

# **ANNUAL BUDGET OF BERGRIVIER MUNICIPALITY**



**2024/25 TO 2026/27**

**MEDIUM TERM REVENUE AND EXPENDITURE  
FRAMEWORK**

<b>1</b>	<b>PART 1 – ANNUAL BUDGET</b>	<b>4</b>
1.1	MAYOR’S REPORT	4
1.2	COUNCIL RESOLUTION (DRAFT)	7
1.3	EXECUTIVE SUMMARY	9
1.4	OPERATING REVENUE FRAMEWORK	14
1.4.1	<i>Property Rates</i>	20
1.4.2	<i>Sale of Water and Impact of Tariff Increases</i>	21
1.4.3	<i>Sale of Electricity and Impact of Tariff Increases</i>	23
1.4.4	<i>Sanitation and Impact of Tariff Increases</i>	23
1.4.5	<i>Waste Removal and Impact of Tariff Increases</i>	24
1.4.6	<i>Overall impact of tariff increases on households</i>	25
1.5	OPERATING EXPENDITURE FRAMEWORK	26
1.6	CAPITAL EXPENDITURE	28
1.7	ANNUAL BUDGET TABLES	29
	<b>PART 2 – SUPPORTING DOCUMENTATION</b>	<b>40</b>
2.1	OVERVIEW OF THE ANNUAL BUDGET PROCESS	40
2.1.1	<i>Budget Process Overview</i>	40
2.1.2	<i>IDP and Service Delivery and Budget Implementation Plan</i>	50
2.2	OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	51
2.3	MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	56
2.4	OVERVIEW OF BUDGET RELATED-POLICIES	59
2.5	OVERVIEW OF BUDGET ASSUMPTIONS	70
2.5.1	<i>Collection rate for revenue services</i>	71
2.5.2	<i>Salary increases</i>	71
2.5.3	<i>Ability of the municipality to spend and deliver on the programmes</i>	71
2.5.4	<i>Cost containment measures</i>	72
2.6	OVERVIEW OF BUDGET FUNDING	72
2.6.1	<i>Medium-term outlook: operating revenue</i>	72
2.6.2	<i>Medium-term outlook: capital revenue</i>	74
2.6.3	<i>Cash Flow Management</i>	75
2.6.4	<i>Cash Backed Reserves/Accumulated Surplus Reconciliation</i>	76
2.6.5	<i>Funding compliance measurement</i>	76
2.7	EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS	80
2.8	COUNCILLOR AND EMPLOYEE BENEFITS	83
2.9	MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	86
2.10	CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS	92
2.11	CAPITAL EXPENDITURE DETAILS	92
2.12	LEGISLATION COMPLIANCE STATUS	104
2.13	OTHER SUPPORTING DOCUMENTS	106
2.14	MUNICIPAL MANAGER’S QUALITY CERTIFICATE	121

## List of Tables

Table 1	Consolidated Overview of the 2024/25 MTREF	13
Table 2	Consolidated Overview of the 2023/24 MTREF	17
Table 3	Growth in revenue by main revenue source	18
Table 4	Major sources of revenue	19

Table 5 Comparison of Assessment rate tariff.....	21
Table 6 Comparison of Commercial water tariffs .....	22
Table 7 Comparison of Residential water tariffs.....	23
Table 8 Comparison of Sanitation tariffs .....	24
Table 9 Comparison between current waste removal fees and increases .....	25
Table 10 MBRR SA14 – Household bills .....	26
Table 11 A4 – Budgeted Financial Performance .....	27
Table 12 2023/24 Medium-term capital budget per vote .....	28
Table 13 MBRR A1 - Budget Summary .....	29
Table 14 MBRR A2 - Budgeted Financial Performance (revenue and expenditure by standard classification).....	30
Table 15 MBRR A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) .....	31
Table 16 MBRR A4 - Budgeted Financial Performance (revenue and expenditure).....	32
Table 17 MBRR A5 - Budgeted Capital Expenditure by vote, standard classification and funding source.	33
Table 18 MBRR A6 - Budgeted Financial Position.....	34
Table 19 MBRR A7 - Budgeted Cash Flow Statement.....	35
Table 20 MBRR A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation.....	35
Table 21 MBRR A9 - Asset Management .....	36
Table 22 MBRR A10 - Basic Service Delivery Measurement.....	39
Table 23 MBRR SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue .....	54
Table 24 MBRR SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure.....	55
Table 25 MBRR SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure) .....	56
Table 26 MBRR SA7 - Measurable performance objectives .....	57
Table 27 MBRR SA8 - Performance indicators and benchmarks .....	58
Table 28 Breakdown of the operating revenue over the medium-term. ....	72
Table 29 MBRR SA15 – Detail Investment Information .....	73
Table 30 MBRR SA16 – Investment particulars by maturity.....	74
Table 31 Sources of capital revenue over the MTREF .....	74
Table 32 MBRR SA17 Borrowing .....	75
Table 33 MBRR A7 Budgeted cash flow statement .....	76
Table 34 MBRR A8 - Cash backed reserves/accumulated surplus reconciliation .....	76
Table 36 MBRR SA10 – Funding compliance measurement.....	77
Table 37 MBRR SA18 Transfers and grant receipts.....	80
Table 38 MBRR SA19 - Expenditure on transfers and grant programs.....	81
Table 39 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds .....	82
Table 40 MBRR SA22 - Summary of councilor and staff benefits .....	83
Table 41 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers) .....	84
Table 42 MBRR SA24 – Summary of personnel numbers .....	85
Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure .....	86
Table 44 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote).....	87
Table 45 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification).....	88
Table 46 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote) .....	89

Table 47 MBRR SA29 - Budgeted monthly capital expenditure (standard classification) .....	90
Table 48 MBRR SA30 - Budgeted monthly cash flow.....	91
Table 49 MBRR SA 34a - Capital expenditure on new assets by asset class.....	93
Table 50 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class.....	95
Table 51 MBRR SA34c - Repairs and maintenance expenditure by asset class.....	96
Table 52 MBRR SA34d Depreciation by asset class .....	97
Table 53 MBRR SA34e Capital expenditure on the upgrading of existing assets by asset class.....	98
Table 54 MBRR SA35 - Future financial implications of the capital budget .....	99
Table 55 MBRR SA36 Detailed capital budget .....	100
Table 56 MBRR SA37 - Projects delayed from previous financial year.....	104
Table 57 MBRR SA1 - Supporting detail to budgeted financial performance.....	106
Table 58 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department).....	109
Table 59 MBRR SA3 – Supporting detail to Statement of Financial Position.....	110
Table 60 MBRR SA9 – Social, economic and demographic statistics and assumptions.....	112
Table 61 MBRR SA11 Property rates summary.....	113
Table 62 MBRR SA12a Property rates by category (current year).....	114
Table 63 MBRR SA12b Property rates by category (budget year) .....	115
Table 64 MBRR SA13a Service Tariffs by category.....	116
Table 65 MBRR SA21 Transfers and grants made by the municipality.....	117
Table 66 MBRR SA32 – List of external mechanisms .....	118
Table 67 MBRR SA38 – Consolidated detailed operational projects .....	119

## List of Figures

Figure 1 Main operational revenue per category .....	73
--	----

## List of Annexures

- Annexure A – Budget related policies
- Annexure B – Tariff Schedules
- Annexure C - Service Level Standards
- Annexure D – SIME Assessment Provincial Treasury
- Annexure E – Municipal response to SIME Assessment

# 1 Part 1 – Annual Budget

## 1.1 Mayor’s Report

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

The preparation of the tabled budget was a daunting task under the current economic circumstances, both locally and globally. Our ability to deliver good quality services to our citizens are severely being hampered by Eskom’s implementation of prolonged loadshedding throughout the country. The energy crisis has a direct impact on the economic growth and revenue of the Municipality. In drafting this budget, all office bearers and the administration had to find a balance between affordability and the delivery of services.

Speaker, ten einde die begroting as befonds te ag, moes ons uitgawes besnoei maar terselfdertyd ook die verhoging in tariewe beperk tot binne aanvaarbare en bekostigbare vlakke vir ons gemeenskap. Gegewe die agterstande en die vele dienslewerings uitdagings asook die verhoging in insetkoste, is dit ’n haas onmoontlike taak wat net weereens bevestig dat die fiskale model vir plaaslike regering uitgedien is en dringend hersien behoort te word.

Sustainability and good governance are key drivers of investor confidence and in this regard, I can confirm that Bergrivier Municipality is in a sound financial position with a cash coverage ratio of 3 months but are in a decline if sound financial management are not adhered to. We have also obtained our 8th consecutive clean audit, something which bears testimony to the fact that Bergrivier Municipality subscribes to value for money and good corporate governance.

Headline inflation is expected to remain between 4 to 6 per cent target range over the 2024/25 MTEF. The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

<b>Fiscal year</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>Actual</b>	<b>Estimate</b>		<b>Forecast</b>	
<b>CPI Inflation</b>	6.9%	6.0%	4.9%	4.6%	4.5%

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government’s efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

Bergvriër Municipality is in a fortunate position that we can honour all our commitments and we are not like many other municipalities in the country on the brink of bankruptcy. We will however have to maintain strict financial discipline to ensure that our position does not deteriorate. Many municipalities cannot pay basic commitments like their Eskom accounts.

To be more sustainable, the municipality must increase its revenue base. Expenditure always remains a challenge. It is extremely difficult to address all the needs. Requests for funding always exceeds the availability of funds. Therefore difficult decisions have to be made to arrive at expected and realistic outcomes.

## NOTES AS BACKGROUND TO THE BUDGET

The Medium-Term Revenue and Expenditure Framework (MTREF) for 2023/24 to 2025/26 was compiled to meet the requirements of the following legislation in particular:

- The Constitution of South Africa, Act 108 of 1996;
- The Municipal Structures Act, Act 117 of 1998;
- The Municipal Systems Act, Act 32 of 2000;
- The Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003;
- The Municipal Budget and Reporting Regulations promulgated on 17 April 2009; and
- The Division of Revenue Act, Act 1 of 2010.

The revenue and expenditure projections have taken the annual inflation-linked adjustments applicable to the Medium-Term Revenue and Expenditure Framework into account.

## INFLUENCES ON THE BUDGET

Speaker, several factors impacting on this budget came from the macro environment and especially:

- Global economic risks including a slow recovery of the economy globally;
- The disruption to the freight and logistics sector;
- Persistent and prolonged loadshedding which is impacting on service delivery and threatens the survival of many businesses (in particular small and medium businesses);
- Sluggish economic growth projections which have been revised to present a downward trajectory for the South African economy;

- National government's fiscal consolidation strategy which translates into lower government grants; and
- An understanding that the tax and tariff payers are overburdened and that the municipal bill is becoming unaffordable.

In preparing the final budget, we also had to incorporate the guidelines provided by National Treasury. Speaker, I can confirm Bergrivier Municipality's commitment to spend economically rather than spending the economy. It will be expected of the entire administration to continue to find alternative and innovative measures of ensuring service delivery without necessarily having to increase the cost to the ratepayer and consumer.

Speaker, I now turn to the draft budget for 2024/25.

Total operating revenue excluding capital grants amounts to R 586,387 million

Total operating expenditure amounts to R 590,882 million

The main sources of our operating revenue are as follows:

Service Charges	45%
Operational grants	20%
Property Rates	20%

Operating revenue has shown an increase of 14% when compared to the 2023/24 financial year, primarily due to the reduced debtor days outstanding and an increase in tariffs.

Operating expenditure grew by 8.00%% from R 547,127 million in 2023/24 to R590,882 million with the major expenditure items being as follows:

Employee related costs	32.71%
Inventory consumed and bulk purchases	28.85%

A capital budget amounting to R 74,346 million is proposed for the 2024/25 financial year.

This expenditure will be financed as follows:

Government grants and subsidies	R22,693 million
Provincial Government	R1,030 million
External loans	R23,495 million
Own funding	R27,128 million

The biggest portion of the capital budget will be spent on sewerage management (R10,1million) and electricity (R8,397million)

Ten einde die begroting te befonds is dit onvermydelik om nie tariewe te verhoog nie en word die volgende tariefaanpassings in die vooruitsig gentle:

Water	6.9%
Elektrisiteit	10.9% (onderhewig aan NERSA goedkeuring)
Vullisverwydering	20%
Riolering	6.9%

Ten opsigte van die eiendomsbelasting, word 'n verhoogde koers van 6.9% voorgestel.

Speaker, die konsepbegroting sal nou aan die publiek voorgelê word en sal daar na afloop van die publieke deelname proses en die insette/voorleggings verkry, 'n finale begroting aan die Raad voorgelê word.

In conclusion, I would like to thank the Budget Steering Committee under the leadership of Councillor Daniels, the Municipal Manager, the Chief Financial Officer and the staff in the Strategic Services Department and Budget Office, Directors and other personnel who were involved in compiling the budget and related documents.

I thank you.

ALDERMAN RAY VAN ROOY  
EXECUTIVE MAYOR

## 1.2 Council Resolution (Draft)

- 1) The Council of Bergrivier Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - a) The annual budget of the municipality for the financial year 2024/25 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 2024:
  - 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 2024 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 2024/25 financial year limited to an amount of R 21,886 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) Community Upliftment Policy
  - q) Reduction plan for Consultants
  - r) UIFW Policy
  - s) Writing off of Irrecoverable Debt Policy

- t) Inventory Management 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)
- 9) That the staff establishment and organogram be revised to make provision for all approved posts that are budgeted for.

### 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.

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 2023. 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 2024/25 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 126 on 7 December 2023 and No 128 on 7 March 2024, to guide the compilation of the 2024/25 MTREF. In line with MFMA circular 126 and 128, municipalities must consider the following when compiling the 2024/25 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 Bergrivier 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 2024/25 budget process**

Over the 2024 MTEF period, conditional grant allocations to municipalities will grow below inflation.

The local government equitable share decreased by R1,8 million together with the MIG grant by R800k and INEP with R8,3 million. This then increases the pressure on the municipality to uphold a high standard of service delivery coupled together with increase costs.

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. 126 and 128 was used to guide the compilation of the 2024/25 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 2024/25 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 2024/25 MTREF can be summarised as follows:

- The decrease in National grants.
- The decline in economic growth.
- The stagnant economy and slow economic recovery.
- The electricity crises and continued load shedding that is persistently hampering economic growth and damaging investor sentiment.
- The continued rising in unemployment.
- Ageing water, roads, and electricity infrastructure.
- The need to reprioritise projects and expenditure within the existing resource envelope given the current cash flow reality of the municipality.
- The increase in the cost of bulk electricity from Eskom which is placing upward pressure on service tariffs to residents and resulting in a decline in units sold.
- The need to fill critical vacancies necessary to ensure service delivery to the community.
- The demand for services that continue to outstrip the available resources.

The following budget principles and guidelines directly informed the compilation of the 2024/2025 MTREF:

- The 2023/24 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 2024/25 annual budget, but the approach had to be amended significantly due to all the departments list of priorities vs what the budget can allow and afford;
- 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 2024/2025 financial year tariff increases are above average because 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 2024/2025 MTREF:

**Table 1 Consolidated Overview of the 2024/25 MTREF**

WC013 Bergvrievier - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	125,118	144,645	135,158	168,206	149,555	149,555	149,555	155,913	176,711	200,288
Service charges - Water	2	31,980	36,020	40,006	40,832	39,997	39,997	39,997	44,104	48,092	52,119
Service charges - Waste Water Management	2	14,494	15,866	17,801	19,207	17,374	17,374	18,559	20,415	22,472	
Service charges - Waste Management	2	24,134	26,650	33,027	39,604	36,462	36,462	36,462	45,962	55,055	61,491
Sale of Goods and Rendering of Services		6,442	8,997	9,582	8,951	9,054	9,054	9,054	10,280	10,876	11,529
Agency services		4,708	4,676	4,871	4,925	4,933	4,933	4,933	5,253	5,547	5,880
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		-	-	-	-	5,739	5,739	5,739	6,532	6,925	7,340
Interest earned from Current and Non Current Assets		5,663	7,447	12,455	11,533	18,033	18,033	18,033	19,873	20,569	21,289
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,149	1,506	1,380	1,669	1,735	1,735	1,735	1,850	1,961	2,079
Licences and permits		103	85	79	82	28	28	28	30	32	34
Operational Revenue		1,013	1,307	1,271	1,957	1,321	1,321	1,321	1,132	1,199	1,273
<b>Non-Exchange Revenue</b>											
Property rates	2	78,811	84,411	95,278	104,434	107,034	107,034	107,034	118,480	127,545	136,492
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	19,883	24,030	24,344	24,332	24,332	24,332	24,947	25,599	26,268
Licences or permits		-	-	8	-	-	-	-	10	11	12
Transfer and subsidies - Operational		74,691	68,725	75,193	92,430	83,405	83,405	83,405	114,633	149,914	105,380
Interest earned from Receivables (Non-Exchange)		4,942	5,166	7,077	6,200	3,305	3,305	3,305	3,733	3,958	4,195
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		-	-	-	-	10,454	10,454	10,454	11,101	11,646	12,207
Gains on disposal of Assets		-	189	2,473	500	1,000	1,000	1,000	1,069	-	-
Other Gains		-	1,392	5,894	2,800	2,800	2,800	2,800	2,926	3,064	3,202
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>394,993</b>	<b>426,964</b>	<b>465,585</b>	<b>527,674</b>	<b>516,560</b>	<b>516,560</b>	<b>516,560</b>	<b>586,387</b>	<b>669,119</b>	<b>673,550</b>
<b>Expenditure</b>											
Employee related costs	2	134,495	146,167	153,510	182,396	173,641	173,641	173,641	193,268	207,204	223,821
Remuneration of councillors		6,655	6,801	6,791	7,273	7,336	7,336	7,336	7,618	7,966	8,324
Bulk purchases - electricity	2	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
Inventory consumed	8	17,738	15,362	17,673	23,235	22,140	22,140	22,140	24,553	26,674	26,815
Debt impairment	3	33,016	14,651	31,488	34,208	35,825	35,825	35,825	32,321	34,342	36,214
Depreciation and amortisation		21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Interest		15,442	17,971	21,857	26,527	26,073	26,073	26,073	31,638	31,614	30,997
Contracted services		24,539	32,908	33,630	46,544	44,409	44,409	44,409	68,405	101,438	51,341
Transfers and subsidies		5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		22,517	30,982	37,518	45,814	47,144	47,144	47,144	46,452	48,579	50,305
Losses on disposal of Assets		2,228	-	-	-	-	-	-	-	-	-
Other Losses		2,135	-	-	2,805	2,805	2,805	2,805	2,931	3,069	3,207
<b>Total Expenditure</b>		<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit)</b>		<b>8,082</b>	<b>9,808</b>	<b>5,249</b>	<b>(12,701)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(4,495)</b>	<b>720</b>	<b>5,796</b>
Transfers and subsidies - capital (monetary allocations)	6	19,793	20,038	20,777	49,871	54,318	54,318	54,318	23,723	28,176	34,844
Transfers and subsidies - capital (in-kind)	6	9,695	-	2,250	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>

Total revenue increased by R 69,826 to an amount of R 586,387 or the 2024/25 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 14.11 percent respectively.

Total operating expenditure for the 2024/2025 financial year has been appropriated at R 590,882 and translates into a budgeted surplus of R 19,228 after capital contributions.

When compared to the 2023/24 Adjustments Budget, operational expenditure has increased by R 43,755 in 2024/25. The expenditure for the two outer years, increase with R 77,517 and -R 646 respectively.

The capital budget of R 74,346 for 2024/25 decrease by 32 per cent when compared to the 2023/24 4<sup>th</sup> Adjustment Budget. The capital programme increase to R 77,678 in the 2025/26 financial year and R 77,331 in 2026/27 financial year. Borrowing will contribute 31.60% percent of capital funding for 2024/25 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 28% 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 2024/25 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 considered 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 aid, 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 2024/25 MTREF (classified by main revenue source):

**Table 2 Consolidated Overview of the 2023/24 MTREF**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	125,118	144,645	135,158	168,206	149,555	149,555	149,555	155,913	176,711	200,288
Service charges - Water	2	31,980	36,020	40,006	40,832	39,997	39,997	39,997	44,104	48,092	52,119
Service charges - Waste Water Management	2	14,494	15,866	17,801	19,207	17,374	17,374	17,374	18,559	20,415	22,472
Service charges - Waste Management	2	24,134	26,650	33,027	39,604	36,462	36,462	36,462	45,962	55,055	61,491
Sale of Goods and Rendering of Services		6,442	8,997	9,582	8,951	9,054	9,054	9,054	10,280	10,876	11,529
Agency services		4,708	4,676	4,871	4,925	4,933	4,933	4,933	5,253	5,547	5,880
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		-	-	-	-	5,739	5,739	5,739	6,532	6,925	7,340
Interest earned from Current and Non Current Assets		5,663	7,447	12,455	11,533	18,033	18,033	18,033	19,873	20,569	21,289
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,149	1,506	1,380	1,669	1,735	1,735	1,735	1,850	1,961	2,079
Licences and permits		103	85	79	82	28	28	28	30	32	34
Operational Revenue		1,013	1,307	1,271	1,957	1,321	1,321	1,321	1,132	1,199	1,273
<b>Non-Exchange Revenue</b>											
Property rates	2	78,811	84,411	95,278	104,434	107,034	107,034	107,034	118,480	127,545	136,492
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	19,883	24,030	24,344	24,332	24,332	24,332	24,947	25,599	26,268
Licences or permits		-	-	8	-	-	-	-	10	11	12
Transfer and subsidies - Operational		74,691	68,725	75,193	92,430	83,405	83,405	83,405	114,633	149,914	105,380
Interest earned from Receivables (Non-Exchange)		4,942	5,166	7,077	6,200	3,305	3,305	3,305	3,733	3,958	4,195
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		-	-	-	-	10,454	10,454	10,454	11,101	11,646	12,207
Gains on disposal of Assets		-	189	2,473	500	1,000	1,000	1,000	1,069	-	-
Other Gains		-	1,392	5,894	2,800	2,800	2,800	2,800	2,926	3,064	3,202
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>394,993</b>	<b>426,964</b>	<b>465,585</b>	<b>527,674</b>	<b>516,560</b>	<b>516,560</b>	<b>516,560</b>	<b>586,387</b>	<b>669,119</b>	<b>673,550</b>
<b>Expenditure</b>											
Employee related costs	2	134,495	146,167	153,510	182,396	173,641	173,641	173,641	193,268	207,204	223,821
Remuneration of councillors		6,655	6,801	6,791	7,273	7,336	7,336	7,336	7,618	7,966	8,324
Bulk purchases - electricity	2	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
Inventory consumed	8	17,738	15,362	17,673	23,235	22,140	22,140	22,140	24,553	25,674	26,815
Debt impairment	3	33,016	14,651	31,488	34,208	35,825	35,825	35,825	32,321	34,342	36,214
Depreciation and amortisation		21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Interest		15,442	17,971	21,857	26,527	26,073	26,073	26,073	31,638	31,614	30,997
Contracted services		24,539	32,908	33,630	46,544	44,409	44,409	44,409	68,405	101,438	51,341
Transfers and subsidies		5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		22,517	30,982	37,518	45,814	47,144	47,144	47,144	46,452	48,579	50,305
Losses on disposal of Assets		2,228	-	-	-	-	-	-	-	-	-
Other Losses		2,135	-	-	2,805	2,805	2,805	2,805	2,931	3,069	3,207
<b>Total Expenditure</b>		<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>

**Table 3 Growth in revenue by main revenue source**

Description			
R thousand	% Verhooging of verlaging 2024/25	% Verhooging of verlaging 2025/26	% Verhooging of verlaging 2026/27
<b>Revenue</b>			
<b>Exchange Revenue</b>			
Service charges - Electricity	4.25%	13.34%	13.34%
Service charges - Water	10.27%	9.04%	8.37%
Service charges - Waste Water Management	6.82%	10.00%	10.08%
Service charges - Waste Management	26.05%	19.78%	11.69%
Sale of Goods and Rendering of Services	13.54%	5.80%	6.00%
Agency services	6.49%	5.60%	6.00%
Interest			
Interest earned from Receivables (Exchange)	13.83%	6.02%	5.99%
Interest earned from Current and Non Current Assets	10.20%	3.50%	3.50%
Dividends			
Rent on Land			
Rental from Fixed Assets	6.63%	6.00%	6.02%
Licences and permits	7.14%	6.67%	6.25%
Operational Revenue	-14.32%	5.92%	6.17%
<b>Non-Exchange Revenue</b>			
Property rates	10.69%	7.65%	7.01%
Surcharges and Taxes			
Fines, penalties and forfeits	2.53%	2.61%	2.61%
Licences or permits			
Transfer and subsidies - Operational	37.44%	30.78%	-29.71%
Interest earned from Receivables (Non-Exchange)	12.95%	6.03%	5.99%
Fuel Levy			
Operational Revenue (Non-Exchange)	6.19%	4.91%	4.82%
Gains on disposal of Assets	6.90%	-100.00%	#DIV/0!
Other Gains	4%	4.72%	4.50%
<b>Discontinued Operations</b>			
<b>Total Revenue (excluding capital transfers and contributions)</b>	14%	14%	1%

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 3<sup>rd</sup> year of the MTREF caused mainly by a sharp increase in the housing grant allocations in the 3<sup>rd</sup> year of the MTREF.

**Table 4 Major sources of revenue**

The major sources of revenue for the 2024/25 financial year can be summarised as follows:

<b>Main Sources of Revenue</b>		
<b>Source</b>	<b>Amount</b>	<b>%</b>
Property Rates	118,480,000	20.21
Electricity Revenue	155,913,000	26.59
Water Revenue	44,104,000	7.52
Sanitation Revenue	18,559,000	3.16
Refuse Revenue	45,962,000	7.84
Transfers and Subsidies	114,632,870	19.55
Other Revenue	88,736,000	15.13
<b>Total</b>	<b>586,386,870</b>	<b>100.00</b>

The second largest source of revenue is Assessment rates with transfers and subsidies making up the 3<sup>rd</sup> 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 considering 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 80% to 79% 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**

<b>Category</b>	<b>Current Tariff (1 July 2023)</b>	<b>Proposed Tariff (from 1 July 2024)</b>
Residential Properties	0.00897	0.00959
Municipal Properties	0.00897	0.00959
Institutional Properties	0.00897	0.01055
Agricultural	0.00188	0.00230
Commercial Properties	0.00986	0.01055
Industrial Properties	0.00986	0.00959

The assessment rates tariff is proposed to increase by 6.9%.

The increase is higher than the upper boundary of inflationary targets for 2024/2025 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 regarding 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. 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 6.9 percent from 1 July 2024 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	PROPOSED TARIFFS
	2023/2024	2024/2025
	15% VAT Inc.	15% VAT Inc.
	Rand per kl	Rand per kl
<b>COMMERCIAL</b>		
(i) 0 to 6 kℓ per 30-day period	10.20	10.90
(ii) 7 to 20 kℓ per 30-day period	24.90	26.58
(iii) 21 to 50 kℓ per 30-day period	26.70	28.53
(iv) 51 to 100 kℓ per 30-day period	29.30	31.33
(v) 101 to 200 kℓ per 30-day period	30.70	32.81
(vi) 201 to 1000 kl per 30-day period	29.30	32.81
(vii) 1001 to 1500 kl per 30-day period	26.70	32.81
(viii) 1501 to 2000 kl per 30-day period	20.90	32.81
(ix) More than 2000 kℓ per 30-day period	18.80	32.81

The Residential Tariff structure is as follows:

**Table 7 Comparison of Residential water tariffs**

CATEGORY	CURRENT TARIFFS 2023/2024	PROPOSED TARIFFS 2024/2025
	15% VAT Inc.	15% VAT Inc.
	Rand per kl	Rand per kl
<b>Residential</b>		
(i) 0 to 6 kℓ per 30-day period	10.20	10.90
(ii) 7 to 13 kℓ per 30-day period	21.60	23.10
(iii) 14 to 20 kℓ per 30-day period	25.60	27.40
(iv) 21 to 35 kℓ per 30-day period	31.90	34.10
(v) 36 to 50 kℓ per 30-day period	38.70	41.40
(vi) More than 50 kℓ per 30-day period:	51.60	55.20

#### 1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. It has confirmed that the price increase to municipalities will equal 12.72%, this will translate into an approximate increase of 10.90% to municipal customers. The proposed tariff increase is subject to final approval from NERSA and will be implemented from 1 July 2024 as soon as final approval has been received.

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

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

#### 1.4.4 Sanitation and Impact of Tariff Increases

A cost reflective tariff study was performed during the 2020/2021 financial year and the results thereof guided the municipality in determining the tariffs for the 2021/2022 financial year and beyond for sanitation services. A general tariff increase of 6.9 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 contribute approximately 20 percent of wastewater 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 increases of 6.9% is therefore unavoidable.

The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents costing approximately R 4.483 Million
- The total revenue expected to be generated from rendering this service amounts to R 20,415,000 for the 2024/25 financial year.

**Table 8 Comparison of Sanitation tariffs**

	<b>CURRENT TARIFFS</b>	<b>PROPOSED TARIFFS</b>
	<b>2023/2024</b>	<b>2024/2025</b>
	<b>15% VAT Inc.</b>	<b>15% VAT Inc.</b>
Sanitation	R 222.60	R 237.93

#### 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 2024/2025 tariff structure for the rendering of sanitation services. A general tariff increase of 20 percent for refuse removal is proposed from 1 July 2024. 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 2024:

**Table 9 Comparison between current waste removal fees and increases**

	<b>CURRENT TARIFFS</b>	<b>PROPOSED TARIFFS</b>
	<b>2023/2024</b>	<b>2024/2025</b>
	<b>15% VAT Inc.</b>	<b>15% VAT Inc.</b>
Solid Waste Removal	383.70	460.40

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		571.52	597.26	648.01	511.92	511.92	511.92	6.9%	547.43	585.75	626.75
Electricity: Basic levy		232.26	266.14	286.90	329.21	329.21	329.21	10.9%	365.10	390.65	418.00
Electricity: Consumption		1,594.05	1,826.62	1,969.07	2,259.01	2,259.01	2,259.01	10.9%	2,505.78	2,681.18	2,868.87
Water: Basic levy		54.79	57.08	62.12	66.47	66.47	66.47	6.9%	71.04	76.02	81.34
Water: Consumption		509.54	532.47	577.73	618.24	618.24	618.24	6.9%	660.89	707.16	756.66
Sanitation		157.35	164.48	180.88	193.54	193.54	193.54	6.9%	206.90	221.38	236.88
Refuse removal		212.84	222.63	278.02	333.62	333.62	333.62	20.0%	400.35	428.37	458.36
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>3,332.34</b>	<b>3,666.89</b>	<b>4,002.73</b>	<b>4,312.01</b>	<b>4,312.01</b>	<b>4,312.01</b>	<b>10.3%</b>	<b>4,757.49</b>	<b>5,090.51</b>	<b>5,446.85</b>
VAT on Services		413.94	454.67	493.98	570.01	570.01	570.01		631.51	675.71	723.01
<b>Total large household bill:</b>		<b>3,746.28</b>	<b>4,121.36</b>	<b>4,496.71</b>	<b>4,882.02</b>	<b>4,882.02</b>	<b>4,882.02</b>	<b>10.4%</b>	<b>5,389.00</b>	<b>5,766.23</b>	<b>6,169.86</b>
<b>% increase/decrease</b>		<b>-</b>	<b>10.0%</b>	<b>9.1%</b>	<b>8.6%</b>	<b>-</b>	<b>-</b>	<b>21.2%</b>	<b>10.4%</b>	<b>7.0%</b>	<b>7.0%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		404.65	422.88	458.81	362.46	362.46	362.46	6.9%	387.60	414.73	443.76
Electricity: Basic levy		232.26	266.14	286.90	329.21	329.21	329.21	10.9%	365.10	390.65	418.00
Electricity: Consumption		717.19	821.81	885.89	1,016.29	1,016.29	1,016.29	10.9%	1,127.40	1,206.32	1,290.76
Water: Basic levy		54.79	57.08	62.12	66.47	66.47	66.47	6.9%	71.04	76.02	81.34
Water: Consumption		395.06	412.84	447.93	479.35	479.35	479.35	6.9%	512.42	548.29	586.67
Sanitation		157.35	164.48	180.88	193.54	193.54	193.54	6.9%	206.90	221.38	236.88
Refuse removal		212.84	222.63	278.02	333.62	333.62	333.62	20.0%	400.35	428.37	458.36
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>2,174.14</b>	<b>2,367.87</b>	<b>2,600.55</b>	<b>2,780.94</b>	<b>2,780.94</b>	<b>2,780.94</b>	<b>10.4%</b>	<b>3,070.80</b>	<b>3,285.76</b>	<b>3,515.76</b>
VAT on Services		265.24	286.00	275.18	362.77	362.77	362.77		402.48	430.65	460.80
<b>Total small household bill:</b>		<b>2,439.38</b>	<b>2,653.87</b>	<b>2,875.73</b>	<b>3,143.71</b>	<b>3,143.71</b>	<b>3,143.71</b>	<b>10.5%</b>	<b>3,473.29</b>	<b>3,716.42</b>	<b>3,976.56</b>
<b>% increase/decrease</b>		<b>-</b>	<b>8.8%</b>	<b>8.4%</b>	<b>9.3%</b>	<b>-</b>	<b>-</b>	<b>12.5%</b>	<b>10.5%</b>	<b>7.0%</b>	<b>7.0%</b>
<b>Monthly Account for Household - 'Indigent Household receiving free basic services'</b>											
<b>Rates and services charges:</b>											
Property rates		237.79	248.50	269.61	212.99	212.99	212.99	6.9%	227.76	243.71	260.77
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		392.22	449.43	484.50	600.45	600.45	600.45	(13.8%)	517.86	554.11	592.90
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		236.72	247.37	268.40	287.24	287.24	287.24	6.9%	307.06	328.56	351.55
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>866.73</b>	<b>945.30</b>	<b>1,022.51</b>	<b>1,100.68</b>	<b>1,100.68</b>	<b>1,100.68</b>	<b>(4.4%)</b>	<b>1,052.68</b>	<b>1,126.37</b>	<b>1,205.22</b>
VAT on Services		94.34	109.25	125.80	133.15	133.15	133.15	#NAME?	123.74	132.40	141.67
<b>Total small household bill:</b>		<b>961.07</b>	<b>1,054.55</b>	<b>1,148.31</b>	<b>1,233.84</b>	<b>1,233.84</b>	<b>1,233.84</b>	<b>(4.7%)</b>	<b>1,176.42</b>	<b>1,258.77</b>	<b>1,346.89</b>
<b>% increase/decrease</b>		<b>-</b>	<b>9.7%</b>	<b>8.9%</b>	<b>7.4%</b>	<b>-</b>	<b>-</b>	<b>(162.5%)</b>	<b>(4.7%)</b>	<b>7.0%</b>	<b>7.0%</b>

**1.5 Operating Expenditure Framework**

Bergrivier Municipality's expenditure framework for the 2024/25 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 2024/25 budget and MTREF (classified per main type of operating expenditure)

**Table 11 A4 – Budgeted Financial Performance**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>											
Employee related costs	2	134,495	146,167	153,510	182,396	173,641	173,641	173,641	193,268	207,204	223,821
Remuneration of councillors		6,655	6,801	6,791	7,273	7,336	7,336	7,336	7,618	7,966	8,324
Bulk purchases - electricity	2	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
Inventory consumed	8	17,738	15,362	17,673	23,235	22,140	22,140	22,140	24,553	25,674	26,815
Debt impairment	3	33,016	14,651	31,488	34,208	35,825	35,825	35,825	32,321	34,342	36,214
Depreciation and amortisation		21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Interest		15,442	17,971	21,857	26,527	26,073	26,073	26,073	31,638	31,614	30,997
Contracted services		24,539	32,908	33,630	46,544	44,409	44,409	44,409	68,405	101,438	51,341
Transfers and subsidies		5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		22,517	30,982	37,518	45,814	47,144	47,144	47,144	46,452	48,579	50,305
Losses on disposal of Assets		2,228	-	-	-	-	-	-	-	-	-
Other Losses		2,135	-	-	2,805	2,805	2,805	2,805	2,931	3,069	3,207
<b>Total Expenditure</b>		<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>

The budgeted allocation for employee related costs excluding public office bearer’s remuneration for the 2024/2025 financial year totals R 193,268 Million which equals 32.71% percent of the total operating expenditure. A provision for a 5.4% general salary increase is made for the 2024/2025 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 4.5% in the 2024/2025 financial year in accordance with prudent financial management principles.

