

ANNUAL BUDGET OF BERGRIVIER MUNICIPALITY



2023/24 TO 2025/26

**MEDIUM TERM REVENUE AND EXPENDITURE
FRAMEWORK**

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1 Part 1 – Annual Budget

1.1 Mayor’s Report

The budget speech will be made available after the Council meeting.

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 2023/24 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 2023:
 - 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 2023 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 may change from that stated in the tariff listing.

- 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 2023/24 financial year limited to an amount of R 32,555 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
 - p) Reduction plan for Consultants
 - q) Community Upliftment Policy
 - r) UIFW Policy
 - s) Writing off of Irrecoverable Debt 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

Section 16(1) of the Municipal Finance Management Act (MFMA) stipulates that the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

In order to achieve this the draft budget must be tabled at least 90 days before the start of the financial year. Over the years it has become extremely difficult to balance the needs of the community with the limited resources. The Budget Steering Committee was again confronted with tough choices in trying to strike a balance between quality service delivery and affordability of the municipal bill. During the preparation of the draft budget, it was again reiterated that the fiscal model for local government is outdated and inadequate to provide the required levels of support to fulfil the needs of our communities.

The Budget Steering Committee adopted a set of budget guidelines at its meeting held during November 2022. These budget guidelines were aimed at setting the scene and providing strategic direction to budget holders in the preparation of their budgets. The guidelines provided inter alia for consideration of the following broad principles in compiling the 2023/24 budget:

- Reducing cost without jeopardising service levels or productivity, i.e. spend money economically receiving optimal value for every rand spent and reducing wastage.
- The Budget must contribute to achieving strategic objectives
- Tariffs must make provision for depreciation and reserves, must be cost-reflective and affordable.
- Project plans must commence before the start of the financial year to ensure 100% capital spending
- Improving our overall financial position as envisaged in the Long Term Financial Plan
- Budgets must aim at growing our rates base and developing the local economy
- Collection Rate must increase to 96%
- Greater participation/partnerships must be sourced from the private sector in relation to infrastructure development and maintenance

National Treasury issued MFMA Circular No 122 on 9 December 2022 and No 123 on 3 March 2023, to guide the compilation of the 2023/24 MTREF. In line with MFMA circular 122 and 123, municipalities must consider the following when compiling the 2023/24 MTREF budgets:

The economic outlook faces a range of risks, including weaker-than-expected global growth, inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure. Considering these risks, a prudent approach must be followed when preparing the budget and the focus must be on becoming energy resilient. It is also critical to continue to build on ensuring that Bergvrievier Municipality is financially sustainable and can render services in a sustainable manner.

Municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key “game changers”. These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is

implemented correctly and that audit findings are addressed. Another key game changer is to ensure that Bergrivier Municipality adopts and implement an energy plan which will put us in a position to render uninterrupted services but also to protect our revenue streams.

Key focus areas for the 2023/24 budget process

Over the 2023 MTEF period, conditional grant allocations to municipalities will grow below inflation.

The local government equitable share increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 MTEF period.

National Treasury acknowledges that Municipalities face a difficult fiscal environment. This is exacerbated and compounded by slower growth in transfers from national grants. The weak economic growth puts pressure on the consumers' ability to pay for services. While Bergrivier Municipality is not facing any liquidity challenges, we must continue to adopt funded budgets and reduce non-priority spending.

It was also clearly articulated by the National Treasury that municipalities must use the restriction/interruption of supply of services as a collection tool. To strengthen our revenue base and increase revenue, it is suggested that a wheeling framework be developed to allow for the transmission of revenue across the municipal networks.

National Treasury's MFMA Circular No. 122 and 123 was used to guide the compilation of the 2023/24 MTREF.

Municipalities are under pressure to generate and collect revenue for service delivered. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Automate business services where possible to increase efficiencies and lower customer costs;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

The main challenges experienced during the compilation of the 2023/24 MTREF can be summarised as follows:

- The energy crisis and the devastating impact on the economy, unemployment and also the revenue streams of the municipality.
- The war in the Ukraine and the impact that it has on commodity prices and the markets.
- The decline in economic growth.
- The stagnant economy and slow economic recovery.
- 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 2023/2024 MTREF:

- The 2022/23 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 2023/24 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 2023/2024 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 2023/2024 MTREF:

Table 1 Consolidated Overview of the 2023/24 MTREF

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Total Revenue (excluding capital transfers and contributions)		377,365	394,993	425,875	472,147	471,477	471,477	471,477	554,042	565,088	674,517
Total Expenditure		365,370	386,911	417,021	488,069	490,206	490,206	490,206	568,332	570,825	675,016
Surplus/(Deficit)		11,995	8,082	8,855	(15,923)	(18,729)	(18,729)	(18,729)	(14,291)	(5,737)	(498)
Transfers and subsidies - capital (monetary allocations)	6	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Transfers and subsidies - capital (in-kind)	6	-	9,695	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961

Total revenue increased by R82,565,180 to an amount of R554,041,680 for the 2023/24 financial year when compared to the 2022/2023 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 and 19.36 percent respectively.

Total operating expenditure for the 2023/2024 financial year has been appropriated at R488,069,437 and translates into a budgeted surplus of R10,356,829 after capital contributions.

When compared to the 2022/23 Adjustments Budget, operational expenditure has increased by R78,126,716 in 2023/24. The expenditure for the two outer years, increase with R2,492,890 and R104,190,300 respectively.

The capital budget of R77,422,609 for 2023/24 decreases with 6.62 per cent when compared to the 2022/23 3rdth Adjustment Budget. The capital programme decreases to R73,312,652 in the 2024/25 financial year and R70,668,826 in 2025/26 financial year. Borrowing will contribute 42.05 percent of capital funding for 2023/24 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% and in a narrow band over the MTREF and is well under the maximum of the norm of 40%

1.4 Operating Revenue Framework

Maintaining financial stability of Bergrivier Municipality is critical to the achievement of service delivery and economic objectives. Revenue generation is fundamental in strengthening the institutional environment for the delivery of municipal basic services and infrastructure. The capacity of generating revenue is challenged by the levels of unemployment thereby impacting on the ability of the household to pay their accounts.

In terms of the MFMA, a credible and funded budget must be tabled based on realistic estimates of revenue that are consistent with budgetary resources and collection history.

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 8000 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 2023/24 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 95.77% 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 2023/24 MTREF (classified by main revenue source):

Table 2 Consolidated Overview of the 2023/24 MTREF

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Revenue											
Exchange Revenue											
Service charges - Electricity	2	117,047	125,118	144,645	160,568	149,193	149,193	149,193	169,350	187,032	203,836
Service charges - Water	2	28,752	31,980	36,020	36,807	38,726	38,726	38,726	40,832	44,000	47,195
Service charges - Waste Water Management	2	13,398	14,494	15,866	17,762	17,912	17,912	17,912	19,207	20,893	22,811
Service charges - Waste Management	2	22,238	24,134	26,650	32,567	32,565	32,565	32,565	39,604	46,162	50,496
Sale of Goods and Rendering of Services		5,534	6,442	8,997	8,586	8,769	8,769	8,769	8,951	9,441	9,665
Agency services		3,677	4,708	4,676	5,788	4,691	4,691	4,691	4,925	5,172	5,431
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,863	4,942	5,166	5,000	6,000	6,000	6,000	6,200	6,268	6,644
Interest earned from Current and Non Current Assets		7,688	5,663	7,447	7,981	10,325	10,325	10,325	11,533	12,585	13,340
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		577	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		657	1,149	1,506	1,674	1,645	1,645	1,645	1,669	1,768	1,872
Licences and permits		114	103	85	77	57	57	57	82	87	92
Operational Revenue		270	1,013	1,307	2,739	1,985	1,985	1,985	1,957	2,039	2,170
Non-Exchange Revenue											
Property rates	2	74,040	78,811	84,411	94,702	94,702	94,702	94,702	104,434	111,744	118,428
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	21,744	18,737	21,286	22,922	22,922	22,922	24,344	25,522	26,796
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		63,854	74,691	68,725	73,909	75,884	75,884	75,884	117,653	89,449	162,677
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		5,178	-	246	-	3,400	3,400	3,400	500	-	-
Other Gains		8,457	-	1,392	2,700	2,700	2,700	2,700	2,800	2,926	3,064
Discontinued Operations											
Total Revenue (excluding capital transfers and contrib		377,365	394,993	425,875	472,147	471,477	471,477	471,477	554,042	565,088	674,517

Table 3 Growth in revenue by main revenue source

Description	2023/24 Medium Term Revenue & Expenditure Framework				
	Budget Year 2023/24	Growth %	Budget Year +1 2024/25	Growth %	Budget Year +2 2025/26
R thousand					
Revenue					
Exchange Revenue					
Service charges - Electricity	169,350	10.44%	187,032	8.98%	203,836
Service charges - Water	40,832	7.76%	44,000	7.26%	47,195
Service charges - Waste Water Management	19,207	8.78%	20,893	9.18%	22,811
Service charges - Waste Management	39,604	16.56%	46,162	9.39%	50,496
Sale of Goods and Rendering of Services	8,951	5.47%	9,441	2.37%	9,665
Agency services	4,925	5.02%	5,172	5.01%	5,431
Interest					
Interest earned from Receivables	6,200	1.10%	6,268	6.00%	6,644
Interest earned from Current and Non Current Assets	11,533	9.12%	12,585	6.00%	13,340
Dividends					
Rent on Land					
Rental from Fixed Assets	1,669	5.93%	1,768	5.88%	1,872
Licences and permits	82	6.10%	87	5.75%	92
Operational Revenue	1,957	4.19%	2,039	6.42%	2,170
Non-Exchange Revenue					
Property rates	104,434	7.00%	111,744	5.98%	118,428
Surcharges and Taxes					
Fines, penalties and forfeits	24,344	4.84%	25,522	4.99%	26,796
Licences or permits					
Transfer and subsidies - Operational	117,653	-23.97%	89,449	81.87%	162,677
Interest					
Fuel Levy					
Operational Revenue					
Gains on disposal of Assets	500	-100.00%	-		-
Other Gains	2,800	4.50%	2,926	4.72%	3,064
Discontinued Operations					
Total Revenue (excluding capital transfers and contributions)	554,042		565,088		674,517

The table above illustrates the growth in sources of revenue from the first to the second and shows a huge increase from the second to the 3rd year of the MTREF caused mainly by a sharp increase in the housing grant allocations in the 3rd year of the MTREF.

Table 4 Major sources of revenue

The major sources of revenue for the 2023/24 financial year can be summarised as follows:

Main Sources of Revenue		
Source	Amount	%
Property Rates	104,433,703	18.75
Electricity Revenue	169,350,275	30.41
Water Revenue	40,832,312	7.33
Sanitation Revenue	19,207,000	3.45
Refuse Revenue	39,604,000	7.11
Transfers and Subsidies	117,653,391	21.13
Other Revenue	65,761,000	11.81
Total	556,841,680	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

In terms of S74 (2) of the Municipal Systems Act the following principles should at least be considered when formulating a Tariff Policy,

- The users of municipal services should be treated equitably in the application of tariffs.
- As far as practically possible, consumers should pay in proportion to the amount of services consumed.
- All households, apart from the poor (indigent), should pay the full costs of services consumed.
- Poor households must have access to at least a minimum level of basic services through:
 - Tariffs that cover the operating and maintenance costs,
 - Special lifeline tariffs for low levels of use or consumption of services or for basic levels of service, or
 - Any other direct or indirect method of subsidization of tariff for poor households.
- Tariffs must include the cost reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement and interest charges.
- Tariffs must be set at a level to facilitate financial sustainability of the service, considering subsidisation from sources other than the service concerned.
- Provision may be made for the promotion of local economic development through a tariff for categories of the commercial and industrial users.
- The economical, efficient and effective use of resources, the recycling of wastes and other appropriate environmental objectives must be encouraged.
- The extent of subsidisation of the poor households and other categories of users should be fully disclosed.
- In terms of S74 (3) of the MSA a tariff policy may differentiate between different categories of users, debtors, service providers, services and geographical areas as long as the differentiation does not amount to unfair discrimination. In order to give full effect to this section, Section 75 (1) of the MSA provides for the municipal council to adopt by-laws.

Revenue generation is fundamental to the financial sustainability of every municipality. Tariff setting process plays a major role in ensuring desired levels of revenue. When rates, tariffs and other charges are revised, local economic conditions, input costs and the affordability of services are considered to ensure continuous service delivery.

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 rateable 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 downwards from 79% to 77% 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. This phasing out of this rebate will be done over the remainder of the MTREF.***

A new general valuation roll will be implemented from 1 July 2023. A growth rate in the rates base of approximately 1.5% is anticipated in the 2023/2024 financial year. The revenue associated with the expansion of the rates base have been factored into the revenue estimates for 2023/2024 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 2022)	Proposed Tariff (from 1 July 2023)
Residential Properties	0.01135	0.00897
Municipal Properties	0.01135	0.00897
Institutional Properties	0.01135	0.00897
Agricultural	0.00238	0.00206
Commercial Properties	0.01249	0.00987
Industrial Properties	0.01249	0.00987

The assessment rates tariff is proposed to decrease with 21% due to the implementation of the new general valuation roll, which result an increase of 10% in the revenue.

The increase is higher than the upper boundary of inflationary targets for 2023/2024 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.

1.4.2 Sale of Water and Impact of Tariff Increases

Although 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 R13 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 7.0 percent from 1 July 2023 for water is proposed. 6 kℓ water per month will **still only** be granted free of charge to registered indigent consumers.

Table 6 Comparison of Commercial water tariffs

CATEGORY	CURRENT TARIFFS 2022/2023	PROPOSED TARIFFS 2023/2024
	15% VAT Inc.	15% VAT Inc.
	Rand per kl	Rand per kl
COMMERCIAL		
(i) 0 to 6 kℓ per 30-day period	9.50	10.20
(ii) 7 to 20 kℓ per 30-day period	23.20	24.90
(iii) 21 to 50 kℓ per 30-day period	24.90	26.70
(iv) 51 to 100 kℓ per 30-day period	27.40	29.30
(v) 101 to 200 kℓ per 30-day period	28.70	30.70
(vi) 201 to 1000 kl per 30-day period	27.40	29.30
(vii) 1001 to 1500 kl per 30-day period	24.90	26.70
(viii) 1501 to 2000 kl per 30-day period	19.60	20.90
(ix) More than 2000 kℓ per 30-day period:	17.60	18.80

The Residential Tariff structure is as follows:

Table 7 Comparison of Residential water tariffs

CATEGORY	CURRENT TARIFFS	PROPOSED TARIFFS
	2022/2023	2023/2024
	15% VAT Inc.	15% VAT Inc.
	Rand per kl	Rand per kl
COMMERCIAL		
(i) 0 to 6 kl per 30-day period	9.50	10.20
(ii) 7 to 13 kl per 30-day period	20.20	21.60
(iii) 14 to 20 kl per 30-day period	23.90	25.60
(iv) 21 to 35 kl per 30-day period	29.90	31.90
(v) 36 to 50 kl per 30-day period	36.20	38.70
(vi) More than 50 kl per 30-day period:	48.20	51.60

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 18.90%, this will translate into an approximate increase of 15.90% to municipal customers. The proposed tariff increase is subject to final approval from NERSA and will be implemented from 1 July 2023 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 2023/2024 financial year and beyond for sanitation services. A general tariff increase of 7 per cent for sanitation is proposed from 1 July 2023. 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 7% is therefore unavoidable.

The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents costing approximately R 4.194 million.
- The total revenue expected to be generated from rendering this service amounts to R 19,232,000 for the 2023/24 financial year.

Table 8 Comparison of Sanitation tariffs

	CURRENT TARIFFS	PROPOSED TARIFFS
	2022/2023	2023/2024
	15% VAT Inc.	15% VAT Inc.
Sanitation	R 208.00	R 222.60

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 2023/2024 tariff structure for the rendering of sanitation services. A general tariff increase of 20 per cent for refuse removal is proposed from 1 July 2023. 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 2023:

Table 9 Comparison between current waste removal fees and increases

	CURRENT TARIFFS 2022/2023	PROPOSED TARIFFS 2023/2024
	15% VAT Inc.	15% VAT Inc.
Solid Waste Removal	R 319.70	383.70

The general increase in refuse tariffs to all customers must unfortunately be raised with 20% 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.

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		539.15	571.52	597.26	648.01	648.01	648.01	(21.0%)	511.92	547.76	586.10
Electricity: Basic levy		218.66	232.26	266.14	286.90	286.90	286.90	15.5%	331.50	366.64	399.64
Electricity: Consumption		1,501.24	1,594.05	1,826.62	1,969.07	1,969.07	1,969.07	15.5%	2,275.20	2,516.37	2,742.84
Water: Basic levy		49.44	54.79	57.08	62.12	62.12	62.12	7.0%	66.47	71.12	76.10
Water: Consumption		487.13	509.54	532.47	577.73	577.73	577.73	7.0%	618.24	661.51	707.82
Sanitation		150.13	157.35	164.48	180.88	180.88	180.88	7.0%	193.54	207.09	221.59
Refuse removal		203.48	212.84	222.63	278.02	278.02	278.02	20.0%	333.62	383.67	410.52
Other		-	-	-	-	-	-	-	-	-	-
sub-total		3,149.22	3,332.34	3,666.69	4,002.73	4,002.73	4,002.73	8.2%	4,330.49	4,754.16	5,144.61
VAT on Services		391.56	413.94	454.67	493.98	493.98	493.98		572.79	630.96	683.78
Total large household bill:		3,540.78	3,746.28	4,121.36	4,496.71	4,496.71	4,496.71	9.0%	4,903.28	5,385.12	5,828.39
% increase/-decrease			5.8%	10.0%	9.1%	-	-	9.0%	9.0%	9.8%	8.2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		381.74	404.65	422.88	458.81	458.81	458.81	(21.0%)	362.46	387.83	414.98
Electricity: Basic levy		218.66	232.26	266.14	286.90	286.90	286.90	15.5%	331.50	366.64	399.64
Electricity: Consumption		675.33	717.19	821.81	885.89	885.89	885.89	15.6%	1,023.65	1,132.16	1,234.05
Water: Basic levy		49.44	54.79	57.08	62.12	62.12	62.12	7.0%	66.47	71.12	76.10
Water: Consumption		377.70	395.06	412.84	447.93	447.93	447.93	7.0%	479.35	512.90	548.81
Sanitation		150.13	157.35	164.48	180.88	180.88	180.88	7.0%	193.54	207.09	221.59
Refuse removal		203.48	212.84	222.63	278.02	278.02	278.02	20.0%	333.62	383.67	410.52
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2,056.46	2,174.14	2,367.87	2,600.55	2,600.55	2,600.55	7.3%	2,790.59	3,061.41	3,305.68
VAT on Services		251.25	265.24	286.00	275.18	275.18	275.18		364.22	401.04	433.61
Total small household bill:		2,307.71	2,439.38	2,653.87	2,875.73	2,875.73	2,875.73	9.7%	3,154.81	3,462.44	3,739.29
% increase/-decrease			5.7%	8.8%	8.4%	-	-	9.7%	9.7%	9.8%	8.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		224.32	237.79	248.50	269.61	269.61	269.61	(21.0%)	212.99	227.90	243.85
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		395.16	392.22	449.43	484.50	484.50	484.50	15.5%	559.80	619.14	674.86
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		226.31	236.72	247.37	268.40	268.40	268.40	7.0%	287.24	307.35	328.86
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		845.79	866.73	945.30	1,022.51	1,022.51	1,022.51	3.7%	1,060.03	1,154.39	1,247.58
VAT on Services		93.22	94.34	109.25	125.80	125.80	125.80	#NAME?	127.06	138.97	150.56
Total small household bill:		939.01	961.07	1,054.55	1,148.31	1,148.31	1,148.31	3.4%	1,187.09	1,293.36	1,398.13
% increase/-decrease			2.3%	9.7%	8.9%	-	-	3.4%	3.4%	9.0%	8.1%

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)

Water

1.5 Operating Expenditure Framework

Bergvriër Municipality's expenditure framework for the 2023/24 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 2023/24 budget and MTREF (classified per main type of operating expenditure)

Table 11 A4 – Budgeted Financial Performance

Description	Ref	2022/23			Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		2019/20	2020/21	2021/22	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Expenditure											
Employee related costs	2	129,923	134,495	146,035	166,890	161,669	161,669	161,669	181,701	189,416	200,804
Remuneration of councillors		6,669	6,655	6,801	6,993	6,985	6,985	6,985	7,273	7,727	8,089
Bulk purchases - electricity	2	92,751	100,415	118,995	128,498	122,498	122,498	122,498	129,216	145,626	161,354
Inventory consumed	8	17,977	17,738	15,362	17,780	23,046	23,046	23,046	23,896	24,432	25,565
Debt impairment	3	34,680	33,016	13,606	30,490	31,673	31,673	31,673	34,233	36,591	38,972
Depreciation and amortisation		19,083	21,865	27,625	28,668	30,270	30,270	30,270	32,656	34,096	34,480
Interest		15,796	15,442	17,971	19,514	21,848	21,848	21,848	26,527	26,372	27,875
Contracted services		20,712	24,525	32,895	38,447	36,625	36,625	36,625	75,694	44,749	113,047
Transfers and subsidies		6,093	5,867	6,736	7,797	8,134	8,134	8,134	8,544	8,897	9,317
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		21,685	22,530	30,995	40,287	44,753	44,753	44,753	45,787	49,989	52,443
Losses on disposal of Assets		-	2,228	-	-	-	-	-	-	-	-
Other Losses		-	2,135	-	2,705	2,705	2,705	2,705	2,805	2,931	3,069
Total Expenditure		365,370	386,911	417,021	488,069	490,206	490,206	490,206	568,332	570,825	675,016

The budgeted allocation for employee related costs excluding public office bearer's remuneration for the 2023/2024 financial year totals R181,701,306 which equals 31.97 percent of the total operating expenditure. A provision for a 5.4% general salary increase is made for the 2023/2024 financial year, provision is also made for notch increases equalling approximately 2.4% 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 been a provision made for an increase of 4.1% in the 2023/2024 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 R32,656,000 for the 2023/24 financial year and equates to 5.75 percent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 4.67 per cent or R26,527,300 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 R1.370 million for either the replacement or installation of new and enhanced metering equipment for the 2023/2024 financial year.

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

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	-	98	120	120	120	120	1,850	3,000	3,700
Vote 4 - Technical Services		3,938	5,834	2,319	18,830	12,086	12,086	12,086	10,740	21,596	18,248
Vote 5 - Technical Services (Continued)		1,770	2,666	3,000	8,491	8,139	8,139	8,139	8,397	18,064	11,333
Vote 6 - Community Services		185	233	661	-	552	552	552	600	-	400
Vote 7 - Community Services (Continued)		44	126	138	160	98	98	98	15	2,455	10,368
Capital multi-year expenditure sub-total	7	9,977	8,859	6,216	27,601	20,994	20,994	20,994	21,602	45,115	44,049
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		161	589	46	450	2,191	2,191	2,191	371	30	30
Vote 2 - Finance		220	1,329	2,208	960	495	495	495	505	20	-
Vote 3 - Corporate Services		1,411	2,458	2,496	2,145	2,181	2,181	2,181	2,235	1,355	-
Vote 4 - Technical Services		14,321	21,188	22,249	21,260	25,632	25,632	25,632	16,359	10,741	11,729
Vote 5 - Technical Services (Continued)		9,355	6,107	12,351	21,988	22,921	22,921	22,921	26,085	11,582	10,151
Vote 6 - Community Services		4,352	6,429	4,629	5,945	5,398	5,398	5,398	7,231	3,375	3,300
Vote 7 - Community Services (Continued)		1,087	2,691	2,599	2,805	3,099	3,099	3,099	3,035	1,095	1,410
Capital single-year expenditure sub-total		30,905	40,790	46,578	55,553	61,916	61,916	61,916	55,821	28,198	26,620
Total Capital Expenditure - Vote		40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669

The Capital Budget decreases from R82,910 million in 2022/23 to R77,423 million in 2023/24, thereafter it reduces to R73,313 million for 2024/2025 and R70,669 million in the 2025/2026 financial year, and the total amount of capital investment over the MTREF amounts to R 221,404 million.

Total new assets represent 60.85 percent of the total capital budget, upgrading and renewal of assets represent 9.15 percent or R30,311 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.

1.7 Annual Budget Tables

Table 13 MBRR A1 - Budget Summary

WC013 Bergrivier - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	74,040	78,811	84,411	94,702	94,702	94,702	94,702	104,434	111,744	118,428
Service charges	181,435	195,726	223,181	247,704	238,396	238,396	238,396	268,994	298,087	324,338
Investment revenue	7,688	5,663	7,447	7,981	10,325	10,325	10,325	11,533	12,585	13,340
Transfer and subsidies - Operational	63,854	74,691	68,725	73,909	75,884	75,884	75,884	117,653	89,449	162,677
Other own revenue	50,348	40,101	42,112	47,850	52,169	52,169	52,169	51,428	53,223	55,734
Total Revenue (excluding capital transfers and contributions)	377,365	394,993	425,875	472,147	471,477	471,477	471,477	554,042	565,088	674,517
Employee costs	129,923	134,495	146,035	166,890	161,669	161,669	161,669	181,701	189,416	200,804
Remuneration of councillors	6,669	6,655	6,801	6,993	6,985	6,985	6,985	7,273	7,727	8,089
Depreciation and amortisation	19,083	21,865	27,625	28,668	30,270	30,270	30,270	32,656	34,096	34,480
Finance charges	15,796	15,442	17,971	19,514	21,848	21,848	21,848	26,527	26,372	27,875
Inventory consumed and bulk purchases	110,728	118,153	134,357	146,278	145,544	145,544	145,544	152,177	170,058	186,919
Transfers and subsidies	6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317
Other expenditure	77,077	84,435	77,497	111,929	115,757	115,757	115,757	158,519	134,260	207,531
Total Expenditure	365,370	386,911	417,021	488,069	490,206	490,206	490,206	568,332	570,825	675,016
Surplus/(Deficit)	11,995	8,082	8,855	(15,923)	(18,729)	(18,729)	(18,729)	(14,291)	(5,737)	(498)
Transfers and subsidies - capital (monetary allocations)	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Transfers and subsidies - capital (in-kind)	-	9,695	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Capital expenditure & funds sources										
Capital expenditure	40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669
Transfers recognised - capital	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Borrowing	6,306	14,504	15,757	40,000	39,630	39,630	39,630	32,555	29,700	29,700
Internally generated funds	14,383	15,352	16,999	19,016	19,896	19,896	19,896	20,220	20,658	20,510
Total sources of capital funds	40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669
Financial position										
Total current assets	193,843	221,549	236,059	204,840	227,435	227,435	227,435	228,086	235,790	248,623
Total non current assets	424,375	477,967	507,809	561,288	560,449	560,449	560,449	605,216	644,433	680,621
Total current liabilities	59,333	70,424	68,055	67,034	68,503	68,503	68,503	72,633	76,666	80,799
Total non current liabilities	157,351	190,738	208,567	251,002	247,481	247,481	247,481	278,412	304,081	329,010
Community wealth/Equity	401,533	438,353	467,246	448,091	471,900	471,900	471,900	482,257	499,475	519,435
Cash flows										
Net cash from (used) operating	67,949	81,245	48,422	49,932	42,421	42,421	42,421	58,453	66,674	71,083
Net cash from (used) investing	(39,194)	(50,973)	(53,716)	(83,155)	(79,510)	(79,510)	(79,510)	(76,923)	(73,313)	(70,669)
Net cash from (used) financing	1,620	9,562	7,237	30,313	27,726	27,726	27,726	18,481	13,646	11,666
Cash/cash equivalents at the year end	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Cash backing/surplus reconciliation										
Cash and investments available	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Application of cash and investments	(13,132)	(106)	(13,923)	(10,105)	(17,436)	(17,436)	(17,436)	(18,296)	(19,155)	(19,941)
Balance - surplus (shortfall)	114,945	141,752	157,511	133,642	151,661	151,661	151,661	152,533	160,398	173,264
Asset management										
Asset register summary (WDV)	424,074	473,537	501,556	556,858	554,196	554,196	598,963	598,963	638,179	674,368
Depreciation	19,083	21,865	27,625	28,668	30,270	30,270	32,656	32,656	34,096	34,480
Renewal and Upgrading of Existing Assets	17,895	27,057	31,102	33,009	36,562	36,562	30,311	30,311	33,581	33,386
Repairs and Maintenance	22,461	22,274	25,716	28,485	29,611	29,611	33,753	33,753	37,227	39,170
Free services										
Cost of Free Basic Services provided	11,262	12,516	12,447	15,092	14,592	14,592	17,054	17,054	18,857	20,097
Revenue cost of free services provided	2,970	3,533	4,540	5,789	4,689	4,689	5,848	5,848	6,257	6,630
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		142,541	137,868	143,007	173,145	181,597	181,597	194,809	208,233	223,654
Executive and council		34,720	39,230	33,904	57,657	57,600	57,600	63,604	69,776	76,914
Finance and administration		107,821	98,638	109,102	115,488	123,997	123,997	131,205	138,457	146,740
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33,618	38,526	32,470	44,934	37,863	37,863	74,305	46,201	114,376
Community and social services		7,591	9,269	9,304	8,877	9,505	9,505	9,113	9,178	9,597
Sport and recreation		3,849	3,225	5,259	5,618	5,314	5,314	5,518	5,845	5,853
Public safety		17,952	20,435	17,528	21,267	22,518	22,518	24,450	24,701	25,937
Housing		4,226	5,597	380	9,172	526	526	35,224	6,477	72,989
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25,449	26,618	26,534	25,559	27,760	27,760	28,644	24,895	25,883
Planning and development		20,224	15,390	19,633	17,913	21,192	21,192	19,783	19,507	20,221
Road transport		5,224	11,228	6,901	7,646	6,568	6,568	8,861	5,388	5,662
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		195,949	221,469	243,902	252,647	247,641	247,641	280,932	308,714	331,063
Energy sources		121,225	132,357	147,769	160,753	153,523	153,523	169,946	196,639	209,479
Water management		30,870	35,055	38,232	40,743	42,662	42,662	51,665	44,883	48,131
Waste water management		16,510	23,578	24,727	17,786	17,936	17,936	19,232	20,920	22,840
Waste management		27,344	30,478	33,174	33,365	33,520	33,520	40,088	46,272	50,613
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	397,558	424,481	445,913	496,285	494,860	494,860	578,689	588,043	694,976
Expenditure - Functional										
<i>Governance and administration</i>		92,479	99,514	91,701	118,962	116,685	116,685	124,850	130,670	137,198
Executive and council		22,025	20,577	23,509	26,211	26,666	26,666	28,937	29,416	30,836
Finance and administration		69,078	77,624	67,078	91,251	88,734	88,734	93,738	98,956	103,930
Internal audit		1,376	1,314	1,114	1,500	1,285	1,285	2,176	2,298	2,431
<i>Community and public safety</i>		58,576	64,719	65,398	76,550	74,865	74,865	117,940	93,307	164,555
Community and social services		8,939	10,506	12,272	13,873	13,972	13,972	14,885	15,801	16,661
Sport and recreation		16,902	15,692	18,282	22,168	21,166	21,166	24,400	26,185	27,621
Public safety		26,872	31,425	32,701	36,852	37,763	37,763	40,742	42,574	44,871
Housing		5,863	7,095	2,143	3,657	1,963	1,963	37,913	8,746	75,402
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40,086	40,956	46,343	52,940	53,701	53,701	61,900	61,779	65,264
Planning and development		11,526	11,640	15,403	17,411	17,827	17,827	22,203	20,601	21,698
Road transport		28,560	29,316	30,940	35,529	35,874	35,874	39,698	41,178	43,566
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		174,230	181,722	213,579	239,618	244,955	244,955	263,642	285,069	308,000
Energy sources		112,166	117,169	135,169	150,339	147,549	147,549	158,752	175,861	193,329
Water management		21,182	19,131	23,469	23,509	29,006	29,006	30,035	31,055	32,767
Waste water management		9,222	11,839	10,395	15,219	15,355	15,355	16,907	17,895	18,640
Waste management		31,660	33,583	44,545	50,551	53,045	53,045	57,947	60,259	63,264
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	365,370	386,911	417,021	488,069	490,206	490,206	568,332	570,825	675,016
Surplus/(Deficit) for the year		32,188	37,570	28,893	8,216	4,655	4,655	10,357	17,218	19,961

