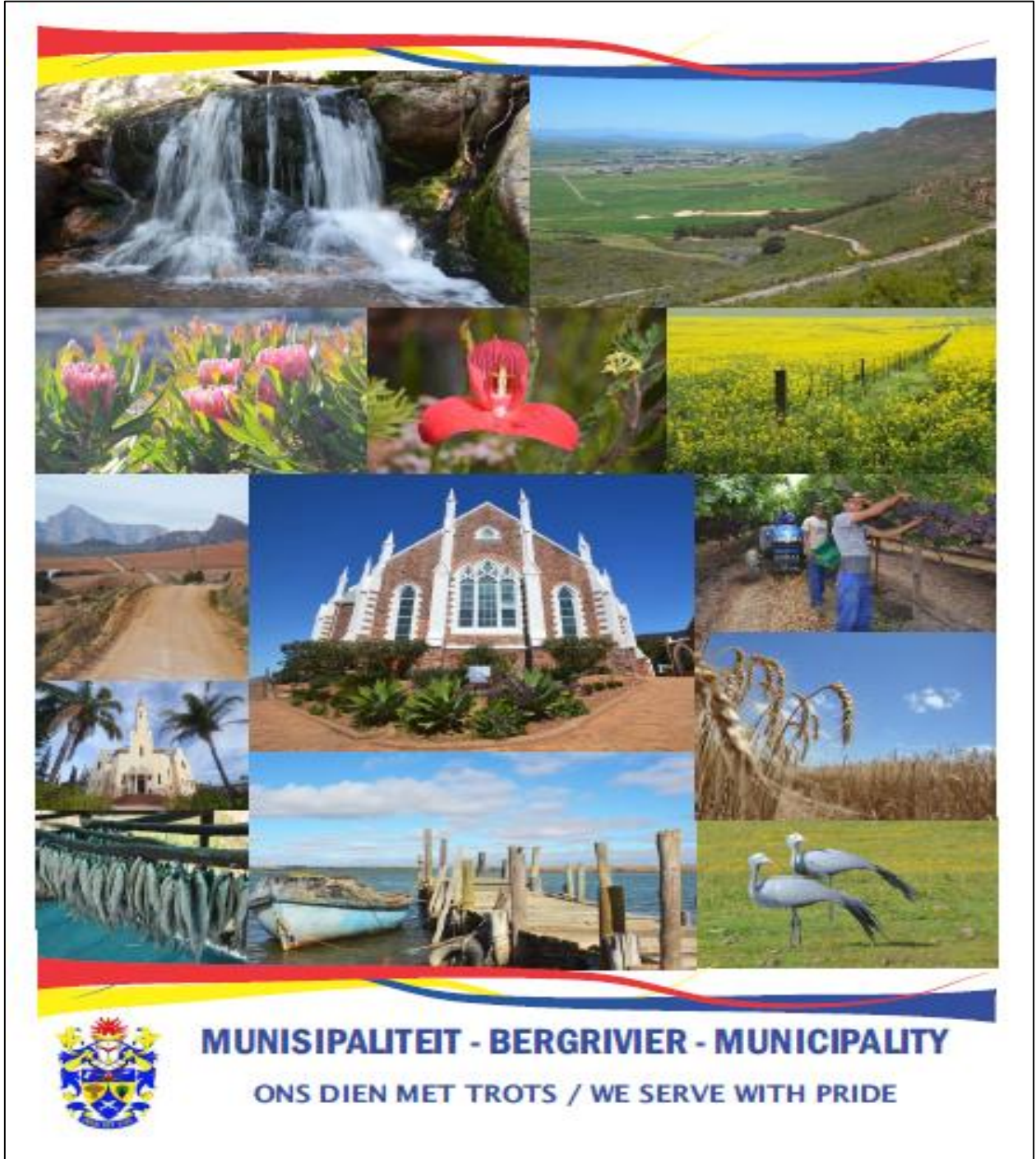


ANNUAL REPORT

2023/2024

VOLUME I



MUNISIPALITEIT - BERGRIVIER - MUNICIPALITY

ONS DIEN MET TROTS / WE SERVE WITH PRIDE

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FOREWORD BY THE EXECUTIVE MAYOR



Dearest communities,

As we reflect on the past year, I am filled with pride for our community and the remarkable strides we have made together. This Annual Report for the financial year 2023/2024 showcases not just the accomplishments of our municipality, but also the resilience and spirit of our residents as we collectively worked tirelessly to create a vibrant and inclusive environment for all.

We have come together to strengthen our neighbourhoods, enhance public services and promote sustainable growth. Our initiatives in support of public safety, education, infrastructure development and so much more, have been driven by our commitment to ensuring that every resident feels valued and supported.

Just a few of our successes and initiatives:

- 8th consecutive Clean Audit;
- 2nd Best Small Towns Municipality in South Africa;
- Noordhoek housing project;
- Fully operational E-Centre in Piketberg;
- Invested in a brand-new fire truck;
- Introduction of a new Electronic Building Plan Submission System;
- Presenting the Municipal budget to the communities in the comfort of their own towns via
 - Public meetings; and
 - A public Council meeting.
- Friendship luncheon in Calendula Street, Piketberg, in support of social cohesion;
- Investing in our future leaders:
 - Youth exchange program with Heist-op-den-Berg Municipality in Belgium;
 - LoTYDE: Leaders of Tomorrow Youth Development Expo – Open day for grade 11 & 12 learners across Bergrivier;
 - Developing leaders via our internal training and development program for interns;
- Bergrivier Municipality empowers local entrepreneurs at workshops;
- 8-Day awareness campaign across Bergrivier strongly opposing the *evils* in our communities;

- Transnet Phelophepa HealthCare Train – medical services provided for the community of Bergrivier for a 2-week period;
- Social programs and sporting activities:
 - Woman’s Day;
 - The Golden Games: Sports day that caters for our senior members of our communities;
 - Better Together Games Bergrivier: Sports day for the officials of Bergrivier Municipality;
 - Mayoral Soccer Cup; and the
 - Mayoral Rugby Tournament.

It is always wonderful to showcase and celebrate the successes, but we also acknowledge the fact that there is still work to be done and that we have shortcomings. For that we strongly rely on our communities to continue reporting problems to our client services officers, discuss matters with your ward Councillor and ward committee, and report all forms of fraud and/or corruption. We are committed to continuous improvement as it is crucial to the on-going development of Bergrivier.

I want to take this opportunity on behalf of myself, as the Executive Mayor of Bergrivier Municipality, the Mayoral Committee and the balance of the full Council, to express our gratitude to our dedicated staff: Municipal Manager, Directors and municipal officials, who diligently worked to ensure we comply with the prescribed regulations and internal policies; to our community organizations, stakeholders and community members, who have gone above and beyond in service of our communities. Your hard work and dedication are the backbone of our success, and we appreciate you.

Looking ahead, we remain focused on fostering innovation and collaboration as we tackle new challenges and endeavour to seize opportunities for growth. Together, we will continue to build a municipality that reflects our shared values and aspirations.

Our Core Values:

1. We are all part of Bergrivier Municipality;
2. We strive to render good services to ensure that all people can live together in a dignified manner;
3. We are unashamedly pro-poor;
4. We are ethical;
5. We believe in good relationships;
6. We believe in close innovative partnerships;
7. We believe in social and economic development of the area;
8. We are disciplined;

9. We care about our work and our colleagues; and
10. We serve with pride.

Thank you for your continued support and engagement . I invite you to explore this report to learn more about our progress and the exciting future we are creating together.

Encouragement and Strength:

“As we move forward, remember these words from Isaiah 40:31: 'But those who hope in the Lord will renew their strength. They will soar on wings like eagles; they will run and not grow weary; they will walk and not be faint.' Trust in God’s strength, and let His power carry you through every challenge.”

All honour and glory to God.

Yours sincerely,

Alderman Ray van Rooy

EXECUTIVE MAYOR

FOREWORD BY THE MUNICIPAL MANAGER



Bergrivier Municipality is an institution where we truly live our vision of creating a “*Prosperous community where all want to live, work, learn and play in a dignified manner*”. We strive to serve our communities by delivering excellent services, which we do in a sustainable manner. We declared 2024 as the *Year of Continued Prosperous Partnerships for a dignified future*, as we have learnt through the world-wide Covid-19 pandemic since 2020, the value of functional partnerships and that a Municipality can never function in isolation. The participation, appreciation, and thankfulness that we receive from our communities are evidence of this. Bergrivier Municipality is a Category B Municipality in terms of Section 155 of the Constitution of South Africa (1996) and performs all the executive, legislative and administrative powers and functions assigned to it in terms of Section 156 of the Constitution read with Chapter 3 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (Systems Act). At Bergrivier Municipality we strongly uphold the definition of a Municipality as contained in the Systems Act, which states that a municipality consists of three partners namely the elected council, the professional administration and the public. In Bergrivier Municipality we believe that it is three equal partners. It is when these three partners work seamlessly together, where we see the magic happen! The magic was significant in the recent financial year, where all role players worked seamlessly together towards a prosperous community. Even in very challenging times. It was truly one of the most challenging years in Local Government due to many factors outside of our control.



We have many challenges in South Africa in general and in Local Government specifically and the most evident one affecting us all during this period of 1 July 2023 until 30 June 2024, was dealing with Escom loadshedding. In Bergrivier Municipality we strive towards turning “beurkrag” (loadshedding) into “buurkrag” (the power of a community through active citizenship). Other factor were the floods and disasters in June 2023, April 2024 and June 2024.

There is still much that we can and must do better, but we are satisfied that we truly function as three circles working together in close partnership to benefit all the people living and working within our Municipal Area. For these reasons, we take great care and effort to work well with sector departments to obtain effective cooperation with other spheres of Government.

As a Municipality we do risk assessments regularly and have dedicated risk management meetings quarterly to develop and implement mitigating measures. From April 2024 the Municipality also invested in an independent Chairperson of the Risk Management Committee. Our top strategic risk with the highest residual rating and priority one during 2023 was the lack of energy security in South Africa. With the improvements within Escom and the absence of loadshedding since March 2024, this strategic risk was mitigated and moved to the 6th highest risk within Bergrivier Municipality. The strategic risk with the highest residual rating as of 30 June 2024 is the challenge of provision of emergency water to households in Goedverwacht and Wittewater. We further monitor and manage 7 priority 1 and 2 strategic risks (total of 8), including as number 2 long term financial sustainability of the Municipality, number 3 inadequately maintained and ageing infrastructure, number 4 theft, vandalism of municipal property as well as insufficient preparation for business continuity and disaster recovery in the face of the string of disasters we have experienced since 2022. The 5th strategic risk is lack of economic growth due to inadequate capacity, number 6 energy security, number 7 lack of management continuity and inadequate human resources increased by the Upper Limits for senior managers, making recruitment and selection of suitable candidates very difficult and number 8 inadequate opportunities for job creation.

Our international relations with the Belgium Federal Government and Heist-op-den-Berg Municipality assisted Bergrivier Municipality in knowledge sharing, skills transfers, and the procurement of much needed funding. Bergrivier Municipality is privileged to be selected as one of only three Municipalities in South Africa to receive funding from the Belgium Federal Government from 2017 - 2023 to implement a project with the theme: "Turning waste into prosperity". During the 2017/2018 financial year we recruited 21 waste ambassadors from local entrepreneurs and employed them in three areas throughout Bergrivier Municipal Area, namely Noordhoek in Velddrif, Ward 4 in Piketberg and Monte Bertha in Porterville. The ambassadors were trained in waste management, composting and raising awareness on recycling and other waste management issues. During 2018/2019 and 2019/2020 these ambassadors were further developed, skilled and assisted to form co-ops and apply for funding to start their own businesses, thereby turning green waste into prosperity. During 2020/2021 we were again selected for the continuation of this programme from January 2022 – December 2023, which we completed successfully. We are deeply thankful for the opportunity to be exposed to International best practices on waste management. In Porterville we established a best practice where the waste ambassadors started their own business and uses municipal green waste and turning it into prosperity by selling the organic compost. From 1 July 2023 the Municipality

strived to duplicate their success in Piketberg and Velddrif and will continue with this project for the next two financial years.

The revenue trend for the Municipality for the past three years consisted mainly of income derived from services, rates, and government grants. The revenue from own sources, rates and services represents 80.09 % (2021/2022), 79.81 % (2022/2023) and 76.3 % (2023/2024) of the total operational income. During the past financial year, the Council took up external loans to the value of R 29.791 million for the construction of capital infrastructure to enhance the delivery of services. Government grants received represent 23.70 % of revenue towards operational income. The loans and capital grants were spent on infrastructure improvement to ensure that all residents have access to the full complement of Municipal Services. During the 2023/24 financial year we spent R 105.5 million on capital projects (in comparison to the R74.71 of the previous financial year) of which 52.06 % was from Government Grants and transfers, 30.81 % from borrowings and 17.12 % from own funds. During this financial year we only realized a debtor's collection rate of 92.85 % (below the norm of 95%) which is of great concern to the Council and Administration and receives dedicated attention by the implementation of a revenue enhancement plan to further improve revenue generation and we will continue our efforts to sustain revenue collection targets above the National Treasury norm of 95 %. The Municipality has a sound liquidity position with the current ratio as of 30 June 2024 equalling 2.79:1. This ratio is indicative of the efforts made by the Municipality to achieve financial sustainability. The Municipality's cash position has also improved, and cash and cash equivalents increased by R 19.66 million in the year under review.

Looking back, we are thankful for a very successful year with many highlights amidst serious new challenges (see photo page for visual illustration of some of the highlights), but we are also constantly aware of the sustainability challenges facing Local Government in South Africa, including the financial sustainability of Local Government. Bergrivier Municipality managed to sustain its 9th consecutive clean audit and the 10th consecutive unqualified audit. We were also awarded with the 2nd place Nationally by Good Governance Africa in the Smaller Towns Category. I sincerely thank my entire team for their unparalleled dedication and commitment. Together we can face any challenge that comes our way if we continue to work as a team and in partnership. I would like to take this opportunity to sincerely thank our equal partners, the Council and the public, of Bergrivier Municipality. Your efforts do not go unnoticed. We truly strive to serve with pride!

ADV. H. LINDE

MUNICIPAL MANAGER

HIGHLIGHTS OF THE 2023-2024 FINANCIAL YEAR



Bergvriër Municipality's educational youth exchange programme took place in May 2024, whereby 10 learners travelled to Belgium



Bergvriër Municipal staff offered their 67 minutes on Madiba Day to make a difference in people's lives



A brand new R1,4 million fire truck was officially handed over to Bergvriër Municipality in September 2024



Western Cape Premier, Alan Winde (middle), along with Director-General, Dr. Harry Malila (left) and Executive Mayor Alderman Ray van Rooy (right), officially opened the E-Centre in Piketberg in April 2024



On 27 February 2024, two Councillors namely, Samantha Lesch (left) and Adam du Plooy (right) become Alderlady and Alderman, respectively



Bergvriër Municipality's Supply Chain Management Team received the Innovation on Procurement Award at the annual Smart Procurement World Indaba held in Wilderness in 2024

HIGHLIGHTS OF THE 2023-2024 FINANCIAL YEAR



The Executive Mayor of Bergervier Municipality, Alderman Ray van Rooy, held his annual Stap and Trap Initiative in August 2024, in support of persons with special needs



Bergervier Municipality handed over the keys to five newly built houses in November 2023, as part of the St. Christopher Street Housing Project



Bergervier Municipality's Golden Games took place in June 2024 at the Rhino Park Stadium in Piketberg



A delegation from Belgium visited Bergervier Municipality in July 2023, to learn more about waste management and the water supply system. They were also given a tour of the area



Bergervier Municipality successfully held its annual Training Days in October 2023, to assist both registered and non-registered service providers

CHAPTER 1: MUNICIPAL OVERVIEW AND EXECUTIVE SUMMARY



A magnificent setting over canola fields

Photographer: Adv. Hanlie Linde

1.1 INTRODUCTION TO BERGRIVIER MUNICIPALITY

The Constitution of the Republic of South Africa (1996) states that the government comprises of national, provincial and local spheres (municipalities) of government which are distinctive, interdependent and interrelated (Section 40). Bergrivier Municipality is an organ of state within the local sphere of government and is established in terms of Section 12 of the Municipal Structures Act, 1998 (Act 117 of 1998) (Municipal Structures Act) as a Local Municipality with an Executive Mayoral System combined with a Ward Participatory System.

Section 152 (1) of the Constitution sets out the objectives of local government namely:

- To provide democratic and accountable government to the community;
- To ensure the sustainable provision of services to the community;
- To promote social and economic development;
- To promote a safe and healthy environment; and
- To encourage communities and community organisations to get involved in local government matters.

The Constitution prescribes a developmental duty to Municipalities which requires them to structure and manage their administration, budgeting and planning processes in a manner that gives priority to the basic needs of the community and promotes social and economic development of the community.

The functions of municipalities are set out in Schedules 4B and 5B of the Constitution, and municipalities must perform these functions in a manner that enables them to achieve the Constitutional objectives as indicated above. Section 84 of the Municipal Structures Act regulates the division of functions between district and local municipalities and the following table indicates the functions that Bergrivier Municipality is authorised to perform.

TABLE 1: MUNICIPAL FUNCTIONS

SCHEDULE 4, PART B FUNCTIONS	YES/NO	SCHEDULE 5, PART B FUNCTIONS	YES/NO
Air pollution	Yes	Beaches and amusement facilities	Yes
Building regulations	Yes	Billboards and the display of advertisements in public places	Yes
Childcare facilities	Yes	Cemeteries, funeral parlors, and crematoria	Yes
Electricity and gas reticulation	Yes	Cleansing	Yes
Firefighting services	Yes	Control of public nuisances	Yes
Local tourism	Yes	Control of undertakings that sell liquor to the public	Yes
Municipal airports	None	Facilities for the accommodation, care & burial of animals	Yes

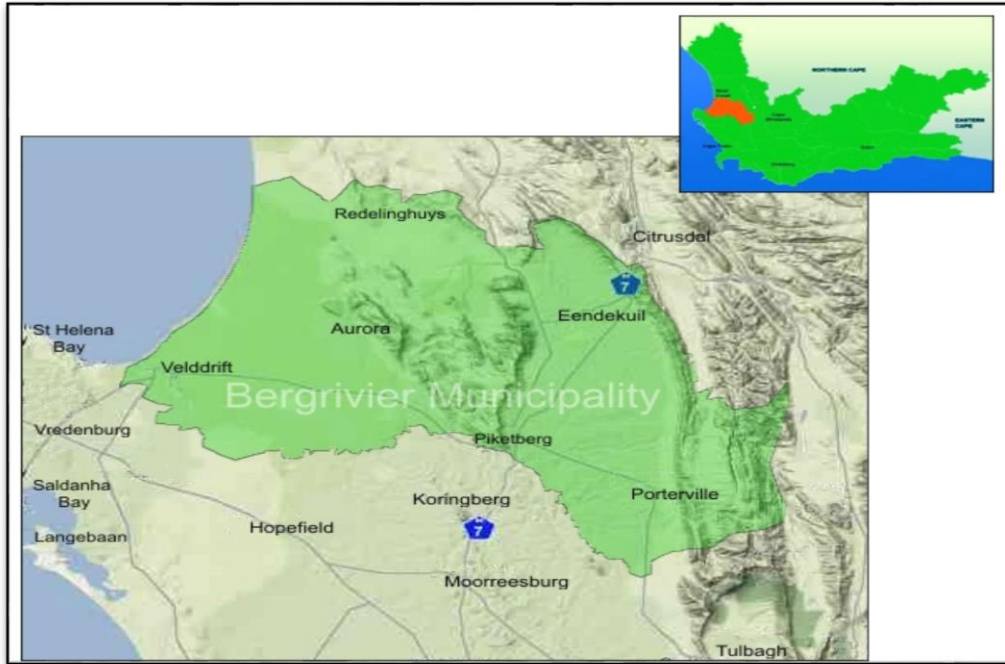
SCHEDULE 4, PART B FUNCTIONS	YES/NO	SCHEDULE 5, PART B FUNCTIONS	YES/NO
Municipal planning	Yes	Fencing and fences	Yes
Municipal health services	No (WCDM)	Licensing of dogs	No (WCDM)
Municipal public transport	Yes	Licensing & control of undertakings that sell food to the public	WCDM
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes	Local amenities	Yes
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	Yes	Local sport facilities	Yes
Storm water management systems in built-up areas	Yes	Markets	Yes
Trading regulations	Yes	Municipal abattoirs	Yes
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	Municipal parks and recreation	Yes
		Municipal roads	Yes
		Noise pollution	Yes
		Pounds	Yes
		Public places	Yes
		Refuse removal, refuse dumps and solid waste disposal	Yes
		Street trading	Yes
		Street lighting	Yes
		Traffic and parking	Yes

1.2 GEOGRAPHIC OVERVIEW

Bergvliet Local Municipality is situated in the West Coast District of the Western Cape Province. The Municipality is bordered to the North by Cederberg Municipality, to the West by Saldanha Bay Municipality, to the South by Swartland Municipality and to the East by Drakenstein and Witzenberg Municipalities. The Municipality covers a geographic area of approximately 4 408 km² and is geographically diverse. It includes 9 urban settlements, approximately 40 kilometres of coastline and a vast rural area. The main urban

settlements that constitute the Municipality are: Piketberg which is the administrative seat, Porterville, Velddrif (which includes Port Owen, Laaiplek and Noordhoek), Dwarskersbos, Eendekuil, Aurora, Redelinghuis, Goedverwacht and Wittewater. The latter two towns are Moravian settlements on private land. The following figure depicts the Bergrivier Municipal Area as well as the position of Bergrivier Municipality in relation to the Western Cape.

FIGURE 1: MAP OF BERGRIVIER MUNICIPALITY IN RELATION TO THE WESTERN CAPE



The following table provides an overview of the various settlements that constitute the Bergrivier Municipal Area:

TABLE 2: SETTLEMENT TYPES, CHARACTERISTICS AND ECONOMIC BASE

SETTLEMENT	CHARACTERISTICS AND ECONOMIC BASE
Velddrif (Including Laaiplek, Port Owen and Noordhoek)	Velddrif is a coastal town which functions as a focal point for the fishing industry along the West Coast. The most important resources are the sea, the coastal environment, salt pans and the Bergrivier Estuary Tourism, retirees and second home residents provide a solid base for the local economy.
Dwarskersbos	Dwarskersbos is a coastal town characterised by its property market, holiday accommodation and tourism. The sea and coastal area are the most important natural resources. The main function of the town is to provide holiday accommodation. Tourism, retirees and second home residents provide a solid base for the local economy.
Piketberg (Including Piket-Bo-Berg)	Piketberg is classified as a central place and is the administrative seat of the Bergrivier Municipality. It is also the service and commercial centre of the surrounding agricultural area. The primary economic base of Piketberg is agriculture. Public-sector activities related to the municipal head office, district offices, provincial government offices and other public functions also provide a solid base for the local economy.
Porterville (Incl Dasklip Pass)	Porterville is classified as a central place and a sound infrastructure has contributed towards the establishment of a Regional Kaap Agri Office. The economic base of Porterville is primarily agriculture, which is supplemented by some recreational and tourism activities.
Redelinghuis	Redelinghuis is classified as an isolated village. The town mainly functions as a residential area for

SETTLEMENT	CHARACTERISTICS AND ECONOMIC BASE
	the surrounding agricultural sector and retired people. There is some recreational and tourism potential in the Verlorenvlei which is a Ramsar Site which falls partially within Bergrivier area of jurisdiction. This town has no autonomous economic base other than the accommodation of farm workers involved in the nearby farms and basic service provision associated with this use.
Aurora	Aurora is also classified as an isolated village. The town has a rural character against a picturesque topographical setting. This town has no autonomous economic base other than the accommodation of farm workers involved in the nearby farms and basic service provision associated with this use.
Eendekuil	Eendekuil is also classified as an isolated village. It functions as a low-order agricultural service centre that is dependent on Piketberg for higher-order services. Mainly a residential town for farm workers and retired people. This town has no autonomous economic base other than the accommodation of farm workers involved in the nearby farms and basic service provision associated with this use.
Goedverwacht and Wittewater	Goedverwacht and Wittewater are also classified as isolated villages. These towns are located on private land, within a predominantly agricultural area. They are Mission Stations run by the Moravian Church of South Africa and have little direct investment to stimulate economic activities. Inhabitants work mainly on the surrounding farms, but the villages do boast some very good builders. The scenic mountains and the missionary culture offer some tourism potential, but this can only be realized within the context of the larger tourism plan for the region.

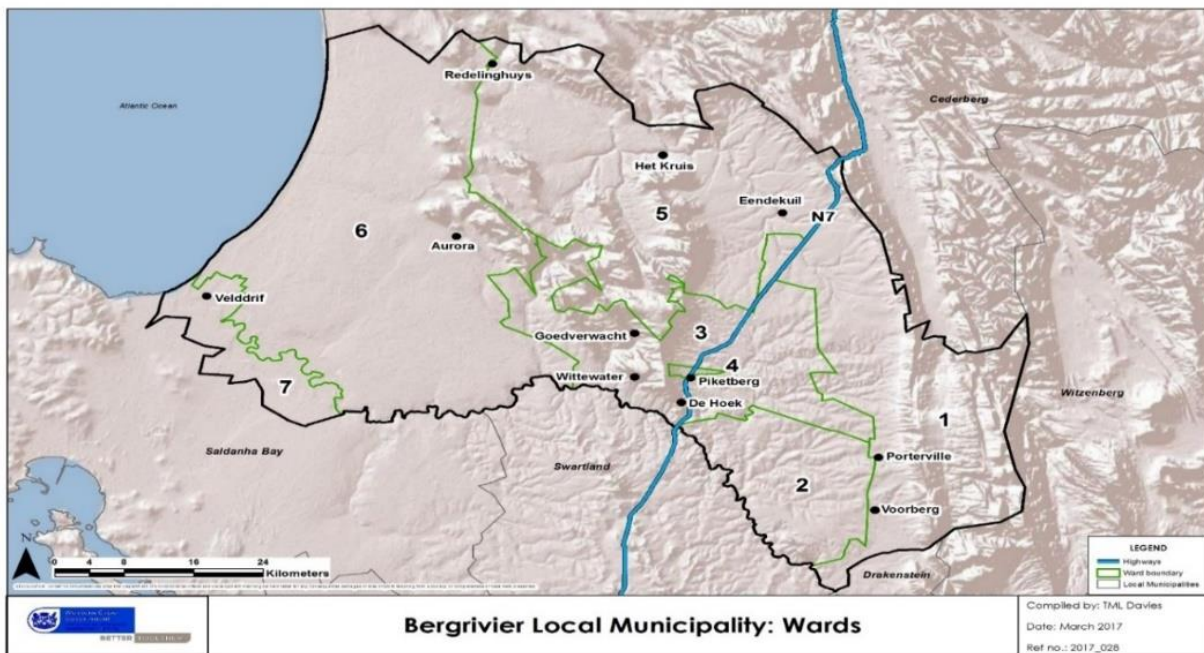
The ward demarcation of Bergrivier Municipality was changed for the 2016 municipal election in accordance with the Local Government: Municipal Demarcation Act, 1998 (Act 27 of 1998) (Demarcation Act) and was demarcated into 7 (seven) wards. Although the Municipality had 7 wards prior to this, the new demarcation brought about significant changes in ward boundaries which impact on municipal planning, information management and community participation practices. No demarcation changes were made to wards prior to the 2021 Local Government Elections. The following is a table outlining the current ward demarcation in comparison to the former demarcation:

TABLE 3: COMPARISON OF WARD DEMARCATIONS

WARD	CURRENT DEMARCATION	FORMER DEMARCATION
1	Comprises Porterville Town, Voorberg and the rural area to the southeast of Porterville	Porterville Town and the rural area to the North of Porterville
2	Comprises the remainder of Porterville (Monte Bertha) and the rural area to the west of Porterville	The remainder of Porterville (Monte Bertha), the rural area to the South of Porterville and the Voorberg prison
3	Comprises the Western and Southern portion of Piketberg Town, De Hoek, Wittewater and Goedverwacht	Western and Southern portion of Piketberg Town, Eendekuil and an extensive rural area
4	Predominantly urban and comprises the Northeastern portion of Piketberg Town	Predominantly urban and comprises the Northeastern portion of Piketberg Town
5	Comprises the Western and Southern portion of Eendekuil, Redelinghuis and Genadenberg which belong to the Moravian Church of South Africa	Predominantly rural with a smattering of private settlements including Wittewater, Goedverwacht and Genadenberg which belong to the Moravian Church of South Africa and De Hoek, a private residential area situated on the premises of the Pretoria Portland

WARD	CURRENT DEMARCATION	FORMER DEMARCATION
		Cement factory (PPC) a few kilometres to the south of Piketberg
6	Predominantly coastal and rural and comprises the towns of Aurora, Noordhoek and Dwarskersbos and the rural areas between these settlements	Predominantly rural and comprises the towns of Aurora, Redelinghuis and Dwarskersbos and the rural areas between these settlements
7	Predominantly urban coastal settlement and comprises Velddrif which includes Port Owen and Laaiplek	Predominantly urban coastal settlement and comprises Velddrif which includes Noordhoek, Port Owen and Laaiplek

FIGURE 2: WARD DEMARCATION - 2021



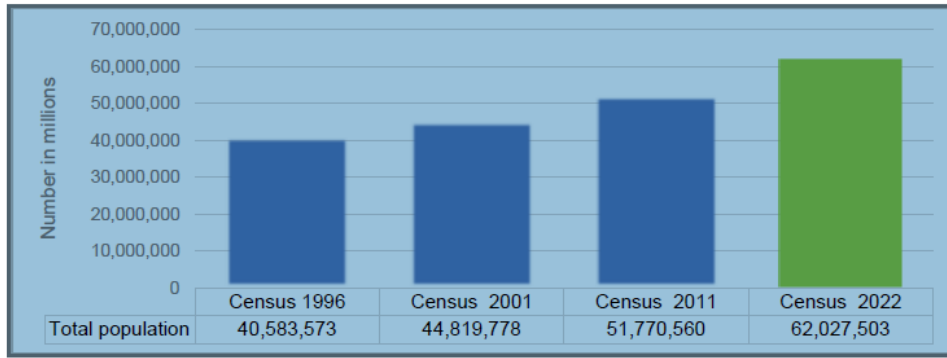
1.3 DEMOGRAPHIC OVERVIEW

1.3.1 POPULATION

i. South African population

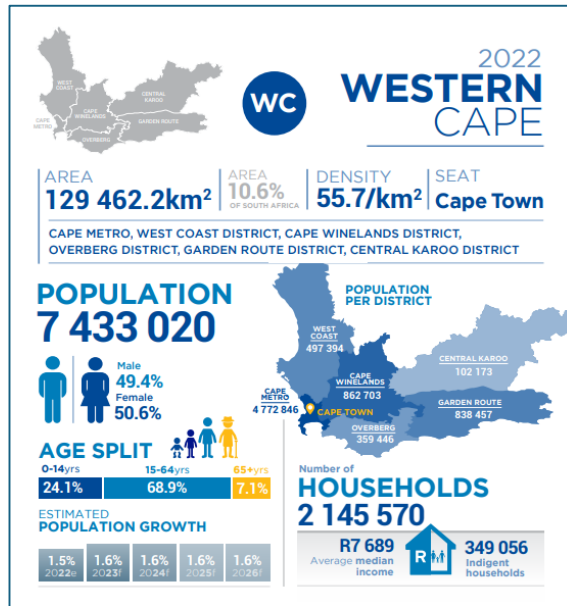
The population of South Africa increased from 51,7 million in 2011 to more than 62 million in 2022; a growth rate of 1,8 % in the intercensal period. Females constituted 51,5 % of the total population, while 48,5 % were males. Gauteng and KwaZulu-Natal had the highest populations at 15 million and 12,4 million respectively, while the Northern Cape had the smallest (1,3 million). Black Africans remain the dominant population group at 81,4 %, followed by the coloured population at 8,2 %. The white population percentage declined to 7,3 % in 2022 from 8,9 % observed in 2011, while that for Indians/Asians increased slightly from 2,5 % in 2011 to 2,7 % in 2022. The median age increased to 28 years from 25 years in 2011, suggesting a consistent increase over time and an overall increase of three years.

FIGURE 3: TOTAL POPULATION BY CENSUS YEAR, CENSUS 1996 - 2022

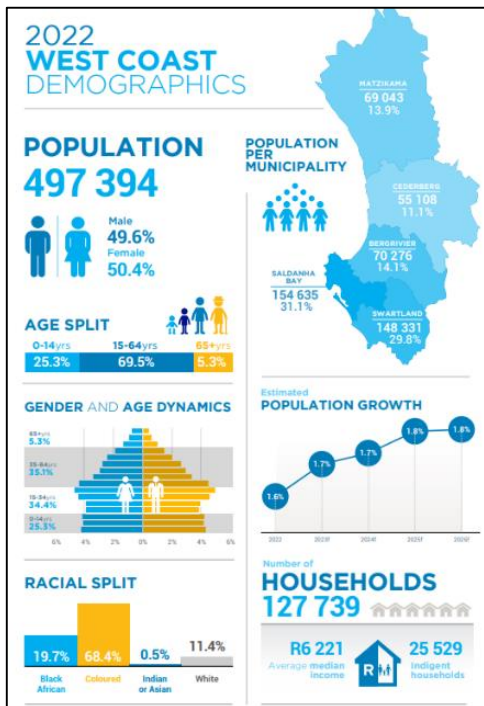


CENSUS 2022

ii. Western Cape Population



iii. West Coast District Population



The West Coast District (WCD) makes up 6.5 % of the total Western Cape population and is the third smallest in the Province. This translates to a population of 497 394 in 2023, after a year-on-year growth rate of 1.7 %. From 2024 onwards, the WCD population is expected to grow at an average annual rate of 1.6%, matching the growth projections anticipated for the Western Cape. This population growth further highlights the District’s increasing appeal as a vibrant destination for residential, commercial, and tourist activities.