Provision for depreciation and asset impairment has been informed by the Municipality’s Asset Management Policy. Budget appropriations in this regard total R 30,174 million for the 2024/25 financial year and equates to 5.11 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 5.35% per cent or R 31,638 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 an additional R1.170 million for either the replacement or installation of new and enhanced metering equipment for the 2024/2025 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 2024/25 Medium-term capital budget per vote**

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
					R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be appropriated</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	98	120	750	435	435	435	-	200	-	-
Vote 4 - Technical Services		5,834	2,319	8,666	35,613	39,652	39,652	39,652	24,684	15,820	13,292	-
Vote 5 - Technical Services (Continued)		2,666	3,000	8,029	14,931	13,763	13,763	13,763	9,207	33,976	38,182	-
Vote 6 - Community Services		233	661	811	300	300	300	300	-	400	-	-
Vote 7 - Community Services (Continued)		126	138	100	615	14	14	14	825	180	145	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>8,859</b>	<b>6,216</b>	<b>17,726</b>	<b>52,209</b>	<b>54,163</b>	<b>54,163</b>	<b>54,163</b>	<b>34,716</b>	<b>50,576</b>	<b>51,619</b>	
<b>Single-year expenditure to be appropriated</b>	2											
Vote 1 - Municipal Manager		589	46	677	1,460	4,090	4,090	4,090	1,275	46	-	-
Vote 2 - Finance		1,329	2,208	495	500	500	500	500	700	-	-	-
Vote 3 - Corporate Services		2,458	2,496	2,175	2,025	1,691	1,691	1,691	1,010	30	10	-
Vote 4 - Technical Services		21,188	22,249	25,775	8,671	9,449	9,449	9,449	12,497	13,344	10,393	-
Vote 5 - Technical Services (Continued)		6,107	12,351	20,275	25,261	27,278	27,278	27,278	18,928	9,442	11,246	-
Vote 6 - Community Services		6,429	4,629	4,192	8,605	10,169	10,169	10,169	2,110	2,060	1,832	-
Vote 7 - Community Services (Continued)		2,691	2,599	3,400	3,710	3,101	3,101	3,101	3,110	2,180	2,231	-
<b>Capital single-year expenditure sub-total</b>		<b>40,790</b>	<b>46,578</b>	<b>56,988</b>	<b>50,231</b>	<b>56,278</b>	<b>56,278</b>	<b>56,278</b>	<b>39,630</b>	<b>27,102</b>	<b>25,712</b>	
<b>Total Capital Expenditure - Vote</b>		<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>	

The Capital Budget decreases from R110,441 million in 2023/24 to R74,346 million in 2024/25, thereafter it increases to R77,678 million for 2025/2026 and R77,331 million in the 2026/2027 financial year, and the total amount of capital investment over the MTREF amounts to R 229,355 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 Bergvrievier - Table A1 Budget Summary										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	78,811	84,411	95,278	104,434	107,034	107,034	107,034	118,480	127,545	136,492
Service charges	195,726	223,181	225,992	267,849	243,388	243,388	243,388	264,538	300,273	336,370
Investment revenue	5,663	7,447	12,455	11,533	18,033	18,033	18,033	19,873	20,569	21,289
Transfer and subsidies - Operational	74,691	68,725	75,193	92,430	83,405	83,405	83,405	114,633	149,914	105,380
Other own revenue	40,101	43,201	56,666	51,428	64,701	64,701	64,701	68,863	70,818	74,019
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>394,993</b>	<b>426,964</b>	<b>465,585</b>	<b>527,674</b>	<b>516,560</b>	<b>516,560</b>	<b>516,560</b>	<b>586,387</b>	<b>669,119</b>	<b>673,550</b>
Employee costs	134,495	146,167	153,510	182,396	173,641	173,641	173,641	193,268	207,204	223,821
Remuneration of councillors	6,655	6,801	6,791	7,273	7,336	7,336	7,336	7,618	7,966	8,324
Depreciation and amortisation	21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Interest	15,442	17,971	21,857	26,527	26,073	26,073	26,073	31,638	31,614	30,997
Inventory consumed and bulk purchases	118,153	134,357	136,283	152,451	160,856	160,856	160,856	170,466	194,495	222,141
Transfers and subsidies	5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Other expenditure	84,435	78,541	102,636	129,371	130,184	130,184	130,184	150,109	187,428	141,067
<b>Total Expenditure</b>	<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit)</b>	<b>8,082</b>	<b>9,808</b>	<b>5,249</b>	<b>(12,701)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(4,495)</b>	<b>720</b>	<b>5,796</b>
Transfers and subsidies - capital (monetary allocations)	19,793	20,038	20,777	49,871	54,318	54,318	54,318	23,723	28,176	34,844
Transfers and subsidies - capital (in-kind)	9,695	-	2,250	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
Transfers recognised - capital	19,793	20,038	23,027	49,871	54,318	54,318	54,318	23,723	28,176	34,844
Borrowing	14,504	15,757	33,075	30,910	36,197	36,197	36,197	23,495	26,200	23,900
Internally generated funds	15,352	16,999	18,611	21,660	19,926	19,926	19,926	27,128	23,302	18,587
<b>Total sources of capital funds</b>	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
<b>Financial position</b>										
Total current assets	221,549	236,161	268,062	228,345	257,127	257,127	257,127	260,131	274,021	300,585
Total non current assets	477,967	507,412	553,598	632,325	624,945	624,945	624,945	669,117	715,090	759,363
Total current liabilities	70,424	69,099	78,467	72,523	78,553	78,553	78,553	79,571	82,490	83,838
Total non current liabilities	190,738	208,567	249,010	276,986	285,584	285,584	285,584	312,514	340,562	369,412
Community wealth/Equity	438,353	465,907	494,183	511,160	517,935	517,935	517,935	537,163	566,058	606,698
<b>Cash flows</b>										
Net cash from (used) operating	81,245	48,422	66,752	88,183	72,472	72,472	72,472	62,781	76,495	90,648
Net cash from (used) investing	(50,973)	(53,716)	(66,106)	(101,941)	(109,441)	(109,441)	(109,441)	(73,277)	(77,678)	(77,331)
Net cash from (used) financing	9,562	7,237	30,477	16,945	24,685	24,685	24,685	10,534	11,778	9,667
<b>Cash/cash equivalents at the year end</b>	<b>141,646</b>	<b>143,588</b>	<b>174,711</b>	<b>137,413</b>	<b>162,426</b>	<b>162,426</b>	<b>162,426</b>	<b>162,464</b>	<b>173,060</b>	<b>196,043</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043
Application of cash and investments	(3,993)	(17,649)	2,328	(19,982)	(7,962)	(7,962)	(7,962)	(11,851)	(15,176)	(18,792)
<b>Balance - surplus (shortfall)</b>	<b>145,639</b>	<b>161,237</b>	<b>172,383</b>	<b>157,395</b>	<b>170,388</b>	<b>170,388</b>	<b>170,388</b>	<b>174,315</b>	<b>188,236</b>	<b>214,835</b>
<b>Asset management</b>										
Asset register summary (WDV)	473,537	501,159	549,087	626,072	620,434	620,434	620,434	664,606	710,579	754,851
Depreciation	21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Renewal and Upgrading of Existing Assets	26,042	30,589	36,254	31,733	35,588	35,588	35,588	38,326	36,045	39,735
Repairs and Maintenance	22,273	25,733	26,678	33,745	31,351	31,351	31,351	37,038	39,293	41,673
<b>Free services</b>										
Cost of Free Basic Services provided	12,516	12,447	14,348	17,054	16,700	16,700	16,700	18,260	20,808	22,878
Revenue cost of free services provided	3,533	4,540	3,990	5,848	4,848	4,848	4,848	6,194	6,630	7,095
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

WC013 Bergvirivier - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		137,868	142,949	173,020	194,809	201,930	201,930	219,110	233,718	249,909
Executive and council		39,230	33,904	40,987	63,604	63,604	63,604	68,150	73,412	79,159
Finance and administration		98,638	109,045	132,032	131,205	138,326	138,326	150,960	160,306	170,750
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		38,526	33,617	38,966	74,305	68,653	68,653	70,639	102,042	51,537
Community and social services		9,269	9,304	9,562	9,113	9,396	9,396	9,415	9,652	10,007
Sport and recreation		3,225	5,259	6,024	5,518	5,515	5,515	6,276	6,632	7,033
Public safety		20,435	18,674	23,070	24,450	24,747	24,747	24,259	24,870	25,496
Housing		5,597	380	310	35,224	28,995	28,995	30,689	60,888	9,001
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		26,618	26,534	26,768	28,644	30,039	30,039	26,798	25,567	27,177
Planning and development		15,390	19,633	20,094	19,783	21,229	21,229	19,782	19,672	20,930
Road transport		11,228	6,901	6,674	8,861	8,810	8,810	7,016	5,895	6,247
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		221,469	243,902	249,859	279,787	270,255	270,255	293,563	335,968	379,771
Energy sources		132,357	147,769	139,999	168,802	154,727	154,727	161,145	184,864	208,363
Water management		35,055	38,232	45,551	51,665	51,597	51,597	57,476	64,651	75,872
Waste water management		23,578	24,727	21,718	19,232	20,928	20,928	22,331	24,386	26,652
Waste management		30,478	33,174	42,590	40,088	43,003	43,003	52,611	62,067	68,884
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	424,481	447,002	488,612	577,545	570,878	570,878	610,110	697,295	708,394
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		99,514	91,541	107,806	125,115	128,401	128,401	125,805	133,855	141,796
Executive and council		20,577	23,493	26,725	29,478	29,929	29,929	27,440	28,943	30,425
Finance and administration		77,624	66,935	79,876	94,060	97,158	97,158	96,742	103,163	109,492
Internal audit		1,314	1,114	1,204	1,577	1,313	1,313	1,623	1,749	1,879
<i><b>Community and public safety</b></i>		64,719	66,131	71,125	92,609	80,754	80,754	116,124	151,335	104,759
Community and social services		10,506	12,156	12,768	15,044	15,340	15,340	16,020	17,101	18,284
Sport and recreation		15,692	18,183	17,917	24,400	22,646	22,646	24,785	26,491	28,261
Public safety		31,425	33,647	38,544	40,474	40,052	40,052	42,324	44,378	46,550
Housing		7,095	2,144	1,896	12,690	2,716	2,716	32,995	63,366	11,664
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		40,956	46,359	51,718	61,122	62,693	62,693	62,469	64,925	68,426
Planning and development		11,640	15,399	17,440	22,303	21,929	21,929	19,405	19,410	20,349
Road transport		29,316	30,960	34,278	38,819	40,764	40,764	43,064	45,514	48,077
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		181,722	213,125	229,687	261,530	275,279	275,279	286,484	318,285	352,772
Energy sources		117,169	135,021	137,886	158,727	163,672	163,672	177,961	203,055	231,385
Water management		19,131	23,269	26,642	30,035	31,868	31,868	35,846	37,067	38,444
Waste water management		11,839	10,344	13,160	17,461	17,341	17,341	19,464	20,643	22,175
Waste management		33,583	44,490	51,999	55,307	62,398	62,398	53,214	57,520	60,770
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	386,911	417,156	460,336	540,375	547,127	547,127	590,882	668,400	667,754
<b>Surplus/(Deficit) for the year</b>		37,570	29,846	28,276	37,169	23,752	23,752	19,228	28,895	40,640

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

WC013 Bergvirivier - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		39,436	34,300	41,631	64,704	67,260	67,260	69,150	73,562	79,309
Vote 2 - Finance		96,792	106,216	124,772	126,318	133,051	133,051	145,388	155,571	165,777
Vote 3 - Corporate Services		1,898	1,664	6,664	3,254	3,088	3,088	3,234	3,390	3,548
Vote 4 - Technical Services		184,487	203,571	204,439	233,142	221,367	221,367	236,639	268,146	299,819
Vote 5 - Technical Services (Continued)		58,633	62,959	67,269	70,897	72,525	72,525	79,807	89,037	102,524
Vote 6 - Community Services		40,054	33,132	37,928	73,819	68,178	68,178	69,730	101,078	50,512
Vote 7 - Community Services (Continued)		3,180	5,160	5,909	5,411	5,408	5,408	6,162	6,511	6,905
<b>Total Revenue by Vote</b>	2	<b>424,481</b>	<b>447,002</b>	<b>488,612</b>	<b>577,545</b>	<b>570,878</b>	<b>570,878</b>	<b>610,110</b>	<b>697,295</b>	<b>708,394</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Municipal Manager		25,390	28,322	32,843	36,719	36,780	36,780	33,901	36,046	37,576
Vote 2 - Finance		39,481	31,954	39,806	43,497	49,092	49,092	45,000	47,864	50,994
Vote 3 - Corporate Services		28,892	28,731	32,859	41,927	41,969	41,969	44,050	46,893	49,848
Vote 4 - Technical Services		194,020	223,699	238,798	272,852	283,981	283,981	291,330	323,007	358,010
Vote 5 - Technical Services (Continued)		30,970	33,614	39,803	47,911	49,209	49,209	55,882	58,328	61,285
Vote 6 - Community Services		59,820	60,622	66,068	84,159	73,986	73,986	107,356	141,957	94,778
Vote 7 - Community Services (Continued)		8,339	10,214	10,159	13,310	12,109	12,109	13,363	14,305	15,262
<b>Total Expenditure by Vote</b>	2	<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>

It is evident from the table herein above that the bulk of municipal spending is aimed at basic service delivery as the Technical Services Vote under which these services resort contribute 59% of total operational expenditure, Community Services contribute 21% of expenditure Institutional, Financial and Support Services make up the remainder of operational expenses.



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

WC013 Bergvrievier - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	125,118	144,645	135,158	168,206	149,555	149,555	149,555	155,913	176,711	200,288
Service charges - Water	2	31,980	36,020	40,006	40,832	39,997	39,997	39,997	44,104	48,092	52,119
Service charges - Waste Water Management	2	14,494	15,866	17,801	19,207	17,374	17,374	17,374	18,559	20,415	22,472
Service charges - Waste Management	2	24,134	26,650	33,027	39,604	36,462	36,462	36,462	45,962	55,055	61,491
Sale of Goods and Rendering of Services		6,442	8,997	9,582	8,951	9,054	9,054	9,054	10,280	10,876	11,529
Agency services		4,708	4,676	4,871	4,925	4,933	4,933	4,933	5,253	5,547	5,880
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		-	-	-	-	5,739	5,739	5,739	6,532	6,925	7,340
Interest earned from Current and Non Current Assets		5,663	7,447	12,455	11,533	18,033	18,033	18,033	19,873	20,569	21,289
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,149	1,506	1,380	1,669	1,735	1,735	1,735	1,850	1,961	2,079
Licences and permits		103	85	79	82	28	28	28	30	32	34
Operational Revenue		1,013	1,307	1,271	1,957	1,321	1,321	1,321	1,132	1,199	1,273
<b>Non-Exchange Revenue</b>											
Property rates	2	78,811	84,411	95,278	104,434	107,034	107,034	107,034	118,480	127,545	136,492
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21,744	19,883	24,030	24,344	24,332	24,332	24,332	24,947	25,599	26,268
Licences or permits		-	-	8	-	-	-	-	10	11	12
Transfer and subsidies - Operational		74,691	68,725	75,193	92,430	83,405	83,405	83,405	114,633	149,914	105,380
Interest earned from Receivables (Non-Exchange)		4,942	5,166	7,077	6,200	3,305	3,305	3,305	3,733	3,958	4,195
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		-	-	-	-	10,454	10,454	10,454	11,101	11,646	12,207
Gains on disposal of Assets		-	189	2,473	500	1,000	1,000	1,000	1,069	-	-
Other Gains		-	1,392	5,894	2,800	2,800	2,800	2,800	2,926	3,064	3,202
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>394,993</b>	<b>426,964</b>	<b>465,585</b>	<b>527,674</b>	<b>516,560</b>	<b>516,560</b>	<b>516,560</b>	<b>586,387</b>	<b>669,119</b>	<b>673,550</b>
<b>Expenditure</b>											
Employee related costs	2	134,495	146,167	153,510	182,396	173,641	173,641	173,641	193,268	207,204	223,821
Remuneration of councillors		6,655	6,801	6,791	7,273	7,336	7,336	7,336	7,618	7,966	8,324
Bulk purchases - electricity	2	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
Inventory consumed	8	17,738	15,362	17,673	23,235	22,140	22,140	22,140	24,553	25,674	26,815
Debt impairment	3	33,016	14,651	31,488	34,208	35,825	35,825	35,825	32,321	34,342	36,214
Depreciation and amortisation		21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Interest		15,442	17,971	21,857	26,527	26,073	26,073	26,073	31,638	31,614	30,997
Contracted services		24,539	32,908	33,630	46,544	44,409	44,409	44,409	68,405	101,438	51,341
Transfers and subsidies		5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		22,517	30,982	37,518	45,814	47,144	47,144	47,144	46,452	48,579	50,305
Losses on disposal of Assets		2,228	-	-	-	-	-	-	-	-	-
Other Losses		2,135	-	-	2,805	2,805	2,805	2,805	2,931	3,069	3,207
<b>Total Expenditure</b>		<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit)</b>		<b>8,082</b>	<b>9,808</b>	<b>5,249</b>	<b>(12,701)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(4,495)</b>	<b>720</b>	<b>5,796</b>
Transfers and subsidies - capital (monetary allocations)	6	19,793	20,038	20,777	49,871	54,318	54,318	54,318	23,723	28,176	34,844
Transfers and subsidies - capital (in-kind)	6	9,695	-	2,250	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>37,570</b>	<b>29,846</b>	<b>28,276</b>	<b>37,169</b>	<b>23,752</b>	<b>23,752</b>	<b>23,752</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	98	120	750	435	435	435	-	200	-
Vote 4 - Technical Services		5,834	2,319	8,666	35,613	39,652	39,652	39,652	24,684	15,820	13,292
Vote 5 - Technical Services (Continued)		2,666	3,000	8,029	14,931	13,763	13,763	13,763	9,207	33,976	38,182
Vote 6 - Community Services		233	661	811	300	300	300	300	-	400	-
Vote 7 - Community Services (Continued)		126	138	100	615	14	14	14	825	180	145
<b>Capital multi-year expenditure sub-total</b>	7	<b>8,859</b>	<b>6,216</b>	<b>17,726</b>	<b>52,209</b>	<b>54,163</b>	<b>54,163</b>	<b>54,163</b>	<b>34,716</b>	<b>50,576</b>	<b>51,619</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		589	46	677	1,460	4,090	4,090	4,090	1,275	46	-
Vote 2 - Finance		1,329	2,208	495	500	500	500	500	700	-	-
Vote 3 - Corporate Services		2,458	2,496	2,175	2,025	1,691	1,691	1,691	1,010	30	10
Vote 4 - Technical Services		21,188	22,249	25,775	8,671	9,449	9,449	9,449	12,497	13,344	10,393
Vote 5 - Technical Services (Continued)		6,107	12,351	20,275	25,261	27,278	27,278	27,278	18,928	9,442	11,246
Vote 6 - Community Services		6,429	4,629	4,192	8,605	10,169	10,169	10,169	2,110	2,060	1,832
Vote 7 - Community Services (Continued)		2,691	2,599	3,400	3,710	3,101	3,101	3,101	3,110	2,180	2,231
<b>Capital single-year expenditure sub-total</b>		<b>40,790</b>	<b>46,578</b>	<b>56,988</b>	<b>50,231</b>	<b>56,278</b>	<b>56,278</b>	<b>56,278</b>	<b>39,630</b>	<b>27,102</b>	<b>25,712</b>
<b>Total Capital Expenditure - Vote</b>		<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>3,139</b>	<b>4,987</b>	<b>4,699</b>	<b>8,450</b>	<b>7,649</b>	<b>7,649</b>	<b>7,649</b>	<b>2,920</b>	<b>2,674</b>	<b>4,510</b>
Executive and council		27	46	153	20	21	21	21	45	46	-
Finance and administration		3,111	4,941	4,546	8,430	7,627	7,627	7,627	2,875	2,628	4,510
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>9,478</b>	<b>8,026</b>	<b>8,502</b>	<b>12,730</b>	<b>12,929</b>	<b>12,929</b>	<b>12,929</b>	<b>6,045</b>	<b>4,820</b>	<b>4,208</b>
Community and social services		4,131	2,420	2,586	2,420	2,250	2,250	2,250	785	1,270	1,330
Sport and recreation		4,059	4,959	4,306	5,714	4,460	4,460	4,460	4,590	3,040	2,688
Public safety		1,288	648	964	1,536	2,412	2,412	2,412	670	500	180
Housing		-	-	645	3,060	3,807	3,807	3,807	-	10	10
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>18,129</b>	<b>18,661</b>	<b>17,724</b>	<b>36,218</b>	<b>41,996</b>	<b>41,996</b>	<b>41,996</b>	<b>12,650</b>	<b>12,306</b>	<b>10,122</b>
Planning and development		2,154	118	4,338	31,463	37,246	37,246	37,246	3,245	4,120	-
Road transport		15,975	18,542	13,386	4,755	4,751	4,751	4,751	9,405	8,186	10,122
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>18,903</b>	<b>21,119</b>	<b>43,789</b>	<b>45,043</b>	<b>47,867</b>	<b>47,867</b>	<b>47,867</b>	<b>52,731</b>	<b>57,878</b>	<b>58,491</b>
Energy sources		8,684	4,733	9,435	6,736	8,780	8,780	8,780	24,080	14,940	6,892
Water management		2,371	5,141	23,360	22,757	21,495	21,495	21,495	7,857	24,342	21,430
Waste water management		6,403	10,210	4,944	13,935	16,077	16,077	16,077	19,128	17,076	25,997
Waste management		1,446	1,035	6,050	1,615	1,515	1,515	1,515	1,665	1,520	4,171
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
<b>Funded by:</b>											
National Government		15,736	19,324	16,611	22,362	20,096	20,096	20,096	22,693	28,126	34,844
Provincial Government		3,397	480	3,404	27,269	31,840	31,840	31,840	1,030	50	-
District Municipality		-	-	230	-	2,223	2,223	2,223	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		660	234	533	240	160	160	160	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	2,250	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>19,793</b>	<b>20,038</b>	<b>23,027</b>	<b>49,871</b>	<b>54,318</b>	<b>54,318</b>	<b>54,318</b>	<b>23,723</b>	<b>28,176</b>	<b>34,844</b>
<b>Borrowing</b>	6	<b>14,504</b>	<b>15,757</b>	<b>33,075</b>	<b>30,910</b>	<b>36,197</b>	<b>36,197</b>	<b>36,197</b>	<b>23,495</b>	<b>26,200</b>	<b>23,900</b>
<b>Internally generated funds</b>		<b>15,352</b>	<b>16,999</b>	<b>18,611</b>	<b>21,660</b>	<b>19,926</b>	<b>19,926</b>	<b>19,926</b>	<b>27,128</b>	<b>23,302</b>	<b>18,587</b>
<b>Total Capital Funding</b>	7	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>

**Table 18 MBRR A6 - Budgeted Financial Position**

WC013 Bergrivier - Table A6 Budgeted Financial Position											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043
Trade and other receivables from exchange transactions	1	32,928	43,633	44,988	40,676	44,253	44,253	44,253	45,829	47,628	49,609
Receivables from non-exchange transactions	1	43,342	45,557	45,276	46,883	47,365	47,365	47,365	48,761	50,261	51,866
Current portion of non-current receivables		2,516	2,409	1,663	2,409	1,663	1,663	1,663	1,663	1,663	1,663
Inventory	2	1,085	955	1,069	945	1,064	1,064	1,064	1,059	1,054	1,049
VAT		-	-	349	-	349	349	349	349	349	349
Other current assets		31	18	6	18	6	6	6	6	6	6
<b>Total current assets</b>		<b>221,549</b>	<b>236,161</b>	<b>288,062</b>	<b>228,345</b>	<b>257,127</b>	<b>257,127</b>	<b>257,127</b>	<b>260,131</b>	<b>274,021</b>	<b>300,585</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		14,752	18,002	17,950	18,702	21,693	21,693	21,693	21,637	21,581	21,525
Property, plant and equipment	3	455,099	479,589	527,877	603,512	595,735	595,735	595,735	640,406	686,769	731,439
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		454	454	454	454	454	454	454	454	454	454
Intangible assets		3,232	3,113	2,806	3,404	2,552	2,552	2,552	2,109	1,775	1,434
Trade and other receivables from exchange transactions		4,430	6,253	4,511	6,253	4,511	4,511	4,511	4,511	4,511	4,511
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>477,967</b>	<b>507,412</b>	<b>553,598</b>	<b>632,325</b>	<b>624,945</b>	<b>624,945</b>	<b>624,945</b>	<b>669,117</b>	<b>715,090</b>	<b>759,363</b>
<b>TOTAL ASSETS</b>		<b>699,515</b>	<b>743,573</b>	<b>821,660</b>	<b>860,670</b>	<b>882,072</b>	<b>882,072</b>	<b>882,072</b>	<b>929,248</b>	<b>989,110</b>	<b>1,059,948</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		7,879	9,657	11,907	14,360	13,834	13,834	13,834	13,464	14,926	14,737
Consumer deposits		4,319	4,786	5,290	5,576	5,685	5,685	5,685	6,189	6,693	7,196
Trade and other payables from exchange transactions	4	32,884	33,197	39,494	33,819	39,494	39,494	39,494	39,494	39,494	39,494
Trade and other payables from non-exchange transactions	5	8,753	4,687	3,819	-	539	539	539	539	539	539
Provision		15,576	16,274	17,957	18,271	19,000	19,000	19,000	19,884	20,838	21,870
VAT		1,013	497	-	497	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>70,424</b>	<b>69,099</b>	<b>78,467</b>	<b>72,523</b>	<b>78,553</b>	<b>78,553</b>	<b>78,553</b>	<b>79,571</b>	<b>82,490</b>	<b>83,838</b>
<b>Non current liabilities</b>											
Financial liabilities	6	60,841	65,834	93,557	105,013	115,920	115,920	115,920	126,320	136,133	145,484
Provision	7	129,896	142,733	155,452	171,973	169,664	169,664	169,664	186,194	204,429	223,928
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>190,738</b>	<b>208,567</b>	<b>249,010</b>	<b>276,986</b>	<b>285,584</b>	<b>285,584</b>	<b>285,584</b>	<b>312,514</b>	<b>340,562</b>	<b>369,412</b>
<b>TOTAL LIABILITIES</b>		<b>261,162</b>	<b>277,666</b>	<b>327,477</b>	<b>349,510</b>	<b>364,137</b>	<b>364,137</b>	<b>364,137</b>	<b>392,085</b>	<b>423,052</b>	<b>453,250</b>
<b>NET ASSETS</b>		<b>438,353</b>	<b>465,907</b>	<b>494,183</b>	<b>511,160</b>	<b>517,935</b>	<b>517,935</b>	<b>517,935</b>	<b>537,163</b>	<b>566,058</b>	<b>606,698</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	407,244	430,538	451,605	475,792	475,356	475,356	475,356	494,584	523,480	564,120
Reserves and funds	9	31,109	35,368	42,579	35,368	42,579	42,579	42,579	42,579	42,579	42,579
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>438,353</b>	<b>465,907</b>	<b>494,183</b>	<b>511,160</b>	<b>517,935</b>	<b>517,935</b>	<b>517,935</b>	<b>537,163</b>	<b>566,058</b>	<b>606,698</b>

**Table 19 MBRR A7 - Budgeted Cash Flow Statement**

WC013 Bergrivier - Table A7 Budgeted Cash Flows											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		78,217	83,108	92,387	102,615	103,563	103,563	103,563	119,140	128,256	137,253
Service charges		191,435	214,279	223,512	256,558	244,060	244,060	244,060	264,359	299,050	334,340
Other revenue		24,341	22,229	22,179	23,136	22,706	22,706	22,706	24,338	25,582	26,941
Transfers and Subsidies - Operational	1	73,741	64,535	74,702	92,430	82,359	82,359	82,359	114,633	149,914	105,380
Transfers and Subsidies - Capital	1	19,793	20,038	20,777	49,871	52,084	52,084	52,084	23,723	28,176	34,844
Interest		5,642	7,429	12,430	17,700	21,847	21,847	21,847	24,629	25,612	26,634
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(299,488)	(349,255)	(362,909)	(433,165)	(432,942)	(432,942)	(432,942)	(485,986)	(559,198)	(555,161)
Interest		(6,569)	(7,206)	(7,937)	(11,259)	(11,262)	(11,262)	(11,262)	(14,445)	(12,909)	(11,237)
Transfers and Subsidies	1	(5,867)	(6,736)	(8,389)	(9,701)	(9,943)	(9,943)	(9,943)	(7,611)	(7,988)	(8,345)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,245</b>	<b>48,422</b>	<b>66,752</b>	<b>88,183</b>	<b>72,472</b>	<b>72,472</b>	<b>72,472</b>	<b>62,781</b>	<b>76,495</b>	<b>90,648</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		751	617	3,575	500	1,000	1,000	1,000	1,069	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(51,724)	(54,333)	(69,681)	(102,441)	(110,441)	(110,441)	(110,441)	(74,346)	(77,678)	(77,331)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50,973)</b>	<b>(53,716)</b>	<b>(66,106)</b>	<b>(101,941)</b>	<b>(109,441)</b>	<b>(109,441)</b>	<b>(109,441)</b>	<b>(73,277)</b>	<b>(77,678)</b>	<b>(77,331)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		15,200	14,650	39,630	30,910	36,197	36,197	36,197	23,495	26,200	23,900
Increase (decrease) in consumer deposits		435	467	504	395	395	395	395	504	504	504
<b>Payments</b>											
Repayment of borrowing		(6,072)	(7,880)	(9,657)	(14,360)	(11,907)	(11,907)	(11,907)	(13,464)	(14,926)	(14,737)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>9,562</b>	<b>7,237</b>	<b>30,477</b>	<b>16,945</b>	<b>24,685</b>	<b>24,685</b>	<b>24,685</b>	<b>10,534</b>	<b>11,778</b>	<b>9,667</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>39,833</b>	<b>1,942</b>	<b>31,123</b>	<b>3,188</b>	<b>(12,285)</b>	<b>(12,285)</b>	<b>(12,285)</b>	<b>38</b>	<b>10,595</b>	<b>22,984</b>
Cash/cash equivalents at the year begin:	2	101,812	141,646	143,588	134,225	174,711	174,711	174,711	162,426	162,464	173,060
Cash/cash equivalents at the year end:	2	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043