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

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Municipal Manager		35,165	39,436	34,300	57,657	59,627	59,627	64,704	69,926	77,059
Vote 2 - Finance		98,244	96,792	106,273	109,990	116,399	116,399	126,318	133,849	141,892
Vote 3 - Corporate Services		12,827	1,898	1,664	3,248	3,213	3,213	3,254	3,407	3,574
Vote 4 - Technical Services		166,648	184,487	203,571	216,139	212,470	212,470	234,286	263,685	281,673
Vote 5 - Technical Services (Continued)		47,380	58,633	62,959	58,529	60,598	60,598	70,897	65,803	70,971
Vote 6 - Community Services		33,446	40,054	31,986	45,290	37,340	37,340	73,819	45,637	114,070
Vote 7 - Community Services (Continued)		3,849	3,180	5,160	5,432	5,214	5,214	5,411	5,736	5,737
Total Revenue by Vote	2	397,558	424,481	445,913	496,285	494,860	494,860	578,689	588,043	694,976
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		26,952	25,390	28,342	32,593	32,960	32,960	36,777	37,936	39,813
Vote 2 - Finance		35,919	39,481	31,997	46,098	43,992	43,992	43,497	43,956	46,421
Vote 3 - Corporate Services		27,539	28,892	28,839	38,156	37,362	37,362	41,920	44,218	46,559
Vote 4 - Technical Services		182,893	194,020	223,874	250,939	250,913	250,913	276,396	297,351	320,862
Vote 5 - Technical Services (Continued)		30,404	30,970	33,865	38,728	44,362	44,362	46,942	48,950	51,407
Vote 6 - Community Services		52,843	59,820	59,837	69,426	68,886	68,886	109,490	84,177	154,933
Vote 7 - Community Services (Continued)		8,821	8,339	10,267	12,129	11,731	11,731	13,310	14,239	15,021
Total Expenditure by Vote	2	365,370	386,911	417,021	488,069	490,206	490,206	568,332	570,825	675,016
Surplus/(Deficit) for the year	2	32,188	37,570	28,893	8,216	4,655	4,655	10,357	17,218	19,961

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Revenue											
Exchange Revenue											
Service charges - Electricity	2	117,047	125,118	144,645	160,568	149,193	149,193	149,193	169,350	187,032	203,836
Service charges - Water	2	28,752	31,980	36,020	36,807	38,726	38,726	38,726	40,832	44,000	47,195
Service charges - Waste Water Management	2	13,398	14,494	15,866	17,762	17,912	17,912	17,912	19,207	20,893	22,811
Service charges - Waste Management	2	22,238	24,134	26,650	32,567	32,565	32,565	32,565	39,604	46,162	50,496
Sale of Goods and Rendering of Services		5,534	6,442	8,997	8,586	8,769	8,769	8,769	8,951	9,441	9,665
Agency services		3,677	4,708	4,676	5,788	4,691	4,691	4,691	4,925	5,172	5,431
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,863	4,942	5,166	5,000	6,000	6,000	6,000	6,200	6,268	6,644
Interest earned from Current and Non Current Assets		7,688	5,663	7,447	7,981	10,325	10,325	10,325	11,533	12,585	13,340
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		577	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		657	1,149	1,506	1,674	1,645	1,645	1,645	1,669	1,768	1,872
Licences and permits		114	103	85	77	57	57	57	82	87	92
Operational Revenue		270	1,013	1,307	2,739	1,985	1,985	1,985	1,957	2,039	2,170
Non-Exchange Revenue											
Property rates	2	74,040	78,811	84,411	94,702	94,702	94,702	94,702	104,434	111,744	118,428
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,021	21,744	18,737	21,286	22,922	22,922	22,922	24,344	25,522	26,796
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		63,854	74,691	68,725	73,909	75,884	75,884	75,884	117,653	89,449	162,677
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		5,178	-	246	-	3,400	3,400	3,400	500	-	-
Other Gains		8,457	-	1,392	2,700	2,700	2,700	2,700	2,800	2,926	3,064
Discontinued Operations											
Total Revenue (excluding capital transfers and contrib		377,365	394,993	425,875	472,147	471,477	471,477	471,477	554,042	565,088	674,517
Expenditure											
Employee related costs	2	129,923	134,495	146,035	166,890	161,669	161,669	161,669	181,701	189,416	200,804
Remuneration of councillors		6,669	6,655	6,801	6,993	6,985	6,985	6,985	7,273	7,727	8,089
Bulk purchases - electricity	2	92,751	100,415	118,995	128,498	122,498	122,498	122,498	129,216	145,626	161,354
Inventory consumed	8	17,977	17,738	15,362	17,780	23,046	23,046	23,046	22,961	24,432	25,565
Debt impairment	3	34,680	33,016	13,606	30,490	31,673	31,673	31,673	34,233	36,591	38,972
Depreciation and amortisation		19,083	21,865	27,625	28,668	30,270	30,270	30,270	32,656	34,096	34,480
Interest		15,796	15,442	17,971	19,514	21,848	21,848	21,848	26,527	26,372	27,875
Contracted services		20,712	24,525	32,895	38,447	36,625	36,625	36,625	75,694	44,749	113,047
Transfers and subsidies		6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		21,685	22,530	30,995	40,287	44,753	44,753	44,753	45,787	49,989	52,443
Losses on disposal of Assets		-	2,228	-	-	-	-	-	-	-	-
Other Losses		-	2,135	-	2,705	2,705	2,705	2,705	2,805	2,931	3,069
Total Expenditure		365,370	386,911	417,021	488,069	490,206	490,206	490,206	568,332	570,825	675,016
Surplus/(Deficit)		11,995	8,082	8,855	(15,923)	(18,729)	(18,729)	(18,729)	(14,291)	(5,737)	(498)
Transfers and subsidies - capital (monetary)	6	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Transfers and subsidies - capital (in-kind)	6	-	9,695	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,041	-	98	120	120	120	120	750	3,000	3,700
Vote 4 - Technical Services		3,938	5,834	2,319	18,830	12,086	12,086	12,086	10,740	21,596	18,248
Vote 5 - Technical Services (Continued)		1,770	2,666	3,000	8,491	8,139	8,139	8,139	8,397	18,064	11,333
Vote 6 - Community Services		185	233	661	-	552	552	552	600	-	400
Vote 7 - Community Services (Continued)		44	126	138	160	98	98	98	15	2,455	10,368
Capital multi-year expenditure sub-total	7	9,977	8,859	6,216	27,601	20,994	20,994	20,994	20,502	45,115	44,049
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		161	589	46	450	2,191	2,191	2,191	1,471	30	30
Vote 2 - Finance		220	1,329	2,208	960	495	495	495	505	20	-
Vote 3 - Corporate Services		1,411	2,458	2,496	2,145	2,181	2,181	2,181	2,235	1,355	-
Vote 4 - Technical Services		14,321	21,188	22,249	21,260	25,632	25,632	25,632	16,359	10,741	11,729
Vote 5 - Technical Services (Continued)		9,355	6,107	12,351	21,988	22,921	22,921	22,921	26,085	11,582	10,151
Vote 6 - Community Services		4,352	6,429	4,629	5,945	5,398	5,398	5,398	7,231	3,375	3,300
Vote 7 - Community Services (Continued)		1,087	2,691	2,599	2,805	3,099	3,099	3,099	3,035	1,095	1,410
Capital single-year expenditure sub-total		30,905	40,790	46,578	55,553	61,916	61,916	61,916	56,921	28,198	26,620
Total Capital Expenditure - Vote		40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669
Capital Expenditure - Functional											
Governance and administration		2,522	3,139	4,987	4,798	4,610	4,610	4,610	8,266	7,731	5,308
Executive and council		80	27	46	140	140	140	140	31	30	30
Finance and administration		2,442	3,111	4,941	4,658	4,470	4,470	4,470	8,235	7,701	5,278
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5,668	9,478	8,026	8,910	9,146	9,146	9,146	10,381	6,925	15,478
Community and social services		1,431	4,131	2,420	1,910	2,755	2,755	2,755	3,160	1,175	2,300
Sport and recreation		2,256	4,059	4,959	4,925	4,417	4,417	4,417	4,075	4,920	11,778
Public safety		1,954	1,288	648	1,060	961	961	961	1,636	830	1,400
Housing		27	-	-	1,015	1,014	1,014	1,014	1,510	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		15,438	18,129	18,661	26,260	21,811	21,811	21,811	11,745	14,685	16,090
Planning and development		4,232	2,154	118	13,360	8,256	8,256	8,256	6,090	2,140	2,120
Road transport		11,206	15,975	18,542	12,900	13,554	13,554	13,554	5,655	12,545	13,970
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		17,255	18,903	21,119	43,187	47,343	47,343	47,343	47,031	43,972	33,793
Energy sources		5,324	8,684	4,733	8,020	12,305	12,305	12,305	14,429	13,866	9,098
Water management		1,769	2,371	5,141	24,250	24,208	24,208	24,208	26,981	16,700	12,080
Waste water management		9,356	6,403	10,210	6,230	6,851	6,851	6,851	4,001	11,696	8,554
Waste management		807	1,446	1,035	4,688	3,979	3,979	3,979	1,620	1,710	4,061
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669
Funded by:											
National Government		14,291	15,736	19,324	15,971	16,611	16,611	16,611	22,362	21,955	18,959
Provincial Government		5,862	3,397	480	7,640	4,541	4,541	4,541	2,046	1,000	1,500
District Municipality		-	-	-	-	1,583	1,583	1,583	-	-	-
Other grant providers		41	660	234	528	648	648	648	240	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Borrowing	6	6,306	14,504	15,757	40,000	39,630	39,630	39,630	32,555	29,700	29,700
Internally generated funds		14,383	15,352	16,999	19,016	19,896	19,896	19,896	20,220	20,658	20,510
Total Capital Funding	7	40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669

Table 18 MBRR A6 - Budgeted Financial Position

WC013 Bergrivier - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Trade and other receivables from exchange transactions	1	54,009	32,928	43,633	40,746	43,051	43,051	43,051	43,594	44,186	44,829
Receivables from non-exchange transactions	1	35,844	43,342	45,456	36,930	46,781	46,781	46,781	46,883	46,993	47,108
Current portion of non-current receivables		6	2,516	2,409	2,516	2,409	2,409	2,409	2,409	2,409	2,409
Inventory	2	2,124	1,085	955	1,080	950	950	950	945	940	935
VAT		-	-	-	-	-	-	-	-	-	-
Other current assets		48	31	18	31	18	18	18	18	18	18
Total current assets		193,843	221,549	236,059	204,840	227,435	227,435	227,435	228,086	235,790	248,623
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		14,927	14,752	14,688	15,898	15,670	15,670	15,670	17,152	17,134	17,116
Property, plant and equipment	3	404,538	455,099	483,301	536,321	535,253	535,253	535,253	577,953	617,543	654,120
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		454	454	454	454	454	454	454	454	454	454
Intangible assets		4,155	3,232	3,113	4,185	2,819	2,819	2,819	3,404	3,049	2,678
Trade and other receivables from exchange transactions		301	4,430	6,253	4,430	6,253	6,253	6,253	6,253	6,253	6,253
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		424,375	477,967	507,809	561,288	560,449	560,449	560,449	605,216	644,433	680,621
TOTAL ASSETS		618,217	699,515	743,868	766,128	787,884	787,884	787,884	833,302	880,222	929,244
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		6,072	7,879	9,657	10,082	12,299	12,299	12,299	14,469	16,449	18,429
Consumer deposits		3,885	4,319	4,786	5,114	5,181	5,181	5,181	5,576	5,971	6,366
Trade and other payables from exchange transactions	4	29,685	32,884	33,197	33,765	33,819	33,819	33,819	33,819	33,819	33,819
Trade and other payables from non-exchange transactions	5	5,033	8,753	4,687	-	-	-	-	-	-	-
Provision		14,101	15,576	15,231	18,073	16,707	16,707	16,707	18,271	19,930	21,687
VAT		557	1,013	497	-	497	497	497	497	497	497
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		59,333	70,424	68,055	67,034	68,503	68,503	68,503	72,633	76,666	80,799
Non current liabilities											
Financial liabilities	6	53,521	60,841	65,834	96,411	90,523	90,523	90,523	106,439	117,709	127,000
Provision	7	103,830	129,896	142,733	154,591	156,957	156,957	156,957	171,973	186,372	202,010
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		157,351	190,738	208,567	251,002	247,481	247,481	247,481	278,412	304,081	329,010
TOTAL LIABILITIES		216,684	261,162	276,623	318,036	315,984	315,984	315,984	351,045	380,748	409,809
NET ASSETS		401,533	438,353	467,246	448,091	471,900	471,900	471,900	482,257	499,475	519,435
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	370,424	407,244	431,877	416,982	436,532	436,532	436,532	446,889	464,106	484,067
Reserves and funds	9	31,109	31,109	35,368	31,109	35,368	35,368	35,368	35,368	35,368	35,368
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	401,533	438,353	467,246	448,091	471,900	471,900	471,900	482,257	499,475	519,435

Table 19 MBRR A7 - Budgeted Cash Flow Statement

WC013 Bergvriev - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		67,655	78,217	83,108	89,143	89,143	89,143	89,143	102,615	109,798	116,365
Service charges		173,841	191,435	214,279	241,842	232,482	232,482	232,482	257,676	285,455	310,591
Other revenue		17,331	24,341	22,229	22,932	22,172	22,172	22,172	23,136	24,297	25,268
Transfers and Subsidies - Operational	1	63,956	73,741	64,535	73,909	74,820	74,820	74,820	117,653	89,449	162,677
Transfers and Subsidies - Capital	1	20,193	19,793	20,038	24,139	20,383	20,383	20,383	24,648	22,955	20,459
Interest		7,688	5,642	7,429	10,433	13,279	13,279	13,279	14,784	15,870	16,822
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(270,099)	(299,488)	(349,255)	(396,866)	(393,786)	(393,786)	(393,786)	(461,320)	(460,356)	(559,459)
Finance charges		(6,528)	(6,569)	(7,206)	(7,802)	(7,938)	(7,938)	(7,938)	(11,259)	(11,898)	(12,323)
Transfers and Subsidies	1	(6,088)	(5,867)	(6,736)	(7,797)	(8,134)	(8,134)	(8,134)	(9,479)	(8,897)	(9,317)
NET CASH FROM/(USED) OPERATING ACTIVITIES		67,949	81,245	48,422	49,932	42,421	42,421	42,421	58,453	66,674	71,083
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		5,550	751	617	-	3,400	3,400	3,400	500	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44,744)	(51,724)	(54,333)	(83,155)	(82,910)	(82,910)	(82,910)	(77,423)	(73,313)	(70,669)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39,194)	(50,973)	(53,716)	(83,155)	(79,510)	(79,510)	(79,510)	(76,923)	(73,313)	(70,669)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,550	15,200	14,650	40,000	39,630	39,630	39,630	32,555	29,700	29,700
Increase (decrease) in consumer deposits		220	435	467	395	395	395	395	395	395	395
Payments											
Repayment of borrowing		(5,150)	(6,072)	(7,880)	(10,082)	(12,299)	(12,299)	(12,299)	(14,469)	(16,449)	(18,429)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,562	7,237	30,313	27,726	27,726	27,726	18,481	13,646	11,666
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	39,833	1,942	(2,910)	(9,363)	(9,363)	(9,363)	11	7,007	12,080
Cash/cash equivalents at the year begin:	2	71,438	101,812	141,646	126,447	143,588	143,588	143,588	134,225	134,237	141,243
Cash/cash equivalents at the year end:	2	101,812	141,646	143,388	123,537	134,225	134,225	134,225	134,237	141,243	153,323

The cash flow budget shows that a decrease in cash held is anticipated for the 2022/2023 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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Other current investments > 90 days		0	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent		5,033	8,753	4,563	-	-	-	-	-	-	-
Unspent borrowing		345	1,540	-	-	-	-	-	-	-	-
Statutory requirements	2	557	1,013	497	-	497	497	497	497	497	497
Other working capital requirements	3	(50,176)	(42,521)	(54,352)	(41,214)	(53,302)	(53,302)	(53,302)	(54,162)	(55,021)	(55,807)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	31,109	31,109	35,368	31,109	35,368	35,368	35,368	35,368	35,368	35,368
Total Application of cash and investments:		(13,132)	(106)	(13,923)	(10,105)	(17,436)	(17,436)	(17,436)	(18,296)	(19,155)	(19,941)
Surplus(shortfall)		114,945	141,752	157,511	133,642	151,661	151,661	151,661	152,533	160,398	173,264

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 Bergrevier - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	22,988	22,592	21,692	50,145	46,348	46,348	47,112	39,732	37,283
<i>Roads Infrastructure</i>		247	295	1,205	1,259	259	259	-	100	1,300
<i>Storm water Infrastructure</i>		3,395	134	467	605	571	571	430	4,808	470
<i>Electrical Infrastructure</i>		-	-	-	1,500	578	578	830	600	950
<i>Water Supply Infrastructure</i>		-	-	1,091	21,908	16,687	16,687	14,522	11,457	6,935
<i>Sanitation Infrastructure</i>		6,213	6,503	8,382	5,558	3,486	3,486	2,250	6,409	7,958
<i>Solid Waste Infrastructure</i>		659	477	204	800	303	303	880	1,050	3,900
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		10,514	7,408	11,349	31,630	21,884	21,884	18,912	24,424	21,513
Community Facilities		4,777	3,226	1,666	1,470	3,743	3,743	4,320	1,450	2,700
Sport and Recreation Facilities		628	1,448	1,358	1,855	1,425	1,425	210	535	700
Community Assets		5,405	4,674	3,024	3,325	5,168	5,168	4,530	1,985	3,400
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		750	1,455	-	1,980	2,240	2,240	3,650	3,500	2,350
Housing		-	-	-	-	-	-	-	-	-
Other Assets		750	1,455	-	1,980	2,240	2,240	3,650	3,500	2,350
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		14	576	382	610	145	145	1,030	100	100
Intangible Assets		14	576	382	610	145	145	1,030	100	100
Computer Equipment		575	359	1,290	1,620	1,369	1,369	1,510	3,935	3,820
Furniture and Office Equipment		563	1,085	1,004	1,601	2,283	2,283	932	710	458
Machinery and Equipment		678	1,258	1,599	2,070	6,046	6,046	12,122	2,858	572
Transport Assets		4,489	5,775	3,044	7,310	7,213	7,213	4,426	2,220	5,070
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	5,062	9,426	5,629	12,844	12,830	12,830	17,581	8,675	17,038
<i>Roads Infrastructure</i>		-	-	41	50	-	-	1,490	3,400	3,600
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2,586	5,170	2,028	2,120	2,050	2,050	780	110	120
<i>Water Supply Infrastructure</i>		1,518	2,197	1,385	3,179	3,191	3,191	9,426	1,300	2,450
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		4,104	7,367	3,455	5,349	5,241	5,241	11,696	4,810	6,170
Community Facilities		119	318	140	445	609	609	460	600	-
Sport and Recreation Facilities		86	597	187	5,300	5,235	5,235	2,740	2,685	10,348
Community Assets		205	915	326	5,745	5,844	5,844	3,200	3,285	10,348
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	1,000	1,000	1,000	1,500	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	1,000	1,000	1,000	1,500	-	-
Operational Buildings		-	113	258	-	-	-	490	-	500
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	113	258	-	-	-	490	-	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		349	498	878	400	400	400	500	500	-
Furniture and Office Equipment		387	533	539	350	345	345	195	80	20
Machinery and Equipment		17	-	171	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	12,833	17,631	25,473	20,165	23,732	23,732	12,730	24,906	16,348
<i>Roads Infrastructure</i>		9,094	12,337	15,321	10,890	11,497	11,497	4,080	8,800	6,300
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2,533	3,383	2,320	3,500	3,400	3,400	2,260	11,906	6,748
<i>Water Supply Infrastructure</i>		-	(83)	2,329	1,525	3,875	3,875	2,540	3,400	2,200
<i>Sanitation Infrastructure</i>		-	-	1,023	2,500	3,500	3,500	1,600	600	600
<i>Solid Waste Infrastructure</i>		-	-	412	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		11,627	15,637	21,406	18,415	22,272	22,272	10,480	24,706	15,848
Community Facilities		766	490	101	100	97	97	-	-	-
Sport and Recreation Facilities		239	490	2,062	1,350	1,123	1,123	1,280	200	500
Community Assets		1,005	979	2,163	1,450	1,220	1,220	1,280	200	500
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	1,015	1,904	300	240	240	880	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	1,015	1,904	300	240	240	880	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		201	-	-	-	-	-	-	-	-
Intangible Assets		201	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	90	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	40,882	49,649	52,794	83,155	82,910	82,910	77,423	73,313	70,669
<i>Roads Infrastructure</i>		9,341	12,632	16,567	12,199	11,756	11,756	5,570	12,300	11,200
<i>Storm water Infrastructure</i>		3,395	134	467	605	571	571	430	4,808	470
<i>Electrical Infrastructure</i>		5,119	8,553	4,348	7,120	6,028	6,028	3,870	12,616	7,818
<i>Water Supply Infrastructure</i>		1,518	2,114	4,805	26,613	23,754	23,754	26,488	16,157	11,585
<i>Sanitation Infrastructure</i>		6,213	6,503	9,405	8,058	6,986	6,986	3,850	7,009	8,558
<i>Solid Waste Infrastructure</i>		659	477	617	800	303	303	880	1,050	3,900
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		26,245	30,412	36,210	55,395	49,397	49,397	41,088	53,940	43,531
Community Facilities		5,661	4,033	1,907	2,015	4,450	4,450	4,780	2,050	2,700
Sport and Recreation Facilities		953	2,535	3,607	8,505	7,782	7,782	4,230	3,420	11,548
Community Assets		6,614	6,569	5,514	10,520	12,232	12,232	9,010	5,470	14,248
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	1,000	1,000	1,000	1,500	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	1,000	1,000	1,000	1,500	-	-
Operational Buildings		750	2,584	2,163	2,280	2,480	2,480	5,020	3,500	2,850
Housing		-	-	-	-	-	-	-	-	-
Other Assets		750	2,584	2,163	2,280	2,480	2,480	5,020	3,500	2,850
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		215	576	382	610	145	145	1,030	100	100
Intangible Assets		215	576	382	610	145	145	1,030	100	100
Computer Equipment		924	857	2,168	2,020	1,769	1,769	2,010	4,435	3,820
Furniture and Office Equipment		950	1,618	1,543	1,951	2,628	2,628	1,127	790	478
Machinery and Equipment		695	1,258	1,770	2,070	6,046	6,046	12,212	2,858	572
Transport Assets		4,489	5,775	3,044	7,310	7,213	7,213	4,426	2,220	5,070
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		40,882	49,649	52,794	83,155	82,910	82,910	77,423	73,313	70,669

ASSET REGISTER SUMMARY - PPE (WDV)	5	424,074	473,537	501,556	556,858	554,196	554,196	598,963	638,179	674,368
<i>Roads Infrastructure</i>		54,070	65,033	78,793	88,255	87,325	87,325	89,146	97,375	104,383
<i>Storm water Infrastructure</i>		9,299	13,694	13,558	13,812	13,710	13,710	13,713	18,088	18,123
<i>Electrical Infrastructure</i>		42,111	46,272	49,685	55,338	53,547	53,547	55,046	65,098	70,242
<i>Water Supply Infrastructure</i>		67,244	67,107	69,083	96,033	90,639	90,639	113,966	126,787	135,150
<i>Sanitation Infrastructure</i>		72,981	76,982	83,862	89,479	87,163	87,163	87,529	90,863	95,784
<i>Solid Waste Infrastructure</i>		23,557	41,283	35,301	18,811	24,349	24,349	13,865	3,455	(4,125)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		269,263	310,371	330,282	361,728	356,734	356,734	373,266	401,666	419,558
Community Assets		36,819	42,474	45,673	52,301	56,176	56,176	63,318	66,763	78,891
Heritage Assets		454	454	454	454	454	454	454	454	454
Investment properties		14,927	14,752	14,688	15,898	15,670	15,670	17,152	17,134	17,116
Other Assets		23,917	21,923	23,443	29,253	25,360	25,360	29,791	32,689	34,934
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4,155	3,232	3,113	4,185	2,819	2,819	3,404	3,049	2,678
Computer Equipment		2,072	3,225	3,768	5,883	4,902	4,902	6,181	9,823	12,840
Furniture and Office Equipment		4,093	4,846	5,255	6,352	6,976	6,976	7,123	6,937	6,494
Machinery and Equipment		5,049	5,189	6,432	7,530	11,580	11,580	22,744	24,456	23,804
Transport Assets		13,390	17,013	18,391	23,009	23,468	23,468	25,473	25,151	27,542
Land		49,935	50,057	50,057	50,265	50,057	50,057	50,057	50,057	50,057
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	424,074	473,537	501,556	556,858	554,196	554,196	598,963	638,179	674,368
EXPENDITURE OTHER ITEMS		41,544	44,139	53,341	57,153	59,881	59,881	66,409	71,323	73,650
Depreciation	7	19,083	21,865	27,625	28,668	30,270	30,270	32,656	34,096	34,480
Repairs and Maintenance by Asset Class	3	22,461	22,274	25,716	28,485	29,611	29,611	33,753	37,227	39,170
<i>Roads Infrastructure</i>		617	774	852	810	776	776	1,689	870	914
<i>Storm water Infrastructure</i>		202	269	193	335	365	365	371	405	425
<i>Electrical Infrastructure</i>		2,770	2,010	1,948	2,350	2,660	2,660	2,578	2,712	2,855
<i>Water Supply Infrastructure</i>		586	522	624	580	671	671	800	800	838
<i>Sanitation Infrastructure</i>		224	552	672	541	514	514	565	591	619
<i>Solid Waste Infrastructure</i>		-	-	-	16	5	5	17	18	19
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		4,399	4,127	4,288	4,632	4,991	4,991	6,020	5,395	5,670
Community Facilities		7,976	7,012	7,821	10,295	9,094	9,094	10,849	11,707	12,370
Sport and Recreation Facilities		2,837	2,438	2,990	3,574	3,742	3,742	4,257	4,289	4,527
Community Assets		10,813	9,450	10,811	13,869	12,836	12,836	15,106	15,996	16,897
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4,054	3,974	5,612	5,108	6,139	6,139	7,292	10,274	10,786
Housing		9	3	38	59	99	99	111	63	66
Other Assets		4,063	3,977	5,649	5,167	6,238	6,238	7,403	10,337	10,852
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		239	1,176	318	371	1,150	1,150	380	396	413
Furniture and Office Equipment		19	23	39	30	30	30	31	58	59
Machinery and Equipment		723	857	1,355	1,042	1,073	1,073	1,175	1,222	1,278
Transport Assets		2,203	2,666	3,256	3,375	3,293	3,293	3,638	3,823	4,002
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		41,544	44,139	53,341	57,153	59,881	59,881	66,409	71,323	73,650
Renewal and upgrading of Existing Assets as % of total capex		43.8%	54.5%	58.9%	39.7%	44.1%	44.1%	39.1%	45.8%	47.2%
Renewal and upgrading of Existing Assets as % of deprecn		93.8%	123.7%	112.6%	115.1%	120.8%	120.8%	92.8%	98.5%	96.8%
R&M as a % of PPE		5.6%	4.9%	5.3%	5.3%	5.5%	5.5%	6.3%	6.4%	6.3%
Renewal and upgrading and R&M as a % of PPE		10.0%	10.0%	11.0%	11.0%	12.0%	12.0%	11.0%	11.0%	11.0%

Table 22 MBRR A10 - Basic Service Delivery Measurement

WC013 Bergrivier - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		9,269	9,423	9,515	9,611	9,611	9,611	9,707	9,805	9,906
<i>Minimum Service Level and Above sub-total</i>		9,269	9,423	9,515	9,611	9,611	9,611	9,707	9,805	9,906
Total number of households	5	9,269	9,423	9,515	9,611	9,611	9,611	9,707	9,805	9,906
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		7,542	7,657	7,753	7,908	7,908	7,908	8,066	8,193	8,300
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
<i>Minimum Service Level and Above sub-total</i>		9,642	9,757	9,853	10,008	10,008	10,008	10,166	10,293	10,400
Total number of households	5	9,642	9,757	9,853	10,008	10,008	10,008	10,166	10,293	10,400
<u>Energy:</u>										
Electricity (at least min.service level)		10,409	10,529	10,665	10,765	10,765	10,765	10,885	10,998	11,110
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		10,409	10,529	10,665	10,765	10,765	10,765	10,885	10,998	11,110
Total number of households	5	10,409	10,529	10,665	10,765	10,765	10,765	10,885	10,998	11,110
<u>Refuse:</u>										
Removed at least once a week		9,720	9,843	10,163	10,366	10,366	10,366	10,573	10,736	10,896
<i>Minimum Service Level and Above sub-total</i>		9,720	9,843	10,163	10,366	10,366	10,366	10,573	10,736	10,896
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,720	9,843	10,163	10,366	10,366	10,366	10,573	10,736	10,896
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1,860	2,050	2,255	2,255	2,255	2,255	2,255	2,255	2,255
Sanitation (free minimum level service)		1,635	1,805	1,986	1,986	1,986	1,986	1,986	1,986	1,986
Electricity/other energy (50kwh per household per month)		1,438	1,880	2,068	2,068	2,068	2,068	2,068	2,068	2,068
Refuse (removed at least once a week)		1,862	2,052	2,257	2,257	2,257	2,257	2,257	2,257	2,257
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		2,112	2,277	2,211	2,714	2,464	2,464	2,850	3,049	3,262
Sanitation (free sanitation service to indigent households)		3,371	3,626	3,574	3,920	3,920	3,920	4,194	4,488	4,811
Electricity/other energy (50kwh per indigent household per month)		739	1,235	1,401	1,712	1,462	1,462	1,915	2,011	2,051
Refuse (removed once a week for indigent households)		5,040	5,378	5,261	6,746	6,746	6,746	8,095	9,309	9,973
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	11,262	12,516	12,447	15,092	14,592	14,592	17,054	18,857	20,097
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)					180.88	180.88	180.88	193.54	207.09	222.00
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 exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,970	3,533	4,540	5,789	4,689	4,689	5,848	6,257	6,630
Total revenue cost of subsidised services provided		2,970	3,533	4,540	5,789	4,689	4,689	5,848	6,257	6,630

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 June 2022.

SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES FOR THE 2023/24 BUDGET AND IDP REVIEW

Task	Date	Legal Reference
Jul - August 2022		
Table in Council the IDP Process Plan. <i>The time schedule in terms of Section 21(1)(b) of the Municipal Finance Management Act (MFMA) is replaced annually).</i>	Aug	MSA Section 28: (1) <i>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.</i> (2) <i>The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.</i> (3) <i>A municipality must give notice to the local community of particulars of the process it intends to follow.</i>
Advertise the amended IDP Process Plan for public inputs/comments. Copies in library and on website	Aug	MSA Section 28 (3) <i>A municipality must give notice to the local community of particulars of the process it intends to follow</i>
Table in Council a budget and IDP time schedule of key deadlines (<i>Annually - at least 10 months before the start of the budget year</i>)	31 Aug	MFMA Section 21(1)(b): <i>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> (i) <i>the preparation, tabling and approval of the annual budget;</i> (ii) <i>the annual review of-</i> <i>(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and</i> <i>(bb) the budget-related policies;</i> (iii) <i>the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and</i> (iv) <i>any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).</i>
Submit annual financial statements and annual performance report to the Auditor-General for auditing (<i>within two months after the end of the financial year</i>)	Before 31 Aug	MSA Section 126(1)(a): <i>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</i>
September – October 2022		
Submit process plan and time schedule to the West Coast District Municipality and the Provincial Government	Sept	

Task	Date	Legal Reference
Internal Analysis – <ul style="list-style-type: none"> ▪ critical issues/challenges with respect to every service ▪ minimum service levels ▪ institutional ▪ financial ▪ performance 	Sep & Nov	
Compile a Financial Plan	Nov 2022 – Jan 2023	MSA Section 26(h): <i>An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>
External Analysis – <ul style="list-style-type: none"> • Spatial • Social • Economic • Environmental <p><i>This process should be combined with the compilation of ward plans and must involve the local community and other stakeholders</i></p>	Sep – Nov	MSA Section 29(1)(b): <i>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> <ul style="list-style-type: none"> <i>(i) the local community to be consulted on its development needs and priorities;</i> <i>(ii) the local community to participate in the drafting of the integrated development plan; and</i> <i>(iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.</i>
Commence with the multi-year capital and operating budget	Sept	
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 2022		
Finalise the compilation of new ward plans	Nov – Dec	
Strategic sessions of directorate: Alignment with strategic priorities in IDP	Nov	
Receive audit report on annual financial statements from the Auditor-General	Nov	MFMA Section 126(3): <i>The Auditor-General must-</i> <ul style="list-style-type: none"> <i>(a) audit those financial statements; and</i> <i>(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.</i>

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	
December 2022		
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 2023		
Adjustments Budget - <ul style="list-style-type: none"> • Submit to Mayoral Committee • Submit to Council • Submit approved adjustments budget to provincial treasury and National Treasury 	Jan	

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	
Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources	Jan	
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 2023		
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 2023		
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) <ul style="list-style-type: none"> Submit to Mayoral Committee Submit to Council 	Mar	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 2023		
Submit the budget and IDP to Provincial Treasury, National Treasury and other affected organs of state	3 - 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	3 - 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 has 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 2023		
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	5 - 19 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 26 May	
Submit draft 30 days budget to Budget Steering Committee	Before 19 May	
Table final IDP and budget in Council (at least 30 days before the start of the budget year) <ul style="list-style-type: none"> • 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 2023		
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 (<i>within 10 days of the adoption of the plan</i>)	Before 9 Jun	MSA Section 32(1)(a): <i>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.</i>
Give notice to the public of the adoption of the IDP (<i>within 14 days of the adoption of the plan</i>)	14 & 15 Jun	MSA Section 25(4)(a): <i>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> <i>(i) of the adoption of the plan; and</i> <i>(ii) that copies of or extracts from the plan are available for public inspection at specified places;</i> MSA Section 21A(1)(a) and (c): <i>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 -</i> <i>(a) by displaying the documents at the municipality's head and satellite offices and libraries;</i> <i>(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.</i>
Publicise a summary of the IDP (<i>within 14 days of the adoption of the plan</i>)	Jun	MSA Section 25(4)(b): <i>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.</i>
Make public the approved annual budget and supporting documentation (including tariffs) (<i>within 10 working days after approval of the budget</i>)	Jun	BUDGET & REPORTING REGULATIONS 2009, Reg 18: <i>(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.</i> <i>(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-</i> <i>(a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and</i> <i>(b) information relevant to each ward in the municipality.</i> <i>(3) All information contemplated in subregulation (2) must cover:</i> <i>(a) the relevant financial and service delivery implications of the annual budget; and</i> <i>(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.</i>

Task	Date	Legal Reference
Submit approved budget to the provincial treasury and National Treasury (<i>within 10 working days after approval of the budget</i>)	Before 14 Jun	MFMA Section 24(3): <i>The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</i> BUDGET & REPORTING REGULATIONS 2009, Reg 20: <i>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.</i>
Submit to the Executive Mayor the draft SDBIP and draft annual performance agreements for the next year (<i>within 14 days after approval of the budget</i>)	Jun	MFMA Section 69(3): <i>(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.</i> <i>(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.</i>
Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (<i>within 28 days after approval of the budget</i>)	Jun	MFMA Section 53(1)(c)(ii): <i>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.</i>
Place the performance agreements and all service delivery agreements on the website	Before 18 Jun	MFMA Section 75(1): <i>The accounting officer of a municipality must place on the website the following documents of the municipality:</i> <i>(d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and</i> <i>(e) all service delivery agreements</i> BUDGET & REPORTING REGULATIONS 2009, Reg 19: <i>The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.</i>
Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government (<i>within 14 days after concluding the employment contract and performance agreement</i>)	Before 27 Jun	MFMA Section 53(3)(b): <i>Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.</i> PERF REGS 2006 Reg(5): <i>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</i>
Submit the SDBIP to National and Provincial Treasury (<i>within 10 working days approval of the plan</i>)	Before 27 Jun	BUDGET & REPORTING REGULATIONS 2009, Reg 20(2)(b): <i>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.</i>

Task	Date	Legal Reference
Make public the projections, targets and indicators as set out in the SDBIP (<i>within 10 working days after the approval of the SDBIP</i>)	Before 27 Jun	MFMA Section 53(3)(a): <i>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.</i> BUDGET & REPORTING REGULATIONS 2009, Reg 19: <i>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.</i>
Make public the performance agreements of Municipal Manager and senior managers (<i>no later than 14 days after the approval of the SDBIP</i>)	Before 27 Jun	MFMA Section 53(3)(b): <i>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.</i>

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 amendment following the second revision of the 5th Generation Integrated Development Plan (IDP) for the 2021/22 – 2026/27 financial years was submitted to Council for approval in March 2023. Council has decided to adopt the revised 4th generation IDP as the 5th generation IDP in the first year of their term of office (2022/23). The review process in 2022/23 will lead to an amendment of the 5th Generation IDP.

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 2023/24 MTREF, based on the approved 2022/23 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 2023/24 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 2022/23 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 2023/24 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Goals and Strategic Objectives

STRATEGIC GOAL	STRATEGIC OBJECTIVES
Strengthen financial sustainability	To budget strategically
	Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation
	Diversify revenue and ensure value for money services
	Ensure sustainable financial risk and asset management
	Diversify by sourcing grant funding to support projects, programmes and initiatives of Council
	Ensure transparency in financial management by ensuring that all financial records are accurate, reliable and timely

STRATEGIC GOAL	STRATEGIC OBJECTIVES
Ensure good governance	Create an efficient, effective, economic and accountable administration.
	Provide a transparent and corruption free municipality.
	Accountable leadership supported by professional and skilled administration.
	Communicate effectively with the public
	A customer centred approach to everything.

STRATEGIC GOAL	STRATEGIC OBJECTIVES
Sustainable service delivery	Develop and provide bulk infrastructure within the climate change risks.
	Maintain existing bulk infrastructure and services.
	Develop, manage and regulate the built environment.
	Source alternative sources of energy in the context of national electricity provision.

	Conserve and manage the natural environment and mitigate the impacts of climate change.
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STRATEGIC GOAL	STRATEGIC OBJECTIVES
Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	Improve the regulatory environment for ease of doing business.
	Promote tourism.
	Alleviate poverty through job creation in municipal driven projects and programmes.
	Ensure all policies and systems in Bergrivier Municipality support poverty alleviation.
	Attract investment through catalytic infrastructure.

STRATEGIC GOAL	STRATEGIC OBJECTIVES
Empowering people through innovation.	To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.
	Promote continued partnerships for youth development.
	Promote a safe environment for all who live in Bergrivier Municipal Area.
	Develop a Master Plan for "Smart Cities" in Bergrivier Municipal Area.

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 2023/2024 financial year and beyond to ensure the execution of strategic objectives.

The 2023/24 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

WC013 Bergvriër - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
1.1: To budget strategically	SG1: Strengthen financial sustainability	S101		-	-	-	-	-	-	-	-	-	
1.2: Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation	SG1: Strengthen financial sustainability	S102		-	-	-	-	-	-	-	-	-	
1.3: Diversify revenue and ensure value for money services	SG1: Strengthen financial sustainability	S103		-	-	-	-	-	-	126,268	133,797	141,838	
1.4: Ensure sustainable financial risk and asset management	SG1: Strengthen financial sustainability	S104		-	-	-	-	-	-	50	52	54	
1.5: Diversify by sourcing grant funding to support projects, programmes and initiatives of Council	SG1: Strengthen financial sustainability	S105		-	-	-	-	-	-	-	-	-	
1.6: Ensure transparency in financial management by ensuring that all financial records are accurate, reliable and timely	SG1: Strengthen financial sustainability	S106		-	-	-	-	-	-	-	-	-	
2.1: Create an efficient, effective, economic and accountable administration.	SG2: Ensure good governance	S201		-	-	-	-	-	-	3,012	3,151	3,303	
2.2: Provide a transparent and corruption free municipality.	SG2: Ensure good governance	S202		-	-	-	-	-	-	-	-	-	
2.3: Accountable leadership supported by professional and skilled administration.	SG2: Ensure good governance	S203		-	-	-	-	-	-	-	-	-	
2.4: Communicate effectively with the public	SG2: Ensure good governance	S204		-	-	-	-	-	-	63,604	69,776	76,914	
2.5: A customer centred approach to everything.	SG2: Ensure good governance	S205		-	-	-	-	-	-	3	3	3	
3.1: Develop and provide bulk infrastructure within the climate change risks.	SG3: Sustainable service delivery	S301		-	-	-	-	-	-	16,543	17,103	17,687	
3.2: Maintain existing bulk infrastructure and services.	SG3: Sustainable service delivery	S302		-	-	-	-	-	-	284,868	308,930	331,294	
3.3: Develop, manage and regulate the built environment.	SG3: Sustainable service delivery	S303		-	-	-	-	-	-	3,773	3,455	3,663	
3.4: Source alternative sources of energy in the context of national electricity provision.	SG3: Sustainable service delivery	S304		-	-	-	-	-	-	-	-	-	
3.5: Conserve and manage the natural environment and mitigate the impacts of climate change.	SG3: Sustainable service delivery	S305		-	-	-	-	-	-	239	253	268	
4.1: Improve the regulatory environment for ease of doing business.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S401		-	-	-	-	-	-	1,241	299	303	
4.2: Promote tourism.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S402		-	-	-	-	-	-	-	-	-	
4.3: Alleviate poverty through job creation in municipal driven projects and programmes.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S403		-	-	-	-	-	-	-	-	-	
4.4: Ensure all policies and systems in Bergvriër Municipality support poverty alleviation.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S404		-	-	-	-	-	-	35,224	6,477	72,989	
4.5: Attract investment through catalytic infrastructure.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S405		-	-	-	-	-	-	-	-	-	
5.1: To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	SG5: Empowering people through innovation.	S501		-	-	-	-	-	-	13,880	14,254	14,635	
5.2: Promote continued partnerships for youth development.	SG5: Empowering people through innovation.	S502		-	-	-	-	-	-	-	-	-	
5.3: Promote a safe environment for all who live in Bergvriër Municipal Area.	SG5: Empowering people through innovation.	S503		-	-	-	-	-	-	29,985	30,493	32,025	
5.4: Develop a Master Plan for "Smart Cities" in Bergvriër Municipal Area.	SG5: Empowering people through innovation.	S504		-	-	-	-	-	-	-	-	-	
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		2,804	-	-	-	-	-	-	-	-	
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		3,621	3,160	5,126	5,420	5,194	5,194	-	-	-	
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		138,744	136,219	141,571	170,550	176,902	176,902	-	-	-	
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S104		-	-	-	-	-	-	-	-	-	
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S105		-	-	-	-	-	-	-	-	-	
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S106		-	-	-	-	-	-	-	-	-	
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201		210,497	233,077	260,665	268,664	264,395	264,395	-	-	-	
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S301		-	-	-	-	-	-	-	-	-	
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	S302		445	207	396	-	2,027	2,027	-	-	-	
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		1,548	6,520	2,225	1,858	1,877	1,877	-	-	-	
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		-	-	-	22	-	-	-	-	-	
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	S401		424	223	418	381	353	353	-	-	-	
4.2: To promote a safe environment for all who live in and visit Bergvriër	SG4: Promote a safe, healthy, educated and integrated community	S402		22,038	25,693	22,835	27,655	27,759	27,759	-	-	-	
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	S403		6,986	8,561	8,387	8,094	8,722	8,722	-	-	-	
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		6,208	9,120	4,019	13,296	7,322	7,322	-	-	-	
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG4: Promote a safe, healthy, educated and integrated living environment	S502		4,242	1,701	270	345	310	310	-	-	-	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	397,558	424,481	445,913	496,285	494,860	494,860	576,689	588,043	694,976

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

WC013 Bergrivier - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)																		
Strategic Objective	Goal	Goal Code	Ref	2019/20			2020/21			2021/22			Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26						
R thousand																		
1.1: To budget strategically	SG1: Strengthen financial sustainability	S101		–	–	–	–	–	–	–	–	–	–	2,595	2,749	2,906		
1.2: Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation	SG1: Strengthen financial sustainability	S102		–	–	–	–	–	–	–	–	–	–	2,125	2,242	2,363		
1.3: Diversify revenue and ensure value for money services	SG1: Strengthen financial sustainability	S103		–	–	–	–	–	–	–	–	–	–	29,551	28,472	30,058		
1.4: Ensure sustainable financial risk and asset management	SG1: Strengthen financial sustainability	S104		–	–	–	–	–	–	–	–	–	–	9,226	10,494	11,093		
1.5: Diversify by sourcing grant funding to support projects, programmes and initiatives of Council	SG1: Strengthen financial sustainability	S105		–	–	–	–	–	–	–	–	–	–	–	–	–		
1.6: Ensure transparency in financial management by ensuring that all financial records are accurate, reliable and timely	SG1: Strengthen financial sustainability	S106		–	–	–	–	–	–	–	–	–	–	–	–	–		
2.1: Create an efficient, effective, economic and accountable administration.	SG2: Ensure good governance	S201		–	–	–	–	–	–	–	–	–	–	25,412	26,605	28,071		
2.2: Provide a transparent and corruption free municipality.	SG2: Ensure good governance	S202		–	–	–	–	–	–	–	–	–	–	2,176	2,298	2,431		
2.3: Accountable leadership supported by professional and skilled administration.	SG2: Ensure good governance	S203		–	–	–	–	–	–	–	–	–	–	11,453	11,811	12,370		
2.4: Communicate effectively with the public	SG2: Ensure good governance	S204		–	–	–	–	–	–	–	–	–	–	13,480	14,869	15,601		
2.5: A customer centred approach to everything.	SG2: Ensure good governance	S205		–	–	–	–	–	–	–	–	–	–	8,587	9,082	9,556		
3.1: Develop and provide bulk infrastructure within the climate change risks.	SG3: Sustainable service delivery	S301		–	–	–	–	–	–	–	–	–	–	3,253	3,426	3,604		
3.2: Maintain existing bulk infrastructure and services.	SG3: Sustainable service delivery	S302		–	–	–	–	–	–	–	–	–	–	294,485	316,873	341,586		
3.3: Develop, manage and regulate the built environment.	SG3: Sustainable service delivery	S303		–	–	–	–	–	–	–	–	–	–	13,507	15,496	15,907		
3.4: Source alternative sources of energy in the context of national electricity provision.	SG3: Sustainable service delivery	S304		–	–	–	–	–	–	–	–	–	–	1,478	1,562	1,651		
3.5: Conserve and manage the natural environment and mitigate the impacts of climate change.	SG3: Sustainable service delivery	S305		–	–	–	–	–	–	–	–	–	–	6,781	7,451	7,845		
4.1: Improve the regulatory environment for ease of doing business.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S401		–	–	–	–	–	–	–	–	–	–	5,380	5,868	6,176		
4.2: Promote tourism.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S402		–	–	–	–	–	–	–	–	–	–	2,569	2,677	2,803		
4.3: Alleviate poverty through job creation in municipal driven projects and programmes.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S403		–	–	–	–	–	–	–	–	–	–	4,409	1,628	1,726		
4.4: Ensure all policies and systems in Bergrivier Municipality support poverty alleviation.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S404		–	–	–	–	–	–	–	–	–	–	37,913	8,746	75,402		
4.5: Attract investment through catalytic infrastructure.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S405		–	–	–	–	–	–	–	–	–	–	–	–	–		
5.1: To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	SG5: Empowering people through innovation.	S501		–	–	–	–	–	–	–	–	–	–	38,894	40,411	42,602		
5.2: Promote continued partnerships for youth development.	SG5: Empowering people through innovation.	S502		–	–	–	–	–	–	–	–	–	–	485	413	432		
5.3: Promote a safe environment for all who live in Bergrivier Municipal Area.	SG5: Empowering people through innovation.	S503		–	–	–	–	–	–	–	–	–	–	48,762	50,920	53,774		
5.4: Develop a Master Plan for "Smart Cities" in Bergrivier Municipal Area.	SG5: Empowering people through innovation.	S504		–	–	–	–	–	–	–	–	–	–	5,814	6,735	7,059		
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		10,853	10,989	11,917	13,030	14,053	14,053	–	–	–	–	–	–	–		
1.2: Grow and diversify our revenue and ensure value for money services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		6,263	7,000	7,817	9,299	8,884	8,884	–	–	–	–	–	–	–		
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		68,932	71,372	65,045	90,017	86,632	86,632	–	–	–	–	–	–	–		
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S104		–	3	4	4	4	4	–	–	–	–	–	–	–		
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S105		1,376	1,314	1,114	1,500	1,285	1,285	–	–	–	–	–	–	–		
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S106		55	43	43	61	48	48	–	–	–	–	–	–	–		
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201		175,756	184,336	214,985	240,628	245,963	245,963	–	–	–	–	–	–	–		
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S301		–	–	–	–	–	–	–	–	–	–	–	–	–		
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	S302		3,550	3,499	3,719	4,007	4,284	4,284	–	–	–	–	–	–	–		
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		27,073	28,006	29,601	33,734	34,241	34,241	–	–	–	–	–	–	–		
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		1,631	1,497	1,756	1,912	1,875	1,875	–	–	–	–	–	–	–		
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	S401		13,873	14,109	16,117	19,320	18,279	18,279	–	–	–	–	–	–	–		
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	S402		32,182	39,145	43,094	48,065	49,533	49,533	–	–	–	–	–	–	–		
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	S403		6,557	6,540	7,799	8,616	8,956	8,956	–	–	–	–	–	–	–		
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		13,146	14,620	8,846	12,078	10,259	10,259	–	–	–	–	–	–	–		
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	S502		4,123	4,439	5,165	5,797	5,911	5,911	–	–	–	–	–	–	–		
Allocations to other priorities																		
Total Expenditure				1	365,370	386,911	417,021	488,069	490,206	490,206	568,332	570,825	675,016					

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

WC013 Bergvriër - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand													
1.1: To budget strategically	SG1: Strengthen financial sustainability	G101		-	-	-	-	-	-	-	-	-	
1.2: Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation	SG1: Strengthen financial sustainability	G102		-	-	-	-	-	-	-	-	-	
1.3: Diversify revenue and ensure value for money services	SG1: Strengthen financial sustainability	G103		-	-	-	-	-	-	505	20	-	
1.4: Ensure sustainable financial risk and asset management	SG1: Strengthen financial sustainability	G104		-	-	-	-	-	-	3,500	1,250	850	
1.6: Diversify by sourcing grant funding to support projects, programmes and initiatives of Council	SG1: Strengthen financial sustainability	G105		-	-	-	-	-	-	-	-	-	
1.6: Ensure transparency in financial management by ensuring that all financial records are accurate, reliable and timely	SG1: Strengthen financial sustainability	G106		-	-	-	-	-	-	-	-	-	
2.1: Create an efficient, effective, economic and accountable administration.	SG2: Ensure good governance	G201		-	-	-	-	-	-	1,485	45	-	
2.2: Provide a transparent and corruption free municipality.	SG2: Ensure good governance	G202		-	-	-	-	-	-	-	-	-	
2.3: Accountable leadership supported by professional and skilled administration.	SG2: Ensure good governance	G203		-	-	-	-	-	-	15	20	20	
2.4: Communicate effectively with the public	SG2: Ensure good governance	G204		-	-	-	-	-	-	16	10	10	
2.5: A customer centred approach to everything.	SG2: Ensure good governance	G205		-	-	-	-	-	-	150	-	-	
3.1: Develop and provide bulk infrastructure within the climate change risks.	SG3: Sustainable service delivery	G301		-	-	-	-	-	-	4,505	2,009	2,000	
3.2: Maintain existing bulk infrastructure and services.	SG3: Sustainable service delivery	G302		-	-	-	-	-	-	51,736	56,647	45,613	
3.3: Develop, manage and regulate the built environment.	SG3: Sustainable service delivery	G303		-	-	-	-	-	-	890	2,207	848	
3.4: Source alternative sources of energy in the context of national electricity provision.	SG3: Sustainable service delivery	G304		-	-	-	-	-	-	940	850	950	
3.6: Conserve and manage the natural environment and mitigate the impacts of climate change.	SG3: Sustainable service delivery	G305		-	-	-	-	-	-	-	-	-	
4.1: Improve the regulatory environment for ease of doing business.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	G401		-	-	-	-	-	-	1,440	-	-	
4.2: Promote tourism.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	G402		-	-	-	-	-	-	-	-	-	
4.3: Alleviate poverty through job creation in municipal driven projects and programmes.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	G403		-	-	-	-	-	-	-	-	-	
4.4: Ensure all policies and systems in Bergvriër Municipality support poverty alleviation.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	G404		-	-	-	-	-	-	1,510	-	-	
4.6: Attract investment through catalytic infrastructure.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	G405		-	-	-	-	-	-	-	-	1,200	
5.1: To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	SG5: Empowering people through innovation.	G501		-	-	-	-	-	-	4,485	5,920	13,678	
5.2: Promote continued partnerships for youth development.	SG5: Empowering people through innovation.	G502		-	-	-	-	-	-	-	-	-	
5.3: Promote a safe environment for all who live in Bergvriër Municipal Area.	SG5: Empowering people through innovation.	G503		-	-	-	-	-	-	4,396	1,025	1,800	
5.4: Develop a Master Plan for "Smart Cities" in Bergvriër Municipal Area.	SG5: Empowering people through innovation.	G504		-	-	-	-	-	-	1,850	4,310	3,700	
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	G101		220	1,329	9,845	1,310	1,011	1,011	-	-	-	
1.2: Grow and diversify our revenue and ensure value for money services	SG1: Strengthen financial sustainability and further enhancing good governance	G102		1,307	866	2,523	1,625	1,435	1,435	-	-	-	
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	G103		-	-	-	500	596	596	-	-	-	
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	G104		-	-	-	-	-	-	-	-	-	
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	G105		-	-	-	-	-	-	-	-	-	
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	G106		-	773	-	180	173	173	-	-	-	
2.1: To develop and provide sustainable bulk and community infrastructure in support of the special development framework	SG2: Sustainable service delivery	G201		33,014	36,715	32,928	66,270	66,141	66,141	-	-	-	
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G301		-	-	-	-	-	-	-	-	-	
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	G302		-	-	-	-	-	-	-	-	-	
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G303		-	-	-	-	-	-	-	-	-	
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G304		-	-	-	-	-	-	-	-	-	
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	G401		2,574	5,004	5,779	10,300	10,073	10,073	-	-	-	
4.2: To promote a safe environment for all who live in and visit Bergvriër	SG4: Promote a safe, healthy, educated and integrated community	G402		1,954	1,288	648	960	855	855	-	-	-	
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	G403		797	2,120	433	20	295	295	-	-	-	
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	G501		1,016	1,555	637	1,990	2,331	2,331	-	-	-	
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	G502		-	-	-	-	-	-	-	-	-	
Allocations to other priorities			3										
Total Capital Expenditure				1	40,882	49,649	52,794	83,155	82,910	82,910	77,423	73,313	70,669

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 2023/24 MTREF.

Table 26 MBRR SA7 - Measurable performance objectives

WC013 Bergrivier - Supporting Table SA7 Measurable performance objectives

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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									
December 2015	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Budget and Treasury									
month	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									
standardisation by 30 March 2015									
Sub-function 2 - Human Resources									
management in approved format	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
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									
grant by 31 March 2016	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Waste management									
approved dumping sites through the recycling	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									
updating applications received within 14 calendar	12	12	12	12	12	12	12	12	12
Sub-function 4 - Libraries									
terms of the approved business plan [(Actual amount	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									

Table 27 MBRR SA8 - Performance indicators and benchmarks

WC013 Bergrivier - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.7%	5.6%	6.2%	6.1%	7.0%	7.0%	7.0%	7.2%	7.5%	6.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.6%	5.4%	6.1%	6.3%	7.3%	7.3%	7.3%	7.4%	7.6%	6.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	31.7%	50.9%	44.7%	67.8%	66.6%	66.6%	66.6%	61.7%	59.0%	59.2%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	3.3	3.1	3.5	3.1	3.3	3.3	3.3	3.1	3.1	3.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.3	3.1	3.5	3.1	3.3	3.3	3.3	3.1	3.1	3.1
Liquidity Ratio	Monetary Assets/Current Liabilities	2.6	2.5	2.8	2.5	2.6	2.6	2.6	2.4	2.4	2.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		129.2%	133.4%	128.1%	129.1%	130.1%	130.1%	130.1%	129.6%	128.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		129.2%	133.4%	128.1%	129.1%	130.1%	130.1%	130.1%	129.6%	128.5%	127.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.0%	15.0%	14.3%	11.4%	13.4%	13.4%	13.4%	11.7%	11.5%	9.7%
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		29.1%	23.2%	23.1%	27.3%	24.7%	24.7%	24.7%	24.7%	23.5%	21.6%
Other Indicators											
	Total Volume Losses (kW) technical	6806358	10168523	11681548	12849800	12849800	12849800	12849800	12849800	12849800	11681548
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	8%	12%	10.9%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	10.9%
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kt)	271	349	375	380	380	380	380	380	380	349
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	13%	15.9%	13.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	15.9%
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	34.1%	34.3%	35.3%	34.3%	34.3%	34.3%	32.8%	33.5%	29.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.2%	35.7%	35.9%	36.8%	35.8%	35.8%	35.8%	34.1%	34.9%	31.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.0%	5.6%	6.0%	6.0%	6.3%	6.3%	6.3%	6.1%	6.6%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.2%	9.4%	10.7%	10.2%	11.1%	11.1%	11.1%	10.7%	10.7%	9.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	31.8	25.8	20.7	18.5	18.5	18.5	16.0	17.1	16.0	19.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.9%	21.5%	19.6%	14.5%	19.0%	19.0%	19.0%	16.9%	15.3%	14.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.8	5.1	4.9	3.6	4.0	4.0	4.0	3.4	3.6	3.2

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 Bergvriër 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 (20Amp connection) , sanitation and free waste removal once a week, as well as a discount on their property rates. It is anticipated that approximately 2067 households will receive indigent subsidy in the 2023/2024 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 2023/2024

VIREMENT POLICY

Page 4 – Changes are proposed in the following paragraphs as indicated hereunder (Strikethrough indicates deletion and words in **RED** are additions)

- 3.8.2 In the case of the Bergvriër Municipality the definition of Vote is set at Directorate level, with the exception being tariff funded services as a result of their closed account nature e.g. Electricity (*Cost Centre 621&622*), Water (*Cost Centre 511&512*), Waste Management (*Cost Centre 171&172*) and Waste Water Management (*Cost Centre 291&292*). In these cases “vote” is set at cost center level.

7 CAPITAL BUDGET VIREMENT

7.1 Specific virement limitations

7.1.5 No virements are allowed between projects that are funded from external loans.

7.1.6 No virements will be allowed from specific priority service delivery areas as identified by Council from time to time.

Budget Implementation and Monitoring Policy:

BUDGET PRINCIPLES

The municipality shall ensure that revenue projections in the budget are realistic taking into account actual collection levels. The expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

BERGRIVIER Municipality shall prepare a three-year budget (medium term revenue and expenditure framework (MTREF)) which will be reviewed annually and will be approved by Council. The MTREF budget will at all times be within the framework of the Municipal Integrated Development Plan (IDP) **and based on the Strategic Planning Process.**

CASH AND INVESTMENT POLICY

Page 16 – Changes are proposed in the following paragraph as indicated hereunder (Strikethrough indicates deletion and words in **RED** are additions

7.5.1 Credit Worthiness:

- i. Prior to investing in **all smaller** registered financial institutions, the Investment Committee must ensure that the Council is not over-exposed and should satisfy itself as to the credit-worthiness **as per Moodys and Standard & Poor credit ratings that's applicable to the banks in South Africa.** ~~and previous track record of the institution before placing funds.~~

CHANGES TO SCM RELATED POLICIES FOR 2023 – 2024

SUPPLY CHAIN MANAGEMENT POLICY

Page 3 – Line was deleted

~~27.A.7.1 Sub-contracting as a condition of tender~~

Page 9 – paragraph deleted

~~“Functionality” functionality requirements means the measurement according to requirements predetermined norms, as set out in the tender specification, of a service or commodity that is designed to be practical and useful, working or operating, taking into account,~~

~~among other factors, the quality, reliability, viability and durability of a service and the technical capacity and ability of a tenderer;~~

Page 10 – deleted line

~~"Local content" means that portion of the tender price which is not included in the imported content, provided that local manufacture does take place;~~

Page 20 – following deleted

~~(b) The current thresholds for the Tourism and Construction Sector charters are R2.5 million and R1.5 million respectively.~~

~~(c) Exempted Micro Enterprises are deemed to possess a B-BBEE Status of "Level Four Contributor", having a B-BBEE procurement recognition of 100%.~~

~~(d) An Exempted Micro Enterprise qualifies for a promotion to a B-BBEE Status of "Level Three Contributor" having a B-BBEE procurement recognition of 110% if it is more than 50% owned by black people or by black women.~~

~~(e) Exempted Micro Enterprises are allowed to be measured in terms of the QSE scorecard contained in the applicable code of good practice in the event of them wishing to maximize their points and move to the next procurement recognition level.~~

Page 23 – deleted some words in (b)ii

16. Written or verbal price quotations

The conditions for the procurement of goods or services through written or verbal quotations are as follows:

- (a) Quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality or of the CSD, provided that if quotations are obtained from providers who are not so listed, such providers must meet the - criteria set out in paragraph 14(2) of this Policy;
- (b) Following are possible examples of not being in a position to obtain three written or verbal quotations namely:-
 - i. Publication of official and legal notices as well as advertisements in the media,
 - 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, training events, corporate branding and artwork , courses, seminars, membership fees, Doctor consultations, medical specialists, local travel agencies, accommodation, re-location costs, subscription, tow in services, services agents, franking machine postage, library books, books, monitoring of alarms, advertisements, motivational speakers, Artists, subscription fees, security services in case of emergency or as determined by the Manager: Expenditure & SCM.~~

Page 26 – Added

(e) All goals set in the PPPFA Policy of Council must be considered when doing the

evaluation.