FIGURE 4: ESTIMATED POPULATION NUMBERS, WEST COAST DISTRICT, 2024 - 2028

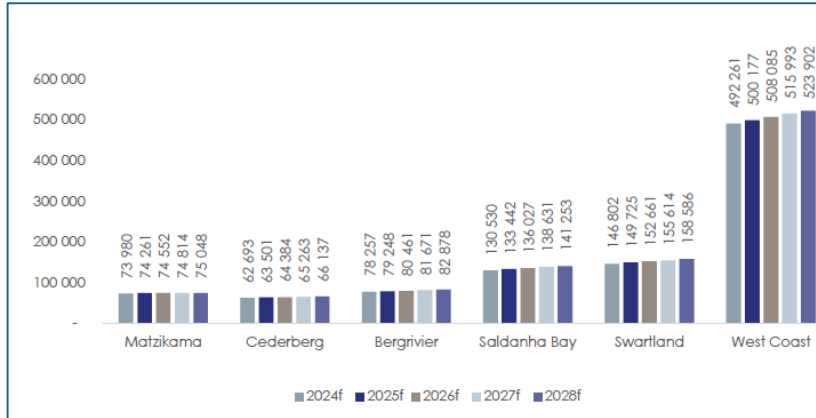
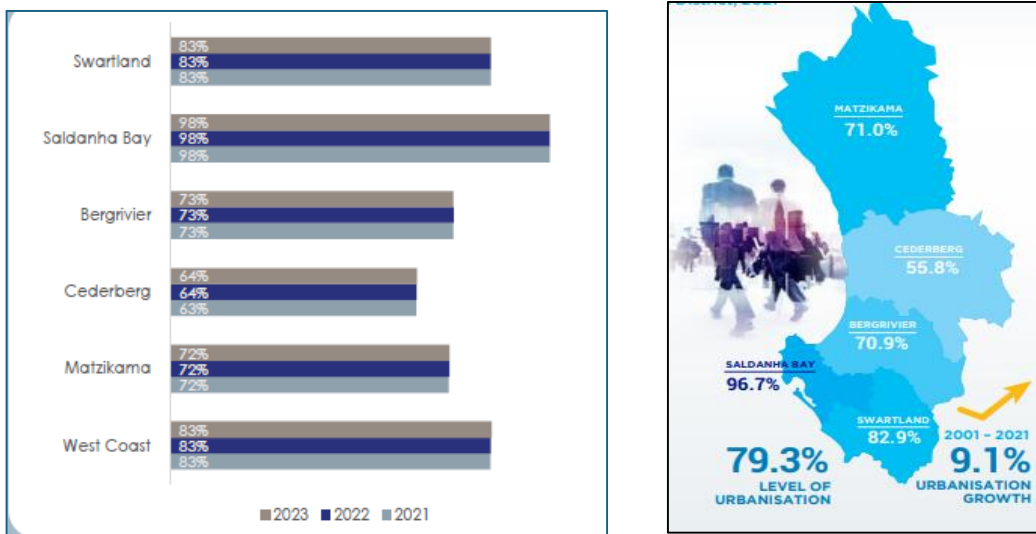


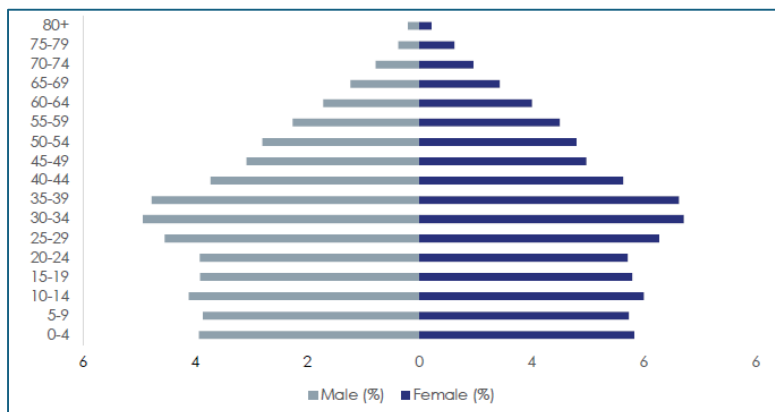
FIGURE 5: LEVEL OF URBANISATION, WEST COAST DISTRICT, 2021 - 2023



MERO 2024

The WCD has a substantial working-age population, comprising 70.7 % of the total, indicating a strong labour force positioned to support economic activity and growth. Children under 15 years make up 23.5 %, while seniors over 65 years account for 5.8 %, underscoring the importance of comprehensive social planning to address diverse needs. The population also features an almost equal gender split, with 50.1 % male and 49.9% female.

FIGURE 6: GENDER AND AGE DYNAMICS, WEST COAST DISTRICT, 2023



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In 2023, the racial composition of the WCD and its municipalities presents a diverse demographic profile. In Matzikama, the population is predominantly Coloured at 76.8 %, with Black Africans making up 11.7 %, Whites 10.9 %, and Indians or Asians at 0.6 %. Cederberg has a similar trend with 76.3 % Coloureds, 15.5 % Black Africans, 7.9 % Whites, and 0.3 % Indians or Asians. Bergrivier’s population is 73.2 % Coloured, 13.5 % White, 12.9 % Black African, and 0.4 % Indian or Asian.

iv. Bergrivier Municipality Population

- *Population statistics*

According to the 2022 StatsSA, 74 042 people were residing within the Bergrivier Municipal Area in 2021 with a projection of 87 724 in 2031. The Municipality was home to around 18 911 households in 2021 with a projection of 23 689 households in 2031. The average household size in the Municipality is projected to decrease from 3.92 in 2021 to 3.70 in 2031. The average population density in the Municipality is projected to increase from around 16.8 people per km² in 2021 to 19.9 people per km² in 2031. Bergrivier Municipal Area is the 3rd least populated municipal area in the West Coast District. It has the 2nd highest household size and the 3rd highest population density in the West Coast District.

- *Population per town*

The following table indicates the population dispersion by town / area:

TABLE 4: ESTIMATED POPULATION DISPERSION PER TOWN/AREA

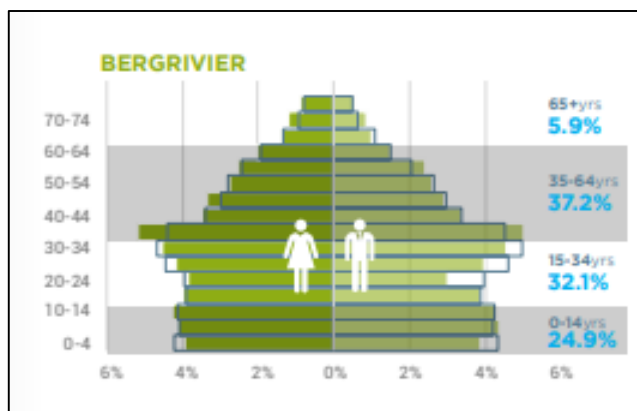
	2020	2025	2030	2035	2040	2045	2050
Piketberg	14 804	16 415	17 722	18 895	19 941	20 858	21 720
Aurora	708	784	846	901	950	993	1 033
Bergrivier Rural	30 034	33 302	35 952	38 331	40 451	42 311	44 060
Wittewater	1 040	1 153	1 244	1 326	1 399	1 463	1 523
Dwarskersbos	821	910	982	1 046	1 104	1 154	1 201
De Hoek	405	449	486	518	547	573	597
Velddrif	13 502	14 968	16 157	17 223	18 172	19 004	19 787
Porterville	8 642	9 582	10 344	11 028	11 638	12 173	12 676
Eendekuil	1 876	2 080	2 245	2 394	2 526	2 642	2 751
Goedverwacht	2 425	2 688	2 901	3 093	3 263	3 412	3 552
Redelinghuis	703	779	841	897	946	989	1 030
Beaverlac	72	80	87	92	98	102	107
De Lust	839	930	1 004	1 070	1 129	1 181	1 230

IHS MARKIT

Population statistics per gender age

The population per gender and age is as follows:

FIGURE 7: GENDER COMPOSITION



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The gender composition remained relatively unchanged and well balanced, with a slightly higher ratio of females to males. The increasing gender ratio could be attributed to a wide range of factors including an increase in female mortality rates and the potential inflow of working males into the municipal area.

Population statistics per age

A higher population growth is estimated for working aged population, with an expected growth in 2021 to 2025 of 1.3 % on average annually. An average growth rate for children is expected to be 1.2 % over the same period, with a slower growth of 0.7 % for the 65+ aged group. The depicted growth decreases the dependency ratio in 2021 from 45.6 to 45.3 in 2025.

1.4 SOCIO ECONOMIC OVERVIEW

1.4.1 HOUSEHOLDS

In 2023, WCD recorded 130 961 households following a year-on-year growth of 2.5 % when compared to the previous year. Saldanha Bay and Swartland accounted for most households in the WCD, representing 30.2 % and 26.6 %, respectively. Bergrivier and Matzikama followed with 20 079 households (15.3 %) and 19 862 households (15.2 %), respectively. Meanwhile, Cederberg, with 16 714 households (12.8 %), has a smaller share but remains an integral part of the District’s demographic and economic fabric.

TABLE 5: HOUSEHOLDS, WEST COAST DISTRICT, 2022 – 2027

	2022	2023	2024	2025	2026	2027
Matzikama	19 630	19 862	20 096	20 328	20 550	20 771
Cederberg	16 344	16 714	17 096	17 486	17 872	18 257
Bergrivier	19 616	20 079	20 557	21 040	21 509	21 981
Saldanha Bay	38 213	39 513	40 872	42 276	43 689	45 123

	2022	2023	2024	2025	2026	2027
Swartland	33 937	34 793	35 688	36 601	37 498	38 394
West Coast	127 739	130 961	134 309	137 731	141 119	144 525

MERO 2024

Minimal change in household size is expected between 2021 and 2031 in the Bergrivier Municipal Area with the actual size of households estimated to remain at 3.9 persons per household. It is expected to drop to 3.7 persons per household in 2031.

1.4.2 EDUCATION

Education is the functional mandate of the Provincial Department of Education, but the impact of shortcomings within the education system and the lack of skills impact on the Municipality. The Municipality therefore has a vested interest in working co-operatively with the Department of Education and related departments whose functional mandates fall within the realm of social development.

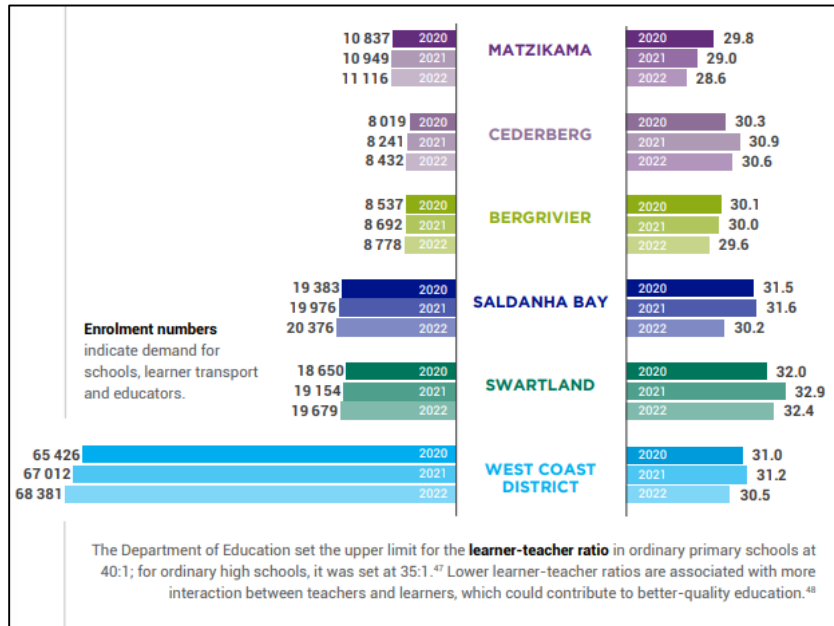
Skills are an essential contributor to the development of individuals, businesses, societies and economies. Their importance is even more pronounced in the South African context where high levels of structural unemployment among the youth is still more prevalent than in other emerging economies. While low skill levels and lack of experience are widely known as the primary causes of unemployment amongst youth, it is also becoming increasingly apparent that many young graduates are unable to find employment due to an education system that is supplying industry with skills that are either inadequate or irrelevant. Globally, apprenticeship-based learning remains the most effective learning methodology that produces high quality workers that have the skills that employers need. The Labour Force Surveys released by Stats SA on a quarterly basis reveal that the unemployment rate among youth (aged 15-34 years) is consistently higher than the adult unemployment rate in all provinces.

Low literacy levels remain a challenge in the West Coast District. In 2022, the District literacy rate (57.6 %) was substantially lower than that of the Province (66.2 %). However, between 2012 and 2022 the rate increased by 0.2 of a percentage point in the West Coast District, while increasing by 0.9 of a percentage point in the Province. Low literacy rates affect employment prospects, increasing poverty and the need for income assistance. Racial disparities amplify poverty and income inequality levels in the West Coast District. Literacy levels are especially low for the coloured population (52.5 %) and have declined for this group since 2012. By contrast, literacy levels have improved for other racial groups. A disproportionately high number of coloured people stay on farms, where they may face difficulties in accessing education. This leads to low literacy levels, which impact employability in sectors other than agriculture. Ensuring that school-age children are enrolled in school and attend regularly is essential for improving literacy levels. Scholar transport support provided by the Western Cape Education Department therefore plays a critical role in securing access to education in the West Coast District. Education and skills will improve access to available employment

opportunities. The low education and skills levels of the Bergrivier Community are contributing to unemployment and poverty and are cause for concern.

The following Educational indicators for Bergrivier Municipal Area provide a dashboard overview of the status quo of education in the area.

FIGURE 8: LEARNER ENROLMENTS & LEARNER TEACHER RATIO



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In the Bergrivier region, learner enrolment reached 8 778 in 2022, slightly surpassing the 8 692 enrolled in 2021. The increase in learner enrolment is indicative of positive developments such as improved access to education and heightened awareness of its societal benefits. However, this growth also presents socio-economic challenges, particularly in terms of infrastructure and resource demands, necessitating ongoing enhancements in educational quality to effectively cater to the expanding student population. As the number of learners rises, there is a critical need for strategic planning and investment in education does not ensure that the system can accommodate the influx while maintaining or improving the overall quality of education. The learner retention rate is influenced by a wide array of factors, including economic influences such as unemployment, poverty/ very low household income, as well as social concerns such as teenage pregnancies, overcrowded classrooms, student attitudes towards education, as well as other personal circumstances which can make it difficult for learners to focus on education. The grade 10 to 12 retention rate for the Bergrivier areas stood at a modest 81.6 %, signalling significant challenges and concerns. Mitigating school dropouts requires a collaborative effort and a commitment to creating a supportive and inclusive educational environment that accommodates the diverse needs of students, tailored to the unique local challenges and circumstances.

In 2022, with improvements in learner-teacher ratios, there was corresponding progress in language and mathematics performance for Grade 3 students in most municipal areas. However, these results remained

below the levels observed in 2019. Furthermore, Grade 6 and Grade 9 learners performed poorly in both subjects during 2022. The only improvement noted in this cohort was a marginal increase in pass rates among Grade 6 learners for mathematics. The pass rates of Grade 9 students in important subjects such as languages and mathematics have substantial implications for their progression from Grade 10 to Grade 12. School attendance is compulsory until Grade 9. Poor performance during this pivotal year elevates the risk of students dropping out before they enter the further education and training (FET) phase, which encompasses Grades 10 to 12. Even if students continue to the FET phase, inadequate educational achievements in Grade 9 can still result in dropouts before matriculation. Consequently, many young individuals in the WCD have an incomplete secondary education. This adversely affects their standing in the job market, since a matric certificate is frequently a minimum requirement for employment.

TABLE 6: GRADE 3, 6 & 9 LANGUAGE AND MATHEMATICS PASS RATES, WEST COAST DISTRICT, 2019, 2021 AND 2022

LANGUAGE		GRADE 3	GRADE 6	GRADE 9
MATZIKAMA	2019	31.3%	39.5%	66.0%
	2021	26.5%	36.0%	67.6%
	2022	27.6%	29.8%	61.3%
CEDERBERG	2019	28.7%	36.2%	58.6%
	2021	15.2%	32.1%	58.6%
	2022	21.6%	22.0%	57.9%
BERGRIVIER	2019	31.0%	39.7%	63.2%
	2021	27.1%	33.6%	55.4%
	2022	31.4%	27.8%	57.3%
SALDANHA BAY	2019	34.4%	48.1%	54.4%
	2021	26.8%	41.7%	52.0%
	2022	31.5%	37.2%	54.1%
SWARTLAND	2019	29.9%	38.1%	50.5%
	2021	23.7%	34.4%	49.1%
	2022	29.6%	32.0%	49.7%

Because of the challenges posed by COVID-19 to the teaching and learning environment in 2020, no data was collected during this year.

MATHEMATICS		GRADE 3	GRADE 6	GRADE 9
MATZIKAMA	2019	37.9%	33.4%	29.2%
	2021	32.8%	26.2%	34.0%
	2022	32.0%	32.0%	27.2%
CEDERBERG	2019	41.9%	28.0%	26.4%
	2021	24.8%	21.9%	21.9%
	2022	28.7%	27.4%	23.1%
BERGRIVIER	2019	43.6%	34.2%	33.5%
	2021	32.6%	27.0%	28.6%
	2022	38.5%	30.5%	22.9%
SALDANHA BAY	2019	49.9%	38.0%	27.2%
	2021	33.5%	32.5%	28.9%
	2022	40.0%	37.1%	30.0%
SWARTLAND	2019	42.6%	31.7%	21.6%
	2021	29.7%	25.7%	25.2%
	2022	32.3%	32.7%	23.1%

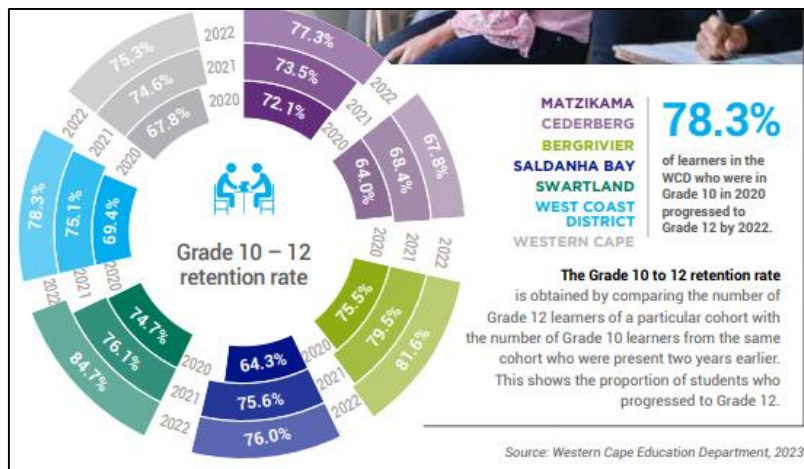
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A study on Western Cape public schools (2020 to 2021) revealed that COVID-19 lockdowns resulted in significant learning losses. The approximately 80 000 learners surveyed were shown to have lost nearly three-quarters of a school year on average. The deficit was most severe with regard to mathematics, with surveyed learners losing more than a year of learning compared with the performance of pupils in 2019. For language subjects, the loss amounted to about three-quarters of a year. The effects of lockdowns were reflected in declining pass rates in 2022. This was particularly the case for Grade 4 learners, for whom the year would

have been challenging even if the COVID-19 outbreak had not occurred. Mathematics performance declined across all grades, with some areas falling below 50.0 % and 20.0 % proficiency levels.

Despite the challenges faced by the education sector during the COVID-19 pandemic in 2020 and 2021, the Grade 10 to 12 retention rate in the WCD consistently improved during this period – a positive trend that continued into 2022. From 2020 to 2022, the District witnessed an 8.9 percentage point increase in the retention rate, which rose from 69.4 % to 78.3 % between 2020 and 2022. Notably, the 2022 retention rate exceeded the 75.3 % observed in the Western Cape. Over the reference period, learner retention improved by 7.5 percentage points in the Province, contrasting with the more substantial increase of 8.9 percentage points observed in the WCD.

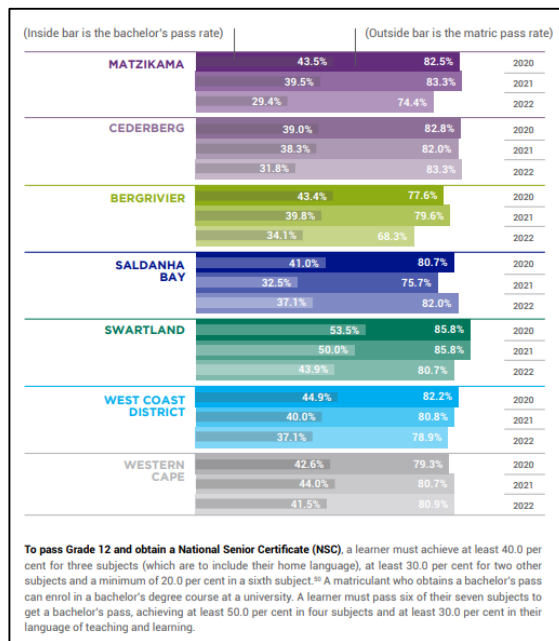
FIGURE 9: GRADE 10 – 12 RETENTION RATE, WEST COAST DISTRICT, 2020 - 2022



MERO 2024

Despite education outcomes in the Province improving from 2020 to 2022, the WCD faced declines during this period, including a 3.3 percentage point decrease in the matric pass rate between 2020 and 2022. Additionally, the 2022 pass rate was 2.9 percentage points lower than the pre-COVID-19 (i.e. 2019) matric pass rate of 81.8 %. The decline in education outcomes was especially pronounced in the Bergrivier municipal area, where the matric pass rate dropped to 68.3 % in 2022, marking an 11.3 percentage point decline from 2021. This decline reflects the adverse impacts of the COVID-19 pandemic on learners. Pupils in poor and rural areas could not easily join school online during the pandemic, and the loss of school days in lower grades ultimately impacted the Grade 12 results of 2022. Bergrivier had the lowest matric pass rate and one of the lowest bachelor’s pass rates in 2022.

FIGURE 10: GRADE 12 PASS RATE AND BACHELOR'S PASS RATE, WEST COAST DISTRICT, 2020 - 2022



MERO 2024

Skills

Skills are an essential contributor to the development of individuals, businesses, societies and economies. Their importance is even more pronounced in the South African context where high levels of structural unemployment among the youth is still more prevalent than in other emerging economies. According to the National Planning Commission (2012: 98), South Africa is experiencing a youth bulge, and this represents an opportunity for growth if young people are meaningfully employed but poses a potential for grave social instability if they are not. While low skill levels and lack of experience are widely known as the primary causes of unemployment amongst youth, it is also becoming increasingly apparent that many young graduates are unable to find employment due to an education system that is supplying industry with skills that are either inadequate or irrelevant.

A significant number of jobs remain vacant because of a lack of the appropriate skills. These shortages are felt particularly in the fields of maths and science, with a lack of skills in fields such as engineering and Information and Communication Technology (ICT), as well as a growing shortage of vocational and technical skills (artisans) such as electricians, welders and mechanics, which is seriously hampering economic growth. There are several reasons for these shortages, which include:

- Poor maths and science pass rates at schools;
- Lack of awareness of scarce skills and related employment opportunities;
- Negative societal perceptions of the status of artisans;
- A shortage of funding and workplace-based learning opportunities; and
- Lack of schools who present technical programs.

Education and skills will improve access to available employment opportunities. Bergrivier Municipality

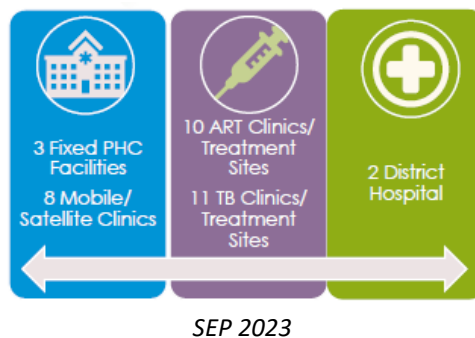
negotiated successfully with the West Coast College and the Western Cape Community and Training College to open a campus in Piketberg at the Pietie Fredericks Youth Centre. The campus is operational with the first programmes being presented.

1.4.3 HEALTH CARE

Good health is vital in achieving and maintaining a high quality of life. The information provided by the Department of Health pertains only to public sector health institutions and it should be acknowledged that health includes factors such as control of diseases, clean water, sanitation and removal of solid waste which falls within the mandate of municipalities.

Healthcare Facilities

FIGURE 11: HEALTHCARE FACILITIES



Bergvriev Municipality has a high percentage of households with no access to private healthcare institutions and are dependent on the availability and access to public health care facilities. Health care in South Africa is geared in such a way that people must move from primary, with a referral system, to secondary and tertiary levels. Bergvriev Municipality has 3 primary healthcare facilities, (3 fixed clinics), 7 mobile/satellite clinics and 2 district hospitals. Bergvriev Municipal Area has a total of 5 ambulances servicing the region with the District having a total of 29 for the same period. This number only refers to Provincial ambulances and excludes all private service providers.

- *Maternal and Child Health*

Since 2016, the WCD and the Western Cape have witnessed fluctuations in neonatal mortality rates. The District recently experienced a rise in neonatal fatalities, with the neonatal mortality rate increasing from 7.2 deaths per 1 000 live births in 2021 to 7.7 deaths per 1 000 live births in 2022. During this period, the Province recorded a higher increase in neonatal mortality, with the number of deaths per 1 000 live births escalating from 8.0 in 2021 to 9.4 in 2022. On a more positive note, maternal deaths in the WCD declined by 64.3 % between 2021 and 2022. Additionally, maternal fatalities were only reported in the Matzikama municipal area in 2022.

A worrying trend in the WCD is the high levels of teenage pregnancy, especially in the Bergvriev, Swartland and Matzikama municipal areas. The numbers speak volumes about the challenges these

young mothers face and the underlying factors that drive this phenomenon. Between 2002 and 2020, the total number of live births to teenage mothers (i.e. females aged 10 to 19) within the WCD was 16 488. This amounted to, on average, 868 births annually. Births to teenage mothers in the District accounted for 7.6 % of such births in the Western Cape for the same period. In 2022, births to teenage mothers accounted for 16.0 % of total live births in the WCD, with Bergrivier (22.7 %), Swartland (17.8 %) and Matzikama (17.1 %) having the highest proportions of births to teenage mothers. Poverty, limited education and employment prospects, gender-based violence (GBV) and cultural beliefs all play a role in shaping the lives of these young mothers. Furthermore, the lack of access to comprehensive sexuality education and sexual and reproductive health services amplifies their risk of pregnancy.

1.4.4 POVERTY

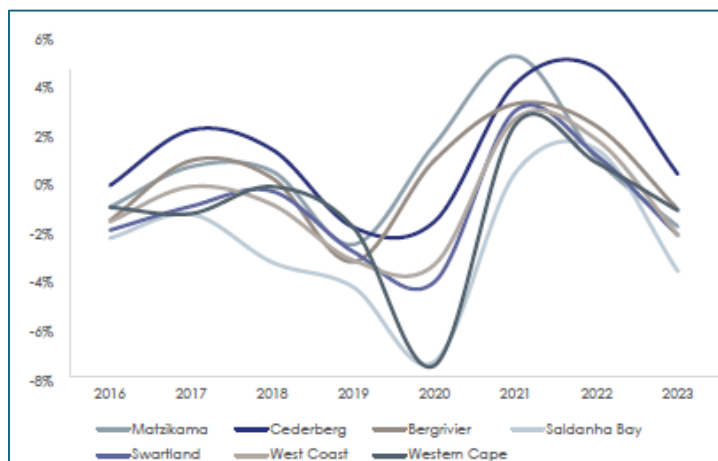
High poverty levels impact on the well-being of the community and the sustainability of the Municipality as it reduces the ability of people to pay for services and increases dependency on indigent grants which the Municipality finances from its equitable share.

Household Income

GDPR per capita

In 2023, the WCD’s GDPR per capita stood at R 58 028, a slight decrease from the previous year’s R 59 227 (a 2.0 % contraction). This declining GDPR is explained by population growth that is outstripping GDPR in the region. Notably, this GDPR per capita remains below the Western Cape’s average of R 80 488. Cederberg maintains its economic lead in the District with a GDPR per capita of R 67 735, a slight decrease of 0.5 % from the previous year. Saldanha Bay’s GDPR per capita declined to R 58 646, the lowest in the region, following a 3.5 % contraction. Swartland also had a significant decrease in GDPR per capita of R 51 677, a contraction of 2.3 %. Matzikama, with a GDPR per capita of R 60 784, has experienced a decline of 1.7 %. Bergrivier, with a GDPR per capita of R 60 784, has seen a slight decrease but remains among the higher-performing municipalities in the District with a 0.5 % decline.

FIGURE 12: GDPR PER CAPITA GROWTH, WEST COAST DISTRICT, 2016 - 2023



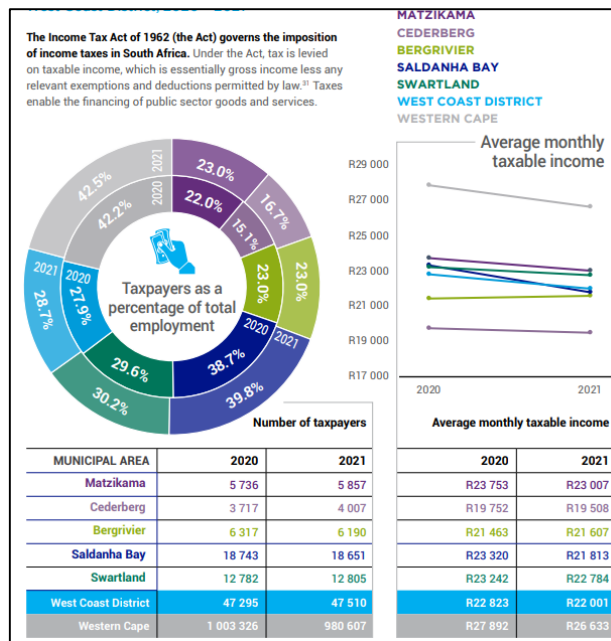
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Income and Inequality

Various methods can be employed to assess societal inequality, encompassing income, expenditure, assets, employment, education, health, access to basic services, and social mobility. By adopting a multidimensional perspective, the broader context of South Africans’ challenges can be better defined regarding inequality.

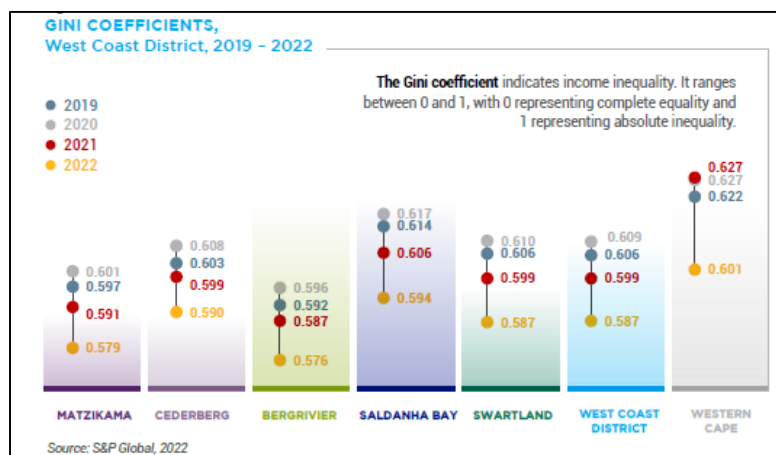
With agricultural work dominating the formal employment landscape, most workers in the WCD (41.6 %) earn between R3 200 and R6 400 per month. Diverse economic activity and income capabilities across municipal areas and towns influence households’ spending and ability to afford goods and services. The median income in Velddrif is R7 799, although about 55.9 % of the population earn wages from R3 200 to R6 400. Piketberg, situated inland amid rolling wheatfields and vineyards, with agriculture as a significant economic driver, reports a lower average median income (R4 754 per month). These income distributions influence tax earnings in the WCD. In 2021, the District accounted for just 4.8 % of the overall number of taxpayers in the Western Cape. Only 28.7 % of employed people were registered as taxpayers, further illustrating the generally low levels of income earned by those formally employed in the WCD. On a more positive note, there was a slight increase in taxpayer numbers in 2021 compared with the previous year.

FIGURE 13: INDIVIDUAL TAXPAYERS AND TAXABLE INCOME, WEST COAST DISTRICT, 2020 - 2021



Ratios and indices utilised to measure inequality encompass the Gini coefficient, the Theil index, general entropy, the Palma ratio, and the Atkinson index. Nonetheless, the Gini coefficient stands out at the local municipal level as the most readily available and widely used data for measuring inequality.

FIGURE 14: GINI COEFFICIENT



From 2019 to 2022, income inequality in the West Coast District was less pronounced than in the Province. During 2020, Gini coefficients increased across all municipal areas and in the Province because of the economic disruptions resulting from the COVID-19 pandemic. These disruptions led to widespread job losses and reduced incomes, which disproportionately impacted low-wage and informal workers. Those already earning lower incomes bore the brunt of these effects, resulting in an exacerbated income gap. The West Coast District's Gini coefficient rose from 0.606 in 2019 to 0.609 in 2020 before declining in 2021 and 2022.

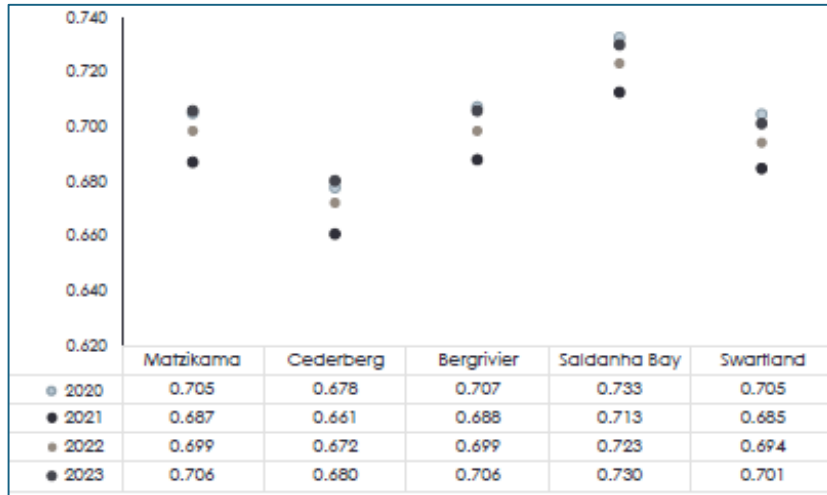
Bergrivier's economic landscape reveals a distinct lack of diversification, leading to lower levels of income inequality. It consistently had the lowest Gini coefficient among all five municipal areas of the WCD. The Bergrivier economy is heavily dependent on primary industries tied to its coastal location and natural resources. Jobs in agriculture, the largest employer in the area, are generally low paid. As workers have few options for better-paid employment in other sectors, there is little scope for the development of income disparities within the labour force.

Human Development Index

The United Nations uses the Human Development Index (HDI) to assess the relative level of socio-economic development in countries. Economists expect economic growth to result in improvements in human development and economic decline to have an adverse effect on human development. HDI (Human Development Index) is a composite indicator reflecting on education levels, health and income. The HDI is represented by a number between 0 and 1, where 1 indicates a high level of human development and 0 represents no human development.

The impact of COVID-19 on life expectancy, education and employment was noteworthy and subsequently affected income levels in the District. The WCD's HDI has started to recover from the post-pandemic levels thanks to improvements in income levels, education attainment and health. In 2023, the WCD recorded an HDI of 0.705, compared to 0.697 in 2022.