The cash flow budget shows that a decrease in cash held is anticipated for the 2024/2025 financial year where-after the liquidity position remains constant for the 2023/2024 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 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043
Other current investments > 90 days		0	0	0	-	0	0	0	-	-	-
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>141,646</b>	<b>143,588</b>	<b>174,711</b>	<b>137,413</b>	<b>162,426</b>	<b>162,426</b>	<b>162,426</b>	<b>162,464</b>	<b>173,060</b>	<b>196,043</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		8,753	4,563	3,660	-	381	381	381	381	381	381
Unspent borrowing		1,540	-	6,554	-	-	-	-	-	-	-
Statutory requirements	2	1,013	526	327	-	-	-	-	-	-	-
Other working capital requirements	3	(46,408)	(58,107)	(50,792)	(55,351)	(50,922)	(50,922)	(50,922)	(54,811)	(58,136)	(61,752)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	31,109	35,368	42,579	35,368	42,579	42,579	42,579	42,579	42,579	42,579
<b>Total Application of cash and investments:</b>		<b>(3,993)</b>	<b>(17,649)</b>	<b>2,328</b>	<b>(19,982)</b>	<b>(7,962)</b>	<b>(7,962)</b>	<b>(7,962)</b>	<b>(11,851)</b>	<b>(15,176)</b>	<b>(18,792)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>145,639</b>	<b>161,237</b>	<b>172,383</b>	<b>157,395</b>	<b>170,388</b>	<b>170,388</b>	<b>170,388</b>	<b>174,315</b>	<b>188,236</b>	<b>214,835</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>145,639</b>	<b>161,237</b>	<b>172,383</b>	<b>157,395</b>	<b>170,388</b>	<b>170,388</b>	<b>170,388</b>	<b>174,315</b>	<b>188,236</b>	<b>214,835</b>

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

**Table 21 MBRR A9 - Asset Management**

WC013 Bergrivier - Table A9 Asset Management										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	23,606	22,204	38,459	70,707	74,853	74,853	36,020	41,632	37,596
Roads Infrastructure		295	1,205	72	6,506	28,978	28,978	100	100	100
Storm water Infrastructure		134	467	570	1,604	3,908	3,908	1,000	470	1,000
Electrical Infrastructure		-	-	382	7,136	1,228	1,228	100	1,900	-
Water Supply Infrastructure		226	316	10,386	16,379	10,319	10,319	350	9,926	3,978
Sanitation Infrastructure		6,277	8,764	2,948	16,861	8,799	8,799	17,210	16,034	20,051
Solid Waste Infrastructure		477	204	302	400	400	400	1,050	1,000	3,150
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>7,408</b>	<b>10,956</b>	<b>14,660</b>	<b>48,886</b>	<b>53,632</b>	<b>53,632</b>	<b>19,810</b>	<b>29,430</b>	<b>28,280</b>
Community Facilities		3,226	1,666	2,489	3,970	6,298	6,298	2,100	1,550	1,200
Sport and Recreation Facilities		1,448	587	1,638	410	380	380	220	1,300	830
<b>Community Assets</b>		<b>4,674</b>	<b>2,253</b>	<b>4,127</b>	<b>4,380</b>	<b>6,677</b>	<b>6,677</b>	<b>2,320</b>	<b>2,850</b>	<b>2,030</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		2,470	1,732	1,758	4,275	2,200	2,200	2,100	4,000	2,500
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>2,470</b>	<b>1,732</b>	<b>1,758</b>	<b>4,275</b>	<b>2,200</b>	<b>2,200</b>	<b>2,100</b>	<b>4,000</b>	<b>2,500</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		576	382	145	1,030	196	196	-	100	-
<b>Intangible Assets</b>		<b>576</b>	<b>382</b>	<b>145</b>	<b>1,030</b>	<b>196</b>	<b>196</b>	-	<b>100</b>	-
Computer Equipment		359	1,290	1,333	1,510	1,139	1,139	640	330	10
Furniture and Office Equipment		1,085	1,004	2,225	885	756	756	178	485	124
<b>Machinery and Equipment</b>		<b>1,258</b>	<b>1,544</b>	<b>4,953</b>	<b>5,316</b>	<b>5,488</b>	<b>5,488</b>	<b>9,702</b>	<b>2,437</b>	<b>1,152</b>
Transport Assets		5,775	3,044	9,258	4,426	4,765	4,765	1,270	2,000	3,500
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	9,426	6,720	15,327	11,899	17,025	17,025	12,080	16,756	18,457
Roads Infrastructure		-	41	-	490	-	-	2,600	2,300	1,600
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,170	2,028	960	780	2,117	2,117	4,520	4,320	3,000
Water Supply Infrastructure		2,197	2,476	9,187	3,580	4,823	4,823	1,050	9,076	13,402
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>7,367</b>	<b>4,545</b>	<b>10,147</b>	<b>4,850</b>	<b>6,940</b>	<b>6,940</b>	<b>8,170</b>	<b>15,696</b>	<b>18,002</b>
Community Facilities		318	140	367	484	558	558	90	460	70
Sport and Recreation Facilities		597	187	3,425	2,600	4,705	4,705	2,550	450	290
<b>Community Assets</b>		<b>915</b>	<b>326</b>	<b>3,792</b>	<b>3,084</b>	<b>5,263</b>	<b>5,263</b>	<b>2,640</b>	<b>910</b>	<b>360</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	631	3,050	3,797	3,797	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	<b>631</b>	<b>3,050</b>	<b>3,797</b>	<b>3,797</b>	-	-	-
Operational Buildings		113	258	-	490	361	361	650	20	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>113</b>	<b>258</b>	-	<b>490</b>	<b>361</b>	<b>361</b>	<b>650</b>	<b>20</b>	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		498	878	405	300	310	310	350	-	-
Furniture and Office Equipment		533	539	352	125	354	354	270	130	95
<b>Machinery and Equipment</b>		-	<b>171</b>	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets</b>	6	16,616	23,870	20,927	19,834	18,563	18,563	26,246	19,290	21,278
Roads Infrastructure		12,337	15,321	11,378	3,980	4,466	4,466	6,550	5,650	8,350
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,383	2,320	2,664	1,310	1,760	1,760	11,659	7,020	3,892
Water Supply Infrastructure		(83)	2,329	3,817	9,074	6,323	6,323	6,437	5,300	4,000
Sanitation Infrastructure		-	1,023	1,660	1,600	3,255	3,255	500	600	3,000
Solid Waste Infrastructure		-	412	-	480	480	480	-	500	600
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>15,637</b>	<b>21,406</b>	<b>19,519</b>	<b>16,444</b>	<b>16,283</b>	<b>16,283</b>	<b>25,146</b>	<b>19,070</b>	<b>19,842</b>
Community Facilities		490	101	97	-	-	-	-	-	-
Sport and Recreation Facilities		490	2,136	1,113	2,520	1,410	1,410	1,100	220	1,036
<b>Community Assets</b>		<b>979</b>	<b>2,237</b>	<b>1,210</b>	<b>2,520</b>	<b>1,410</b>	<b>1,410</b>	<b>1,100</b>	<b>220</b>	<b>1,036</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	227	198	780	780	780	-	-	400
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	<b>227</b>	<b>198</b>	<b>780</b>	<b>780</b>	<b>780</b>	-	-	<b>400</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	90	90	90	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
Roads Infrastructure		12,632	16,567	11,450	10,976	33,444	33,444	9,250	8,050	10,050
Storm water Infrastructure		134	467	570	1,604	3,908	3,908	1,000	470	1,000
Electrical Infrastructure		8,553	4,348	4,007	9,226	5,105	5,105	16,279	13,240	6,892
Water Supply Infrastructure		2,340	5,121	23,390	29,033	21,465	21,465	7,837	24,302	21,380
Sanitation Infrastructure		6,277	9,787	4,608	18,461	12,054	12,054	17,710	16,634	23,051
Solid Waste Infrastructure		477	617	302	880	880	880	1,050	1,500	3,750
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>30,412</b>	<b>36,907</b>	<b>44,327</b>	<b>70,180</b>	<b>76,856</b>	<b>76,856</b>	<b>53,126</b>	<b>64,196</b>	<b>66,124</b>
Community Facilities		4,033	1,907	2,953	4,454	6,856	6,856	2,190	2,010	1,270
Sport and Recreation Facilities		2,535	2,910	6,176	5,530	6,495	6,495	3,870	1,970	2,156
<b>Community Assets</b>		<b>6,569</b>	<b>4,816</b>	<b>9,128</b>	<b>9,984</b>	<b>13,350</b>	<b>13,350</b>	<b>6,060</b>	<b>3,980</b>	<b>3,426</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	631	3,050	3,797	3,797	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	<b>631</b>	<b>3,050</b>	<b>3,797</b>	<b>3,797</b>	-	-	-
Operational Buildings		2,584	2,218	1,957	5,545	3,341	3,341	2,750	4,020	2,900
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>2,584</b>	<b>2,218</b>	<b>1,957</b>	<b>5,545</b>	<b>3,341</b>	<b>3,341</b>	<b>2,750</b>	<b>4,020</b>	<b>2,900</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		576	382	145	1,030	196	196	-	100	-
<b>Intangible Assets</b>		<b>576</b>	<b>382</b>	<b>145</b>	<b>1,030</b>	<b>196</b>	<b>196</b>	-	<b>100</b>	-
Computer Equipment		857	2,168	1,738	1,810	1,449	1,449	990	330	10
Furniture and Office Equipment		1,618	1,543	2,577	1,010	1,109	1,109	448	615	219
Machinery and Equipment		1,258	1,715	4,953	5,406	5,578	5,578	9,702	2,437	1,152
Transport Assets		5,775	3,044	9,258	4,426	4,765	4,765	1,270	2,000	3,500
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	473,537	501,159	549,087	626,072	620,434	620,434	664,606	710,579	754,851
<i>Roads Infrastructure</i>		65,033	72,251	78,756	94,393	107,451	107,451	111,045	113,099	116,854
<i>Storm water Infrastructure</i>		13,694	18,781	22,172	14,887	25,342	25,342	25,568	25,213	25,338
<i>Electrical Infrastructure</i>		46,272	49,811	51,399	60,702	54,244	54,244	67,847	78,003	81,603
<i>Water Supply Infrastructure</i>		67,107	69,294	91,472	116,187	109,415	109,415	113,316	133,644	150,892
<i>Sanitation Infrastructure</i>		76,982	84,134	84,922	102,280	93,413	93,413	107,062	119,387	137,633
<i>Solid Waste Infrastructure</i>		41,283	35,341	30,022	13,865	15,306	15,306	12,778	10,667	10,765
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>310,371</b>	<b>329,612</b>	<b>358,743</b>	<b>402,314</b>	<b>405,171</b>	<b>405,171</b>	<b>437,616</b>	<b>480,014</b>	<b>523,084</b>
<b>Community Assets</b>		42,474	45,711	54,433	64,334	65,781	65,781	69,614	71,249	72,230
<b>Heritage Assets</b>		454	454	454	454	454	454	454	454	454
<b>Investment properties</b>		14,752	18,002	17,950	18,702	21,693	21,693	21,637	21,581	21,525
<b>Other Assets</b>		21,923	23,417	26,273	30,314	28,847	28,847	30,781	33,930	35,900
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		3,232	3,113	2,806	3,404	2,552	2,552	2,109	1,775	1,434
<b>Computer Equipment</b>		3,225	3,888	4,755	5,981	5,409	5,409	5,551	5,066	4,312
<b>Furniture and Office Equipment</b>		4,846	5,427	5,648	6,937	5,813	5,813	5,359	5,124	4,520
<b>Machinery and Equipment</b>		5,189	6,565	5,983	15,932	10,576	10,576	18,894	19,663	19,109
<b>Transport Assets</b>		17,013	18,628	25,701	27,642	27,796	27,796	26,249	25,381	25,941
<b>Land</b>		50,057	46,342	46,342	50,057	46,342	46,342	46,342	46,342	46,342
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>473,537</b>	<b>501,159</b>	<b>549,087</b>	<b>626,072</b>	<b>620,434</b>	<b>620,434</b>	<b>664,606</b>	<b>710,579</b>	<b>754,851</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>44,138</b>	<b>52,317</b>	<b>57,548</b>	<b>66,401</b>	<b>70,445</b>	<b>70,445</b>	<b>67,212</b>	<b>70,998</b>	<b>74,731</b>
<b>Depreciation</b>	7	21,865	26,584	30,870	32,656	39,094	39,094	30,174	31,705	33,058
<b>Repairs and Maintenance by Asset Class</b>	3	<b>22,273</b>	<b>25,733</b>	<b>26,678</b>	<b>33,745</b>	<b>31,351</b>	<b>31,351</b>	<b>37,038</b>	<b>39,293</b>	<b>41,673</b>
<i>Roads Infrastructure</i>		774	852	830	1,689	1,690	1,690	1,870	1,960	2,049
<i>Storm water Infrastructure</i>		269	193	310	371	388	388	705	743	785
<i>Electrical Infrastructure</i>		2,010	1,952	2,489	2,578	2,496	2,496	3,669	3,879	4,099
<i>Water Supply Infrastructure</i>		522	624	847	800	800	800	1,750	1,831	1,914
<i>Sanitation Infrastructure</i>		552	672	561	565	365	365	1,554	1,624	1,696
<i>Solid Waste Infrastructure</i>		-	-	-	17	7	7	18	19	20
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>4,127</b>	<b>4,293</b>	<b>5,037</b>	<b>6,020</b>	<b>5,946</b>	<b>5,946</b>	<b>9,566</b>	<b>10,056</b>	<b>10,563</b>
<b>Community Facilities</b>		7,017	7,818	7,384	10,852	10,298	10,298	11,176	11,991	12,865
<b>Sport and Recreation Facilities</b>		2,438	2,996	3,008	4,257	3,511	3,511	4,253	4,549	4,867
<b>Community Assets</b>		<b>9,455</b>	<b>10,814</b>	<b>10,391</b>	<b>15,109</b>	<b>13,809</b>	<b>13,809</b>	<b>15,429</b>	<b>16,540</b>	<b>17,732</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		3,974	5,619	5,893	7,292	5,903	5,903	7,125	7,555	8,007
<b>Housing</b>		3	38	87	111	18	18	54	56	59
<b>Other Assets</b>		<b>3,977</b>	<b>5,657</b>	<b>5,981</b>	<b>7,403</b>	<b>5,921</b>	<b>5,921</b>	<b>7,179</b>	<b>7,611</b>	<b>8,066</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,176	318	1,100	380	369	369	295	308	321
<b>Furniture and Office Equipment</b>		23	48	24	33	16	16	33	33	33
<b>Machinery and Equipment</b>		857	1,355	1,073	1,175	1,735	1,735	1,347	1,409	1,472
<b>Transport Assets</b>		2,660	3,247	3,073	3,625	3,555	3,555	3,189	3,336	3,486
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>44,138</b>	<b>52,317</b>	<b>57,548</b>	<b>66,401</b>	<b>70,445</b>	<b>70,445</b>	<b>67,212</b>	<b>70,998</b>	<b>74,731</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		52.5%	57.9%	48.5%	31.0%	32.2%	32.2%	51.6%	46.4%	51.4%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		119.1%	115.1%	117.4%	97.2%	91.0%	91.0%	127.0%	113.7%	120.2%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		4.7%	5.2%	4.9%	5.4%	5.1%	5.1%	5.6%	5.5%	5.5%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		10.3%	11.3%	11.5%	10.5%	10.8%	10.8%	11.4%	10.6%	10.8%

**Table 22 MBRR A10 - Basic Service Delivery Measurement**

WC013 Bergvriër - Table A10 Basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		9,423	9,515	9,611	9,707	9,707	9,707	9,951	10,150	10,353
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,423	9,515	9,611	9,707	9,707	9,707	9,951	10,150	10,353
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	9,423	9,515	9,611	9,707	9,707	9,707	9,951	10,150	10,353
<b>Sanitation/sewage:</b>										
Flush toilet (connected to sewerage)		7,657	7,753	7,908	8,066	8,066	8,066	8,384	8,636	8,895
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,757	9,853	10,008	10,166	10,166	10,166	10,484	10,736	10,995
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	9,757	9,853	10,008	10,166	10,166	10,166	10,484	10,736	10,995
<b>Energy:</b>										
Electricity (at least min.service level)		10,529	10,665	10,765	10,885	10,885	10,885	11,212	11,548	11,894
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		10,529	10,665	10,765	10,885	10,885	10,885	11,212	11,548	11,894
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	10,529	10,665	10,765	10,885	10,885	10,885	11,212	11,548	11,894
<b>Refuse:</b>										
Removed at least once a week		9,843	10,163	10,366	10,573	10,573	10,573	11,284	11,735	12,204
<i>Minimum Service Level and Above sub-total</i>		9,843	10,163	10,366	10,573	10,573	10,573	11,284	11,735	12,204
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	9,843	10,163	10,366	10,573	10,573	10,573	11,284	11,735	12,204
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		2,277	2,211	2,391	2,850	2,650	2,650	2,914	3,180	3,472
Sanitation (free sanitation service to indigent households)		3,626	3,574	3,890	4,194	4,040	4,040	4,192	4,576	4,995
Electricity/other energy (50kwh per indigent household per month)		1,235	1,401	1,571	1,915	1,915	1,915	2,040	2,361	2,733
Refuse (removed once a week for indigent households)		5,378	5,261	6,495	8,095	8,095	8,095	9,114	10,691	11,678
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	12,516	12,447	14,348	17,054	16,700	16,700	18,260	20,808	22,878
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3,533	4,540	3,990	5,848	4,848	4,848	6,194	6,630	7,095
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6	3,533	4,540	3,990	5,848	4,848	4,848	6,194	6,630	7,095



## **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 2023.

**SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES FOR THE 2024/25 BUDGET AND IDP REVIEW**

Task	Date	Legal Reference
<b>Jul - August 2023</b>		
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	<b>MSA Section 28:</b> (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	<b>MSA Section 28</b> (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	<b>MFMA Section 21(1)(b):</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	<b>MSA Section 126(1)(a):</b> <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>
<b>September – October 2023</b>		
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"> <li>▪ critical issues/challenges with respect to every service</li> <li>▪ minimum service levels</li> <li>▪ institutional</li> <li>▪ financial</li> <li>▪ performance</li> </ul>	Sep & Nov	
Compile a Financial Plan	Nov 2023 – Jan 2024	<b>MSA Section 26(h):</b> <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"> <li>• Spatial</li> <li>• Social</li> <li>• Economic</li> <li>• Environmental</li> </ul> <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	<b>MSA Section 29(1)(b):</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"> <li><i>(i) the local community to be consulted on its development needs and priorities;</i></li> <li><i>(ii) the local community to participate in the drafting of the integrated development plan; and</i></li> <li><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></li> </ul>
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	
<b>November 2023</b>		
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	<b>MFMA Section 126(3):</b> <i>The Auditor-General must-</i> <ul style="list-style-type: none"> <li><i>(a) audit those financial statements; and</i></li> <li><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></li> </ul>

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	
<b>December 2023</b>		
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	
<b>January 2024</b>		
Adjustments Budget - <ul style="list-style-type: none"> <li>• Submit to Mayoral Committee</li> <li>• Submit to Council</li> <li>• Submit approved adjustments budget to provincial treasury and National Treasury</li> </ul>	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	
<b>February 2024</b>		
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	<b>MFMA Section 37(2):</b> 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.
<b>March 2024</b>		
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"> <li>Submit to Mayoral Committee</li> <li>Submit to Council</li> </ul>	Mar	<b>MFMA Section 16:</b> (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	
<b>April 2024</b>		
Submit the budget and IDP to Provincial Treasury, National Treasury and other affected organs of state	3 - 6 Apr	<b>MFMA Section 22:</b> 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	<p><b>MSA Section 29(3)(b):</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.</p> <p><b>MPPM Regulation 3(6):</b> A local municipality that considers an amendment to its integrated development plan must-</p> <ul style="list-style-type: none"> <li>(a) consult the district municipality in whose area it falls on the proposed amendment; and</li> <li>(b) take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.</li> </ul>
Make public the annual budget and invite the community to submit representations	Apr	<p><b>MFMA Section 22:</b> Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</p> <ul style="list-style-type: none"> <li>(a) in accordance with Chapter 4 of the Municipal Systems Act - <ul style="list-style-type: none"> <li>(i) Make public the annual budget and the documents referred to in Section 17(3); and</li> <li>(ii) invite the local community to submit representations in connection with the budget;</li> </ul> </li> <li>(b) submit the annual budget - <ul style="list-style-type: none"> <li>(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</li> <li>(ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</li> </ul> </li> </ul>
Publish the proposed IDP for public comment	Apr	<p><b>MPPM Regulation 3(4)(b):</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.</p>
Process of consultation and meetings with local community and stakeholders, Provincial and National Treasury and other organs of state	Apr	<p><b>MFMA Section 23(1):</b> When the annual budget has been tabled, the municipal council must consider any views of –</p> <ul style="list-style-type: none"> <li>(a) the local community; and</li> <li>(b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.</li> </ul>
<b>May 2024</b>		
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	<b>MFMA Section 23(2):</b> 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"> <li>• Submit to Mayoral Committee</li> <li>• Submit to Council</li> </ul>	May	<b>MFMA Section 24(1):</b> The Council must at least 30 days before the start of the budget year consider the approval of the annual budget. <b>MPPM Regulation 3(3):</b> 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.
<b>June 2024</b>		
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	<b>MFMA Section 75(1):</b> 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 <b>MSA Section 21A(1)(b):</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. <b>MFMA Section 75(2):</b> 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	<b>MSA Section 32(1)(a):</b> <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	<b>MSA Section 25(4)(a):</b> <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> <b>MSA Section 21A(1)(a) and (c):</b> <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	<b>MSA Section 25(4)(b):</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	<b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 18:</b> <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	<b>MFMA Section 24(3):</b> <i>The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</i> <b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 20:</b> <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	<b>MFMA Section 69(3):</b> <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	<b>MFMA Section 53(1)(c)(ii):</b> <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	<b>MFMA Section 75(1):</b> <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> <b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 19:</b> <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	<b>MFMA Section 53(3)(b):</b> <i>Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.</i> <b>PERF REGS 2006 Reg(5):</b> <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	<b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 20(2)(b):</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 (within 10 working days after the approval of the SDBIP)	Before 27 Jun	<b>MFMA Section 53(3)(a):</b> 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. <b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 19:</b> The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.
Make public the performance agreements of Municipal Manager and senior managers (no later than 14 days after the approval of the SDBIP)	Before 27 Jun	<b>MFMA Section 53(3)(b):</b> The mayor must ensure that the performance agreements of municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.

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

### 2.1.2 IDP and Service Delivery and Budget Implementation Plan

The amendment following the second revision of the 5<sup>th</sup> 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 (2023/24). The review process in 2023/24 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 2024/25 MTREF, based on the approved 2023/24 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 2024/25 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 2023/24 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 2024/25 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.
--	---

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 2024/2025 financial year and beyond to ensure the execution of strategic objectives.

The 2024/25 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**

1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101	-	-	-	-	-	-	-	-	-
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102	3,160	5,126	5,717	-	-	-	-	-	-
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103	136,219	141,514	172,068	-	-	-	-	-	-
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	233,077	260,665	266,613	-	-	-	-	-	-
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	207	396	644	-	-	-	-	-	-
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303	6,520	2,225	1,803	-	-	-	-	-	-
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304	-	-	-	-	-	-	-	-	-
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	223	418	607	-	-	-	-	-	-
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	25,693	23,982	28,455	-	-	-	-	-	-
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	8,561	8,387	8,748	-	-	-	-	-	-
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501	9,120	4,019	3,602	-	-	-	-	-	-
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	1,701	270	356	-	-	-	-	-	-
<b>Allocations to other priorities</b>											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>424,481</b>	<b>447,002</b>	<b>488,612</b>	<b>577,545</b>	<b>570,878</b>	<b>570,878</b>	<b>610,110</b>	<b>697,295</b>	<b>708,394</b>

**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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
1.1: To budget strategically	SG1: Strengthen financial sustainability	S101		-	-	-	2,595	2,650	2,650	2,880	3,089	3,315
1.2: Entrench the Long-Term Financial Plan in the planning, implementation and management of the organisation	SG1: Strengthen financial sustainability	S102		-	-	-	2,125	1,290	1,290	1,958	2,100	2,252
1.3: Diversify revenue and ensure value for money services	SG1: Strengthen financial sustainability	S103		-	-	-	29,551	34,862	34,862	28,653	30,298	32,121
1.4: Ensure sustainable financial risk and asset management	SG1: Strengthen financial sustainability	S104		-	-	-	9,641	10,290	10,290	12,081	12,995	13,973
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		-	-	-	25,319	23,887	23,887	25,775	28,126	30,122
2.2: Provide a transparent and corruption free municipality.	SG2: Ensure good governance	S202		-	-	-	1,577	1,313	1,313	1,623	1,749	1,879
2.3: Accountable leadership supported by professional and skilled administration.	SG2: Ensure good governance	S203		-	-	-	11,453	12,687	12,687	11,405	11,989	12,601
2.4: Communicate effectively with the public	SG2: Ensure good governance	S204		-	-	-	13,521	13,023	13,023	12,546	13,303	14,010
2.5: A customer centred approach to everything.	SG2: Ensure good governance	S205		-	-	-	8,587	8,484	8,484	9,488	10,110	10,788
3.1: Develop and provide bulk infrastructure within the climate change risks.	SG3: Sustainable service delivery	S301		-	-	-	3,253	2,891	2,891	3,198	3,409	3,663
3.2: Maintain existing bulk infrastructure and services.	SG3: Sustainable service delivery	S302		-	-	-	290,894	306,751	306,751	319,754	353,257	389,505
3.3: Develop, manage and regulate the built environment.	SG3: Sustainable service delivery	S303		-	-	-	13,507	10,976	10,976	11,941	12,453	12,998
3.4: Source alternative sources of energy in the context of national electricity provision.	SG3: Sustainable service delivery	S304		-	-	-	1,478	1,396	1,396	1,519	1,630	1,749
3.5: Conserve and manage the natural environment and mitigate the impacts of climate change.	SG3: Sustainable service delivery	S305		-	-	-	6,881	7,370	7,370	6,455	6,900	7,375
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	5,283	5,283	4,678	5,187	5,098
4.2: Promote tourism.	SG4: Facilitate an enabling environment for a diversified economy and growth to alleviate poverty.	S402		-	-	-	2,569	2,589	2,589	2,000	2,092	2,186
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		-	-	-	5,009	5,295	5,295	2,779	1,450	1,566
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		-	-	-	12,690	2,716	2,716	32,995	63,366	11,664
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		-	-	-	39,553	37,713	37,713	40,763	43,579	46,558
5.2: Promote continued partnerships for youth development.	SG5: Empowering people through innovation.	S502		-	-	-	485	455	455	219	229	239
5.3: Promote a safe environment for all who live in Bergrivier Municipal Area.	SG5: Empowering people through innovation.	S503		-	-	-	48,494	48,357	48,357	51,029	53,673	56,479
5.4: Develop a Master Plan for "Smart Cities" in Bergrivier Municipal Area.	SG5: Empowering people through innovation.	S504		-	-	-	5,814	6,849	6,849	7,144	7,415	7,613



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

1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101	10,989	11,902	13,805	-	-	-	-	-	-
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102	7,000	7,800	7,548	-	-	-	-	-	-
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103	71,372	64,894	79,069	-	-	-	-	-	-
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S104	3	4	4	-	-	-	-	-	-
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S105	1,314	1,114	1,204	-	-	-	-	-	-
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S106	43	43	48	-	-	-	-	-	-
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201	184,336	214,517	230,961	-	-	-	-	-	-
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	3,499	3,716	3,984	-	-	-	-	-	-
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303	28,006	29,622	32,972	-	-	-	-	-	-
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304	1,497	1,757	1,858	-	-	-	-	-	-
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	14,109	16,014	15,772	-	-	-	-	-	-
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	39,145	44,032	49,174	-	-	-	-	-	-
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	6,540	7,716	8,215	-	-	-	-	-	-
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501	14,620	8,857	10,108	-	-	-	-	-	-
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	4,439	5,169	5,614	-	-	-	-	-	-
<b>Allocations to other priorities</b>											
<b>Total Expenditure</b>			<b>386,911</b>	<b>417,156</b>	<b>460,336</b>	<b>540,375</b>	<b>547,127</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>

## 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 2024/25 MTREF.

**Table 26 MBRR SA7 - Measurable performance objectives**

WC013 Bergvriev - Supporting Table SA7 Measureable performance objectives									
Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Vote 1 - Municipal Manager</b>									
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%
<b>Vote 2 -Finance</b>									
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									
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%
<b>Vote 3 -Corporate Services</b>									
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									
<b>Vote 4 -Technical Services</b>									
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%
<b>Vote 5 -Community Services</b>									
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 days	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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.6%	6.2%	6.8%	7.6%	6.9%	6.9%	6.9%	7.6%	7.0%	6.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.4%	6.1%	6.8%	7.8%	7.4%	7.4%	7.4%	7.7%	7.0%	6.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	99.0%	86.2%	212.9%	142.7%	181.7%	181.7%	181.7%	86.6%	112.4%	128.6%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	3.1	3.4	3.4	3.1	3.3	3.3	3.3	3.3	3.3	3.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.1	3.4	3.4	3.1	3.3	3.3	3.3	3.3	3.3	3.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.5	2.7	2.8	2.5	2.6	2.6	2.6	2.6	2.7	2.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	133.4%	128.1%	134.1%	129.8%	137.7%	137.7%	137.7%	139.5%	137.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		133.4%	128.1%	134.1%	129.8%	137.7%	137.7%	137.7%	139.5%	137.3%	135.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.0%	15.1%	13.9%	12.6%	13.6%	13.6%	13.6%	12.2%	10.9%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		23.2%	23.1%	22.6%	24.1%	24.3%	24.3%	24.3%	24.3%	22.8%	20.1%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	10168523	11681548	12849800	12849800	12849800	12849800	12849800	13235294	13367646.94	13634999.88
	% Volume (units purchased and generated less units sold)/units purchased and generated	12%	11%	12%	12.0%	12.0%	12.0%	12.0%	11.0%	11.5%	10.8%
Water Volumes -System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kt)	349	375	380	380	380	380	380	391	385	390
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	13.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.5%	11.8%	12.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.1%	34.2%	33.0%	34.6%	33.6%	33.6%	33.6%	33.0%	31.0%	33.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.7%	35.8%	34.4%	35.9%	35.0%	35.0%	38.9%	34.3%	32.2%	34.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.6%	6.0%	5.7%	6.4%	6.1%	6.1%	7.2%	6.3%	5.9%	6.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.4%	10.4%	11.3%	11.2%	12.6%	12.6%	12.6%	10.5%	9.5%	9.5%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	25.8	19.3	14.4	15.6	15.3	15.3	13.5	14.4	16.2	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	21.5%	19.6%	19.4%	17.0%	19.0%	19.0%	19.0%	17.9%	16.3%	15.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.1	4.9	5.4	3.7	4.3	4.3	4.3	3.9	3.6	4.1

**Free Basic Services: basic social services package for indigent households**

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

In terms of the Municipality's indigent policy registered households are entitled to 6kl free water, 50 Kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates. It is anticipated that approximately 2050 households will receive indigent subsidy in the 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 2024/2025

#### 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 Bergrivier 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**

## 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 creditworthiness **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 2024 – 2025

### 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.~~

**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~~ R2 000 and up to R50 million**

Page 33 – Change made deleted and added

In respect of Exempted Micro Enterprises (EME's)

<b>Black Ownership of EME</b>	<b>Deemed B-BBEE Status Level of Contributor</b>	<b>Number of Preference Points</b>
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 BBBEE 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 BBBEE status level contributor [scorecard].