Page 27 – removed

~~(v) relevant local content or production requirements.~~

Page 32 – Change to amount

27.A.3 80/20 Preference Points System for acquisition of goods or services for Rand value equal to or above ~~R30 000~~ R10 000 and up to R50 million

Page 33 – Change made deleted and added

In respect of Exempted Micro Enterprises (EME's)

Black Ownership of EME	Deemed B-BBEE Status Level of Contributor	Number of Preference Points
More than 50%	2	18
Less than 50%	4	12

~~(iii) a maximum of 20 points may be allocated under subparagraph to points scored.~~

~~(iv) the points scored by a tenderer in respect of B-BBEE contribution contemplated in subparagraph (ii) must be added to the points scored for price as calculated in accordance with subparagraph (i);~~

~~(3.2) The B-BBEE status level attained by a tenderer must be used to determine the number of points contemplated in subparagraph 3.1 (ii).~~

Page 34 and page 35 – added and deleted

- ~~(a) may only score points out of 80 for price; and~~
- ~~(b) scores 0 points out of 20 for B-BBEE divided by two.~~

~~(3.5) A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract.~~

~~(3.6) The points scored must be rounded off to the nearest two decimal places.~~

~~(3.7) Subject to sub-regulation (7)(9) and regulation 11 of the PPPFA Regulations of 2017 (paragraphs 29.3.8 and 29.7.3 respectively), the contract must be awarded to the tenderer scoring the highest points.~~

- ~~(3.8) (a) If the price offered by a tenderer scoring the highest points is not market-related, the municipality may not award the contract to that tenderer.~~
- ~~(b) The municipality may –~~
 - ~~(i) negotiate a market-related price with the tenderer scoring the highest points or cancel the tender;~~
 - ~~(ii) if the tenderer does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the second highest points or cancel the tender;~~

- (iii) if the tenderer scoring the second highest points does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the third highest points or cancel the tender
- (c) If a market-related price is not agreed as envisaged in paragraph (b)(iii), the municipality must cancel the tender

(3.9) Regarding par 9(a) at least 50% of the 20/10 points will be allocated to promote this goal and points will be allocated in terms of the BBEE scorecard as follows.

B-BBEE Status Level of Contributor	Number of Points for Preference (80/20)	Number of Points for Preference (90/10)
1	20	10
2	18	9
3	16	8
4	12	5
5	8	4
6	6	3
7	4	2
8	2	1
Non-compliant contributor	0	0

A tenderer must submit proof of its BBEE status level contributor [scorecard].

A tenderer failing to submit proof of BBEE status level of contributor – may only score in terms of the 80/90-point formula for price; and

scores 0 points out of 10/5 BBEE status level of contributor, which is in line with section 2 (1) (d) (i) of the Act, where the supplier or service provider did not provide proof thereof.

Regarding par 9(b) a maximum of 50% of the 20/10 points will be allocated to promote this goal. Points will be allocated as follows :

B-BBEE status Level of Contributor	Number of Points for Preference 80/20	Number of Points for Preference (90/10)
1	10	5
2	9	4.5
3	7	3
4	6	2.5
5	4	2
6	3	1.5
7	2	1
8	1	.05
Non-compliant contributor	0	0

Locality of supplier/ Local Labour	Points (80/20)	Points (90/10)

Within the boundaries of the municipality	5	3
Within the boundaries of the Western Cape District Municipality	3	1
Within the Western Cape Province	2	1

Any specific goal for which a point may be awarded, must be clearly specified in the invitation to submit a tender.

A tenderer failing to submit proof of required evidence to claim preferences for other specified goals, which is in line with section 2 (1) (d) (ii) of the Act.

- (i) may only score in terms of the 80/90-point formula for price; and
- (ii) scores 0 points out of 10 or 5 for the relevant specific goals where the supplier or service provider did not claim.

The preference points scored by a tenderer must be added to the points scored for price.

The points scored must be rounded off to the nearest two decimal places.

The contract must be awarded to the tenderer scoring the highest procurement points.

Evidence of residence must be submitted by the Supplier and will be verified by the Bergrivier Municipality.

Payment cycles

The payment of invoices is dependent on timely invoicing, approval of invoices and on the payment administration. Responsible officials must process approved invoices within 30 days of receiving the invoice, unless otherwise provided for in the contract.

Reasons for not approving an invoice must be communicated to the tenderer prior to the lapsing of the said 30 days.

Officials must endeavour to, where feasible, process invoices of SMME's within 5-7 working days in order to promote their cash flow position. Invoices must be submitted before 10:00 on a Wednesday, to facilitate timely payment.

- 3) An organ of state which has cancelled a tender invitation as contemplated in sub-regulations (1) and (2) must re-invite tenders and must, in the tender documents, stipulate the preference point system to be applied.
- 4) An organ of state may, prior to the award of a tender, cancel a tender if -
 - a) due to changed circumstances, there is no longer need for the goods or services tendered for; or
 - b) funds are no longer available to cover the total envisaged expenditure; or

Page 37 – Deleted

In respect of Exempted Micro Enterprises (EME's)

Black Ownership of EME	Deemed B-BBEE Status Level of Contributor	Number of Preference Points
More than 50%	2	9
Less than 50%	4	5

(i) a maximum of 10 points may be allocated under subparagraph (ii). Points scored.

(iv) the points scored by a tenderer in respect of the level of B-BBEE contribution contemplated in subparagraph (ii) must be added to the points scored for price as calculated in accordance with subparagraph (i);

(4.2) The B-BBEE status level attained by a tenderer must be used to determine the number of points contemplated in subparagraph 4.1 (ii).

Page 38 and Page 39 – added and deleted

- (a) may only score points out of 90 for price; and
- (b) scores 0 points out of 10 for not a certificate divided by two.

(4.5) A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract.

(4.6) The points scored must be rounded off to the nearest two decimal places.

(4.7) Subject to sub regulation (7)(9) and regulation 11 of the PPPFA Regulations of 2017 (paragraphs 29.4.8 and 29.7.3 respectively), the contract must be awarded to the tenderer scoring the highest points.

Page 39 and Page 40 added and deleted

4.9) FORMULAE FOR DISPOSAL OR LEASING OF STATE ASSETS AND INCOME-GENERATING PROCUREMENT POINTS AWARDED FOR PRICE

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20 or 90/10

$$P_s = 80 \left(1 + \frac{P_t - P_{max}}{P_{max}} \right) \text{ or } P_s = 90 \left(1 + \frac{P_t - P_{max}}{P_{max}} \right)$$

Where

P_s = Points scored for price of bid under consideration

Pt = Price of bid under consideration

Pmax = Price of highest acceptable bid

27.A.5 Local Production

(5.1) Where, in the case of tenders in designated sectors, local production and content is of critical importance, the tender specification must clearly state, as a condition of tender, that only locally produced goods, services or works or locally manufactured goods, with a stipulated minimum threshold for local production and content, will be considered.

(5.2) The tender specification must also stipulate:

(a) that the exchange rate to be used for the calculation of local content or local production will be the exchange rate published by the South African Reserve Bank at 12:00 on the date the tender was advertised;

(b) that only the South African Bureau of Standards (SABS) approved technical specification number SATS 1286:201x will be used to calculate local content in accordance with the following formula

Where x = imported content

and that the prices referred to in the determination of x must be converted to Rand (ZAR) by using the exchange rate published by the

South African Reserve Bank at 12:00 on the date the tender was advertised;

(c) that the Form MBD 6.2 (Declaration Certificate for Local Content) duly complete and signed must form part of the bid documentation;

(d) that the municipality reserves the right to verify the accuracy of the rates of exchange quoted by the bidder in paragraph 4.1 of the aforesaid Certificate.

(5.3) The accounting officer may decide to include in any invitation to bid a specific bidding condition that only locally produced goods, services or works or locally manufactured goods with a stipulated minimum threshold for local production and content, will be considered on condition that such prescript and threshold(s) are in accordance with the specific directives issued for this purpose by National Treasury in consultation with the Department of Trade and Industry and, in such event, the requirements stipulated in subparagraph

5.2 shall be inserted in the tender specification.

(5.4) Where necessary, bid specifications for tenders referred to in subparagraph

5.1 may state that a two-stage tendering process will be followed, where the first stage will involve functionality and minimum threshold for local production and content and the second stage price and B-BBEE with the possibility of price negotiations only with the short-listed tenderers with a view to effecting cost savings in circumstances where the tendered prices are obviously inflated

~~or to ensure the award of the tender concerned within budgetary constraints provided that, where such negotiations take place, the principles contained in paragraph 25.1 of this policy shall be applied.~~

~~(5.5) Any tender specification issued in terms of this subparagraph must be capable of being measured and audited.~~

~~(5.6) A tender that fails to meet the minimum stipulated threshold for local production and content is an unacceptable tender.~~

27.A.6 B-BBEE status level certificates and scorecards

Bid specifications must state that:

~~(ii) Tenderers other than Exempted Micro-Enterprises (EME's) must submit, with their tender, their original and valid B-BBEE Status Level Verification Certificate complying at least with the provisions subparagraphs (v) and (vi), or a certified copy thereof, in support of their B-BBEE rating.~~

~~(iii) A trust, consortium or joint venture will qualify for points for its B-BBEE status level as a legal entity, provided it submits its B-BBEE Status Level Verification Certificate with its tender.~~

Page 39

27.A.7.1 Sub-contracting as a condition of tender

~~(a) If feasible to subcontract for a contract above R30 million, the municipality must apply subcontracting to advance designated groups.~~

~~(b) If an organ of state applies subcontracting as contemplated in paragraph (a), the municipality must advertise the tender with a specific tendering condition that the successful tenderer must subcontract a minimum of 30% of the value of the contract to~~

~~(i) an EME or QSE;~~

~~(ii) an EME or QSE which is at least 51% owned by black people;~~

~~(iii) an EME or QSE which is at least 51% owned by black people who are youth;~~

~~(iv) an EME or QSE which is at least 51% owned by black people who are women;~~

~~(v) an EME or QSE which is at least 51% owned by black people with disabilities;~~

~~(vi) an EME or QSE which is 51% owned by black people living in rural or underdeveloped areas or townships;~~

~~(vii) a cooperative which is at least 51% owned by black people;~~

~~(viii) more than one of the categories referred to in subparagraphs (i) to (vii).~~

~~(c) The municipality must make available the list of all suppliers registered on a database approved by the National Treasury to provide the required goods or services in respect of the applicable designated groups mentioned in paragraph (b) from which the tenderer must select a supplier~~

- (d) The municipality may apply similar subcontracting principles as outlined in paragraph (a) and (b) the CIDB requirements for tenders below R30 million with the minimum percentage of subcontracting determined per individual tender.

27.A.7.2 Sub-contracting after award of tender

~~(a) A person awarded a contract may only enter into a subcontracting arrangement with the approval of the municipality.~~

~~(b) A person awarded a contract may not sub-contract more than 25% of the value of the contract to any other enterprise that does not have an equal or higher B-BBEE status level than the person concerned, unless the contract is sub-contracted to an exempted micro enterprise that has the capability and ability to execute the sub-contract.~~

Page 41

~~(i) Upon detecting that a tenderer submitted false information regarding its BBEE status level of contributor, local production and content, or any other matter required in terms of the PPPFA~~

- (5) **Before the appointment of a consultant the reduction evaluation must be completed by the User Department.**

Page 51 – Added

(1) CONSEQUENCE MANAGEMENT – SECTION 175 OF THE MFMA

The code of ethical standard shall apply to all officials and other role players in the supply Chain 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.

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;
- (c) in all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

POLICY FOR CREDITORS, STAFF AND COUNCILLOR PAYMENTS

Page 7 – the following was added

- When an order was issued for a certain quantity and specific items, the User Department cannot decide to take other items or quantities that is not on the order. If this would appear that items have been swapped for other items other than on

the official order, the employee will be held responsible to pay for the items taken without an official order.

TOTAL NEW DEVELOPED POLICY

CONSULTANT REDUCTION STRATEGY 2023/2024

KREDIETBEHEER & SKULDINVORDERINGSBELEID

4.6 Die onus berus by die skuldenaar om 'n opgawe van sy of haar rekeninge te verkry sodat dit voor of op datum van betaling vereffen kan word. **Die nie-ontvangs van 'n rekening vrywaar nie die skuldenaar om sy rekening betyds te vereffen nie.**

7.2.3	0 – 30 dae uitstaande	0%
	31 – 60 dae uitstaande	50%
	61 – 90 dae uitstaande	50%
	91 – 120 dae uitstaande	50%
	120 dae plus uitstaande	50%
	Uitstaande reëlingspaaielemente	50% (ongeag dae uitstaande)

- **Die vermindering van water sal as laaste uitweg gebruik word, veral waar geen alternatiewe dienste is wat gestaak kan word nie. Verbruiker sal kennisgewing kry met grasia tyd waarbinne reëlings getref kan word.**

8.3.1 Deernis gevalle word vrygestel van enige rente gehef op agterstallige rekeninge, maar nie van kredietbeheer stappe nie.

RATES POLICY

13.2 Property owners who receive a pension from the Department of Social Services (SASSA), as indicate in Paragraph 13(2)(ii), will be regarded as a permanent indigent household from 1 July 2023, and will no longer have to renew the application, unless the circumstances change. All other application is valid until 30 June.

TARIEF BELEID

GEEN

DEERNISBELEID

4.1.4 Vanaf 1 Julie 2023 sal die aansoeker ‘n permanente deernis geval word, en sal die aansoeker nie weer hoof aansoek te doen totdat die omstandighede verander nie.

5.3.1 ~~die huishouding op ‘n jaarlikse grondslag, gereken vanaf die datum waarop die finansiële bystand toegestaan word,~~ **alle huishoudings soos gemeld in paragraaf 3.1 (a & c) jaarlikse voor 30 Junie** aan die Direkteur: Finansiële Dienste en tot sy bevrediging, bewys lewer dat so ‘n huishouding steeds aan die vereistes van paragraaf 2 voldoen

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 2023/24 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 2023/2024.

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	2 - 3%
Provision for Doubtful Debt	4 - 5%
Remuneration increase	5.4% + 2.4% (Notch)
Electricity distribution loss	10%
Electricity price increase	15.90%
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 loadshedding and fuel increases 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 (95.77percent) of annual billing. Cash flow is also assumed to be 95.77 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 2% 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 2023/2024 financial year amounts to 5.4% in accordance with the collective agreement.

Provision is also made for a notch increase of 2.4 percent to employees who have not reached the maximum notch of their respective salary scales in the 2023/2024 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 2023/24 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

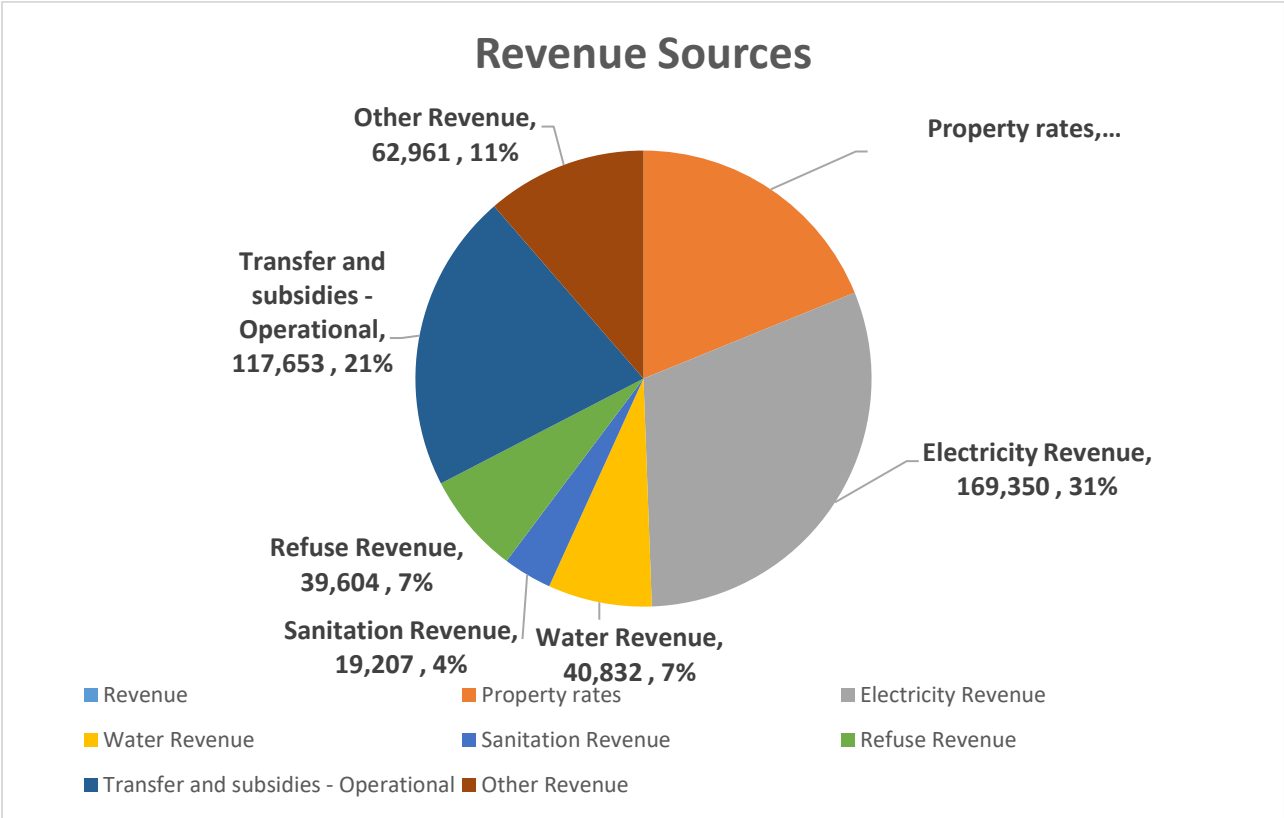
2.6.1 Medium-term outlook: operating revenue

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	2023/24 Medium Term Revenue & Expenditure Framework				
	Budget Year 2023/24	Growth %	Budget Year +1 2024/25	Growth %	Budget Year +2 2025/26
R thousand					
Revenue					
Exchange Revenue					
Service charges - Electricity	169,350	10.44%	187,032	8.98%	203,836
Service charges - Water	40,832	7.76%	44,000	7.26%	47,195
Service charges - Waste Water Management	19,207	8.78%	20,893	9.18%	22,811
Service charges - Waste Management	39,604	16.56%	46,162	9.39%	50,496
Sale of Goods and Rendering of Services	8,951	5.47%	9,441	2.37%	9,665
Agency services	4,925	5.02%	5,172	5.01%	5,431
Interest earned from Receivables	6,200	1.10%	6,268	6.00%	6,644
Interest earned from Current and Non Current Assets	11,533	9.12%	12,585	6.00%	13,340
Rental from Fixed Assets	1,669	5.93%	1,768	5.88%	1,872
Licences and permits	82	6.10%	87	5.75%	92
Operational Revenue	1,957	4.19%	2,039	6.42%	2,170
Non-Exchange Revenue					
Property rates	104,434	7.00%	111,744	5.98%	118,428
Fines, penalties and forfeits	24,344	4.84%	25,522	4.99%	26,796
Transfer and subsidies - Operational	117,653	-23.97%	89,449	81.87%	162,677
Gains on disposal of Assets	500	-100.00%	-		-
Other Gains	2,800	4.50%	2,926	4.72%	3,064
Discontinued Operations					
Total Revenue (excluding capital transfers and contributions)	554,042	1.99%	565,088	19.36%	674,517

Figure 1 Main operational revenue per category



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

Table 29 MBRR SA15 – Detail Investment Information

WC013 Bergvriër - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		60,159	132,574	120,778	100,000	100,000	100,000	100,000	100,000	100,000
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	60,159	132,574	120,778	100,000	100,000	100,000	100,000	100,000	100,000
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		60,159	132,574	120,778	100,000	100,000	100,000	100,000	100,000	100,000

Table 30 MBRR SA16 – Investment particulars by maturity

WC013 Bergvriër - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
ABSA		call	yes	fixed interest rate						10,458	491	-	-	10,949
Netbank		Fixed	yes	fixed interest rate	5.28%			12 July 2022		30,217	48	(30,265)	-	-
ABSA		Fixed	yes	fixed interest rate	5.87%			25 September 2022		40,051	527	(40,578)	-	-
Standard Bank		Fixed	yes	fixed interest rate	5.88%			25 September 2022		40,052	541	(40,593)	-	-
Standard Bank		Fixed	yes	fixed interest rate	5.90%			06 September 2022			401	(40,401)	40,000	-
Netbank		call	yes	fixed interest rate	6.45%			14 November 2022			219	(20,219)	20,000	-
Standard Bank		Fixed	yes	fixed interest rate	6.70%			13 December 2022			496	(30,496)	30,000	-
ABSA		Fixed	yes	fixed interest rate	7.98%			27 March 2023			1,338	-	40,000	41,338
Netbank		Fixed	yes	fixed interest rate	7.93%			27 March 2023			1,338	-	40,000	41,338
Standard Bank					0.0855			21 June 2023			647	-	40,000	40,647
Municipality sub-total										120,778		(202,552)	210,000	134,272
TOTAL INVESTMENTS AND INTEREST	1									120,778		(202,552)	210,000	134,272

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2023/24 medium-term capital programme:

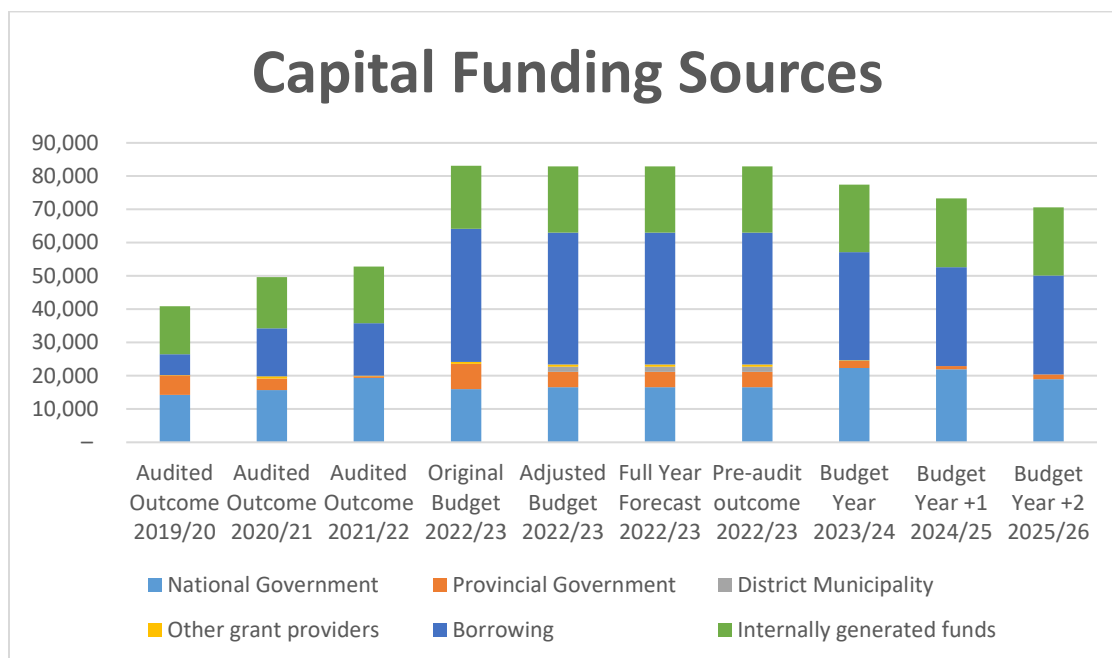
Table 31 Sources of capital revenue over the MTREF

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Funded by:											
National Government		14,291	15,736	19,324	15,971	16,611	16,611	16,611	22,362	21,955	18,959
Provincial Government		5,862	3,397	480	7,640	4,541	4,541	4,541	2,046	1,000	1,500
District Municipality		-	-	-	-	1,583	1,583	1,583	-	-	-
Other grant providers		41	660	234	528	648	648	648	240	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	20,193	19,793	20,038	24,139	23,384	23,384	23,384	24,648	22,955	20,459
Borrowing	6	6,306	14,504	15,757	40,000	39,630	39,630	39,630	32,555	29,700	29,700
Internally generated funds		14,383	15,352	16,999	19,016	19,896	19,896	19,896	20,220	20,658	20,510
Total Capital Funding	7	40,882	49,649	52,794	83,155	82,910	82,910	82,910	77,423	73,313	70,669

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 2023/24 financial year.

Figure 2 Main sources of capital revenue



Sources of capital revenue for the 2023/24 financial year

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

Table 32 Detail of borrowings

WC013 Bergrivier - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Municipality sub-total	1	53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Total Borrowing	1	53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Unspent Borrowing - Categorised by type										
Entities										
Long-Term Loans (annuity/reducing balance)		345	1,540	-	-	-	-	-	-	-
Total Unspent Borrowing	1	345	1,540	-	-	-	-	-	-	-

Growth in outstanding borrowing (long-term liabilities)

The following graph illustrates the growth in outstanding borrowing for the period 2019/20 to 2025/26. The gearing ratio remains in a narrow band with gearing not exceeding 23% over the MTREF

Figure 3 Growth in borrowing 2019/2020 to 2025/2026

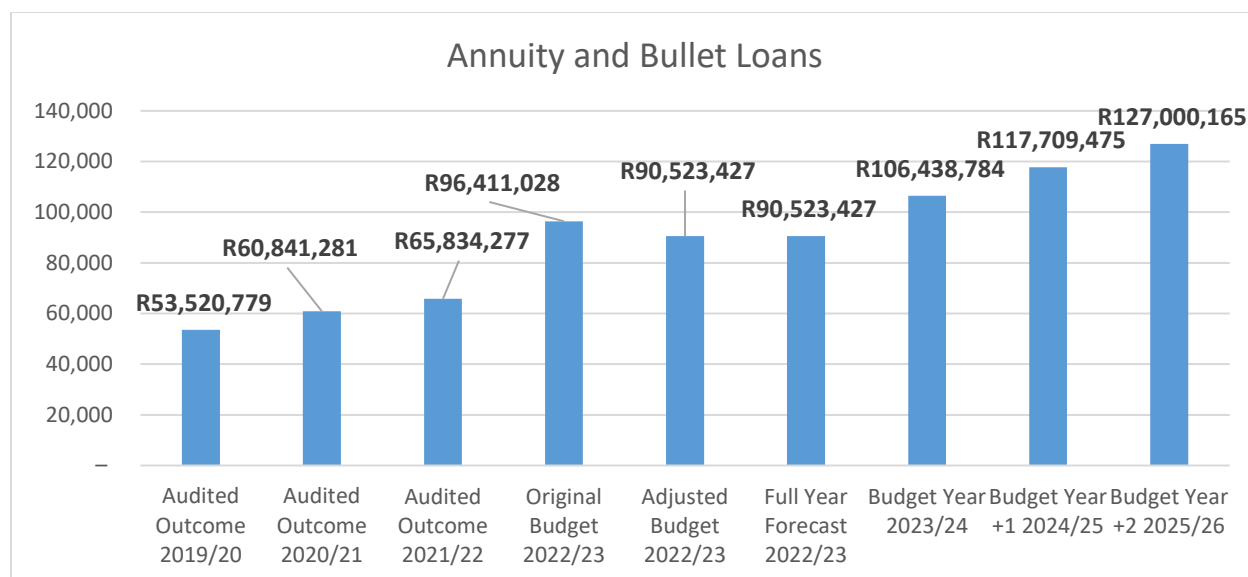


Table 33 MBRR SA17 Borrowing

WC013 Bergrivier - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Municipality sub-total	1	53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Total Borrowing	1	53,521	60,841	65,834	96,411	90,523	90,523	106,439	117,709	127,000
Unspent Borrowing - Categorised by type										
Entities										
Long-Term Loans (annuity/reducing balance)		345	1,540	-	-	-	-	-	-	-
Total Unspent Borrowing	1	345	1,540	-	-	-	-	-	-	-

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.