FIGURE 15: HDI PER MUNICIPAL AREA, WEST COAST DISTRICT, 2020 - 2023



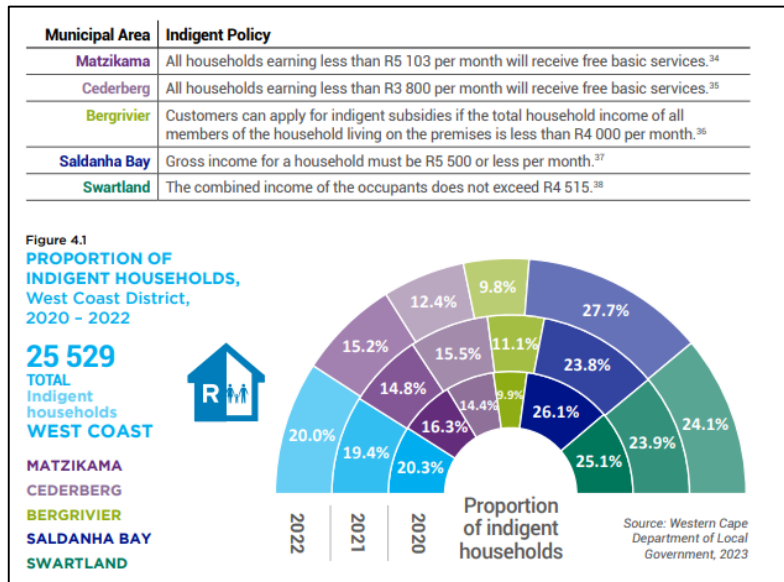
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Indigent households

In response to the poverty levels of its communities, municipalities offer households support through their indigent policy. A household is classified as indigent if its occupants earn a combined income that is less than the threshold specified in the indigent policy of a municipal area. The indigent policy provides for free or discounted rates on municipal specified services such as water, electricity, sanitation, refuse removal as well as property rates.

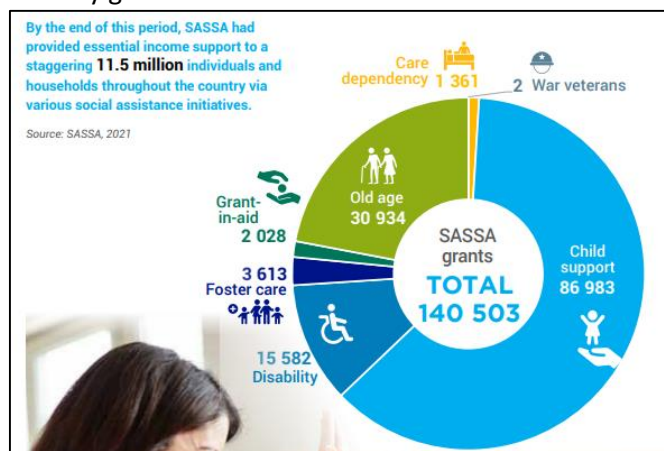
The following provides an overview of the number of indigents in the West Coast District:

FIGURE 16: POVERTY THRESHOLDS, WEST COAST DISTRICT, 2022



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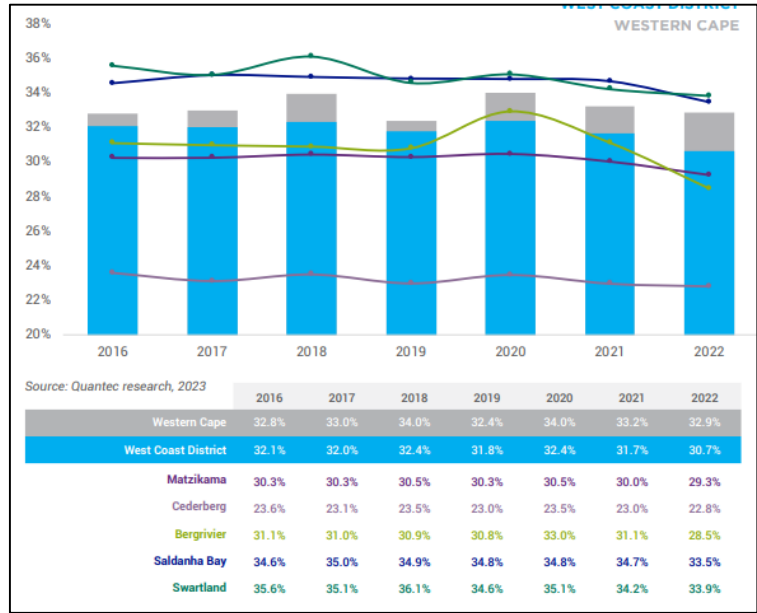
Bergvriër experienced an increase in indigent households in 2021 as a result of continued job losses and reduced working hours, especially for those in lower-paying and informal sectors. The significant presence of indigent households places an added burden on the local municipalities in that they are required to provide these households with essential basic services at reduced or no cost. However, there was a positive development in the Bergvriër municipal area, where the share of indigent households decreased to 9.8 % in 2022. This decline alleviates pressure on the local municipality to deliver services to indigent households. Despite the vast geographical area of the WCD, the District operates only two SASSA centres – one in Vredenburg (Saldanha Bay) and the other in Vredendal (Matzikama). In 2021, these centres collectively supported 140 503 grant recipients, disbursing aid totalling R 135.4 million. These recipients accounted for 30.2 % of the District population. The range of grants available includes child support, disability, foster care, grant-in-aid and care dependency grants.



Food security

Food security is the state of having consistent access to sufficient, safe and nutritious food. According to the Bureau for Food and Agricultural Policy (BFAP), inflation in the cost of food and non-alcoholic beverages reached 13.9 % between April 2022 and April 2023, a trend driven by spiralling global food prices, currency depreciation, rising fuel and electricity costs, and ongoing load-shedding. Increased prices for vegetables, bread and cereals, dairy products and eggs, fish, sugar and non-alcoholic beverages contributed to the high inflation.

FIGURE 17: PROPORTION OF PEOPLE BELOW THE FOOD POVERTY LINE, WEST COAST DISTRICT, 2016 - 2022



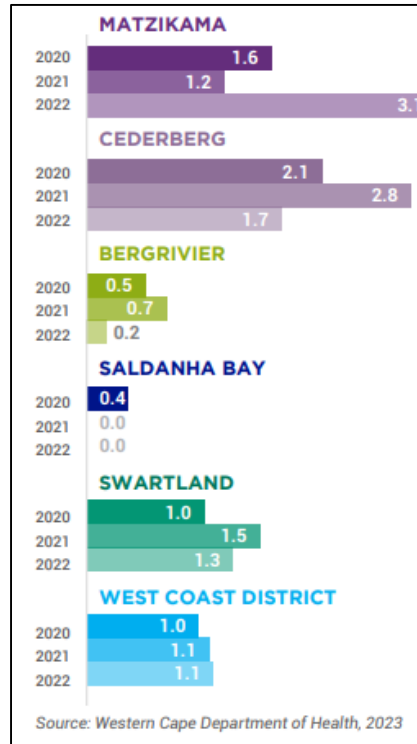
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Aligned with the lower levels of unemployment, the WCD had a smaller proportion of people below the Food Poverty Line (FPL). The proportion of people below the FPL fluctuated between 2016 and 2022. Notably, there was a 1.0 percentage point decrease of this share in the WCD between 2021 and 2022. This decline is significant, as it reflects an overall improvement in the community’s access to adequate nutrition and indicates reduced food insecurity. In 2022, the number of job opportunities in the WCD increased, resulting in a lower unemployment rate. Consequently, more individuals could afford a balanced diet, resulting in better health outcomes and an enhanced quality of life.

Insufficient consumption of essential nutrients is a common factor in both severe acute malnutrition and low birth weight. Pregnant mothers experiencing food poverty may lack access to nutrients required for promoting healthy foetal development, potentially resulting in low birth weight. Similarly, children growing up in conditions of food poverty may be vulnerable to deficiencies in the nutrients crucial for optimal growth and development, potentially leading to cases of severe acute malnutrition. While there may have been an improvement in the proportion of individuals below the FPL between 2021 and 2022, signalling a reduction in poverty levels, the rate of severe acute malnutrition in the WCD remained unchanged during this period (although the low-birth-weight rate declined slightly). Even as poverty diminishes, women continue to face various obstacles to improved wellbeing, often having fewer employment opportunities and typically working in lower-paying jobs. The significant uptake of child support grants underscores the importance of supporting women and children in the WCD.

FIGURE 18:

SEVERE ACUTE MALNUTRITION PER 1 000 CHILDREN UNDER FIVE YEARS, WEST COAST DISTRICT, 2020 – 2022

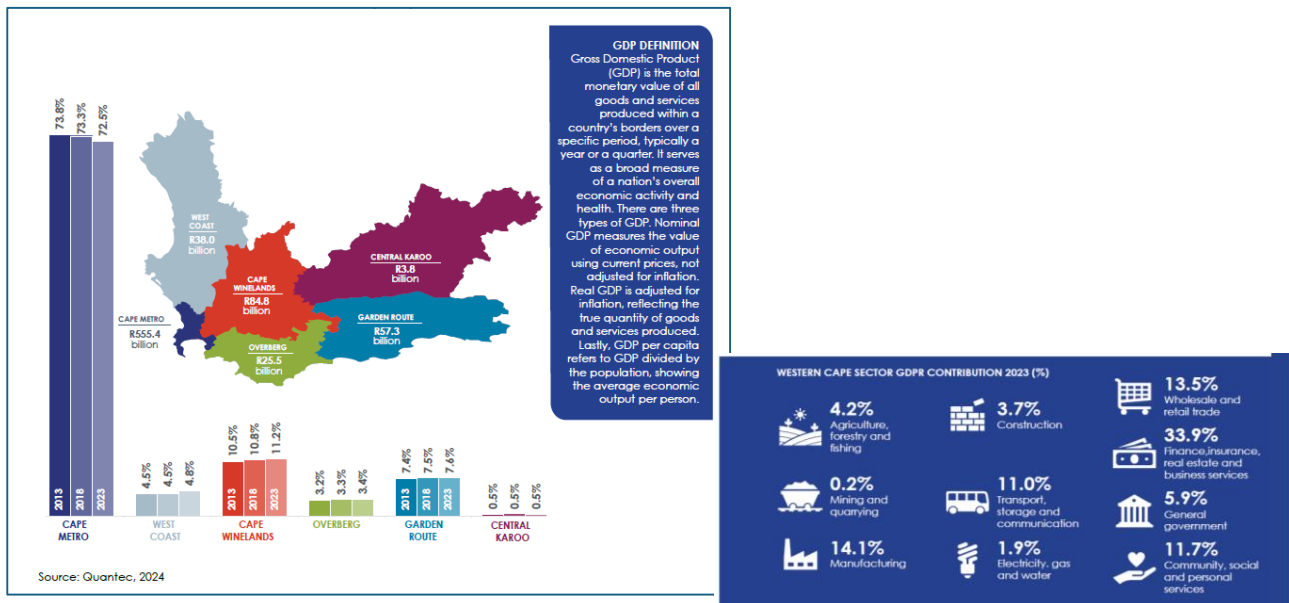


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1.4.5 THE LOCAL ECONOMY

The Western Cape’s economic growth has slowed, reaching a low of 0.7 % in 2023, despite a strong recovery in 2021 with a growth rate of 4.1 %. The robust post-2020 growth can be attributed to the economic rebound from the unprecedented disruptions caused by the pandemic.

FIGURE 19: REGIONAL CONTRIBUTORS TO PROVINCIAL GDP (REAL) (2013 – 2023)



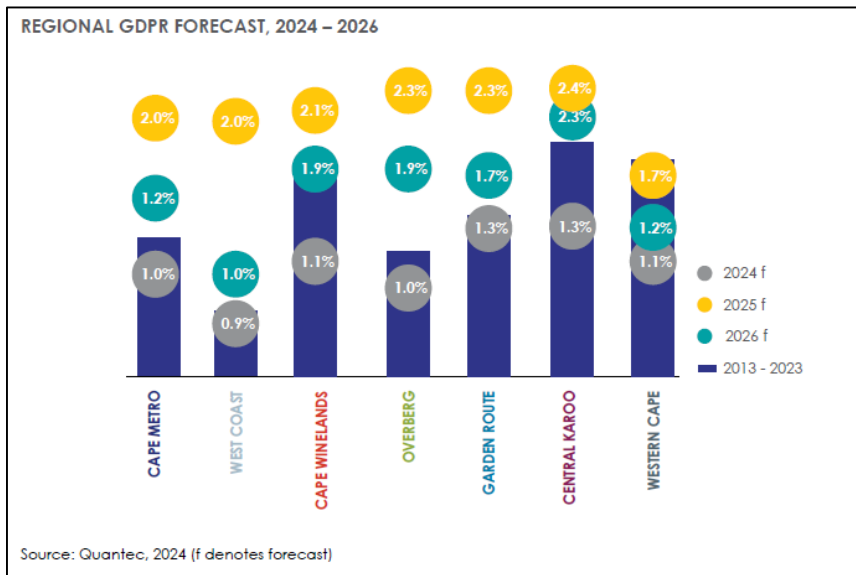
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Conversely, the slowdown in the GDP growth rate reflects a return to historical growth trends, compounded by the adverse effects of climate change, the weakening of the Rand, and a challenging investment climate.

Notably, the GDPR of the Western Cape has exceeded the 2019 levels (R 604.2 billion), reaching R 613.8 billion in 2023. Similarly, all districts within the Western Cape have surpassed their 2019 GDPR levels.

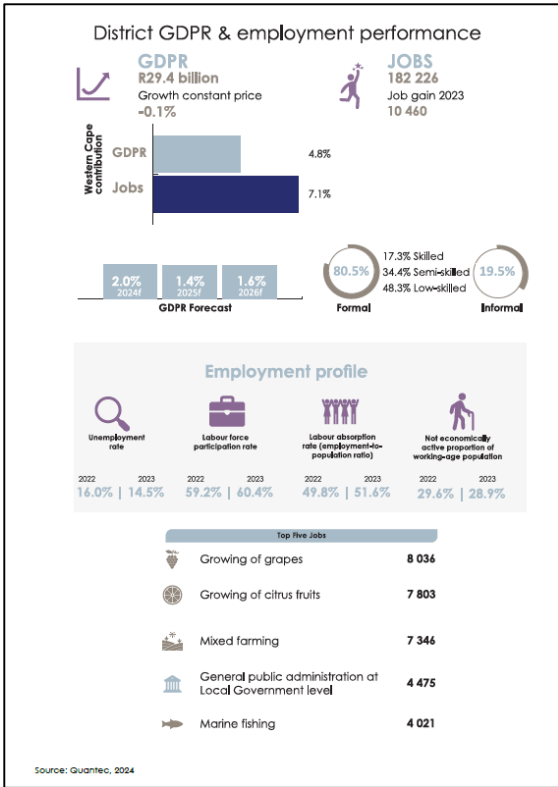
The Western Cape and its regions are anticipated to outperform the national growth forecast, with an expected growth rate of 2.0 % per annum in 2024. This outlook is fuelled by improved investor sentiment for the province, as evidenced by the above-average Business Confidence Index (BCI). Additionally, South Africa’s G20 Presidency, starting on 1 December 2024, will bring unique benefits to the Western Cape through the hosting of large-scale meetings and a range of related events. Lastly, the tourism industry has recorded significant improvement since 2019, which has stimulated further demand for provincial goods and services. Only in the WCD are forecasted GDPR growth rates for 2025 and 2026 lower than or equivalent to the long-term average of the previous decade. This expected performance is partly due to base effects, where historical growth has been relatively strong, and forecasts have moderated. There are also structural challenges in the WCD that require intervention to boost long-term economic growth. This includes addressing issues related to rental costs, investing in climate-resilient infrastructure and slow water rights approvals that are stifling aquaculture expansion. These combined factors create a complex set of challenges that require a multi-faceted approach to address.

FIGURE 20: REGIONAL GDPR FORECAST, 2024 - 2026



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West Coast at a glance



In 2023, the West Coast District (WCD) recorded an economic growth of -0.6 % as the municipal areas navigated a set of challenges across its municipalities. The WCD’s economy faced several external challenges in 2023, including climate-related risks, load-shedding, and global market fluctuations. Severe weather events, such as storms and flooding, adversely affected agricultural output, particularly in Matzikama and Bergrivier. Load-shedding and increased input costs also impacted manufacturing and agricultural productivity across the district. Despite these challenges, the district demonstrated resilience, with strong performances in key sectors such as finance, manufacturing, and transport. The district also saw an increase in migration from metropolitan areas, driven by the growing trend of remote work, which stimulated

demand for housing, local services, and infrastructure.

While South Africa’s real GDP grew by 0.6 % year-on-year, the West Coast District’s (WCD’s) GDP decreased by 0.1 % from R 29.5 billion in 2022 to R 29.4 billion in 2023. Despite this small decline, the district’s economy remained resilient, driven by strong performances in key sectors such as agriculture, manufacturing and trade, all of which helped sustain positive employment growth. The district benefits from a diverse economy, which encompasses thriving ocean economy activity, burgeoning citrus, grape and wheat farming and cultivation, bolstered by robust agroprocessing activities.

In terms of economic contributions, Saldanha Bay was the largest contributor to the West Coast District’s GDP and employment in 2023, accounting for 31.8 % of the district’s total GDP and 28.3 % of total employment. The municipal area’s economic strength is driven by the industrial, manufacturing, and maritime sectors. Swartland, with its agricultural and retail sectors, contributed 26.7 % to GDP and 25.5 % to employment. Bergrivier also played a crucial role, contributing 14.5 % to GDP and 16.2 % to employment. This contribution is largely attributed to the municipal area’s diversified economy, which includes agriculture, retail, and tourism.

However, the District also faced significant challenges, particularly related to funding constraints, skill shortages, and climate-related disruptions. Severe weather events in 2023, including flooding and high winds, affected transportation routes and local infrastructure, causing delays in construction projects and agricultural production. These events disrupted supply chains and strained local resources, leading to short-term economic setbacks in some areas of the district.

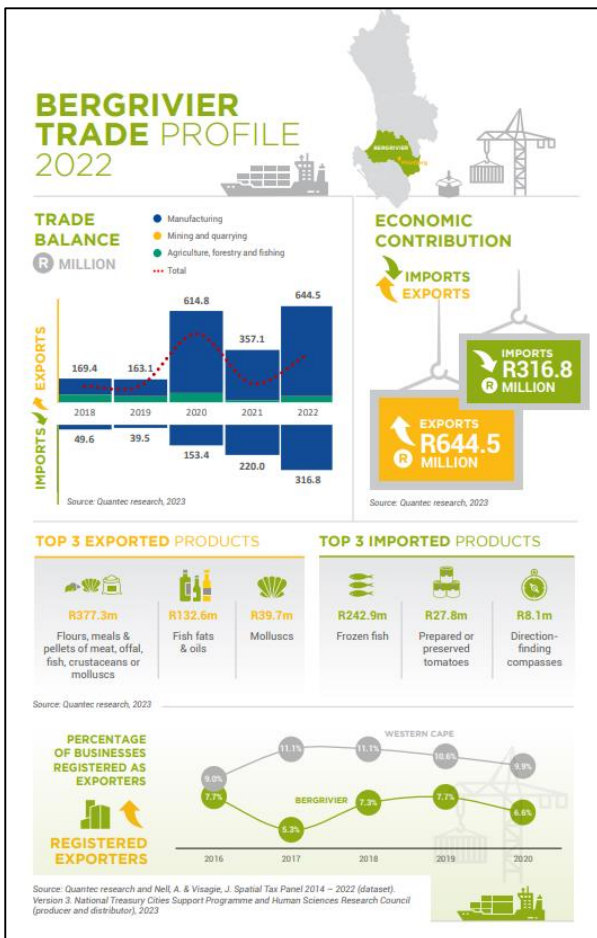
TABLE 7: GDPR FORECAST, WEST COAST DISTRICT, 20212 - 2026

	Average (2012-2019)	Average (2022-2023)	2024, f	2025, f	2026, f	Average (2024-2026)
Agriculture, forestry and fishing	2.1%	0.3%	4.9%	2.6%	2.5%	3.3%
Mining and quarrying	1.1%	-12.9%	-2.4%	-11.1%	-8.5%	-7.4%
Manufacturing	2.0%	1.1%	1.2%	1.4%	1.4%	1.3%
Electricity, gas and water	-3.1%	-4.9%	-7.5%	-1.9%	-3.2%	-4.2%
Construction	0.8%	-3.8%	-2.4%	-2.8%	0.2%	-1.7%
Wholesale and retail trade, catering and accommodation	1.8%	1.2%	0.5%	0.4%	0.4%	0.4%
Transport, storage and communication	0.0%	13.2%	0.0%	-0.5%	0.6%	0.1%
Finance, insurance, real estate and business services	2.9%	3.2%	3.0%	2.7%	2.7%	2.8%
General government	2.4%	1.6%	0.8%	1.5%	1.3%	1.2%
Community, social and personal services	2.7%	2.3%	2.3%	1.9%	1.9%	2.0%
Total	1.8%	1.8%	2.0%	1.4%	1.6%	1.7%

Source: Quantec, 2024

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Imports and Exports

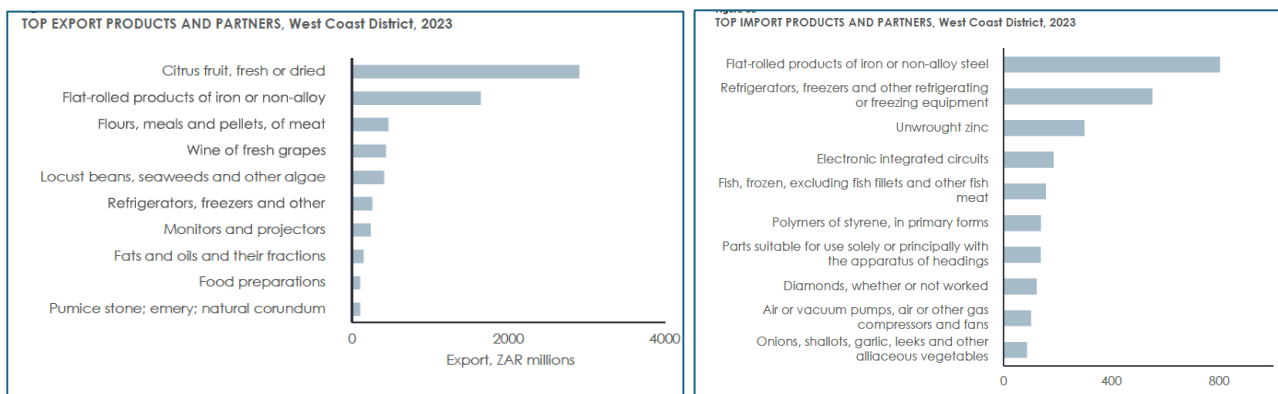


In 2023, West Coast District exported products valued at R 7.7 billion and imports valued at R 4.1 billion, which resulted in a trade surplus of R3.6 billion. Total exports were recorded at R 7.8 billion in 2023, which is lower than 2022 values of R 9.1 billion, a drop of 14.0 %. The agriculture and manufacturing sectors contributed the most to the WCD’s exports, at R 4.0 billion and R 3.6 billion, respectively. On the other hand, import values were driven by manufacturing (R 3.9 billion); agriculture (R 179.7 million) and to a lesser extent mining (R 14.8 million). WCD’s export basket is dominated by manufactured and agro-processed products. The top three products that were exported included citrus fruit, fresh or dried (R 2.9 billion) and flat-rolled products of iron (R 1.6 billion), as well as flours, meal and pellets (R 467 million). The combination of ideal growing conditions and advanced farming practices with far reaching transportation networks makes the District a

leading exporter of high-quality citrus fruits. The WCD is a centre for steel production, contributing substantially to export revenues. The top export partners of the WCD include the US (R 2.6 billion), the Netherlands (R 1.2 billion) and United Kingdom (R 530.1 million). The District has established strong

relationships particularly in Europe and the United States with favourable trade agreements such as the AGOA and EPA. Most of the products exported to these key partners include agriculture and steel products. The top export partners of the WCD include the US (R 2.6 billion), the Netherlands (R 1.2 billion) and United Kingdom (R 530.1 million). The District has established strong relationships particularly in Europe and the United States with favourable trade agreements such as the AGOA and EPA. Most of the products exported to these key partners include agriculture and steel products.

FIGURE 21: TOP EXPORT AND IMPORT PRODUCTS AND PARTNERS, 2023



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Private sector investment

Private sector investment is crucial to the Western Cape Province as it drives economic growth, Innovation, and job creation. A vibrant private sector can fuel innovation and help alleviate poverty. Private investment, measured by Gross Fixed Capital Formation (GFCF), represents the actual expenditure on physical assets by businesses to maintain or increase production capacity.

TABLE 8: GROSS FIXED CAPITAL FORMATION PER SECTOR, WEST COAST DISTRICT, 2022- 2023

	2022	GFCF growth (2022-2023)
Primary sector	1 617.0	-0.7%
Agriculture, forestry and fishing	1 512.1	-0.3%
Mining and quarrying	104.9	-6.6%
Secondary sector	1 059.6	11.8%
Manufacturing	800.2	12.0%
Electricity, gas and water	165.8	18.4%
Construction	93.5	-1.3%
Tertiary sector	2 041.6	3.1%
Wholesale and retail trade, catering and accommodation	280.9	8.1%
Transport, storage and communication	578.1	5.5%
Finance, insurance, real estate and business services	646.9	-1.5%
General government	385.0	3.0%
Community, social and personal services	150.7	5.0%
West Coast	4 718.1	3.8%

Source: Quantec, 2024

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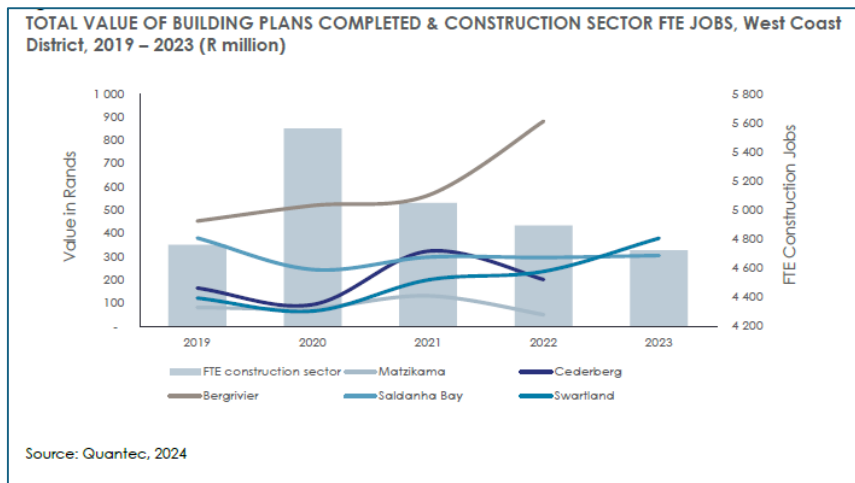
An analysis of the sectoral contributions to GFCF and performance since 2019 reveals that investment levels are struggling to recover to pre-2019 levels across most sectors. However, agriculture, forestry, and fishing sector stand out as an exception. This sector has shown remarkable resilience and has rebounded the most since the COVID-19 pandemic, with a performance increase of 36.2 %. Despite this impressive recovery,

it is important to note that there was a slight decline of 0.3 % in GFCF growth from 2022 to 2023. This indicates that while the sector has made significant strides, it still faces challenges in maintaining consistent growth in investment levels.

Looking at the number of building plans approved and completed is a useful leading indicator for infrastructure investments. Notably, there are significant variations in the value of buildings completed across different municipalities. Bergrivier and Swartland have been on an upward trajectory, while the other municipal areas recorded in 2023, from R 218 million in 2022 to R 245 million in 2023. The overall number of FTEs in the construction sector has remained relatively stable over the five-year period. In the last year, the number of FTE construction jobs increased by 3.0 %.

FIGURE 22:

TOTAL VALUE OF BUILDING PLANS COMPLETED & CONSTRUCTION SECTOR FTE JOBS, 2019 – 2023 (R MILLION)



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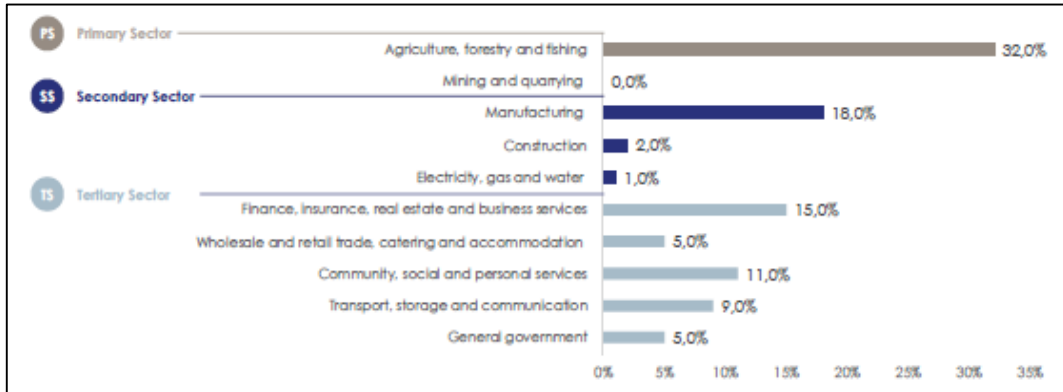
Bergrivier Municipal Area: Economy

The Bergrivier economy is a significant contributor to the economic output of the West Coast District, contributing 14.5 % to the District’s GDPR in 2023, which amounts to R 4.3 billion. The municipal area also accounted for 16.2 % of total employment, accounting for 29 594 jobs. Agriculture - particularly fruit farming, livestock rearing and aquaculture, and processing related to canning fish and fish-meal - remain key sectors, employing many low-skilled workers, while semi-skilled workers are more prevalent in services such as finance, retail, and transport.

In Bergrivier, the agriculture, forestry, and fishing sector are the largest contributor to GDPR, making up 32.5% of the local economy, while the manufacturing sector contributes 17.6 %. The agriculture and processing value chain, which includes fishing, aquaculture, and associated processing activities, are the main economic activities in Velddrif. Most other towns, particularly Piketberg and Porterville, are sustained by farming activities. The manufacturing sector, contributing 17.6 %, and the construction sector, at 2.4 %, play vital roles in supporting the region’s infrastructure and industrial growth. The tertiary sector, led by finance, insurance, real estate, and business services, contributes 15.2 %, while wholesale and retail trade contribute

10.9 %, both pivotal in supporting local economic activity. Despite slight negative growth contributions from agriculture and mining, Bergrivier’ s economy remains diverse, with sectors like manufacturing and services driving ongoing economic development and employment growth.

FIGURE 23:GDPR SECTORAL CONTRIBUTIONS IN CONSTANT 2015 PRICES, BERGRIVIER, 2023



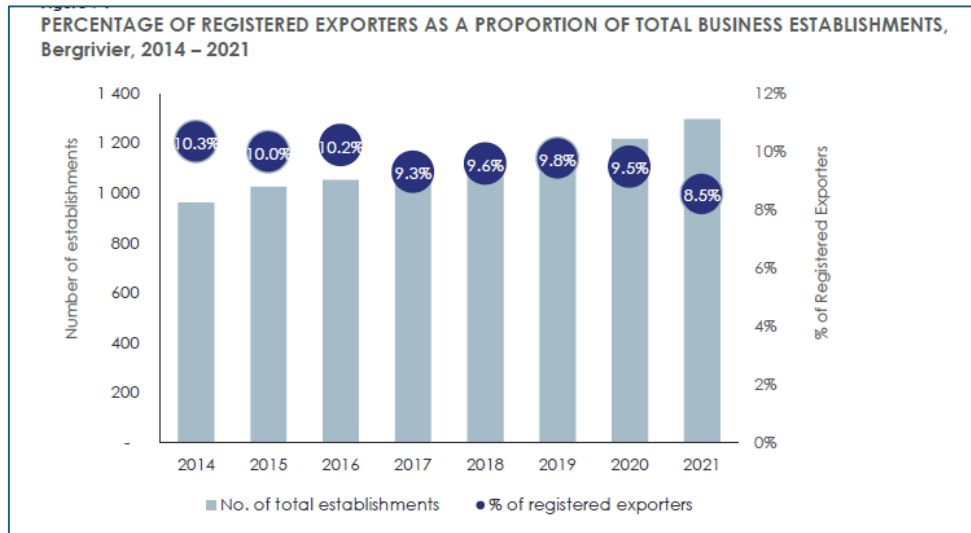
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The economic diversity of the Bergrivier municipal area is evident when examining the contributions of different sectors to its total GDP growth of 0.3 % in 2023. In particular, the resilience of Bergrivier’ s manufacturing sector stood out as the sector contributed positively to growth by 1.1 percentage points. Coupled with positive contributions from the transport, finance, and community services sectors, the degree of sectoral diversification was sufficient in the municipality to stave off an economic decline in aggregate GDP. However, some sectors adversely contributed to municipal economic growth. Agriculture, forestry, and fishing made the most significant negative contribution (erasing 1.3 percentage points of GDP growth), with the wholesale sector also contributing negatively to growth by only a fraction of the effect. These negative contributions came about as a result of challenges associated with climate resilience within the municipal area, along with the macroeconomic constraints placed on consumers throughout 2023.

In 2023, Bergrivier recorded a trade surplus of R 453.5 million, following total exports of R 761.3 million and imports of R- 307.8 million. This trend represents a significant increase from 2022, where the municipal area recorded a surplus of R 329.2 million, with exports totalling R 644.6 million and imports at R 315.4 million. The increase in the surplus can largely be attributed to the strong performance of the manufacturing sector, which saw exports grow from R 592.4 million in 2022 to R 726.7 million in 2023. Meanwhile, exports from agriculture, forestry, and fishing also contributed, totalling R 33.2 million in 2023. The Bergrivier municipal area has maintained a positive trade balance in recent years. This has been primarily due to the performance of the agriculture and manufacturing sectors, which together have consistently contributed to the region’s surplus. Imports, predominantly consisting of manufactured goods, decreased slightly from R 315.4 million in 2022 to R 307.8 million in 2023, reflecting a small reduction in demand for imported products. Of the total exports (R 761.3 million) from Bergrivier in 2023, the top three exported products were: fats and oils and their fractions (R 149.9 million), flours, meals, and pellets of meat or meat offal (R 467.6 million), and wine of fresh grapes (R 28.3 million). This export basket reflects the strength of Bergrivier’ s manufacturing sector,

particularly in the food and beverage industries. The top three export partners were Denmark (R 274.6 million), Greece (R 133.4 million), and Belgium (R 75.0 million). In 2023, the top three imported products in the Bergrivier municipal area were: knotted netting of twine (R 12.2 million), tomatoes prepared or preserved (R 85.5 million), and frozen fish (R 156.9 million). These imports reflect a diverse range of production needs across various industries. The municipality’s main import partners were Morocco (R 153.3 million), China (R 81.6 million), and Egypt (R 21.9 million), underscoring the global nature of Bergrivier’s trade relationships.