A tenderer failing to submit proof of BBBEE 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 BBBEE 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

$P_t$  = Price of bid under consideration

$P_{max}$  = 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 — import 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 2024/2025

### 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	<b>0 – 30 dae uitstaande</b>	<b>0%</b>
	<b>31 – 60 dae uitstaande</b>	<b>50%</b>
	<b>61 – 90 dae uitstaande</b>	<b>50%</b>

91 – 120 dae uitstaande	50%
120 dae plus uitstaande	50%
Uitstaande reëlingspaaielemente	50% (ongegag 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 grasië 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 2024/25 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 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 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:

<b>Description</b>	<b>2023/24</b>
	<b>%</b>
Inflation rates - CPI	4.9% 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	15.10%
Water distribution loss	15%

**2.5.1 Collection rate for revenue services**

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

The rate of revenue collection is currently expressed as a percentage (95.77 percent) of annual billing. Cash flow is also assumed to be 95.77percent 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 2024/2025 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 2024/2025 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 2024/25 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. Since 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

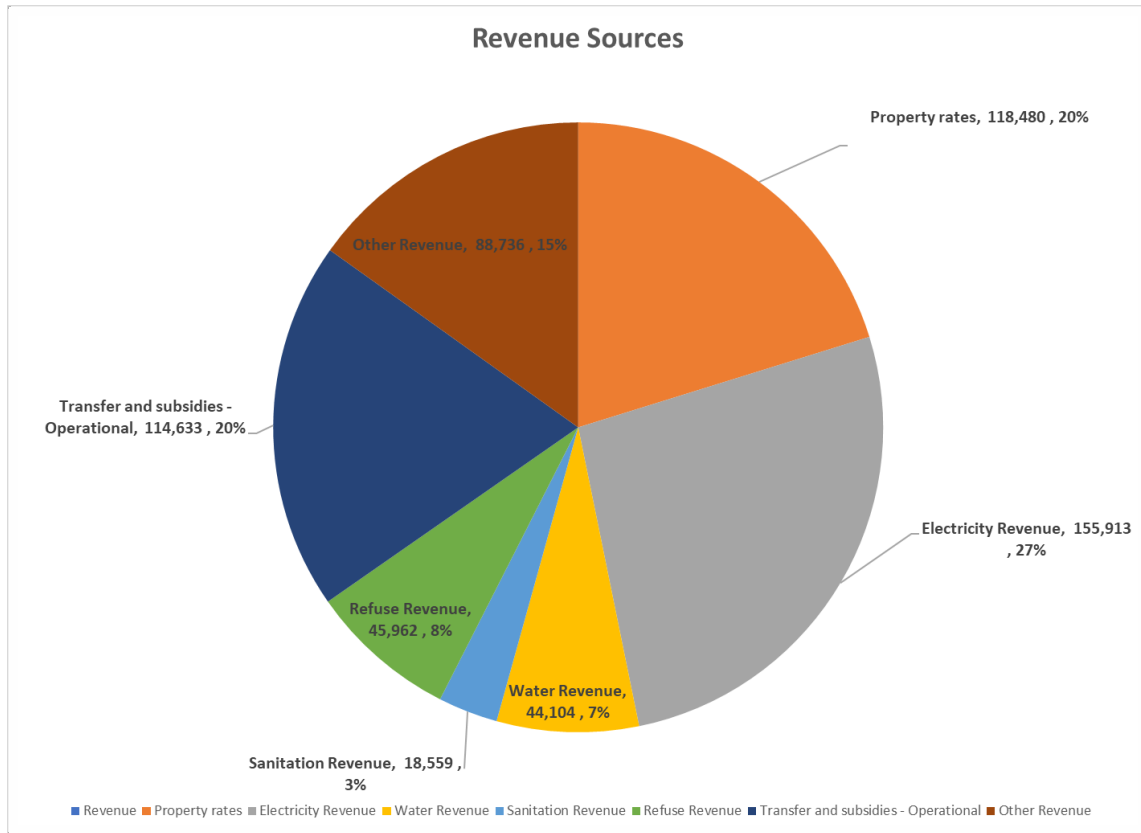
### 2.6.1 Medium-term outlook: operating revenue

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	2024/25 Medium Term Revenue & Expenditure Framework				
	Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27
<b>R thousand</b>					
<b>Revenue</b>					
<b>Exchange Revenue</b>					
Service charges - Electricity	155,913	13.34%	176,711	13.34%	200,288
Service charges - Water	44,104	9.04%	48,092	8.37%	52,119
Service charges - Waste Water Management	18,559	10.00%	20,415	10.08%	22,472
Service charges - Waste Management	45,962	19.78%	55,055	11.69%	61,491
Sale of Goods and Rendering of Services	10,280	5.80%	10,876	6.00%	11,529
Agency services	5,253	5.60%	5,547	6.00%	5,880
Interest earned from Receivables (Exchange)	6,532	6.02%	6,925	5.99%	7,340
Interest earned from Current and Non Current Assets	19,873	3.50%	20,569	3.50%	21,289
Rental from Fixed Assets	1,850	6.00%	1,961	6.02%	2,079
Licences and permits	30	6.67%	32	6.25%	34
Operational Revenue	1,132	5.92%	1,199	6.17%	1,273
<b>Non-Exchange Revenue</b>					
Property rates	118,480	7.65%	127,545	7.01%	136,492
Fines, penalties and forfeits	24,947	2.61%	25,599	2.61%	26,268
Transfer and subsidies - Operational	10	10.00%	11	9.09%	12
Interest earned from Receivables	114,633	30.78%	149,914	-29.71%	105,380
Operational Revenue (Non-Exchange)	3,733	6.03%	3,958	5.99%	4,195
Gains on disposal of Assets	11,101	4.91%	11,646	4.82%	12,207
Other Gains	1,069	-100.00%	-	#DIV/0!	-
Discontinued Operations	2,926	4.72%	3,064	4.50%	3,202
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>586,387</b>		<b>669,119</b>		<b>673,550</b>

**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 Bergvriervier - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		132,574	120,778	100,000	100,000	100,000	100,000	130,000	140,000	150,000
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>132,574</b>	<b>120,778</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>130,000</b>	<b>140,000</b>	<b>150,000</b>
<b>Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>132,574</b>	<b>120,778</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>130,000</b>	<b>140,000</b>	<b>150,000</b>

**Table 30 MBRR SA16 – Investment particulars by maturity**

WC013 Bergvriev - Supporting Table SA16 Investment particulars by maturity											
Investments by Maturity	Ref	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1										
<b>Parent municipality</b>											
ABSA		call	yes	variable			21,446	826	20,000	20,000	62,272
Nedbank		Fixed	yes	fixed	9.71%	09 January 2024	51,038	2,554	53,591	–	107,183
ABSA		Fixed	yes	fixed	9.50%	09 January 2024	40,812	1,999	42,811	–	85,622
ABSA		Fixed	yes	fixed	9.91%	15 April 2024		1,949	–	30,000	31,949
Standard Bank		Fixed	yes	fixed	9.83%	15 April 2024		2,433	–	40,000	42,433
Nedbank		Fixed	yes	fixed	9.72%	08 October 2024		1,044	–	80,000	81,044
<b>Municipality sub-total</b>							<b>113,296</b>		<b>116,402</b>	<b>170,000</b>	<b>410,403</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>						<b>113,296</b>		<b>116,402</b>	<b>170,000</b>	<b>410,403</b>

**2.6.2 Medium-term outlook: capital revenue**

The following table is a breakdown of the funding composition of the 2024/25 medium-term capital programme:

**Table 31 Sources of capital revenue over the MTREF**

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funded by:</b>											
National Government		15,736	19,324	16,611	22,362	20,096	20,096	20,096	22,693	28,126	34,844
Provincial Government		3,397	480	3,404	27,269	31,840	31,840	31,840	1,030	50	–
District Municipality		–	–	230	–	2,223	2,223	2,223	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		660	234	533	240	160	160	160	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	2,250	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>19,793</b>	<b>20,038</b>	<b>23,027</b>	<b>49,871</b>	<b>54,318</b>	<b>54,318</b>	<b>54,318</b>	<b>23,723</b>	<b>28,176</b>	<b>34,844</b>
<b>Borrowing</b>	<b>6</b>	<b>14,504</b>	<b>15,757</b>	<b>33,075</b>	<b>30,910</b>	<b>36,197</b>	<b>36,197</b>	<b>36,197</b>	<b>23,495</b>	<b>26,200</b>	<b>23,900</b>
<b>Internally generated funds</b>		<b>15,352</b>	<b>16,999</b>	<b>18,611</b>	<b>21,660</b>	<b>19,926</b>	<b>19,926</b>	<b>19,926</b>	<b>27,128</b>	<b>23,302</b>	<b>18,587</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>49,649</b>	<b>52,794</b>	<b>74,714</b>	<b>102,441</b>	<b>110,441</b>	<b>110,441</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>

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

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

**Table 32 MBRR SA17 Borrowing**

WC013 Bergvriev - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality</b>										
Annuity and Bullet Loans		60,841	65,834	93,557	105,013	115,920	115,920	126,320	136,133	145,484
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>60,841</b>	<b>65,834</b>	<b>93,557</b>	<b>105,013</b>	<b>115,920</b>	<b>115,920</b>	<b>126,320</b>	<b>136,133</b>	<b>145,484</b>
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		1,540	-	6,554	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>1,540</b>	<b>-</b>	<b>6,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unspent Borrowing</b>	1	<b>1,540</b>	<b>-</b>	<b>6,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Growth in outstanding borrowing (long-term liabilities)**

The following graph illustrates the growth in outstanding borrowing for the period 2020/21 to 2026/27. The gearing ratio remains in a narrow band with gearing not exceeding 23% over the MTREF

**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 improves the level of understanding for councillors and management.

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 33 MBRR A7 Budgeted cash flow statement**

WC013 Bergrivier - Table A7 Budgeted Cash Flows											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		78,217	83,108	92,387	102,615	103,563	103,563	103,563	119,140	128,256	137,253
Service charges		191,435	214,279	223,512	256,558	244,060	244,060	244,060	264,359	299,050	334,340
Other revenue		24,341	22,229	22,179	23,136	22,706	22,706	22,706	24,338	25,582	26,941
Transfers and Subsidies - Operational	1	73,741	64,535	74,702	92,430	82,359	82,359	82,359	114,633	149,914	105,380
Transfers and Subsidies - Capital	1	19,793	20,038	20,777	49,871	52,084	52,084	52,084	23,723	28,176	34,844
Interest		5,642	7,429	12,430	17,700	21,847	21,847	21,847	24,629	25,612	26,634
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(299,488)	(349,255)	(362,909)	(433,165)	(432,942)	(432,942)	(432,942)	(485,986)	(559,198)	(555,161)
Interest		(6,569)	(7,206)	(7,937)	(11,259)	(11,262)	(11,262)	(11,262)	(14,445)	(12,909)	(11,237)
Transfers and Subsidies	1	(5,867)	(6,736)	(8,389)	(9,701)	(9,943)	(9,943)	(9,943)	(7,611)	(7,988)	(8,345)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,245</b>	<b>48,422</b>	<b>66,752</b>	<b>88,183</b>	<b>72,472</b>	<b>72,472</b>	<b>72,472</b>	<b>62,781</b>	<b>76,495</b>	<b>90,648</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		751	617	3,575	500	1,000	1,000	1,000	1,069	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(51,724)	(54,333)	(69,681)	(102,441)	(110,441)	(110,441)	(110,441)	(74,346)	(77,678)	(77,331)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50,973)</b>	<b>(53,716)</b>	<b>(66,106)</b>	<b>(101,941)</b>	<b>(109,441)</b>	<b>(109,441)</b>	<b>(109,441)</b>	<b>(73,277)</b>	<b>(77,678)</b>	<b>(77,331)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		15,200	14,650	39,630	30,910	36,197	36,197	36,197	23,495	26,200	23,900
Increase (decrease) in consumer deposits		435	467	504	395	395	395	395	504	504	504
<b>Payments</b>											
Repayment of borrowing		(6,072)	(7,880)	(9,657)	(14,360)	(11,907)	(11,907)	(11,907)	(13,464)	(14,926)	(14,737)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>9,562</b>	<b>7,237</b>	<b>30,477</b>	<b>16,945</b>	<b>24,685</b>	<b>24,685</b>	<b>24,685</b>	<b>10,534</b>	<b>11,778</b>	<b>9,667</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>39,833</b>	<b>1,942</b>	<b>31,123</b>	<b>3,188</b>	<b>(12,285)</b>	<b>(12,285)</b>	<b>(12,285)</b>	<b>38</b>	<b>10,595</b>	<b>22,984</b>
Cash/cash equivalents at the year begin:	2	101,812	141,646	143,588	134,225	174,711	174,711	174,711	162,426	162,464	173,060
Cash/cash equivalents at the year end:	2	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043

**2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation**

**Table 34 MBRR A8 - Cash backed reserves/accumulated surplus reconciliation**

WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043
Other current investments > 90 days		0	0	0	0	0	0	0	0	0	0
Non-current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>141,646</b>	<b>143,588</b>	<b>174,711</b>	<b>137,413</b>	<b>162,426</b>	<b>162,426</b>	<b>162,426</b>	<b>162,464</b>	<b>173,060</b>	<b>196,043</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		8,753	4,563	3,660	-	381	381	381	381	381	381
Unspent borrowing		1,540	-	6,554	-	-	-	-	-	-	-
Statutory requirements	2	1,013	526	327	-	-	-	-	-	-	-
Other working capital requirements	3	(46,408)	(58,107)	(50,792)	(55,351)	(50,922)	(50,922)	(50,922)	(54,811)	(58,136)	(61,752)
Other provisions	4	-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	31,109	35,368	42,579	35,368	42,579	42,579	42,579	42,579	42,579	42,579
<b>Total Application of cash and investments:</b>		<b>(3,993)</b>	<b>(17,649)</b>	<b>2,328</b>	<b>(19,982)</b>	<b>(7,962)</b>	<b>(7,962)</b>	<b>(7,962)</b>	<b>(11,851)</b>	<b>(15,176)</b>	<b>(18,792)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>145,639</b>	<b>161,237</b>	<b>172,383</b>	<b>157,395</b>	<b>170,388</b>	<b>170,388</b>	<b>170,388</b>	<b>174,315</b>	<b>188,236</b>	<b>214,835</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>145,639</b>	<b>161,237</b>	<b>172,383</b>	<b>157,395</b>	<b>170,388</b>	<b>170,388</b>	<b>170,388</b>	<b>174,315</b>	<b>188,236</b>	<b>214,835</b>

**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 the budget of Bergrivier complies with the funding requirements as referred to in the legislative framework.

**Table 35 MBRR SA10 – Funding compliance measurement**

WC013 Bergrivier Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	141,646	143,588	174,711	137,413	162,426	162,426	162,426	162,464	173,060	196,043
Cash + investments at the yr end less applications - R'000	18(1)b	2	145,639	161,237	172,383	157,395	170,388	170,388	170,388	174,315	188,236	214,835
Cash year end/monthly employee/supplier payments	18(1)b	3	5.1	4.9	5.4	3.7	4.3	4.3	4.3	3.9	3.6	4.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	37,570	29,846	28,276	37,169	23,752	23,752	23,752	19,228	28,895	40,640
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6.0%	(1.6%)	9.9%	(11.9%)	(6.0%)	(6.0%)	3.3%	5.7%	4.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	95.3%	93.3%	93.6%	92.7%	92.5%	92.5%	92.5%	93.6%	93.8%	94.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	12.0%	4.8%	9.8%	9.2%	10.2%	10.2%	10.2%	8.4%	8.0%	7.7%
Capital payments % of capital expenditure	18(1)c:19	8	104.2%	102.9%	93.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	50.9%	44.7%	76.7%	58.8%	64.5%	64.5%	64.5%	46.4%	52.9%	56.3%
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.	16.3%	0.4%	(2.1%)	3.7%	0.0%	0.0%	3.2%	3.4%	3.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	41.2%	(27.9%)	38.6%	(27.9%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.7%	5.2%	4.9%	5.4%	5.1%	5.1%	5.6%	5.5%	5.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	19.0%	12.7%	20.5%	11.6%	15.4%	15.4%	0.0%	16.2%	21.6%	23.9%

### Cash/cash equivalent position

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

### Cash plus investments less application of funds

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

### Monthly average payments covered by cash or cash equivalents

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

### Surplus/deficit excluding depreciation offsets

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

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

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

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

#### **Cash receipts as a percentage of ratepayer and other revenue**

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

#### **Debt impairment expense as a percentage of billable revenue**

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

#### **Capital payments percentage of capital expenditure**

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

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been 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 36 MBRR SA18 Transfers and grant receipts

WC013 Bergvriër - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		62,769	58,055	63,914	72,148	71,647	71,647	75,441	80,207	87,213
Local Government Equitable Share		55,355	50,990	57,506	63,544	63,544	63,544	68,086	73,344	79,087
Municipal Infrastructure Grant		2,478	2,879	2,786	2,877	2,733	2,733	2,834	2,937	3,129
Expanded Public Works Programme		2,135	2,075	1,662	2,873	2,712	2,712	1,436	-	-
Financial Management Grant		1,550	1,550	1,550	1,550	1,550	1,550	1,700	1,800	2,000
Integrated National Electrification Programme (Municipal)		391	130	-	-	-	-	80	430	389
Water Services Infrastructure Grant		860	431	411	1,304	1,109	1,109	1,304	1,696	2,609
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		12,141	10,546	10,734	20,142	10,416	10,416	39,192	69,707	18,167
Libraries		6,074	8,134	7,762	8,212	8,286	8,286	8,364	8,520	8,860
Department of Human Settlements		5,792	80	526	10,000	-	-	30,688	60,887	9,000
Maintenance of Roads		-	110	121	990	990	990	140	150	157
Financial Management Support Grant		-	600	-	-	-	-	-	-	-
Municipal Capacity Building Grant		275	422	2,325	940	1,140	1,140	-	-	-
Public Employment Support Grant		-	1,200	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
Thusong Service Centres Grant		-	-	-	-	-	-	-	150	150
<b>District Municipality:</b>		-	-	237	-	130	130	-	-	-
Joint District and Metro Approach Grant		-	-	237	-	130	130	-	-	-
<b>Other grant providers:</b>		75	409	670	140	220	220	-	-	-
Heist op den Berg		75	409	289	140	220	220	-	-	-
Chieta Training Grant		-	-	381	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	74,985	69,011	75,555	92,430	82,414	82,414	114,633	149,914	105,380
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		20,168	19,290	15,971	22,362	20,096	20,096	22,693	28,126	34,844
Municipal Infrastructure Grant		11,823	12,255	13,231	13,666	12,704	12,704	13,464	13,952	14,860
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		2,609	870	-	-	-	-	534	2,870	2,592
Water Services Infrastructure Grant		5,736	6,165	2,739	8,696	7,391	7,391	8,696	11,304	17,391
<b>Provincial Government:</b>		2,400	600	4,011	27,269	30,959	30,959	1,030	50	-
Regional Socio - Economic Project		1,000	-	120	1,100	1,100	1,100	1,000	-	-
Libraries		1,400	300	291	20	155	155	30	50	-
Fire Service Capacity Building Grant		-	-	-	926	926	926	-	-	-
Development of Sport and Recreation Facilities		-	300	-	-	-	-	-	-	-
Support Grant		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	-	-	25,223	28,778	28,778	-	-	-
Loadshedding Emergency Relief Grant		-	-	3,600	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	1,583	-	870	870	-	-	-
Joint District and Metro Approach Grant		-	-	1,583	-	870	870	-	-	-
<b>Other grant providers:</b>		660	354	412	240	160	160	-	-	-
Heist op den Berg		660	354	412	240	160	160	-	-	-
<b>Total Capital Transfers and Grants</b>	5	23,227	20,243	21,977	49,871	52,084	52,084	23,723	28,176	34,844
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		98,213	89,254	97,532	142,301	134,498	134,498	138,356	178,090	140,224

**Table 37 MBRR SA19 - Expenditure on transfers and grant programs**

WC013 Bergrivier - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		62,106	58,310	64,011	72,148	71,647	71,647	75,441	80,207	87,213
Local Government Equitable Share		55,355	50,990	57,506	63,544	63,544	63,544	68,086	73,344	79,087
Municipal Infrastructure Grant		2,143	2,879	2,882	2,877	2,733	2,733	2,834	2,937	3,129
Expanded Public Works Programme		2,135	2,075	1,662	2,873	2,712	2,712	1,436	-	-
Financial Management Grant		1,550	1,550	1,550	1,550	1,550	1,550	1,700	1,800	2,000
Integrated National Electrification Programme (Municipal)		714	130	-	-	-	-	80	430	389
Water Services Infrastructure Grant		208	686	411	1,304	1,109	1,109	1,304	1,696	2,609
Municipal Disaster Relief Grant (COGTA)		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		12,349	9,972	11,045	20,142	11,018	11,018	39,192	69,707	18,167
Libraries		6,546	7,800	8,366	8,212	8,286	8,286	8,364	8,520	8,860
Department of Human Settlements		5,597	380	40	10,000	216	216	30,688	60,887	9,000
Maintenance of Roads		-	110	121	990	990	990	140	150	157
Financial Management Support Grant		-	600	-	-	-	-	-	-	-
Municipal Capacity Building Grant		206	327	2,073	940	1,526	1,526	-	-	-
Public Employment Support Grant		-	755	445	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	-	-	-	-	-	-	-
Thusong Service Centres Grant		-	-	-	-	-	-	-	150	150
<b>District Municipality:</b>		-	-	34	-	333	333	-	-	-
Joint District and Metro Approach Grant		-	-	34	-	333	333	-	-	-
<b>Other grant providers:</b>		236	443	103	140	405	405	-	-	-
Heist op den Berg		236	443	103	140	405	405	-	-	-
Chietla Training Grant		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		74,691	68,725	75,193	92,430	83,405	83,405	114,633	149,914	105,380
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		15,736	19,324	16,611	22,362	20,096	20,096	22,693	28,126	34,844
Municipal Infrastructure Grant		9,465	13,884	13,872	13,666	12,704	12,704	13,464	13,952	14,860
Financial Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		4,763	870	-	-	-	-	534	2,870	2,592
Water Services Infrastructure Grant		1,508	4,571	2,739	8,696	7,391	7,391	8,696	11,304	17,391
<b>Provincial Government:</b>		3,397	480	3,404	27,269	31,840	31,840	1,030	50	-
Regional Socio - Economic Project		1,418	-	120	1,100	1,100	1,100	1,000	-	-
Libraries		1,978	480	295	20	155	155	30	50	-
Fire Service Capacity Building Grant		-	-	-	926	926	926	-	-	-
Development of Sport and Recreation Facilities Support Grant		-	-	-	-	-	-	-	-	-
Department of Human Settlements		-	-	269	25,223	28,778	28,778	-	-	-
Loadshedding Emergency Relief Grant		-	-	2,719	-	881	881	-	-	-
<b>District Municipality:</b>		-	-	230	-	2,223	2,223	-	-	-
Joint District and Metro Approach Grant		-	-	230	-	2,223	2,223	-	-	-
<b>Other grant providers:</b>		660	234	533	240	160	160	-	-	-
Heist op den Berg		660	234	533	240	160	160	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		19,793	20,038	20,777	49,871	54,318	54,318	23,723	28,176	34,844
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		94,484	88,763	95,971	142,301	137,723	137,723	138,356	178,090	140,224

**Table 38 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		324	988	96	-	-	-	-	-	-
Repayment of grants		-	(637)	-	-	-	-	-	-	-
Current year receipts		62,769	58,055	63,914	72,148	71,647	71,647	75,441	80,207	87,213
<b>Conditions met - transferred to revenue</b>		<b>62,106</b>	<b>58,310</b>	<b>64,011</b>	<b>72,148</b>	<b>71,647</b>	<b>71,647</b>	<b>75,441</b>	<b>80,207</b>	<b>87,213</b>
Conditions still to be met - transferred to liabilities		988	96	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		657	394	968	-	657	657	-	-	-
Repayment of grants		(56)	-	-	-	(55)	(55)	-	-	-
Current year receipts		12,141	10,546	10,734	20,142	10,416	10,416	39,192	69,707	18,167
<b>Conditions met - transferred to revenue</b>		<b>12,349</b>	<b>9,972</b>	<b>11,045</b>	<b>20,142</b>	<b>11,018</b>	<b>11,018</b>	<b>39,192</b>	<b>69,707</b>	<b>18,167</b>
Conditions still to be met - transferred to liabilities		394	968	657	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	203	203	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	237	-	130	130	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>34</b>	<b>-</b>	<b>333</b>	<b>333</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	203	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		195	33	-	-	566	566	381	381	381
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		75	409	670	140	220	220	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>236</b>	<b>443</b>	<b>103</b>	<b>140</b>	<b>405</b>	<b>405</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		33	-	566	-	-	381	381	381	381
<b>Total operating transfers and grants revenue</b>		<b>74,691</b>	<b>68,725</b>	<b>75,193</b>	<b>92,430</b>	<b>83,405</b>	<b>83,405</b>	<b>114,633</b>	<b>149,914</b>	<b>105,380</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>1,415</b>	<b>1,064</b>	<b>1,426</b>	<b>-</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		2,162	6,594	2,307	-	-	-	-	-	-
Repayment of grants		-	(4,252)	(1,666)	-	-	-	-	-	-
Current year receipts		20,168	19,290	15,971	22,362	20,096	20,096	22,693	28,126	34,844
<b>Conditions met - transferred to revenue</b>		<b>15,736</b>	<b>19,324</b>	<b>16,611</b>	<b>22,362</b>	<b>20,096</b>	<b>20,096</b>	<b>22,693</b>	<b>28,126</b>	<b>34,844</b>
Conditions still to be met - transferred to liabilities		6,594	2,307	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		1,492	495	573	-	881	881	-	-	-
Repayment of grants		-	(41)	(300)	-	0	0	-	-	-
Current year receipts		2,400	600	4,011	27,269	30,959	30,959	1,030	50	-
<b>Conditions met - transferred to revenue</b>		<b>3,397</b>	<b>480</b>	<b>3,404</b>	<b>27,269</b>	<b>31,840</b>	<b>31,840</b>	<b>1,030</b>	<b>50</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		495	573	881	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	1,353	1,353	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	1,583	-	870	870	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>230</b>	<b>-</b>	<b>2,223</b>	<b>2,223</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	1,353	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	120	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Current year receipts		660	354	412	240	160	160	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>660</b>	<b>234</b>	<b>533</b>	<b>240</b>	<b>160</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	120	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>19,793</b>	<b>20,038</b>	<b>20,777</b>	<b>49,871</b>	<b>54,318</b>	<b>54,318</b>	<b>23,723</b>	<b>28,176</b>	<b>34,844</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>7,089</b>	<b>3,001</b>	<b>2,234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>94,484</b>	<b>88,763</b>	<b>95,971</b>	<b>142,301</b>	<b>137,723</b>	<b>137,723</b>	<b>138,356</b>	<b>178,090</b>	<b>140,224</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>8,503</b>	<b>4,065</b>	<b>3,660</b>	<b>-</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>

## 2.8 Councillor and employee benefits

### Table 39 MBRR SA22 - Summary of councillor and staff benefits

WC013 Bergrevier - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		5,129	5,536	5,547	6,078	5,985	5,985	6,236	6,522	6,816
Pension and UIF Contributions		253	175	119	126	133	133	133	139	145
Medical Aid Contributions		-	13	11	-	-	-	-	-	-
Motor Vehicle Allowance		745	547	496	506	573	573	596	624	652
Cellphone Allowance		528	529	618	562	645	645	652	681	711
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,655</b>	<b>6,801</b>	<b>6,791</b>	<b>7,273</b>	<b>7,336</b>	<b>7,336</b>	<b>7,618</b>	<b>7,966</b>	<b>8,324</b>
<b>% increase</b>	4		<b>2.2%</b>	<b>(0.1%)</b>	<b>7.1%</b>	<b>0.9%</b>	<b>-</b>	<b>3.8%</b>	<b>4.6%</b>	<b>4.5%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		5,504	5,375	4,731	4,861	4,117	4,117	4,482	4,841	5,227
Pension and UIF Contributions		630	756	705	876	824	824	994	1,071	1,156
Medical Aid Contributions		106	112	134	155	154	154	222	240	258
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	1,100	939	759	787	682	682	721	779	841
Cellphone Allowance	3	5	5	17	23	16	16	32	34	36
Housing Allowances	3	202	174	150	158	150	150	158	171	185
Other benefits and allowances	3	32	37	52	59	59	59	53	56	61
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	6	-	-	-	-	-	-	-	-	-
Scarcity		125	111	155	136	167	167	195	271	293
Acting and post related allowance		6	28	8	27	-	-	29	31	33
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,710</b>	<b>7,535</b>	<b>6,710</b>	<b>7,081</b>	<b>6,169</b>	<b>6,169</b>	<b>6,886</b>	<b>7,494</b>	<b>8,090</b>
<b>% increase</b>	4		<b>(2.3%)</b>	<b>(10.9%)</b>	<b>5.5%</b>	<b>(12.9%)</b>	<b>-</b>	<b>11.6%</b>	<b>8.8%</b>	<b>8.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		87,707	96,186	99,833	121,274	116,170	116,170	130,640	139,463	150,662
Pension and UIF Contributions		13,983	15,024	15,859	19,138	18,071	18,071	20,920	22,595	24,405
Medical Aid Contributions		5,963	6,219	6,468	7,773	7,214	7,214	8,747	9,446	10,202
Overtime		5,299	6,556	7,160	6,629	6,837	6,837	6,213	6,708	7,246
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	4,218	4,792	5,275	6,087	5,643	5,643	6,188	6,683	7,219
Cellphone Allowance	3	42	52	30	42	45	45	62	86	92
Housing Allowances	3	677	530	570	901	638	638	638	691	745
Other benefits and allowances	3	4,864	5,684	6,914	7,552	7,331	7,331	7,259	7,841	8,463
Payments in lieu of leave		1,221	238	1,255	2,086	2,086	2,086	2,211	2,386	2,579
Long service awards		525	581	605	673	615	615	685	740	799
Post-retirement benefit obligations		1,341	1,690	1,652	1,847	1,539	1,539	1,731	1,869	2,019
Entertainment	6	-	-	-	-	-	-	-	-	-
Scarcity		282	294	313	319	282	282	186	201	217
Acting and post related allowance		664	786	866	994	1,001	1,001	902	1,001	1,083
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>126,785</b>	<b>138,632</b>	<b>146,800</b>	<b>175,315</b>	<b>167,472</b>	<b>167,472</b>	<b>186,382</b>	<b>199,710</b>	<b>215,731</b>
<b>% increase</b>	4		<b>9.3%</b>	<b>5.9%</b>	<b>19.4%</b>	<b>(4.5%)</b>	<b>-</b>	<b>11.3%</b>	<b>7.2%</b>	<b>8.0%</b>
<b>Total Parent Municipality</b>		<b>141,150</b>	<b>152,968</b>	<b>160,301</b>	<b>189,669</b>	<b>180,977</b>	<b>180,977</b>	<b>200,865</b>	<b>215,170</b>	<b>232,145</b>
<b>% increase</b>			<b>8.4%</b>	<b>4.8%</b>	<b>18.3%</b>	<b>(4.6%)</b>	<b>-</b>	<b>11.0%</b>	<b>7.1%</b>	<b>7.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>134,495</b>	<b>146,167</b>	<b>153,510</b>	<b>182,396</b>	<b>173,641</b>	<b>173,641</b>	<b>193,268</b>	<b>207,204</b>	<b>223,821</b>

**Table 40 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)**

<b>WC013 Bergrivier - Supporting Table SA23 Salaries, allowances &amp; benefits (political office bearers/councillors/senior managers)</b>								
<b>Disclosure of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No.</b>	<b>Salary</b>	<b>Contributions</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4		780,482	–	50,000			830,482
Chief Whip			–	–	–			–
Executive Mayor			571,828	85,774	368,000			1,025,602
Deputy Executive Mayor			585,362	–	245,121			830,482
Executive Committee			1,448,705	–	100,000			1,548,705
Total for all other councillors			2,849,917	47,096	485,360			3,382,373
<b>Total Councillors</b>	8	–	<b>6,236,293</b>	<b>132,870</b>	<b>1,248,481</b>			<b>7,617,645</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,072,337	392,220	134,384	–		1,598,942
Chief Finance Officer			837,753	215,772	73,848	–		1,127,373
Corporate Services Director			987,527	218,040	596,147	–		1,801,714
Technical Director			837,753	215,772	57,848	–		1,111,373
Community Services Director			746,605	173,981	325,640	–		1,246,227
								–
<b>Total Senior Managers of the Municipality</b>	8,10	–	<b>4,481,975</b>	<b>1,215,786</b>	<b>1,187,866</b>	–		<b>6,885,628</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	–	<b>10,718,268</b>	<b>1,348,657</b>	<b>2,436,347</b>	–		<b>14,503,272</b>

**Table 41 MBRR SA24 – Summary of personnel numbers**

WC013 Bergvriev - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		13	13	–	13	13	–	13	13	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	5	4	1	5	4	1	5	4	1
Other Managers	7	11	11	–	11	11	–	11	11	–
Professionals		35	33	–	35	35	–	35	35	–
<i>Finance</i>		1	1	–	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>		24	22	–	24	24	–	24	24	–
Technicians		36	33	1	43	42	1	44	43	1
<i>Finance</i>		6	6	–	6	6	–	7	7	–
<i>Spatial/town planning</i>		–	–	–	–	–	–	–	–	–
<i>Information Technology</i>		2	2	–	3	3	–	3	3	–
<i>Roads</i>		7	6	–	8	8	–	8	8	–
<i>Electricity</i>		5	4	–	5	5	–	5	5	–
<i>Water</i>		6	6	–	7	7	–	7	7	–
<i>Sanitation</i>		–	–	–	–	–	–	–	–	–
<i>Refuse</i>		4	4	–	4	4	–	4	4	–
<i>Other</i>		6	5	1	10	9	1	10	9	1
Clerks (Clerical and administrative)		103	88	3	107	104	3	107	104	3
Service and sales workers		13	13	–	16	16	–	16	16	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		32	27	–	35	35	–	35	35	–
Elementary Occupations		190	167	–	196	196	–	214	214	–
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>438</b>	<b>389</b>	<b>5</b>	<b>461</b>	<b>456</b>	<b>5</b>	<b>480</b>	<b>475</b>	<b>5</b>
% increase					5.3%	17.2%	–	4.1%	4.2%	–
<b>Total municipal employees headcount</b>	6, 10	<b>425</b>	<b>376</b>	<b>5</b>	<b>446</b>	<b>441</b>	<b>5</b>	<b>446</b>	<b>441</b>	<b>5</b>
Finance personnel headcount	8, 10	47	43	–	50	50	–	50	50	–
Human Resources personnel headcount	8, 10	6	6	–	8	8	–	8	8	–