Table 34 MBRR A7 Budgeted cash flow statement

WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		67,655	78,217	83,108	89,143	89,143	89,143	89,143	102,615	109,798	116,365
Service charges		173,841	191,435	214,279	241,842	232,482	232,482	232,482	257,676	285,455	310,591
Other revenue		17,331	24,341	22,229	22,932	22,172	22,172	22,172	23,136	24,297	25,268
Transfers and Subsidies - Operational	1	63,956	73,741	64,535	73,909	74,820	74,820	74,820	117,653	89,449	162,677
Transfers and Subsidies - Capital	1	20,193	19,793	20,038	24,139	20,383	20,383	20,383	24,648	22,955	20,459
Interest		7,688	5,642	7,429	10,433	13,279	13,279	13,279	14,784	15,870	16,822
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(270,099)	(299,488)	(349,255)	(396,866)	(393,786)	(393,786)	(393,786)	(461,320)	(460,356)	(559,459)
Finance charges		(6,528)	(6,569)	(7,206)	(7,802)	(7,938)	(7,938)	(7,938)	(11,259)	(11,898)	(12,323)
Transfers and Subsidies	1	(6,088)	(5,867)	(6,736)	(7,797)	(8,134)	(8,134)	(8,134)	(9,479)	(8,897)	(9,317)
NET CASH FROM/(USED) OPERATING ACTIVITIES		67,949	81,245	48,422	49,932	42,421	42,421	42,421	58,453	66,674	71,083
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		5,550	751	617	-	3,400	3,400	3,400	500	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(44,744)	(51,724)	(54,333)	(83,155)	(82,910)	(82,910)	(82,910)	(77,423)	(73,313)	(70,669)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39,194)	(50,973)	(53,716)	(83,155)	(79,510)	(79,510)	(79,510)	(76,923)	(73,313)	(70,669)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,550	15,200	14,650	40,000	39,630	39,630	39,630	32,555	29,700	29,700
Increase (decrease) in consumer deposits		220	435	467	395	395	395	395	395	395	395
Payments											
Repayment of borrowing		(5,150)	(6,072)	(7,880)	(10,082)	(12,299)	(12,299)	(12,299)	(14,469)	(16,449)	(18,429)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,620	9,562	7,237	30,313	27,726	27,726	27,726	18,481	13,646	11,666
NET INCREASE/ (DECREASE) IN CASH HELD		30,374	39,833	1,942	(2,910)	(9,363)	(9,363)	(9,363)	11	7,007	12,080
Cash/cash equivalents at the year begin:	2	71,438	101,812	141,646	126,447	143,588	143,588	143,588	134,225	134,237	141,243
Cash/cash equivalents at the year end:	2	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Other current investments > 90 days		0	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent		5,033	8,753	4,563	-	-	-	-	-	-	-
Unspent borrowing		345	1,540	-	-	-	-	-	-	-	-
Statutory requirements	2	557	1,013	497	-	497	497	497	497	497	497
Other working capital requirements	3	(50,176)	(42,521)	(54,352)	(41,214)	(53,302)	(53,302)	(53,302)	(54,162)	(55,021)	(55,807)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	31,109	31,109	35,368	31,109	35,368	35,368	35,368	35,368	35,368	35,368
Total Application of cash and investments:		(13,132)	(106)	(13,923)	(10,105)	(17,436)	(17,436)	(17,436)	(18,296)	(19,155)	(19,941)
Surplus(shortfall)		114,945	141,752	157,511	133,642	151,661	151,661	151,661	152,533	160,398	173,264

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

WC013 Bergrivier Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	101,812	141,646	143,588	123,537	134,225	134,225	134,225	134,237	141,243	153,323
Cash + investments at the yr end less applications - R'000	18(1)b	2	114,945	141,752	157,511	133,642	151,661	151,661	151,661	152,533	160,398	173,264
Cash year end/monthly employee/supplier payments	18(1)b	3	3.8	5.1	4.9	3.6	4.0	4.0	4.0	3.4	3.6	3.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	32,188	37,570	28,893	8,216	4,655	4,655	4,655	10,357	17,218	19,961
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.5%	6.0%	5.3%	(8.7%)	(6.0%)	(6.0%)	6.1%	3.7%	2.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.6%	93.4%	91.8%	91.3%	90.7%	90.7%	90.7%	91.0%	91.2%	91.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		12.0%	4.4%	8.9%	9.5%	9.5%	9.5%	9.2%	8.9%	8.8%
Capital payments % of capital expenditure	18(1)c;19	8	109.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	31.7%	50.9%	44.7%	67.8%	66.6%	66.6%	66.6%	61.7%	59.0%	59.2%
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.	(12.3%)	16.1%	(12.4%)	15.0%	0.0%	0.0%	0.7%	0.8%	0.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	1371.9%	41.2%	(29.2%)	41.2%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.6%	4.9%	5.3%	5.3%	5.5%	5.5%	6.3%	6.4%	6.3%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	12.4%	19.0%	10.7%	15.4%	15.5%	15.5%	0.0%	22.7%	11.8%	24.1%

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, loadshedding, fuel increase is a threat to the 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 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		52,164	62,769	58,055	63,914	63,914	63,914	72,148	75,412	82,257
Local Government Equitable Share		45,025	55,355	50,990	57,506	57,506	57,506	63,544	69,714	76,841
Municipal Infrastructure Grant		2,478	2,478	2,879	2,786	2,786	2,786	2,877	2,974	3,076
Expanded Public Works Programme		1,422	2,135	2,075	1,662	1,662	1,662	2,873	-	-
Financial Management Grant		1,349	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,688
Integrated National Electrification Programme (Municipal)		1,817	391	130	-	-	-	-	1,174	652
Water Services Infrastructure Grant		-	860	431	411	411	411	1,304	-	-
Municipal Disaster Relief Grant (COGTA)		72	-	-	-	-	-	-	-	-
Provincial Government:		11,334	12,141	10,546	9,823	10,496	10,496	45,365	14,037	80,420
Libraries		6,084	6,074	8,134	8,033	8,031	8,031	8,212	7,271	7,137
Department of Human Settlements		3,960	5,792	80	1,650	0	0	35,223	6,476	72,988
Maintenance of Roads		-	-	110	140	140	140	990	140	150
Financial Management Support Grant		330	-	600	-	-	-	-	-	-
Municipal Capacity Building Grant		360	275	422	-	2,325	2,325	940	-	-
Public Employment Support Grant		-	-	1,200	-	-	-	-	-	-
Local Government Support Grant - COVID-19		600	-	-	-	-	-	-	-	-
Thusong Service Centres Grant		-	-	-	-	-	-	-	150	145
District Municipality:		-	-	-	-	237	237	-	-	-
Joint District and Metro Approach Grant		-	-	-	-	237	237	-	-	-
Other grant providers:		512	75	409	172	172	172	140	-	-
Heist op den Berg		512	75	409	172	172	172	140	-	-
Total Operating Transfers and Grants	5	64,009	74,985	69,011	73,909	74,820	74,820	117,653	89,449	162,677
Capital Transfers and Grants										
National Government:		16,453	20,168	19,290	15,971	15,971	15,971	22,362	21,955	18,959
Municipal Infrastructure Grant		12,070	11,823	12,255	13,231	13,231	13,231	13,666	14,129	14,611
Financial Management Grant		201	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		4,183	2,609	870	-	-	-	-	7,826	4,348
Water Services Infrastructure Grant		-	5,736	6,165	2,739	2,739	2,739	8,696	-	-
Provincial Government:		7,353	2,400	600	7,640	4,268	4,268	2,046	1,000	1,500
Regional Socio - Economic Project		4,500	1,000	-	120	120	120	1,100	-	-
Libraries		1,773	1,400	300	20	22	22	20	1,000	1,500
Fire Service Capacity Building Grant		830	-	-	-	-	-	926	-	-
Development of Sport and Recreation Facilities		250	-	300	-	-	-	-	-	-
Support Grant		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	-	-	7,500	526	526	-	-	-
Loadshedding Emergency Relief Grant		-	-	-	-	3,600	3,600	-	-	-
District Municipality:		-	-	-	-	1,583	1,583	-	-	-
Joint District and Metro Approach Grant		-	-	-	-	1,583	1,583	-	-	-
Other grant providers:		41	660	354	528	528	528	240	-	-
Heist op den Berg		41	660	354	528	528	528	240	-	-
Total Capital Transfers and Grants	5	23,847	23,227	20,243	24,139	22,349	22,349	24,648	22,955	20,459
TOTAL RECEIPTS OF TRANSFERS & GRANTS		87,857	98,213	89,254	98,048	97,169	97,169	142,301	112,404	183,136

Table 38 MBRR SA19 - Expenditure on transfers and grant programs

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		51,840	62,106	58,310	63,914	64,011	64,011	72,148	75,412	82,257
Local Government Equitable Share		45,025	55,355	50,990	57,506	57,506	57,506	63,544	69,714	76,841
Municipal Infrastructure Grant		2,478	2,143	2,879	2,786	2,882	2,882	2,877	2,974	3,076
Expanded Public Works Programme		1,422	2,135	2,075	1,662	1,662	1,662	2,873	-	-
Financial Management Grant		1,349	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,688
Integrated National Electrification Programme (Municipal)		1,493	714	130	-	-	-	-	1,174	652
Water Services Infrastructure Grant		-	208	686	411	411	411	1,304	-	-
Municipal Disaster Relief Grant (COGTA)		72	-	-	-	-	-	-	-	-
Provincial Government:		11,724	12,349	9,972	9,823	11,464	11,464	45,365	14,037	80,420
Libraries		6,116	6,546	7,800	8,033	8,366	8,366	8,212	7,271	7,137
Department of Human Settlements		4,226	5,597	380	1,650	-	-	35,223	6,476	72,988
Maintenance of Roads		97	-	110	140	140	140	990	140	150
Financial Management Support Grant		330	-	600	-	-	-	-	-	-
Municipal Capacity Building Grant		355	206	327	-	2,514	2,514	940	-	-
Public Employment Support Grant		-	-	755	-	445	445	-	-	-
Local Government Support Grant - COVID-19		600	-	-	-	-	-	-	-	-
Thusong Service Centres Grant		-	-	-	-	-	-	-	150	145
District Municipality:		-	-	-	-	237	237	-	-	-
Joint Distict and Metro Approach Grant		-	-	-	-	237	237	-	-	-
Other grant providers:		290	236	443	172	172	172	140	-	-
Heist op den Berg		290	236	443	172	172	172	140	-	-
Total operating expenditure of Transfers and Grants:		63,854	74,691	68,725	73,909	75,884	75,884	117,653	89,449	162,677
Capital expenditure of Transfers and Grants										
National Government:		14,291	15,736	19,324	15,971	16,611	16,611	22,362	21,955	18,959
Municipal Infrastructure Grant		12,070	9,465	13,884	13,231	13,872	13,872	13,666	14,129	14,611
Financial Management Grant		201	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		2,020	4,763	870	-	-	-	-	7,826	4,348
Water Services Infrastructure Grant		-	1,508	4,571	2,739	2,739	2,739	8,696	-	-
Provincial Government:		5,862	3,397	480	7,640	4,541	4,541	2,046	1,000	1,500
Regional Socio - Economic Project		4,041	1,418	-	120	120	120	1,100	-	-
Libraries		797	1,978	480	20	295	295	20	1,000	1,500
Fire Service Capacity Building Grant		820	-	-	-	-	-	926	-	-
Development of Sport and Recreation Facilities		204	-	-	-	-	-	-	-	-
Support Grant		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	-	-	7,500	526	526	-	-	-
Loadshedding Emergency Relief Grant		-	-	-	-	3,600	3,600	-	-	-
District Municipality:		-	-	-	-	1,583	1,583	-	-	-
Joint Distict and Metro Approach Grant		-	-	-	-	1,583	1,583	-	-	-
Other grant providers:		41	660	234	528	648	648	240	-	-
Heist op den Berg		41	660	234	528	648	648	240	-	-
Total capital expenditure of Transfers and Grants		20,193	19,793	20,038	24,139	23,384	23,384	24,648	22,955	20,459
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84,046	94,484	88,763	98,048	99,268	99,268	142,301	112,404	183,136

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	324	988	-	96	96	-	-	-
Repaid to Treasury		-	-	(637)	-	-	-	-	-	-
Current year receipts		52,164	62,769	58,055	63,914	63,914	63,914	72,148	75,412	82,257
Conditions met - transferred to revenue		51,840	62,106	58,310	63,914	64,011	64,011	72,148	75,412	82,257
Conditions still to be met - transferred to liabilities		324	988	96	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		1,121	657	394	-	968	968	-	-	-
Repaid to Treasury		(74)	(56)	-	-	-	-	-	-	-
Current year receipts		11,334	12,141	10,546	9,823	10,496	10,496	45,365	14,037	80,420
Conditions met - transferred to revenue		11,724	12,349	9,972	9,823	11,464	11,464	45,365	14,037	80,420
Conditions still to be met - transferred to liabilities		657	394	968	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	237	237	-	-	-
Conditions met - transferred to revenue		-	-	-	-	237	237	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		(27)	195	33	-	-	-	-	-	-
Current year receipts		512	75	409	172	172	172	140	-	-
Conditions met - transferred to revenue		290	236	443	172	172	172	140	-	-
Conditions still to be met - transferred to liabilities		195	33	-	-	-	-	-	-	-
Total operating transfers and grants revenue		63,854	74,691	68,725	73,909	75,884	75,884	117,653	89,449	162,677
Total operating transfers and grants - CTBM	2	1,176	1,415	1,064	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	2,162	6,594	-	2,307	2,307	-	-	-
Repaid to Treasury		-	-	(4,252)	-	(1,666)	(1,666)	-	-	-
Current year receipts		16,453	20,168	19,290	15,971	15,971	15,971	22,362	21,955	18,959
Conditions met - transferred to revenue		14,291	15,736	19,324	15,971	16,611	16,611	22,362	21,955	18,959
Conditions still to be met - transferred to liabilities		2,162	6,594	2,307	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	1,492	495	-	573	573	-	-	-
Repaid to Treasury		-	-	(41)	-	(300)	(300)	-	-	-
Current year receipts		7,353	2,400	600	7,640	4,268	4,268	2,046	1,000	1,500
Conditions met - transferred to revenue		5,862	3,397	480	7,640	4,541	4,541	2,046	1,000	1,500
Conditions still to be met - transferred to liabilities		1,492	495	573	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	1,583	1,583	-	-	-
Conditions met - transferred to revenue		-	-	-	-	1,583	1,583	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	120	120	-	-	-
Current year receipts		41	660	354	528	528	528	240	-	-
Conditions met - transferred to revenue		41	660	234	528	648	648	240	-	-
Conditions still to be met - transferred to liabilities		-	-	120	-	-	-	-	-	-
Total capital transfers and grants revenue		20,193	19,793	20,038	24,139	23,384	23,384	24,648	22,955	20,459
Total capital transfers and grants - CTBM	2	3,654	7,089	3,001	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		84,046	94,484	88,763	98,048	99,268	99,268	142,301	112,404	183,136
TOTAL TRANSFERS AND GRANTS - CTBM		4,831	8,503	4,065	-	-	-	-	-	-

2.8 Councillor and employee benefits

Table 40 MBRR SA22 - Summary of councillor and staff benefits

WC013 Bergrivier - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	5,158	5,129	5,536	5,895	5,819	5,819	6,078	6,399	6,699
Pension and UIF Contributions		319	253	175	133	124	124	126	207	217
Medical Aid Contributions		-	-	13	-	23	23	-	-	-
Motor Vehicle Allowance		662	745	547	407	487	487	506	469	491
Cellphone Allowance		530	528	529	558	532	532	562	652	682
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,669	6,655	6,801	6,993	6,985	6,985	7,273	7,727	8,089
% increase	4		(0.2%)	2.2%	2.8%	(0.1%)	-	4.1%	6.2%	4.7%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	4,316	5,504	5,375	6,122	4,950	4,950	4,861	5,152	5,462
Pension and UIF Contributions		591	630	756	716	761	761	876	929	984
Medical Aid Contributions		85	106	112	149	171	171	155	164	173
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	835	1,100	939	1,159	769	769	787	834	884
Cellphone Allowance	3	7	5	5	-	22	22	23	24	26
Housing Allowances	3	176	202	174	158	150	150	158	168	178
Other benefits and allowances	3	36	32	37	39	57	57	59	63	67
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		102	125	111	132	163	163	136	144	153
Acting and post related allowance		-	6	28	108	135	135	27	29	30
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,148	7,710	7,535	8,583	7,178	7,178	7,081	7,506	7,957
% increase	4		25.4%	(2.3%)	13.9%	(16.4%)	-	(1.3%)	6.0%	6.0%
Other Municipal Staff										
Basic Salaries and Wages		85,050	87,707	96,186	109,536	106,874	106,874	120,617	124,641	132,142
Pension and UIF Contributions		13,271	13,983	15,024	17,553	16,703	16,703	19,128	20,276	21,493
Medical Aid Contributions		5,517	5,963	6,219	7,652	7,248	7,248	7,773	8,239	8,733
Overtime		5,251	5,299	6,413	4,783	6,641	6,641	6,629	7,026	7,448
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	4,047	4,218	4,792	5,793	3,459	3,459	6,087	6,452	6,839
Cellphone Allowance	3	41	42	52	24	40	40	42	45	47
Housing Allowances	3	560	677	530	731	652	652	875	927	983
Other benefits and allowances	3	4,810	4,864	5,665	6,559	7,324	7,324	7,551	8,004	8,485
Payments in lieu of leave		2,299	1,221	238	1,968	1,968	1,968	2,086	2,211	2,344
Long service awards		560	525	581	636	605	605	673	720	763
Post-retirement benefit obligations	6	1,559	1,341	1,690	1,860	1,652	1,652	1,847	1,976	2,095
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		259	282	294	299	319	319	319	338	358
Acting and post related allowance		551	664	816	912	1,006	1,006	994	1,054	1,117
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		123,775	126,785	138,500	158,307	154,491	154,491	174,620	181,909	192,848
% increase	4		2.4%	9.2%	14.3%	(2.4%)	-	13.0%	4.2%	6.0%
Total Parent Municipality		136,592	141,150	152,836	173,883	168,654	168,654	188,974	197,143	208,893
TOTAL SALARY, ALLOWANCES & BENEFITS			3.3%	8.3%	13.8%	(3.0%)	-	12.0%	4.3%	6.0%
% increase	4		3.3%	8.3%	13.8%	(3.0%)	-	12.0%	4.3%	6.0%
TOTAL MANAGERS AND STAFF	5,7	129,923	134,495	146,035	166,890	161,669	161,669	181,701	189,416	200,804

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		751,910	-	43,248			795,158
Chief Whip			-	-	-			-
Executive Mayor			540,771	81,116	361,248			983,134
Deputy Executive Mayor			563,933	-	231,225			795,158
Executive Committee			1,395,660	-	86,496			1,482,156
Total for all other councillors			2,825,892	45,372	345,984			3,217,248
Total Councillors	8	-	6,078,165	126,488	1,068,201			7,272,854
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,027,842	392,220	69,211	-		1,489,273
Chief Finance Officer			875,468	223,153	181,336	-		1,279,957
Technical Director			1,078,562	2,240	57,391	-		1,138,194
Corporate Services Director			939,716	209,434	560,984	-		1,710,134
Community Services Director			939,147	203,387	321,188	-		1,463,723
Total Senior Managers of the Municipality	8,10	-	4,860,736	1,030,435	1,190,110	-		7,081,281
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10,938,901	1,156,923	2,258,311	-		14,354,135

Table 42 MBRR SA24 – Summary of personnel numbers

WC013 Bergvriev - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		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)	4	13	13	-	13	13	-	13	13	-
Board Members of municipal entities		-	-	-	-	-	-	-	-	-
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	4	1	5	4	1	5	4	1
Other Managers	7	10	10	-	11	11	-	11	11	-
Professionals		35	34	-	35	33	-	35	35	-
<i>Finance</i>		2	2	-	1	1	-	1	1	-
<i>Spatial/town planning</i>		3	3	-	3	3	-	3	3	-
<i>Information Technology</i>		1	1	-	1	1	-	1	1	-
<i>Roads</i>		3	3	-	3	3	-	3	3	-
<i>Electricity</i>		3	3	-	3	3	-	3	3	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		23	22	-	24	22	-	24	24	-
Technicians		33	31	1	36	33	1	42	41	1
<i>Finance</i>		5	5	-	6	6	-	6	6	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		2	2	-	2	2	-	3	3	-
<i>Roads</i>		6	6	-	7	6	-	8	8	-
<i>Electricity</i>		5	5	-	5	4	-	5	5	-
<i>Water</i>		6	6	-	6	6	-	6	6	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		4	4	-	4	4	-	4	4	-
<i>Other</i>		5	3	1	6	5	1	10	9	1
Clerks (Clerical and administrative)		89	78	4	103	88	3	108	105	3
Service and sales workers		13	12	-	13	13	-	16	16	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		32	29	-	32	27	-	35	35	-
Elementary Occupations		188	175	-	190	167	-	194	194	-
TOTAL PERSONNEL NUMBERS	9	418	386	6	438	389	5	459	454	5
% increase					4.8%	0.8%	(16.7%)	4.8%	16.7%	-
Total municipal employees headcount	6, 10	405	373	6	425	376	5	446	441	5
Finance personnel headcount	8, 10	45	42	-	47	43	-	50	50	-
Human Resources personnel headcount	8, 10	6	6	-	6	6	-	8	8	-

2.9 Monthly targets for revenue, expenditure and cash flow

Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure

WC013 Bergrivier - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		16,889	17,301	14,728	14,154	11,011	15,308	10,944	13,678	12,434	13,757	11,862	17,286	169,350	187,032	203,836	
Service charges - Water		3,142	3,653	3,226	3,562	3,338	3,267	3,675	3,454	3,532	3,837	3,507	2,640	40,832	44,000	47,195	
Service charges - Waste Water Management		1,676	1,694	1,700	1,640	1,583	1,598	1,430	1,623	1,455	1,643	1,712	1,453	19,207	20,893	22,811	
Service charges - Waste Management		3,279	3,314	3,265	3,356	3,274	3,310	3,255	3,329	3,297	3,320	3,334	3,272	39,604	46,162	50,496	
Sale of Goods and Rendering of Services		216	433	707	1,011	922	969	609	778	765	1,002	589	949	8,951	9,441	9,665	
Agency services		376	406	412	452	379	717	642	355	368	230	287	301	4,925	5,172	5,431	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		372	434	460	435	439	526	509	496	548	618	682	682	6,200	6,268	6,644	
Interest earned from Current and Non Current Assets		692	807	855	809	817	978	947	923	1,019	1,149	1,269	1,268	11,533	12,585	13,340	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		139	139	139	139	139	139	139	139	139	139	139	139	1,669	1,768	1,872	
Licences and permits		1	0	3	5	14	3	19	10	7	9	8	2	82	87	92	
Operational Revenue		47	95	155	221	202	212	133	170	167	219	129	207	1,957	2,039	2,170	
Non-Exchange Revenue																	
Property rates		20,042	7,530	7,632	7,538	7,566	7,653	7,718	7,719	7,706	7,717	7,687	7,927	104,434	111,744	118,428	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		930	922	1,777	2,031	2,199	2,174	2,250	1,866	1,823	2,963	2,929	2,480	24,344	25,522	26,796	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		35,681	1,972	2,299	991	991	34,222	991	991	20,263	12,793	991	5,469	117,653	89,449	162,677	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	500	500	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	2,800	2,800	2,926	3,064	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contrib)		83,482	38,700	37,356	36,344	32,872	71,077	33,261	35,531	53,522	49,398	35,124	47,374	554,042	565,088	674,517	
Expenditure																	
Employee related costs		13,606	13,901	14,947	14,484	22,693	14,525	14,935	14,172	14,193	14,974	14,896	14,375	181,701	189,416	200,804	
Remuneration of councillors		605	608	608	608	608	608	608	587	608	608	608	608	7,273	7,727	8,089	
Bulk purchases - electricity		12,922	11,629	10,337	10,337	9,964	10,388	9,024	10,509	11,316	9,967	11,245	11,577	129,216	145,626	161,354	
Inventory consumed		947	1,025	1,537	2,596	1,311	1,867	1,757	1,891	2,413	940	3,329	3,348	22,961	24,432	25,565	
Debt impairment		2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	34,233	36,591	38,972	
Depreciation and amortisation		2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,656	34,096	34,480	
Interest		2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	26,527	26,372	27,875	
Contracted services		2,909	7,069	5,922	5,601	6,274	6,315	4,990	7,230	6,709	8,328	8,060	6,287	75,694	44,749	113,047	
Transfers and subsidies		122	2,803	326	49	980	246	115	232	1,664	1,010	1,847	83	9,479	8,897	9,317	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs		5,010	2,157	3,037	2,985	3,124	4,591	4,278	2,454	3,257	8,879	3,754	2,262	45,787	49,989	52,443	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	2,805	2,805	2,931	3,069	
Total Expenditure		43,905	46,978	44,499	44,445	52,740	46,325	43,491	44,860	47,944	52,492	51,524	49,131	568,332	570,825	675,016	
Surplus/(Deficit)		39,577	(8,278)	(7,143)	(8,101)	(19,867)	24,752	(10,231)	(9,329)	5,578	(3,094)	(16,399)	(1,756)	(14,291)	(5,737)	(498)	
Transfers and subsidies - capital (monetary allocations)		452	452	2,772	452	452	452	452	452	452	6,441	452	11,364	24,648	22,955	20,459	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1	40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	

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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand																
Revenue by Vote																
Vote 1 - Municipal Manager		19,296	1,090	1,371	560	560	18,509	560	560	10,969	7,202	560	3,466	64,704	69,926	77,059
Vote 2 - Finance		21,913	8,885	9,122	8,967	9,004	10,046	9,328	9,295	9,835	9,948	9,811	10,165	126,318	133,849	141,892
Vote 3 - Corporate Services		10	19	33	48	51	45	41	42	39	51	32	2,843	3,254	3,407	3,574
Vote 4 - Technical Services		22,689	21,227	20,016	18,237	14,986	21,277	14,811	17,666	17,513	21,874	15,805	28,186	234,286	263,685	281,673
Vote 5 - Technical Services (Continued)		5,394	5,570	5,996	5,470	5,180	5,497	5,334	5,322	5,445	7,990	5,446	8,253	70,897	65,803	70,971
Vote 6 - Community Services		14,500	2,099	3,163	2,904	2,986	15,571	3,271	2,628	9,712	8,167	3,566	5,251	73,819	45,637	114,070
Vote 7 - Community Services (Continued)		132	262	427	611	557	585	369	470	463	605	357	573	5,411	5,736	5,737
Total Revenue by Vote		83,934	39,152	40,128	36,797	33,325	71,529	33,713	35,984	53,975	55,839	35,577	58,738	578,689	588,043	694,976
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		2,344	4,713	2,436	2,201	3,494	2,606	2,409	2,250	3,854	4,024	4,252	2,194	36,777	37,936	39,813
Vote 2 - Finance		3,337	3,232	3,437	3,352	4,542	3,666	3,569	3,340	3,439	4,573	3,730	3,279	43,497	43,956	46,421
Vote 3 - Corporate Services		3,064	2,913	3,119	3,064	4,112	3,276	3,237	3,007	3,098	3,910	3,316	5,803	41,920	44,218	46,559
Vote 4 - Technical Services		23,819	22,908	22,106	22,193	24,504	22,632	20,966	22,283	23,355	23,724	24,295	23,610	276,396	297,351	320,862
Vote 5 - Technical Services (Continued)		3,394	3,179	3,580	4,036	3,995	3,972	3,840	3,664	4,019	4,314	4,638	4,310	46,942	48,950	51,407
Vote 6 - Community Services		6,978	9,056	8,777	8,549	10,728	9,057	8,392	9,280	9,103	10,604	10,095	8,872	109,490	84,177	154,933
Vote 7 - Community Services (Continued)		969	976	1,043	1,051	1,364	1,116	1,078	1,036	1,075	1,343	1,196	1,061	13,310	14,239	15,021
Total Expenditure by Vote		43,905	46,978	44,499	44,445	52,740	46,325	43,491	44,860	47,944	52,492	51,524	49,131	568,332	570,825	675,016
Surplus/(Deficit) before assoc.		40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961

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 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue - Functional																	
<i>Governance and administration</i>		41,308	10,080	10,500	9,646	9,680	28,672	9,996	9,968	20,916	17,002	10,479	16,561	194,809	208,233	223,654	
Executive and council		19,276	1,070	1,247	540	540	18,489	540	540	10,949	6,915	540	2,959	63,604	69,776	76,914	
Finance and administration		22,032	9,010	9,253	9,106	9,140	10,183	9,456	9,428	9,967	10,087	9,940	13,602	131,205	138,457	146,740	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		14,256	1,955	3,178	3,063	3,164	15,439	2,998	2,744	9,807	8,542	3,635	5,524	74,305	46,201	114,376	
Community and social services		2,526	189	233	162	156	2,478	133	145	1,489	990	132	479	9,113	9,178	9,597	
Sport and recreation		134	267	436	623	568	597	376	480	472	617	364	585	5,518	5,845	5,853	
Public safety		914	908	1,821	1,982	2,144	2,118	2,192	1,822	1,779	3,104	2,843	2,822	24,460	24,701	25,937	
Housing		10,682	590	689	297	297	10,246	297	297	6,066	3,830	297	1,638	35,224	6,477	72,989	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		2,744	894	2,376	1,026	939	3,184	1,130	878	1,989	5,070	763	7,651	28,644	24,895	25,883	
Planning and development		1,195	420	1,883	534	520	1,335	451	484	950	4,411	438	7,163	19,783	19,507	20,221	
Road transport		1,549	475	493	493	419	1,849	679	394	1,039	658	325	488	8,861	5,388	5,662	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		25,627	26,224	24,073	23,061	19,541	24,235	19,588	22,394	21,263	25,225	20,699	29,002	280,932	308,714	331,063	
Energy sources		16,905	17,328	14,774	14,219	11,071	15,371	10,987	13,728	12,484	13,825	11,906	17,349	169,946	196,639	209,479	
Water management		3,718	3,875	4,295	3,826	3,594	3,896	3,902	3,697	3,988	6,344	3,733	6,798	51,665	44,883	48,131	
Waste water management		1,677	1,695	1,702	1,643	1,586	1,601	1,431	1,625	1,457	1,646	1,713	1,456	19,232	20,920	22,840	
Waste management		3,328	3,325	3,303	3,373	3,290	3,367	3,267	3,344	3,334	3,410	3,347	3,400	40,088	46,272	50,613	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		83,934	39,152	40,128	36,797	33,325	71,529	33,713	35,984	53,975	55,839	35,577	58,738	578,689	588,043	694,976	
Expenditure - Functional																	
<i>Governance and administration</i>		9,042	11,107	9,282	8,962	12,432	9,845	9,526	8,886	10,712	12,722	11,645	10,691	124,850	130,670	137,198	
Executive and council		1,838	4,205	1,890	1,657	2,730	2,037	1,848	1,718	3,306	3,365	3,652	690	28,937	29,416	30,836	
Finance and administration		7,048	6,733	7,215	7,133	9,446	7,631	7,502	6,995	7,233	9,162	7,808	9,831	93,738	98,966	103,930	
Internal audit		156	169	177	171	256	176	175	173	172	195	185	171	2,176	2,298	2,431	
<i>Community and public safety</i>		7,611	9,658	9,427	9,211	11,531	9,780	9,082	9,926	9,787	11,528	10,864	9,536	117,940	93,307	164,555	
Community and social services		1,124	1,115	1,200	1,182	1,699	1,219	1,223	1,154	1,177	1,355	1,261	1,175	14,885	15,801	16,661	
Sport and recreation		1,781	1,812	1,930	1,928	2,583	2,030	1,979	1,905	1,962	2,387	2,160	1,942	24,400	26,185	27,621	
Public safety		3,173	3,233	3,326	3,280	4,033	3,374	3,346	3,284	3,306	3,667	3,450	3,272	40,742	42,574	44,871	
Housing		1,533	3,498	2,971	2,820	3,216	3,158	2,534	3,582	3,341	4,119	3,994	3,147	37,913	8,746	75,402	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		4,550	4,581	4,898	4,871	6,715	5,006	4,986	4,768	4,874	5,553	5,253	5,846	61,900	61,779	65,264	
Planning and development		1,535	1,623	1,714	1,674	2,440	1,733	1,718	1,674	1,688	1,941	1,823	2,637	22,203	20,601	21,698	
Road transport		3,014	2,957	3,184	3,197	4,275	3,273	3,267	3,094	3,186	3,612	3,430	3,209	39,698	41,178	43,566	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		22,702	21,632	20,892	21,402	22,062	21,694	19,897	21,281	22,573	22,689	23,761	23,057	263,642	285,069	308,000	
Energy sources		15,241	13,752	12,646	12,698	12,765	12,900	11,475	12,769	13,707	13,000	13,864	13,932	158,752	175,861	193,329	
Water management		2,030	1,932	2,254	2,714	2,455	2,519	2,434	2,366	2,660	2,482	3,172	3,017	30,035	31,055	32,767	
Waste water management		1,364	1,247	1,326	1,323	1,540	1,453	1,406	1,359	1,832	1,466	1,294	1,294	16,907	17,895	18,640	
Waste management		4,066	4,701	4,666	4,667	5,302	4,822	4,583	4,847	4,846	5,375	5,259	4,814	57,947	60,259	63,264	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		43,905	46,978	44,499	44,445	52,740	46,325	43,491	44,860	47,944	52,492	51,524	49,131	568,332	570,825	675,016	
Surplus/(Deficit) before assoc.		40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	40,029	(7,825)	(4,372)	(7,649)	(19,415)	25,205	(9,778)	(8,876)	6,030	3,347	(15,947)	9,607	10,357	17,218	19,961	