FIGURE 24: PERCENTAGE OF REGISTERED EXPORTERS AS A PROPORTION TO TOTAL BUSINESS ESTABLISHMENTS, 2014-2021



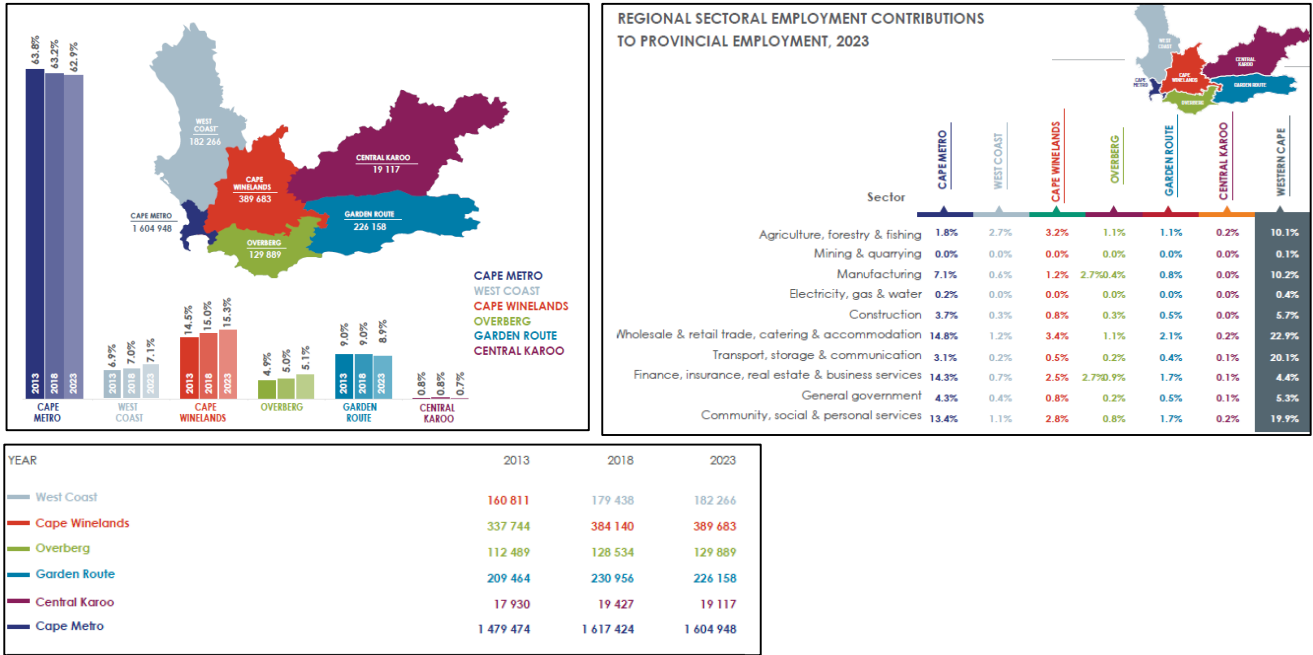
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1.4.6 LABOUR FORCE AND EMPLOYMENT

Regional employment contributions from 2013 to 2023 generally align with the GDPR contributions across districts, as outlined earlier. The Cape Metro remains the largest contributor to employment, accounting for 62.9 % in 2023, followed by the Cape Winelands District (CWD) at 15.3 % and the Garden Route District at 8.9 %. The decline in the Cape Metro share reflects a broader trend of increased employment opportunities in other regions, driven by growth in sectors such as tourism, agriculture, and fishing.

Western Cape’s moderate growth of 0.7 % in 2023 translated to a 4.8 % increase in jobs, or a net employment of 116 787. The largest gains in jobs were recorded in WCD and Overberg District of 6.1 % each, thanks to the successful farming seasons that were experienced in that year. **The labour intensity of the agriculture, forestry, and fishing, manufacturing, and community services sectors is evident at the sectoral level.** The agriculture, forestry, and fishing sector contribute 10.1 % to provincial employment, compared to 4.1 % towards GDPR which indicates its labour intensity. The employment contribution to the agriculture, forestry, and fishing sector is concentrated in the CWD (3.2 %) and WCD (2.7 %).

FIGURE 25: REGIONAL CONTRIBUTIONS TO NET EMPLOYMENT, 2023 (%)



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In the Western Cape, formal sector job fluctuations align with the region’s sectoral contributions to employment and GDP. Notably, local government administration saw the largest job gains, adding 11 961 positions. In contrast, the retail sector experienced the most significant job losses, with 19 203 jobs lost in non-specialised stores. However, there was a subsequent recovery, with the sector seeing a rebound of 5 802 jobs. Additional job losses occurred in tertiary service industries, likely driven by the increasing use of e-commerce and digital technologies. The retail sector’s job decline, in particular, is influenced by the rise of online shopping, changing consumer preferences, and heightened competition.

Employment in the informal sector is showing a strong recovery from the impacts of COVID-19. Historically, the informal sector has been a significant contributor to employment opportunities within the Western Cape Province and its districts, accounting for one in every four jobs. However, post-COVID, this declined to one in every five or six jobs, largely due to limited access to capital leading to a lag in economic recovery. Expectations are for this trend to improve over time.

Typically, the informal economy expands during economic downturns, as individuals who lose formal jobs often turn to informal work or self-employment. Currently, the informal sector is in a recovery phase since the pandemic, but it is progressing more slowly than the formal economy. In the Western Cape, employment in the informal economy decreased from 21.9 % in 2019 to 15.5 % in 2021 due to the COVID-19 restrictions that disproportionately affected the informal economy. However, since 2021, there has been a positive rebound, with informal employment rising to 18.9 % in 2023. The rebound has been driven by the easing of movement restrictions that have led to the resumption of certain activities such as construction, which stimulates micro-informal economies around their building sites. Informal employment is concentrated in some sectors relative to others. The wholesale and retail trade, catering and accommodation sector consists

of the highest proportion of employees in the informal economy. The data shows that 27.7 % of individuals in the wholesale and retail trade, catering and accommodation sector are informally employed in the Province. The construction sector also consists of the high levels of informal employment, with 26.6 % of individuals in the construction sector informally employed in the Province. Notably, employment in informal transport, storage, communication and agriculture sectors contribute substantially to the overall jobs total.

West Coast Labour Force and Employment

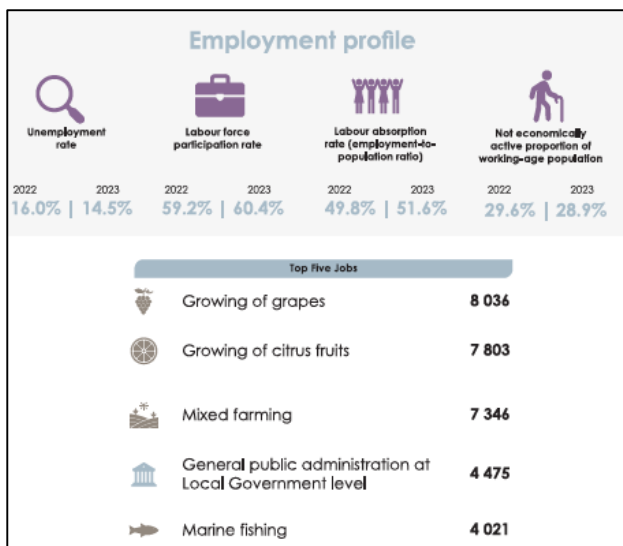
Despite the negative growth, the District recorded a net increase of 10 460 jobs in 2023, marking a continued recovery from the pandemic’s negative impact on employment in 2020 and 2021. The agriculture sector, particularly the fruit and wine industries, alongside manufacturing, were major contributors to job creation. The District’s unemployment rate improved to 14.5 % in 2023, down from 16.0 % in 2022, signalling steady progress in reducing unemployment and fostering greater economic stability.

TABLE 9: SECTORAL INFORMAL EMPLOYMENT CONTRIBUTIONS TO TOTAL EMPLOYMENT, 2023

Sector	CAPE METRO	WEST COAST	CAPE WINELANDS	OVERBERG	GARDEN ROUTE	CENTRAL KAROO	WESTERN CAPE
Primary sector	15.7%	24.8%	24.3%	23.2%	20.8%	18.2%	22.3%
Agriculture, forestry & fishing	15.9%	24.9%	24.3%	23.2%	20.9%	18.2%	22.4%
Mining & quarrying	7.7%	4.7%	11.1%	4.0%	5.5%	50.0%	7.1%
Secondary sector	16.6%	13.1%	18.7%	21.7%	21.8%	25.3%	17.4%
Manufacturing	11.3%	10.6%	15.2%	18.0%	16.9%	25.8%	12.4%
Electricity, gas & water	7.7%	10.0%	13.0%	12.3%	13.3%	18.0%	9.3%
Construction	26.9%	19.5%	24.3%	29.3%	29.3%	26.1%	24.6%
Tertiary sector	15.7%	14.1%	19.6%	22.0%	21.5%	17.7%	14.9%
Wholesale & retail trade, catering & accommodation	26.3%	23.0%	30.3%	31.8%	33.2%	36.5%	27.7%
Transport, storage & communication	22.0%	25.8%	31.2%	32.1%	30.0%	32.0%	24.4%
Finance, insurance, real estate & business services	11.6%	10.7%	15.4%	12.9%	16.3%	15.7%	12.7%
Community, social & personal services	12.5%	9.6%	14.1%	16.5%	16.3%	7.7%	13.0%

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Additionally, the WCD has recently seen an increase in migration from metropolitan areas, as the growing trend of remote work enables more households to relocate to the region. This “semigration” trend has led to a rise in demand for housing, local services, and infrastructure, further stimulating the district’s economy. The agriculture sector, particularly the fruit and wine industries, alongside manufacturing, were major contributors to job creation. In 2023, the district recorded a net increase of 10 460 jobs, marking a continued recovery from the pandemic’s negative impact on employment in 2020 and 2021.



The employment-to-population ratio for the WCD also saw a notable improvement, rising from 51.2 % in 2022 to 53.2 % in 2023. This increase indicates that a greater proportion of the working-age population in the District are finding employment, reflecting the ongoing recovery and growth in job opportunities in the District. The Western Cape’s employment-to-population ratio also improved, albeit at a slower pace, rising from 46.6 % in 2022 to 47.9 % in 2023, signalling a broader recovery in employment across the Province. Interestingly, the proportion of the

working-age population that is not economically active in the WCD showed a decrease, falling from 41.9 % in 2022 to 40.9 % in 2023. This 1 percentage point decrease suggests a reduction in the number of people who are disengaged from the labour market, whether due to reasons like retirement or further education. In contrast, the Western Cape saw an increase in this proportion, rising from 38.1 % in 2022 to 38.8 % in 2023, indicating a higher share of the working-age population is not participating in the labour force across the Province.

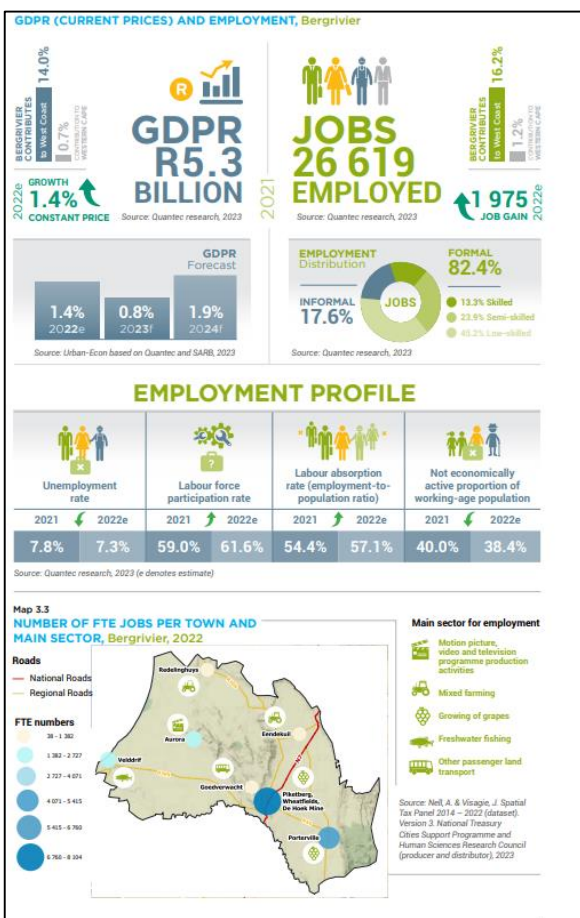
An analysis of the sectoral contributions to employment and GDP growth shows that the transport, storage, and communication sector was the best-performing sector in the WCD. For the year, the sector demonstrated robust performance with a growth rate of 5.6 %, marking it as one of the fastest-growing sectors in the District. Notably, the sector also achieved the highest employment growth, with an increase of 7.2 %, highlighting its significant role in job creation. Additionally, the transport sector contributed 7.5 % to the overall GDP. More than 1 799 jobs were created in the tertiary sector, supported by video production activities (509 jobs), retail sales (415 jobs) and business and personal services (875). This surpasses the agriculture sector’s 682 job gains.

The agriculture sector saw significant jobs increases but also recorded notable job losses. The largest gain was seen in the growing of vegetables (550) and the growing of tree and bush fruit (132). In contrast, there were 2 764 jobs lost in agriculture. The majority of these losses were in cultivation of grapes (1 457), citrus fruits (645), mixed farming (204) and plant propagation (153). The dynamics of the agricultural labour market makes it able to balance gains with losses during warm El Nino years

Notwithstanding low GDP contributions, the agriculture sector stands out as the top sector for Full-Time Equivalent (FTE) employment in the WCD, primarily due to its labour-intensive nature. This sector’s ability to employ a large number of workers across various activities makes it a cornerstone of the local economy. From crop cultivation and livestock farming to agri-processing and distribution, agriculture provides a wide range of job opportunities for residents. Its extensive reach across different agricultural activities ensures

that a significant portion of the population is engaged in employment, contributing to both economic stability and community well-being. For WCD, fresh or dried citrus accounts for R 2.9 billion of the District’s total export value of R 5.0 billion. The increase in jobs related to farming activities beyond citrus fruit indicates agricultural diversification. Additionally, the public administration sub-sector features as the second largest employer in the tertiary activities for WCD, accounting for over 4 475 jobs at the local and 1 988 jobs at the provincial government level. Government positions offer a wide range of employment opportunities across various sectors, including education, healthcare, public safety, and administration. This diversity helps to ensure that a broad spectrum of skills and qualifications can be utilised, reducing unemployment rates and fostering a more inclusive job market.

Bergrivier Labour Force and Employment

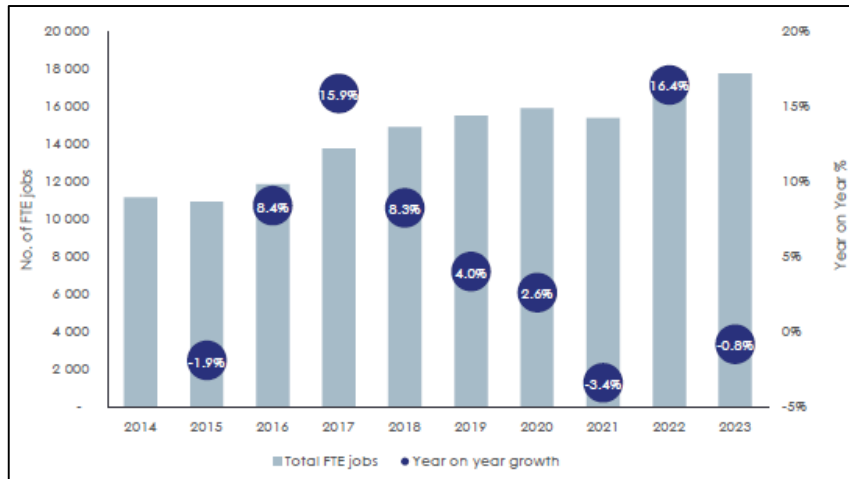


Bergrivier’ employment landscape for 2023 reflects a modest decline in total full-time equivalent (FTE) jobs, with the region recording a 0.8 % year-on-year decrease. The total number of FTE jobs stood at 17 773 in 2023, slightly down from 17 918 in 2022. However, despite the slight contraction, the municipality’s employment levels have shown overall resilience, particularly when compared to the pandemic-driven downturn in 2020, when FTE jobs fell to 15 922. This demonstrates recovery in the region’s labour market, with the FTE job count having increased by 16.4 % in 2021 as the economy rebounded.

A notable portion of the workforce in Bergrivier is employed as low-skilled (54.7 %) and semiskilled (28.9 %) labour, reflecting the region’s strong reliance on agricultural and aquacultural production and processing, as well as services. The growth of semi-skilled jobs in

recent years mirrors a broader trend of industrial diversification in response to rising demand for services and infrastructure. Skilled workers account for 16.4 % of the workforce, with a growing presence in sectors such as finance, manufacturing, and government services, reflecting an increasing need for more qualified professionals as the local economy expands and diversifies.

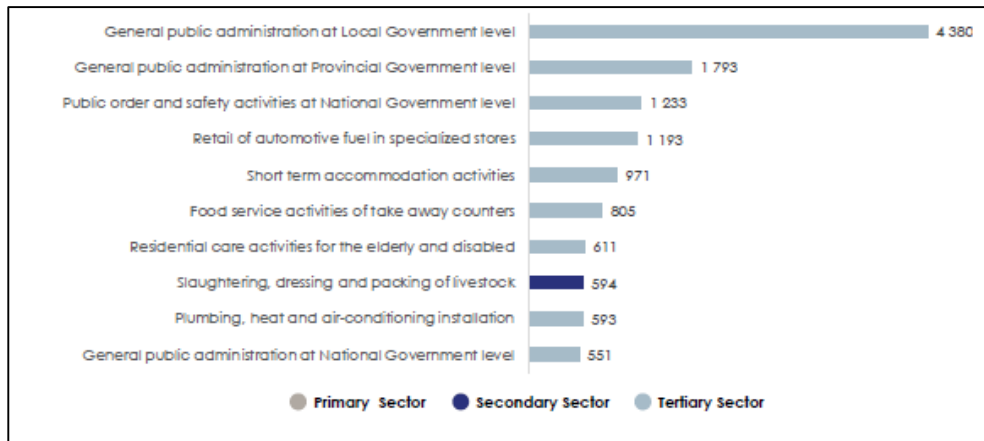
TABLE 10: FULL-TIME EQUIVALENT JOBS AND GROWTH, BERGRIVIER, 2023



MERO 2024

However, the Bergrivier economy also faces disparities between sectors that drive GDP growth and those that create jobs. While high-value sectors like finance and business services contributed significantly to GDP growth, these sectors absorb relatively few labour market participants, with limited growth in the number of jobs created. Conversely, the labour-intensive agriculture sector, although vital for employment, showed a decline in economic output, which underscores the challenges faced by the sector. A holistic approach that fosters growth across both high-value and labour-intensive sectors, through strategic investments in infrastructure, skills development, and resilience, is essential for achieving balanced and sustainable economic development.

FIGURE 26: TOP 10 SECTORS BY NUMBER OF FTE JOBS, BERGRIVIER, 2023



MERO 2024

1.5 ENVIRONMENTAL OVERVIEW

The Environment is a concurrent National and Provincial competency in terms of Schedule 4A of the Constitution. The Municipal Systems Act requires municipalities to work together with other organs of state to contribute to the progressive realisation of the right to a healthy and protected environment (Section 24). The Bill of Rights (Section 24) states that

“Everyone has the right –

- a) to an environment that is not harmful to their health or well-being;
- b) to have the environment protected, for the benefit of present and future generations through reasonable legislative and other measures that -
 - (i) prevents pollution and ecological degradation
 - (ii) promote conservation
 - (iii) secure ecologically sustainable development and use of natural resources while promoting justifiable economic and social development”.

In addition, there are numerous other statutes that give a defined role to municipalities in the conservation and sustainable development of the environment. There are also statutes that regulate the way in which municipalities perform their functions to ensure minimal negative impact to the environment.

Bergrivier Municipality consciously strives to conserve the natural environment by minimizing the impact of its own activities. There are several factors that impact on the environment, one of the most critical being poverty which forces impoverished people to rely on natural resources which are often used unsustainably. Conversely private and public development initiatives which are needed to address poverty also have the potential to impact negatively on the environment if not managed correctly. The challenge that the Municipality faces is to ensure that all development is done in a sustainable manner.

Another critical consideration as stated in the Biodiversity Sector Plan (2010) is the infestations of invasive alien plants which pose serious threats to municipal infrastructure and functioning, as well as to biodiversity. Their massive fuel loads lead to uncontrollable fires, and they reduce water supply and spoil scenery, impacting negatively on tourism and agricultural potential. The Municipality is faced with this challenge to manage and control invasive alien plants and animals which poses a threat to the biodiversity within the municipal areas and the greater ecosystem functioning of the entire area. The Municipality has developed and implement the requirements and recommendations as provided within the Bergrivier Municipality Invasive Species Monitoring, Control and Eradication Plan, 2020 Bergrivier Municipality Climate Change Response Strategy, 2024, as budget and capacity allow.

The following table provides an overview of some of the key natural resources and their significance in and for Bergrivier Municipality.

TABLE 11: KEY NATURAL RESOURCES

NATURAL RESOURCE	SIGNIFICANCE TO COMMUNITY
Berg River and Estuary	<ul style="list-style-type: none"> • Provides a range of eco system services (primary water source of Municipal Area) • Conservation (Berg River Estuary Ramsar site) • Sport and Recreation (especially angling, canoeing, and boating) • Agriculture (irrigation) • Tourism (especially birding)

NATURAL RESOURCE	SIGNIFICANCE TO COMMUNITY
Coastal Zone (Including Berg River Estuary)	<ul style="list-style-type: none"> • Sport and Recreation (especially angling, canoeing, and boating) • Conservation • Tourism (especially birding) • Fishing industry • Salt industry (Cape Salt and Kliphoek) • Residential development • Port Owen Marina
Verlorenvlei (upper reaches near Redelinghuis)	<ul style="list-style-type: none"> • Conservation • Tourism (especially birding) • Recreation
Rocherpan	<ul style="list-style-type: none"> • Conservation (Nature Reserve) • Tourism (especially birding) • Recreation (such as walking and hiking, angling, mountain biking, bird watching and swimming and whale watching at the coastal – area)
Groot Winterhoek Wilderness Area	<ul style="list-style-type: none"> • Conservation • Tourism (especially eco-tourism) • Recreation (such as hiking and walking and rock art). • The greater Groot Winterhoek conservation area is particularly important for protecting mountain fynbos and wildlife. It is also one of Cape Town’s sources of fresh, clean water, and is a World Heritage Site.

The Municipality works in partnership with various organs of state and private institutions to ensure that it gives effect to its environmental obligations.

1.6 GOVERNANCE OVERVIEW

Chapter 2 provides detailed information on the governance performance of the Municipality during the 2023/24 financial year.

1.6.1 POLITICAL AND ADMINISTRATIVE GOVERNANCE

Sections 153(a) and (b) of the Constitution state that the Municipality must structure and manage its administration, budgeting, and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community. It must also participate in national and provincial development programmes. Municipal councils may exercise their authority within an area of jurisdiction as determined by the Municipal Demarcation Board in terms of the Local Government: Municipal Demarcation Act, 1998 (Act 27 of 1998).

- **Political governance**

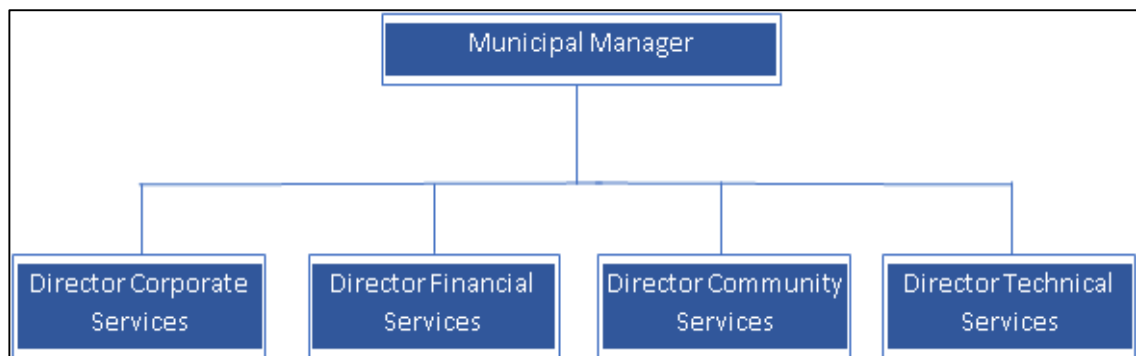
The Municipality’s political governance structures comprise:

- o The Municipal Council which is constituted by 13 Councillors and led by a DA majority;
- o The Office of the Speaker who is the chairperson of the Municipal Council and responsible for the application of the Code of Conduct, public participation and ward committees;
- o The Executive Mayor and Mayoral Committee. The Council has delegated all its executive functions, except those which it may not delegate by law to the Executive Mayor and the Mayoral

Committee, to ensure optimal operational efficiency;

- o Portfolio Committees, of which there are three (3) Section 80 Committees, namely Financial Services, Technical Services and Community Services Portfolio Committees. The Section 80 Committees are chaired by the Executive Deputy Mayor and the two (2) members of the Mayoral Committee. The remaining members of these Committees comprise the other Councillors. The council also established two Section 79 Standing Committees, namely Corporate Services and Economic Development Portfolio Committees. The Section 80 and -79 committees have no decision-making powers and only make recommendations to the Mayoral Committee and via the Mayoral Committee to Council (where applicable).
- o Other Committees established by the Council for specific purposes, are the Section 79 Municipal Public Accounts Committee (MPAC), Performance-, Risk- and Audit Committee (PRAC), Risk Management Committee, Occupational- Health and Safety Committee, Local Labour Forum, Training Committee and Gender Equality Committee.
- The Municipal Council functions in terms of the Council’s Rules of Order, which was amended on 23 January 2020 and again on 29 May 2020 to accommodate virtual meetings. The Rules of Order is no longer promulgated as a By-law, but its status changed to a policy. Councillors are bound by the Code of Conduct for Municipal Councillors which is contained in Schedule 1 of the Municipal Systems Act (moved to Schedule 7 of the Structures Act, 1998 (Act 117 Of 1998) as amended as from 1 November 2021.
- **Administrative governance**
 The Municipal Manager is the head of the administration and is responsible and accountable for all aspects of the Municipality and is also legally the Municipality’s Accounting Officer. The different directors of all the functionary directorates report directly to the Municipal Manager. All incumbents were appointed in terms of the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) with the required experience, knowledge, skills and educational levels.

The macro structure makes provision for the undermentioned organizational units:



- **By-laws**

Section 156(2) of the Constitution and Section 11 of the Municipal System Act gives Municipal Councils

the executive and legislative authority to pass and implement by-laws. By-laws are discussed in Chapter 2.

- **The Municipal Website**

The Municipality is required to develop and maintain a functional website that displays relevant information as per the requirements of the Municipal Finance Management Act, 56 of 2003 (Section 75), and the Municipal Systems Act (“MSA”), Section 21(A) and (B) as amended. The municipal website is a key communication mechanism in terms of service offering and information sharing. It serves as a tool for community participation, improves stakeholder involvement and facilitates stakeholder monitoring and evaluation of municipal performance. The official website of Bergrivier Municipality is www.bergmun.org.za.

1.6.2 INTERGOVERNMENTAL RELATIONS

Section 3 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) requires municipalities to exercise their executive and legislative authority within the constitutional system of co-operative government envisaged in Section 41 of the Constitution. The municipality participates on numerous National, Provincial and District intergovernmental forums. The Municipality is furthermore involved in a partnership agreement with a Belgium Municipality to share experiences and to implement joint projects.

1.6.3 PUBLIC PARTICIPATION AND ACCOUNTABILITY

The Constitution (Section 152) sets out the objectives of local government, one of which is the provision of democratic and accountable government to local communities. This is reiterated by Section 15(b) of the Municipal Systems Act (2000) which requires a municipality to establish and organise its administration to facilitate a culture of accountability amongst its staff.

- **Public participation**

Municipalities are required to encourage local communities and community organisations to participate in the matters of local government. A Municipality is required to develop a culture of community participation and develop a system of participatory municipal governance that compliments formal representative governance. The Municipality is also required to supply its community with information concerning municipal governance, management, and development. Bergrivier Municipality makes use of the following public participation structures:

- **Public meetings:** Formal town-based public meetings per annum over and above the ward committee meetings.
- **Ward Committees:** Regular ward committee meetings were held during the year.

1.6.4 CORPORATE GOVERNANCE

Corporate Governance is the set of processes, practices, policies, laws and relationships affecting the way an institution is directed, administered or controlled.

- **Internal Audit Unit**

The Municipality has an Internal Audit Unit as required by Section 165(1) of the MFMA and an Internal Auditor and an Assistant Internal Auditor who reports to the Municipal Manager. The Internal Auditor is responsible for the Audit Unit and must ensure that the Performance, Risk and Audit Committee (PRAC) meets as legislated and that all aspects required by legislation are submitted at these meetings to ensure that the committee is informed and that recommendations can be made.

- **Risk management**

The Municipality has a Risk Management Committee which meets quarterly. Strategic risks are identified during the annual strategic planning session of the Council as well as by senior management at management meetings and Risk Committee Meetings. Departmental and operational risks are identified by the directorates and managed by the respective Directors. Strategic risks are captured in an automated electronic risk register (Risk Assist) after the Council approves the Annual Risk Register. Risk champions in each department comprise of the departmental manager. They are appointed to deal with risks as the first line of defense.

- **Anti-corruption and fraud**

Bergvriër Municipality subscribes to the principles of good corporate governance, which requires the conducting of business in an honest and transparent fashion. The policy of the Municipality is zero tolerance to corruption and fraud.

Fraud prevention can be seen as the cumulative effect of both prevention and detection systems incorporated by management. The detection of fraud can only lead to the prevention thereof if the response thereto acts as a deterrent. Implementing good governance, ethics, accountability as well as strategies and policies to prevent fraud and corruption, is based on the principle that service delivery is the priority of the Municipality. Implementation of these principles and awareness are contained in the website, www.bergmun.org.za.

1.7 SERVICE DELIVERY OVERVIEW

Chapter 3 provides more detailed information on basic service delivery as well as all other functions rendered by the Municipality during 2023/24. The executive authority of the Municipality is set out in Section 156 of the Constitution of the Republic of South Africa, 1996, read together with the functions in Schedules 4B and 5B.

Government policy places specific emphasis on the provision of basic services, which entail the provision of electricity, water, sanitation and waste collection. These services underlie the delivery of housing which is a concurrent Provincial and National Government competency and delivered by Bergvriër Municipality on an Agency basis for Provincial and National Government.

The Municipality has been providing basic services at the prescribed level to all urban households within its

area of jurisdiction since the 2008/09 financial year, but still faces major challenges when it comes to ensuring that residents of the private Moravian towns have access to minimum service standards. There are on-going discussions between the Municipality, Moravian Church of South Africa, West Coast District Municipality and Province to find a sustainable service delivery solution.

1.7.1 WATER

The Municipality is a Water Services Authority in terms of the Water Services Act 1997, (Act 108 of 1997) and provides water services to all urban areas within its jurisdiction except for the private Moravian Church Towns. The validity period for the WSDP is extended for 2025 whilst the new WSDP is prepared. Bergrivier Municipality is required in terms of Section 18 of the Water Services Act, 1997 (Act 108 of 1997), as well as the “Regulations relating to compulsory national standards and measures to conserve water” as issued in terms of Sections 9(1) and 73(1)(i) of the Water Services Act, to report on the implementation of its WSDP during each financial year and to include a water services audit in such an Annual Report. The Municipality provides water services to all towns in its area of jurisdiction except for Goedverwacht, Wittewater and De Hoek (PPC) which are private towns. Water services are rendered by the Technical Services Directorate. Potable water in Velddrif and Dwarskersbos is purchased from the Withoogte scheme, making West Coast District Municipality the Water Service Provider. The contract for the update of the WSDP for the period of 2022 – 2027 is in the process. Bergrivier Municipality will appoint the Service Provider to update the new WSDP, whilst DBSA will fund the project. Bergrivier Municipality is required in terms of Section 18 of the Water Services Act, 1997 (Act 108 of 1997), as well as the “Regulations relating to compulsory national standards and measures to conserve water” as issued in terms of Sections 9(1) and 73(1)(i) of the Water Services Act, to report on the implementation of its WSDP during each financial year and to include a water services audit in such an Annual Report.

TABLE 12: ACCESS TO WATER

FINANCIAL YEAR	PROPORTION OF HOUSEHOLDS WITH ACCESS TO WATER POINTS	PROPORTION OF HOUSEHOLDS WITH ACCESS TO PIPED WATER	PROPORTION OF HOUSEHOLDS ENTITLED TO 6 KL FREE WATER
2019/20	0	9 269	1 860
2020/21	0	9 533	2 128
2021/22	0	9 763	1 916
2022/23	9832	1 898	1 898
2023/24	0	10 147	1 914

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TABLE 13: WATER SERVICE DELIVERY LEVELS

DESCRIPTION	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
WATER: (ABOVE MIN LEVEL)					
Piped water inside dwelling	9 269	9 533	9 763	9 832	10 147
Piped water inside yard (but not in dwelling)	0	0	0	0	0
Using public tap (within 200m from dwelling)	0	0	0	0	0
Other water supply (within 200m)	9 269	9 533	9 763	9 832	10 147
Minimum Service Level and Above sub-total	9 269	9 533	9 763	9 832	10 147
Minimum Service Level and Above Percentage	100 %	100 %	100 %	100 %	100 %
WATER: (BELOW MIN LEVEL)					
Using public tap (more than 200m from dwelling)	0	0	0	0	0
Other water supply (more than 200m from dwelling)	0	0	0	0	0
No water supply	0	0	0	0	0
Below Minimum Service Level sub-total	0	0	0	0	0
Below Minimum Service Level Percentage	0	0	0	0	0
TOTAL NUMBER OF HOUSEHOLDS	9 269	9 533	9 763	9 832	10 147

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1.7.2 SANITATION

Sanitation services are rendered by the Technical Services Directorate. The Municipality provides sanitation services to all towns in its area of jurisdiction except for Goedverwacht, Wittewater and De Hoek (PPC) which are private towns. All households serviced by the municipality have access to basic services and our strategy is to provide a better quality of service through the upgrading of the existing wastewater treatment works (WWTW) and networks. Sanitation is also addressed in the Water Services Development Plan, especially the eradication of sanitation backlogs. Backlogs pertain to the development of new houses and backyard dwellers.