## 2.9 Monthly targets for revenue, expenditure and cash flow

### Table 42 MBRR SA25 - Budgeted monthly revenue and expenditure

WC013 Bergrivier - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		15,549	15,928	13,559	13,031	10,137	14,094	10,076	12,592	11,447	12,666	10,921	15,914	155,913	176,711	200,288
Service charges - Water		3,394	3,946	3,484	3,847	3,606	3,528	3,969	3,731	3,815	4,144	3,788	2,851	44,104	48,092	52,119
Service charges - Waste Water Management		1,620	1,637	1,642	1,585	1,530	1,544	1,382	1,568	1,406	1,587	1,654	1,404	18,559	20,415	22,472
Service charges - Waste Management		3,805	3,846	3,789	3,894	3,799	3,842	3,777	3,864	3,826	3,853	3,870	3,797	45,962	55,055	61,491
Sale of Goods and Rendering of Services		248	497	812	1,161	1,059	1,113	700	894	879	1,151	677	1,090	10,280	10,876	11,529
Agency services		401	433	440	482	404	765	685	379	392	245	307	321	5,253	5,547	5,880
Interest earned from Receivables (Exchange)		392	457	484	458	463	554	536	523	577	651	719	718	6,532	6,925	7,340
Interest earned from Current and Non Current Assets		1,192	1,391	1,474	1,394	1,408	1,686	1,632	1,590	1,755	1,980	2,186	2,185	19,873	20,569	21,289
Rental from Fixed Assets		154	154	154	154	154	154	154	154	154	154	154	154	1,850	1,961	2,079
Licences and permits		0	0	1	2	5	1	7	4	3	3	3	1	30	32	34
Operational Revenue		27	55	89	128	117	123	77	98	97	127	75	120	1,132	1,199	1,273
<b>Non-Exchange Revenue</b>																
Property rates		22,738	8,543	8,658	8,552	8,583	8,682	8,756	8,757	8,742	8,755	8,721	8,993	118,480	127,545	136,492
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		953	945	1,821	2,082	2,253	2,228	2,306	1,913	1,868	3,036	3,002	2,541	24,947	25,599	26,268
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	10	10	11	12
Transfer and subsidies - Operational		34,765	1,921	2,240	965	965	33,344	965	965	19,743	12,465	965	5,329	114,633	149,914	105,380
Interest earned from Receivables (Non-Exchange)		224	261	277	262	264	317	307	299	330	372	411	410	3,733	3,958	4,195
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		925	925	925	925	925	925	925	925	925	925	925	925	11,101	11,646	12,207
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	1,069	1,069	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	2,926	2,926	3,064	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>86,387</b>	<b>40,939</b>	<b>39,850</b>	<b>38,923</b>	<b>35,672</b>	<b>72,899</b>	<b>36,253</b>	<b>38,255</b>	<b>55,959</b>	<b>52,116</b>	<b>38,375</b>	<b>50,759</b>	<b>586,387</b>	<b>669,119</b>	<b>673,550</b>
<b>Expenditure</b>																
Employee related costs		14,472	14,786	15,899	15,406	24,138	15,450	15,885	15,074	15,096	15,927	15,844	15,290	193,268	207,204	223,821
Remuneration of councillors		633	637	637	637	637	637	637	615	637	637	637	637	7,618	7,966	8,324
Bulk purchases - electricity		14,591	13,132	11,673	11,673	11,252	11,731	10,190	11,867	12,778	11,255	12,698	13,073	145,913	168,821	195,326
Inventory consumed		1,013	1,096	1,643	2,776	1,402	1,996	1,878	2,022	2,580	1,005	3,560	3,580	24,553	25,674	26,815
Debt impairment		2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	32,321	34,342	36,214
Depreciation and amortisation		2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,515	30,174	31,705	33,058
Interest		2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	31,638	31,614	30,997
Contracted services		2,629	6,388	5,352	5,062	5,669	5,707	4,509	6,533	6,063	7,526	7,284	5,682	68,405	101,438	51,341
Transfers and subsidies		98	2,251	262	39	787	198	93	186	1,336	811	1,483	67	7,611	7,988	8,345
Operational costs		5,082	2,188	3,081	3,028	3,170	4,657	4,340	2,490	3,304	9,008	3,808	2,295	46,452	48,579	50,305
Other Losses		-	-	-	-	-	-	-	-	-	-	-	2,931	2,931	3,069	3,207
<b>Total Expenditure</b>		<b>46,363</b>	<b>48,323</b>	<b>46,391</b>	<b>46,466</b>	<b>54,899</b>	<b>48,220</b>	<b>45,377</b>	<b>46,632</b>	<b>49,639</b>	<b>54,014</b>	<b>53,159</b>	<b>51,399</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit)</b>		<b>40,024</b>	<b>(7,384)</b>	<b>(6,541)</b>	<b>(7,543)</b>	<b>(19,227)</b>	<b>24,679</b>	<b>(9,124)</b>	<b>(8,377)</b>	<b>6,320</b>	<b>(1,898)</b>	<b>(14,784)</b>	<b>(640)</b>	<b>(4,495)</b>	<b>720</b>	<b>5,796</b>
Transfers and subsidies - capital (monetary allocations)		435	435	2,668	435	435	435	435	435	435	6,199	435	10,937	23,723	28,176	34,844
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
<b>Surplus/(Deficit) for the year</b>	1	<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>

**Table 43 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

WC013 Bergvriër - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		20,672	1,165	1,448	597	597	19,828	597	597	11,750	7,671	597	3,632	69,150	73,562	79,309
Vote 2 - Finance		24,722	10,296	10,563	10,377	10,422	11,336	10,837	10,791	11,250	11,477	11,481	11,835	145,388	155,571	165,777
Vote 3 - Corporate Services		7	14	24	34	33	33	23	27	26	35	21	2,958	3,234	3,390	3,548
Vote 4 - Technical Services		21,969	21,213	20,231	18,536	15,518	20,851	15,363	18,017	17,594	22,082	16,391	28,874	236,639	268,146	299,819
Vote 5 - Technical Services (Continued)		6,087	6,315	6,697	6,162	5,866	6,215	6,112	6,056	6,216	8,794	6,285	9,002	79,807	89,037	102,524
Vote 6 - Community Services		13,216	2,073	3,067	2,955	3,037	14,405	3,339	2,666	9,031	7,568	3,630	4,742	69,730	101,078	50,512
Vote 7 - Community Services (Continued)		149	298	487	696	634	667	420	536	527	690	406	653	6,162	6,511	6,905
<b>Total Revenue by Vote</b>		<b>86,822</b>	<b>41,375</b>	<b>42,518</b>	<b>39,358</b>	<b>36,107</b>	<b>73,334</b>	<b>36,689</b>	<b>38,691</b>	<b>56,395</b>	<b>58,315</b>	<b>38,810</b>	<b>61,697</b>	<b>610,110</b>	<b>697,295</b>	<b>708,394</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		2,285	4,123	2,314	2,085	3,272	2,467	2,313	2,124	3,419	3,730	3,729	2,038	33,901	36,046	37,576
Vote 2 - Finance		3,469	3,336	3,566	3,473	4,796	3,780	3,703	3,443	3,545	4,666	3,831	3,392	45,000	47,864	50,994
Vote 3 - Corporate Services		3,340	2,985	3,257	3,201	4,294	3,474	3,448	3,090	3,226	4,270	3,445	6,020	44,050	46,893	49,848
Vote 4 - Technical Services		25,244	24,237	23,277	23,405	25,654	23,819	21,958	23,507	24,697	24,820	25,686	25,028	291,330	323,007	358,010
Vote 5 - Technical Services (Continued)		3,987	3,891	4,316	4,834	4,876	4,678	4,549	4,433	4,797	4,852	5,486	5,182	55,882	58,328	61,285
Vote 6 - Community Services		7,041	8,795	8,615	8,396	10,630	8,883	8,310	9,009	8,875	10,363	9,783	8,656	107,356	141,957	94,778
Vote 7 - Community Services (Continued)		998	955	1,046	1,071	1,378	1,119	1,096	1,025	1,079	1,314	1,198	1,083	13,363	14,305	15,262
<b>Total Expenditure by Vote</b>		<b>46,363</b>	<b>48,323</b>	<b>46,391</b>	<b>46,466</b>	<b>54,899</b>	<b>48,220</b>	<b>45,377</b>	<b>46,632</b>	<b>49,639</b>	<b>54,014</b>	<b>53,159</b>	<b>51,399</b>	<b>590,882</b>	<b>668,400</b>	<b>667,754</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>40,459</b>	<b>(6,948)</b>	<b>(3,873)</b>	<b>(7,108)</b>	<b>(18,792)</b>	<b>25,115</b>	<b>(8,688)</b>	<b>(7,942)</b>	<b>6,755</b>	<b>4,301</b>	<b>(14,348)</b>	<b>10,298</b>	<b>19,228</b>	<b>28,895</b>	<b>40,640</b>



**Table 44 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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		45,500	11,570	12,030	11,091	11,135	31,280	11,545	11,502	23,113	19,021	12,189	19,134	219,110	233,718	249,909
Executive and council		20,653	1,146	1,336	579	579	19,810	578	579	11,732	7,409	578	3,171	68,150	73,412	79,159
Finance and administration		24,847	10,423	10,694	10,512	10,556	11,470	10,967	10,923	11,381	11,612	11,611	15,964	150,960	160,306	170,750
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12,964	1,938	3,114	3,169	3,267	14,307	3,074	2,823	9,166	8,013	3,729	5,075	70,639	102,042	51,537
Community and social services		2,581	201	249	176	170	2,536	146	158	1,528	1,022	144	504	9,415	9,652	10,007
Sport and recreation		152	304	496	709	646	679	427	546	536	703	413	665	6,276	6,632	7,033
Public safety		924	919	1,770	2,025	2,193	2,166	2,242	1,861	1,817	2,950	2,913	2,479	24,259	24,870	25,496
Housing		9,307	514	600	258	258	8,926	258	258	5,285	3,337	258	1,427	30,689	60,888	9,001
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,068	902	2,363	1,086	983	2,601	1,171	914	1,646	4,804	785	7,477	26,798	25,567	27,177
Planning and development		1,185	433	1,877	569	546	1,358	460	506	966	4,366	453	7,063	19,782	19,672	20,930
Road transport		883	469	485	516	437	1,243	711	408	680	438	332	414	7,016	5,895	6,247
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		26,289	26,966	25,011	24,013	20,723	25,145	20,899	23,452	22,470	26,478	22,107	30,011	293,563	335,968	379,771
Energy sources		15,935	16,304	14,000	13,432	10,535	14,522	10,465	12,987	11,858	13,217	11,321	16,568	161,145	184,864	208,363
Water management		4,184	4,382	4,752	4,280	4,038	4,354	4,417	4,178	4,489	6,870	4,283	7,249	57,476	64,651	75,872
Waste water management		1,903	1,933	1,945	1,883	1,828	1,861	1,694	1,878	1,727	1,923	2,003	1,753	22,331	24,386	26,652
Waste management		4,267	4,346	4,314	4,418	4,322	4,409	4,322	4,409	4,396	4,468	4,500	4,441	52,611	62,067	68,884
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		86,822	41,375	42,518	39,358	36,107	73,334	36,689	38,691	56,395	58,315	38,810	61,697	610,110	697,295	708,394
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		9,283	10,633	9,354	9,045	12,537	9,957	9,695	8,898	10,462	12,831	11,327	11,782	125,805	133,855	141,796
Executive and council		1,805	3,646	1,800	1,580	2,555	1,932	1,785	1,626	2,908	3,095	3,171	1,537	27,440	28,943	30,425
Finance and administration		7,360	6,863	7,422	7,337	9,790	7,894	7,778	7,144	7,427	9,590	8,020	10,118	96,742	103,163	109,492
Internal audit		119	124	132	128	193	132	132	127	128	145	137	127	1,623	1,749	1,879
<i>Community and public safety</i>		7,719	9,395	9,290	9,103	11,480	9,629	9,039	9,667	9,586	11,267	10,580	9,368	116,124	151,335	104,759
Community and social services		1,225	1,198	1,296	1,275	1,856	1,308	1,324	1,237	1,262	1,433	1,342	1,264	16,020	17,101	18,284
Sport and recreation		1,854	1,803	1,959	1,977	2,643	2,061	2,032	1,910	1,988	2,389	2,183	1,987	24,785	26,491	28,261
Public safety		3,293	3,355	3,448	3,396	4,168	3,513	3,473	3,408	3,433	3,866	3,589	3,383	42,324	44,378	46,550
Housing		1,347	3,040	2,587	2,455	2,814	2,747	2,211	3,112	2,903	3,579	3,465	2,734	32,995	63,366	11,664
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,739	4,688	5,025	5,005	6,816	5,141	5,136	4,875	4,994	5,688	5,356	5,007	62,469	64,925	68,426
Planning and development		1,442	1,469	1,567	1,528	2,256	1,584	1,585	1,511	1,530	1,776	1,639	1,518	19,405	19,410	20,349
Road transport		3,297	3,219	3,458	3,477	4,561	3,556	3,551	3,363	3,464	3,912	3,717	3,489	43,064	45,514	48,077
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24,622	23,606	22,721	23,313	24,065	23,493	21,507	23,193	24,597	24,228	25,896	25,242	286,484	318,285	352,772
Energy sources		16,936	15,477	14,174	14,259	14,272	14,435	12,789	14,387	15,420	14,442	15,648	15,721	177,961	203,055	231,385
Water management		2,471	2,347	2,713	3,228	2,953	3,001	2,916	2,831	3,160	2,936	3,725	3,565	35,846	37,067	38,444
Waste water management		1,473	1,501	1,556	1,561	1,852	1,631	1,586	1,557	1,592	1,869	1,714	1,572	19,464	20,643	22,175
Waste management		3,741	4,281	4,277	4,266	4,989	4,426	4,216	4,418	4,424	4,982	4,809	4,384	53,214	57,520	60,770
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		46,363	48,323	46,391	46,466	54,899	48,220	45,377	46,632	49,639	54,014	53,159	51,399	590,882	668,400	667,754
<b>Surplus/(Deficit) before assoc.</b>		40,459	(6,948)	(3,873)	(7,108)	(18,792)	25,115	(8,688)	(7,942)	6,755	4,301	(14,348)	10,298	19,228	28,895	40,640
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	40,459	(6,948)	(3,873)	(7,108)	(18,792)	25,115	(8,688)	(7,942)	6,755	4,301	(14,348)	10,298	19,228	28,895	40,640

**Table 45 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Technical Services		-	-	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	24,684	15,820	13,292
Vote 5 - Technical Services (Continued)		-	-	921	921	921	921	921	921	921	921	921	921	9,207	33,976	38,182
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	400	-
Vote 7 - Community Services (Continued)		-	-	83	83	83	83	83	83	83	83	83	83	825	180	145
<b>Capital multi-year expenditure sub-total</b>	2	-	-	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	34,716	50,576	51,619
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Municipal Manager		-	-	128	128	128	128	128	128	128	128	128	128	1,275	46	-
Vote 2 - Finance		-	-	70	70	70	70	70	70	70	70	70	70	700	-	-
Vote 3 - Corporate Services		-	-	101	101	101	101	101	101	101	101	101	101	1,010	30	10
Vote 4 - Technical Services		-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	12,497	13,344	10,393
Vote 5 - Technical Services (Continued)		-	-	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	18,928	9,442	11,246
Vote 6 - Community Services		-	-	211	211	211	211	211	211	211	211	211	211	2,110	2,060	1,832
Vote 7 - Community Services (Continued)		-	-	311	311	311	311	311	311	311	311	311	311	3,110	2,180	2,231
<b>Capital single-year expenditure sub-total</b>	2	-	-	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	39,630	27,102	25,712
<b>Total Capital Expenditure</b>	2	-	-	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	74,346	77,678	77,331

**Table 46 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)**

WC013 Bergrivier - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		-	-	292	292	292	292	292	292	292	292	292	292	2,920	2,674	4,510
Executive and council		-	-	5	5	5	5	5	5	5	5	5	5	45	46	-
Finance and administration		-	-	288	288	288	288	288	288	288	288	288	288	2,875	2,628	4,510
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	605	605	605	605	605	605	605	605	605	605	6,045	4,820	4,208
Community and social services		-	-	79	79	79	79	79	79	79	79	79	79	785	1,270	1,330
Sport and recreation		-	-	459	459	459	459	459	459	459	459	459	459	4,590	3,040	2,688
Public safety		-	-	67	67	67	67	67	67	67	67	67	67	670	500	180
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	10	10
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	12,650	12,306	10,122
Planning and development		-	-	325	325	325	325	325	325	325	325	325	325	3,245	4,120	-
Road transport		-	-	941	941	941	941	941	941	941	941	941	941	9,405	8,186	10,122
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	52,731	57,878	58,491
Energy sources		-	-	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	24,080	14,940	6,892
Water management		-	-	786	786	786	786	786	786	786	786	786	786	7,857	24,342	21,430
Waste water management		-	-	1,913	1,913	1,913	1,913	1,913	1,913	1,913	1,913	1,913	1,913	19,128	17,076	25,997
Waste management		-	-	167	167	167	167	167	167	167	167	167	167	1,665	1,520	4,171
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	-	-	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	74,346	77,678	77,331
<b>Funded by:</b>																
National Government		-	-	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	22,693	28,126	34,844
Provincial Government		-	-	103	103	103	103	103	103	103	103	103	103	1,030	50	-
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	23,723	28,176	34,844
<b>Borrowing</b>		-	-	2,349	2,349	2,349	2,349	2,349	2,349	2,349	2,349	2,349	2,349	23,495	26,200	23,900
<b>Internally generated funds</b>		-	-	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	27,128	23,302	18,587
<b>Total Capital Funding</b>		-	-	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	74,346	77,678	77,331

**Table 47 MBRR SA30 - Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	22,865	8,591	8,706	8,600	8,631	8,730	8,804	8,806	8,791	8,804	8,769	9,043	119,140	128,256	137,253
Service charges - electricity revenue	15,756	16,140	13,740	13,205	10,272	14,282	10,210	12,760	11,600	12,835	11,066	16,127	157,994	178,750	202,258
Service charges - water revenue	3,317	3,857	3,405	3,760	3,524	3,449	3,880	3,647	3,729	4,051	3,702	2,787	43,107	46,944	50,820
Service charges - sanitation revenue	1,670	1,688	1,693	1,634	1,577	1,592	1,424	1,617	1,450	1,637	1,705	1,448	19,136	20,935	22,921
Service charges - refuse revenue	3,653	3,692	3,638	3,738	3,647	3,688	3,626	3,709	3,673	3,699	3,715	3,645	44,123	52,421	58,341
Rental of facilities and equipment	154	154	154	154	154	154	154	154	154	154	154	154	1,850	1,961	2,079
Interest earned - external investments	1,192	1,391	1,474	1,394	1,408	1,686	1,632	1,590	1,755	1,980	2,186	2,185	19,873	20,569	21,289
Interest earned - outstanding debtors	285	333	353	334	337	403	391	381	420	474	523	523	4,756	5,043	5,345
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	221	219	422	483	522	516	535	443	433	704	696	589	5,783	5,956	6,134
Licences and permits	1	0	1	2	7	1	9	5	3	5	4	1	40	43	46
Agency services	401	433	440	482	404	765	685	379	392	245	307	321	5,253	5,547	5,880
Transfers and Subsidiaries - Operational	34,765	1,921	2,240	965	965	33,344	965	965	19,743	12,465	965	5,329	114,633	149,914	105,380
Other revenue	276	552	901	1,289	1,175	1,235	777	992	976	1,278	751	1,210	11,412	12,075	12,802
<b>Cash Receipts by Source</b>	<b>84,555</b>	<b>38,971</b>	<b>37,168</b>	<b>36,041</b>	<b>32,624</b>	<b>69,846</b>	<b>33,092</b>	<b>35,448</b>	<b>53,119</b>	<b>48,330</b>	<b>34,544</b>	<b>43,361</b>	<b>547,100</b>	<b>628,414</b>	<b>630,548</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	435	435	2,668	435	435	435	435	435	435	6,199	435	10,937	23,723	28,176	34,844
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	535	-	-	535	1,069	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	23,495	23,495	26,200	23,900
Increase (decrease) in consumer deposits	42	42	42	42	42	42	42	42	42	42	42	42	504	504	504
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>85,033</b>	<b>39,448</b>	<b>39,877</b>	<b>36,518</b>	<b>33,102</b>	<b>70,324</b>	<b>33,569</b>	<b>35,925</b>	<b>54,131</b>	<b>54,571</b>	<b>35,022</b>	<b>78,370</b>	<b>595,891</b>	<b>683,293</b>	<b>689,796</b>
<b>Cash Payments by Type</b>															
Employee related costs	14,455	14,769	15,880	15,388	24,110	15,432	15,867	15,056	15,079	15,909	15,826	15,273	193,046	206,720	223,050
Remuneration of councillors	633	637	637	637	637	637	637	615	637	637	637	637	7,618	7,966	8,324
Interest	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	14,445	12,909	11,237
Bulk purchases - electricity	14,591	13,132	11,673	11,673	11,252	11,731	10,190	11,867	12,778	11,255	12,698	13,073	145,913	168,821	195,326
Acquisitions - water & other inventory	1,013	1,096	1,643	2,776	1,402	1,996	1,878	2,022	2,580	1,005	3,560	3,580	24,553	25,674	26,815
Contracted services	2,629	6,388	5,352	5,062	5,669	5,707	4,509	6,533	6,063	7,526	7,284	5,682	68,405	101,438	51,341
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	98	2,251	262	39	787	198	93	186	1,336	811	1,483	67	7,611	7,988	8,345
Other expenditure	5,082	2,188	3,081	3,028	3,170	4,657	4,340	2,490	3,304	9,008	3,808	2,295	46,452	48,579	50,305
<b>Cash Payments by Type</b>	<b>39,706</b>	<b>41,665</b>	<b>39,732</b>	<b>39,808</b>	<b>48,231</b>	<b>41,561</b>	<b>38,718</b>	<b>39,974</b>	<b>42,981</b>	<b>47,355</b>	<b>46,500</b>	<b>41,810</b>	<b>508,042</b>	<b>580,095</b>	<b>574,744</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	7,435	74,346	77,678	77,331
Repayment of borrowing	-	-	2,693	-	-	4,039	-	-	2,693	-	-	4,039	13,464	14,926	14,737
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>39,706</b>	<b>41,665</b>	<b>49,860</b>	<b>47,242</b>	<b>55,666</b>	<b>53,035</b>	<b>46,153</b>	<b>47,409</b>	<b>53,109</b>	<b>54,790</b>	<b>53,934</b>	<b>53,284</b>	<b>595,852</b>	<b>672,698</b>	<b>666,812</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>45,327</b>	<b>(2,217)</b>	<b>(9,982)</b>	<b>(10,724)</b>	<b>(22,564)</b>	<b>17,289</b>	<b>(12,584)</b>	<b>(11,483)</b>	<b>1,023</b>	<b>(219)</b>	<b>(18,913)</b>	<b>25,086</b>	<b>38</b>	<b>10,595</b>	<b>22,984</b>
Cash/cash equivalents at the month/year begin:	162,426	207,753	205,536	195,553	184,829	162,266	179,554	166,971	155,487	156,510	156,291	137,378	162,426	162,464	173,060
Cash/cash equivalents at the month/year end:	207,753	205,536	195,553	184,829	162,266	179,554	166,971	155,487	156,510	156,291	137,378	162,464	162,464	173,060	196,043

## **2.10 Contracts having future budgetary implications**

In terms of the Council's Supply Chain Management Policy, except for 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 48 MBRR SA 34a - Capital expenditure on new assets by asset class**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		7,408	10,956	14,660	48,886	53,632	53,632	19,810	29,430	28,280
Roads Infrastructure		295	1,205	72	6,506	28,978	28,978	100	100	100
Roads		175	1,205	72	6,506	28,978	28,978	100	100	100
Road Structures		120	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		134	467	570	1,604	3,908	3,908	1,000	470	1,000
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		134	467	570	1,604	3,908	3,908	1,000	470	1,000
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	382	7,136	1,228	1,228	100	1,900	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	382	7,136	1,228	1,228	100	1,900	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		226	316	10,386	16,379	10,319	10,319	350	9,926	3,978
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	7,391	8,798	8,798	8,798	-	1,000	-
Pump Stations		226	316	398	460	1,021	1,021	250	1,100	500
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	2,597	7,121	500	500	100	7,826	3,478
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,277	8,764	2,948	16,861	8,799	8,799	17,210	16,034	20,051
Pump Station		465	286	302	180	90	90	270	270	290
Reticulation		-	-	736	6,376	70	70	500	1,000	1,000
Waste Water Treatment Works		5,812	8,478	1,909	10,306	8,639	8,639	16,440	14,764	18,761
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		477	204	302	400	400	400	1,050	1,000	3,150
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		206	-	-	400	400	400	400	-	-
Waste Processing Facilities		271	204	173	-	-	-	-	-	-
Waste Drop-off Points		-	-	129	-	-	-	650	1,000	3,150
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>		<b>4,674</b>	<b>2,253</b>	<b>4,127</b>	<b>4,380</b>	<b>6,677</b>	<b>6,677</b>	<b>2,320</b>	<b>2,850</b>	<b>2,030</b>
Community Facilities		3,226	1,666	2,489	3,970	6,298	6,298	2,100	1,550	1,200
Halls		391	449	128	290	250	300	750	1,000	1,000
Centres		-	-	349	1,290	3,923	3,923	1,200	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	400	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,697	-	162	-	-	-	-	-	-
Cemeteries/Crematoria		824	1,217	1,849	2,050	1,785	1,785	300	400	200
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		31	-	-	340	340	340	300	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		283	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,448	587	1,638	410	380	380	220	1,300	830
Indoor Facilities		17	-	-	-	-	-	-	-	-
Outdoor Facilities		1,431	587	1,638	410	380	380	220	1,300	830
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>2,470</b>	<b>1,732</b>	<b>1,758</b>	<b>4,275</b>	<b>2,200</b>	<b>2,200</b>	<b>2,100</b>	<b>4,000</b>	<b>2,500</b>
Operational Buildings		2,470	1,732	1,758	4,275	2,200	2,200	2,100	4,000	2,500
Municipal Offices		2,470	1,732	1,460	3,945	1,870	1,870	2,100	4,000	2,500
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	298	330	330	330	-	-	-
<b>Intangible Assets</b>		<b>576</b>	<b>382</b>	<b>145</b>	<b>1,030</b>	<b>196</b>	<b>196</b>	<b>-</b>	<b>100</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		576	382	145	1,030	196	196	-	100	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		576	382	145	1,030	196	196	-	100	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>359</b>	<b>1,290</b>	<b>1,333</b>	<b>1,510</b>	<b>1,139</b>	<b>1,139</b>	<b>640</b>	<b>330</b>	<b>10</b>
Computer Equipment		359	1,290	1,333	1,510	1,139	1,139	640	330	10
<b>Furniture and Office Equipment</b>		<b>1,085</b>	<b>1,004</b>	<b>2,225</b>	<b>885</b>	<b>756</b>	<b>756</b>	<b>178</b>	<b>485</b>	<b>124</b>
Furniture and Office Equipment		1,085	1,004	2,225	885	756	756	178	485	124
<b>Machinery and Equipment</b>		<b>1,258</b>	<b>1,544</b>	<b>4,953</b>	<b>5,316</b>	<b>5,488</b>	<b>5,488</b>	<b>9,702</b>	<b>2,437</b>	<b>1,152</b>
Machinery and Equipment		1,258	1,544	4,953	5,316	5,488	5,488	9,702	2,437	1,152
<b>Transport Assets</b>		<b>5,775</b>	<b>3,044</b>	<b>9,258</b>	<b>4,426</b>	<b>4,765</b>	<b>4,765</b>	<b>1,270</b>	<b>2,000</b>	<b>3,500</b>
Transport Assets		5,775	3,044	9,258	4,426	4,765	4,765	1,270	2,000	3,500
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>23,606</b>	<b>22,204</b>	<b>38,459</b>	<b>70,707</b>	<b>74,853</b>	<b>74,853</b>	<b>36,020</b>	<b>41,632</b>	<b>37,596</b>

**Table 49 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		7,367	4,545	10,147	4,850	6,940	6,940	8,170	15,696	18,002
Roads Infrastructure		-	41	-	490	-	-	2,600	2,300	1,600
Roads		-	41	-	490	-	-	2,600	2,300	1,600
Electrical Infrastructure		5,170	2,028	960	780	2,117	2,117	4,520	4,320	3,000
MV Substations		144	1,094	282	700	1,700	1,700	4,000	4,200	3,000
MV Switching Stations		-	-	-	40	-	-	-	50	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		5,025	934	679	40	417	417	520	70	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,197	2,476	9,187	3,580	4,823	4,823	1,050	9,076	13,402
Boreholes		-	-	-	40	40	40	50	50	60
Water Treatment Works		39	-	-	-	-	-	-	1,000	-
Bulk Mains		100	-	-	-	-	-	-	-	-
Distribution		2,059	2,476	9,187	3,540	4,783	4,783	1,000	8,026	13,342
<b>Community Assets</b>		915	326	3,792	3,084	5,263	5,263	2,640	910	360
Community Facilities		318	140	367	484	558	558	90	460	70
Libraries		275	22	105	-	97	97	-	-	-
Cemeteries/Crematoria		-	84	229	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		43	34	33	484	461	461	90	460	70
Sport and Recreation Facilities		597	187	3,425	2,600	4,705	4,705	2,550	450	290
Indoor Facilities		99	79	159	100	100	100	50	100	290
Outdoor Facilities		498	108	3,266	2,500	4,605	4,605	2,500	350	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	631	3,050	3,797	3,797	-	-	-
Revenue Generating		-	-	631	3,050	3,797	3,797	-	-	-
Improved Property		-	-	631	3,050	3,797	3,797	-	-	-
<b>Other assets</b>		113	258	-	490	361	361	650	20	-
Operational Buildings		113	258	-	490	361	361	650	20	-
Stores		-	258	-	490	361	361	650	20	-
<b>Computer Equipment</b>		498	878	405	300	310	310	350	-	-
Computer Equipment		498	878	405	300	310	310	350	-	-
<b>Furniture and Office Equipment</b>		533	539	352	125	354	354	270	130	95
Furniture and Office Equipment		533	539	352	125	354	354	270	130	95
<b>Machinery and Equipment</b>		-	171	-	-	-	-	-	-	-
Machinery and Equipment		-	171	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	<b>9,426</b>	<b>6,720</b>	<b>15,327</b>	<b>11,899</b>	<b>17,025</b>	<b>17,025</b>	<b>12,080</b>	<b>16,756</b>	<b>18,457</b>
<b>Renewal of Existing Assets as % of total capex</b>		19.0%	12.7%	20.5%	11.6%	15.4%	15.4%	16.2%	21.6%	23.9%
<b>Renewal of Existing Assets as % of deprecn"</b>		43.1%	25.3%	49.7%	36.4%	43.5%	43.5%	40.0%	52.8%	55.8%



**Table 50 MBRR SA34c - Repairs and maintenance expenditure by asset class**

WC013 Bergrivier - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4,127	4,293	5,037	6,020	5,946	5,946	9,566	10,056	10,563
Roads Infrastructure		774	852	830	1,689	1,890	1,890	1,870	1,960	2,049
Roads		774	852	830	1,689	1,890	1,890	1,870	1,960	2,049
Storm water Infrastructure		269	193	310	371	388	388	705	743	785
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		269	193	310	371	388	388	705	743	785
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,010	1,952	2,489	2,578	2,496	2,496	3,669	3,879	4,099
LV Networks		2,010	1,952	2,489	2,578	2,496	2,496	3,669	3,879	4,099
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		522	624	847	800	800	800	1,750	1,831	1,914
Distribution		522	624	847	800	800	800	1,750	1,831	1,914
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		552	672	561	565	365	365	1,554	1,624	1,696
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		552	672	561	565	365	365	1,554	1,624	1,696
Solid Waste Infrastructure		-	-	-	17	7	7	18	19	20
Landfill Sites		-	-	-	17	7	7	18	19	20
<b>Community Assets</b>		9,455	10,814	10,391	15,109	13,809	13,809	15,429	16,540	17,732
Community Facilities		7,017	7,818	7,384	10,852	10,298	10,298	11,176	11,991	12,865
Cemeteries/Crematoria		454	810	669	950	926	926	875	936	1,003
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		6,563	7,008	6,714	9,902	9,372	9,372	10,302	11,055	11,862
Sport and Recreation Facilities		2,438	2,996	3,008	4,257	3,511	3,511	4,253	4,549	4,867
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,438	2,996	3,008	4,257	3,511	3,511	4,253	4,549	4,867
<b>Other assets</b>		3,977	5,657	5,981	7,403	5,921	5,921	7,179	7,611	8,066
Operational Buildings		3,974	5,619	5,893	7,292	5,903	5,903	7,125	7,555	8,007
Municipal Offices		3,974	5,619	5,893	7,292	5,903	5,903	7,125	7,555	8,007
Housing		3	38	87	111	18	18	54	56	59
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		3	38	87	111	18	18	54	56	59
<b>Computer Equipment</b>		1,176	318	1,100	380	369	369	295	308	321
Computer Equipment		1,176	318	1,100	380	369	369	295	308	321
<b>Furniture and Office Equipment</b>		23	48	24	33	16	16	33	33	33
Furniture and Office Equipment		23	48	24	33	16	16	33	33	33
<b>Machinery and Equipment</b>		857	1,355	1,073	1,175	1,735	1,735	1,347	1,409	1,472
Machinery and Equipment		857	1,355	1,073	1,175	1,735	1,735	1,347	1,409	1,472
<b>Transport Assets</b>		2,660	3,247	3,073	3,625	3,555	3,555	3,189	3,336	3,486
Transport Assets		2,660	3,247	3,073	3,625	3,555	3,555	3,189	3,336	3,486
<b>Total Repairs and Maintenance Expenditure</b>	1	22,273	25,733	26,678	33,745	31,351	31,351	37,038	39,293	41,673
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		4.7%	5.2%	4.9%	5.4%	5.1%	5.1%	5.6%	5.5%	5.5%
<i>R&amp;M as % Operating Expenditure</i>		5.8%	6.2%	5.8%	6.2%	5.7%	5.7%	6.8%	6.6%	6.2%

