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	39	–	–	–	–	–	–
Bulk Mains		–	–	100	100	–	–	–	–	–
Distribution		528	1 475	2 283	1 120	1 387	1 387	11 904	4 550	5 900
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		23	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		23	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**314**	**205**	**915**	**405**	**396**	**396**	**5 745**	**745**	**800**
Community Facilities		80	119	318	105	118	118	445	95	50
Halls		–	–	–	–	–	–	–	–	–

Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	275	15	28	28	–	–	–
Cemeteries/Crematoria	69	100	–	50	50	50	400	50	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	11	19	43	40	40	40	45	45	50
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	234	86	597	300	278	278	5 300	650	750
Indoor Facilities	175	86	99	200	146	146	200	250	250
Outdoor Facilities	59	–	498	100	132	132	5 100	400	500
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**50**	**43**	**43**	**1 000**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	50	43	43	1 000	–	–
Improved Property	–	–	–	–	–	–	1 000	–	–
Unimproved Property	–	–	–	50	43	43	–	–	–
Other assets	**–**	**–**	**113**	**–**	**260**	**260**	**–**	**–**	**–**
Operational Buildings	–	–	113	–	260	260	–	–	–
Municipal Offices	–	–	113	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	260	260	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	366	349	498	425	889	889	400	415	415
Computer Equipment	366	349	498	425	889	889	400	415	415
Furniture and Office Equipment	492	387	533	505	496	496	350	187	80
Furniture and Office Equipment	492	387	533	505	496	496	350	187	80
Machinery and Equipment	–	17	–	170	171	171	–	–	–
Machinery and Equipment	–	17	–	170	171	171	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–

Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**5 032**	**5 062**	**9 650**	**5 025**	**5 751**	**5 751**	**21 619**	**6 547**	**8 865**
Renewal of Existing Assets as % of total capex		*21.2%*	*12.4%*	*19.3%*	*8.9%*	*9.6%*	*9.6%*	*28.8%*	*13.4%*	*16.6%*
Renewal of Existing Assets as % of deprecn"		*24.7%*	*26.5%*	*43.3%*	*20.5%*	*21.1%*	*21.1%*	*75.4%*	*19.9%*	*27.7%*

WC013 Bergrivier - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**4 067**	**4 399**	**4 112**	**3 930**	**4 340**	**4 340**	**4 632**	**4 847**	**5 077**
Roads Infrastructure		1 021	617	774	706	760	760	810	839	870
Roads		1 021	617	774	706	760	760	810	839	870
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		258	202	269	265	390	390	335	351	369
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		258	202	269	265	390	390	335	351	369
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 196	2 770	1 995	2 109	2 093	2 093	2 350	2 469	2 596
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		2 196	2 770	1 995	2 109	2 093	2 093	2 350	2 469	2 596
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		384	586	522	446	561	561	580	606	633
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		384	586	522	446	561	561	580	606	633
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		208	224	552	389	522	522	541	565	591
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		208	224	552	389	522	522	541	565	591
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	15	15	15	16	17	18
Landfill Sites		–	–	–	15	15	15	16	17	18
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–

Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**11 385**	**10 813**	**9 450**	**11 261**	**12 133**	**12 133**	**13 141**	**13 881**	**14 663**
Community Facilities	9 239	7 976	7 012	8 226	8 840	8 840	9 767	10 323	10 909
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	552	503	454	806	866	866	900	950	1 001
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	8 687	7 474	6 558	7 420	7 975	7 975	8 867	9 373	9 908
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	2 147	2 837	2 438	3 034	3 293	3 293	3 374	3 558	3 754
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	2 147	2 837	2 438	3 034	3 293	3 293	3 374	3 558	3 754
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**3 803**	**4 063**	**3 977**	**4 965**	**6 404**	**6 404**	**5 571**	**5 865**	**6 178**
Operational Buildings	3 796	4 054	3 974	4 949	6 278	6 278	5 555	5 849	6 162
Municipal Offices	3 796	4 054	3 974	4 949	6 278	6 278	5 555	5 849	6 162
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	7	9	3	16	126	126	16	16	16
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	7	9	3	16	126	126	16	16	16
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–