TABLE 14: SANITATION IN BERGRIVIER MUNICIPALITY

DESCRIPTION	2019/2020 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
SANITATION/SEWERAGE: (ABOVE MINIMUM LEVEL)					

DESCRIPTION	2019/2020 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
Flush toilet (connected to sewerage)	7 292	7 526	7 751	8 009	8 482
Flush toilet (with septic tank)	2 144	2 144	2 144	2 144	2 144
Chemical toilet	0	0	0	0	0
Pit toilet (ventilated)	0	0	0	0	0
Other toilet provisions (above min. service level)	0	0	0	0	0
Minimum Service Level and Above sub-total	9 436	9 670	9 895	10 153	10 626
Minimum Service Level and Above Percentage	100 %	100 %	100 %	100%	100 %
SANITATION/SEWERAGE: (BELOW MINIMUM LEVEL)					
Bucket toilet	0	0	0	0	
Other toilet provisions (below min. service level)	0	0	0	0	
No toilet provisions	0	0	0	0	
Below Minimum Service Level sub-total	0	0	0	0	
Below Minimum Service Level Percentage	0	0	0	0	
TOTAL NUMBER OF HOUSEHOLDS	9 436	9 670	9 895	10 153	10 626

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The high construction cost of WWTW's and the operation/maintenance thereof bring new challenges and alternative means of treating sewage water are continuously under investigations, such as package plants. Such alternatives will make it possible to treat and use the effluent at the point of generation, for irrigation of parks, open spaces and sport fields etc.

The Municipality provides sanitation services to all urban areas within its jurisdiction except for private towns. All urban households have access to minimum standards of sanitation and all indigent households receive free basic sanitation.

Performance highlights include replacing old electrical equipment with new MCC panels and starting with the upgrade of Piketberg WWTW (Maturation River). The Velddrif WWTW is under pressure due to the high rate of development and investigations have started to upgrade the existing works. Estimated cost for the upgrade is an estimated R 160 x 10⁶.

1.7.3 ELECTRICITY

Electricity services are rendered by the Technical Services Directorate. The Municipality is responsible for the distribution of electricity in all urban areas, except Goedverwacht, Wittewater and De Hoek and a portion of Eendekuil. The Municipality only distributes electricity to a small portion of Eendekuil where the low-

cost houses are situated (162 households). ESKOM distributes electricity to all areas not serviced by the Municipality.

TABLE 15: ELECTRICITY SERVICE DELIVERY LEVELS

DESCRIPTION	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
ENERGY: (ABOVE MINIMUM LEVEL)					
Electricity (at least minimum service level)	680	1 899	1 891	1 983	1 946
Electricity - prepaid (minimum service level)	9 729	8 783	9 204	10 466	10 682
Minimum Service Level and Above	10 592	9 393	9 697	10 726	10 920
Minimum Service Level and Above Percentage	100 %	100 %	100 %	100 %	100 %

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Bergvriër Municipality is still in the process of replacing old pre-paid and conventional meters with new “split type pre-paid meters”. The Municipality was able to allocate much needed capital to maintain and refurbish old sections of the electricity network.

TABLE 16: OVERVIEW OF ELECTRICITY SERVICES

YEAR	UNITS PURCHASED (KwH)	LOSSES (KwH)	PERCENTAGE (%)	RAND VALUE
2020/21	82 712 666	10 168 523	12.29	12 283 576
2021/22	83 064 453	10 448 885	12.58	14 807 550
2022/23	72 706 812	7 791 998	10.72	12 542 844
2023/24	74 386 269	8 682 785	11.67	13 976 750

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The annual growth in household access to electricity of 636 outstripped the total household growth of approximately 559 on average per annum. This coincides with an increase in the proportion of households with access to electricity, increasing from 94.9 % in 2011 to 97.7 % in 2017. In 2018/19 electricity was delivered to 100 % of all the households, except for households receiving electricity from Eskom.

The Municipality is responsible for the distribution of electricity in all urban areas, except for private towns and a portion of Eendekuil. In Eendekuil the Municipality only distributes electricity to the area where the low-cost houses are situated (162 households). ESKOM distributes electricity to the areas not serviced by the Municipality. Registered indigent households within the Municipality’s supply area are entitled to 50 KwH of free basic electricity per month. There is also street lighting in all towns.

Performance highlights for the year include a constant supply of good quality electricity to consumers despite limited resources, manage to keep electricity losses below the 17 % National norm, installation of two new

generators in Piketberg to ensure water provision during loadshedding with funding from DLG; and development, installation and testing of first hybrid streetlights due to loadshedding.

1.7.4 WASTE MANAGEMENT

Refuse removal is an essential service that ensures that health related problems are kept at bay. A lack of or inadequate service is likely to result in uncontrolled and unregulated dumping. There are growing concerns around the land and environmental limitations in the creation and lifespan of landfill sites. This would benefit greatly from the ‘reduce – reuse – recycle’ approach, that firstly encourages non-wasteful consumption practices (reduce), the reuse of products where possible (reuse) and the recycling of the product where it’s use in current form has been exhausted (recycle).

TABLE 17: SOLID WASTE SERVICE DELIVERY LEVELS

DESCRIPTION	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
SOLID WASTE REMOVAL: (MINIMUM LEVEL)					
Removed at least once a week	9 720	9 625	9 876	10 097	10 795
Minimum Service Level and Above sub-total	9 720	9 625	9 876	10 097	10 795
Minimum Service Level and Above percentage	100 %	100%	100 %	100 %	100 %
SOLID WASTE REMOVAL: (BELOW MINIMUM LEVEL)					
Removed less frequently than once a week	0	0	0	0	0
Using communal refuse dump	0	0	0	0	0
Using own refuse dump	0	0	0	0	0
Other rubbish disposal	0	0	0	0	0
No rubbish disposal	0	0	0	0	0
Below Minimum Service Level sub-total	0	0	0	0	0
Below Minimum Service Level percentage	0%	0 %	0 %	0 %	0%
TOTAL NUMBER OF HOUSEHOLDS	9 720	9 625	9 876	10 097	10 795

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Household access to refuse removal services in Bergrivier Municipality is at 100 %.

Refuse is taken to refuse transfer stations at Piketberg, Velddrif and Porterville from where it is transported to licensed landfill sites at Malmesbury and Vredenburg in accordance with agreements concluded with the Swartland Municipality and Saldanha Bay Municipality. A key challenge is the rehabilitation of the landfill sites at Piketberg and Porterville, due to the high cost involved. The Municipality recycles on average 8 % by mass of the waste generated (excluding green material and building rubble, which contributes to lower dumping and transport costs. The Municipality completed MRF’s (Material Recovery Facilities) and installed

weigh bridges in Velddrif and Piketberg to accommodate the increasing recycled waste material and to be able to weigh all our waste and recyclables as is required by legislation. National Environmental Management Waste Act, 2008 (Act 59 of 2008). Highlights have been experienced in the financial year include all landfill sites are closed for dumping of household- and business refuse. Only clean building rubble and garden refuse are accepted which are then used for covering and composting material on the landfill sites, thus improving recycling volumes to lower transport cost-

Bergrivier Municipality has appointed a full-time Waste Officer. The biggest challenge for the Waste Officer is to reduce the amount of waste that is transported and disposed of at the landfill sites at high cost. Successful composting project has been rolled out in Porterville. Community members are involved where they process the organic waste into compost.

1.7.5 HUMAN SETTLEMENTS (HOUSING)

Housing is a concurrent National and Provincial competency in terms of Schedule 4A of the Constitution. Section 10 of the Housing Act, 1997 (Act 107 of 1997) sets out the responsibilities of municipalities in relation to the provision of housing. There is a direct correlation between the provision of basic services and housing, which makes it a complex function that relies on high levels of co-operation between the Municipality and the Provincial and National Departments responsible for Housing. Chapter 3 provides an overview of the performance and challenges on the provision of housing in Bergrivier Municipality.

1.7.6 FREE BASIC SERVICES

The Municipality is required to use its equitable share which it receives from the National Government in terms of the Division of Revenue Act (DoRA) for the provision of free basic services to qualifying households in its community. Free basic services are a package of services necessary for human well-being and typically include water, sanitation, electricity, waste management and reduction in property rates. Basic level services to households are defined by the National Government as an electricity connection at the dwelling, a public standpipe for water within 200 m of the dwelling, and a ventilated pit latrine (VIP) for sanitation. National policy also requires that poor households should receive 50 kWh of free basic electricity, 6 Kl of free basic water and free weekly refuse removal. The Municipality has an indigent policy which it revises each year with the budget and maintains an indigent register. Indigent households are defined as households where the joint income does not exceed 2 state pensions plus 40 % with a maximum of R 5 000,00.

The indigent policy seeks to realise the following objectives:

- The provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council;
- The financial sustainability of free basic services through the determination of an appropriate tariff system that contributes to such sustainability through cross subsidisation;
- Establishment of a framework for the identification and management of indigent households including

a socio-economic analysis where necessary and an exit strategy;

- The provision of procedures and guidelines for the subsidisation of basic charges and the provision of free basic energy to indigent households; and
- Co-operative governance with other spheres of government.

TABLE 18: HOUSEHOLD ACCESS TO FREE BASIC SERVICES

FINANCIAL YEAR	TOTAL	ELECTRICITY	WATER	REFUSE	SEWERAGE
2020/21	9 625	1 899	2 128	2 128	1 886
2021/22	9 876	1 891	1 916	1 920	1 709
2022/23	10 097	1 983	1 898	1 695	1 902
2023/24	10795	1 946	1 914	1 711	1 914

30 June 2024 Billing Reports

For the 2023/24 financial year, households earning less than the threshold of two state pensions plus 40 % limited to a maximum of R 5 000,00 per month, qualified for indigent assistance and applicants must go through a formal application process at the various municipal offices and registration is valid for 12 months from approval.

1.8 ORGANISATIONAL DEVELOPMENT OVERVIEW

Chapter 4 provides detailed information on the Municipality’s organisational development. The total approved funded positions on the organogram as on 30 June 2024 are 449, of which 410 positions are filled.

TABLE 19: MUNICIPAL WORKFORCE

MUNICIPAL WORKFORCE	
YEARS	NUMBER OF EMPLOYEES
30-Jun-22	379
30-Jun-23	381
30-Jun-24	410

1.8.1 MANAGEMENT

The Municipal Manager is appointed on a fixed term contract in terms of Section 57 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and the Directors reporting to the Municipal Manager are appointed on permanent contracts. Employment contracts and performance agreements are in place for the Municipal Manager and all Directors reporting to the Municipal Manager.

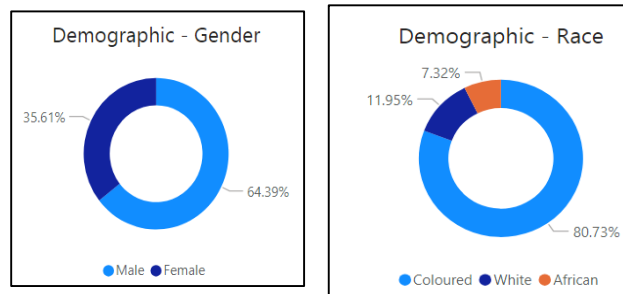
1.8.1.1 WORKFORCE, TURNOVER AND VACANCIES

The Municipality employed 410 employees at the end of June 2024 and the total vacancy rate as on 30 June 2024, (funded positions) was 8.69 % comprising thirty-nine (39) funded positions. The vacancy rate of 8.69

% for funded positions is lower than the 10.35 % during the 2022/23 financial year. The vacancy rate is carefully managed and strategically done as a saving mechanism and to fund temporary positions needed for operational requirements. The total staff turnover rate for the financial year to date is 4.88 %, which is lower than the 6.59 % of the previous financial year.

1.8.1.2 EMPLOYMENT EQUITY

The Municipality is strongly committed to the achievement of employment equity and equal opportunity for all employees and is actively working towards creating and maintaining a fair and equitable working environment, free from all forms of discrimination and harassment. It is difficult for the Municipality to comply with the employment equity targets of the country and the Western Cape Province demographics as the municipality normally recruits from the region and the new five (5) year Employment Equity Plan, that was approved by the Executive Mayoral Committee on 12 September 2019, was amended to reflect the demographics of the West Coast District Municipality, instead of the Western Cape Province.



1.8.1.3 HUMAN RESOURCE POLICIES AND PLANS

The table below gives an indication of all the new / revised policies to date:

POLICY/STRATEGY	REVISED / NEW	STATUS	DATE APPROVED
Recruitment Policy	Revised	Approved	21/08/2023
Relocation Policy	New	Approved	19/09/2023
TASK Job Evaluation Policy	Revised	Approved	21/11/2023

The table below gives an indication of all newly approved / revised SOPs to date:

2023/2024	REVISED/NEW	STATUS	DATE APPROVED
Scarce Skills	New	Approved	08/08/2023
Succession Planning	New	Approved	08/08/2023
Talent Framework & Retention	New	Approved	06/09/2023

1.8.1.4 TERMINATIONS, RECRUITMENT, SELECTION AND ABSENTEEISM

There were 20 terminations during the financial year and consisted of the following: eleven (11) resignations, seven (7) retirements, one (1) deceased and one (1) misconduct. The absenteeism rate increased from 1.96% in the previous financial year to 2.18 % for 2023/24.

TABLE 20: TERMINATIONS FOR JULY 2023 – JUNE 2024

	JUL '23	AUG '23	SEPT '23	OCT '23	NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24
Resignations	0	2	0	0	0	3	0	3	0	0	2	1
Retirement	1	2	0	0	0	1	1	0	1	1	0	0
Ill Health/ Incapacity	0	0	0	0	0	0	0	0	0	0	0	0
Deceased	0	0	0	0	0	0	0	0	0	0	1	0
Misconduct	0	0	0	0	0	0	0	1	0	0	0	0
TOTAL	1	4	0	0	0	4	1	4	1	1	3	1

TABLE 21: PERMANENT APPOINTMENTS

DIRECTORATE	GENDER		RACE			MONTH OF APPOINTMENT											
	M	F	A	C	W	JUL '23	AUG '23	SEP '23	OCT '23	NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24
Municipal Manager	3	1	1	3	0	0	0	1	1	1	0	0	0	0	0	1	0
Corporate Services	1	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0
Financial Services	7	2	0	8	1	1	0	0	0	1	0	1	1	2	1	1	1
Community Services	7	3	2	8	0	1	1	0	1	0	2	2	0	3	0	0	0
Technical Services	20	6	6	17	3	3	6	1	1	1	1	1	0	1	6	2	3
TOTAL	38	12	9	37	4	6	7	2	3	3	3	4	1	6	7	4	4

The table below gives an indication of all promotions to date (*The Municipal Staff Regulations determines that if a staff member is appointed in a higher position, it is regarded as a promotion*):

TABLE 22: PROMOTIONS

DIRECTORATE	GENDER		RACE			MONTH OF APPOINTMENT											
	M	F	A	C	W	JUL '23	AUG '23	SEP '23	OCT '23	NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24
Municipal Manager	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Corporate Services	1	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0
Financial Services	0	2	0	2	0	0	0	0	0	0	0	0	0	1	0	1	0
Community Services	5	0	0	3	2	0	0	3	0	0	0	0	0	0	2	0	0
Technical Services	8	2	0	7	3	0	1	1	0	2	0	1	0	1	2	1	1
TOTAL	14	4	0	13	5	1	1	4	0	2	0	1	0	2	4	2	1

1.8.1.5 OCCUPATIONAL HEALTH AND SAFETY

A total of five (5) incidents occurred in the 2023/2024 financial year which is a decrease from the 2022/2023 financial year (15 incidents). All incidents are analyzed during the quarterly Occupational Health and Safety meetings and control measures implemented to mitigate the risks and prevent similar incidents in future.

1.8.2 CAPACITATING THE MUNICIPAL WORKFORCE

One of Bergrivier Municipality’s development priorities is the development of the workforce. During the financial year 2023/24, R 518 020 (excluding external bursaries) was spent on training and development of employees. The spending consisted of R 350 000 for training of employees and R 168 020 for bursaries for employees. A further R 181 629 received from Provincial Treasury, was spent on external bursaries and the municipality also spent R 452 466 on external bursaries that were budgeted for by Council. The total amount spent on training, internal and external funding amounts to R 1 152 115.

1.8.3 MANAGING THE WORKFORCE EXPENDITURE

The Municipality’s employee costs are calculated as a percentage of the Municipality’s operating expenditure. R 16 903 890 for 2023/2024 was spent on employee costs (excluding remuneration of councilors), which translates to a percentage of 32.37 %. This is slightly lower than the previous year where employee costs constituted 33.53 % of the operating budget. The percentage personnel expenditure to total expenditure is higher for small municipalities as the same legal requirements for budgetary reporting, internal audit, strategic planning, performance management and intergovernmental relations and working groups

apply to all municipalities, irrespective of their size. This places pressure on the size of smaller municipality's staff structures.

TABLE 23: WORKFORCE EXPENDITURE

	2023/2024	2022/2023
Employee Related Costs	167,903,890	154,328,161.75
Total Operating Expenditure	519,405,728	460,335 987.544
Employee costs as a % of Operating Expenditure	32.37 %	33.53 %

1.9 FINANCIAL HEALTH OVERVIEW

1.9.1 FINANCIAL PERFORMANCE

1.9.1.1 FINANCIAL PERFORMANCE

The financial position of the Municipality is stable year on year, although the annual surplus increased to R 57 768 744 (2023/24) from R 28 276 486 (2022/23). The Net Cash Flow from operating activities increased to R 102 201 289 (2023/24) from R 67 255 949 (2022/23). Receivables from Exchange Transactions increased to R 49 602 904 (2023/24) from R 44 988 208, while the Service Charges increased to R 245 318 691 (2023/24) from R 215 862 307 (2022/23).

DETAILS	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023/2024	ACTUAL 2023/2024
Income			
Grants	142 301 000,00	141 998 792,00	135 979 830,51
Taxes, Levies and Tariffs	372 282 543,00	352 171 543,00	352 719 145,26
Other	62 961 000,00	83 420 705,00	88 475 496,82
Subtotal	577 544 543,00	577 591 040,00	577 174 472,59
Less Expenditure	540 375 276,00	542 868 024,00	519 405 728,37
Net Total	37 169 267,00	34 723 016,00	57 768 744,22

Audited AFS 2023/24

1.9.1.2 FINANCIAL GRANTS

The Municipality received the following grants and transfers:

TABLE 24: FINANCIAL GRANTS

DESCRIPTION	OPENING BALANCE	GRANTS RECEIVED	GRANTS REPAID	TRANSFERRED TO REVENUE (OPERATING)	TRANSFERRED TO REVENUE (CAPITAL)	CLOSING BALANCE
	R	R	R	R	R	R

DESCRIPTION	OPENING BALANCE	GRANTS RECEIVED	GRANTS REPAID	TRANSFERRED TO REVENUE (OPERATING)	TRANSFERRED TO REVENUE (CAPITAL)	CLOSING BALANCE
National Grants	-	91 743 000	-	(71 322 377)	(17 929 446)	2 491 178
Provincial Grants	3 093 834	44 536 446	(54 845)	(9 371 977)	(37 006 165)	1 197 293
Other Grants	566 490	1 072 533	-	(1 064 095)	(122 025)	452 903
ALL SPHERES OF GOVERNMENT	3 660 324	137 351 979	(54 845)	(81 758 448)	(55 057 636)	4 141 374

Audited AFS 2023/24

1.9.1.3 ASSET MANAGEMENT

The Asset base of the municipality is integral to the municipality’s ability to provide services; like water, electricity, sanitation, maintenance of roads, etc. to the community in terms of its Constitutional mandate. It is the duty of the municipality to ensure that assets are safeguarded and maintained so that they are operating in the manner intended for its use and not left in an unproductive or idle state. Assets that are unproductive, idle or not operating in the manner intended or to sufficient capacity are assessed on an ongoing basis for impairment and written off or replaced where applicable. Assets are managed and maintained by the Directorate under which they resort, and provision is made under their respective operational budgets for maintenance over the life cycle of the asset. The Asset Unit within Financial Services is responsible for maintaining the asset register, annual asset counts, capturing of newly acquired assets onto the asset register and the removal of obsolete or written off assets from the asset register. During the 2023/24 financial year an auction took place to dispose of written-off and redundant assets.

1.9.1.4 FINANCIAL RATIOS AND INDICATORS

Municipalities make use of several operating ratios and indicators to enable them to benchmark their financial performance. The basis of calculation of these ratios can be found in Chapter 5. The following table provides an overview of the key ratios and indicators and indicates their status:

TABLE 25: OPERATING RATIOS

DETAIL	RESTATED 2019/20	RESTATED 2020/21	2021/22	2022/23	2023/24
Current Ratio	3.27:1	3.15:1	3.47:1	3.40:1	2.79:1
Cost coverage Ratio	3.73 times	5.19 times	4.58 times	5.27 times	5.16 times
Outstanding service debtors to revenue	55.67 %	33.03 %	32.93 %	38.22 %	40.95%
Debt coverage	26.69 times	23.50 times	21.50 times	17.83 times	17.83 times
Capital Charges to operating expenditure	3.17 %	3.28 %	6.20 %	6.85 %	7.50%

DETAIL	RESTATED 2019/20	RESTATED 2020/21	2021/22	2022/23	2023/24
Employee costs	35.84 %	34.92 %	35.17 %	33.53 %	32.33%
Repairs & maintenance	2.24 %	2.30 %	2.66 %	2.33 %	2.26%

Audited AFS 2023/24

As can be deducted from the above table of ratios, the municipality is consistently growing its financial sustainability based on prudent accounting principles as prescribed by the MFMA. The Municipality however needs to improve its costing system to adequately account for actual costs spent on Repairs & Maintenance. At this stage the costs of Repairs & Maintenance are understated as employee and operational costs are not factored in the above calculation.

1.9.2 SPENDING AGAINST CAPITAL BUDGET

1.9.2.1 CAPITAL EXPENDITURE

The total original capital budget for 2023/24 was R 102 440 609. During the adjustment budget, this amount increased to R 114 528 550. The actual outcome for payment for capital assets was R 105 538 723. The total spending equaled 92.15 % of the final revised budget.

TABLE 26: TOTAL CAPITAL EXPENDITURE

DETAIL	2019/20	2020/21	2021/22	2022/23	2023/24
	R 000	R 000	R 000	R 000	R 000
Original Budget	51 213	43 336	56 187 043	83 154 566	102 440 609
Adjustment Budget	49 096	56 356	55 813 607	85 001 344	114 528 550
Actual	40 938	49 953	52 793 807	74 713 623	105 538 723
Percentage of Adjustment Budget	83.38 %	88.64 %	94.59 %	87.90 %	92.15%

Audited AFS 2023/24

1.9.3 CASH FLOW MANAGEMENT AND INVESTMENTS

1.9.3.1 CASH FLOW

The Municipality's cash flow increased during 2023/24. The Municipality focused on efficient use of its resources and realized savings in critical areas of the operational budget.

1.9.3.2 BORROWING AND INVESTMENTS

The Municipality raised a new external loan to the value of R 29 791 500,00 during the 2023/24 financial year to finance capital expenditure projects aimed at improving service delivery.

1.9.3.3 SUPPLY CHAIN MANAGEMENT (SCM)

The Municipality has a Supply Chain Management Unit in place. The structure does not give effect individually to all six areas of SCM namely demand, acquisition, logistics, disposal, risk and performance

management, meaning that the functions and responsibilities are shared by the available staff. The Municipality has a fully functional Bid Committee System in place and no Councillor is a member of any committee dealing with SCM processes. The focus of SCM has shifted from being a compliance-driven unit to becoming a local economic development enabling unit without compromising compliance with legislation. The Municipality is B-BBEE compliant.

1.9.3.4 GRAP COMPLIANCE

GRAP is the acronym for Generally Recognized Accounting Practice and it provides the rules by which municipalities are required to maintain their financial reporting. The National Treasury, in association with other key stakeholders, has led the process of the development of accounting reforms in the South African Public Sector since 1998.

1.9.3.5 ANNUAL FINANCIAL STATEMENTS

The Annual Financial Statements of the Bergrivier Municipality for 2023/24 have been prepared in accordance with Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) and the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the said Act. The Annual Financial Statements which contain the report of the Auditor General are appended as Volume II of this document.

1.10 AUDITOR-GENERAL REPORT

Annual Financial Statements must be submitted to the Auditor-General for auditing in terms of Section 126 of the Municipal Finance Management Act, 2003 (Act 56 of 2003). The Auditor-General is required to submit an Audit Report to the Municipal Manager which contains one of the following opinions:

- An unqualified opinion without matters (Commonly referred to as a “Clean Audit”);
- An unqualified opinion with emphasis of matter or other matters. (These matters do not affect the auditor’s opinion on whether the financial statements are fairly presented); and
- Modified opinions of which there are three types namely:
 - A qualified opinion which is expressed when the auditor concludes that an unqualified opinion cannot be expressed but that the effect of any disagreement with management regarding departures from the financial reporting framework, or a limitation of scope, is not as material and pervasive as to require an adverse opinion or a disclaimer of opinion.
 - An adverse is opinion expressed when the effect of a disagreement with management regarding departures from the financial reporting framework is so material and pervasive to the financial statements that the auditor concludes that a qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.
 - A disclaimer of opinion which is expressed when the possible effect of a limitation of scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence to form an opinion and accordingly is unable to express an opinion on the financial

statements.

TABLE 27: AUDIT OUTCOME HISTORY

OPINION	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2021/22	2022/23	2023/24
Unqualified opinion without matters (Clean Audit)	√	√	√	√	√	√	√	√	√
Unqualified opinion with emphasis of matter or other matters									
Qualified opinion									
Adverse opinion									
Disclaimer									

The Audit report for 2023/24 was unqualified without matters. The complete Report is contained as part of the Annual Financial Statements (AFS) Volume II to this report.

1.11 STATUTORY ANNUAL REPORT PROCESS

The 2023/24 Annual Report reflects the performance of Bergrivier Municipality for the financial year commencing on 01 July 2023 and ending on 30 June 2024. This Annual Report is compiled in terms of Section 121 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) read together with Section 46 of the Municipal Systems Act, 2000 (Act 32 of 2000).

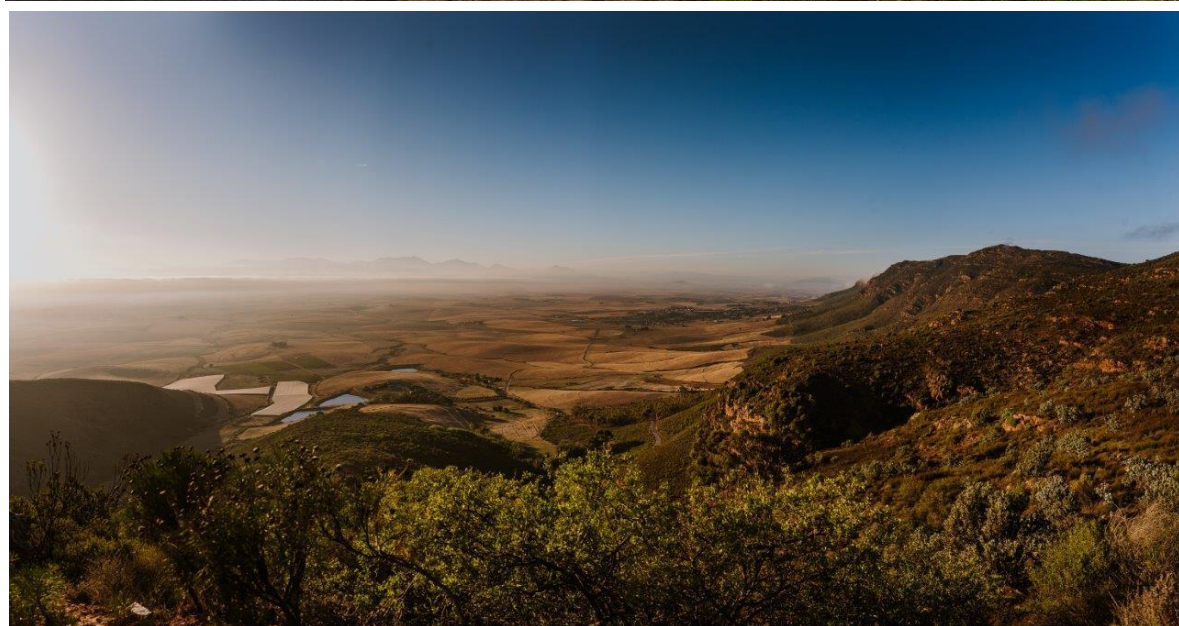
TABLE 28: STATUTORY ANNUAL REPORTING PROCESS

LEGISLATION	SECTION	MAIN PROVISIONS
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)	Section 46: Annual performance reports	<p>1) A municipality must prepare for each financial year a performance report reflecting</p> <p>(a) the performance of the municipality and of each external service provider during that financial year;</p> <p>(b) a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and</p> <p>(c) measures taken to improve performance.</p> <p>2) An annual performance report must form part of the municipality’s annual report in terms of Chapter 12 of the Municipal Finance Management Act.</p>

LEGISLATION	SECTION	MAIN PROVISIONS
<p>Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)</p>	<p>Section 121: Preparation and adoption of annual reports</p>	<p>1) Every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129.</p> <p>2) The purpose of an annual report is-</p> <p>(a) to provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;</p> <p>(b) to provide a report on performance against the budget of the municipality or municipal entity for that financial year; and</p> <p>(c) to promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.</p> <p>3) The annual report of a municipality must include-</p> <p>(a) the annual financial statements of the municipality, and in addition, if section 122 (2) applies, consolidated annual financial statements, as submitted to the Auditor-General for audit in terms of section 126 (1);</p> <p>(b) the Auditor-General's audit report in terms of section 126 (3) on those financial statements;</p> <p>(c) the annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal Systems Act;</p> <p>(d) the Auditor-General's audit report in terms of section 45 (b) of the Municipal Systems Act;</p> <p>(e) an assessment by the municipality's accounting officer of any arrears on municipal taxes and service charges;</p> <p>(f) an assessment by the municipality's accounting officer of the municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue collection from each revenue source and for each vote in the municipality's approved budget for the relevant financial year;</p> <p>(g) particulars of any corrective action taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) and (d); (h) any explanations that may be necessary to clarify issues in connection with the financial statements;</p> <p>(i) any information as determined by the municipality;</p> <p>(j) any recommendations of the municipality's audit committee; and</p> <p>(k) any other information as may be prescribed.</p>
	<p>Section 127: Submission and tabling of annual reports</p>	<p>2) The Mayor must within seven months (by end January) of the financial year, table in the municipal council the annual report of the municipality.</p> <p>3) If the mayor, for whatever reason, is unable to table in council the annual report of the municipality, or the annual report of any municipal entity under the municipality's sole or shared control, within seven months after the end of the financial year to which the report relates, the mayor must:</p> <p>a) Promptly submit to the council a written explanation referred to in section 133(1)(a) setting out the reasons for the delay, together with any components of the annual report listed in section 121(3) or (4) that are ready; and</p> <p>b) Submit to council the outstanding annual report or the outstanding components of the annual report as soon as may be possible.</p>
		<p>5) Immediately after an annual report is tabled in the council in terms of subsection (2), the accounting officer of the municipality must—</p> <p>(a) in accordance with section 21A of the Municipal Systems Act—</p> <p>(i) make public the annual report; and</p> <p>(ii) invite the local community to submit representations in connection with the annual report; and</p> <p>(b) submit the annual report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the Province.</p>

LEGISLATION	SECTION	MAIN PROVISIONS
	Section 129: Oversight reports on annual reports	1) <i>The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127 adopt an oversight report</i>

CHAPTER 2: GOVERNANCE



Piket-Bo-Berg

Photographer: Unknown (Photo received from Bergrivier Tourism)

2.1 INTRODUCTION

In terms of Section 40 of the Constitution of South Africa (1996), government is constituted as national, provincial and local spheres (municipalities) of government which are distinctive, interdependent and interrelated. The three spheres of government are required to co-operate with one another and adhere to the principles of cooperative governance as set out in the Constitution as well as the Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005) (IGRF).

Sections 153 (1) and (2) of the Constitution state that the executive and legislative authority of a municipality is vested in its municipal council and that a municipality has the right to govern, on its own initiative, the local government affairs of its community, subject to national and provincial legislation, as provided for in the Constitution. Municipal councils may exercise their authority within an area of jurisdiction as determined by the Municipal Demarcation Board in terms of the Local Government: Municipal Demarcation Act, 1998 (Act 27 of 1998).

Bergvriër Municipality is an organ of state within the local sphere of government and is established in terms of Section 12 of the Municipal Structures Act, 1998 (Act 117 of 1998), as a Local Municipality with an Executive Mayoral System combined with a Ward Participatory system. Section 2(b) of the Municipal Systems Act, 2000 (Act 32 of 2000) states that a municipality is constituted by three partners, namely its political structures, administration and the community.

At Bergvriër Municipality we believe that these three partners must work seamlessly together to produce the best results:

FIGURE 27: COMPOSITION OF A MUNICIPALITY

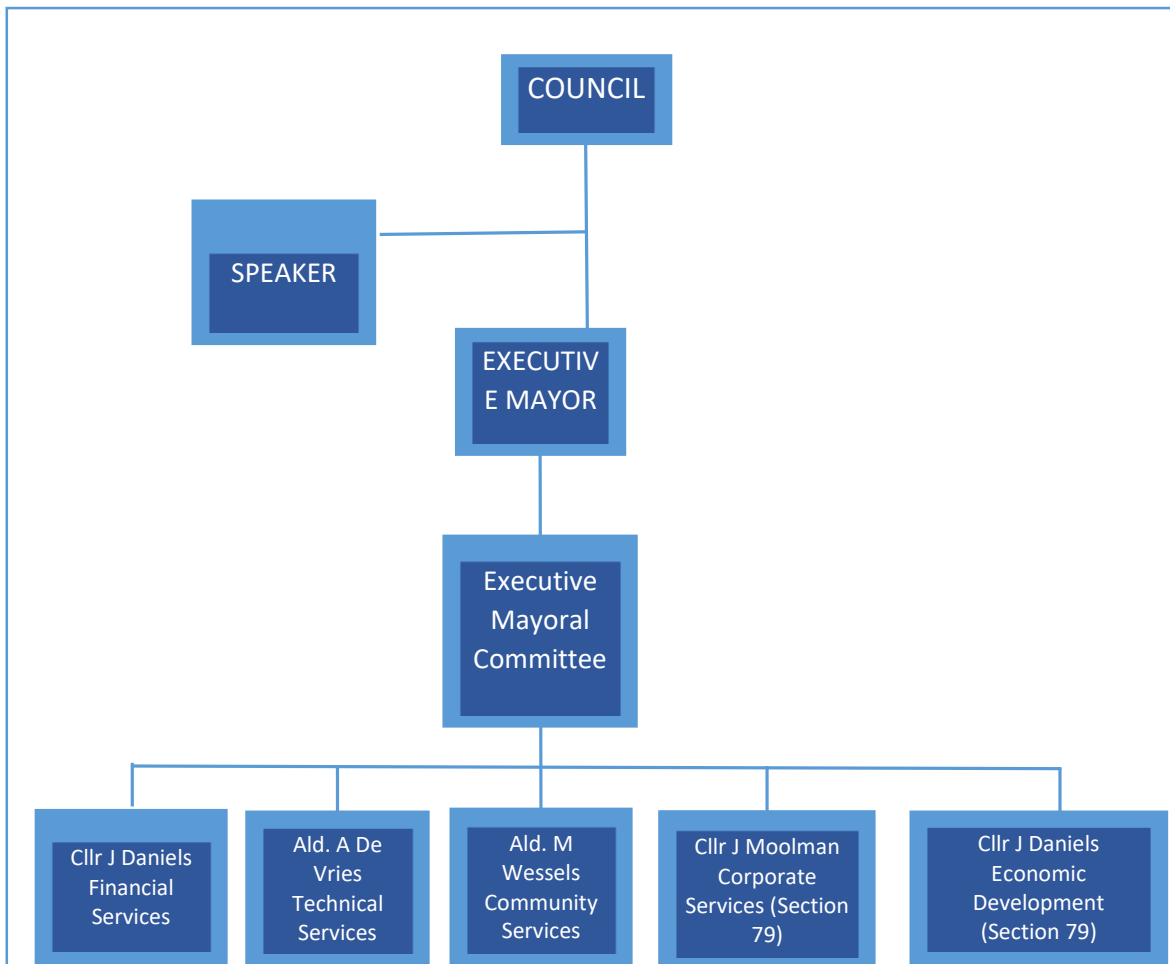


2.2 POLITICAL AND ADMINISTRATIVE GOVERNANCE

The Council performs both legislative and executive functions. It focuses on legislative, oversight and participatory roles, and has delegated most of its executive functions to the Executive Mayor and the Mayoral Committee. Its primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as policy- and decision makers, Councillors are also actively involved in community work.