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 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		63	63	63	63	63	63	63	63	63	63	63	63	750	3,000	3,700
Vote 4 - Technical Services		551	631	1,141	1,271	1,021	981	961	1,081	901	1,051	601	551	10,740	21,596	18,248
Vote 5 - Technical Services (Continued)		516	516	516	516	516	646	706	1,166	1,116	616	916	646	8,397	18,064	11,333
Vote 6 - Community Services		-	-	600	-	-	-	-	-	-	-	-	-	600	-	400
Vote 7 - Community Services (Continued)		-	-	-	-	-	15	-	-	-	-	-	-	15	2,455	10,368
Capital multi-year expenditure sub-total	2	1,130	1,210	2,320	1,850	1,600	1,705	1,730	2,310	2,080	1,730	1,580	1,260	20,502	45,115	44,049
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		123	123	123	123	123	123	123	123	123	123	123	123	1,471	30	30
Vote 2 - Finance		42	42	42	42	42	42	42	42	42	42	42	42	505	20	-
Vote 3 - Corporate Services		186	186	186	186	186	186	186	186	186	186	186	186	2,235	1,355	-
Vote 4 - Technical Services		1,057	1,097	1,107	1,059	1,459	1,682	1,662	1,557	1,397	1,117	1,103	2,057	16,359	10,741	11,729
Vote 5 - Technical Services (Continued)		902	902	682	1,477	1,277	697	942	1,952	4,257	4,487	4,911	3,598	26,085	11,582	10,151
Vote 6 - Community Services		-	30	1,370	275	-	231	-	45	2,344	680	2,256	-	7,231	3,375	3,300
Vote 7 - Community Services (Continued)		-	-	-	-	-	140	-	-	240	-	2,655	-	3,035	1,095	1,410
Capital single-year expenditure sub-total	2	2,310	2,380	3,510	3,162	3,087	3,101	2,955	3,905	8,589	6,635	11,276	6,006	56,921	28,198	26,620
Total Capital Expenditure	2	3,440	3,590	5,830	5,012	4,687	4,806	4,685	6,215	10,669	8,365	12,856	7,266	77,423	73,313	70,669

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

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		298	298	428	450	348	348	898	1,348	1,348	1,348	861	298	8,266	7,731	5,308
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	31	30	30
Finance and administration		295	295	425	447	345	345	895	1,345	1,345	1,345	858	295	8,235	7,701	5,278
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	30	1,970	275	-	386	-	45	2,584	680	4,411	-	10,381	6,925	15,478
Community and social services		-	-	1,790	-	-	10	-	-	320	440	600	-	3,160	1,175	2,300
Sport and recreation		-	-	-	275	-	271	-	45	589	240	2,655	-	4,075	4,920	11,778
Public safety		-	30	170	-	-	105	-	-	175	-	1,156	-	1,636	830	1,400
Housing		-	-	10	-	-	-	-	-	1,500	-	-	-	1,510	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		508	588	768	878	1,250	1,108	1,318	1,308	1,008	978	531	1,508	11,745	14,685	16,090
Planning and development		508	508	508	508	508	508	508	508	508	508	508	508	6,090	2,140	2,120
Road transport		-	80	260	370	742	600	810	800	500	470	23	1,000	5,655	12,545	13,970
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,635	2,675	2,665	3,410	3,090	2,965	2,470	3,515	5,730	5,360	7,054	5,461	47,031	43,972	33,793
Energy sources		1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	14,429	13,866	9,098
Water management		919	919	1,199	1,814	1,419	919	959	1,669	3,714	4,019	5,192	4,244	26,981	16,700	12,080
Waste water management		500	500	-	180	375	425	190	450	660	85	636	-	4,001	11,696	8,554
Waste management		14	54	264	214	94	419	119	194	154	54	24	14	1,620	1,710	4,061
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	3,440	3,590	5,830	5,012	4,687	4,806	4,685	6,215	10,669	8,365	12,856	7,266	77,423	73,313	70,669
Funded by:																
National Government		1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	2,639	3,139	4,139	3,334	22,362	21,955	18,959
Provincial Government		92	92	102	92	92	102	92	92	92	92	1,018	92	2,046	1,000	1,500
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other grant providers		13	13	13	13	13	13	13	13	53	53	13	13	240	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1,244	1,244	1,254	1,244	1,244	1,254	1,244	1,244	2,784	3,284	5,170	3,439	24,648	22,955	20,459
Borrowing		1,594	1,624	2,394	1,794	2,144	1,594	2,094	3,244	5,044	3,644	4,294	3,094	32,555	29,700	29,700
Internally generated funds		603	723	2,183	1,975	1,300	1,959	1,348	1,728	2,842	1,438	3,393	733	20,220	20,658	20,510
Total Capital Funding		3,440	3,590	5,830	5,012	4,687	4,806	4,685	6,215	10,669	8,365	12,856	7,266	77,423	73,313	70,669

Table 48 MBRR SA30 - Budgeted monthly cash flow

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Cash Receipts By Source																
Property rates	19,693	7,399	7,499	7,407	7,434	7,519	7,583	7,585	7,572	7,583	7,553	7,789	102,615	109,798	116,365	
Service charges - electricity revenue	16,496	16,899	14,386	13,826	10,755	14,953	10,690	13,360	12,145	13,438	11,586	16,884	165,417	182,688	199,102	
Service charges - water revenue	2,981	3,465	3,060	3,379	3,166	3,099	3,486	3,277	3,350	3,640	3,327	2,504	38,732	41,737	44,768	
Service charges - sanitation revenue	1,525	1,541	1,546	1,492	1,440	1,454	1,301	1,476	1,324	1,494	1,557	1,322	17,470	19,004	20,749	
Service charges - refuse revenue	2,985	3,017	2,973	3,055	2,981	3,014	2,963	3,031	3,002	3,023	3,036	2,978	36,056	42,027	45,972	
Rental of facilities and equipment	139	139	139	139	139	139	139	139	139	139	139	139	1,669	1,768	1,872	
Interest earned - external investments	690	805	853	806	815	975	945	920	1,016	1,146	1,265	1,264	11,500	12,550	13,303	
Interest earned - outstanding debtors	197	230	244	230	233	279	270	263	290	327	361	361	3,284	3,320	3,519	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	212	210	405	463	501	496	513	426	416	676	668	566	5,552	5,790	6,038	
Licences and permits	1	0	3	5	14	3	19	10	7	9	8	2	82	87	92	
Agency services	376	406	412	452	379	717	642	355	368	230	287	301	4,925	5,172	5,431	
Transfers and Subsidies - Operational	35,681	1,972	2,299	991	991	34,222	991	991	20,263	12,793	991	5,469	117,653	89,449	162,677	
Other revenue	263	527	861	1,232	1,123	1,181	743	948	932	1,222	718	1,157	10,908	11,480	11,835	
Cash Receipts by Source	81,239	36,611	34,679	33,477	29,970	68,050	30,283	32,780	50,823	45,720	31,496	40,736	515,864	524,870	631,723	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	452	452	2,772	452	452	452	452	452	452	6,441	452	11,364	24,648	22,955	20,459	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	250	-	-	250	500	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	32,555	32,555	29,700	29,700	
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	81,724	37,096	37,483	33,962	30,456	68,536	30,768	33,265	51,558	52,193	31,981	84,938	573,961	577,919	682,277	
Cash Payments by Type																
Employee related costs	13,507	13,801	14,839	14,379	22,529	14,420	14,827	14,069	14,090	14,866	14,788	14,271	180,389	187,833	198,961	
Remuneration of councillors	605	608	608	608	608	608	608	587	608	608	608	608	7,273	7,727	8,089	
Finance charges	938	938	938	938	938	938	938	938	938	938	938	938	11,259	11,898	12,323	
Bulk purchases - electricity	12,922	11,629	10,337	10,337	9,964	10,388	9,024	10,509	11,316	9,967	11,245	11,577	129,216	145,626	161,354	
Acquisitions - water & other inventory	947	1,025	1,537	2,596	1,311	1,867	1,757	1,891	2,413	940	3,329	3,348	22,961	24,432	25,565	
Contracted services	2,909	7,069	5,922	5,601	6,274	6,315	4,990	7,230	6,709	8,328	8,060	6,287	75,694	44,749	113,047	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	122	2,803	326	49	980	246	115	232	1,664	1,010	1,847	83	9,479	8,897	9,317	
Other expenditure	5,010	2,157	3,037	2,985	3,124	4,590	4,278	2,454	3,257	8,879	3,754	2,262	45,787	49,989	52,443	
Cash Payments by Type	36,960	40,031	37,545	37,494	45,729	39,373	36,537	37,911	40,995	45,537	44,570	39,375	482,058	481,151	581,099	
Other Cash Flows/Payments by Type																
Capital assets	3,440	3,590	5,830	5,012	4,687	4,806	4,685	6,215	10,669	8,365	12,856	7,266	77,423	73,313	70,669	
Repayment of borrowing	-	-	2,894	-	-	4,341	-	-	2,894	-	-	4,341	14,469	16,449	18,429	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	40,400	43,621	46,269	42,506	50,416	48,520	41,222	44,126	54,558	53,902	57,426	50,982	573,950	570,913	670,197	
NET INCREASE/(DECREASE) IN CASH HELD	41,324	(6,525)	(8,786)	(8,544)	(19,961)	20,016	(10,454)	(10,861)	(3,000)	(1,709)	(25,445)	33,956	11	7,007	12,080	
Cash/cash equivalents at the month/year begin:	134,225	175,549	169,024	160,239	151,695	131,734	151,750	141,295	130,435	127,435	125,726	100,281	134,225	134,237	141,243	
Cash/cash equivalents at the month/year end:	175,549	169,024	160,239	151,695	131,734	151,750	141,295	130,435	127,435	125,726	100,281	134,237	134,237	141,243	153,323	

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		10,514	7,408	11,349	31,630	21,884	21,884	18,912	24,424	21,513
Roads Infrastructure		247	295	1,205	1,259	259	259	-	100	1,300
Roads		247	175	1,205	1,100	100	100	-	100	1,300
Road Structures		-	120	-	159	159	159	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3,395	134	467	605	571	571	430	4,808	470
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		3,395	134	467	605	571	571	430	4,808	470
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	1,500	578	578	830	600	950
LV Networks		-	-	-	1,500	578	578	830	600	950
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	1,091	21,908	16,687	16,687	14,522	11,457	6,935
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	1,091	16,166	13,816	13,816	14,072	5,000	4,500
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	5,742	2,871	2,871	450	6,457	2,435
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,213	6,503	8,382	5,558	3,486	3,486	2,250	6,409	7,958
Pump Station		355	691	601	850	789	789	640	770	720
Reticulation		-	-	-	3,258	1,077	1,077	-	1,000	1,500
Waste Water Treatment Works		5,858	5,812	7,781	1,450	1,621	1,621	1,610	4,639	5,738
Solid Waste Infrastructure		659	477	204	800	303	303	880	1,050	3,900
Landfill Sites		-	-	-	-	-	-	480	-	500
Waste Transfer Stations		245	206	-	-	-	-	400	400	-
Waste Processing Facilities		413	271	204	180	173	173	-	-	-
Waste Drop-off Points		-	-	-	620	130	130	-	650	3,400
Community Assets		5,405	4,674	3,024	3,325	5,168	5,168	4,530	1,985	3,400
Community Facilities		4,777	3,226	1,666	1,470	3,743	3,743	4,320	1,450	2,700
Halls		120	391	449	300	286	286	290	-	400
Centres		4,041	-	-	120	1,703	1,703	1,290	-	-
Testing Stations		-	-	-	-	-	-	-	300	400
Libraries		432	1,697	-	-	162	162	-	1,000	1,500
Cemeteries/Crematoria		185	824	1,217	1,050	1,593	1,593	2,740	150	400
Public Open Space		-	31	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	283	-	-	-	-	-	-	-
Sport and Recreation Facilities		628	1,448	1,358	1,855	1,425	1,425	210	535	700
Indoor Facilities		-	17	-	-	-	-	-	-	-
Outdoor Facilities		628	1,431	1,358	1,855	1,425	1,425	210	535	700
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		750	1,455	-	1,980	2,240	2,240	3,650	3,500	2,350
Operational Buildings		750	1,455	-	1,980	2,240	2,240	3,650	3,500	2,350
Municipal Offices		750	1,455	-	1,680	1,940	1,940	3,320	3,000	2,000
Yards		-	-	-	300	300	300	330	500	350
Intangible Assets		14	576	382	610	145	145	1,030	100	100
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		14	576	382	610	145	145	1,030	100	100
Computer Software and Applications		14	576	382	610	145	145	1,030	100	100
Computer Equipment		575	359	1,290	1,620	1,369	1,369	1,510	3,935	3,820
Computer Equipment		575	359	1,290	1,620	1,369	1,369	1,510	3,935	3,820
Furniture and Office Equipment		563	1,085	1,004	1,601	2,283	2,283	932	710	458
Furniture and Office Equipment		563	1,085	1,004	1,601	2,283	2,283	932	710	458
Machinery and Equipment		678	1,258	1,599	2,070	6,046	6,046	12,122	2,858	572
Machinery and Equipment		678	1,258	1,599	2,070	6,046	6,046	12,122	2,858	572
Transport Assets		4,489	5,775	3,044	7,310	7,213	7,213	4,426	2,220	5,070
Transport Assets		4,489	5,775	3,044	7,310	7,213	7,213	4,426	2,220	5,070
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	22,988	22,592	21,692	50,145	46,348	46,348	47,112	39,732	37,283

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		4,104	7,367	3,455	5,349	5,241	5,241	11,696	4,810	6,170
Roads Infrastructure		-	-	41	50	-	-	1,490	3,400	3,600
Roads		-	-	41	50	-	-	1,490	3,400	3,600
Electrical Infrastructure		2,586	5,170	2,028	2,120	2,050	2,050	780	110	120
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		244	144	1,094	1,000	1,000	1,000	700	-	-
MV Switching Stations		-	-	-	70	-	-	40	40	50
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2,341	5,025	934	1,050	1,050	1,050	40	70	70
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,518	2,197	1,385	3,179	3,191	3,191	9,426	1,300	2,450
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		43	-	-	50	-	-	40	50	50
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	39	-	-	-	-	-	-	1,500
Bulk Mains		-	100	-	-	-	-	-	-	-
Distribution		1,475	2,059	1,385	3,129	3,191	3,191	9,386	1,250	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		205	915	326	5,745	5,844	5,844	3,200	3,285	10,348
Community Facilities		119	318	140	445	609	609	460	600	-
Libraries		-	275	22	-	104	104	-	-	-
Cemeteries/Crematoria		100	-	84	400	471	471	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		19	43	34	45	34	34	460	600	-
Sport and Recreation Facilities		86	597	187	5,300	5,235	5,235	2,740	2,685	10,348
Indoor Facilities		86	99	79	200	182	182	240	250	-
Outdoor Facilities		-	498	108	5,100	5,053	5,053	2,500	2,435	10,348
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	1,000	1,000	1,000	1,500	-	-
Revenue Generating		-	-	-	1,000	1,000	1,000	1,500	-	-
Improved Property		-	-	-	1,000	1,000	1,000	1,500	-	-
Other assets		-	113	258	-	-	-	490	-	500
Operational Buildings		-	113	258	-	-	-	490	-	500
Municipal Offices		-	113	-	-	-	-	-	-	-
Stores		-	-	258	-	-	-	490	-	500
Computer Equipment		349	498	878	400	400	400	500	500	-
Computer Equipment		349	498	878	400	400	400	500	500	-
Furniture and Office Equipment		387	533	539	350	345	345	195	80	20
Furniture and Office Equipment		387	533	539	350	345	345	195	80	20
Machinery and Equipment		17	-	171	-	-	-	-	-	-
Machinery and Equipment		17	-	171	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5,062	9,426	5,629	12,844	12,830	12,830	17,581	8,675	17,038
Renewal of Existing Assets as % of total capex		12.4%	19.0%	10.7%	15.4%	15.5%	15.5%	22.7%	11.8%	24.1%
Renewal of Existing Assets as % of deprecn"		26.5%	43.1%	20.4%	44.8%	42.4%	42.4%	53.8%	25.4%	49.4%

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

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,399	4,127	4,288	4,632	4,991	4,991	6,020	5,395	5,670
Roads Infrastructure		617	774	852	810	776	776	1,689	870	914
Roads		617	774	852	810	776	776	1,689	870	914
Storm water Infrastructure		202	269	193	335	365	365	371	405	425
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		202	269	193	335	365	365	371	405	425
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,770	2,010	1,948	2,350	2,660	2,660	2,578	2,712	2,855
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		2,770	2,010	1,948	2,350	2,660	2,660	2,578	2,712	2,855
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		586	522	624	580	671	671	800	800	838
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		586	522	624	580	671	671	800	800	838
Sanitation Infrastructure		224	552	672	541	514	514	565	591	619
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		224	552	672	541	514	514	565	591	619
Solid Waste Infrastructure		-	-	-	16	5	5	17	18	19
Landfill Sites		-	-	-	16	5	5	17	18	19
Community Assets		10,813	9,450	10,811	13,869	12,836	12,836	15,106	15,996	16,897
Community Facilities		7,976	7,012	7,821	10,295	9,094	9,094	10,849	11,707	12,370
Cemeteries/Crematoria		503	454	815	900	699	699	950	996	1,051
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		7,474	6,558	7,005	9,395	8,395	8,395	9,899	10,711	11,319
Nature Reserves		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,837	2,438	2,990	3,574	3,742	3,742	4,257	4,289	4,527
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,837	2,438	2,990	3,574	3,742	3,742	4,257	4,289	4,527
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		4,063	3,977	5,649	5,167	6,238	6,238	7,403	10,337	10,852
Operational Buildings		4,054	3,974	5,612	5,108	6,139	6,139	7,292	10,274	10,786
Municipal Offices		4,054	3,974	5,612	5,108	6,139	6,139	7,292	10,274	10,786
Housing		9	3	38	59	99	99	111	63	66
Social Housing		9	3	38	59	99	99	111	63	66
Computer Equipment		239	1,176	318	371	1,150	1,150	380	396	413
Computer Equipment		239	1,176	318	371	1,150	1,150	380	396	413
Furniture and Office Equipment		19	23	39	30	30	30	31	58	59
Furniture and Office Equipment		19	23	39	30	30	30	31	58	59
Machinery and Equipment		723	857	1,355	1,042	1,073	1,073	1,175	1,222	1,278
Machinery and Equipment		723	857	1,355	1,042	1,073	1,073	1,175	1,222	1,278
Transport Assets		2,203	2,666	3,256	3,375	3,293	3,293	3,638	3,823	4,002
Transport Assets		2,203	2,666	3,256	3,375	3,293	3,293	3,638	3,823	4,002
Total Repairs and Maintenance Expenditure	1	22,461	22,274	25,716	28,485	29,611	29,611	33,753	37,227	39,170
R&M as a % of PPE		5.6%	4906.0%	5664.2%	6274.0%	6522.2%	6522.2%	7434.4%	8199.6%	8627.6%
R&M as % Operating Expenditure		6.1%	5.8%	6.2%	5.8%	6.0%	6.0%	6.9%	6.6%	6.9%

Table 52 MBRR SA34d Depreciation by asset class

WC013 Bergrivier - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,911	14,400	20,673	20,186	23,003	23,003	24,556	25,540	25,639
Roads Infrastructure		2,028	2,413	2,859	3,172	3,224	3,224	3,749	4,071	4,192
Roads		2,028	2,413	2,859	3,172	3,224	3,224	3,749	4,071	4,192
Storm water Infrastructure		325	449	422	414	419	419	427	433	435
Drainage Collection		325	449	422	414	419	419	427	433	435
Electrical Infrastructure		1,729	1,508	1,991	2,154	2,166	2,166	2,371	2,565	2,673
MV Substations		1,716	1,508	1,991	2,151	2,165	2,165	2,371	2,565	2,673
LV Networks		13	-	-	3	1	1	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,278	2,315	2,541	2,585	2,759	2,759	3,161	3,335	3,222
Pump Stations		2,036	2,315	2,541	2,577	2,758	2,758	3,161	3,335	3,222
Water Treatment Works		1,242	-	-	8	1	1	-	-	-
Sanitation Infrastructure		1,074	3,153	3,040	3,044	3,181	3,181	3,484	3,676	3,637
Pump Station		350	-	-	6	1	1	-	-	-
Reticulation		724	3,153	3,040	3,038	3,180	3,180	3,484	3,676	3,637
Solid Waste Infrastructure		3,477	4,562	9,820	8,817	11,254	11,254	11,364	11,460	11,480
Landfill Sites		3,023	4,139	9,294	8,491	10,744	10,744	10,744	10,744	10,766
Waste Transfer Stations		0	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		454	423	526	326	510	510	620	716	714
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,861	1,571	1,456	2,569	1,672	1,672	1,868	2,024	2,120
Community Facilities		617	630	881	767	991	991	1,112	1,146	1,159
Halls		(21)	89	99	267	233	233	254	262	265
Centres		-	2	315	69	286	286	330	330	331
Museums		308	-	-	-	-	-	-	-	-
Libraries		182	117	94	206	88	88	89	82	79
Cemeteries/Crematoria		143	117	111	203	132	132	179	205	215
Public Open Space		5	305	262	22	252	252	260	267	269
Sport and Recreation Facilities		1,244	942	575	1,802	681	681	756	878	961
Indoor Facilities		-	5	-	36	1	1	-	-	-
Outdoor Facilities		1,244	936	575	1,766	680	680	756	878	961
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		23	24	17	24	18	18	18	18	18
Revenue Generating		23	24	17	24	18	18	18	18	18
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		23	24	17	24	18	18	18	18	18
Other assets		842	1,043	531	801	563	563	589	602	605
Operational Buildings		842	1,043	531	801	563	563	589	602	605
Municipal Offices		838	1,043	531	801	563	563	589	602	605
Intangible Assets		390	501	396	346	439	439	445	455	471
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		390	501	396	346	439	439	445	455	471
Computer Software and Applications		390	501	396	346	439	439	445	455	471
Computer Equipment		523	517	630	619	635	635	731	793	803
Computer Equipment		523	517	630	619	635	635	731	793	803
Furniture and Office Equipment		1,050	908	974	874	907	907	980	976	921
Furniture and Office Equipment		1,050	908	974	874	907	907	980	976	921
Machinery and Equipment		1,166	823	873	843	898	898	1,048	1,146	1,224
Machinery and Equipment		1,166	823	873	843	898	898	1,048	1,146	1,224
Transport Assets		1,316	2,078	2,075	2,406	2,135	2,135	2,421	2,542	2,679
Transport Assets		1,316	2,078	2,075	2,406	2,135	2,135	2,421	2,542	2,679
Total Depreciation	1	19,083	21,865	27,625	28,668	30,270	30,270	32,656	34,096	34,480

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

WC013 Bergrivier - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		11,627	15,637	21,406	18,415	22,272	22,272	10,480	24,706	15,848
Roads Infrastructure		9,094	12,337	15,321	10,890	11,497	11,497	4,080	8,800	6,300
Roads		9,094	12,337	15,321	10,890	11,497	11,497	4,080	8,800	6,300
Electrical Infrastructure		2,533	3,383	2,320	3,500	3,400	3,400	2,260	11,906	6,748
MV Substations		-	-	572	-	-	-	-	550	-
MV Switching Stations		-	-	-	-	-	-	20	30	-
MV Networks		748	900	863	700	700	700	400	450	-
LV Networks		1,785	2,483	885	2,800	2,700	2,700	1,840	10,876	6,748
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	(83)	2,329	1,525	3,875	3,875	2,540	3,400	2,200
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	217	-	-	-	1,040	1,750	650
Distribution		-	(83)	2,113	1,525	3,875	3,875	1,500	1,500	1,550
Sanitation Infrastructure		-	-	1,023	2,500	3,500	3,500	1,600	600	600
Waste Water Treatment Works		-	-	1,023	2,500	3,500	3,500	1,600	600	600
Solid Waste Infrastructure		-	-	412	-	-	-	-	-	-
Waste Drop-off Points		-	-	412	-	-	-	-	-	-
Community Assets		1,005	979	2,163	1,450	1,220	1,220	1,280	200	500
Community Facilities		766	490	101	100	97	97	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		507	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		87	144	-	-	-	-	-	-	-
Public Open Space		172	345	101	100	97	97	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		239	490	2,062	1,350	1,123	1,123	1,280	200	500
Indoor Facilities		-	40	-	-	-	-	-	-	-
Outdoor Facilities		239	450	2,062	1,350	1,123	1,123	1,280	200	500
Other assets		-	1,015	1,904	300	240	240	880	-	-
Operational Buildings		-	1,015	1,904	300	240	240	880	-	-
Municipal Offices		-	1,015	1,732	-	-	-	500	-	-
Workshops		-	-	172	300	240	240	380	-	-
Intangible Assets		201	-	-	-	-	-	-	-	-
Licences and Rights		201	-	-	-	-	-	-	-	-
Computer Software and Applications		201	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	90	-	-
Machinery and Equipment		-	-	-	-	-	-	90	-	-
Total Capital Expenditure on upgrading of existing assets	1	12,833	17,631	25,473	20,165	23,732	23,732	12,730	24,906	16,348
Upgrading of Existing Assets as % of total capex		31.4%	35.5%	48.3%	24.3%	28.6%	28.6%	16.4%	34.0%	23.1%
Upgrading of Existing Assets as % of deprecn"		67.2%	80.6%	92.2%	70.3%	78.4%	78.4%	39.0%	73.0%	47.4%

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	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		1,471	30	30				
Vote 2 - Finance		505	20	-				
Vote 3 - Corporate Services		2,985	4,355	3,700				
Vote 4 - Technical Services		27,099	32,337	29,977				
Vote 5 - Technical Services (Continued)		34,482	29,646	21,484				
Vote 6 - Community Services		7,831	3,375	3,700				
Vote 7 - Community Services (Continued)		3,050	3,550	11,778				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		77,423	73,313	70,669	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Technical Services (Continued)								
Vote 6 - Community Services								
Vote 7 - Community Services (Continued)								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		77,423	73,313	70,669	-	-	-	-

Table 55 MBRR SA36 Detailed capital budget

WC013 Bergrivier - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	2023/24 Medium Term Revenue & Expenditure Framework			
						Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:									
<i>List all capital projects grouped by Function</i>									
1.1 - Mayor and Council	Diverse office furniture and equipment	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	120	15	20	20	
1.2 - Municipal Manager	Furniture and equipment - Communication	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	8	8	-	-	
1.2 - Municipal Manager	Furniture and equipment - MM Office	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	12	8	10	10	
1.3 - Economic Development/Planning	Computer Equipment , Printers (Youth Centre)	<i>Computer Equipment</i>	<i>Computer Equipment</i>	4	78	-	-	-	
1.3 - Economic Development/Planning	Furniture , Equipment (Youth Centre)	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	4	80	-	-	-	
1.3 - Economic Development/Planning	Jeugsentrum PB: Furniture and equipment	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	4	-	150	-	-	
1.3 - Economic Development/Planning	Jeugsentrum PB: Fencing of centre	<i>Community Facilities</i>	<i>Centres</i>	4	-	190	-	-	
1.3 - Economic Development/Planning	Furniture and equipment	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	310	-	-	-	
1.3 - Economic Development/Planning	Informal Trading Area	<i>Community Facilities</i>	<i>Centres</i>	6	-	1,100	-	-	
1.3 - Economic Development/Planning	Construction : PB Youth Centre	<i>Community Facilities</i>	<i>Centres</i>	4	1,583	-	-	-	
2.1 - Finance	Furniture , Equipment - Finance	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	57	15	20	-	
2.1 - Finance	Replacement of computers	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	100	-	-	-	
2.1 - Finance	Vesta - Phoenix (CR)	<i>Licences and Rights</i>	<i>Computer Software and Applications</i>	Whole	145	-	-	-	
2.1 - Finance	Vehicle	<i>Transport Assets</i>	<i>Transport Assets</i>	Admin	193	-	-	-	
2.1 - Finance	Upgrade SCM Stores	<i>Operational Buildings</i>	<i>Stores</i>	3	-	490	-	-	
3.1 - Planning and Development	Regional Socio Projects (RSEP Funding)	<i>Community Facilities</i>	<i>Centres</i>	Whole	120	-	-	-	
3.1 - Planning and Development	Furniture , Equipment - Planning Development	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	150	-	-	-	
3.2 - Human Resources	Portable Meeting Recorder	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	-	15	-	-	
3.2 - Human Resources	Furniture , Equipment - Human Resources	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	10	15	10	-	
3.2 - Human Resources	Electronic application system for vacancies	<i>Licences and Rights</i>	<i>Computer Software and Applications</i>	Admin	-	190	-	-	
3.2 - Human Resources	Time and Attendance System (Payday)	<i>Licences and Rights</i>	<i>Computer Software and Applications</i>	Admin	-	750	-	-	
3.3 - Information Technology	IT Equipment	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	-	100	110	-	
3.3 - Information Technology	Wi-Fi Installation at Offices of BRM	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole	161	-	200	-	
3.3 - Information Technology	Website - (Depended on SITA analysis and Strategic Report)	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole	-	190	-	200	
3.3 - Information Technology	Disaster Recovery Site	<i>Operational Buildings</i>	<i>Municipal Offices</i>	Whole	435	-	-	-	
3.3 - Information Technology	ERP (Integrated Electronic Records Management, Customer Care Cre	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole	-	560	-	500	
3.3 - Information Technology	Replacement of computers	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	300	500	500	-	
3.3 - Information Technology	IT System Upgrade (Enhancement of IT system : Busi	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	1,070	500	500	-	
3.3 - Information Technology	Smart City Network Infrastructure	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole	-	-	3,000	3,000	
3.4 - Administrative and Corporate Support	Furniture , Equipment - Corporate Services	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	20	-	-	-	
3.4 - Administrative and Corporate Support	Photocopier machine for new office building	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	-	150	-	-	
3.5 - Director: Corporate Services	FURNITURE AND EQUIPMENT - DIRECTOR CORPORATE SERVI	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	35	15	35	-	
4.1 - Building Control	Printer - Vacant building inspector (VD)	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	10	-	-	-	
4.1 - Building Control	Furniture - Vacant building inspector (VD)	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	13	-	-	-	
4.1 - Building Control	Furniture , Equipment - Building Control	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole	5	5	6	-	
4.1 - Building Control	Computer and peripherals - Vacant building inspect	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Admin	35	-	-	-	
4.1 - Building Control	Equipment - Tablet, Plotter	<i>Computer Equipment</i>	<i>Computer Equipment</i>	Whole	-	140	125	120	
4.2 - Project Management Unit	Furniture and Equipment - Project Management	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole	7	5	9	-	
4.2 - Project Management Unit	Eendekuil 40 Housing	<i>Electrical Infrastructure</i>	<i>LV Networks</i>	5	78	-	-	-	
4.2 - Project Management Unit	Piketberg Trajekte Kamp (80)	<i>Sanitation Infrastructure</i>	<i>Reticulation</i>	4	111	-	-	-	
4.2 - Project Management Unit	Porterville 171 Housing	<i>Water Supply Infrastructure</i>	<i>Distribution</i>	2	129	-	-	-	
4.2 - Project Management Unit	Piketberg (1000) (150) Housing	<i>Sanitation Infrastructure</i>	<i>Reticulation</i>	4	208	-	-	-	
4.2 - Project Management Unit	Repair existing combi-courts EE, PV, VD	<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	Whole	4,500	1,500	-	-	
4.2 - Project Management Unit	New municipal offices	<i>Operational Buildings</i>	<i>Municipal Offices</i>	Admin	840	3,000	2,000	2,000	
4.3 - Property Services	Furniture , Equipment - Council Property	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole	5	5	6	6	
4.3 - Property Services	Tools	<i>Machinery and Equipment</i>	<i>Machinery and Equipment</i>	Whole	8	10	10	12	
4.3 - Property Services	Air conditioners - offices	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Whole	90	50	60	60	
4.3 - Property Services	Stores Aurora	<i>Operational Buildings</i>	<i>Yards</i>	6	-	-	-	350	
4.3 - Property Services	Security Measures Piketberg Main Office	<i>Operational Buildings</i>	<i>Municipal Offices</i>	3	500	-	-	-	
4.3 - Property Services	Ontwikkel munisipale kantore VD	<i>Operational Buildings</i>	<i>Municipal Offices</i>	6	-	-	1,000	-	
4.3 - Property Services	Stores Velddrif (Erf 551)	<i>Operational Buildings</i>	<i>Yards</i>	6&7	300	330	500	-	
4.3 - Property Services	Security at municipal buildings	<i>Furniture and Office Equipment</i>	<i>Furniture and Office Equipment</i>	Admin	1,042	350	500	300	