**Table 51 MBRR SA34d Depreciation by asset class**

WC013 Bergvriev - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,400	20,390	23,600	24,556	30,427	30,427	20,682	21,798	23,053
Roads Infrastructure		2,413	3,007	3,792	3,749	4,748	4,748	5,656	5,996	6,295
Roads		2,413	3,007	3,792	3,749	4,748	4,748	5,656	5,996	6,295
Storm water Infrastructure		449	641	699	427	739	739	774	825	875
Drainage Collection		449	641	699	427	739	739	774	825	875
Electrical Infrastructure		1,508	1,865	2,087	2,371	2,260	2,260	2,676	3,083	3,292
MV Substations		1,508	1,865	2,087	2,371	2,260	2,260	2,676	3,083	3,292
Water Supply Infrastructure		2,315	2,330	2,602	3,161	3,521	3,521	3,936	3,974	4,133
Pump Stations		2,315	2,330	2,602	3,161	3,521	3,521	3,936	3,974	4,133
Sanitation Infrastructure		3,153	2,768	3,124	3,484	3,563	3,563	4,062	4,309	4,806
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		3,153	2,768	3,124	3,484	3,563	3,563	4,062	4,309	4,806
Solid Waste Infrastructure		4,562	9,779	11,296	11,364	15,596	15,596	3,578	3,611	3,652
Landfill Sites		4,139	9,294	10,744	10,744	15,011	15,011	2,960	2,960	2,960
Waste Drop-off Points		423	486	552	620	585	585	618	651	692
<b>Community Assets</b>		1,571	1,397	1,625	1,868	2,002	2,002	2,227	2,345	2,445
Community Facilities		630	855	915	1,112	1,175	1,175	1,318	1,343	1,366
Halls		89	95	162	254	218	218	266	280	300
Centres		2	327	241	330	302	302	367	371	371
Libraries		117	85	87	89	92	92	86	82	80
Cemeteries/Crematoria		117	100	101	179	212	212	235	238	240
Public Open Space		305	249	323	260	351	351	364	372	375
Sport and Recreation Facilities		942	542	711	756	827	827	909	1,002	1,079
Indoor Facilities		5	-	-	-	-	-	2	4	4
Outdoor Facilities		936	542	711	756	827	827	907	998	1,075
<b>Investment properties</b>		24	53	52	18	54	54	56	56	56
Revenue Generating		24	53	52	18	54	54	56	56	56
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		24	53	52	18	54	54	56	56	56
<b>Other assets</b>		1,043	515	576	589	767	767	816	871	930
Operational Buildings		1,043	515	576	589	767	767	816	871	930
Municipal Offices		1,043	515	576	589	767	767	816	871	930
<b>Intangible Assets</b>		501	396	452	445	450	450	443	434	341
Licences and Rights		501	396	452	445	450	450	443	434	341
Computer Software and Applications		501	396	452	445	450	450	443	434	341
<b>Computer Equipment</b>		517	510	722	731	795	795	848	815	764
Computer Equipment		517	510	722	731	795	795	848	815	764
<b>Furniture and Office Equipment</b>		908	790	887	980	944	944	902	850	823
Furniture and Office Equipment		908	790	887	980	944	944	902	850	823
<b>Machinery and Equipment</b>		823	706	820	1,048	985	985	1,383	1,668	1,706
Machinery and Equipment		823	706	820	1,048	985	985	1,383	1,668	1,706
<b>Transport Assets</b>		2,078	1,828	2,137	2,421	2,670	2,670	2,817	2,868	2,940
Transport Assets		2,078	1,828	2,137	2,421	2,670	2,670	2,817	2,868	2,940
<b>Total Depreciation</b>	1	21,865	26,584	30,870	32,656	39,094	39,094	30,174	31,705	33,058

**Table 52 MBRR SA34e Capital expenditure on the upgrading of existing assets by asset class**

WC013 Bergvriev - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,637	21,406	19,519	16,444	16,283	16,283	25,146	19,070	19,842
Roads Infrastructure		12,337	15,321	11,378	3,980	4,466	4,466	6,550	5,650	8,350
Roads		12,337	15,321	11,378	3,980	4,466	4,466	6,550	5,650	8,350
Electrical Infrastructure		3,383	2,320	2,664	1,310	1,760	1,760	11,659	7,020	3,892
MV Substations		-	572	-	-	-	-	-	850	-
MV Switching Stations		-	-	-	20	10	10	75	-	-
MV Networks		900	863	456	400	601	601	650	-	-
LV Networks		2,483	885	2,208	890	1,149	1,149	10,934	6,170	3,892
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		(83)	2,329	3,817	9,074	6,323	6,323	6,437	5,300	4,000
Reservoirs		-	-	-	-	-	-	400	2,000	800
Water Treatment Works		-	217	-	7,574	4,765	4,765	6,037	1,450	800
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		(83)	2,113	3,817	1,500	1,558	1,558	-	1,850	2,400
Sanitation Infrastructure		-	1,023	1,660	1,600	3,255	3,255	500	600	3,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	1,023	1,660	1,600	3,255	3,255	500	600	3,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	412	-	480	480	480	-	500	600
Landfill Sites		-	412	-	480	480	480	-	500	600
<b>Community Assets</b>		979	2,237	1,210	2,520	1,410	1,410	1,100	220	1,036
Community Facilities		490	101	97	-	-	-	-	-	-
Cemeteries/Crematoria		144	-	-	-	-	-	-	-	-
Public Open Space		345	101	97	-	-	-	-	-	-
Sport and Recreation Facilities		490	2,136	1,113	2,520	1,410	1,410	1,100	220	1,036
Indoor Facilities		40	-	-	-	-	-	-	-	-
Outdoor Facilities		450	2,136	1,113	2,520	1,410	1,410	1,100	220	1,036
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	227	198	780	780	780	-	-	400
Operational Buildings		-	227	198	780	780	780	-	-	400
Municipal Offices		-	55	-	-	-	-	-	-	-
Workshops		-	172	198	780	780	780	-	-	400
<b>Machinery and Equipment</b>		-	-	-	90	90	90	-	-	-
Machinery and Equipment		-	-	-	90	90	90	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>16,616</b>	<b>23,870</b>	<b>20,927</b>	<b>19,834</b>	<b>18,563</b>	<b>18,563</b>	<b>26,246</b>	<b>19,290</b>	<b>21,278</b>
<b>Upgrading of Existing Assets as % of total capex</b>		33.5%	45.2%	28.0%	19.4%	16.8%	16.8%	35.3%	24.6%	27.5%
<b>Upgrading of Existing Assets as % of deprecn"</b>		76.0%	89.8%	67.8%	60.7%	47.5%	47.5%	87.0%	60.8%	64.4%

**Table 53 MBRR SA35 - Future financial implications of the capital budget**

<b>WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget</b>							
Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30
<b>R thousand</b>							
<b>Capital expenditure</b>	1						
Vote 1 - Municipal Manager		1,275	46	-	1,403	53	42
Vote 2 - Finance		700	-	-	770		231
Vote 3 - Corporate Services		1,010	230	10	1,111	265	16
Vote 4 - Technical Services		37,180	29,164	23,685	40,898	32,080	29,606
Vote 5 - Technical Services (Continued)		28,136	43,418	49,428	30,949	47,760	51,899
Vote 6 - Community Services		2,110	2,460	1,832	2,321	2,829	2,198
Vote 7 - Community Services (Continued)		3,935	2,360	2,376	4,329	2,714	3,089
<b>Total Capital Expenditure</b>		<b>74,346</b>	<b>77,678</b>	<b>77,331</b>	<b>81,781</b>	<b>85,700</b>	<b>87,082</b>
<b>Future operational costs by vote</b>	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)							
<b>Total future operational costs</b>		-	-	-	-	-	-
<b>Future revenue by source</b>	3						
Exchange Revenue							
Service charges - Electricity							
Service charges - Water							
Service charges - Waste Water Management							
Service charges - Waste Management							
Agency services							
List other revenues sources if applicable							
List entity summary if applicable							
<b>Total future revenue</b>		-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>74,346</b>	<b>77,678</b>	<b>77,331</b>	<b>81,781</b>	<b>85,700</b>	<b>87,082</b>

**Table 54 MBRR SA36 Detailed capital budget**

WC013 Bergvriev - Supporting Table SA36 Detailed capital budget										
R thousand	Function	Project Description	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	2024/25 Medium Term Revenue & Expenditure Framework		
								Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality:</b>										
<i>List all capital projects grouped by Function</i>										
1.1 - Mayor and Council	Diverse office furniture and equipment	Furniture and Office Equipment	Furniture and Office Equipment	Admin	133	10	20	20	-	
1.2 - Municipal Manager	Furniture and equipment - MM Office	Furniture and Office Equipment	Furniture and Office Equipment	Admin	12	4	20	20	-	
1.2 - Municipal Manager	Furniture and equipment - Communication	Furniture and Office Equipment	Furniture and Office Equipment	Admin	8	7	5	6	-	
1.3 - Economic Development/Planning	Furniture and equipment	Furniture and Office Equipment	Furniture and Office Equipment	Admin	270	-	-	-	-	
1.3 - Economic Development/Planning	Construction : PB Youth Centre	Community Facilities	Centres	4	230	2,223	-	-	-	
1.3 - Economic Development/Planning	Construction : PB Youth Centre ( Own Fun	Community Facilities	Centres	4	-	410	-	-	-	
1.3 - Economic Development/Planning	Computer Equipment , Printers (Youth Cen	Computer Equipment	Computer Equipment	4	24	-	-	-	-	
1.3 - Economic Development/Planning	Furniture , Equipment (Youth Centre)	Furniture and Office Equipment	Furniture and Office Equipment	4	-	146	-	-	-	
1.3 - Economic Development/Planning	Jeugsentrum PB: Furniture and equipment	Furniture and Office Equipment	Furniture and Office Equipment	4	-	-	30	-	-	
1.3 - Economic Development/Planning	Jeugsentrum PB: Fencing of centre	Community Facilities	Centres	4	-	190	200	-	-	
1.3 - Economic Development/Planning	Informal Trading Area	Community Facilities	Centres	6	-	1,100	1,000	-	-	
2.1 - Finance	Replacement of computers	Computer Equipment	Computer Equipment	Admin	105	-	-	-	-	
2.1 - Finance	Furniture , Equipment - Finance	Furniture and Office Equipment	Furniture and Office Equipment	Admin	52	139	50	-	-	
2.1 - Finance	Vehicle	Transport Assets	Transport Assets	Admin	192	-	-	-	-	
2.1 - Finance	Vesta - Phoenix (CR)	Licences and Rights	Computer Software and Applications	Whole	145	-	-	-	-	
2.1 - Finance	Upgrade SCM Stores	Operational Buildings	Stores	3	-	361	650	-	-	
3.1 - Planning and Development	Furniture , Equipment - Town Planning	Furniture and Office Equipment	Furniture and Office Equipment	Admin	130	-	-	-	-	
3.1 - Planning and Development	Regional Socio Projects (RSEP Funding)	Community Facilities	Centres	Whole	120	-	-	-	-	
3.2 - Human Resources	Time and Attendance System (Payday)	Licences and Rights	Computer Software and Applications	Admin	-	174	-	-	-	
3.2 - Human Resources	Furniture , Equipment - Human Resources	Furniture and Office Equipment	Furniture and Office Equipment	Admin	37	77	10	20	-	
3.2 - Human Resources	Portable Meeting Recorder	Furniture and Office Equipment	Furniture and Office Equipment	Admin	-	13	-	-	-	
3.3 - Information Technology	IT Equipment	Computer Equipment	Computer Equipment	Admin	-	175	190	-	-	
3.3 - Information Technology	IT System Upgrade (Enhancement of IT sy	Computer Equipment	Computer Equipment	Admin	1,070	394	450	-	-	
3.3 - Information Technology	Replacement of computers	Computer Equipment	Computer Equipment	Admin	300	300	350	-	-	
3.3 - Information Technology	Disaster Recovery Site	Operational Buildings	Municipal Offices	Whole	407	261	-	-	-	
3.3 - Information Technology	WiFi Installation at Offices of BRM	Computer Equipment	Computer Equipment	Whole	182	-	-	-	-	
3.3 - Information Technology	ERP (Integrated Electronic Records Manag	Computer Equipment	Computer Equipment	Whole	-	435	-	-	-	
3.3 - Information Technology	Website - ( Depended on SITA analysis an	Computer Equipment	Computer Equipment	Whole	-	-	-	200	-	
3.4 - Administrative and Corporate Supp	Furniture , Equipment - Corporate Services	Furniture and Office Equipment	Furniture and Office Equipment	Admin	20	-	-	-	-	
3.4 - Administrative and Corporate Supp	Photocopier machine for new office buildi	Furniture and Office Equipment	Furniture and Office Equipment	Admin	-	288	-	-	-	
3.5 - Director: Corporate Services	Furniture , Equipment - Corporate Services	Furniture and Office Equipment	Furniture and Office Equipment	Admin	29	10	10	10	10	
4.1 - Building Control	Computer and peripherals - Vacant building	Computer Equipment	Computer Equipment	Admin	34	-	-	-	-	
4.1 - Building Control	Furniture - Vacant building inspector (VD)	Furniture and Office Equipment	Furniture and Office Equipment	Admin	7	-	-	-	-	
4.1 - Building Control	Furniture , Equipment - Building Control	Furniture and Office Equipment	Furniture and Office Equipment	Whole	4	-	6	-	-	
4.1 - Building Control	Equipment - Tablet, Plotter	Computer Equipment	Computer Equipment	Whole	-	120	-	120	-	
4.1 - Building Control	Printer - Vacant building inspector (VD)	Computer Equipment	Computer Equipment	Admin	9	-	-	-	-	
4.2 - Project Management Unit	Furniture and Equipment - Project Manager	Furniture and Office Equipment	Furniture and Office Equipment	Whole	7	-	9	-	-	
4.2 - Project Management Unit	Porterville 177 Housing (Water)	Water Supply Infrastructure	Distribution	2	115	-	-	-	-	
4.2 - Project Management Unit	Porterville 177 Housing (Roads)	Roads Infrastructure	Roads	2	-	10,844	-	-	-	
4.2 - Project Management Unit	Piketberg 181 Housing (Roads)	Roads Infrastructure	Roads	4	-	13,607	-	-	-	
4.2 - Project Management Unit	Eendekuil 47 Housing (Electricity)	Electrical Infrastructure	LV Networks	5	41	-	-	-	-	
4.2 - Project Management Unit	Eendekuil 47 Housing (Roads)	Roads Infrastructure	Roads	5	-	4,327	-	-	-	
4.2 - Project Management Unit	New municipal offices	Operational Buildings	Municipal Offices	Admin	516	674	2,000	4,000	-	
4.2 - Project Management Unit	Repair existing combi-courts EE, PV, VD	Sport and Recreation Facilities	Outdoor Facilities	Whole	2,718	3,605	-	-	-	
4.2 - Project Management Unit	Piketberg (1000) (150) Housing (Sanitation)	Sanitation Infrastructure	Reticalution	4	114	-	-	-	-	
4.3 - Property Services	Air conditioners - offices	Furniture and Office Equipment	Furniture and Office Equipment	Whole	22	120	-	60	-	
4.3 - Property Services	Furniture , Equipment - Council Property	Furniture and Office Equipment	Furniture and Office Equipment	Whole	4	5	10	6	-	
4.3 - Property Services	Ontwikkel munisipale kantore VD	Operational Buildings	Municipal Offices	6	-	-	-	-	2,500	
4.3 - Property Services	Security at municipal buildings	Furniture and Office Equipment	Furniture and Office Equipment	Admin	1,326	18	-	300	-	
4.3 - Property Services	Security Measures Piketberg Main Office	Operational Buildings	Municipal Offices	3	351	-	-	-	-	
4.3 - Property Services	Stores Velldrif (Erf 551)	Operational Buildings	Yards	6&7	298	330	-	-	-	
4.3 - Property Services	Tools	Machinery and Equipment	Machinery and Equipment	Whole	6	5	5	12	-	
4.3 - Property Services	Special Needs Friendly Facilities	Operational Buildings	Workshops	Whole	-	400	-	-	-	
4.3 - Property Services	Entrance gate at PV stores & fencing	Operational Buildings	Stores	1	-	-	-	20	-	
4.5 - Solid Waste Removal	Furniture , Equipment - Refuse Removal	Furniture and Office Equipment	Furniture and Office Equipment	Whole	7	-	10	10	11	
4.5 - Solid Waste Removal	Heist op den Berg Composting Drums	Solid Waste Infrastructure	Waste Processing Facilities	Whole	173	-	-	-	-	
4.5 - Solid Waste Removal	Heist op den Berg Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	60	-	-	-	
4.5 - Solid Waste Removal	Heist op den Berg Visual Awareness Cam	Furniture and Office Equipment	Furniture and Office Equipment	Whole	360	100	-	-	-	
4.5 - Solid Waste Removal	Refuse compactor	Transport Assets	Transport Assets	Whole	2,132	-	-	-	-	
4.5 - Solid Waste Removal	Replace CEX 1592	Transport Assets	Transport Assets	Whole	800	-	-	-	-	
4.5 - Solid Waste Removal	Skips at Drop Off	Solid Waste Infrastructure	Waste Drop-off Points	1&2	129	-	150	-	150	
4.5 - Solid Waste Removal	Tools	Machinery and Equipment	Machinery and Equipment	Whole	-	5	5	10	10	
4.5 - Solid Waste Removal	Upgrade Refuse building - PB	Operational Buildings	Workshops	3&4	198	380	-	-	400	
4.5 - Solid Waste Removal	Upgrade Refuse building - PB (Security C	Machinery and Equipment	Machinery and Equipment	3&4	-	90	-	-	-	
4.5 - Solid Waste Removal	Wood Chipper	Machinery and Equipment	Machinery and Equipment	1&2	-	-	600	-	-	
4.5 - Solid Waste Removal	Fencing at Landfill Sites	Solid Waste Infrastructure	Landfill Sites	Whole	-	480	-	500	600	
4.5 - Solid Waste Removal	Drop Off - Redelinghuys	Solid Waste Infrastructure	Waste Drop-off Points	5	-	-	500	1,000	-	
4.5 - Solid Waste Removal	Drop Off - Eendekuil	Solid Waste Infrastructure	Waste Drop-off Points	5	-	-	-	-	3,000	
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	Waste Compactor	Transport Assets	Transport Assets	1.2	2,250	-	-	-	-	
4.7 - Roads	Cement ditches in Aurora	Storm water Infrastructure	Storm water Conveyance	6	80	40	-	70	-	
4.7 - Roads	Construction of roads (BM) - Lys van Hooft	Roads Infrastructure	Roads	Whole	700	-	300	200	400	
4.7 - Roads	PV Sidewalks (lowcost)	Roads Infrastructure	Roads	2	104	-	-	-	-	
4.7 - Roads	Construction of roads: RDP Houses	Roads Infrastructure	Roads	Whole	275	-	300	300	300	
4.7 - Roads	Furniture , Equipment - Roads	Furniture and Office Equipment	Furniture and Office Equipment	Whole	8	5	5	6	7	
4.7 - Roads	RH Sidewalks (lowcost)	Roads Infrastructure	Roads	5	85	-	-	-	-	
4.7 - Roads	Upgrade of roads and stormwater	Roads Infrastructure	Roads	5	32	-	-	-	-	
4.7 - Roads	Upgrade of roads and stormwater (EK)	Roads Infrastructure	Roads	5	2,489	-	-	-	-	
4.7 - Roads	AUR Sidewalks (lowcost)	Roads Infrastructure	Roads	6	106	-	-	-	-	

4.7 - Roads	Upgrade of roads and stormwater (AUR)	Roads Infrastructure	Roads	6	2,712	-	-	-	-
4.7 - Roads	VD Sidewalks (lowcost)	Roads Infrastructure	Roads	7	97	-	-	-	-
4.7 - Roads	Rebuild Kerklaan	Roads Infrastructure	Roads	6	-	500	1,500	1,000	4,000
4.7 - Roads	Remedial works on Roads - Culemborg Rd	Roads Infrastructure	Roads	3	543	158	-	-	-
4.7 - Roads	Remedial works on Roads - PB Industrial	Roads Infrastructure	Roads	3	-	322	-	-	-
4.7 - Roads	Replace CEX 4262	Transport Assets	Transport Assets	1&2	933	-	-	-	-
4.7 - Roads	Replace CFP 2902	Transport Assets	Transport Assets	6&7	512	-	-	-	-
4.7 - Roads	Reseal Voortrekker Road (VD)	Roads Infrastructure	Roads	7	-	-	1,500	1,500	1,000
4.7 - Roads	Reseal/Construction of streets	Roads Infrastructure	Roads	Whole	2,366	2,490	2,000	1,500	2,000
4.7 - Roads	Upgrade of roads and stormwater (PB)	Roads Infrastructure	Roads	Whole	856	-	-	-	-
4.7 - Roads	Tools	Machinery and Equipment	Machinery and Equipment	Whole	70	40	30	60	65
4.7 - Roads	Traffic calming measures (Speed bumps)	Roads Infrastructure	Roads	Whole	72	200	100	100	100
4.7 - Roads	Transport Trailers Multi Purpose	Transport Assets	Transport Assets	Whole	-	-	120	-	-
4.7 - Roads	Unserviced erven - Redelinghuys	Roads Infrastructure	Roads	5	200	186	-	-	-
4.7 - Roads	Upgrade Side walks (PB)	Roads Infrastructure	Roads	3	219	90	200	200	200
4.7 - Roads	Upgrade Side walks (PV)	Roads Infrastructure	Roads	1	297	180	150	150	150
4.7 - Roads	Upgrade Side walks (VD)	Roads Infrastructure	Roads	7	297	200	300	300	300
4.7 - Roads	Vervang CFP 1413	Transport Assets	Transport Assets	6	334	-	-	-	-
4.7 - Roads	Herbou van grond paaië - industriële area	Roads Infrastructure	Roads	7	-	340	1,000	1,000	1,000
4.7 - Roads	Herbou strate - Laaipek 2	Roads Infrastructure	Roads	7	-	-	500	400	-
4.7 - Roads	Herbou Strate Wyk 3	Roads Infrastructure	Roads	3	-	-	600	400	600
4.7 - Roads	Upgrade of roads and stormwater AU	Roads Infrastructure	Roads	6	-	-	800	1,000	-
4.8 - Electricity	PB Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	3&4	-	196	1,775	-	-
4.8 - Electricity	VD Permanent Genset at Albatros Sewerage	Machinery and Equipment	Machinery and Equipment	6&7	-	196	1,458	-	-
4.8 - Electricity	VD Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	6&7	-	196	1,093	-	-
4.8 - Electricity	PV Permanent Genset at WWTW	Machinery and Equipment	Machinery and Equipment	1&2	-	196	2,120	-	-
4.8 - Electricity	Aur Water Security through Solar Assist at	Machinery and Equipment	Machinery and Equipment	6	-	65	399	-	-
4.8 - Electricity	RH Water Security through Solar Assist at	Machinery and Equipment	Machinery and Equipment	5	-	65	431	-	-
4.8 - Electricity	Bergrivier Bulk Services Upgrade/RDP Ho	Electrical Infrastructure	LV Networks	Whole	-	-	10,000	-	-
4.8 - Electricity	Bergrivier Bulk Services Upgrade/RDP Ho	Electrical Infrastructure	LV Networks	Whole	-	-	534	2,870	2,592
4.8 - Electricity	Blackout Projects	Machinery and Equipment	Machinery and Equipment	Whole	924	1,341	-	1,600	-
4.8 - Electricity	Bulk meter replacement	Electrical Infrastructure	LV Networks	Whole	120	-	70	70	-
4.8 - Electricity	Christmas lights	Electrical Infrastructure	LV Networks	Whole	-	240	-	-	-
4.8 - Electricity	Furniture , Equipment - Electricity	Machinery and Equipment	Machinery and Equipment	Whole	48	40	25	100	-
4.8 - Electricity	High tension circuit breakers	Electrical Infrastructure	MV Switching Stations	Whole	-	-	-	50	-
4.8 - Electricity	Installation of new street lights	Electrical Infrastructure	LV Networks	Whole	-	90	100	-	-
4.8 - Electricity	Larger HT Switches - standby battery cell	Electrical Infrastructure	MV Switching Stations	Whole	-	10	75	-	-
4.8 - Electricity	Mid block lines	Electrical Infrastructure	LV Networks	Whole	-	-	400	400	-
4.8 - Electricity	Mid block lines Noordhoek, VD	Electrical Infrastructure	LV Networks	6	342	358	-	1,450	-
4.8 - Electricity	Minisub in Basson Street Porterville Increase	Electrical Infrastructure	MV Substations	1	-	-	-	850	-
4.8 - Electricity	Network Renewals	Electrical Infrastructure	MV Networks	Whole	456	601	650	-	-
4.8 - Electricity	Replace CEX 6454 (cherry picker)	Transport Assets	Transport Assets	1&2	1,079	-	-	-	-
4.8 - Electricity	Replace Dwarskerbos O/H lines with Cable	Electrical Infrastructure	LV Networks	6	409	800	-	1,100	1,000
4.8 - Electricity	Replace O/H feeder to Monte Bertha	Electrical Infrastructure	LV Networks	Whole	559	417	-	-	-
4.8 - Electricity	Replacing conventional electricity meters	Electrical Infrastructure	LV Networks	Whole	1,000	-	-	-	-
4.8 - Electricity	Replacing conventional electricity meters	Electrical Infrastructure	LV Networks	Whole	-	50	-	-	-
4.8 - Electricity	Retro-fit main substation oil circuit breakers	Electrical Infrastructure	MV Substations	3	-	1,700	4,000	2,200	3,000
4.8 - Electricity	Security of electrical assets	Machinery and Equipment	Machinery and Equipment	Whole	699	500	500	-	-
4.8 - Electricity	Blackout Projects (Loadshedding Emergency	Machinery and Equipment	Machinery and Equipment	Whole	2,719	881	-	-	-
4.8 - Electricity	Smart Metering	Electrical Infrastructure	LV Networks	Whole	-	-	-	300	300
4.8 - Electricity	Redelinghuys Transformer	Electrical Infrastructure	MV Substations	5	282	-	-	-	-
4.8 - Electricity	Elektrisiteit Inerne Densle Behuissingsproj	Electrical Infrastructure	LV Networks	Whole	-	540	-	-	-
4.8 - Electricity	Replace O/H feeder to Monte Bertha	Electrical Infrastructure	LV Networks	2	-	-	450	-	-
4.8 - Electricity	Network Upgrading Waterkant Straat	Electrical Infrastructure	LV Networks	3	-	-	-	1,500	-
4.8 - Electricity	Replace Minisubstations and transformers	Electrical Infrastructure	MV Substations	Whole	-	-	-	2,000	-
4.9 - Street Lighting	Replace street lights	Electrical Infrastructure	LV Networks	Whole	799	299	-	-	-
4.9 - Street Lighting	Take Over Eskom Streetlights - Eendekuil	Electrical Infrastructure	LV Networks	5	-	-	-	450	-
5.1 - Sewerage	Fencing Sewer Pump Stations	Sanitation Infrastructure	Pump Station	Whole	150	90	150	150	160
5.1 - Sewerage	Furniture , Equipment - Sewerage	Machinery and Equipment	Furniture and Office Equipment	Whole	12	5	5	10	14
5.1 - Sewerage	WSIG PB Waste Water Treatment Works	Sanitation Infrastructure	Waste Water Treatment Works	2	-	7,391	8,696	-	-
5.1 - Sewerage	WSIG VD Waste Water Treatment Works	Sanitation Infrastructure	Waste Water Treatment Works	2	-	-	-	11,304	17,391
5.1 - Sewerage	Munisipale Densle Ontwikkeling (Wyk 4 PB)	Sanitation Infrastructure	Reticalation	4	622	70	-	-	-
5.1 - Sewerage	Replace rising mains in pump stations	Sanitation Infrastructure	Pump Station	Whole	81	-	120	120	130
5.1 - Sewerage	Sewer Renewals	Sanitation Infrastructure	Waste Water Treatment Works	Whole	50	60	150	160	160
5.1 - Sewerage	Sewerage network - Veiddrif (Port Owen)	Sanitation Infrastructure	Reticalation	6	-	-	500	1,000	1,000
5.1 - Sewerage	Sewerage stand by pumps	Sanitation Infrastructure	Waste Water Treatment Works	Whole	236	340	350	350	380
5.1 - Sewerage	Standby generators for pump stations pump	Machinery and Equipment	Machinery and Equipment	6&7	-	140	400	-	400
5.1 - Sewerage	Switchgear and pumps	Sanitation Infrastructure	Waste Water Treatment Works	Whole	295	213	300	350	350
5.1 - Sewerage	Telemetry	Sanitation Infrastructure	Waste Water Treatment Works	Whole	173	91	200	-	210
5.1 - Sewerage	Telemetry at pump stations	Sanitation Infrastructure	Waste Water Treatment Works	Whole	198	176	150	-	270
5.1 - Sewerage	Tools	Machinery and Equipment	Machinery and Equipment	Whole	14	10	10	25	25
5.1 - Sewerage	New vacuum tanker (jet vac)	Transport Assets	Transport Assets	6,7	-	-	-	-	1,500
5.2 - Waste Water Treatment	Extention of DKB WWTW	Sanitation Infrastructure	Waste Water Treatment Works	7	1,660	1,840	-	-	-
5.2 - Waste Water Treatment	Fencing WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	492	290	300	400	-
5.2 - Waste Water Treatment	Refurbishment and upgrade of WWTW (ow	Sanitation Infrastructure	Waste Water Treatment Works	Whole	-	-	6,295	-	-
5.2 - Waste Water Treatment	Security at WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	408	77	-	200	-
5.2 - Waste Water Treatment	Security Fence at Irigation dam	Sanitation Infrastructure	Waste Water Treatment Works	4	57	-	-	-	-
5.2 - Waste Water Treatment	Extention of DKB WWTW (CR)	Sanitation Infrastructure	Waste Water Treatment Works	7	-	815	-	-	-
5.2 - Waste Water Treatment	Disinfection at WWTW	Sanitation Infrastructure	Waste Water Treatment Works	Whole	-	600	-	600	-
5.2 - Waste Water Treatment	Decentralized WWTW Aurora	Sanitation Infrastructure	Waste Water Treatment Works	6	-	-	-	1,000	-
5.2 - Waste Water Treatment	Decentralized WWTW Redelinghuys	Sanitation Infrastructure	Waste Water Treatment Works	5	-	-	-	1,000	-
5.2 - Waste Water Treatment	Oxidation Pond at Eendekuil	Sanitation Infrastructure	Waste Water Treatment Works	-	-	-	-	-	3,000
5.2 - Waste Water Treatment	Upgrade VD WWTW (critical) Own funds	Sanitation Infrastructure	Waste Water Treatment Works	-	-	-	500	-	-
5.3 - Storm Water Management	PV Stormwater Ward 2 (Multi Year)	Storm water Infrastructure	Storm water Conveyance	2	-	1,304	500	-	-
5.3 - Storm Water Management	PB Stormwater Ward 4 (Multi Year)	Storm water Infrastructure	Storm water Conveyance	4	-	2,174	500	-	-
5.3 - Storm Water Management	Fencing of stormwater channel	Storm water Infrastructure	Storm water Conveyance	5	99	-	-	-	-
5.3 - Storm Water Management	Furniture , Equipment - Stormwater Manage	Machinery and Equipment	Furniture and Office Equipment	Whole	5	-	3	7	7
5.3 - Storm Water Management	Implement Stormwater Masterplan (PB)	Storm water Infrastructure	Storm water Conveyance	4	350	390	-	400	1,000
5.3 - Storm Water Management	Subsurface Drains	Storm water Infrastructure	Storm water Conveyance	4	41	-	-	-	-