2.2.1 POLITICAL GOVERNANCE

The following is a graphic illustration of Council’s executive structure during the 2023/2024 financial year:



The comprehensive Municipal political governance structures comprise:

- The Municipal Council;
- The Speaker;
- The Executive Mayor and Executive Mayoral Committee;
- Portfolio Committees; and
- Other Committees established by Council for specific purposes.

2.2.1.1 THE MUNICIPAL COUNCIL

Councillors are elected by the local voters to serve a predetermined term of office on the local council as representatives of their respective constituents. Municipal elections take place every five years, and the Municipal Council was elected following the Local Government Elections held on 01 November 2021.

Councillors are remunerated in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). In terms of this Act, the upper limits of salaries, allowances, and benefits of different members of municipal councils are determined annually by regulation. The Municipal Council must take a decision to apply the regulation and obtain approval from the Provincial Minister of Local Government to implement it. The Municipal Council of Bergrivier Municipality comprises 13 Councillors, seven of whom are Ward Councillors and six of whom are Proportional Representation (PR) Councillors. The table below provides a list of Councillors, their office, political affiliations and whether they are a ward or proportional councillor.

TABLE 29: COUNCILLOR REPRESENTATION



Section 37(c) of the Municipal Structures Act requires Municipal Councils to meet quarterly (minimum of 4 meetings). The Bergrivier Municipal Council held a number of meetings (Ordinary and Special meetings) during the financial year. The following tables indicate the Council Meetings that were held and individual attendance.

TABLE 30: COUNCIL MEETINGS

DATES	ATTENDANCE	APOLOGIES	ABSENT
25 July 2023	11	2	0
07 August 2023 (Special)	12	1	0
21 August 2023 (Special)	10	2	1

DATES	ATTENDANCE	APOLOGIES	ABSENT
29 August 2023 (in-Committee)	13	0	0
29 August 2023	12	1	0
26 September 2023	10	3	0
31 October 2023	13	0	0
21 November 2023 (Special)	13	0	0
28 November 2023	11	2	0
07 December 2023	12	1	0
23 January 2024	13	0	0
09 February 2024 (Special)	12	1	0
27 February 2024	12	1	0
25 March 2024	13	0	0
28 March 2024	10	1	2
30 April 2024	11	2	0
31 May 2024	13	0	0
25 June 2024	11	2	0
TOTAL	212	19	3

TABLE 31: COUNCIL MEETING ATTENDANCE

MEMBERS	SCHEDULED MEETINGS	MEETINGS ATTENDED	APOLOGIES TENDERED	ABSENT
Ald R Swarts	18	18	0	0
Ald RM van Rooy	18	12	6	0
Ald MA Wessels	18	17	1	0
Ald A de Vries	18	18	0	0
CLlr J Daniels	18	16	2	0
CLlr AJ du Plooy	18	18	0	0
CLlr JJ Moolman	18	16	2	0
CLlr A Small (Ms)	18	17	1	0
CLlr SS Lesch (Ms)	18	18	0	0

MEMBERS	SCHEDULED MEETINGS	MEETINGS ATTENDED	APOLOGIES TENDERED	ABSENT
CLlr IS Adams	18	14	3	1
CLlr BU Maarman	18	16	2	0
Ald EB Manuel	18	15	3	0
CLlr RL Laubscher (resigned on 18/07/23)	18	0	0	0
CLlr AC Isaacs (appointed 01/09/2023)	18	12	1	0

The Municipal Manager reports absenteeism of Councillors to the Speaker monthly. The Speaker is the Chairperson of the Council, enforcing the Code of Conduct for Councillors. The following table indicates the allocation of Councillors to the various committees.

TABLE 32: COUNCILLOR ALLOCATIONS TO COMMITTEES

COUNCILLORS	FULL TIME /PART TIME	COMMITTEE ALLOCATION	WARD AND/OR PARTY
Ald RM van Rooy	Full-time	Mayoral Committee (Chair) Financial Services Committee (<i>Ex-Officio</i>) Corporate Services Committee (<i>Ex-Officio</i>) Community Services Committee (<i>Ex-Officio</i>) Economic Development Committee (<i>Ex-Officio</i>) Risk Management Committee Performance, Risk and Audit Committee (<i>Ex-Officio</i>) Budget Steering Committee (<i>Ex-Officio</i>) Special Committee (investigate disciplinary matters against councillors) (<i>Ex-Officio</i>) Article 32 Committee (<i>Ex-Officio</i>)	Ward 4 DA
Ald MA Wessels	Full-time	Mayoral Committee Financial Services Committee Technical Services Committee Community Services Committee (Chair) Corporate Services Committee Economic Development Committee Risk Management Committee Local Labour Forum Budget Steering Committee Special Committee (Investigate disciplinary matters against Councillors)	Ward 5 DA

COUNCILLORS	FULL TIME /PART TIME	COMMITTEE ALLOCATION	WARD AND/ OR PARTY
		Article 32 Committee	
Ald R Swarts	Full-time	Council (Chair) Mayoral Committee Financial Services Committee (<i>Ex-Officio</i>) Corporate Services Committee (<i>Ex-Officio</i>) Community Services Committee (<i>Ex-Officio</i>) Economic Development Committee (<i>Ex-Officio</i>) Risk Management Committee Chair from 25 April 2023 (RVN011/04/2023)(RVN013/09/2023) Performance, Risk and Audit Committee (<i>Ex-Officio</i>) Budget Steering Committee (<i>Ex-Officio</i>) Special Committee (investigate disciplinary matters against councillors) (<i>Ex-Officio</i>) Article 32 Committee (<i>Ex-Officio</i>)	DA
Ald A de Vries	Full-time	Mayoral Committee Financial Services Committee Technical Services Committee (Chair) Community Services Committee Corporate Services Committee Economic Development Committee Risk Management Committee Local Labour Forum Budget Steering Committee Special Committee (Investigate disciplinary matters against Councillors) Article 32 Committee	Ward 3 DA
CLlr J Daniels	Full-time	Mayoral Committee Financial Services Committee (Chair) Technical Services Committee Community Services Committee Corporate Services Committee Economic Development Committee Risk Management Committee Local Labour Forum Budget Steering Committee Special Committee (Investigate disciplinary matters against Councillors) Article 32 Committee	Ward 1 DA

COUNCILLORS	FULL TIME /PART TIME	COMMITTEE ALLOCATION	WARD AND/OR PARTY
<p>CLlr AJ du Plooy</p> <p>Elected as part Chair of MPAC from 01/02/2023 until 16/11/2023. Became Full Time Chair of MPAC on 17/11/2023.)</p>	Part-time	<p>Mayoral Committee (<i>Ex-Officio</i> from 01/02/2023)</p> <p>Technical Services (<i>Ex-Officio</i> from 01/02/2023)</p> <p>Community Services Committee (<i>Ex-Officio</i> from 01/02/2023)</p> <p>Corporate Services Committee (Chair till 31/01/2023)</p> <p>Economic Development Committee (<i>Ex-Officio</i> from 01/02/2023)</p> <p>Budget Steering Committee (member till 31/01/2023)</p> <p>Special Committee (Investigate disciplinary matters against Councillors)</p> <p>Article 32 Committee (member till 31/01/2023)</p> <p>Municipal Public Accounts Committee (Chair from 01/02/2023)</p>	Ward 2 DA
<p>CLlr JJ Moolman</p> <p>(Elected as Chair of Section 79: Corporate Services from 01/02/2023)</p>	Part-time	<p>Financial Services Committee</p> <p>Corporate Services Committee (Chair from 01/02/2023)</p> <p>Article 32 Committee (member from 01/02/2023)</p> <p>Municipal Public Accounts Committee (Chair until 31/01/2023)</p>	Ward 7 DA
<p>CLlr A Small (Ms)</p>	Part-time	<p>Technical Services Committee</p> <p>Community Services Committee</p> <p>Economic Development Committee</p> <p>Municipal Public Accounts Committee</p>	Ward 6 DA
<p>CLlr SS Lesch (Ms)</p>	Part-time	<p>Financial Services Committee</p> <p>Corporate Services Committee</p> <p>Economic Development Committee</p> <p>Budget Steering Committee</p> <p>Article 32 Committee</p> <p>Municipal Public Accounts Committee</p>	ANC
<p>CLlr I Adams</p>	Part-time	<p>Technical Services Committee</p> <p>Economic Development Committee</p> <p>Special Committee (Investigate disciplinary matters against Councillors)</p>	ANC
<p>CLlr BU Maarman</p>	Part-time	<p>Community Services Committee</p>	ANC
<p>Ald EB Manuel</p>	Part-time	<p>Financial Services Committee</p> <p>Technical Services Committee</p> <p>Community Services Committee</p> <p>Corporate Services Committee</p> <p>Economic Development Committee</p> <p>Budget Steering Committee</p>	GOOD

COUNCILLORS	FULL TIME /PART TIME	COMMITTEE ALLOCATION	WARD AND/ OR PARTY
<p>ClIr RL Laubscher (resigned on 18/07/23)</p>	Part-time	Financial Services Committee Technical Services Committee Community Services Committee Corporate Services Committee Economic Development Committee Budget Steering Committee	PA
<p>ClIr AC Isaacs (appointed on 01/09/2023)</p>	Part Time	Financial Services Committee Technical Services Committee Community Services Committee Corporate Services Committee Economic Development Committee Budget Steering Committee	PA

2.2.1.2 POLITICAL DECISION-MAKING

The Council delegated most of its executive functions to the Executive Mayor and the Mayoral Committee (except those that may not be delegated in terms of legislation). A total of 420 Council Resolutions were passed and implemented during the 2023/2024 financial year.

TABLE 33: NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2022 – 30 JUNE 2023

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
25 July 2023	23	YES	1h06
07 August 2023 (Special)	12	YES	0h27
21 August 2023 (Special)	15	YES	0h55
29 August 2023	23	YES	2h27
29 August 2023 (In-Committee)	3	NO	2h27
26 September 2023	31	YES	2h46
31 October 2023	26	YES	1h55
21 November 2023 (Special)	15	YES	0h50
28 November 2023	27	YES	1h56
07 December 2023	27	YES	2h43
23 January 2024	22	YES	0h47
09 February 2024 (Special)	16	YES	0h50
27 February 2024	31	YES	0h41

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
25 March 2024	28	YES	1h40
28 March 2024	15	YES	0h26
30 April 2024	28	YES	2h08
31 May 2024	27	YES	2h08
10 June 2024	19	YES	0h53
25 June 2024	32	YES	1h25
TOTAL	420		26h08

2.2.1.3 RULES OF ORDER

The Municipal Council functions in terms of the Council's Rules of Order, which have the same status as a by-law. Bergrivier Municipality By-Law relating to the Rules of Order of the Conduct of Meetings of the Council of Bergrivier Municipality (P.N. 7134 of 7 June 2013) was repealed and a policy was adopted on 23 January 2020 by the Council of Bergrivier Municipality and amended on 29 May 2020 to accommodate virtual meetings of the Council of Bergrivier Municipality. After the Local Government Elections in 2021, Council noted the Rules of Order on Tuesday, 16 November 2021 as approved by Council on Tuesday, 19 October 2021. Councillors are bound by the Code of Conduct for Municipal Councillors which is contained in Schedule 7 of the Municipal Structures Act.

2.2.1.4 HONORARY TITLE OF ALDERMAN/ALDERLADY

The criteria to qualify for the title of Alderman/Alderslady include:

- Alderman-/ladyship is awarded to a councillor who has served 10 years as a councillor, irrespective whether it was interrupted and/or if it was for more than one municipality;
- A councillor who has been elected as Speaker or Mayor for a second term, receive Alderman-/ladyship when the term of office commences;
- Alderman-/ladyship is awarded to any councillor that earns a minimum of twenty (20) points for the following:
 - one (1) point for every year service as a councillor; plus
 - one (1) additional point for every year's service as a councillor on the District Municipality representing the municipality or chairperson of a portfolio committee; and
 - two (2) additional points for every year's service as Mayor or Member of the Executive Committee or Speaker or Deputy Mayor.

2.2.1.5 CODE OF CONDUCT FOR COUNCILLORS

The Code of Conduct (Schedule 7 of the Municipal Structures Amendment Act, (Act 3 of 2021)), herein after referring to as Schedule 7: Code of Conduct, prescribes how municipal councillors must behave and states

the penalties for improper behaviour. In general, the Code of Conduct requires that councillors must perform their duties:

- in good faith (or with a desire to act fairly towards others);
- honestly;
- transparently; and
- in the best interests of the municipality (which includes the interests of the community).

In addition, the Code of Conduct requires that:

- Councillors must declare to the Municipal Manager, in writing, all their financial interests, within 60 days of their election Schedule 7: Code of Conduct, item 8(1)). The public can demand to have access to the interests declared by one or more councillors;
- A councillor must disclose (make public) any interest he/she has in any matter that is being considered by the council or its committees. This can be a direct or indirect interest, personally or through a spouse, partner or associate. Unless the Council decides that the interest disclosed is trivial or irrelevant, that councillor must withdraw and not participate in council or committee meetings on that matter. (Schedule 7: Code of Conduct, item 6(1));
- A councillor must disclose any special benefit that he or she, or his or her family member or spouse or partner will get from a contract that has been or will be signed with the municipality (Schedule 7: Code of Conduct, item 6(1)). This must be done at the first council meeting where this is possible.
- Full-time councillors are not allowed to have any other paid work without the permission of the Council. (Schedule 7: Code of Conduct, item 9).

The Code of Conduct also states the following:

- Councillors may not use their positions or confidential information for personal profit nor for the improper benefit of any other person (Schedule 7: Code of Conduct, item 7(1));
- Councillors may not request or accept any rewards, gifts or favours for:
 - voting or not voting on a matter before the council or any committee;
 - persuading the Council to decide one way or the other on any matter;
 - making representations to the Council; and
 - disclosing confidential information (Schedule 7: Code of Conduct, item 10);
- Councillors may not disclose confidential information of the Council to people who are not allowed to know it (Schedule 7: Code of Conduct, item 11); and
- Councillors are not allowed to interfere with the municipal administration. It is a criminal offence for a councillor to attempt to influence an employee or agent of the municipality not to enforce a law or a council decision. This offence can be punished by a fine or a jail sentence of up to two years. (Schedule 7 Code of Conduct, item 12, (a), (b), (c), (d)).

The person primarily responsible for enforcing the Code of Conduct is the Speaker of the municipal council. He or she must investigate if there is a reasonable suspicion that the Code of Conduct has not been complied with. After giving the councillor an opportunity to respond, the Speaker must prepare a report which must be given to the Council and made public. The Council is then able to investigate whether a breach of the Code of Conduct has taken place. This investigation must be done by a committee of councillors. If the Council decides that a councillor has breached the code of conduct, the Council can:

- issue a formal warning to the councillor;
- reprimand the councillor;
- fine the councillor; and
- request the MEC for Local Government (Provincial Minister) to suspend the councillor for a period or remove the councillor from office.

If the Council's own investigation is not enough or produces a flawed result, the MEC can intervene and conduct his/her own investigation. The MEC has power to suspend or remove the councillor from office. The Code of Conduct for Councillors is available on the Municipal website.

2.2.1.6 THE SPEAKER

The Municipal Council is chaired by the Speaker. Section 37 of the Municipal Structures Act requires the Speaker of the Municipal Council to:

- preside at meetings of the Council;
- perform the duties and exercise the powers delegated to the Speaker in terms of Section 59 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000);
- ensure that the Council meets at least quarterly;
- maintain order during meetings;
- ensure compliance with the Code of Conduct set out in Schedule 1 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000); and
- ensure that council meetings are conducted in accordance with the rules and orders of the Council.

2.2.1.7 THE EXECUTIVE MAYOR AND MAYORAL COMMITTEE

The Executive Mayor is the centre of the governance system and is responsible for providing political and strategic leadership. Executive power is vested in the Executive Mayor, in accordance with a framework of powers assigned by legislation and powers delegated by the Municipal Council in terms of the Municipal Systems Act, 2000 (Act 32 of 2000). To maximise operational efficiency, the Municipal Council has delegated all powers, except those which it may not be delegated by law to the Executive Mayor. The Executive Mayor is assisted by the Mayoral Committee. The Mayoral Committee is chaired by the Executive Mayor and comprises the Deputy Mayor and two full time Councillors.

TABLE 34: ROLES AND RESPONSIBILITIES: MAYOR, DEPUTY MAYOR & MAYORAL COMMITTEE

OFFICE BEARER	FUNCTION
EXECUTIVE MAYOR	<p>a) An executive mayor is entitled to receive reports from committees of the municipal council and to forward these reports together with a recommendation to the council when the matter cannot be disposed of by the executive mayor in terms of the executive mayor’s delegated powers.</p> <p>(b) The executive mayor must—</p> <ol style="list-style-type: none"> (1) identify the needs of the municipality; (2) review and evaluate those needs in order of priority; (3) recommend to the municipal council strategies, programmes and services to address priority needs through the integrated development plan, and the estimates of revenue and expenditure, considering any applicable national and provincial development plans; and (4) recommend or determine the best way, including partnership and other approaches to deliver those strategies, programmes and services to the maximum benefit of the community. <p>(c) The executive mayor in performing the duties of office, must—</p> <ol style="list-style-type: none"> (1) identify and develop criteria in terms of which progress in the implementation of the strategies, programmes and services referred to in subsection (b)(3) can be evaluated, including key performance indicators which are specific to the municipality and common to local government in general; (2) evaluate progress against the key performance indicators; (3) review the performance of the municipality to improve— <ol style="list-style-type: none"> (i) the economy, efficiency and effectiveness of the municipality; (ii) the efficiency of credit control and revenue and debt collection services; and (iii) the implementation of the municipality’s by-laws; (4) monitor the management of the municipality’s administration in accordance with the directions of the municipal council; (5) oversee the provision of services to communities in the municipality in a sustainable manner; (6) perform such duties and exercise such powers as the council may delegate to the executive mayor in terms of Section 59 of the Systems Act; (7) annually report on the involvement of communities and community organisations in the affairs of the municipality; and (8) Ensure that regard is given to public views and report on the effect of consultation on the decisions of the council. <p>(d) An executive mayor must perform a ceremonial role as the municipal council may determine.</p> <p>(e) An executive mayor must report to the municipal council on all decisions taken by the executive mayor.</p>
DEPUTY EXECUTIVE MAYOR	<p>(f) The deputy executive mayor of a municipality exercises the powers and performs the duties of the executive mayor if the executive mayor is absent or not available or if the office of the executive mayor is vacant.</p>
MAYORAL COMMITTEE MEMBERS	<p>The Executive Mayor’s delegated powers and functions must be exercised and performed by the Executive Mayor together with the other members of the Mayoral Committee. The Section 80 Committees have no decision-making powers and may only make recommendations to the Mayoral Committee.</p>

Local Government Municipal Structures Act, 1998 (Act 117 of 1998)

The Mayoral Committee meets at least twice a month. All reports required in terms of legislation were submitted timeously. A total of 24 Mayoral Committee meetings were held for 2023/24 (Ordinary and Special

Meetings). The following tables indicate the Mayoral Committee Meetings that were held and individual attendance.

TABLE 35: MAYORAL COMMITTEE MEETINGS

DATES	ATTENDANCE	APOLOGIES	ABSENT
18 July 2023 (Special meeting)	4	0	0
25 July 2023	3	1	0
07 August 2023 (Special meeting)	4	0	0
21 August 2023	4	0	0
29 August 2023	3	1	0
19 September 2023	4	0	0
26 September 2023 (Special)	4	0	0
17 October 2023	4	0	0
31 October 2023	4	0	0
21 November 2023	4	0	0
27 November 2023	4	0	0
05 December 2023	4	0	0
07 December 2023	4	0	0
23 January 2024	4	0	0
09 February 2024 (Special)	4	0	0
20 February 2024	4	0	0
27 February 2024	4	0	0
19 March 2024	4	0	0
25 March 2024	4	0	0
28 March 2024	3	1	0
23 April 2024	3	1	0
30 April 2024	3	1	0
31 May 2024	4	0	0
25 June 2024	3	1	0
TOTAL	90	6	0

TABLE 36: MAYORAL COMMITTEE MEETING ATTENDANCE

MEMBERS	SCHEDULED MEETINGS	MEETING ATTENDANCE	APOLOGIES TENDERED	ABSENT
Ald RM van Rooy	24	23	1	0
Ald MA Wessels	24	20	4	0
Cllr J Daniels	24	23	1	0
Ald A de Vries	24	24	0	0
Cllr AJ du Plooy (Elected as part Chair of MPAC from 01/02/2023 - 16/11/2023. Became Full Time Chair of MPAC on 17/11/2023.)	24	24	0	0
Cllr JJ Moolman	24	23	1	0

A total of 789 items were discussed at the Mayoral Committee during the 2023/24 financial year. The following table indicates the number of items discussed per meeting.

TABLE 37: ITEMS TABLED 1 JULY 2023 – 30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
18 July 2023 (Special meeting)	17	YES	0h30
25 July 2023	30	YES	2h33
07 August 2023 (Special meeting)	17	YES	0h20
21 August 2023	45	YES	2h40
29 August 2023	21	YES	1h21
19 September 2023	44	YES	1h28
26 September 2023 (Special meeting)	15	YES	0h25
17 October 2023	27	YES	1h10
31 October 2023	47	YES	3h37
21 November 2023	43	YES	4h46
28 November 2023	31	YES	1h45
05 December 2023	51	YES	4h19
07 December 2023	4	YES	2h00
23 January 2024	30	YES	1h15
09 February 2024	18	YES	2H00
20 February 2024	38	YES	3H45

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
27 February 2024	24	YES	1h18
19 March 2024	27	YES	3h40
25 March 2024	35	YES	3h40
28 March 2024	18	YES	0h29
23 April 2024	62	YES	5h28
30 April 2024	25	YES	3h31
31 May 2024	41	YES	3h55
10 June 2024	19	YES	0h53
25 June 2024	60	YES	4h45
TOTAL	789		61h55

2.2.1.8 PORTFOLIO COMMITTEES

The Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) (MSA) prescribes in Section 60 that in all Municipal Councils with more than 9 members, the Executive Mayor must appoint a mayoral committee from amongst the councillors (Section 60(1)(a)). The mayoral committee must consist of the deputy executive mayor and as many councillors as may be necessary for effective and efficient government, provided that no more than 20 % of the councillors are appointed (Section 60(2)). In Bergrivier Municipality the 20 % is equal to 2,6 councillors. For this legal reason, Bergrivier Municipality has a deputy executive mayor and two (2) additional full-time councillors on the mayoral committee.

In terms of Section 80(2) of the MSA, the Section 80-committees established to assist the executive mayor may not in number exceed the number of members of the mayoral committee. It is therefore clear that Bergrivier Municipality currently has the maximum amount of Section 80 committees allowed by law, namely three (3).

In terms of the approved macro structure, the Municipality reverted to four directorates and therefore another committee had to be established for the Directorate Corporate Services' functions.

Section 79 of the MSA allows a Municipal Council to establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers (Section 79(1)(a)). There are no legal restrictions on the number of committees established in terms of this section. These committees will normally report directly to Council, but the Executive Mayor is entitled, in terms of Section 56(1), to determine that all committees of Council (Section 79 and 80) submit any reports to the Executive Mayor for consideration and decision-making in terms of delegated authority, or for consideration and recommendation (as the case may be) to Council. Council approved the establishment of a committee

in terms of Section 79 of the Municipal Structures Act, 1998 (Act 117 of 1998) to serve as a standing committee for the Corporate Services’ functions as from 20 July 2018 and is chaired by a councillor appointed by Council. Similarly, Council approved a Section 79 Committee for Local Economic Development, Public Participation and Communication.

The five Portfolio Committees appointed in terms of the Municipal Structures Act, (117 of 1998 Section, 79 and 80) are the following:

- Financial Services Committee (Section 80): Chaired by Councillor J Daniels;
- Community Services Committee (Section 80): Chaired by Ald MA Wessels;
- Technical Services Committee (Section 80): Chaired by Ald A De Vries;
- Corporate Services Committee (Section 79): Chaired by Councillor A Du Plooy (until 28 February 2023);
- Corporate Services Committee (Section 79): Chaired by Councillor JJ Moolman (from 28 February 2023); and
- Economic Development Committee (Section 79): Chaired by Councillor J Daniels.

Portfolio Committees have no delegated powers and may only make recommendations to the Mayoral Committee.

TABLE 38: PORTFOLIO COMMITTEE MEETINGS

COMMITTEE	COMPOSITION	MEETING DATES
FINANCIAL SERVICES COMMITTEE The Financial Services Committee discusses matters concerning the finances of the Municipality before submission to the Mayoral Committee for approval.	July 2023 Cllr J Daniels (DA) (Chairperson) Ald MA Wessels (DA) Ald A de Vries (DA) Cllr AJ Du Plooy (DA) Cllr JJ Moolman (DA) Cllr SS Lesch (Ms) (ANC) Ald EB Manuel (GOOD) Cllr RL Laubscher (PA) August 2023 till June 2024 Cllr J Daniels (DA) (Chairperson) Ald MA Wessels (DA) Ald A de Vries (DA) Cllr JJ Moolman (DA) Cllr SS Lesch (Ms) (ANC) Ald EB Manuel (GOOD) Cllr. AC Isaacs (PA) Ald R Swarts (DA) (ex-officio) Ald RM van Rooy (DA) (ex-officio)	July 2023 – none 01 August 2023 05 September 2023 03 October 2023 16 October 2023 (special) 07 November 2023 08 February 2024 05 March 2024 11 April 2024 07 May 2024 04 June 2024

TABLE 39: CORPORATE SERVICES COMMITTEE NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2023 –30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
July 2023	NONE		
02 August 2023	16	YES	2h49

<p>CORPORATE SERVICES COMMITTEE The Corporate Services Committee discusses matters arising from the Office of the Municipal Manager and the Corporate Services Directorate before submission to the Mayoral Committee for approval.</p>	<p>July 2023 Cllr AJ Du Plooy (DA) (Chairperson) Ald MA Wessels (DA) Ald A De Vries (DA) Cllr J Daniels (DA) Cllr JJ Moolman (DA) Cllr SS Lesch (Ms)(ANC) Ald EB Manuel (GOOD) Cllr RL Laubscher (PA) August 2023 till June 2024 Cllr JJ Moolman (DA) (Chairperson) Ald A de Vries (DA) Ald MA Wessels (DA) Cllr J Daniels (DA) Cllr SS Lesch (Ms) (ANC) Ald EB Manuel (GOOD) Cllr. AC Isaacs (PAP) Ald R Swarts (DA) (ex-officio) Ald RM van Rooy (DA) (ex-officio) Cllr AJ Du Plooy (DA) (ex-officio)</p>	<p>July 2023 – none 01 August 2023 05 September 2023 03 October 2023 07 November 2023 08 February 2024 05 March 2024 April 2024 - none May 2024 - none 04 June 2024</p>
<p>TECHNICAL SERVICES COMMITTEE The Technical Services Committee discusses matters arising from the Technical Services Directorate before submission to the Mayoral Committee for approval.</p>	<p>July 2023 Ald A de Vries (DA) (Chairperson) Ald MA Wessels (DA) Cllr J Daniels (DA) Cllr AJ Du Plooy (DA) Cllr A Small (Ms) (DA) Cllr IS Adams (ANC) Ald EB Manuel (GOOD) Cllr RL Laubscher (PA) August 2023 till June 2024 Ald A de Vries (DA) (Chairperson) Ald MA Wessels (DA) Cllr J Daniels (DA) Cllr. JJ Moolman (DA) Cllr A Small (Ms) (DA) Cllr IS Adams (ANC) Ald EB Manuel (GOOD) Cllr. AC Isaacs (PA) Ald R Swarts (DA) (ex-officio) Ald RM Van Rooy (DA) (ex-officio) Cllr AJ Du Plooy (DA)</p>	<p>July 2023 – none 03 August 2023 07 September 2023 05 October 2023 09 November 2023 08 February 2024 07 March 2024 11 April 2024 06 June 2024</p>
<p>COMMUNITY SERVICES COMMITTEE The Community Services Committee discusses matters arising from the Community Services Directorate before submission to the Mayoral Committee for approval.</p>	<p>July 2023 Ald MA Wessels (DA) (Chairperson) Ald A De Vries (DA) Cllr J Daniels (DA) Cllr AJ Du Plooy (DA) Cllr A Small (Ms) (DA) Cllr BU Maarman (ANC) Ald EB Manuel (GOOD) Cllr RL Laubscher (PA) August 2023 till June 2024 Ald MA Wessels (DA) (Chairperson) Ald A De Vries (DA) Cllr J Daniels (DA) Cllr A Small (Ms) (DA)</p>	<p>July 2022 – None 02 August 2023 06 September 2023 04 October 2023 08 November 2023 06 December 2023 January 2023 – None 07 February 2024 06 March 2024 April 2024 – none May 2024 - none</p>

	Cllr BU Maarman (ANC) Ald EB Manuel (GOOD) Cllr AC Isaacs (PA) Ald R Swarts (DA) (ex-officio) Ald RM Van Rooy (DA) (ex-officio) Cllr AJ Du Plooy (DA)	05 June 2024
ECONOMIC DEVELOPMENT COMMITTEE The Economic Development Committee discusses matters arising from the Office of the Municipal Manager and Strategic Services Division relating to Economic Development, Public Participation and Communication before submission to the Mayoral Committee for approval.	July 2023 Cllr J Daniels (DA) (Chairperson) Ald MA Wessels (DA) Ald A De Vries (DA) Cllr AJ Du Plooy (DA) Cllr A Small (Ms) (DA) Cllr IS Adams (ANC) Ald EB Manuel (GOOD) Cllr RL Laubscher (PA) August 2023 till June 2024 Cllr J Daniels (DA) (Chairperson) Ald MA Wessels (DA) Ald A De Vries (DA) Cllr A Small (Ms) (DA) Cllr IS Adams (ANC) Ald EB Manuel (GOOD) Cllr AC Isaacs (PA) Ald R Swarts (DA) (ex-officio) Ald RM Van Rooy (DA) (ex-officio) Cllr AJ Du Plooy (DA) (ex-officio)	July 2022 – None 02 August 2023 06 September 2023 04 October 2023 08 November 2023 06 December 2023 January 2023 – None 07 February 2024 06 March 2024 April 2024 – none May 2024 - none 05 June 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
05 September 2023	23	YES	2h55
03 October 2023	18	YES	2h15
07 November 2023	23	YES	2h25
December 2023	NONE		
Januarie 2024	NONE		
6 February 2024	17	YES	1H44
05 March 2024	15	YES	1h07
April 2024	NONE		
May 2024	NONE		
04 June 2024	4	YES	1H01

TABLE 40: FINANCIAL SERVICES COMMITTEE NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2023 – 30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
July 2023	NONE		

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
01 August 2023	17	YES	3h00
05 September 2023	14	YES	2h42
03 October 2023	15	YES	3h05
07 November 2023	17	YES	2H30
December 2023	NONE		
January 2024	NONE		
8 February 2024	18	YES	1H43
05 March 2024	13	YES	1h07
April 2024	NONE		
May 2024	NONE		
04 June 2024	4	YES	3H07

TABLE 41: TECHNICAL SERVICES COMMITTEE NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2023 – 30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
July 2023	NONE		
03 August 2023	21	YES	3h43
07 September 2023	27	YES	4h40
05 October 2023	27	YES	4h20
09 November 2023	32	YES	4h03
December 2023	NONE		
January 2024	NONE		
8 February 2024	26	yes	4h10
07 March 2024	25	YES	4H06
11 April 2024	20	YES	2h45
May 2024	NONE		
06 June 2024	4	YES	

TABLE 42: COMMUNITY SERVICES COMMITTEE NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2023 – 30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
July 2023	NONE		
02 August 2023	16	YES	1h51
06 September 2023	22	YES	2h30
04 October 2023	19	YES	2h45
10 November 2023	17	YES	4h30
December 2023	NONE	YES	1h22
January 2024	NONE		
7 February 2024	20	YES	2h00
06 March 2024	22	YES	2H10
April 2024	NONE		
May 2024	NONE		
05 June 2024	21	YES	2h40

TABLE 43: ECONOMIC DEVELOPMENT COMMITTEE NUMBER OF ITEMS DISCUSSED FROM 1 JULY 2023 – 30 JUNE 2024

DATE OF MEETING	NUMBER OF ITEMS DISCUSSED	OPEN TO PUBLIC	DURATION
July 2023	NONE		
01 August 2023	17	YES	2h20
06 September 2023	18	YES	2h20
04 October 2023	21	YES	2h08
13 November 2023 ⁹	20	YES	1h40
December 2023	NONE	YES	1h25
January 2024	NONE		
February 2024	20	YES	2h55
06 March 2024	19	YES	1h49
15 April 2024	18	YES	2h33
May 2024	NONE		
05 June 2024	10	YES	2h22

2.2.1.9 OTHER COMMITTEES ESTABLISHED BY THE COUNCIL FOR SPECIFIC PURPOSES

2.2.1.9.1 PERFORMANCE, RISK- AND AUDIT COMMITTEE

The Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) requires municipalities to have an audit committee. Sections 166 (1) and (2) set out the functions of an audit committee:

- 1) *“An audit committee is an independent advisory body which must –*
- Advise the council, political office bearers, the accounting officer and the management staff of the municipality, or the board of directors, the accounting officer and the management staff of the municipal entity on matters relating to –*
 - Internal financial controls and internal audits;*
 - Risk management;*
 - Accounting policies;*
 - The adequacy, reliability and accuracy of financial reporting and information;*
 - Performance management;*
 - Effective governance;*
 - Compliance with the Act, the annual Division of Revenue Act and any other applicable legislation;*
 - Performance evaluation; and*
 - Any other issues referred to it by the municipality or municipal entity.*
 - Review the Annual Financial Statements to provide the Council of the municipality with an authoritative and credible view of the financial position of the municipality, its efficiency and effectiveness and its overall level of compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;*
- c) *Respond to Council on any issues raised by the Auditor-General in the audit report;*
- d) *Carry out investigations into the financial affairs of the municipality as the Council may request; and*
- e) *Perform such other functions as may be prescribed.”*

Section 40 of the Municipal Systems Act requires municipalities to establish mechanisms to monitor and review their performance. The Local Government Municipal Planning and Performance Management Regulations, 2001 (GNR 796 of 24 August 2001) require municipalities to establish performance audit committees for this purpose. The functions of the performance audit committee are as follows:

“4(a) a performance audit committee must:

review the quarterly reports submitted to it by the internal auditors, dealing with quarterly reports, which the internal auditors are required to submit to the municipal manager and the performance audit committee;

review the municipality’s performance management system and make recommendations in this regard to the Council of that municipality; and

at least twice during a financial year submit an audit report to the Municipal Council concerned.