4.5 - Solid Waste Removal	Refuse carts	Machinery and Equipment	Machinery and Equipment	Whole	-	-	20	-
4.5 - Solid Waste Removal	Tools	Machinery and Equipment	Machinery and Equipment	Whole	10	10	10	10
4.5 - Solid Waste Removal	Furniture , Equipment - Refuse Removal	Furniture and Office Equipment	Furniture and Office Equipment	Whole	10	10	10	11
4.5 - Solid Waste Removal	Upgrade Refuse building - PB (Security Cameras)	Machinery and Equipment	Machinery and Equipment	3&4	-	90	-	-
4.5 - Solid Waste Removal	Trailers	Transport Assets	Transport Assets	Whole	-	-	-	140
4.5 - Solid Waste Removal	Heist op den Berg Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	160	-	-
4.5 - Solid Waste Removal	Heist op den Berg Composting Drums	Solid Waste Infrastructure	Waste Processing Facilities	Whole	173	-	-	-
4.5 - Solid Waste Removal	Skips at Drop Off	Solid Waste Infrastructure	Waste Drop-off Points	1&2	130	-	150	-
4.5 - Solid Waste Removal	Drop Off - Eendekuil	Solid Waste Infrastructure	Waste Drop-off Points	5	-	-	-	400
4.5 - Solid Waste Removal	Heist op den Berg Visual Awareness Campaign	Furniture and Office Equipment	Furniture and Office Equipment	Whole	475	80	-	-
4.5 - Solid Waste Removal	Wood Chipper	Machinery and Equipment	Machinery and Equipment	1&2	-	-	600	-
4.5 - Solid Waste Removal	Upgrade Refuse building - PB	Operational Buildings	Workshops	3&4	240	380	-	-
4.5 - Solid Waste Removal	Fencing at PB Transfer Station	Solid Waste Infrastructure	Waste Transfer Stations	3&4	-	400	400	-
4.5 - Solid Waste Removal	Replace CEX 1592	Transport Assets	Transport Assets	Whole	801	-	-	-
4.5 - Solid Waste Removal	Fencing at Landfill Sites	Solid Waste Infrastructure	Landfill Sites	Whole	-	480	-	500
4.5 - Solid Waste Removal	Refuse compactor	Transport Assets	Transport Assets	Whole	2,140	-	-	-
4.5 - Solid Waste Removal	Drop Off - Redelinghuys	Solid Waste Infrastructure	Waste Drop-off Points	5	-	-	500	3,000
4.6 - Street Cleaning	Refuse Bins and stands	Machinery and Equipment	Machinery and Equipment	Whole	-	10	20	-
4.7 - Roads	Furniture , Equipment - Roads	Furniture and Office Equipment	Furniture and Office Equipment	Whole	10	5	5	-
4.7 - Roads	PV Sidewalks (lowcost)	Roads Infrastructure	Roads	2	60	-	-	-
4.7 - Roads	Upgrade of roads and stormwater	Roads Infrastructure	Roads	5	76	-	-	-
4.7 - Roads	RH Sidewalks (lowcost)	Roads Infrastructure	Roads	5	85	-	-	-
4.7 - Roads	VD Sidewalks (lowcost)	Roads Infrastructure	Roads	7	97	-	-	-
4.7 - Roads	AUR Sidewalks (lowcost)	Roads Infrastructure	Roads	6	106	-	-	-
4.7 - Roads	Transport Trailers Multi Purpose	Transport Assets	Transport Assets	Whole	-	-	120	-
4.7 - Roads	Tools	Machinery and Equipment	Machinery and Equipment	Whole	88	40	60	-
4.7 - Roads	Cement ditches in Aurora	Storm water Infrastructure	Storm water Conveyance	6	80	40	60	70
4.7 - Roads	Traffic calming measures (Speed bumps) Bring Traff	Roads Infrastructure	Roads	Whole	100	-	100	100
4.7 - Roads	Vervang CFP 1413	Transport Assets	Transport Assets	6	334	-	-	-
4.7 - Roads	Upgrade Side walks (VD)	Roads Infrastructure	Roads	Whole	-	-	350	-
4.7 - Roads	Replace CFP 2902	Transport Assets	Transport Assets	6&7	512	-	-	-
4.7 - Roads	Remedial works on Roads - PB Industrial Area	Roads Infrastructure	Roads	3	-	340	300	-
4.7 - Roads	Upgrade Side walks (PV)	Roads Infrastructure	Roads	2	300	90	250	-
4.7 - Roads	Herbou van grond paaiie - industriële area VD	Roads Infrastructure	Roads	7	-	340	300	-
4.7 - Roads	Upgrade of roads and stormwater (PB)	Roads Infrastructure	Roads	Whole	856	-	-	-
4.7 - Roads	Construction of roads: RDP Houses	Roads Infrastructure	Roads	Whole	300	-	300	300
4.7 - Roads	Replace CEX 4262	Transport Assets	Transport Assets	1&2	933	-	-	-
4.7 - Roads	Upgrade Side walks (PB)	Roads Infrastructure	Roads	3	300	90	300	300
4.7 - Roads	Upgrade Side walks (VD)	Roads Infrastructure	Roads	7	300	290	300	300
4.7 - Roads	Munisipale Dienste Ontwikkeling (Aloe - PB)	Roads Infrastructure	Roads	Whole	-	-	-	1,200
4.7 - Roads	Remedial works on Roads - Culemborg Road	Roads Infrastructure	Roads	3	550	240	500	-
4.7 - Roads	Digger Loader	Transport Assets	Transport Assets	6 & 7	-	-	-	1,300
4.7 - Roads	Unserviced erven - Redelinghuys	Roads Infrastructure	Roads	5	200	190	500	500
4.7 - Roads	Construction of roads (BM) - Lys van Hoofde	Roads Infrastructure	Roads	Whole	700	-	300	400
4.7 - Roads	Replace CFP 6247	Transport Assets	Transport Assets	6&7	-	-	-	1,400
4.7 - Roads	Herbou strate - Laaiplek 2	Roads Infrastructure	Roads	7	-	-	800	600
4.7 - Roads	Herbou Strate Wyk 3	Roads Infrastructure	Roads	3	-	490	600	500
4.7 - Roads	Upgrade of roads and stormwater (EK)	Roads Infrastructure	Roads	5	2,489	-	-	-
4.7 - Roads	Upgrade of roads and stormwater AU	Roads Infrastructure	Roads	6	-	-	1,000	1,500
4.7 - Roads	Upgrade of roads and stormwater (AUR)	Roads Infrastructure	Roads	6	2,712	-	-	-
4.7 - Roads	Rebuild Kerklaan	Roads Infrastructure	Roads	6	-	500	2,000	3,000
4.7 - Roads	Reseal Voortrekker Road (VD)	Roads Infrastructure	Roads	7	-	1,000	2,000	2,500
4.7 - Roads	Reseal/Construction of streets	Roads Infrastructure	Roads	Whole	2,367	2,000	2,400	-
4.8 - Electricity	Christmas lights	Electrical Infrastructure	LV Networks	Whole	-	40	-	-
4.8 - Electricity	Larger HT Switches - standby battery cell	Electrical Infrastructure	MV Switching Stations	Whole	-	20	30	-
4.8 - Electricity	High tension circuit breakers	Electrical Infrastructure	MV Switching Stations	Whole	-	40	40	50
4.8 - Electricity	Installation of new street lights	Electrical Infrastructure	LV Networks	Whole	-	90	100	-
4.8 - Electricity	Bulk meter replacement	Electrical Infrastructure	LV Networks	Whole	100	40	70	70
4.8 - Electricity	Aur Water Security through Solar Assist at Water PS	Machinery and Equipment	Machinery and Equipment	6	-	286	-	-
4.8 - Electricity	Furniture , Equipment - Electricity	Machinery and Equipment	Machinery and Equipment	Whole	50	90	100	100
4.8 - Electricity	Vervang CBY 11834	Transport Assets	Transport Assets	6&7	-	-	350	-
4.8 - Electricity	Vervang CBY 11835	Transport Assets	Transport Assets	3&4	-	-	-	380

4.8 - Electricity	Extending Electrical Store PV	Operational Buildings	Stores	1&2	-	-	-	500
4.8 - Electricity	Minisub in Basson Street Porterville Increase Demand	Electrical Infrastructure	MV Substations	1	-	-	550	-
4.8 - Electricity	RH Water Security through Solar Assist at Water PS & WTW	Machinery and Equipment	Machinery and Equipment	5	-	574	-	-
4.8 - Electricity	Mid block lines	Electrical Infrastructure	LV Networks	Whole	-	-	400	400
4.8 - Electricity	Replace O/H feeder to Monte Bertha	Electrical Infrastructure	LV Networks	Whole	950	-	-	-
4.8 - Electricity	Replace CEX 6454 (cherry picker)	Transport Assets	Transport Assets	1&2	1,080	-	-	-
4.8 - Electricity	PV Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	1&2	-	1,478	-	-
4.8 - Electricity	VD Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	6&7	-	1,522	-	-
4.8 - Electricity	Network Renewals	Electrical Infrastructure	MV Networks	Whole	700	400	450	-
4.8 - Electricity	Replacing conventional electricity meters with pre	Electrical Infrastructure	LV Networks	Whole	1,000	250	300	-
4.8 - Electricity	PB Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	3&4	-	1,565	-	-
4.8 - Electricity	Security of electrical assets	Machinery and Equipment	Machinery and Equipment	Whole	699	500	500	-
4.8 - Electricity	Retro-fit main substation oil circuit breakers	Electrical Infrastructure	MV Substations	3	1,000	700	-	-
4.8 - Electricity	Mid block lines Noordhoek, VD	Electrical Infrastructure	LV Networks	6	500	400	500	500
4.8 - Electricity	VD Permanent Genset at Albatros Sewerage Pump Station	Machinery and Equipment	Machinery and Equipment	6&7	-	2,043	-	-
4.8 - Electricity	Replace Dwarskerbos O/H lines with Cable	Electrical Infrastructure	LV Networks	6	900	450	500	500
4.8 - Electricity	Smart Metering	Electrical Infrastructure	LV Networks	Whole	-	500	1,000	1,000
4.8 - Electricity	Blackout Projects (Loadshedding Emergency Relief Grant)	Machinery and Equipment	Machinery and Equipment	Whole	3,600	-	-	-
4.8 - Electricity	Blackout Projects	Machinery and Equipment	Machinery and Equipment	Whole	926	2,500	300	300
4.8 - Electricity	Bergrivier Bulk Services Upgrade/RDP Houses	Electrical Infrastructure	LV Networks	Whole	-	-	7,826	4,348
4.9 - Street Lighting	Meter municipal assets	Electrical Infrastructure	LV Networks	Whole	-	40	50	-
4.9 - Street Lighting	Take Over Eskom Streetlights - Eendekuil	Electrical Infrastructure	LV Networks	5	-	300	-	450
4.9 - Street Lighting	Replace street lights	Electrical Infrastructure	LV Networks	Whole	800	600	800	500
5.1 - Sewerage	Furniture , Equipment - Sewerage	Furniture and Office Equipment	Furniture and Office Equipment	Whole	12	10	13	14
5.1 - Sewerage	Tools	Machinery and Equipment	Machinery and Equipment	Whole	20	15	20	25
5.1 - Sewerage	Replace rising mains in pump stations	Sanitation Infrastructure	Pump Station	Whole	100	90	120	120
5.1 - Sewerage	Sewer Renewals	Sanitation Infrastructure	Waste Water Treatment Works	Whole	51	140	150	160
5.1 - Sewerage	Fencing Sewer Pump Stations	Sanitation Infrastructure	Pump Station	Whole	127	90	150	150
5.1 - Sewerage	Standby generators for pump stations pump	Machinery and Equipment	Machinery and Equipment	6&7	-	190	400	-
5.1 - Sewerage	Telemetry	Sanitation Infrastructure	Waste Water Treatment Works	Whole	121	170	200	200
5.1 - Sewerage	Munisipale Dienste Ontwikkeling (Wyk 4 PB)	Sanitation Infrastructure	Reticulation	4	758	-	-	-
5.1 - Sewerage	Telemetry at pump stations	Sanitation Infrastructure	Waste Water Treatment Works	Whole	198	190	250	250
5.1 - Sewerage	Switchgear and pumps	Sanitation Infrastructure	Waste Water Treatment Works	Whole	300	290	300	350
5.1 - Sewerage	Sewerage stand by pumps	Sanitation Infrastructure	Waste Water Treatment Works	Whole	300	340	350	350
5.1 - Sewerage	Sewerage network - Velddrif (Port Owen)	Sanitation Infrastructure	Reticulation	6	-	-	1,000	1,500
5.1 - Sewerage	AU Decentralized WWTW (Multi Year)	Sanitation Infrastructure	Waste Water Treatment Works	6	-	-	889	1,828
5.2 - Waste Water Treatment	Security Fence at Irrigation dam	Sport and Recreation Facilities	Outdoor Facilities	4	57	-	-	-
5.2 - Waste Water Treatment	Security at WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	159	190	200	200
5.2 - Waste Water Treatment	Extention of DKB WWTW (CR)	Sanitation Infrastructure	Waste Water Treatment Works	7	1,000	-	-	-
5.2 - Waste Water Treatment	Decentralized WWTW Redelinghuys	Sanitation Infrastructure	Waste Water Treatment Works	5	-	-	-	1,000
5.2 - Waste Water Treatment	Fencing WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	493	290	300	400
5.2 - Waste Water Treatment	Disinfection at WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	-	600	600	600
5.2 - Waste Water Treatment	Decentralized WWTW Aurora	Sanitation Infrastructure	Waste Water Treatment Works	6	-	-	2,000	1,000
5.2 - Waste Water Treatment	Extention of DKB WWTW	Sanitation Infrastructure	Waste Water Treatment Works	7	2,500	1,000	-	-
5.3 - Storm Water Management	Furniture , Equipment - Stormwater Management	Furniture and Office Equipment	Furniture and Office Equipment	Whole	6	6	6	7
5.3 - Storm Water Management	Subsurface Drains	Storm water Infrastructure	Storm water Conveyance	4	41	-	-	-
5.3 - Storm Water Management	Fencing of stormwater chanel	Storm water Infrastructure	Storm water Conveyance	5	100	-	-	-
5.3 - Storm Water Management	Stormwaterbrug Wyk 4	Roads Infrastructure	Road Structures	4	159	-	-	-
5.3 - Storm Water Management	Implement Stormwater Masterplan (PB)	Storm water Infrastructure	Storm water Conveyance	4	350	390	400	400
5.3 - Storm Water Management	PV Stormwater Ward 2 (Multi Year)	Storm water Infrastructure	Storm water Conveyance	2	-	-	1,739	-
5.3 - Storm Water Management	PB Stormwater Ward 4 (Multi Year)	Storm water Infrastructure	Storm water Conveyance	4	-	-	2,609	-
5.4 - Water Distribution	Furniture , Equipment - Water	Machinery and Equipment	Machinery and Equipment	Whole	12	13	13	15
5.4 - Water Distribution	Soft Starters Monte Bertha	Sanitation Infrastructure	Pump Station	2	72	-	-	-
5.4 - Water Distribution	Tools	Machinery and Equipment	Machinery and Equipment	Whole	10	20	30	30
5.4 - Water Distribution	Water conservation demand management intervention (Zone Meters)	Water Supply Infrastructure	Distribution	Whole	-	180	200	250
5.4 - Water Distribution	Pumps (standby)	Sanitation Infrastructure	Pump Station	Whole	240	230	250	200
5.4 - Water Distribution	Munisipale Dienste Ontwikkeling (Wyk 4 PB)	Water Supply Infrastructure	Distribution	4	961	-	-	-
5.4 - Water Distribution	Replace mid-block lines	Water Supply Infrastructure	Distribution	6	-	-	500	500
5.4 - Water Distribution	Replace redundant meters	Water Supply Infrastructure	Distribution	2	247	380	400	-
5.4 - Water Distribution	Munisipale Dienste Ontwikkeling (Wyk 2 PV)	Water Supply Infrastructure	Distribution	2	1,781	450	-	-

5.4 - Water Distribution	PB Reservoir (Own Funds MIG)	Water Supply Infrastructure	Reservoirs	Whole	-	4,375	-	-
5.4 - Water Distribution	Prepaid/ Smart Metering (EL)	Water Supply Infrastructure	Distribution	Whole	3,875	1,500	1,500	1,550
5.4 - Water Distribution	VD pipe replacements in Noordhoek (Multi Year)	Water Supply Infrastructure	Distribution	7	-	-	6,457	2,435
5.4 - Water Distribution	Water Conservation and Demand Management	Water Supply Infrastructure	Distribution	Whole	2,739	8,696	-	-
5.4 - Water Distribution	PB Reservoir	Water Supply Infrastructure	Reservoirs	4	7,391	6,197	-	-
5.4 - Water Distribution	Water Renewals (EL)	Water Supply Infrastructure	Reservoirs	Whole	6,425	3,500	5,000	3,000
5.5 - Water Treatment	Purchase new borehole pumps	Water Supply Infrastructure	Boreholes	6	-	40	50	50
5.5 - Water Treatment	Replace reservoir roof (EK , RH)	Water Supply Infrastructure	Reservoirs	5	-	-	150	-
5.5 - Water Treatment	WTW Building (AU)	Water Supply Infrastructure	Water Treatment Works	6	-	-	250	250
5.5 - Water Treatment	Telemetry: Water	Water Supply Infrastructure	Distribution	Whole	205	130	150	150
5.5 - Water Treatment	Security at Reservoir/Pump Stations	Sanitation Infrastructure	Pump Station	Whole	250	230	250	250
5.5 - Water Treatment	Disinfection at WTW	Water Supply Infrastructure	Water Treatment Works	Whole	-	700	700	-
5.5 - Water Treatment	New Reservoir at Eendkuil	Water Supply Infrastructure	Reservoirs	5	-	-	-	1,500
5.5 - Water Treatment	Sand Filters WTW	Water Supply Infrastructure	Water Treatment Works	1&2	-	-	-	1,500
5.5 - Water Treatment	Upgrade Piketberg WTW	Water Supply Infrastructure	Water Treatment Works	3&4	-	340	800	400
5.6 - Fleet Management	Transport Assets (NON-VATABLE)	Transport Assets	Transport Assets	Whole	-	500	-	-
5.6 - Fleet Management	Multi Purpose Construction Vehicle	Transport Assets	Transport Assets	Whole	-	-	850	850
5.6 - Fleet Management	Transport Assets (VATABLE)	Transport Assets	Transport Assets	Whole	-	3,000	400	-
6.1 - Director: Community Services	Restoration of PV Museum	Operational Buildings	Municipal Offices	1	-	500	-	-
6.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	Furniture and Office Equipment	Furniture and Office Equipment	Whole	29	20	-	-
6.2 - Libraries and Archives	Airconditioners	Community Facilities	Libraries	Whole	104	-	-	-
6.2 - Libraries and Archives	Fencing Libraries Porterville	Community Facilities	Libraries	1	162	-	-	-
6.2 - Libraries and Archives	Upgrading of Aurora Library	Community Facilities	Libraries	6	-	-	1,000	-
6.2 - Libraries and Archives	Goedverwacht Modular Library	Community Facilities	Libraries	3	-	-	-	1,500
6.3 - Community Halls and Facilities	Security Measures	Community Facilities	Halls	Whole	86	-	-	-
6.3 - Community Halls and Facilities	Furniture , Equipment Community Hall	Furniture and Office Equipment	Furniture and Office Equipment	Whole	88	100	-	-
6.3 - Community Halls and Facilities	Upgrading of Community Halls	Community Facilities	Halls	Whole	200	-	-	-
6.3 - Community Halls and Facilities	Upgrade Redelinghuys Community Hall	Community Facilities	Halls	5	-	290	-	-
6.3 - Community Halls and Facilities	Upgrade Aurora Community Hall	Community Facilities	Halls	6	-	-	-	400
6.4 - Cemeteries	Furniture , Equipment - Cemeteries	Furniture and Office Equipment	Furniture and Office Equipment	Whole	2	-	-	-
6.4 - Cemeteries	Tools	Machinery and Equipment	Machinery and Equipment	Whole	19	10	25	-
6.4 - Cemeteries	Gravel access roads - cemetery	Community Facilities	Cemeteries/Crematoria	Whole	121	-	-	-
6.4 - Cemeteries	Building of Toilet - RH	Community Facilities	Cemeteries/Crematoria	5	-	300	-	-
6.4 - Cemeteries	Building of Toilet - AUR	Community Facilities	Cemeteries/Crematoria	6	-	-	-	300
6.4 - Cemeteries	Renewal of Ablution Facilities	Community Facilities	Cemeteries/Crematoria	Whole	350	-	-	-
6.4 - Cemeteries	Upgrade entrance and parking	Community Facilities	Cemeteries/Crematoria	Whole	50	140	150	100
6.4 - Cemeteries	Fencing Cemetery (VD)	Community Facilities	Cemeteries/Crematoria	Whole	-	1,100	-	-
6.4 - Cemeteries	Fence at cemetery (PB)	Community Facilities	Cemeteries/Crematoria	Whole	552	600	-	-
6.4 - Cemeteries	Fence new cemetery: Porterville	Community Facilities	Cemeteries/Crematoria	Whole	991	600	-	-
6.5 - Housing (Core)	Furniture , Equipment - Housing	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	10	-	-
6.5 - Housing (Core)	GPS Tracking Device	Computer Equipment	Computer Equipment	Whole	14	-	-	-
6.5 - Housing (Core)	Rectification of houses in Sand Street (Piketberg)	Non-revenue Generating	Improved Property	Whole	1,000	1,500	-	-
6.7 - Traffic Control	Surveillance Cameras - Ward 5	Machinery and Equipment	Machinery and Equipment	5	-	10	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - PV	Machinery and Equipment	Machinery and Equipment	2	-	15	-	-
6.7 - Traffic Control	Computer Equipment	Computer Equipment	Computer Equipment	Whole	-	20	-	-
6.7 - Traffic Control	Animal Control Pole	Machinery and Equipment	Machinery and Equipment	Whole	-	20	-	-
6.7 - Traffic Control	Equipment Active Box	Machinery and Equipment	Machinery and Equipment	Whole	-	30	-	-
6.7 - Traffic Control	Surveillance Cameras - Ward 1	Machinery and Equipment	Machinery and Equipment	1	-	30	-	-
6.7 - Traffic Control	Surveillance Cameras - Ward 2	Machinery and Equipment	Machinery and Equipment	2	-	30	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - PB	Machinery and Equipment	Machinery and Equipment	3	-	35	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - VD	Machinery and Equipment	Machinery and Equipment	7	-	35	-	-
6.7 - Traffic Control	Dash Cams	Machinery and Equipment	Machinery and Equipment	3	-	40	-	-
6.7 - Traffic Control	Airconditioners Active Box	Operational Buildings	Municipal Offices	4	-	40	-	-
6.7 - Traffic Control	Bodycams	Machinery and Equipment	Machinery and Equipment	Whole	49	-	-	-
6.7 - Traffic Control	Furniture , Equipment - Traffic Department	Furniture and Office Equipment	Furniture and Office Equipment	Whole	13	15	30	-
6.7 - Traffic Control	Fire Arms	Machinery and Equipment	Machinery and Equipment	Whole	60	-	-	-
6.7 - Traffic Control	Furniture and Equipment: Active Box	Operational Buildings	Municipal Offices	4	-	65	-	-
6.7 - Traffic Control	Surveillance Cameras - Ward 5	Machinery and Equipment	Machinery and Equipment	5	75	-	-	-
6.7 - Traffic Control	Replacement of garage doors Testpit Veldrff	Operational Buildings	Municipal Offices	7	106	-	-	-
6.7 - Traffic Control	Airconditioners	Operational Buildings	Municipal Offices	Whole	59	80	-	-

6.7 - Traffic Control	Fencing Piketberg DLTC	Community Facilities	Testing Stations	3	-	-	300	-
6.7 - Traffic Control	New DLTC - PV	Community Facilities	Testing Stations	2	-	-	-	400
6.7 - Traffic Control	New Traffic Vehicles	Transport Assets	Transport Assets	Whole	359	-	500	-
6.8 - Fire Fighting and Protection	Furniture , Equipment - Fire	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	15	-	-
6.8 - Fire Fighting and Protection	Replacement of Fire Fighting Pump	Machinery and Equipment	Machinery and Equipment	Whole	-	230	-	-
6.8 - Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	Transport Assets	Transport Assets	5	-	926	-	-
6.8 - Fire Fighting and Protection	Fire Fighting Vehicle	Transport Assets	Transport Assets	Whole	240	-	-	1,000
6.9 - Community Parks	Furniture , Equipment - Community Parks	Furniture and Office Equipment	Furniture and Office Equipment	Whole	7	-	-	-
6.9 - Community Parks	Upgrade Community Parks PV	Community Facilities	Public Open Space	2	-	26	-	-
6.9 - Community Parks	Upgrade Community Parks AUR	Community Facilities	Public Open Space	6	-	-	61	-
6.9 - Community Parks	Tools & Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	45	50	-
6.9 - Community Parks	Upgrading of Community Parks	Community Facilities	Public Open Space	Whole	97	-	-	-
6.9 - Community Parks	Toilets (PV Dam)	Sport and Recreation Facilities	Outdoor Facilities	1	-	-	100	-
6.9 - Community Parks	Public Toilets (PV)	Sport and Recreation Facilities	Outdoor Facilities	Whole	100	-	-	-
6.9 - Community Parks	Benches - open spaces	Community Facilities	Public Open Space	Whole	34	35	50	-
6.9 - Community Parks	4 Ton Tipper (VD , PB)	Transport Assets	Transport Assets	Whole	162	-	-	-
6.9 - Community Parks	Fencing Playpark RH	Community Facilities	Public Open Space	5	-	240	-	-
6.9 - Community Parks	Brush Cutter	Machinery and Equipment	Machinery and Equipment	Whole	35	90	120	-
6.9 - Community Parks	Upgrade Community Parks PB	Community Facilities	Public Open Space	4	-	159	89	-
6.9 - Community Parks	Fencing Playpark PB	Community Facilities	Public Open Space	4	-	-	400	-
6.9 - Community Parks	Truck 1.5 Ton	Transport Assets	Transport Assets	Whole	459	-	-	-
6.9 - Community Parks	Spraying Can	Machinery and Equipment	Machinery and Equipment	Whole	170	190	200	-
6.9 - Community Parks	Ride-on Lawnmowers	Machinery and Equipment	Machinery and Equipment	Whole	156	240	300	-
7.1 - Sports Grounds and Stadiums	Pitch Covers (PB)	Sport and Recreation Facilities	Outdoor Facilities	4	26	-	-	-
7.1 - Sports Grounds and Stadiums	Irrigation Equipment	Sport and Recreation Facilities	Outdoor Facilities	Whole	7	20	35	-
7.1 - Sports Grounds and Stadiums	Shadeports - Tolle Adams	Operational Buildings	Municipal Offices	4	-	70	-	-
7.1 - Sports Grounds and Stadiums	Tools	Machinery and Equipment	Machinery and Equipment	Whole	45	15	20	20
7.1 - Sports Grounds and Stadiums	Furniture , Equipment - Sport Facilities and Swim	Furniture and Office Equipment	Furniture and Office Equipment	Whole	11	50	50	50
7.1 - Sports Grounds and Stadiums	Irrigation Pumps	Sport and Recreation Facilities	Outdoor Facilities	7	61	-	200	-
7.1 - Sports Grounds and Stadiums	Security Measures	Licences and Rights	Computer Software and Applications	Admin	-	90	100	100
7.1 - Sports Grounds and Stadiums	Upgrade of New Buildings (Goldsmid Sportveld)	Sport and Recreation Facilities	Outdoor Facilities	6	400	-	-	-
7.1 - Sports Grounds and Stadiums	Replace lights at sport fields	Sport and Recreation Facilities	Outdoor Facilities	Whole	500	-	-	-
7.1 - Sports Grounds and Stadiums	Containers cloakrooms at Watsonia	Sport and Recreation Facilities	Outdoor Facilities	4	-	700	-	-
7.1 - Sports Grounds and Stadiums	Mobile Pavilions	Sport and Recreation Facilities	Outdoor Facilities	Whole	120	190	200	200
7.1 - Sports Grounds and Stadiums	Fencing Watsonia Sportsgrounds	Sport and Recreation Facilities	Outdoor Facilities	4	1,153	-	-	-
7.1 - Sports Grounds and Stadiums	PB Watsonia Pavilion and Related Infrastructure	Sport and Recreation Facilities	Outdoor Facilities	4	-	-	1,130	1,130
7.1 - Sports Grounds and Stadiums	PB Rhino Park Netball Courts (Multi Year)	Sport and Recreation Facilities	Outdoor Facilities	4	-	-	1,304	9,217
7.2 - Swimming Pools	Replace pumps at swimming pools	Sport and Recreation Facilities	Outdoor Facilities	Whole	53	-	-	-
7.2 - Swimming Pools	Shadeports - Swimmingpool PV	Operational Buildings	Municipal Offices	2	-	65	-	-
7.2 - Swimming Pools	Swimming Pool Renewals	Sport and Recreation Facilities	Outdoor Facilities	Whole	-	1,000	-	-
7.3 - Holiday Resorts	Tools and Equipment	Machinery and Equipment	Machinery and Equipment	Whole	4	15	-	-
7.3 - Holiday Resorts	Tools and Equipment	Machinery and Equipment	Machinery and Equipment	Whole	11	15	60	60
7.3 - Holiday Resorts	Upgrading of Hall into conference room	Sport and Recreation Facilities	Outdoor Facilities	7	-	-	-	500
7.3 - Holiday Resorts	Upgrading of resorts	Sport and Recreation Facilities	Outdoor Facilities	Whole	150	290	200	-
7.3 - Holiday Resorts	Furniture , Equipment - Holiday Resorts	Sport and Recreation Facilities	Indoor Facilities	Whole	182	240	250	-
7.3 - Holiday Resorts	Pelikaan Beach Resort Development	Sport and Recreation Facilities	Outdoor Facilities	Whole	473	290	-	500
Total Capital expenditure					82,910	77,423	73,313	70,669