5.4 - Water Distribution	VD pipe replacements in Noordhoek (Multi)	Water Supply Infrastructure	Distribution	7	-	-	-	7,826	3,478
5.4 - Water Distribution	Furniture , Equipment - Water	Machinery and Equipment	Machinery and Equipment	Whole	5	10	5	10	15
5.4 - Water Distribution	Munisipale Dienste Ontwikkeling (Wyk 2 P)	Water Supply Infrastructure	Distribution	2	1,792	420	-	-	-
5.4 - Water Distribution	Munisipale Dienste Ontwikkeling (Wyk 4 P)	Water Supply Infrastructure	Distribution	4	690	80	-	-	-
5.4 - Water Distribution	PB Reservoir (Own Funds MIG)	Water Supply Infrastructure	Reservoirs	Whole	-	4,210	-	-	-
5.4 - Water Distribution	Prepaid/ Smart Metering (EL)	Water Supply Infrastructure	Distribution	Whole	3,817	1,558	-	550	600
5.4 - Water Distribution	PB Reservoir	Water Supply Infrastructure	Reservoirs	4	7,391	4,588	-	-	-
5.4 - Water Distribution	Pumps (standby)	Water Supply Infrastructure	Pump Stations	Whole	149	142	250	200	250
5.4 - Water Distribution	Replace mid-block lines	Water Supply Infrastructure	Distribution	6	-	-	500	500	550
5.4 - Water Distribution	Replace redundant meters	Water Supply Infrastructure	Distribution	2	265	402	150	-	-
5.4 - Water Distribution	Soft Starters Monte Bertha	Sanitation Infrastructure	Pump Station	2	71	-	-	-	-
5.4 - Water Distribution	Tools	Machinery and Equipment	Machinery and Equipment	Whole	9	20	15	30	35
5.4 - Water Distribution	Water conservation demand management	Water Supply Infrastructure	Distribution	Whole	-	180	200	250	250
5.4 - Water Distribution	Water Conservation and Demand Management	Water Supply Infrastructure	Distribution	Whole	2,739	-	-	-	-
5.4 - Water Distribution	Water Renewals (EL)	Water Supply Infrastructure	Distribution	Whole	5,982	4,201	-	1,000	1,000
5.4 - Water Distribution	Switchgear VD Water Pump Station	Water Supply Infrastructure	Pump Stations	6.7	-	650	-	-	-
5.4 - Water Distribution	VD Pump Station - New MCC's	Water Supply Infrastructure	Pump Stations	6.7	-	-	-	650	-
5.4 - Water Distribution	Telemetry upgrade	Water Supply Infrastructure	Distribution	Whole	-	-	-	300	300
5.4 - Water Distribution	Refurbish DKB Water Tower	Water Supply Infrastructure	Reservoirs	7	-	-	-	700	-
5.4 - Water Distribution	Refurbish VD Water Tower	Water Supply Infrastructure	Reservoirs	6.7	-	-	-	750	-
5.4 - Water Distribution	Refurbish LP Water Tower	Water Supply Infrastructure	Reservoirs	6.7	-	-	-	-	800
5.4 - Water Distribution	Security at VD Reservoirs	Water Supply Infrastructure	Reservoirs	6.7	-	-	-	150	-
5.4 - Water Distribution	Centralise Telemetry	Water Supply Infrastructure	Distribution	Whole	-	-	100	-	-
5.4 - Water Distribution	RH Replacement Bulk Water Pipeline-multi	Water Supply Infrastructure	Distribution	5	-	-	-	6,126	3,440
5.4 - Water Distribution	PV Replacement Water Pipeline-multi year	Water Supply Infrastructure	Distribution	2	-	-	-	-	7,943
5.5 - Water Treatment	PB Rehabilitation and Upgrading of WTW	Water Supply Infrastructure	Water Treatment Works	3&4	-	3,725	5,187	-	-
5.5 - Water Treatment	Purchase new borehole pumps	Water Supply Infrastructure	Boreholes	6	-	40	50	50	60
5.5 - Water Treatment	Replace reservoir roof (EK , RH)	Water Supply Infrastructure	Reservoirs	5	-	-	400	400	-
5.5 - Water Treatment	Security at Reservoir/Pump Stations	Water Supply Infrastructure	Pump Stations	Whole	250	229	-	250	250
5.5 - Water Treatment	Telemetry: Water	Water Supply Infrastructure	Distribution	Whole	201	-	150	150	160
5.5 - Water Treatment	Upgrade Pikeberg WTW	Water Supply Infrastructure	Water Treatment Works	3&4	-	340	600	400	-
5.5 - Water Treatment	New Reservoir at Eendkuil	Water Supply Infrastructure	Reservoirs	5	-	-	-	1,000	-
5.5 - Water Treatment	Sand Filters WTW	Water Supply Infrastructure	Water Treatment Works	1&2	-	-	-	1,000	-
5.5 - Water Treatment	Disinfection at WTW	Water Supply Infrastructure	Water Treatment Works	Whole	-	700	-	500	500
5.5 - Water Treatment	WTW Building (AU)	Water Supply Infrastructure	Water Treatment Works	6	-	-	250	250	-
5.5 - Water Treatment	Upgrade AU WTW	Water Supply Infrastructure	Water Treatment Works	6	-	-	-	300	300
5.5 - Water Treatment	Bulk Pipe line at RH	Water Supply Infrastructure	Distribution	5	-	-	-	1,000	1,500
5.6 - Fleet Management	Transport Assets (VARIABLE)	Transport Assets	Transport Assets	Whole	-	2,974	1,150	1,500	1,500
5.6 - Fleet Management	Transport Assets (NON-VARIABLE)	Transport Assets	Transport Assets	Whole	-	496	-	500	500
6.1 - Director: Community Services	Restoration of PV Museum	Operational Buildings	Municipal Offices	1	-	654	-	-	-
6.2 - Libraries and Archives	Airconditioners	Community Facilities	Libraries	Whole	105	97	-	-	-
6.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	Furniture and Office Equipment	Furniture and Office Equipment	Whole	29	58	30	50	-
6.2 - Libraries and Archives	Fencing Libraries Porterville	Community Facilities	Libraries	1	162	-	-	-	-
6.3 - Community Halls and Facilities	Upgrading of Community Halls	Community Facilities	Halls	Whole	42	-	-	-	-
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	63	50	150	40	95
6.3 - Community Halls and Facilities	Upgrade Redelinghuys Community Hall	Community Facilities	Halls	5	-	250	300	-	-
6.3 - Community Halls and Facilities	Upgrade Aurora Community Hall	Community Facilities	Halls	6	-	-	-	-	1,000
6.3 - Community Halls and Facilities	Upgrade Veldrif Town Hall	Community Facilities	Halls	7	-	-	-	750	-
6.4 - Cemeteries	Gravel access roads - cemetery	Community Facilities	Cemeteries/Crematoria	Whole	121	-	-	-	-
6.4 - Cemeteries	Upgrade entrance and parking	Community Facilities	Cemeteries/Crematoria	Whole	50	-	-	200	200
6.4 - Cemeteries	Upgrade entrance and parking	Community Facilities	Cemeteries/Crematoria	7	-	130	-	200	-
6.4 - Cemeteries	Fence at cemetery (PB)	Community Facilities	Cemeteries/Crematoria	Whole	811	300	-	-	-
6.4 - Cemeteries	Renewal of Ablution Facilities	Community Facilities	Cemeteries/Crematoria	Whole	108	-	-	-	-
6.4 - Cemeteries	Fencing Cemetery (VD)	Community Facilities	Cemeteries/Crematoria	Whole	-	1,097	-	-	-
6.4 - Cemeteries	Fence new cemetery: Porterville	Community Facilities	Cemeteries/Crematoria	Whole	989	-	-	-	-
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	5	30	35
6.4 - Cemeteries	Building of Toilet - RH	Community Facilities	Cemeteries/Crematoria	5	-	258	300	-	-
6.5 - Housing (Core)	Rectification of houses in Sand Street & Sl	Non-revenue Generating	Improved Property	Whole	631	3,797	-	-	-
6.5 - Housing (Core)	GPS Tracking Device	Computer Equipment	Computer Equipment	Whole	14	-	-	-	-
6.5 - Housing (Core)	Furniture , Equipment - Housing	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	10	-	-	-
6.5 - Housing (Core)	Computer Equipment	Computer Equipment	Computer Equipment	4	-	-	-	10	10
6.7 - Traffic Control	Surveillance Cameras - Ward 5	Machinery and Equipment	Machinery and Equipment	5	74	-	-	-	-
6.7 - Traffic Control	Replacement of garage doors Testp/Veld	Operational Buildings	Municipal Offices	7	124	-	-	-	-
6.7 - Traffic Control	Airconditioners	Operational Buildings	Municipal Offices	Whole	62	75	100	-	-
6.7 - Traffic Control	Computer Equipment	Computer Equipment	Computer Equipment	Whole	-	15	-	-	-
6.7 - Traffic Control	Furniture , Equipment - Traffic Department	Furniture and Office Equipment	Furniture and Office Equipment	Whole	11	10	-	-	-
6.7 - Traffic Control	Fire Arms	Machinery and Equipment	Machinery and Equipment	Whole	50	-	-	-	-
6.7 - Traffic Control	Bodycams	Machinery and Equipment	Machinery and Equipment	Whole	49	-	-	-	-
6.7 - Traffic Control	Equipment Active Box (CR)	Machinery and Equipment	Machinery and Equipment	Whole	-	20	-	-	-
6.7 - Traffic Control	New Traffic Vehicles	Transport Assets	Transport Assets	Whole	371	-	-	-	-
6.7 - Traffic Control	New DLTC - PV	Community Facilities	Testing Stations	2	-	-	-	400	-
6.7 - Traffic Control	Furniture and Equipment: Active Box	Operational Buildings	Municipal Offices	4	-	30	-	-	-
6.7 - Traffic Control	Dash Cams	Machinery and Equipment	Machinery and Equipment	3	-	40	-	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - PV	Machinery and Equipment	Machinery and Equipment	2	-	31	-	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - PB	Machinery and Equipment	Machinery and Equipment	3	-	60	-	-	-
6.7 - Traffic Control	Cameras DLTC & Cashiers - VD	Machinery and Equipment	Machinery and Equipment	7	-	42	-	-	-
6.7 - Traffic Control	Airconditioners Active Box	Operational Buildings	Municipal Offices	4	-	41	-	-	-
6.7 - Traffic Control	Safety and Security Enhancement	Machinery and Equipment	Machinery and Equipment	Whole	-	733	50	-	-
6.8 - Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	Transport Assets	Transport Assets	5	-	926	-	-	-
6.8 - Fire Fighting and Protection	Computer Equipment , Printers	Computer Equipment	Computer Equipment	Whole	-	10	-	-	-
6.8 - Fire Fighting and Protection	Furniture , Equipment - Fire	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	10	10	-	-
6.8 - Fire Fighting and Protection	Replacement of Fire Fighting Pump	Machinery and Equipment	Machinery and Equipment	Whole	-	-	390	-	-
6.8 - Fire Fighting and Protection	Fire Fighting Vehicle	Transport Assets	Transport Assets	Whole	222	-	-	-	-
6.8 - Fire Fighting and Protection	Rebuilding of Fire Fighting Vehicle (Own f	Transport Assets	Transport Assets	5	-	370	-	-	-
6.8 - Fire Fighting and Protection	Fire Fighting Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	-	70	100	180
6.8 - Fire Fighting and Protection	Lifeguard Equipment	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	-	50	-	-

6.9 - Community Parks	Upgrade Playpark	Community Facilities	Public Open Space	6	-	190	-	-	-
6.9 - Community Parks	Benches - open spaces	Community Facilities	Public Open Space	Whole	33	35	-	60	70
6.9 - Community Parks	Upgrading of Community Parks	Community Facilities	Public Open Space	Whole	97	-	-	-	-
6.9 - Community Parks	Public Toilets (PV)	Sport and Recreation Facilities	Outdoor Facilities	Whole	34	-	-	-	-
6.9 - Community Parks	Furniture , Equipment - Community Parks	Furniture and Office Equipment	Furniture and Office Equipment	Whole	6	-	-	-	-
6.9 - Community Parks	Brush Cutter	Machinery and Equipment	Machinery and Equipment	Whole	34	86	-	-	-
6.9 - Community Parks	Spraying Can	Machinery and Equipment	Machinery and Equipment	Whole	169	174	-	-	-
6.9 - Community Parks	Ride-on Lawnmowers	Machinery and Equipment	Machinery and Equipment	Whole	-	240	150	-	-
6.9 - Community Parks	Truck 1.5 Ton	Transport Assets	Transport Assets	Whole	432	-	-	-	-
6.9 - Community Parks	Tools & Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	45	15	-	-
6.9 - Community Parks	Upgrade Community Parks PV	Community Facilities	Public Open Space	1	-	50	-	-	-
6.9 - Community Parks	Upgrade Community Parks PB	Community Facilities	Public Open Space	4	-	159	30	-	-
6.9 - Community Parks	Upgrade Community Parks AUR	Community Facilities	Public Open Space	6	-	-	60	-	-
6.9 - Community Parks	Fencing Playpark RH	Community Facilities	Public Open Space	5	-	217	-	-	-
6.9 - Community Parks	Fencing Playpark PB	Community Facilities	Public Open Space	4	-	-	-	400	-
6.9 - Community Parks	New playpark	Community Facilities	Public Open Space	7	-	150	-	-	-
6.9 - Community Parks	Landscaping Equipment	Machinery and Equipment	Machinery and Equipment	Whole	-	-	100	220	242
6.9 - Community Parks	Fencing Playpark Eendekuil	Community Facilities	Public Open Space	5	-	-	200	-	-
6.9 - Community Parks	Upgrading of Entrances and Gardens- Veld	Community Facilities	Public Open Space	7	-	-	100	-	-
7.1 - Sports Grounds and Stadiums	Security Measures	Licences and Rights	Computer Software and Applications	Admin	-	22	-	100	-
7.1 - Sports Grounds and Stadiums	Upgrading Sportgrounds	Sport and Recreation Facilities	Outdoor Facilities	2	500	-	-	-	-
7.1 - Sports Grounds and Stadiums	Pitch Covers (PB)	Sport and Recreation Facilities	Outdoor Facilities	4	26	-	-	-	-
7.1 - Sports Grounds and Stadiums	Fencing Watsonia Sportsgrounds	Sport and Recreation Facilities	Outdoor Facilities	4	1,153	-	-	-	-
7.1 - Sports Grounds and Stadiums	Upgrade of New Buildings (Goldsmid Sp)	Sport and Recreation Facilities	Outdoor Facilities	6	69	-	-	-	-
7.1 - Sports Grounds and Stadiums	Irrigation Pumps	Sport and Recreation Facilities	Outdoor Facilities	7	61	-	150	220	240
7.1 - Sports Grounds and Stadiums	Mobile Pavilions	Sport and Recreation Facilities	Outdoor Facilities	Whole	391	369	-	500	-
7.1 - Sports Grounds and Stadiums	Irrigation Equipment	Sport and Recreation Facilities	Outdoor Facilities	Whole	7	11	70	80	90
7.1 - Sports Grounds and Stadiums	Replace lights at sport fields	Sport and Recreation Facilities	Outdoor Facilities	Whole	496	-	-	-	-
7.1 - Sports Grounds and Stadiums	Furniture , Equipment - Sport Facilities and	Furniture and Office Equipment	Furniture and Office Equipment	Whole	13	25	15	50	75
7.1 - Sports Grounds and Stadiums	Tools	Machinery and Equipment	Machinery and Equipment	Whole	48	14	25	180	145
7.1 - Sports Grounds and Stadiums	Upgrade B-Field PV	Sport and Recreation Facilities	Outdoor Facilities	2	-	-	800	-	-
7.1 - Sports Grounds and Stadiums	Containers cloakrooms at Watsonia	Sport and Recreation Facilities	Outdoor Facilities	4	-	861	-	-	-
7.1 - Sports Grounds and Stadiums	Shadeports - Tollie Adams	Operational Buildings	Municipal Offices	4	-	70	-	-	-
7.1 - Sports Grounds and Stadiums	Upgrade of Pigeon Clubhouse	Sport and Recreation Facilities	Outdoor Facilities	7	-	257	300	-	-
7.2 - Swimming Pools	Swimming Pool Renewals	Sport and Recreation Facilities	Outdoor Facilities	Whole	-	1,000	2,500	350	-
7.2 - Swimming Pools	Replace pumps at swimming pools	Sport and Recreation Facilities	Outdoor Facilities	Whole	52	-	-	-	-
7.2 - Swimming Pools	Shadeports - Swimmingpool PV	Operational Buildings	Municipal Offices	2	-	65	-	-	-
7.3 - Holiday Resorts	Furniture , Equipment - Holiday Resorts	Sport and Recreation Facilities	Indoor Facilities	Whole	159	100	50	100	290
7.3 - Holiday Resorts	Pelikaan Beach Resort Development	Sport and Recreation Facilities	Outdoor Facilities	Whole	473	292	-	-	-
7.3 - Holiday Resorts	Upgrading of resorts	Sport and Recreation Facilities	Outdoor Facilities	Whole	36	-	-	220	242
7.3 - Holiday Resorts	Tools and Equipment	Machinery and Equipment	Machinery and Equipment	Whole	11	14	25	60	-
7.3 - Holiday Resorts	Tools and Equipment	Machinery and Equipment	Machinery and Equipment	Whole	4	15	-	-	-
7.3 - Holiday Resorts	Upgrading of Hall into conference room	Sport and Recreation Facilities	Outdoor Facilities	7	-	-	-	500	500
7.3 - Holiday Resorts	Upgrading of resort carpentry work	Sport and Recreation Facilities	Outdoor Facilities	-	-	-	-	-	794
<b>Parent Capital expenditure</b>					<b>74,714</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>
<b>Total Capital expenditure</b>					<b>74,714</b>	<b>110,441</b>	<b>74,346</b>	<b>77,678</b>	<b>77,331</b>



## **Table 55 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 2024/25 MTREF in May 2024 and is directly aligned and informed by the 2024/2025 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.

**9. Public Input to be received**

## 2.13 Other supporting documents

### Table 56 MBRR SA1 - Supporting detail to budgeted financial performance

WC013 Bergrivier - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>											
Total Property Rates	6	82,344	88,950	99,268	110,282	111,882	111,882	111,882	124,674	134,175	143,587
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		3,533	4,540	3,990	5,848	4,848	4,848	4,848	6,194	6,630	7,095
<b>Net Property Rates</b>		<b>78,811</b>	<b>84,411</b>	<b>95,278</b>	<b>104,434</b>	<b>107,034</b>	<b>107,034</b>	<b>107,034</b>	<b>118,480</b>	<b>127,545</b>	<b>136,492</b>
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	126,353	146,046	136,729	170,121	151,470	151,470	151,470	157,953	179,072	203,021
<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>		1,235	1,401	1,571	1,915	1,915	1,915	1,915	2,040	2,361	2,733
<b>Net Service charges - Electricity</b>		<b>125,118</b>	<b>144,645</b>	<b>135,158</b>	<b>168,206</b>	<b>149,555</b>	<b>149,555</b>	<b>149,555</b>	<b>155,913</b>	<b>176,711</b>	<b>200,288</b>
<b>Service charges - Water</b>											
Total Service charges - Water	6	34,257	38,232	42,397	43,682	42,647	42,647	42,647	47,018	51,272	55,591
<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>		2,277	2,211	2,391	2,850	2,650	2,650	2,650	2,914	3,180	3,472
<b>Net Service charges - Water</b>		<b>31,980</b>	<b>36,020</b>	<b>40,006</b>	<b>40,832</b>	<b>39,997</b>	<b>39,997</b>	<b>39,997</b>	<b>44,104</b>	<b>48,092</b>	<b>52,119</b>
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management		18,121	19,440	21,692	23,401	21,414	21,414	21,414	22,751	24,991	27,467
<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>		3,626	3,574	3,890	4,194	4,040	4,040	4,040	4,192	4,576	4,995
<b>Net Service charges - Waste Water Management</b>		<b>14,494</b>	<b>15,866</b>	<b>17,801</b>	<b>19,207</b>	<b>17,374</b>	<b>17,374</b>	<b>17,374</b>	<b>18,559</b>	<b>20,415</b>	<b>22,472</b>
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6	29,512	31,911	39,522	47,699	44,557	44,557	44,557	55,076	65,746	73,169
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>		5,378	5,261	6,495	8,095	8,095	8,095	8,095	9,114	10,691	11,678
<b>Net Service charges - Waste Management</b>		<b>24,134</b>	<b>26,650</b>	<b>33,027</b>	<b>39,604</b>	<b>36,462</b>	<b>36,462</b>	<b>36,462</b>	<b>45,962</b>	<b>55,055</b>	<b>61,491</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	93,211	101,560	104,564	126,135	120,287	120,287	120,287	135,122	144,304	155,889
Pension and UIF Contributions		14,613	15,780	16,564	20,014	18,895	18,895	18,895	21,914	23,666	25,561
Medical Aid Contributions		6,069	6,331	6,603	7,927	7,368	7,368	7,368	8,969	9,686	10,460
Overtime		5,299	6,556	7,160	6,629	6,837	6,837	6,837	6,213	6,708	7,246
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		5,318	5,731	6,034	6,874	6,325	6,325	6,325	6,909	7,462	8,060
Cellphone Allowance		47	56	47	65	61	61	61	94	120	128
Housing Allowances		878	704	720	1,059	788	788	788	796	862	930
Other benefits and allowances		4,896	5,721	6,966	7,611	7,390	7,390	7,390	7,312	7,897	8,524
Payments in lieu of leave		1,221	238	1,255	2,086	2,086	2,086	2,086	2,211	2,386	2,579
Long service awards		525	581	605	673	615	615	615	685	740	799
Post-retirement benefit obligations	4	1,341	1,690	1,652	1,847	1,539	1,539	1,539	1,731	1,869	2,019
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		406	405	468	455	449	449	449	381	472	510
Acting and post related allowance		670	813	874	1,021	1,001	1,001	1,001	931	1,032	1,116
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	<b>134,495</b>	<b>146,167</b>	<b>153,510</b>	<b>182,396</b>	<b>173,641</b>	<b>173,641</b>	<b>173,641</b>	<b>193,268</b>	<b>207,204</b>	<b>223,821</b>
<i>Less: Employees costs capitalised to PPE</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>134,495</b>	<b>146,167</b>	<b>153,510</b>	<b>182,396</b>	<b>173,641</b>	<b>173,641</b>	<b>173,641</b>	<b>193,268</b>	<b>207,204</b>	<b>223,821</b>

<b>Depreciation and amortisation</b>										
Depreciation of Property, Plant & Equipment	21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	<b>21,865</b>	<b>26,584</b>	<b>30,870</b>	<b>32,656</b>	<b>39,094</b>	<b>39,094</b>	<b>39,094</b>	<b>30,174</b>	<b>31,705</b>	<b>33,058</b>
<b>Bulk purchases - electricity</b>										
Electricity bulk purchases	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
<b>Total bulk purchases</b>	<b>100,415</b>	<b>118,995</b>	<b>118,609</b>	<b>129,216</b>	<b>138,716</b>	<b>138,716</b>	<b>138,716</b>	<b>145,913</b>	<b>168,821</b>	<b>195,326</b>
<b>Transfers and grants</b>										
Cash transfers and grants	5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>5,867</b>	<b>6,736</b>	<b>8,389</b>	<b>9,701</b>	<b>9,943</b>	<b>9,943</b>	<b>9,943</b>	<b>7,611</b>	<b>7,988</b>	<b>8,345</b>
<b>Contracted Services</b>										
Accounting and Auditing	2,335	3,083	3,271	2,047	3,397	3,397	3,397	2,075	2,170	2,268
Administrative and Support Staff	-	-	-	250	1	1	1	1	1	1
Alien Vegetation Control	-	350	-	100	100	100	100	39	41	43
Architectural	-	16	-	260	35	35	35	-	-	-
Audio-visual Services	-	-	21	23	1	1	1	24	25	26
Audit Committee	75	64	81	208	236	236	236	133	139	145
Building	4,865	-	-	-	-	-	-	-	-	-
Burial Services	50	108	96	84	184	184	184	88	92	96
Business and Financial Management	56	124	47	218	218	218	218	228	238	249
Catering Services	110	203	216	217	241	241	241	293	304	294
Cleaning Services	-	5	-	101	71	71	71	1	1	1
Clearing and Grass Cutting Services	268	348	349	491	471	471	471	350	366	382
Collection	(138)	81	(54)	200	100	100	100	200	209	218
Commissions and Committees	23	28	44	100	75	75	75	82	86	90
Communication	613	682	567	1,155	842	842	842	278	291	304
Drivers Licence Cards	319	342	351	347	347	347	347	363	380	397
Ecological	135	59	245	411	1,000	1,000	1,000	500	523	547
Electrical	-	-	-	990	800	800	800	3,500	3,661	3,826
Engineering	448	687	174	10,790	965	965	965	32,138	62,904	11,107
Event Promoters	6	27	493	519	647	647	647	207	216	225
Fire Protection	54	27	99	203	627	627	627	222	232	243
Forensic Investigators	-	-	275	-	-	-	-	-	-	-
Geoinformatic Services	-	-	120	29	244	244	244	60	63	66
Graphic Designers	1	4	5	6	6	6	6	6	6	6
Human Resources	102	461	345	135	185	185	185	276	289	302
Hygiene Services	39	2	19	49	29	29	29	20	21	22
Inspection Fees	15	5	9	37	20	20	20	20	21	22
Interior Décor	-	-	-	90	50	50	50	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-	-
Issue of Summons	-	-	-	2	2	2	2	2	2	2
Laboratory Services	402	368	382	621	619	619	619	637	666	696
Land and Quantity Surveyors	787	380	-	21	239	239	239	-	-	-
Landscaping	-	-	76	200	-	-	-	-	-	-
Legal Advice and Litigation	513	374	412	1,155	772	772	772	753	789	825
Litter Picking and Street Cleaning	-	-	49	254	174	174	174	200	209	218
Maintenance of Buildings and Facilities	131	1,013	949	781	741	741	741	780	967	1,004
Maintenance of Equipment	3,846	4,983	5,218	5,092	5,406	5,406	5,406	5,762	6,027	6,298
Maintenance of Unspecified Assets	-	5	8	5	2	2	2	-	-	-
Management of Informal Settlements	-	-	-	-	-	-	-	-	-	-
Medical Examinations	12	14	15	32	22	22	22	36	38	40
Medical Services	-	-	33	-	-	-	-	-	-	-
Occupational Health and Safety	1	-	-	16	10	10	10	17	18	19
Organisational	1,035	1,585	1,268	3,358	5,099	5,099	5,099	2,500	2,615	2,733
Pest Control and Fumigation	20	20	9	143	89	89	89	71	74	77
Photographer	18	4	9	6	3	3	3	-	-	-
Plants, Flowers and Other Decorations	93	101	42	88	84	84	84	52	54	56
Prepaid Electricity Vendors	-	289	215	393	380	380	380	200	209	218
Printing Services	142	-	261	300	300	300	300	150	157	164
Project Management	51	1,705	998	600	1,856	1,856	1,856	-	-	-
Qualification Verification	1	-	1	50	20	20	20	50	52	54
Refuse Removal	4,882	10,472	10,946	8,500	12,000	12,000	12,000	11,500	12,482	13,044
Removal of Hazardous Waste	-	-	-	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs	-	16	-	200	100	100	100	-	-	-
Research and Advisory	855	780	312	316	53	53	53	250	261	272
Researcher	-	-	-	-	-	-	-	-	-	-
Safeguard and Security	214	530	400	531	892	892	892	1,197	1,250	1,305
Security Services	541	1,252	1,390	1,600	1,450	1,450	1,450	744	779	814
Sports and Recreation	163	-	13	-	-	-	-	-	-	-
System Support	13	13	13	18	18	18	18	19	20	21
Town Planner	-	-	-	830	600	600	600	-	-	-
Traffic Fines Management	1,279	2,114	2,645	1,976	1,976	1,976	1,976	1,982	2,073	2,166
Transport Services	-	-	272	-	-	-	-	-	-	-
Valuer and Assessors	102	120	856	330	545	545	545	330	345	360
Veterinary Services	62	64	64	66	66	66	66	69	72	75
<b>Total contracted services</b>	<b>24,539</b>	<b>32,908</b>	<b>33,630</b>	<b>46,544</b>	<b>44,409</b>	<b>44,409</b>	<b>44,409</b>	<b>68,405</b>	<b>101,438</b>	<b>51,341</b>

<b>Depreciation and amortisation</b>										
Depreciation of Property, Plant & Equipment	21,865	26,584	30,870	32,656	39,094	39,094	39,094	30,174	31,705	33,058
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	<b>21,865</b>	<b>26,584</b>	<b>30,870</b>	<b>32,656</b>	<b>39,094</b>	<b>39,094</b>	<b>39,094</b>	<b>30,174</b>	<b>31,705</b>	<b>33,058</b>
<b>Bulk purchases - electricity</b>										
Electricity bulk purchases	100,415	118,995	118,609	129,216	138,716	138,716	138,716	145,913	168,821	195,326
<b>Total bulk purchases</b>	<b>100,415</b>	<b>118,995</b>	<b>118,609</b>	<b>129,216</b>	<b>138,716</b>	<b>138,716</b>	<b>138,716</b>	<b>145,913</b>	<b>168,821</b>	<b>195,326</b>
<b>Transfers and grants</b>										
Cash transfers and grants	5,867	6,736	8,389	9,701	9,943	9,943	9,943	7,611	7,988	8,345
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>5,867</b>	<b>6,736</b>	<b>8,389</b>	<b>9,701</b>	<b>9,943</b>	<b>9,943</b>	<b>9,943</b>	<b>7,611</b>	<b>7,988</b>	<b>8,345</b>
<b>Contracted Services</b>										
Accounting and Auditing	2,335	3,083	3,271	2,047	3,397	3,397	3,397	2,075	2,170	2,268
Administrative and Support Staff	-	-	-	250	1	1	1	1	1	1
Alien Vegetation Control	-	350	-	100	100	100	100	39	41	43
Architectural	-	16	-	260	35	35	35	-	-	-
Audio-visual Services	-	-	21	23	1	1	1	24	25	26
Audit Committee	75	64	81	208	236	236	236	133	139	145
Building	4,865	-	-	-	-	-	-	-	-	-
Burial Services	50	108	96	84	184	184	184	88	92	96
Business and Financial Management	56	124	47	218	218	218	218	228	238	249
Catering Services	110	203	216	217	241	241	241	293	304	294
Cleaning Services	-	5	-	101	71	71	71	1	1	1
Clearing and Grass Cutting Services	268	348	349	491	471	471	471	350	366	382
Collection	(138)	81	(54)	200	100	100	100	200	209	218
Commissions and Committees	23	28	44	100	75	75	75	82	86	90
Communication	613	682	567	1,155	842	842	842	278	291	304
Drivers Licence Cards	319	342	351	347	347	347	347	363	380	397
Ecological	135	59	245	411	1,000	1,000	1,000	500	523	547
Electrical	-	-	-	990	800	800	800	3,500	3,661	3,826
Engineering	448	687	174	10,790	965	965	965	32,138	62,904	11,107
Event Promoters	6	27	493	519	647	647	647	207	216	225
Fire Protection	54	27	99	203	627	627	627	222	232	243
Forensic Investigators	-	-	275	-	-	-	-	-	-	-
Geoinformatic Services	-	-	120	29	244	244	244	60	63	66
Graphic Designers	1	4	5	6	6	6	6	6	6	6
Human Resources	102	461	345	135	185	185	185	276	289	302
Hygiene Services	39	2	19	49	29	29	29	20	21	22
Inspection Fees	15	5	9	37	20	20	20	20	21	22
Interior Décor	-	-	-	90	50	50	50	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-	-
Issue of Summons	-	-	-	2	2	2	2	2	2	2
Laboratory Services	402	368	382	621	619	619	619	637	666	696
Land and Quantity Surveyors	787	380	-	21	239	239	239	-	-	-
Landscaping	-	-	76	200	-	-	-	-	-	-
Legal Advice and Litigation	513	374	412	1,155	772	772	772	753	789	825
Litter Picking and Street Cleaning	-	-	49	254	174	174	174	200	209	218
Maintenance of Buildings and Facilities	131	1,013	949	781	741	741	741	780	967	1,004
Maintenance of Equipment	3,846	4,983	5,218	5,092	5,406	5,406	5,406	5,762	6,027	6,298
Maintenance of Unspecified Assets	-	5	8	5	2	2	2	-	-	-
Management of Informal Settlements	-	-	-	-	-	-	-	-	-	-
Medical Examinations	12	14	15	32	22	22	22	36	38	40
Medical Services	-	-	33	-	-	-	-	-	-	-
Occupational Health and Safety	1	-	-	16	10	10	10	17	18	19
Organisational	1,035	1,585	1,268	3,358	5,099	5,099	5,099	2,500	2,615	2,733
Pest Control and Fumigation	20	20	9	143	89	89	89	71	74	77
Photographer	18	4	9	6	3	3	3	-	-	-
Plants, Flowers and Other Decorations	93	101	42	88	84	84	84	52	54	56
Prepaid Electricity Vendors	-	289	215	393	380	380	380	200	209	218
Printing Services	142	-	261	300	300	300	300	150	157	164
Project Management	51	1,705	998	600	1,856	1,856	1,856	-	-	-
Qualification Verification	1	-	1	50	20	20	20	50	52	54
Refuse Removal	4,882	10,472	10,946	8,500	12,000	12,000	12,000	11,500	12,482	13,044
Removal of Hazardous Waste	-	-	-	-	-	-	-	-	-	-
Removal of Structures and Illegal Signs	-	16	-	200	100	100	100	-	-	-
Research and Advisory	855	780	312	316	53	53	53	250	261	272
Researcher	-	-	-	-	-	-	-	-	-	-
Safeguard and Security	214	530	400	531	892	892	892	1,197	1,250	1,305
Security Services	541	1,252	1,390	1,600	1,450	1,450	1,450	744	779	814
Sports and Recreation	163	-	13	-	-	-	-	-	-	-
System Support	13	13	13	18	18	18	18	19	20	21
Town Planner	-	-	-	830	600	600	600	-	-	-
Traffic Fines Management	1,279	2,114	2,645	1,976	1,976	1,976	1,976	1,982	2,073	2,166
Transport Services	-	-	272	-	-	-	-	-	-	-
Valuer and Assessors	102	120	856	330	545	545	545	330	345	360
Veterinary Services	62	64	64	66	66	66	66	69	72	75
<b>Total contracted services</b>	<b>24,539</b>	<b>32,908</b>	<b>33,630</b>	<b>46,544</b>	<b>44,409</b>	<b>44,409</b>	<b>44,409</b>	<b>68,405</b>	<b>101,438</b>	<b>51,341</b>