(b) In reviewing the municipality’s performance management system in terms of (a) (ii), the performance audit committee must focus on economy, efficiency and effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned.

(c) A performance audit committee may –

communicate directly with the Council, municipal manager or the internal and external auditors of the municipality concerned;

Access any municipal records containing information that is needed to perform its duties or exercise its powers;

request any relevant person to attend any of its meetings, and, if necessary, to provide information requested by the committee; and

investigate any matter it deems necessary for the performance of its duties and the exercise of its powers.”

Bergvriër Municipality has a fully functional combined Performance-, Risk- and Audit Committee (PRAC) in terms of Section 166(6) (a) of the MFMA. The Performance, Risk and Audit Committee meets at least 4 times a year.

TABLE 44: PERFORMANCE, RISK- AND AUDIT COMMITTEE COMPOSITION AND ATTENDANCE

MEMBERS	CAPACITY	22 AUG 2023	07 SEP 2023	08 DEC 2023	13 MAR 2024	28 JUN 2024
Mr. C De Jager	Chairperson	Yes	Yes	Yes	Yes	Yes
Mrs. G Bolton	Member	Yes	Yes	Yes	Yes	Yes
Mrs. R Gani	Member	Yes	Yes	No	Yes	Yes
Mrs. M Kinnes	Member	Yes	Yes	Yes	Yes	No
Mr. D Smith	Member	Yes	Yes	Yes	Yes	No

2.2.1.9.2 OVERSIGHT PROCESS ON THE ANNUAL REPORT DONE BY MPAC

The MPAC of Bergvriër Municipality is established in terms of the Local Government: Structures Amendment Act, 2021 (Act 3 of 2021). Section 79 A(3)(c) of this Act determines that the MPAC must initiate and develop the oversight report on annual reports contemplated in Section 129 of the MFMA.

Section 127(2) of the Municipal Finance Management Act, 2003 (Act 56 Of 2003) requires the Executive Mayor to table the Municipality’s Annual Report by the end of January each year. Section 129 of the same Act requires the Council to adopt an Oversight Report within two months of the Annual Report having been

tabled which means that the Oversight Report must be tabled by 31 March of each year. Section 46 of the Municipal Systems Act requires the Municipality to prepare a Performance Report for each financial year which reflects the performance of the Municipality and each of its external service providers during that financial year, as measured against predetermined targets as well as the performance of the previous year. The Annual Performance Report must form part of the Municipality’s Annual Report in terms of Section 127(1) of the Municipal Finance Management Act (MFMA).

TABLE 45: MPAC COMPOSITION AND ATTENDANCE

COMMITTEE MEMBER	DATE OF MEETING	IN ATTENDANCE
Cllr JJ Moolman (DA) (Chairperson of Committee)	12 April 2024	YES
Cllr A Small (Ms) (DA)	12 April 2024	YES
Cllr SS Lesch (Ms) (ANC)	12 April 2024	YES
Mr N Stevens	12 April 2024	YES
Mr C De Jager (on behalf of Audit Committee)	12 April 2024	YES
Mr J Botha	12 April 2024	YES

2.2.1.9.3 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

The Municipal Public Accounts Committee (MPAC) is established in terms of the provisions of the Local Government: Structures Amendment Act, 2021 (Act 3 of 2021) and the Municipal Finance Management Act 2003, (Act 56 of 2003) to serve as an Oversight Committee to exercise oversight over the executive authority of Council. The MPAC assists Council to hold the executive councillors and municipal entities accountable, and to ensure the efficient and effective use of municipal resources. Bergrivier Municipality has a fully functional MPAC.

TABLE 46: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE COMPOSITION AND ATTENDANCE

MEMBERS	13 OCT 2023:	12 APR 2024:	07 JUN 2024:
Cllr. AJ du Plooy (Chairperson of Committee)	Yes	Yes	Yes
Mr. C de Jager (Ex Officio as Chairperson of the Audit- and Performance Committee)	Yes	Yes	Yes
Mr. N Stevens	Yes	Yes	Yes
Mr. J Botha	Yes	Yes	Yes
Cllr. A Small (Ms.)	Yes	Yes	Yes
Cllr. SS Lesch (Ms.)	Yes	Yes	Yes

Terms of reference for the MPAC:

1. The MPAC must interrogate the following financial aspects addressed in the Municipal Finance Management Act (MFMA):
 - 1.1 Unforeseen and unavoidable expenditure (Section 29);
 - 1.2 Unauthorized, irregular or fruitless and wasteful expenditure (Section 32);
 - 1.3 The quarterly report of the mayor on the implementation of the budget and the state of affairs of the municipality / SDBIP (Section 52(d));
 - 1.4 Monthly budget statements (Section 71);
 - 1.5 Mid-year budget and performance assessment (Section 72);
 - 1.6 Disclosures concerning councillors, directors and officials (Section 124);
 - 1.7 Submission and auditing of Annual Financial Statements (Section 126);
 - 1.8 Submission of the Annual Report (Section 127);
 - 1.9 Issues raised by the Auditor-General in audit reports (Section 131);
 - 1.10 Performance, Risk- and Audit Committee (Section 166); and
 - 1.11 Disciplinary action instituted in terms of the MFMA.
2. The MPAC must interrogate the following aspects addressed in the Municipal Systems Act.
 - 2.1 Review of the IDP post elections (Section 25);
 - 2.2 Annual review of the IDP (Section 34);
 - 2.3 Performance management plan (Section 39);
 - 2.4 Monitoring that the annual budget is informed by the IDP (Regulation 6 of the Local Government: Municipal Planning and Performance Management Regulations); and
 - 2.5 Monitoring that all declaration of interest forms is completed by councillors on an annual basis (Section 54 read with Item 7 of Schedule 1).
3. The MPAC must interrogate the following aspects addressed in the Municipal Structures Act.
 - 3.1 Auditor general reports and comments of management committee and audit committee (section 79 (A) 3 (a))
 - 3.2 Internal Audit Reports together with comments from the management committee and the Performance-, Risk- and Audit committee and make recommendations to Council (section 79 (A) 3 (b))
 - 3.3 Initiate and develop the oversight report on annual reports contemplated in section 129 of the Local Government: Municipal Finance Management Act (Section 79 (A) 3 (c))
 - 3.4 Attend to and make recommendations to the municipal council on any matter referred to it by the municipal council, executive committee, a committee of the council, a member of this committee, a councillor, and the municipal manager (Section 79 (A) 3 (d))

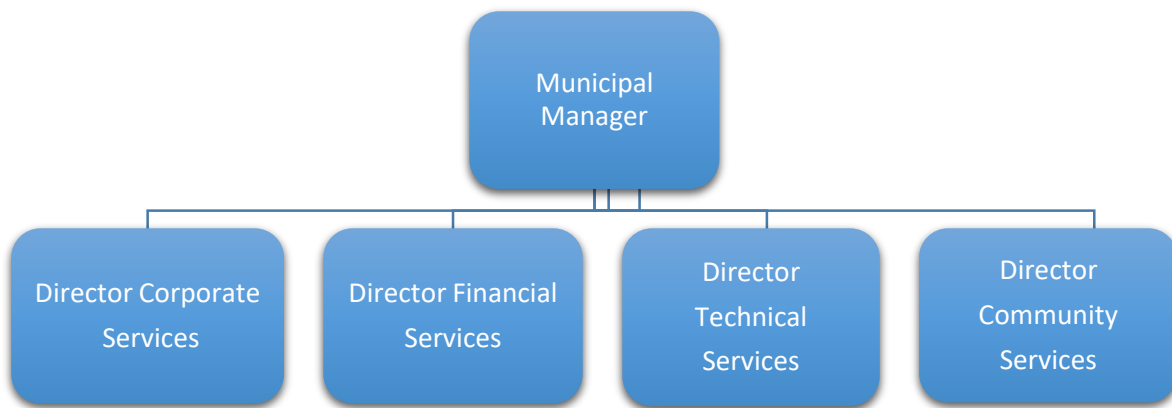
3.5 On its own initiative, subject to the direction of the municipal council, investigate and report to the municipal council on any matter affecting the municipality. (Section 79 (A) 3 (e)).

2.2.2 ADMINISTRATIVE GOVERNANCE

The Municipal Manager is the Head of the Administration and Accounting Officer of the Municipality and is primarily responsible for service delivery. The Municipal Council approved a new macro structure on 24 January 2023, which was implemented during the 2023/24 financial year. The new macro structure makes provision for the undermentioned organisational units:

- Office of the Municipal Manager
- Directorate Corporate Services
- Directorate Financial Services
- Directorate Technical Services
- Directorate Community Services.

FIGURE 28: APPROVED MACRO STRUCTURE



The following table indicates the roles and responsibilities of the top two tiers of the administration in accordance with the macro structure:

TABLE 47: ROLES AND RESPONSIBILITIES OF MUNICIPAL MANAGER AND DIRECTORS

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
1	Municipal Manager Adv. H Linde	<p>The functions and responsibility of the Municipal Manager are contained in Section 55 of the Local Government Municipal Systems Act, 2000 (Act 32 of 2000):</p> <p>“(1) As head of administration the municipal manager of a municipality is, subject to the policy directions of the municipal council, responsible and accountable for:</p> <p>(a) the formation and development of an economical, effective, efficient and accountable administration</p> <p>(i) equipped to carry out the task of implementing the municipality’s integrated development plan in accordance with Chapter 5;</p>

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
		<p>(ii) operating in accordance with the municipality’s performance management system in accordance with Chapter 6; and</p> <p>(iii) responsive to the needs of the local community to participate in the affairs of the municipality.</p> <p>(b) the management of the municipality’s administration in accordance with this Act and other legislation applicable to the municipality;</p> <p>(c) the implementation of the municipality’s integrated development plan, and the monitoring of progress with implementation of the plan;</p> <p>(d) the management of the provision of services to the local community in a sustainable and equitable manner;</p> <p>(e) the appointment of staff other than those referred to in Section 56, subject to the Employment Equity Act, 1998 (Act 55 of 1998);</p> <p>(f) the management, effective utilisation and training of staff;</p> <p>(g) the maintenance of discipline of staff;</p> <p>(h) the promotion of sound labour relations and compliance by the municipality with applicable labour legislation;</p> <p>(i) advising the political structures and political office bearers of the municipality;</p> <p>(j) managing communications between the municipality’s administration and its political structures and political office bearers;</p> <p>(k) carrying out the decisions of the political structures and political office bearers of the municipality;</p> <p>(l) the administration and implementation of the municipality’s by-laws and other legislation;</p> <p>(m) the exercise of any powers and the performance of any duties delegated by the municipal council, or sub-delegated by other delegating authorities of the municipality, to the municipal manager in terms of Section 59;</p> <p>(n) facilitating participation by the local community in the affairs of the municipality;</p> <p>(o) developing and maintaining a system whereby community satisfaction with municipal services is assessed;</p> <p>(p) the implementation of national and provincial legislation applicable to the municipality; and</p> <p>(q) the performance of any other function that may be assigned by the municipal council.</p> <p>(2) As accounting officer of the municipality, the municipal manager is responsible and accountable for—</p> <p>(a) all income and expenditure of the municipality</p> <p>(b) all assets and the discharge of all liabilities of the municipality; and</p> <p>(c) proper and diligent compliance with applicable municipal finance management legislation</p> <p>The Office of the Municipal Manager is also responsible for the following:</p> <ol style="list-style-type: none"> 1. Manage the provisioning of strategic management support services to the Municipal Manager.

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
		<p>2. Provide and manage an independent appraisal of the adequacy and effectiveness of financial controls and the rendering of risk and anti-fraud/corruption services within the municipality.</p> <p>3. Manage and facilitate intergovernmental and international relations with various stakeholders.</p> <p>4. Manage the rendering of logistical support to executive management.</p> <p>5. Manage councillor support services.</p> <p>6. Manage the provisioning of a communications service to the municipality.</p> <p>7. Manage financial services in relation to a budget and treasury office (BTO) to ensure financial viability, overall compliance and mandatory reporting.</p> <p>8. Manage the provisioning of corporate administration management and town planning services on behalf of the institution to ensure efficient support of organisational responsibilities and processes.</p> <p>9. Manage the maximising of infrastructure development and maintenance to promote basic service delivery to all communities within the municipal area.</p> <p>10. Manage the rendering of integrated community services to enhance community development in general and promote the livelihood of the community at large.</p> <p>Strategic Services</p> <p>1. Manage the performance management framework and local economic/ social development initiatives.</p> <p>2. Facilitate the promotion of local economic development and poverty alleviation.</p> <p>3. Facilitate the promotion of public participation processes.</p> <p>4. Facilitate the establishment and functioning of ward committees.</p> <p>5. Administer and co-ordinate special programs in aid of the community:</p> <ul style="list-style-type: none"> - Social development - Youth development - Co-ordination and implementation of Executive Mayoral Projects - Administration of grant-in-aid funds to organisations in need <p>6. Facilitate community development projects, community development initiatives and special projects.</p> <p>Internal Audit</p> <p>1. Develop and implement a risk-based audit plan and internal audit program for each financial year.</p> <p>2. Advising the accounting officer and report to the Audit Committee on the implementation of the internal audit plan</p> <p>3. Establish and maintain an enterprise risk management (ERM) and compliance system within the organisation.</p> <p>4. Ensure the organisation is conforming with, or eligible for, contractual obligations, government regulations, laws, or licenses and permits.</p>
2	Director: Corporate Services	The Corporate Services Directorate renders all administrative functions of the Municipality including:

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
	Mr. JWA Kotzee	<ol style="list-style-type: none"> 1. Manage the provisioning and administering of town planning and environmental management services. 2. Manage the provisioning of client and administrative services. 3. Manage the provisioning and administering of human resources management services to the municipality 4. Manage the administering and application of departmental GIS processes. <p>Administration and Legal Support Services</p> <ol style="list-style-type: none"> 1. Manage the provisioning of secretariat and records management services. 2. Provide client and administrative support services. 3. Manage the provisioning of information communication and technology (ICT) services including geographical information system (GIS) applications within the municipality. 4. Legal Support Services <p>Human Resource Management</p> <ol style="list-style-type: none"> 1. Manage the rendering of human resources provisioning and employee administration services. 2. Manage the provisioning of human resources training and skills development services. 3. Manage the provisioning of labour relations and employee wellness services 4. Manage the provisioning of occupational health and safety services in terms of the OHSA. <p>Planning and Development</p> <ol style="list-style-type: none"> 1. Manage the compilation and implementation of Spatial Planning and Land Use Management. 2. Manage the compilation and implementation of Environmental Planning Management policies and procedures. 3. Manage the rendering of land use management services and administrative support. 4. Manage the lease and sale of municipal land. 5. Oversee the facilitation of surveying and registration of municipal land
3	Director: Financial Services Mr. PW Erasmus 1 February 2024	<p>The Financial Services Directorate is responsible for all financial functions of the Municipality including:</p> <ol style="list-style-type: none"> 1. Manage the provisioning and administering of expenditure and supply chain management processes. 2. Implement and maintain revenue and credit control policies and procedures to ensure sound revenue management practices and compliance. 3. Manage and control the implementation of budget policies, systems and procedures and financial statements processes to ensure legislative compliance and sound financial management practices. <p>Revenue Management</p> <ol style="list-style-type: none"> 1. Manage and administer the debtors of the municipality including banking, reconciliations and billing.

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
		<p>2. Manage and control the application of the Municipality's credit control policies and procedures.</p> <p>3. Manage and facilitate property valuations and determining of rates.</p> <p>Expenditure & SCM</p> <p>1. Manage the recording, authorisation and proper execution of expenditure systems, procedures and transactions.</p> <p>2. Manage supply chain management and asset management processes and systems.</p> <p>Financial Management & Reporting</p> <p>1. Manage the preparation and administering of budgets and financial statements.</p> <p>2. Manage financial compliance and reporting on financial management.</p> <p>3. Manage the execution of budget control and control of accounting procedures.</p>
4	<p>Director: Technical Services</p> <p>Mr. D van Turha: 1 January 2023</p>	<p>The Technical Services Directorate is responsible for all technical functions of the Municipality including:</p> <p>1. Manage the provisioning and administering of project management and building control services.</p> <p>2. Manage the provisioning and control of civil engineering and solid waste management services.</p> <p>3. Manage the provisioning and control of electrical engineering services.</p> <p>4. Manage the administering and application of technical related GIS processes.</p> <p>Civil</p> <p>1. Manage overall compliance i.r.t. waste management practices and prescripts</p> <p>2. Manage the provisioning and maintenance of civil engineering services in the Piketberg Area.</p> <p>3. Manage the provisioning and maintenance of civil engineering services in the Velddrif Area.</p> <p>4. Manage the provisioning and maintenance of civil engineering services in the Porterville Area.</p> <p>5. Manage and coordinate the maintenance of all vehicles and equipment in the Municipality.</p> <p>6. Manage the provisioning and administering of Bulk Services.</p> <p>7. Manage internal funded capital projects within the respective regions.</p> <p>Electricity</p> <p>1. Manage the provisioning and maintenance of electrical services in the Piketberg and Redelinghuis Areas.</p> <p>2. Manage the provisioning and maintenance of electrical services in the Velddrif and Aurora Areas.</p> <p>3. Manage the provisioning and maintenance of electrical services in the Porterville and Eendekuil Areas.</p> <p>Project Management & Building Control</p>

TIER	POSITION & INCUMBENT	ROLES AND RESPONSIBILITIES
		<ol style="list-style-type: none"> 1. Manage the provisioning of a project management unit. 2. Provide building control services to ensure compliance and standards i.r.t. buildings and developments. 3. Render graphic / information services for the unit.
5	Director: Community Services Mr. DA Josephus	<p>The Community Services Directorate is responsible for all community functions of the Municipality including:</p> <ol style="list-style-type: none"> 1. Manage the provisioning and administering of community protection services within the respective areas of the municipality. 2. Manage the provisioning and administering of community facilities. 3. Manage housing administration. <p>Protection Services</p> <ol style="list-style-type: none"> 1. Manage the provisioning of traffic and law enforcement services. 2. Manage the provisioning and administering of disaster management, firefighting and fire prevention services <p>Community Facilities & Resorts</p> <ol style="list-style-type: none"> 1. Manage and co-ordinate libraries and information services including liaising with Museums, Tourism and other stakeholders. 2. Manage the maintenance of parks, cemeteries, sport grounds, swimming pools and other facilities. 3. Provide housing administration support services to address the housing needs in the area. <p>Housing Administration</p> <ol style="list-style-type: none"> 1. Manage the administration processes of housing applications and allocations to ensure proper service delivery to the community. 2. Initiate housing projects and the maintenance of housing rental stock. 3. Research, develop, review, facilitate and implement housing policies, municipal accreditation and development processes. <p>Library Services</p> <p>Manage and co-ordinate libraries and information services including with museums, tourism and other stakeholders</p>

2.3 INTERGOVERNMENTAL RELATIONS

Section 3 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended requires municipalities to exercise their executive and legislative authority within the constitutional system of co-operative government envisaged in Section 41 of the Constitution.

The Municipality participates in International, National, Provincial and District Intergovernmental Forums. The Municipality strives to participate in as many of the available intergovernmental forums as possible, but our challenge is that forums often meet on the same dates and the personnel structure does not allow for dedicated personnel to attend all forum meetings.

The most significant new intergovernmental structure that was implemented in this financial year is the Joint District Management Approach (JDMA) as it is named in the Western Cape or Nationally known as the DDM (District Development Model). Bergrivier Municipality participated fully in this structure. The West Coast District Municipality coordinates the District Wide Developmental Plan for all 6 Municipalities in the West Coast.

2.3.1 INTERNATIONAL INTERGOVERNMENTAL RELATIONS

Bergrivier Municipality is in a “Stedeband” (partnership cooperation agreement) with the Municipality of Heist-op-den-Berg in Belgium, Europe.



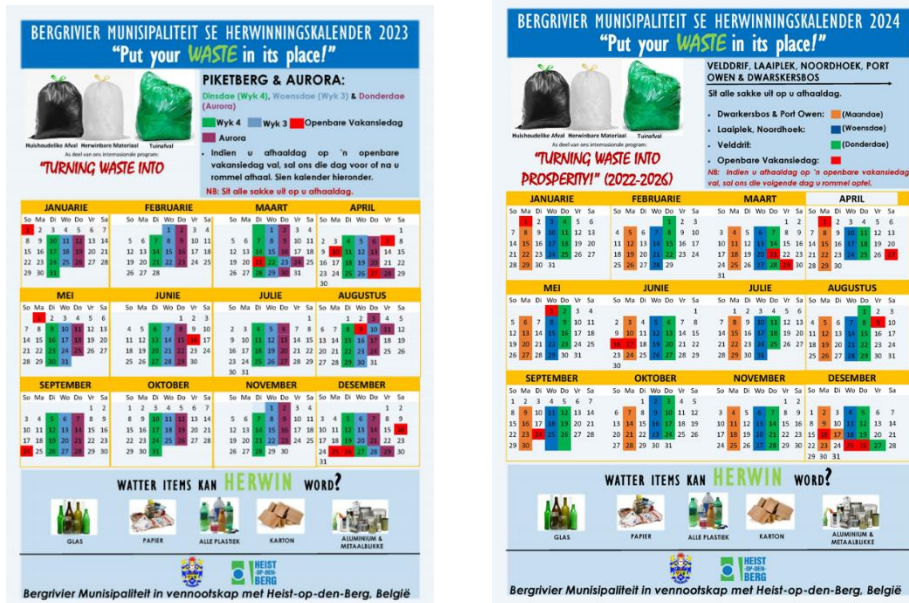
Photo: Hanlie Linde

The purpose of such an arrangement is for two Local Government structures in different countries, but with shared interests, to share expertise for the joint improvement of the public, the administration and the political structures in both areas. The main aim is the sharing of experience and joint project implementation, where possible. The relationship has developed well since its initial stages during December 2014 and a delegation from Heist-op-den-Berg visited Bergrivier Municipality during October 2015, October 2017 and April 2018 with return visits by Bergrivier Municipality during May 2016 and June 2017. The year 2018/19 was characterized by the first visit of the youth of 4 schools in Bergrivier Municipal Area to Belgium during March/April 2019. As part of the youth exchange programme, we prepared for a return visit by Belgium to South Africa during March/April 2020, but this was postponed to 2023 due to the Covid-19 world-wide pandemic and the closure of international borders. In April 2023 Bergrivier Municipality hosted a youth group of Heist-op-den-Berg together with staff from the Municipality in Bergrivier and in March/April 2024 Bergrivier Municipality visited Heist-op-den-Berg with a delegation of 10 youths, two staff members, one teacher, one Councillor and the Municipal Manager and Deputy Executive Mayor. The youth provided feedback to the Council and the public at the end of May 2024 at the Council Meeting held at Alan Boesak Community Hall in Piketberg (photo below).

The two Municipalities are joint partners in the Belgium Federal Government Programme where we applied jointly for funding from the European Union to create and implement a programme in waste management, namely *Turning Waste into Prosperity*. This programme (2017 – 2022) is focused on selecting young potential entrepreneurs (waste ambassadors) and equip them with skills and education to build their own co-operatives and start small businesses by using green waste from the Bergrivier Municipality and turning that into prosperity. As part of our Stedeband, the municipality contracted the expertise of Exchange, who provided the waste ambassadors with training through international experts. Bergrivier Municipality and Heist-op-den-Berg have been re-selected to apply jointly for the next Federal Programme from 2022 – 2027 (during this financial year the EU changed the parameters to shorten the programme to end in December 2023). The municipality is fortunate to announce that it was successful in the application and were approved to participate in the programme again from January 2022 – December 2023. The content of the programme was crafted during March 2021 during a three-day virtual conference. The municipality continued with the Waste Management theme but broadened the playing field to also include household composting throughout the Municipal Area to significantly reduce the amount of organic waste in the black bags collected and transferred to landfill.



During the 2022/2023 financial year the implementation of this programme continued. Currently the Municipality is rolling out composting bins to interested households in Bergrivier Municipality. Awareness raising to reduce household waste and increase composting received attention. The Municipality designed, print, and distributed the waste calendars to all households in Bergrivier Municipality (see examples below).



The international conference for municipalities having city-to-city cooperation between Belgium and South Africa and Botswana is jointly organized by VVSG (Belgium) and SALGA (South Africa and will take place in Witzenberg Municipality (Ceres) in the Western Cape in July 2023. Bergrivier Municipality was present and also showcased the composting project in Porterville to the Conference (photo below).



The Manager Civil Services at Porterville, Mr Rassie Bothma, addressed the International Delegation on the Transfer Station in Porterville together with the Composting Project Members in Porterville.

See the section on Youth Development for the Youth Exchange Programme.

2.3.2 NATIONAL INTERGOVERNMENTAL FORUMS

The Municipality participates in the following National Intergovernmental Forums:

TABLE 48: PARTICIPATION ON NATIONAL INTERGOVERNMENTAL FORUMS

DIRECTORATE	FORUMS
Councillors, Executive Mayor and Mayoral Committee Members	National Mayors Forum
Municipal Managers Office	National Municipal Managers Forum International Institute of Municipal Clerks (IIMC) Institute of Municipal Administrators of South Africa (IMASA) Institute for Local Government Managers (ILGM)
Technical Services Directorate	Department of Water Affairs Bi-monthly Meetings Monthly Intergovernmental Coordination Meetings of MIG Programme Association for Municipal Electricity Undertakings (AMEU) Institute for Municipal Engineers in SA (IMESA)
Corporate Services Directorate	Institute of Municipal Personnel Practitioners of South Africa (IMPSA)
Community Services	Institute of Traffic Licensing and Metro Police Officers of Southern Africa (ITLMPO-SA)
Financial Services Directorate	Institute of Municipal Finance Officers (IMFO)

2.3.3 PROVINCIAL INTERGOVERNMENTAL FORUMS

The Municipality participates in the following Provincial Intergovernmental Forums:

TABLE 49: PARTICIPATION ON PROVINCIAL INTERGOVERNMENTAL FORUMS

DIRECTORATE	FORUMS
Councillors, Executive Mayor and Mayoral Committee Members	Minmay (Ministers / Mayors) Premier’s Co-ordinating Forum (PCF) Speakers Forum SALGA Working Groups: Intergovernmental and International Relations Human Resources Municipal Services and Infrastructure Economic Development and Planning Community development Municipal Finance

DIRECTORATE	FORUMS
Municipal Managers Office	Minmay (Ministers and Mayors) and Minmay Technical Meeting (Head of Provincial Departments and Municipal Managers) Premier's Coordinating Forum (PCF) PS07 Climate Change Forum Provincial Treasury: Pre-determined Objectives (PDO) Forum Provincial Treasury: Risk Forum SALGA Working Groups: Intergovernmental and International Relations Economic Development and Planning Community development Western Cape IDP Managers Forum Western Cape Public Participation and Communication Forum Western Cape Local Economic Development Forum Western Cape Economic Development Partnership West Coast District ONE PLAN Coordination Forum (Provincial platform)
Technical Services Directorate	Western Cape Provincial Government (MIG) Department of Environmental Affairs and Development Planning Waste Forum SALGA Working Groups: Provincial Resource Team Housing Meetings Municipal Services and Infrastructure
Corporate Services Directorate	Provincial Taxi Board SALGA Working Groups: Human Resource Management
Financial Services Directorate	Provincial Treasury: CFO Forum Provincial Treasury: SCM Forum SALGA Working Groups: Municipal Finance
Community Services Directorate	Provincial Disaster Management Forum Provincial Fire Chiefs Forum SALGA Working Committees Traffic Chiefs Forum NATIS Working Group Law Enforcement Technical Committee Informal settlement Support Program Housing Co-ordination Committee

2.3.4 DISTRICT MUNICIPALITY INTERGOVERNMENTAL FORUMS

The Municipality participates in the following District Municipality Intergovernmental Forums:

TABLE 50: PARTICIPATION ON DISTRICT MUNICIPALITY INTERGOVERNMENTAL FORUMS

DIRECTORATE	FORUMS
Councillors, Executive Mayor and Mayoral Committee Members	WCDM IDP Co-ordinating Committee West Coast District Co-Ordinating Forum (DCF) West Coast Economic Development Partnership District Water Monitoring Forum District Evaluation Committee (DEC) West Coast Human Settlements Forum WC Water Monitoring Forum.
Municipal Manager’s Office	WCDM District Coordinating Forum (DCF) WCDM District Coordinating Forum Tech (DCF Tech) All JDA/DDM engagements District Water Monitoring Board WCDM IDP/LED Forum WCDM IDP Co-ordinating Committee (IDPCC) West Coast District ONE PLAN Coordination Forum (District platform)
Technical Services Directorate	WCDM Water Quality Forum St Helena Bay Water Quality Forum EPWP District Forum
Corporate Services Directorate	District Air Quality Forum District Regional Tourism Organisation (RTO)
Financial Services Directorate	WCDM District Coordinating Forum Tech (DCF Tech)
Community Services Directorate	West Coast District Advisory Forum District Fire Working Group Disaster Management Co-ordinating Forum Stellenbosch-Saldanha Regional Library Forum West Coast District Road Traffic Co-ordinating Committee

2.4 PUBLIC PARTICIPATION AND ACCOUNTABILITY

The Constitution (Section 152) sets out the objects of local government, one of which is the provision of democratic and accountable government to local communities. This is reiterated by Section 15(b) of the Municipal Systems Act which requires a municipality to establish and organise its administration to facilitate a culture of accountability amongst its staff.

A second constitutional objective is the encouragement of local community and community organisation participation in the matters of local government. This is reiterated by Chapter 4 of the Municipal Systems Act which deals exclusively with community participation. A municipality is required to develop a culture of community participation and develop a system of participatory municipal governance that compliments formal representative governance. The municipality is also required to supply its community with information concerning municipal governance, management and development.

2.4.1 PUBLIC PARTICIPATION

2.4.1.1 PUBLIC MEETINGS

A total of 20 public town-based meetings were held during the year as indicated in the following table:

TABLE 51: PUBLIC MEETINGS – TOWN BASED

TYPE OF ENGAGEMENT	WARD/TOWN	DATE
Town based meetings	Piketberg (Ward 4) Allan Boesak Community Hall	02 April 2024
	Porterville (Ward 2) N. Otto Community Hall	03 April 2024
	Aurora Community Hall	04 April 2024
	Dwarskersbos Beach Resort Hall	08 April 2024
	Velddrif Town Hall	08 April 2024
	Redelinghuis Community Hall	09 April 2024
	Eendekuil Community Hall	10 April 2024
	Porterville (Ward 1) Library Hall	11 April 2024
	Piketberg (Ward 3) Library Hall	15 April 2024
	Noordhoek Community Hall	16 April 2024

2.4.1.2 WARD COMMITTEES

Ward committees are statutory committees established in terms of Part 4 of Chapter 4 of the Local Government Municipal Structures Act. Ward committees play a vital role in bridging the gap between the Community and the Municipality. Ward committees are not political but are nevertheless elected for a period of five years that runs concurrently with the term of office of the Municipal Council.

The Municipal Council approved a reviewed Ward Committee Policy in February 2017 and ward committees for each ward were elected in accordance with this policy in February 2022. The Municipal Council also approved an out-of-pocket expense fee structure for Ward Committees. The following ward committee meetings took place:

TABLE 52: WARD COMMITTEE MEETINGS

WARD	WARD COMMITTEE MEETINGS				
Ward 1	17 July 2023	09 September 2023 combined ward committee meeting	16 October 2023	22 January 2024	16 March 2024 combined ward committee meeting
Ward 2	17 July 2023	09 September 2023 combined ward committee meeting	16 October 2023		16 March 2024 combined ward committee meeting
Ward 3	19 July 2023	09 September 2023 combined ward committee meeting	15 November 2023	21 February 2024	16 March 2024 combined ward committee meeting
Ward 4	27 July 2023	09 September 2023 combined ward committee meeting	26 October 2023	29 February 2024	16 March 2024 combined ward committee meeting
Ward 5		09 September 2023 combined ward committee meeting			16 March 2024 combined ward committee meeting
Ward 6	27 July 2023	09 September 2023 combined ward committee meeting	26 October 2023	29 February 2024	16 March 2024 combined ward committee meeting
Ward 7	12 July 2023	09 September 2023 combined ward committee meeting	11 October 2023	14 February 2024	16 March 2024 combined ward committee meeting
WARD	ADDITIONAL WARD COMMITTEE MEETINGS				
Ward 1	24/04/2024				
Ward 2					
Ward 3	19/06/2024				
Ward 4	25/01/2024		24/03/ 2024	30/05/2024	20/06/2024
Ward 5					
Ward 6	30/01/2024		30/05/2024		
Ward 7	10/01/2024		13/03/ 2024	08/05/2024	12/06/2024

Ward projects with an allocated budget have been identified per ward and forms part of the IDP. Regular report back sessions are held by the respective sectors and a written report is submitted to the chairperson of the ward committee for scrutiny.

Ward committees act as line of communication between the community and the Municipality to raise matters that impact on service delivery in their respective areas. This also improves relationships with the community and assists the Municipality to keep the public informed regarding relevant matters.