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 detailed 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 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
<u>Property rates</u>											
Total Property Rates	6	77,010	82,344	88,950	100,491	99,391	99,391	99,391	110,282	118,002	125,058
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		2,970	3,533	4,540	5,789	4,689	4,689	4,689	5,848	6,257	6,630
Net Property Rates		74,040	78,811	84,411	94,702	94,702	94,702	94,702	104,434	111,744	118,428
<u>Exchange revenue service charges</u>											
<u>Service charges - Electricity</u>											
Total Service charges - Electricity	6	117,786	126,353	146,046	162,280	150,655	150,655	150,655	171,265	189,043	205,887
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		739	1,235	1,401	1,712	1,462	1,462	1,462	1,915	2,011	2,051
Net Service charges - Electricity		117,047	125,118	144,645	160,568	149,193	149,193	149,193	169,350	187,032	203,836
<u>Service charges - Water</u>											
Total Service charges - Water	6	30,864	34,257	38,232	39,521	41,190	41,190	41,190	43,682	47,049	50,457
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		2,112	2,277	2,211	2,714	2,464	2,464	2,464	2,850	3,049	3,262
Net Service charges - Water		28,752	31,980	36,020	36,807	38,726	38,726	38,726	40,832	44,000	47,195
<u>Service charges - Waste Water Management</u>											
Total Service charges - Waste Water Management	6	16,769	18,121	19,440	21,682	21,832	21,832	21,832	23,401	25,381	27,622
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		3,371	3,626	3,574	3,920	3,920	3,920	3,920	4,194	4,488	4,811
Net Service charges - Waste Water Management		13,398	14,494	15,866	17,762	17,912	17,912	17,912	19,207	20,893	22,811
<u>Service charges - Waste Management</u>											
Total refuse removal revenue	6	27,278	29,512	31,911	39,313	39,311	39,311	39,311	47,699	55,471	60,469
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		5,040	5,378	5,261	6,746	6,746	6,746	6,746	8,095	9,309	9,973
Net Service charges - Waste Management		22,238	24,134	26,650	32,567	32,565	32,565	32,565	39,604	46,162	50,496
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	89,366	93,211	101,560	115,658	111,824	111,824	111,824	125,478	129,794	137,604
Pension and UIF Contributions		13,862	14,613	15,780	18,269	17,464	17,464	17,464	20,004	21,204	22,477
Medical Aid Contributions		5,602	6,069	6,331	7,801	7,419	7,419	7,419	7,927	8,402	8,907
Overtime		5,251	5,299	6,413	4,783	6,641	6,641	6,641	6,629	7,026	7,448
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,882	5,318	5,731	6,952	4,228	4,228	4,228	6,874	7,286	7,723
Cellphone Allowance		48	47	56	24	62	62	62	65	69	73
Housing Allowances		735	878	704	889	802	802	802	1,033	1,095	1,160
Other benefits and allowances		4,846	4,896	5,702	6,598	7,381	7,381	7,381	7,610	8,067	8,552
Payments in lieu of leave		2,299	1,221	238	1,968	1,968	1,968	1,968	2,086	2,211	2,344
Long service awards		560	525	581	636	605	605	605	673	720	763
Post-retirement benefit obligations	4	1,559	1,341	1,690	1,860	1,652	1,652	1,652	1,847	1,976	2,095
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		361	406	405	431	482	482	482	455	482	511
Acting and post related allowance		551	670	843	1,020	1,141	1,141	1,141	1,021	1,083	1,148
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	129,923	134,495	146,035	166,890	161,669	161,669	161,669	181,701	189,416	200,804
<u>Less: Employees costs capitalised to PPE</u>											
Total Employee related costs	1	129,923	134,495	146,035	166,890	161,669	161,669	161,669	181,701	189,416	200,804

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	19,083	21,865	27,625	28,668	30,270	30,270	30,270	32,656	34,096	34,480
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	19,083	21,865	27,625	28,668	30,270	30,270	30,270	32,656	34,096	34,480
Bulk purchases - electricity										
Electricity bulk purchases	92,751	100,415	118,995	128,498	122,498	122,498	122,498	129,216	145,626	161,354
Total bulk purchases	92,751	100,415	118,995	128,498	122,498	122,498	122,498	129,216	145,626	161,354
Transfers and grants										
Cash transfers and grants	6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317
Contracted services										
Accounting and Auditing	1,927	2,335	3,083	3,005	3,741	3,741	3,741	2,047	3,131	3,279
Administrative and Support Staff	-	-	-	400	350	350	350	250	230	241
Alien Vegetation Control	-	-	350	80	-	-	-	-	800	838
Architectural	90	-	16	57	10	10	10	260	350	367
Audio-visual Services	3	-	-	22	14	14	14	23	24	25
Audit Committee	253	75	64	182	173	173	173	208	212	222
Building	3,863	4,865	-	-	-	-	-	-	-	-
Burial Services	31	50	108	80	76	76	76	84	88	92
Business and Financial Management	62	56	124	209	209	209	209	218	228	239
Catering Services	156	110	203	193	227	227	227	217	285	297
Cleaning Services	-	-	5	1	1	1	1	101	101	106
Clearing and Grass Cutting Services	79	268	348	413	392	392	392	491	530	554
Collection	16	(138)	81	150	192	192	192	200	164	172
Commissions and Committees	21	23	28	94	42	42	42	100	105	110
Communication	660	613	682	1,106	1,000	1,000	1,000	1,155	281	294
Drivers Licence Cards	245	319	342	332	315	315	315	347	363	380
Ecological	158	135	59	425	404	404	404	411	500	524
Electrical	-	-	-	-	-	-	-	990	-	-
Engineering	100	448	687	1,782	536	536	536	36,013	7,976	74,558
Event Promoters	315	6	27	32	33	33	33	519	94	98
Fire Protection	16	54	27	167	54	54	54	203	222	233
Geoinformatic Services	-	-	-	-	350	350	350	29	160	168
Graphic Designers	2	1	4	6	6	6	6	6	6	6
Housing	-	-	-	-	-	-	-	-	-	-
Human Resources	147	102	461	629	372	372	372	135	141	148
Hygiene Services	-	39	2	47	45	45	45	49	51	53
Inspection Fees	-	15	5	35	18	18	18	37	39	41
Internal Audit	107	-	-	-	-	-	-	-	-	-
Interior Décor	-	-	-	-	-	-	-	90	-	-
Issue of Summons	-	-	-	2	1	1	1	2	2	2
Laboratory Services	373	402	368	595	440	440	440	621	648	679
Land and Quantity Surveyors	363	787	380	-	119	119	119	21	1	1
Landscaping	-	-	-	400	239	239	239	200	437	458
Legal Advice and Litigation	251	513	374	738	646	646	646	1,155	1,086	1,137
Litter Picking and Street Cleaning	-	-	-	100	95	95	95	254	259	271
Maintenance of Buildings and Facilities	304	131	1,013	290	816	816	816	781	1,013	1,049
Maintenance of Equipment	3,020	3,846	4,983	4,684	4,670	4,670	4,670	5,092	5,337	5,586
Maintenance of Unspecified Assets	-	-	5	-	8	8	8	5	-	-
Management of Informal Settlements	-	-	-	-	-	-	-	-	-	-
Medical Examinations	15	12	14	30	19	19	19	32	36	38
Monitoring Of Alarm System	-	-	-	-	-	-	-	-	-	-
Occupational Health and Safety	84	1	-	15	14	14	14	16	17	18
Organisational	1,051	1,035	1,585	1,836	1,788	1,788	1,788	3,358	1,694	1,774
Pest Control and Fumigation	24	20	20	122	72	72	72	143	159	166
Photographer	-	18	4	4	2	2	2	6	4	4
Plants, Flowers and Other Decorations	25	93	101	85	61	61	61	88	91	95
Prepaid Electricity Vendors	497	-	289	376	357	357	357	393	411	430
Printing Services	-	142	-	270	286	286	286	300	295	309
Project Management	9	51	1,705	2,000	1,995	1,995	1,995	600	-	-
Qualification Verification	-	1	-	2	2	2	2	50	50	52
Refuse Removal	4,264	4,882	10,472	12,500	11,500	11,500	11,500	12,500	12,955	13,564
Removal of Hazardous Waste	-	-	-	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs	-	-	16	-	-	-	-	200	-	-
Research and Advisory	352	855	780	350	369	369	369	361	373	391
Researcher	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-
Safeguard and Security	36	214	530	458	448	448	448	531	564	590
Security Services	532	541	1,252	1,087	1,459	1,459	1,459	1,600	1,256	1,316
Sports and Recreation	26	163	-	40	13	13	13	-	-	-
Town Planner	-	-	-	20	-	-	-	830	-	-
Traffic Fines Management	1,054	1,279	2,114	1,462	1,353	1,353	1,353	1,976	1,595	1,670
Valuer and Assessors	118	102	120	1,472	1,234	1,234	1,234	330	316	330
Veterinary Services	62	62	64	63	60	60	60	66	69	72
Total contracted services	20,712	24,525	32,895	38,447	36,625	36,625	36,625	75,694	44,749	118,016

Operational Costs											
Advertising, Publicity and Marketing	917	1,036	1,179	1,170	1,711	1,711	1,711	1,577	1,366	1,430	
Assets less than the Capitalisation Threshold	529	368	884	662	772	772	772	669	1,082	1,126	
Bank Charges, Facility and Card Fees	669	773	802	840	898	898	898	1,050	916	959	
Bursaries (Employees)	65	73	230	250	237	237	237	261	273	286	
Commission	2,456	1,977	2,087	2,501	2,176	2,176	2,176	2,611	2,728	2,856	
Communication	2,488	2,750	2,848	3,242	3,228	3,228	3,228	3,578	3,757	3,932	
Courier and Delivery Services	-	-	-	-	-	-	-	-	-	-	
Deeds	10	12	9	15	14	14	14	16	17	18	
Entertainment	32	19	51	54	67	67	67	84	57	59	
External Audit Fees	2,823	3,192	3,127	3,300	3,462	3,462	3,462	3,600	3,600	3,769	
External Computer Service	750	2,290	1,255	1,498	1,963	1,963	1,963	1,737	2,935	3,073	
Full Time Union Representative	118	121	128	127	121	121	121	133	139	146	
Hire Charges	263	339	443	662	1,164	1,164	1,164	1,034	1,203	1,259	
Insurance Underwriting	1,440	1,828	2,556	3,296	3,066	3,066	3,066	3,439	3,581	3,742	
Land Alienation Costs	-	-	-	5	5	5	5	5	5	5	
Learnerships and Internships	759	257	192	208	198	198	198	350	450	471	
Leases	201	210	325	286	286	286	286	299	313	328	
Licences	271	281	327	358	338	338	338	400	447	466	
Printing, Publications and Books	499	347	590	429	451	451	451	428	470	490	
Professional Bodies, Membership and Subscription	1,237	1,365	1,431	1,559	1,445	1,445	1,445	1,705	2,400	2,510	
Registration Fees	171	193	184	160	410	410	410	199	217	223	
Rehabilitation of Landfill Sites	-	167	-	2,000	1,900	1,900	1,900	2,088	2,182	2,285	
Rehabilitation of Landfill Sites (movement in provision)	-	-	-	(2,000)	(2,000)	(2,000)	(2,000)	(2,088)	(2,182)	(2,285)	
Remuneration to Ward Committees	217	163	146	210	199	199	199	250	378	396	
Resettlement Cost	121	-	40	73	186	186	186	76	79	83	
Municipal Services	1,634	1,862	2,239	9,322	9,187	9,187	9,187	9,700	10,360	11,004	
Servitudes and Land Surveys	16	40	26	200	190	190	190	50	50	52	
Signage	218	193	250	294	319	319	319	401	328	341	
Skills Development Fund Levy	871	921	1,185	1,207	1,278	1,278	1,278	1,259	1,316	1,378	
Travel Agency and Visa's	42	-	0	31	23	23	23	29	33	34	
Travel and Subsistence	1,194	365	766	915	1,515	1,515	1,515	1,525	1,261	1,305	
Uniform and Protective Clothing	447	596	1,076	1,155	1,191	1,191	1,191	994	1,294	1,351	
Vehicle Tracking	201	167	233	274	269	269	269	304	307	320	
Wet Fuel	-	-	5,757	5,042	7,590	7,590	7,590	7,173	7,599	7,956	
Workmen's Compensation Fund	1,025	624	630	942	895	895	895	850	1,027	1,075	
Total Operational Costs	1	21,685	22,530	30,995	40,287	44,753	44,753	44,753	45,787	49,989	52,443

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		13,483	11,675	12,055	14,819	13,830	13,830	13,830	16,152	17,121	18,148
Inventory Consumed		4,618	4,210	4,690	4,486	5,280	5,280	5,280	6,819	8,682	9,085
Contracted Services		3,483	4,607	6,787	6,245	6,909	6,909	6,909	7,522	7,878	8,235
Operational Costs		876	1,781	2,185	2,935	3,592	3,592	3,592	3,260	3,546	3,702
Total Repairs and Maintenance Expenditure	9	22,461	22,274	25,716	28,485	29,611	29,611	29,611	33,753	37,227	39,170

Inventory Consumed											
Inventory Consumed - Water		4,067	4,713	6,100	7,000	9,400	9,400	9,400	8,000	8,200	8,585
Inventory Consumed - Other		13,910	13,025	9,261	10,780	13,646	13,646	13,646	14,961	16,232	16,980
Total Inventory Consumed & Other Material		17,977	17,738	15,362	17,780	23,046	23,046	23,046	22,961	24,432	25,565

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

WC013 Bergvriervier - 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 - Technical Services (Continued)	Vote 6 - Community Services	Vote 7 - Community Services (Continued)	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Revenue									
Exchange Revenue									
Service charges - Electricity		-	-	-	169,350	-	-	-	169,350
Service charges - Water		-	-	-	-	40,832	-	-	40,832
Service charges - Waste Water Management		-	-	-	-	19,207	-	-	19,207
Service charges - Waste Management		-	-	-	39,604	-	-	-	39,604
Sale of Goods and Rendering of Services		-	603	178	2,005	25	752	5,388	8,951
Agency services		-	-	-	-	-	4,925	-	4,925
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		-	6,200	-	-	-	-	-	6,200
Interest earned from Current and Non Current Assets		-	11,533	-	-	-	-	-	11,533
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		50	-	-	1,369	-	234	16	1,669
Licences and permits		-	-	64	-	-	18	-	82
Operational Revenue		10	258	212	572	827	71	7	1,957
Non-Exchange Revenue									
Property rates		-	104,434	-	-	-	-	-	104,434
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	800	-	100	6	23,438	-	24,344
Licences or permits		-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		63,544	2,490	-	6,880	1,304	43,435	-	117,653
Interest		-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	500	-	-	-	500
Other Gains		-	-	2,800	-	-	-	-	2,800
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		63,604	126,318	3,254	220,380	62,202	72,873	5,411	554,042
Expenditure									
Employee related costs		9,373	25,010	22,853	64,127	11,588	41,357	7,393	181,701
Remuneration of councillors		7,273	-	-	-	-	-	-	7,273
Bulk purchases - electricity		-	-	-	129,216	-	-	-	129,216
Inventory consumed		1,772	243	468	7,427	10,994	1,237	820	22,961
Debt impairment		-	4,555	-	7,196	3,690	18,792	-	34,233
Depreciation and amortisation		113	223	1,521	20,540	7,139	2,153	967	32,656
Interest		-	174	5,866	16,895	3,150	404	38	26,527
Contracted services		1,779	5,819	2,852	18,615	3,203	41,319	2,107	75,694
Transfers and subsidies		9,479	-	-	-	-	-	-	9,479
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		6,988	7,474	5,559	12,380	7,174	4,228	1,985	45,787
Losses on disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	2,800	-	5	-	-	2,805
Total Expenditure		36,777	43,497	41,920	276,396	46,942	109,490	13,310	568,332
Surplus/(Deficit)		26,827	82,820	(38,666)	(56,016)	15,259	(36,617)	(7,899)	(14,291)
Transfers and subsidies - capital (monetary allocations)		1,100	-	-	13,906	8,696	946	-	24,648
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27,927	82,820	(38,666)	(42,110)	23,955	(35,671)	(7,899)	10,357

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.	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population					67	67	72	74			
Females aged 5 - 14					5	5	5	5			
Males aged 5 - 14					5	5	5	5			
Females aged 15 - 34					11	11	11	11			
Males aged 15 - 34					11	11	11	11			
Unemployment					2	2	2	2			
Monthly household income (no. of households)											
No income	1, 12				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	1992.00	1992.00			
Insert description	2										
Household/demographics (000)											
Number of people in municipal area					67	67	72	74			
Number of poor people in municipal area					6	6	6	6			
Number of households in municipal area					19	19	19	18			
Number of poor households in municipal area					2	2	2	2			
Definition of poor household (R per month)											
Housing statistics											
Formal	3				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											
Inflation/inflation outlook (CPIX)	6						4.1%		5.3%	4.9%	4.7%
Interest rate - borrowing									11.0%	11.0%	11.0%
Interest rate - investment							7.0%		7.0%	7.0%	7.0%
Remuneration increases							2.3%	4.9%	5.4%	4.8%	4.8%
Consumption growth (electricity)									0.0%	0.0%	0.0%
Consumption growth (water)							1.5%		1.5%	1.5%	1.5%
Collection rates											
Property tax/service charges	7					96.0%	93.5%	93.5%	93.5%	93.5%	93.5%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 61 MBRR SA11 Property rates summary

WC013 Bergrivier - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:			2017-07-01	2017-07-01	2017-07-01	2017-07-01	2017-07-01	2022-07-01	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	2023-07-01	2023-07-01	2023-07-01
Municipal by-laws s6 in place? (Y/N)	2		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)			No	No	No	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	Yes
Implementation time of new valuation roll (mths)										
No. of properties	5		13,629	13,700	14,663	14,663	14,663	14,200	14,200	14,200
No. of sectional title values	5		282	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			3	3	2	2	2	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers			10	10	10	10	10	250	10	10
No. of appeals by rate payers										
No. of successful objections	8		5	5	5	5	5	150	5	5
No. of successful objections > 10%	8		2	2	2	2	2	100	2	2
Supplementary valuation			60 000 000 +/-		70 000 000 +/-	70 000 000 +/-	70 000 000 +/-	80 000 000 +/-	90 000 000 +/-	100 000 000 +/-
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)			106		106	106	106	150	150	150
Rating:										
Residential rate used to determine rate for other categories? (Y/N)			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Differential rates used? (Y/N)	5		No	No	No	No	No	No	No	No
Limit on annual rate increase (s20)? (Y/N)			No	No	No	No	No	No	No	No
Special rating area used? (Y/N)			No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)			0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)			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	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current 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	0.01249	0.01249	0.01249	0.01135	0.00238	0.01135					
Rate revenue budget (R'000)		10,226,000	3,691,000	-	69,377,000	15,022,000	15,000					
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)												
Rebates, exemptions - other (R'000)		4,150										
Phase-in reductions/discounts (R'000)												
Total rebates, exempnps, reductns, discs (R'000)												

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		1,157	124	4	10,967	1,463	4	72	119			
No. of sectional title property values		1	-	-	286							
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	0.01135	0.01249	0.00987	0.00897	0.00206	0.00987					
Rate revenue budget (R'000)		15,577,536	3,784,883		78,529,175	14,448,985						
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)		2,044										
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)		3,588										
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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)	1								
Residential properties			0.0094	0.0100	0.0105	0.0114	0.00897	0.00960	0.01027
Farm properties - used			0.0019	0.0020	0.0021	0.0024	0.00206	0.0022	0.0024
Farm properties - not used									
Industrial properties			0.0104	0.0110	0.0115	0.0125	0.00987	0.0106	0.0113
Business and commercial properties			0.0104	0.0110	0.0115	0.0125	0.00987	0.0106	0.0113
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
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%	79%	77%	76%	75%
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			49.44	51.71	57.08	62.12	66.47	71.12	76.10
Service point - vacant land (Rands/month)						78.38	83.86	89.73	96.00
Water usage - flat rate tariff (c/kl)									
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)						180.88	193.54	207.09	222.00
Service point - vacant land (Rands/month)						145.60	155.80	166.70	178.33
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee						278.02	333.62	383.67	411.00

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to Organisations											
<i>Verlorenlei Art Festival</i>		5	-	-	-	-	-	-	5	-	-
<i>POMA</i>		1,442	700	1,457	1,518	1,518	1,518	1,518	1,660	1,733	1,814
<i>Toerisme: Organisasie BR</i>		2,350	1,920	2,203	2,344	2,371	2,371	2,371	2,569	2,677	2,803
<i>Museums: PB & PV</i>		513	588	558	550	580	580	580	610	628	658
<i>Museums: VD</i>		27	29	27	28	28	28	28	30	31	32
<i>Sportrade: PB</i>		-	-	-	-	-	-	-	-	-	-
<i>Sportrade: PV</i>		-	-	-	-	-	-	-	-	-	-
<i>Sportrade: VD</i>		-	-	-	-	-	-	-	-	-	-
<i>Sportforum</i>		343	300	400	315	315	315	315	345	360	377
<i>Boland Rugby</i>		-	-	-	150	150	150	150	164	172	180
<i>SPCA</i>		82	235	200	208	208	208	208	227	237	248
<i>St Helena Bay Water Quality Trust</i>		43	48	49	51	51	51	51	56	57	60
<i>Veldrif Animal Welfare</i>		109	54	31	32	32	32	32	36	35	37
<i>Piketberg Animal Welfare</i>		30	8	-	-	-	-	-	-	-	-
<i>Bergrivier Canoe Marathon</i>		60	-	60	63	63	63	63	67	72	75
<i>FLOW</i>		-	-	-	-	-	-	-	-	-	-
<i>BEMF</i>		542	450	567	800	800	800	800	876	914	957
<i>Bursaries (non-employees)</i>		191	244	288	313	313	313	313	343	358	375
<i>Boland Cricket</i>		-	-	50	-	-	-	-	-	-	-
<i>Redelinghuys Neighbourhood Watch</i>		-	500	250	250	250	250	250	274	285	298
<i>Sport Trust</i>		-	151	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		5,738	5,226	6,140	6,622	6,679	6,679	6,679	7,262	7,559	7,914
Cash Transfers to Groups of Individuals											
<i>External Bursaries</i>		355	206	307	-	489	489	489	-	-	-
<i>Social Relief - Covid 19 Feeding of Homeless</i>		-	362	162	100	62	62	62	104	109	114
<i>Social Relief - Indigent Dwelling Restoration</i>		-	72	127	200	179	179	179	219	228	239
<i>Ward Committee Projects</i>		-	-	-	875	725	725	725	959	1,001	1,050
<i>Social Projects (Slap En Trap)</i>		-	-	-	-	-	-	-	30	-	-
<i>Social Projects (Virtual Talent Competition)</i>		-	-	-	-	-	-	-	85	-	-
<i>Social Projects (Bergrivier Sports Tournament)</i>		-	-	-	-	-	-	-	100	-	-
<i>Social Projects (Bergrivier Golden Games)</i>		-	-	-	-	-	-	-	80	-	-
<i>Social Projects (Praise And Worship)</i>		-	-	-	-	-	-	-	100	-	-
<i>Social Projects (Light Festivals)</i>		-	-	-	-	-	-	-	200	-	-
<i>Social Projects (Christmas Meals For Less Fortunate)</i>		-	-	-	-	-	-	-	185	-	-
<i>Social Projects (Year End)</i>		-	-	-	-	-	-	-	20	-	-
<i>Social Projects (Christmas Toys For Less Fortunate Children)</i>		-	-	-	-	-	-	-	30	-	-
<i>Social Projects (Party Packets For The Children Of Bergrivier)</i>		-	-	-	-	-	-	-	45	-	-
<i>Social Projects (Stationery For The Less Fortunate Children Of Bergrivier)</i>		-	-	-	-	-	-	-	30	-	-
<i>Social Projects (Stationery Packs For The Grade 1 Learners)</i>		-	-	-	-	-	-	-	30	-	-
Total Cash Transfers To Groups Of Individuals:		355	640	596	1,175	1,455	1,455	1,455	2,217	1,338	1,403
TOTAL CASH TRANSFERS AND GRANTS	6	6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317
TOTAL TRANSFERS AND GRANTS	6	6,093	5,867	6,736	7,797	8,134	8,134	8,134	9,479	8,897	9,317

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.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NEDBANK	Yrs		Bankdienste	30 June 2028	rates
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2025	694
Phoenix Vesta	Yrs		Financial System	30 June 2032	1,980
HCB Valuers and Services (Pty) 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 Mu		201
Mubesko	Yrs		Provision of technical support for Asset Management for	30 June 2026	1,420
TMT Services and Supplies (Pty) Ltd	Yrs		Service Level Agreement	30 June 2022	1,278
ER 24	Yrs		Monitoring van alarmstels	30 June 2023	177
Ignite Advisory Services	Yrs		Provisioning of a web based electronic management sys	30 June 2023	223
Cab Holdings	Yrs		Service provider for the design, printing, email and distri	30 June 2023	636
TGIS	Yrs		Software License, Maintenance and Support Agreement	30 June 2024	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 optio	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 to Section 49(1)(a) of National Environmental Ma	30 September 2030	rates
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier Machine	30 June 2022	73
Kimru IT Logix (Pty)Ltd	Yrs		OrgPlus HR System	31 January 2023	19

Table 67 MBRR SA38 – Consolidated detailed operational projects

WC013 Bergrivier - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:								
<i>List all operational projects grouped by Function</i>								
Executive and council		Accountable leadership supported by professional and skilled administration.	S203	-	-	11,453	11,811	12,370
Executive and council		Promote continued partnerships for youth development.	S502	-	-	200	59	62
Executive and council		Communicate effectively with the public	S204	-	-	13,480	14,869	15,601
Executive and council		Promote tourism.	S402	-	-	2,569	2,677	2,803
Executive and council		To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	S501	-	-	1,235	-	-
Planning and development		Improve the regulatory environment for ease of doing business.	S401	-	-	4,421	4,867	5,126
Planning and development		Promote continued partnerships for youth development.	S502	-	-	285	354	370
Executive and council		Improve the regulatory environment for ease of doing business.	S401	-	-	959	1,001	1,050
Internal audit		Provide a transparent and corruption free municipality.	S202	-	-	2,176	2,298	2,431
Planning and development		Conserve and manage the natural environment and mitigate the impacts of climate change.	S305	-	-	6,781	7,451	7,845
Planning and development		Develop, manage and regulate the built environment.	S303	-	-	3,631	3,503	3,704
Planning and development		Develop and provide bulk infrastructure within the climate change risks.	S301	-	-	3,253	3,426	3,604
Planning and development		Alleviate poverty through job creation in municipal driven projects and programmes.	S403	-	-	2,873	-	-
Finance and administration		Diversify revenue and ensure value for money services	S103	-	-	29,551	28,472	30,058
Finance and administration		To budget strategically	S101	-	-	2,595	2,749	2,906
Finance and administration		Ensure sustainable financial risk and asset management	S104	-	-	9,226	10,494	11,093
Finance and administration		Create an efficient, effective, economic and accountable administration.	S201	-	-	25,412	26,605	28,071
Finance and administration		Develop a Master Plan for "Smart Cities" in Bergrivier Municipal Area.	S504	-	-	5,814	6,735	7,059
Finance and administration		Develop, manage and regulate the built environment.	S303	-	-	9,876	11,993	12,203
Finance and administration		A customer centred approach to everything.	S205	-	-	8,587	9,082	9,556
Finance and administration		Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation	S102	-	-	2,125	2,242	2,363
Finance and administration		Alleviate poverty through job creation in municipal driven projects and programmes.	S403	-	-	552	585	620
Waste management		Maintain existing bulk infrastructure and services.	S302	-	-	52,741	54,737	57,354
Waste management		Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	-	5,207	5,522	5,910
Community and social services		To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	S501	-	-	13,258	14,225	14,981
Community and social services		Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	-	1,627	1,576	1,680
Waste water management		Maintain existing bulk infrastructure and services.	S302	-	-	16,907	17,895	18,640
Housing		Ensure all policies and systems in Bergrivier Municipality support poverty alleviation.	S404	-	-	37,913	8,746	75,402
Public safety		Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	-	40,058	41,849	44,103
Public safety		Alleviate poverty through job creation in municipal driven projects and programmes.	S403	-	-	684	725	769
Sport and recreation		To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities.	S501	-	-	24,400	26,185	27,621
Water management		Maintain existing bulk infrastructure and services.	S302	-	-	30,035	31,055	32,767
Road transport		Maintain existing bulk infrastructure and services.	S302	-	-	37,527	38,887	41,148
Road transport		Alleviate poverty through job creation in municipal driven projects and programmes.	S403	-	-	300	318	337
Road transport		Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	-	1,870	1,973	2,081
Energy sources		Maintain existing bulk infrastructure and services.	S302	-	-	157,274	174,299	191,678
Energy sources		Source alternative sources of energy in the context of national electricity provision.	S304	-	-	1,478	1,562	1,651
Executive and council			S101	9,707	11,578	-	-	-
Executive and council			S104	4	4	-	-	-
Executive and council			S103	13,756	15,761	-	-	-
Executive and council			S106	43	48	-	-	-
Planning and development			S302	3,719	4,284	-	-	-
Internal audit			S105	1,114	1,285	-	-	-
Planning and development			S502	5,165	5,911	-	-	-
Planning and development			S501	2,259	2,608	-	-	-
Planning and development			S201	4,261	4,299	-	-	-
Finance and administration			S103	51,289	70,871	-	-	-
Finance and administration			S101	2,210	2,475	-	-	-
Finance and administration			S501	6,200	7,563	-	-	-
Finance and administration			S102	2,188	2,097	-	-	-
Finance and administration			S201	1,824	1,609	-	-	-
Finance and administration			S402	3,367	4,119	-	-	-
Waste management			S201	39,867	48,144	-	-	-
Waste management			S402	4,678	4,901	-	-	-
Community and social services			S403	7,799	8,956	-	-	-
Community and social services			S401	3,464	3,900	-	-	-
Community and social services			S402	1,009	1,116	-	-	-
Waste water management			S201	10,395	15,355	-	-	-
Housing			S304	1,756	1,875	-	-	-
Housing			S501	387	88	-	-	-
Public safety			S402	32,701	37,763	-	-	-
Sport and recreation			S401	12,653	14,379	-	-	-
Sport and recreation			S102	5,629	6,787	-	-	-
Water management			S201	23,469	29,006	-	-	-
Road transport			S303	29,601	34,241	-	-	-
Road transport			S402	1,339	1,633	-	-	-
Energy sources			S201	135,169	147,549	-	-	-
Parent Operational expenditure				417,021	490,206	568,332	570,825	675,016
Total Operational expenditure				417,021	490,206	568,332	570,825	675,016

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 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

A handwritten signature in black ink, appearing to read 'H. Linde', is written over a horizontal line.

Date 27 March 2023