**Table 57 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department)**

WC013 Bergvirivier - 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		
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity		-	-	-	155,913	-	-	-	155,913
Service charges - Water		-	-	-	-	44,104	-	-	44,104
Service charges - Waste Water Management		-	-	-	-	18,559	-	-	18,559
Service charges - Waste Management		-	-	-	45,962	-	-	-	45,962
Sale of Goods and Rendering of Services		-	495	190	2,628	11	808	6,148	10,280
Agency services		-	-	-	-	-	5,253	-	5,253
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables (Exchange)		-	102	-	3,453	2,977	-	-	6,532
Interest earned from Current and Non Current Assets		-	19,873	-	-	-	-	-	19,873
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		53	-	-	1,464	-	324	9	1,850
Licences and permits		-	-	11	-	-	19	-	30
Operational Revenue		11	275	107	551	107	76	5	1,132
<b>Non-Exchange Revenue</b>									
Property rates		-	118,480	-	-	-	-	-	118,480
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	730	-	53	6	24,158	-	24,947
Licences or permits		-	-	-	-	-	10	-	10
Transfer and subsidies - Operational		68,086	1,700	-	4,491	1,304	39,052	-	114,633
Interest earned from Receivables (Non-Exchange)		-	3,733	-	-	-	-	-	3,733
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue (Non-Exchange)		-	-	-	7,058	4,043	-	-	11,101
Gains on disposal of Assets		-	-	-	1,069	-	-	-	1,069
Other Gains		-	-	2,926	-	-	-	-	2,926
Discontinued Operations		-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>68,150</b>	<b>145,388</b>	<b>3,234</b>	<b>222,642</b>	<b>71,111</b>	<b>69,700</b>	<b>6,162</b>	<b>586,387</b>
<b>Expenditure</b>									
Employee related costs		9,891	28,016	23,911	64,909	15,359	43,364	7,817	193,268
Remuneration of councillors		7,618	-	-	-	-	-	-	7,618
Bulk purchases - electricity		-	-	-	145,913	-	-	-	145,913
Inventory consumed		714	188	433	8,451	12,553	1,077	1,137	24,553
Debt impairment		-	3,392	-	5,888	3,877	19,164	-	32,321
Depreciation and amortisation		120	222	1,704	15,746	8,882	2,356	1,144	30,174
Interest		-	739	5,977	18,724	5,737	426	35	31,638
Contracted services		1,350	5,083	1,469	19,554	3,639	36,102	1,208	68,405
Transfers and subsidies		7,611	-	-	-	-	-	-	7,611
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		6,597	7,360	7,630	12,145	5,830	4,868	2,023	46,452
Losses on disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	2,926	-	5	-	-	2,931
<b>Total Expenditure</b>		<b>33,901</b>	<b>45,000</b>	<b>44,050</b>	<b>291,330</b>	<b>55,882</b>	<b>107,356</b>	<b>13,363</b>	<b>590,882</b>
<b>Surplus/(Deficit)</b>		<b>34,249</b>	<b>100,388</b>	<b>(40,816)</b>	<b>(68,688)</b>	<b>15,229</b>	<b>(37,656)</b>	<b>(7,201)</b>	<b>(4,495)</b>
Transfers and subsidies - capital (monetary allocations)		1,000	-	-	13,997	8,696	30	-	23,723
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>35,249</b>	<b>100,388</b>	<b>(40,816)</b>	<b>(54,691)</b>	<b>23,925</b>	<b>(37,626)</b>	<b>(7,201)</b>	<b>19,228</b>

**Table 58 MBRR SA3 – Supporting detail to Statement of Financial Positi**

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		10,371	15,804	13,965	19,817	11,741	11,741	11,741	13,456	15,400	17,603
Water		12,139	13,105	17,073	16,150	20,984	20,984	20,984	23,473	26,187	29,128
Waste		12,691	14,434	19,817	21,194	25,396	25,396	25,396	30,124	35,787	42,113
Waste Water		7,138	8,382	11,382	11,771	13,898	13,898	13,898	15,562	17,393	19,409
Other trade receivables from exchange transactions		21,469	20,800	21,559	23,821	26,756	26,756	26,756	32,265	38,105	44,295
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>63,809</b>	<b>72,525</b>	<b>83,796</b>	<b>92,752</b>	<b>98,775</b>	<b>98,775</b>	<b>98,775</b>	<b>114,880</b>	<b>132,872</b>	<b>152,548</b>
<b>Less: Impairment for debt</b>		<b>(30,881)</b>	<b>(28,893)</b>	<b>(38,808)</b>	<b>(52,076)</b>	<b>(54,522)</b>	<b>(54,522)</b>	<b>(54,522)</b>	<b>(69,051)</b>	<b>(85,245)</b>	<b>(102,939)</b>
Impairment for Electricity		(996)	(1,508)	(1,604)	(8,566)	(2,254)	(2,254)	(2,254)	(3,813)	(5,580)	(7,583)
Impairment for Water		(6,199)	(6,246)	(8,591)	(10,163)	(11,558)	(11,558)	(11,558)	(13,395)	(15,396)	(17,566)
Impairment for Waste		(8,555)	(8,350)	(11,978)	(14,541)	(16,621)	(16,621)	(16,621)	(20,630)	(25,432)	(30,797)
Impairment for Waste Water		(4,808)	(4,948)	(7,218)	(8,160)	(9,660)	(9,660)	(9,660)	(11,404)	(13,321)	(15,432)
Impairment for other trade receivables from exchange transactions		(10,323)	(7,841)	(9,417)	(10,846)	(14,429)	(14,429)	(14,429)	(19,810)	(25,515)	(31,562)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>32,928</b>	<b>43,633</b>	<b>44,988</b>	<b>40,676</b>	<b>44,253</b>	<b>44,253</b>	<b>44,253</b>	<b>45,829</b>	<b>47,628</b>	<b>49,609</b>
<u>Receivables from non-exchange transactions</u>											
Property rates		39,865	40,274	42,939	47,653	46,409	46,409	46,409	45,749	45,038	44,277
Less: Impairment of Property rates		(17,130)	(12,032)	(12,168)	(18,041)	(13,582)	(13,582)	(13,582)	(11,593)	(9,452)	(7,160)
<b>Net Property rates</b>		<b>22,736</b>	<b>28,242</b>	<b>30,771</b>	<b>29,611</b>	<b>32,828</b>	<b>32,828</b>	<b>32,828</b>	<b>34,156</b>	<b>35,586</b>	<b>37,118</b>
Other receivables from non-exchange transactions		54,746	44,474	43,316	80,075	62,046	62,046	62,046	81,894	102,254	123,139
Impairment for other receivables from non-exchange transactions		(34,139)	(27,159)	(28,812)	(62,803)	(47,509)	(47,509)	(47,509)	(67,289)	(87,579)	(108,391)
<b>Net other receivables from non-exchange transactions</b>		<b>20,607</b>	<b>17,315</b>	<b>14,504</b>	<b>17,272</b>	<b>14,537</b>	<b>14,537</b>	<b>14,537</b>	<b>14,605</b>	<b>14,675</b>	<b>14,749</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>43,342</b>	<b>45,557</b>	<b>45,276</b>	<b>46,883</b>	<b>47,365</b>	<b>47,365</b>	<b>47,365</b>	<b>48,761</b>	<b>50,261</b>	<b>51,866</b>
<b>Water</b>											
Opening Balance		160	152	159	154	178	178	178	173	168	163
<b>System Input Volume</b>		<b>4,705</b>	<b>6,107</b>	<b>7,874</b>	<b>8,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,200</b>	<b>9,623</b>	<b>10,056</b>
Bulk Purchases		4,705	6,107	7,874	8,000	9,000	9,000	9,000	9,200	9,623	10,056
<b>Authorised Consumption</b>	6	<b>(4,713)</b>	<b>(6,100)</b>	<b>(7,855)</b>	<b>(8,000)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>(9,200)</b>	<b>(9,623)</b>	<b>(10,056)</b>
Billed Authorised Consumption		(4,713)	(6,100)	(7,855)	(8,000)	(9,000)	(9,000)	(9,000)	(9,200)	(9,623)	(10,056)
Billed Metered Consumption		(4,713)	(6,100)	(7,855)	(8,000)	(9,000)	(9,000)	(9,000)	(9,200)	(9,623)	(10,056)
Revenue Water		(4,713)	(6,100)	(7,855)	(8,000)	(9,000)	(9,000)	(9,000)	(9,200)	(9,623)	(10,056)
<b>Water Losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>
Real losses		-	-	-	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Unavoidable Annual Real Losses		-	-	-	(5)	(5)	(5)	(5)	(5)	(5)	(5)
<b>Non-revenue Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>
<b>Closing Balance Water</b>		<b>152</b>	<b>159</b>	<b>178</b>	<b>149</b>	<b>173</b>	<b>173</b>	<b>173</b>	<b>168</b>	<b>163</b>	<b>158</b>
<b>Standard Rated</b>											
Opening Balance		1,944	932	796	796	891	891	891	891	891	891
Acquisitions		7,969	8,943	9,499	12,876	11,881	11,881	11,881	13,733	14,359	14,993
Issues	7	(8,980)	(9,079)	(9,407)	(12,876)	(11,881)	(11,881)	(11,881)	(13,733)	(14,359)	(14,993)
<b>Closing balance - Consumables Standard Rated</b>		<b>932</b>	<b>796</b>	<b>888</b>	<b>796</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>
<b>Zero Rated</b>											
Opening Balance		20	-	-	-	-	-	-	-	-	-
Acquisitions		4,024	182	414	2,359	1,259	1,259	1,259	1,620	1,692	1,766
Issues	7	(4,045)	(182)	(411)	(2,359)	(1,259)	(1,259)	(1,259)	(1,620)	(1,692)	(1,766)
<b>Closing balance - Consumables Zero Rated</b>		<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance - Inventory &amp; Consumables</b>		<b>1,085</b>	<b>955</b>	<b>1,069</b>	<b>945</b>	<b>1,064</b>	<b>1,064</b>	<b>1,064</b>	<b>1,059</b>	<b>1,054</b>	<b>1,049</b>
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		664,197	712,594	787,039	898,526	893,487	893,487	893,487	967,833	1,045,411	1,122,742
Less: Accumulated depreciation		209,098	233,005	259,162	295,014	297,752	297,752	297,752	327,427	358,642	391,303
<b>Total Property, plant and equipment (PPE)</b>	2	<b>455,099</b>	<b>479,589</b>	<b>527,877</b>	<b>603,512</b>	<b>595,735</b>	<b>595,735</b>	<b>595,735</b>	<b>640,406</b>	<b>686,769</b>	<b>731,439</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Financial liabilities</b>											
Current portion of long-term liabilities		7,879	9,657	11,907	14,360	13,834	13,834	13,834	13,464	14,926	14,737
<b>Total Current liabilities - Financial liabilities</b>		<b>7,879</b>	<b>9,657</b>	<b>11,907</b>	<b>14,360</b>	<b>13,834</b>	<b>13,834</b>	<b>13,834</b>	<b>13,464</b>	<b>14,926</b>	<b>14,737</b>
<u>Trade and other payables from exchange transactions</u>											
Trade and other payables from exchange transactions	5	32,881	33,167	39,437	33,167	39,437	39,437	39,437	39,437	39,437	39,437
Other trade payables from exchange transactions		2	30	57	652	57	57	57	57	57	57
Trade payables from Non-exchange transactions: Unspent conditional Grants		8,753	4,563	3,660	-	381	381	381	381	381	381
Trade payables from Non-exchange transactions: Other		-	124	158	-	158	158	158	158	158	158
VAT		1,013	497	-	497	-	-	-	-	-	-
<b>Total Trade and other payables from exchange transactions</b>	2	<b>42,650</b>	<b>38,381</b>	<b>43,313</b>	<b>34,316</b>	<b>40,034</b>	<b>40,034</b>	<b>40,034</b>	<b>40,034</b>	<b>40,034</b>	<b>40,034</b>
<u>Non current liabilities - Financial liabilities</u>											
Borrowing	4	60,841	65,834	93,557	105,013	115,920	115,920	115,920	126,320	136,133	145,484
<b>Total Non current liabilities - Financial liabilities</b>		<b>60,841</b>	<b>65,834</b>	<b>93,557</b>	<b>105,013</b>	<b>115,920</b>	<b>115,920</b>	<b>115,920</b>	<b>126,320</b>	<b>136,133</b>	<b>145,484</b>
<b>Provisions</b>											
Retirement benefits		32,627	34,949	33,759	44,423	37,974	37,974	37,974	42,835	48,220	54,172
Refuse landfill site rehabilitation		91,179	101,212	115,323	119,849	125,035	125,035	125,035	136,591	149,208	162,393
Long-Service Awards		6,090	6,572	6,370	7,701	6,655	6,655	6,655	6,768	7,001	7,363
<b>Total Provisions</b>		<b>129,896</b>	<b>142,733</b>	<b>155,452</b>	<b>171,973</b>	<b>169,664</b>	<b>169,664</b>	<b>169,664</b>	<b>186,194</b>	<b>204,429</b>	<b>223,928</b>



<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) - opening balance		370,424	407,244	430,538	438,623	451,605	451,605	451,605	475,356	494,584	523,480
GRAP adjustments		(750)	(2,292)	-	-	-	-	-	-	-	-
Restated balance		369,674	404,952	430,538	438,623	451,605	451,605	451,605	475,356	494,584	523,480
Surplus/(Deficit)		37,570	29,846	28,276	37,169	23,752	23,752	23,752	19,228	28,896	40,640
Transfers to/from Reserves		-	(4,259)	(7,210)	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	<b>407,244</b>	<b>430,538</b>	<b>451,605</b>	<b>475,792</b>	<b>475,356</b>	<b>475,356</b>	<b>475,356</b>	<b>494,584</b>	<b>523,480</b>	<b>564,120</b>
<b>Reserves</b>											
Housing Development Fund		261	261	261	261	261	261	261	261	261	261
Capital replacement		30,849	35,108	42,318	35,108	42,318	42,318	42,318	42,318	42,318	42,318
<b>Total Reserves</b>	2	<b>31,109</b>	<b>35,368</b>	<b>42,579</b>	<b>35,368</b>	<b>42,579</b>	<b>42,579</b>	<b>42,579</b>	<b>42,579</b>	<b>42,579</b>	<b>42,579</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>438,353</b>	<b>465,907</b>	<b>494,183</b>	<b>511,160</b>	<b>517,935</b>	<b>517,935</b>	<b>517,935</b>	<b>537,163</b>	<b>566,058</b>	<b>606,698</b>

**Table 59 MBRR SA9 – Social, economic and demographic statistics and assumptions**

WC013 Bergrivier - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population						67	72	74	74	74	74	74
Females aged 5 - 14						5	5	5	5	5	5	5
Males aged 5 - 14						5	5	5	5	5	5	5
Females aged 15 - 34						11	11	11	11	11	11	11
Males aged 15 - 34						11	11	11	11	11	11	11
Unemployment						2	2	2	2	2	2	2
<b>Monthly household income (no. of households)</b>												
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
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13					1716.48	1992.00	1992.00		1992.00	1992.00	1992.00
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area						67	72	74		74	74	74
Number of poor people in municipal area						6	6	6		6	6	6
Number of households in municipal area						19	19	18		18	18	18
Number of poor households in municipal area						2	2	2		2	2	2
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3					10,737	10,737	10,737	10,737	10,737	10,737	10,737
Informal						29	29	29	29	29	29	29
<b>Total number of households</b>						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											
<b>Total new housing dwellings</b>												
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6					4.1%		5.3%	4.9%	4.9%	4.6%	4.5%
Interest rate - borrowing								11.0%	11.0%	11.0%	11.0%	11.0%
Interest rate - investment						7.0%		7.0%	7.0%	7.0%	7.0%	7.0%
Remuneration increases						2.3%	4.9%	5.4%	4.8%	4.8%	4.8%	4.8%
Consumption growth (electricity)								0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						1.5%		1.5%	1.5%	1.5%	1.5%	1.5%
<b>Collection rates</b>												
Property tax/service charges	7					93.5%	93.5%	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%	100.0%
Interest - external investments						100.0%	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%	96.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Table 60 MBRR SA11 Property rates summary**

WC013 Bergrivier - Supporting Table SA11 Property rates summary										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Valuation:</b>	1									
Date of valuation:		2017-07-01	2017-07-01	2017-07-01	2022-07-01			2022-07-01	2022-07-01	2022-07-01
Financial year valuation used		2018-07-01	2018-07-01	2018/07/01	2023-07-01			2023-07-01	2023-07-01	2023-07-01
Municipal by-laws s6 in place? (Y/N)	2	Yes		Yes	Yes			Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes		Yes	Yes			Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		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
Implementation time of new valuation roll (mths)										
No. of properties	5	13,629	13,700	14,663	14,200			14,300	14,500	14,800
No. of sectional title values	5	282	282	282	282			295	300	300
No. of unreasonably difficult properties s7(2)		20	20	20	20			20	20	20
No. of supplementary valuations		3	3	2	2			2	2	2
No. of valuation roll amendments										
No. of objections by rate payers		10	10	10	250			15	18	18
No. of appeals by rate payers										
No. of successful objections	8	5	5	5	150			5	5	5
No. of successful objections > 10%	8	2	2	2	100			1	1	1
Supplementary valuation		60 000 000 +/-		70 000 000 +/-	80 000 000 +/-			90 000 000 +/-	95 000 000 +/-	100 000 000 +/-
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		106		106	150			150	150	150
<b>Valuation reductions:</b>										
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)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes	Yes	Yes
Differential rates used? (Y/N)	5	No	No	No	No			No	No	No
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No	No	No
Special rating area used? (Y/N)		No	No	No	No			No	No	No
Phasing-in properties s21 (number)		0	0	0	0			0	-	-
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes	Yes	Yes
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										

**Table 61 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
<b>Current Year 2023/24</b>									
<b>Valuation:</b>									
No. of properties		1,165	124	4	11,050	1,463	4	72	119
No. of sectional title property values		2		-	264				
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?									
<b>Valuation reductions:</b>									
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								
<b>Total valuation reductions:</b>									
Total value used for rating (Rm)	6								
Total land value (Rm)	6								
Total value of improvements (Rm)	6								
Total market value (Rm)	6								
<b>Rating:</b>									
Average rate	3	0.012486	0.012486	0.012486	0.011352	0.002384	0.011352		
Rate revenue budget (R'000)		10,226	3,691	-	69,377	15,022	15		
Rate revenue expected to collect (R'000)									
Expected cash collection rate (%)	4								
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)		8,770							
Rebates, exemptions - bona fide farm. (R'000)									
Rebates, exemptions - other (R'000)		4,150							
Phase-in reductions/discounts (R'000)									
<b>Total rebates,exemptns,eductns,discs (R'000)</b>									

**Table 62 MBRR SA12b Property rates by category (budget year)**

WC013 Bergrivier - 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
<b>Budget Year 2024/25</b>									
<b>Valuation:</b>									
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?									
<b>Valuation reductions:</b>									
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								
<b>Total valuation reductions:</b>									
Total value used for rating (Rm)	6								
Total land value (Rm)	6								
Total value of improvements (Rm)	6								
Total market value (Rm)	6								
<b>Rating:</b>									
Average rate	3	0.010549	0.010549	0.009590	0.009590	0.002302	0.009590		
Rate revenue budget (R'000)		15,578	3,785		78,529	14,449			
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 fam. (R'000)									
Rebates, exemptions - other (R'000)		3,588							
Phase-in reductions/discounts (R'000)									

**Table 63 MBRR SA13a Service Tariffs by category**

WC013 Bergrivier - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Property rates</b> <i>(rate in the Rand)</i>	1								
Residential properties			0.0100	0.0105	0.0114	0.0090	0.0096	0.0103	0.0110
Farm properties - used			0.0020	0.0021	0.0024	0.0021	0.0023	0.0026	0.0027
Industrial properties			0.0110	0.0115	0.0125	0.0099	0.0106	0.0113	0.0121
Business and commercial properties			0.0110	0.0115	0.0125	0.0099	0.0106	0.0113	0.0121
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i>									
<b>Residential properties</b>									
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%	79%	77%	76%	75%	75%
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			51.71	57.08	62.12	66.47	71.04	76.03	81.35
Service point - vacant land <i>(Rands/month)</i>					78.38	83.86	89.65	95.92	102.67
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>					180.88	193.54	206.90	221.38	237.00
Service point - vacant land <i>(Rands/month)</i>					145.60	155.80	166.55	178.20	190.67
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge					278.02	333.62	400.35	460.40	493.00
Basic charge/fixed fee									

**Table 64 MBRR SA21 Transfers and grants made by the municipality**

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Transfers to Organisations</b>											
Verlorenlei Art Festival		-	-	-	5	5	5	5	5	5	5
POMA		700	1,457	1,518	1,660	1,660	1,660	1,660	1,733	1,813	1,895
Toerisme: Organisasie BR		1,920	2,203	2,371	2,569	2,589	2,589	2,589	2,000	2,092	2,186
Museums: PB & PV		588	558	580	710	710	710	710	500	523	547
Museums: VD		29	27	28	30	30	30	30	31	32	33
Sportforum		300	400	409	405	405	405	405	200	209	218
Boland Rugby		-	-	200	100	100	100	100	50	52	54
SPCA		235	200	208	227	227	227	227	150	157	164
St Helena Bay Water Quality Trust		48	49	51	56	56	56	56	57	60	63
Veldrif Animal Welfare		54	31	32	36	36	36	36	35	37	39
Piketberg Animal Welfare		8	-	-	-	-	-	-	-	-	-
Bergrivier Canoe Marathon		-	60	63	67	67	67	67	72	75	78
Estuary Rangers		450	567	800	676	676	676	676	700	758	792
Bursaries (non-employees)		244	288	261	343	509	509	509	300	314	328
Boland Cricket		-	50	-	100	100	100	100	50	52	54
Redelinghuys Neighbourhood Watch		500	250	250	-	-	-	-	-	-	-
Sport Trust		151	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		<b>5,226</b>	<b>6,140</b>	<b>6,771</b>	<b>6,984</b>	<b>7,170</b>	<b>7,170</b>	<b>7,170</b>	<b>5,883</b>	<b>6,179</b>	<b>6,456</b>
<b>Cash Transfers to Groups of Individuals</b>											
External Bursaries		206	307	441	-	200	200	200	-	-	-
Social Relief - Covid 19 Feeding of Homeless		362	162	95	104	104	104	104	98	103	108
Social Relief - Indigent Dwelling Restoration		72	127	152	219	219	219	219	200	209	218
Ward Committee Projects		-	-	930	959	820	820	820	-	-	-
Social Projects (Stap En Trap)		-	-	-	30	31	31	31	31	33	34
Social Projects (Virtual Talent Competition)		-	-	-	85	85	85	85	85	89	93
Social Projects (Bergrivier Sports Tournament)		-	-	-	100	260	260	260	260	272	284
Social Projects (Bergrivier Golden Games)		-	-	-	80	80	80	80	80	84	88
Social Projects (Praise And Worship)		-	-	-	100	196	196	196	196	205	214
Social Projects (Light Festivals)		-	-	-	200	189	189	189	189	198	207
Social Projects (Christmas Meals For Less Fortunate)		-	-	-	185	111	111	111	111	116	121
Social Projects (Year End)		-	-	-	20	20	20	20	20	21	22
Social Projects (Christmas Toys For Less Fortunate Children)		-	-	-	30	26	26	26	26	27	28
Social Projects (Party Packets For The Children Of Bergrivier)		-	-	-	45	36	36	36	36	37	39
Social Projects (Stationery For The Less Fortunate Children Of Bergrivier)		-	-	-	30	20	20	20	20	21	22
Social Projects (Stationery Packs For The Grade 1 Learners)		-	-	-	30	11	11	11	11	11	11
Social Projects (Recycling and Composting Awareness)		-	-	-	500	192	192	192	192	201	210
Sosiale Projekte (Saint Valentine)		-	-	-	-	34	34	34	34	36	38
Sosiale Projekte (Easter Celebration)		-	-	-	-	40	40	40	40	42	44
Sosiale Projekte (Mother'S Day)		-	-	-	-	10	10	10	10	10	10
Sosiale Projekte (Father'S Day)		-	-	-	-	10	10	10	10	10	10
Sosiale Projek (Afmaak Van Boontakke)		-	-	-	-	80	80	80	80	84	88
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>640</b>	<b>596</b>	<b>1,618</b>	<b>2,717</b>	<b>2,773</b>	<b>2,773</b>	<b>2,773</b>	<b>1,728</b>	<b>1,809</b>	<b>1,889</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>6</b>	<b>5,867</b>	<b>6,736</b>	<b>8,389</b>	<b>9,701</b>	<b>9,943</b>	<b>9,943</b>	<b>9,943</b>	<b>7,611</b>	<b>7,988</b>	<b>8,345</b>

**Table 65 MBRR SA32 – List of external mechanisms**

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
NEDBANK	Yrs		Bankdienste	30 June 2028	rates
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2025	rates
Phoenix Vesta	Yrs		Financial System	30 June 2032	2,330
HCB Valuers and Services (Ptyd) Ltd	Yrs		Service Level Agreement Valuations Services	30 June 2023	984
Verso Financial Services	Yrs		Group Life Insurance Scheme	30 June 2023	rates
Mubesko	Yrs		Provision of technical support for Asset Management for	30 June 2026	rates
TMT Services and Supplies (Pty) Ltd	Yrs		Service Level Agreement	30 Junie 2025	2,403
AR 24	Yrs		Monitoring van alarmstels	30 June 2024	796
Ignite Advisory Services	Yrs		Provisioning of a web based electronic management sy	30 June 2026	305
Cab Holdings	Yrs		Service provider for the design, printing, email and distr	30 June 2026	987
TGIS	Yrs		Software License, Maintenance and Support Agreement	30 June 2024	606
Contour Technology	Yrs		Supply, installation and management of a STS compliant	on 116 ending 30 June	2,667
Shamar Trust	Yrs		Slabig Trus (Agrisell) Verhuring van kantoorspasie	30 June 2031	245
Vodacom	Yrs		Addendum to existing lease agreement to extend option	31 July 2025	746
Payday Software Systems	Yrs		Payday Software Systems Licence Agreement	30 June 2026	287
Department of Environmental Affairs	Yrs		Licence to Section 49(1)(a) of the National Environmental	31 January 2031	rates
Department of Environmental Affairs	Yrs		Licence ito Section 49(1)(a) of National Environmental M	30 September 2030	rates
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier Machine	30 June 2025	9

**Table 66 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		2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality:</b>								
<i>List all operational projects grouped by Function</i>								
	Executive and council	Accountable leadership supported by professional and skilled administration.	S203	-	12,687	11,405	11,989	12,601
	Executive and council	Promote continued partnerships for youth development.	S502	-	200	59	62	65
	Executive and council	Communicate effectively with the public	S204	-	13,023	12,546	13,303	14,010
	Executive and council	Promote tourism.	S402	-	2,589	2,000	2,092	2,186
	Executive and council	To promote healthy lifestyles through the provision of sport, recreational and other fa	S501	-	1,430	1,430	1,497	1,563
	Planning and development	Improve the regulatory environment for ease of doing business.	S401	-	4,463	4,678	5,187	5,098
	Planning and development	Promote continued partnerships for youth development.	S502	-	255	160	167	174
	Executive and council	Improve the regulatory environment for ease of doing business.	S401	-	820	-	-	-
	Internal audit	Provide a transparent and corruption free municipality.	S202	-	1,313	1,623	1,749	1,879
	Planning and development	Conserve and manage the natural environment and mitigate the impacts of climate c	S305	-	7,370	6,455	6,900	7,375
	Planning and development	Develop, manage and regulate the built environment.	S303	-	3,419	3,477	3,747	4,039
	Planning and development	Develop and provide bulk infrastructure within the climate change risks.	S301	-	2,891	3,198	3,409	3,663
	Planning and development	Alleviate poverty through job creation in municipal driven projects and programmes	S403	-	2,712	1,436	-	-
	Finance and administration	Diversify revenue and ensure value for money services	S103	-	34,862	28,653	30,298	32,121
	Finance and administration	To budget strategically	S101	-	2,650	2,880	3,089	3,315
	Finance and administration	Ensure sustainable financial risk and asset management	S104	-	10,290	12,081	12,995	13,973
	Finance and administration	Create an efficient, effective, economic and accountable administration.	S201	-	23,887	25,775	28,126	30,122
	Finance and administration	Develop a Master Plan for "Smart Cities" in Bergrivier Municipal Area.	S504	-	6,849	7,144	7,415	7,613
	Finance and administration	Develop, manage and regulate the built environment.	S303	-	7,557	8,464	8,706	8,959
	Finance and administration	A customer centred approach to everything.	S205	-	8,484	9,488	10,110	10,788
	Finance and administration	Entrench the Long-Term Financial Plan in the planning, implementation and manage	S102	-	1,290	1,958	2,100	2,252
	Finance and administration	Alleviate poverty through job creation in municipal driven projects and programmes	S403	-	1,289	300	324	350
	Waste management	Maintain existing bulk infrastructure and services.	S302	-	56,424	47,296	51,134	53,879
	Waste management	Alleviate poverty through job creation in municipal driven projects and programmes	S403	-	-	-	-	-
	Waste management	Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	5,974	5,917	6,386	6,891
	Community and social services	To promote healthy lifestyles through the provision of sport, recreational and other fa	S501	-	13,637	14,548	15,591	16,734
	Community and social services	Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	1,703	1,472	1,510	1,550
	Waste water management	Maintain existing bulk infrastructure and services.	S302	-	17,341	19,464	20,643	22,175
	Housing	Ensure all policies and systems in Bergrivier Municipality support poverty alleviator	S404	-	2,716	32,995	63,366	11,664
	Public safety	Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	38,888	41,599	43,595	45,704
	Public safety	Alleviate poverty through job creation in municipal driven projects and programmes	S403	-	1,164	725	783	846
	Sport and recreation	To promote healthy lifestyles through the provision of sport, recreational and other fa	S501	-	22,646	24,785	26,491	28,261
	Water management	Maintain existing bulk infrastructure and services.	S302	-	31,868	35,846	37,067	38,444
	Road transport	Maintain existing bulk infrastructure and services.	S302	-	38,842	40,706	42,988	45,373
	Road transport	Alleviate poverty through job creation in municipal driven projects and programmes	S403	-	130	318	343	370
	Road transport	Promote a safe environment for all who live in Bergrivier Municipal Area.	S503	-	1,792	2,041	2,183	2,334
	Energy sources	Maintain existing bulk infrastructure and services.	S302	-	162,276	176,442	201,425	229,636
	Energy sources	Source alternative sources of energy in the context of national electricity provision.	S304	-	1,396	1,519	1,630	1,749



Executive and council	S101	11,340	-	-	-	-
Executive and council	S104	4	-	-	-	-
Executive and council	S103	16,262	-	-	-	-
Executive and council	S106	48	-	-	-	-
Planning and development	S302	3,984	-	-	-	-
Internal audit	S105	1,204	-	-	-	-
Planning and development	S502	5,614	-	-	-	-
Planning and development	S501	2,525	-	-	-	-
Planning and development	S201	4,387	-	-	-	-
Finance and administration	S103	62,807	-	-	-	-
Finance and administration	S101	2,464	-	-	-	-
Finance and administration	S501	7,545	-	-	-	-
Finance and administration	S102	1,779	-	-	-	-
Finance and administration	S201	1,484	-	-	-	-
Finance and administration	S402	3,796	-	-	-	-
Waste management	S201	47,401	-	-	-	-
Waste management	S402	4,598	-	-	-	-
Community and social services	S403	8,215	-	-	-	-
Community and social services	S401	3,623	-	-	-	-
Community and social services	S402	930	-	-	-	-
Waste water management	S201	13,160	-	-	-	-
Housing	S304	1,858	-	-	-	-
Housing	S501	38	-	-	-	-
Public safety	S402	38,544	-	-	-	-
Sport and recreation	S401	12,149	-	-	-	-
Sport and recreation	S102	5,768	-	-	-	-
Water management	S201	26,642	-	-	-	-
Road transport	S303	32,972	-	-	-	-
Road transport	S402	1,306	-	-	-	-
Energy sources	S201	137,886	-	-	-	-
<b>Parent Operational expenditure</b>			<b>460,336</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>
<b>Total Operational expenditure</b>			<b>460,336</b>	<b>547,127</b>	<b>590,882</b>	<b>668,400</b>

References

## 2.14 Municipal manager's quality certificate

I, JWA Kotzee, Acting Municipal Manager of Bergrivier Municipality, hereby certify that the Tabled 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 JWA Kotzee

Acting Municipal Manager of Bergrivier Municipality (WC013)

Signature

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

Date

28 March 2024