2.4.1.3 COMMUNICATION SECTION

The Communication Section at Bergrivier Municipality, under the Office of the Municipal Manager, is dedicated to conveying the municipality's strategic vision, values and culture across all communication channels to reach stakeholders, officials, councillors, and the community. The Head: Communications leads this section, reporting directly to the Municipal Manager, and is responsible for a wide array of functions, including:

- i Public relations and media liaison;
- ii Management of all internal and external communications for promotions and marketing;
- iii Oversight of the official Facebook page and public WhatsApp Channel;
- iv Coordination of the Corporate Wear Initiative;
- v Photography and videography services ;
- vi Management and quarterly updates of TV screens in reception areas across municipal offices;
- vii Graphic design work for municipal branding and materials;
- viii Drafting and updating the Communications and Social Media Policies; and
- ix Planning and executing communication projects.

During the period under review, the Communication Unit created and launched Bergrivier Municipality's official WhatsApp Channel and the Collab Citizen App. These platforms are to be used to bolster the Communication Units efforts to reach more citizens within the Bergrivier Municipal Area, in the format that they wish to receive information. Information such as newsletters, notices and tenders can be retrieved, and clients are now able to pay their municipal accounts via the App.

The Communication Unit created Bergrivier Municipality's official Instagram Account in 2023. The Municipality has already surpassed the 100 followers mark after only a few months after the activation of the page. Furthermore, the Communications Unit also launched its official WhatsApp Channel in 2024, in an attempt to professionalize communication services to the public via this platform. The channel, which is a one-way communication platform, boasts more than 1 100 followers, informing them about municipal projects, campaigns, events, interruptions and other service delivery issues. This platform has already established itself as one of our most popular communications tools to keep residents informed.

The Communication Section continues to strive to communicate in a coordinated and uniform manner and with the highest impact.

Bergrivier Municipality is extremely proud of its corporate identity, vision and core values, and therefore spend lots of time crafting the best corporate branding material for the organisation, to use at all officials events. The designs, colours and messaging all speak to and align with the vision of Bergrivier Municipality. The Communication Unit understands the importance of promoting and maintaining a good image and

building a reputation that all staff, the Municipality as a whole, and all residents living within the area can be proud of. The municipal emblem and brand were promoted on several occasions through the designing, production and distribution of quality communication material and promotional items. The brand and reputation were further reinforced through the issuing of quality media statements, responding timeously and comprehensively to media enquiries and regularly displaying communication material on the website and social media platforms. The Communication Unit put in a substantial amount of effort to protect the municipal brand, and even started producing more video content to meet the demands of the digital age we live in.

The Communication Unit has on a quarterly basis updated the TV screens, which have been strategically placed at all the reception desks in the different municipal offices. The content, which is displayed include the Municipality's core values, service delivery videos, municipal projects, events and activities in pictures and posters. As the public walks into any of the municipal offices, they can view the content on the TV screens whilst waiting to be assisted. The Communication Unit also reports on this process every quarter, by submitting a detailed report to the Economic Development Portfolio Committee.

This unit regularly sent out press releases to media (print, online); invited media to events and responded to media enquiries, as well as shared news regarding municipal projects, programmes, initiatives and achievements on the website, social media (Facebook) and quarterly external newsletter. Bergrivier Municipality is committed to regular two-way communication, by building lasting relationships with its internal and external stakeholders and to continue to form positive partnerships with the public and private sector. The Municipality also acknowledges that it has a responsibility to inform its internal and external stakeholders of challenges identified, progress made, and results achieved in addressing its mandate and vision. A key focus is to ensure that all the towns within the jurisdiction of the municipality is communicated to on an equitable basis.

2.5 INTEGRATED DEVELOPMENT PLAN PARTICIPATION AND ALIGNMENT

Integrated Development Planning is regulated by Chapter 5 of the Municipal Systems Act. This Chapter must be read together with Chapter 6 which regulates Performance Management as well as the Municipal Planning and Performance Regulations, 2001, (R796 of 2001). To ensure certain minimum quality standards of the IDP process and a proper co-ordination between and within the spheres of government, the IDP process is regulated by the Municipal Systems Act, 2000 (Act 32 of 2000) (MSA). The Act requires the following regarding the process:

Section 28:

“(1) Each municipal council must adopt a process set out in writing to guide the planning, drafting, adoption and review of its IDP.

(2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.

(3) *A municipality must give notice to the local community of particulars of the process it intends to follow.”*

Section 29(1):

“The process must—

- (a) be in accordance with a predetermined programme specifying timeframes for the different steps.*
- (b) through appropriate mechanisms, processes and procedures allow for—*
 - (i) the local community to be consulted on its development needs and priorities.*
 - (ii) the local community to participate in the drafting of the IDP; and*
 - (iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.*
- (c) provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and*
- (d) be consistent with any other matters that may be prescribed by regulation.”*

During the 2022/23 the newly elected Council adopted the Fifth Generation IDP with amendments and in accordance with the approved Process Plan. Due to the adoption of the Spatial Development Framework, Council adopted an Amended IDP in the 2023/24 financial year. The following table provides an overview of the alignment of the IDP to the criteria as set out in Section 26 of the Municipal Systems Act.

TABLE 53: IDP PARTICIPATION AND ALIGNMENT CRITERIA

IDP PARTICIPATION AND ALIGNMENT CRITERIA	YES/NO	COMMENT WHERE THERE WAS LACK OF ALIGNMENT
Does the municipality have impact, outcome, input and output indicators?	Yes	N/A
Does the IDP have priorities, objectives, KPIs and development strategies?	Yes	N/A
Does the IDP have multi-year targets?	Yes	N/A
Are the above aligned and can they calculate into a score?	Yes	N/A
Does the budget align directly to the KPIs in the IDP?	Yes	N/A
Do the IDP KPIs align to the Section 57 Managers?	Yes	N/A
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes	N/A
Were the indicators communicated to the public?	Yes	N/A
Were the four quarter aligned reports submitted within stipulated time frames?	Yes	N/A

2.6 CORPORATE GOVERNANCE

Corporate Governance is the set of processes, practices, policies, laws and relationships affecting the way an institution is directed, administered or controlled.

2.7 INTERNAL AUDIT UNIT

The Municipality has an Internal Audit Unit as required by Section 165(1) of the MFMA and an Internal Auditor and Assistant Internal Auditor who reports to the Municipal Manager. Section 165(2) of the MFMA requires the Internal Auditor to:

- a. Prepare a risk-based audit plan and an internal audit program for each financial year;
- b. Advise the accounting officer and report to the Performance-, Risk- and Audit Committee on the implementation of the internal audit plan and matters relating to—
 - i. internal audit;
 - ii. internal controls;
 - iii. accounting procedures and practices;
- iv. risk and risk management;
- v. performance management;
- vi. loss control; and
- vii. compliance with this Act, the Annual Division of Revenue Act and any other applicable legislation; and
- c. Perform such other duties as may be assigned to it by the accounting officer.

The Internal Auditor is responsible for the Internal Audit and Risk Management Unit and must also ensure that the combined Performance, Risk and Audit Committee meets as legislated and that all aspects required by legislation are submitted at these meetings to ensure that the committee are informed and that recommendations can be made and implemented.

The meetings of the Performance, Risk- and Audit Committee are attended by Senior Management and relevant Councillors. The Committee is a statutory committee and functions in accordance with Section 166 of the Municipal Finance Management Act. The Committee is an independent oversight body on internal financial controls and audits, risk and performance management and effective governance.

The Municipality implemented a compliance system “Eunomia” which is an electronic automated monitoring tool that assists with the monitoring of compliance.

2.8 RISK MANAGEMENT

The Municipality has a Risk Management Committee which meets quarterly. Strategic risks are identified during the annual strategic planning session of the Council as well as by Senior Management at management meetings and Risk Management Committee Meetings. Departmental and operational risks are identified by the Directorates and managed by the relevant Directors.

Strategic risks are populated in an automated electronic risk register (Risk Assist) which are approved by Council annually. The strategic risk register is updated as part of the mandate of the Risk Management Committee. Quarterly reports are submitted to Council on how risks are managed and mitigated to ensure proper management thereof and achievement of the desired outcomes.

2.9 ANTI-CORRUPTION AND FRAUD

Bergrivier Municipality subscribes to the principles of good corporate governance, which requires the conducting of business in an honest and transparent fashion. The policy of the Municipality is zero tolerance to corruption and fraud.

Fraud prevention can be seen as the cumulative effect of both prevention and detection systems incorporated by management. The detection of fraud can only lead to the prevention thereof if the response thereto acts as a deterrent.

Implementing good governance, ethics, accountability as well as strategies and policies to prevent fraud and corruption is based on the principle that service delivery is the priority of the Municipality. Implementation of these principles and awareness are continuous processes aimed at ensuring that the interest and needs of the public are met. Municipalities are encouraged to promote the principles of good governance, ethics and risk management. Raising awareness on good governance includes communication on anti-corruption strategies and highlighting the role of the community in the fight against unethical conduct, fraud and corruption.

The Anti-fraud and Anti-Corruption Policies were reviewed during the 2023/2024 financial year and reviewed by the Performance, Risk and Audit Committee in June 2024 (OVN023/06/2024) and approved by the Executive Mayoral Committee in June 2023 (BKN034/06/2024). Employees are encouraged to communicate with their supervisors or management regarding the identification of risks and incidences of fraud and corruption.

Municipal employees as well as Councillors are expected to abide by the Code of Conduct for Employees and the Code of Conduct for Councillors respectively as found in Schedule 1 and 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000). During this financial year no incidents of breach of the codes were reported. These codes include aspects such as general conduct, declaration of interests, council property and commitment to serving the public interest. The Municipal Manager also played an active role

in this and has initiated regular vehicle inspections to raise awareness and the importance on the upkeep of municipal assets.

Policies and procedures that are adopted by Council as part of human resources, finance and internal controls also focus on, and include prevention controls, detection controls and segregation of duties to ensure that fraud and corruption is prevented and detected. On a day-to-day basis these include physical controls, supervision and authorization controls and the proper management of information.

Anti-fraud, corruption and ethics initiative workshops are reported quarterly. Councillors and senior management are part of the Risk Management Committee and participate in discussions and report back to ensure that these initiatives are implemented and that officials are informed and part of the process.

2.9.1 ANTI-FRAUD AND CORRUPTION HOTLINE

Members of the public are encouraged to report any fraud and/or corruption allegations to either the Executive Mayor, Alderman Ray van Rooy, on 083 657 9615, the Municipal Manager, Adv. Hanlie Linde on 022 913 6011 or the Internal Auditor at 022 913 6002 or via e-mail: Mselenim@bergmun.org.za.

The public can also contact the National Anti-corruption Hotline at 0800 701 701 or the Provincial Forensic Services at 021 483 0931 or via e-mail: Tip.Offs@westerncape.gov.za.

2.10 THE MUNICIPAL WEBSITE

The Local Government Systems Act, 32 of 2000, (Section 21(B)) requires the Municipality to establish an official website. The Municipal Website is an integral part of the Municipality’s communication strategy. Bergrivier Municipality’s official website is www.bergmun.org.za.

The Municipality is required to place all information that must be made public in terms of the Municipal Systems Act and the Municipal Finance Management Act (MFMA) on this Website. Section 75 of the MFMA specifies that the following documents must be placed on the website:

TABLE 54: MUNICIPAL WEBSITE: CONTENT AND CURRENCY OF MATERIAL

DOCUMENTS PUBLISHED ON THE MUNICIPALITY’S WEBSITE		YES / NO
a)	The annual and adjustments budgets and all budget-related documents	Yes
b)	All current budget-related policies	Yes
c)	The annual report	Yes
d)	Performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act	Yes
e)	All service delivery agreements	Yes
f)	All long-term borrowing contracts	Yes
g)	All supply chain management contracts above R 100 000 for 2017/18	Yes

DOCUMENTS PUBLISHED ON THE MUNICIPALITY'S WEBSITE		YES / NO
h)	An information statement containing a list of assets over a prescribed value that have been disposed of in terms of Section 14 (2) or (4)	Yes
i)	Contracts agreed in Year 1 to which subsection (1) of Section 33 applies, subject to subsection (3) of that Section	Yes
j)	Public-private partnership agreements referred to in Section 120	N/A
k)	All quarterly reports tabled in the council in terms of Section 52 (d)	Yes
l)	Any other documents that must be placed on the website in terms of this Act or any other applicable legislation, or as may be prescribed	Yes

2.11 DELEGATIONS

The Constitution of the Republic of South Africa (1996) states that the legislative and executive authority of the municipality is vested in the municipal council. The municipality has the function and powers assigned to it in terms of Sections 156 and 229 of the Constitution. Section 53 of the Systems Act states that the Municipality must define specific areas of responsibilities for each political structure or political office bearer of the Municipality and that of the Municipal Manager. These respective roles and areas of responsibilities may include the delegation of power and duties. In terms of Section 59(1) of the Municipal Systems Act, 2000 (Act 32 of 2000) the Municipality must develop a system of delegation that will maximise administration and operational efficiency and will provide for adequate checks and balances.

In terms of the Section 12 Notice (Municipal Structures Act), Bergrivier Municipality operates under an Executive Mayoral System. This system allows for the exercise of executive authority through an Executive Mayor in which the executive leadership of the municipality is collectively vested.

Decisions are taken corporately by, or on behalf of the whole Council. Municipalities are expressly empowered to arrange for their functions to be discharged by Committees, who may in turn arrange for them to be discharged by Sub-Committees. The Council, Committee or Sub-Committee may also decide that individual officers may discharge functions. All such arrangements are referred to as delegations and a “register, or manual of delegations” must be maintained by the municipality to have a record of all delegations made.

Since the approval of the previous delegations 30 January 2018 various pieces of new legislation or amendments to legislation have come into operation which have assigned additional powers, duties and responsibilities to the Municipal Manager as the accounting officer and further powers and responsibilities to the mayor as the political head of the municipality. A review of all delegations was therefore necessary to align the previous delegations with the new legislation and amendments and the new delegations were approved on 29 September 2020.

Section 65 of the MSA determines the following: 65 Review of delegations:-

“(1) Whenever it becomes necessary in terms of section 59(2) (f) to review a municipality’s delegations, the municipal manager must submit to the Council – (a) a report on the existing delegations issued in terms of Section 59 by the Council and other delegating authorities of the Municipality; and (b) recommendations on any changes to the existing delegations which the municipal manager may consider necessary”.

Bergvriër Municipality has developed its Delegated Powers in accordance with delegations that currently exist as well as those provided for in new Local Government legislation or amendments to legislation. The Office of the Municipal Manager and all Departments were consulted to identify and advise on all powers and functions related to their respective key performance areas in an endeavour to ensure that a proper system of delegation is put into place. This will contribute to the accountable empowerment of officials and functionaries and other organs of the Council in execution of their administrative and operational powers, functions and responsibilities to optimize efficiency in an accountable and transparent manner. There are currently two main Acts that govern delegation of municipal powers to organs, officials and functionaries, i.e., Municipal Systems Act and the Municipal Finance Management Act. There are, however, other pieces of legislation that deal with specific matters (e.g., National Building Regulations, SAPS Act, - National Road Traffic Act etc.) that contain specific stipulations regarding the delegation of certain statutory powers without the necessity of Council resolution.

CHAPTER 3 SERVICE DELIVERY PERFORMANCE



International paragliding competitions annually from Dasklip Pass in Porterville

Photographer unknown: BTO provided.

3.1 INTRODUCTION

This chapter provides an overview of the service delivery performance of the Municipality for the 2023/24 financial year, all services rendered by the Municipality. The chapter concludes with the Municipality's Annual Performance Report which was compiled in terms of Section 46 of the Municipal Systems Act. It sets out the Key Performance Indicators (KPI's), targets and actual performance of the Municipality in relation to the strategic objectives of the Municipality as set out in the Integrated Development Plan (IDP). It also includes a service provider's performance evaluation report.

3.2 BASIC SERVICES

Basic services are a package of services necessary for human well-being and typically include water, sanitation, electricity, and refuse removal. An overview will also be provided on integrated human settlements (housing) which differs from the services in that it is a concurrent National and Provincial competence. It is included in this Annual Report as there is a direct correlation between the provision of basic services and housing and Bergrivier Municipality delivers housing as an implementing agent for Provincial Government. The Municipality has been providing basic services at the prescribed level to all urban households within its area of jurisdiction since the 2008/09 financial year, but still faces major challenges when it comes to ensuring that residents of the private Moravian towns have access to minimum service standards. There are ongoing discussions between the Municipality, Moravian Church of South Africa, SALGA and Provincial Government to find a sustainable service delivery solution.

Municipalities have the discretion to provide services at higher levels than the required basic levels, and one of Bergrivier Municipality's development priorities is to provide and maintain bulk and service infrastructure that will address backlogs and provide for future development. Bergrivier Municipality's focus is on steadily improving bulk and service infrastructure networks to enable the Municipality to render good quality services to all its consumers and to create an environment that will attract development opportunities that will impact positively on the local economy. This includes:

- reducing bulk and service infrastructure capacity backlogs (water and sanitation);
- maintenance and development of service infrastructure and networks to maintain a good standard of service delivery; and
- Master Plan development and revision.

3.2.1. WATER

3.2.1.1 INTRODUCTION

Water services are rendered by the Technical Services Directorate. The Municipality is a Water Services Authority in terms of the Water Services Act, 1997 (Act 108 of 1997) and adopted a Water Services Development Plan (WSDP) in 2017 – 2022. The validity period for the WSDP is extended for 2023 whilst the new WSDP is prepared. Bergrivier Municipality is required in terms of Section 18 of the Water Services Act,

1997 (Act 108 of 1997), as well as the “Regulations relating to compulsory national standards and measures to conserve water” as issued in terms of Sections 9(1) and 73(1)(i) of the Water Services Act, to report on the implementation of its WSDP during each financial year and to include a water services audit in such an Annual Report. The Municipality provides water services to all towns in its area of jurisdiction except for Goedverwacht, Wittewater and De Hoek (PPC) which are private towns.

The overarching objectives of the WSDP are:

- To provide for the needs of the residents of Bergrivier Municipal Area in a continuous and sustained manner by timely future planning while preserving its distinctive character;
- To, in co-operation with other role-players, provide the residents of Bergrivier Municipal Area with a healthy economic basis and create a quality environment through sustained planning and in so doing create job opportunities as well as promote the expansion of tourism;
- To provide the residents of Bergrivier Municipality with a healthy and safe living environment through the timely establishment of the necessary community facilities;
- To empower the residents of Bergrivier Municipal Area through the provision and exposure to the necessary academic as well as practical training facilities;
- To support the residents of Bergrivier Municipality with the necessary sport/recreational facilities; and
- To preserve, conserve and expand the conservation worthy natural environment in harmony with future town development.

The three most critical issues addressed in the WSDP are:

- The eradication of water backlogs: All households in urban areas have access to basic water. Grants provided by National Government (MIG funds) are utilised for the upgrading of water and sanitation bulk and service infrastructure.
- Water Conservation (WC) and Water Demand Management (WDM): The implementation of Bergrivier Municipality’s WC/WDM Strategy has been extremely successful, and the Municipality was able to reduce the water requirements of the towns significantly, the overall percentage of NRW for all the internal distribution systems for the 2023/2024 year is at 12,1 %.
- The Municipality monitors its water losses monthly and is experiencing a decline in its water losses. Key priorities in terms of the Municipality’s WC/WDM Strategy are:
 - The identification of specific zones within the supply system to monitor revenue or unaccounted for water (UAW) monthly;
 - The monitoring of non-revenue or UAW regularly (detailed water audits and balances);
 - The implementation of systems to measure key parameters such as minimum night flows;
 - To implement a pressure management, pipeline management and rehabilitation programme;
 - Raise awareness through brochures detailing the benefits of initiating WDM/WC strategies that can be sent out with the accounts and placed in local newsletters;

- Water education in schools (demonstrations and exhibits at schools in their planning process);
- Implementation of a consumer meter management programme and meter maintenance and replacement policy;
- Inform Council Members of the current legislation around WC/WDM, and include it in the Strategic Framework for Water Services;
- WC/WDM options must be included when additional water resources are investigated, and it must be seen as part of the water services planning process; and
- New supply schemes must only be developed where it can be shown that the existing water resources are being used efficiently.

3.2.1.2 SERVICE STATISTICS

3.2.1.2.1 ACCESS TO WATER AND SERVICE DELIVERY LEVELS

The Water Services Act, 1997 (Act 108 of 1997) defines access to minimum water standards as access to at least 25 litres of potable water per day supplied within 200 m of a household and with a minimum flow of 10 litres per minute. Access to piped water is defined as 6 000 litres of potable water supplied per formal connection per month. National policy also requires that poor households should receive 6 kl of free basic water per month. Only registered indigent households within the Municipality’s supply area are entitled to 6 Kl of free basic water.

All households within the Municipality’s supply area have access to minimum standards of water.

TABLE 55: ACCESS TO WATER

FINANCIAL YEAR	PROPORTION OF HOUSEHOLDS WITH ACCESS TO WATER POINTS	PROPORTION OF HOUSEHOLDS WITH ACCESS TO PIPED WATER	PROPORTION OF HOUSEHOLDS ENTITLED TO 6 KL FREE WATER
2020/21	0	9 533	2 128
2021/22	0	9 763	1 916
2022/23	0	9832	1 898
2023/24	0	10 147	1 914

30 June 2024 Billing Reports

TABLE 56: WATER SERVICE DELIVERY LEVELS

DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
WATER: (ABOVE MIN LEVEL)				
Piped water inside dwelling	9 533	9 763	9 832	10 147
Piped water inside yard (but not in dwelling)	0	0	0	0
Using public tap (within 200m from dwelling)	0	0	0	0
Other water supply (within 200m)	9 533	9 763	9 832	10 147

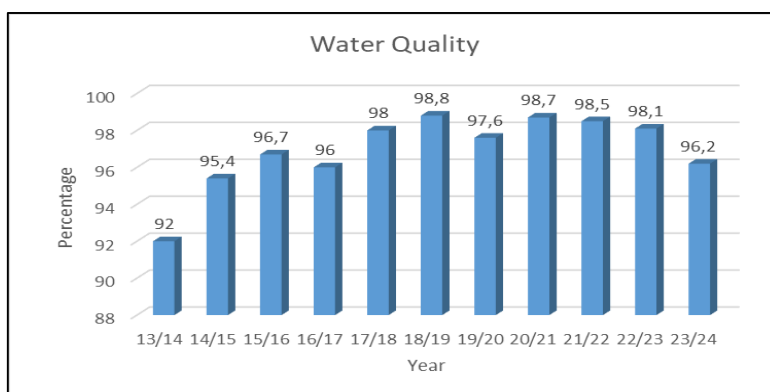
DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
Minimum Service Level and Above sub-total	9 533	9 763	9 832	10 147
Minimum Service Level and Above Percentage	100 %	100 %	100 %	100 %
WATER: (BELOW MIN LEVEL)				
Using public tap (more than 200m from dwelling)	0	0	0	0
Other water supply (more than 200m from dwelling)	0	0	0	0
No water supply	0	0	0	0
Below Minimum Service Level sub-total	0	0	0	0
Below Minimum Service Level Percentage	0	0	0	0
TOTAL NUMBER OF HOUSEHOLDS	9 533	9 763	9 832	10 147

30 June 2063 Billing Reports

3.2.1.2.2 WATER QUALITY

The quality of the Municipality’s water as measured against National Standard SANS 241 is still improving and well within the set norms as prescribed by SANS 241. Data is available from the “Supply System Drinking Water Quality Performance Report” of the Department of Water Affairs and Sanitation, as well as on the Bergrivier Municipality’s website where the water quality is updated monthly. Data is collected directly from the laboratory and the results are captured on a national database (also known as IRIS - Integrated Regulatory Information System) as well as in the directorate. Water is analyzed on a weekly basis according to 4 criteria, namely Microbiological, Chemical, Physical Organoleptic and SANS 241. Based on calculating the averages on these four criteria, a water quality of 96.2 % for Bergrivier Municipality has been achieved compared to 98.1 % the previous year. This achievement is above the norm (90 %) and the figure of 96.2 % represent excellent water quality.

FIGURE 29: WATER QUALITY



3.2.1.2.3 WATER CONSUMPTION AND LOSSES

The goal is to ensure that non-revenue water and UAW levels are maintained/reduced and to implement measures to promote WC/WDM to their consumers and end-users on an on-going basis. Highlights of the 2023/24 financial year were that the Municipality were able to keep their water losses below 16 %, which is well below the national norm of 37 %.

TABLE 57: WATER CONSUMPTION AND LOSSES

YEAR	UNITS PURCHASED (kl)	LOSSES (kl)	%	RAND VALUE
2020/21	2 197 038	349 257	15.90	2 256 200
2021/22	2 365 019	357 512	15.12	2 309 528
2022/23	2 568 321	365 816	14.10	2 721 671
2023/24	2 620 901	318 253	12.14	2 055 914

*Water rand value is calculated as the largest number of losses are in the Velddrif/Dwarskersbos area where treated water is bought at a rate of R 7.88/kl. The water bought in the other towns are much cheaper as treatment still needs to be done.

FIGURE 30: WATER LOSSES (From 2008/09 to 2023/24)

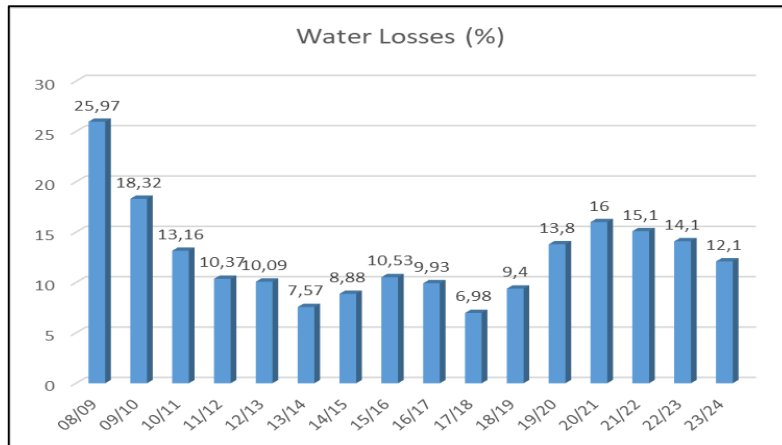


TABLE 58: WATER LOSSES PER NETWORK (%)

YEAR	VELDDRIF	AURORA	PIKETBERG	REDELINGHUIS	PORTERVILLE	EENDEKUIL
2020/21	10.9	24.7	20.8	28.7	14.4	28.1
2021/22	14.2	19.7	12.0	38.8	11.9	35.3
2022/23	16.8	15.1	13.7	28.3	2.5	26.4
2023/24	13.2	2.4	9.6	19.5	12.9	14.9

3.2.1.3 HUMAN RESOURCE CAPACITY

The vacancy rate in staff for water services was 7,41 % as on 30 June 2024. For practical purposes, water and sanitation are treated as a unit and personnel assigned to these functions work across both functions. Management assigned to the function are responsible for all aspects of service delivery.

TABLE 59: HUMAN RESOURCE CAPACITY: WATER SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES%
27	25	2	7.41%

3.2.1.4 FINANCIAL PERFORMANCE

TABLE 60: FINANCIAL PERFORMANCE (OPERATIONAL): WATER SERVICES: DISTRIBUTION & TREATMENT

WATER DISTRIBUTION				
DESCRIPTION	2023/24 BUDGET	2023/24 ADJUSTED BUDGET	2023/24 ACTUAL	VARIANCE
Employees	5 946 371,00	6 097 000,00	6 192 376,14	1,56%
Other	19 907 300,00	22 733 200,00	22 163 966,88	-2,50%
Repairs & Maintenance	1 158 000,00	1 139 000,00	1 089 297,27	-4,36%
Total Operational Expenditure	27 011 671,00	29 969 200,00	29 445 640,29	-1,75%
Total Operational Revenue	-51 665 312,00	-55 738 606,00	-58 727 548,66	5,36%
Net Operational Expenditure	-24 653 641,00	-25 769 406,00	-29 281 908,37	13,63%
WATER TREATMENT				
DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employee Related Costs	893 319,00	898 000,00	904 640,59	0,74%
Other Expenditure	1 053 000,00	1 345 500,00	1 140 706,01	-15,22%
Repairs & Maintenance	1 077 000,00	630 000,00	237 146,58	-62,36%
Total Operational Expenditure	3 023 319,00	2 873 500,00	2 282 493,18	-20,57%
Net Operational Expenditure	3 023 319,00	2 873 500,00	2 282 493,18	-20,57%

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TABLE 61: FINANCIAL PERFORMANCE (CAPITAL): WATER SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Water Distribution			
Furniture & Equipment - Water	10 000,00	10 000,00	8 860,08
Municipal Service Development (Ward 2)	260 000,00	419 600,00	310 524,05
Municipal Service Development (Ward 4)	120 000,00	48 400,00	10 400,00
Piketberg Reservoir	8 798 319,00	8 798 319,00	8 797 123,92
Prepaid/ Smart Metering (Eendekuil)	1 500 000,00	1 558 000,00	1 543 308,54

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Pumps (standby)	230 000,00	148 700,00	147 727,44
Replace redundant meters	380 000,00	402 200,00	401 877,95
Switchgear Velddrif Water Pump Station	-	500 000,00	492 429,57
Tools	20 000,00	13 300,00	13 270,00
Velddrif pipe replacements in Noordhoek (Multi Year)	434 783,00	-	-
Water conservation demand management intervention	180 000,00	180 000,00	164 677,00
Water Renewals (Eendekuil)	2 850 000,00	4 201 000,00	4 201 000,00
Water treatment			
Disinfection at WTW	700 000,00	732 000,00	732 000,00
Piketberg Rehabilitation and Upgrading of WTW	6 534 159,00	3 463 724,00	2 594 629,33
Purchase new borehole pumps	40 000,00	40 000,00	33 571,60
Security at Reservoir/Pump Stations	230 000,00	228 600,00	228 528,97
Telemetry: Water	130 000,00	-	-
Upgrade Piketberg WTW	340 000,00	100 000,00	43 500,00

3.2.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- The WSDP was submitted to National and Provincial government within the time limit;
- Potable water tests (SANS 241) indicated good quality of water;
- On-going reduction in water losses;
- Smart meter pilot project will be phased to all consumers in Bergrivier Municipality to improve water losses and revenue enhancement; (Aurora and Redelinghuis completed)
- Meter replacement programme where redundant meters are replaced to minimise losses;
- Programme has started to replace old asbestos pipes through the method of pipe cracking;
- Investigate alternative disinfection at WTW; and
- Reservoir completed in Piketberg.

Challenges:

- To reduce water losses below 12 %;
- Budget constraints: insufficient budget to ensure pipe replacement program is executed as should be and to perform proper maintenance;
- Vacancies and unfunded positions makes it difficult to ensure maintenance is performed and disruptions to the community are limited;
- Theft and vandalism;

- Ageing infrastructure – Most of the pipe distribution networks are older the 50+ years which makes them fragile and requires upgrades/replacement with the cost estimated at R 350 mil; and
- Loadshedding.



550Kva generator installed at Piketberg Water Treatment Works

3.2.2 SANITATION

3.2.2.1 INTRODUCTION

Sanitation services are rendered by the Technical Services Directorate. The Municipality provides sanitation services to all towns in its area of jurisdiction with the exception of Goedverwacht, Wittewater and De Hoek (PPC) which are private towns. All households have access to basic services and our strategy is to provide a better quality of service through the upgrading of the existing waste water treatment works (WWTW) and networks. Sanitation is also addressed in the Water Services Development Plan, especially the eradication of sanitation backlogs. Backlogs pertain to the development of new houses and backyard dwellers.

3.2.2.2 SERVICE STATISTICS

3.2.2.2.1 ACCESS TO SANITATION AND SERVICE DELIVERY LEVELS

Access to minimum sanitation services is defined as a ventilated pit latrine (VIP). All urban households within the Municipality’s area of jurisdiction have access to minimum sanitation levels.

TABLE 62: SANITATION SERVICE DELIVERY LEVELS

DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
SANITATION/SEWERAGE: (ABOVE MINIMUM LEVEL)				
Flush toilet (connected to sewerage)	7 526	7 751	8 009	8 482
Flush toilet (with septic tank)*	2 144	2 144	2 144	2 144
Chemical toilet	0	0	0	0
Pit toilet (ventilated)	0	0	0	0
Other toilet provisions (above min. service level)	0	0	0	0
Minimum Service Level and Above sub-total	9 670	9 895	10 153	10 626

DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
Minimum Service Level and Above Percentage	100 %	100 %	100%	100 %
SANITATION/SEWERAGE: (BELOW MINIMUM LEVEL)				
Bucket toilet	0	0	0	
Other toilet provisions (below min. service level)	0	0	0	
No toilet provisions	0	0	0	
Below Minimum Service Level sub-total	0	0	0	
Below Minimum Service Level Percentage	0	0	0	
TOTAL NUMBER OF HOUSEHOLDS	9 670	9 895	10 153	10 626

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(*Figure not included in billing reports because basic sanitation not charged for septic tanks).

3.2.2.2 WASTEWATER QUALITY

The Municipality’s wastewater is of an acceptable quality, comparing with the National Standard SANS 241. The Porterville WWTW was upgraded from 0.75ml/d to 1.5ml/d with grant funding (MIG and WSIG) and commissioned in June 2022. Green Drop evaluation on WWTW was done at the end of last year and the overall score has increased from 44 % to 72 %. The Dwarskersbos WWTW was also upgraded with a new oxidation dam and refurbishment of the inletworks.



Upgrading of Dwarskersbos Sewerage Works

3.2.2.3 HUMAN RESOURCE CAPACITY

The vacancy rate for staff members in sanitation services was 9,09 % as at 30 June 2024. For practical purposes, water and sanitation are treated as a unit and personnel assigned to these functions work across both functions. Management assigned to the function are responsible for all aspects of service delivery.

TABLE 63: HUMAN RESOURCE CAPACITY: SANITATION SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES%
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11	10	1	9.09 %
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3.2.2.4 FINANCIAL PERFORMANCE

TABLE 64: FINANCIAL PERFORMANCE (OPERATIONAL): SANITATION SERVICES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	3 012 430,00	3 135 000,00	3 263 607,69	4,10%
Other	9 386 200,00	9 563 200,00	7 327 464,99	-23,38%
Repairs & Maintenance	931 000,00	776 000,00	740 460,59	-4,58%
Total Operational Expenditure	13 329 630,00	13 474 200,00	11 331 533,27	-15,90%
Total Operational Revenue	-19 232 000,00	-24 968 000,00	-24 729 959,61	-0,95%
Net Operational Expenditure	-5 902 370,00	-11 493 800,00	-13 398 426,34	16,57%

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TABLE 65: CAPITAL EXPENDITURE: SANITATION SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Sanitation			
Fencing Sewer Pump Stations	90 000,00	90 000,00	89 543,47
Furniture & Equipment - Sewerage	5 000,00	5 000,00	3 904,93
Municipal Service Development (Ward 4)	70 000,00	70 000,00	59 832,00
Replace rising mains in pump stations	90 000,00	-	-
Sewer Renewals	140 000,00	13 000,00	-
Sewerage standby pumps	340 000,00	340 000,00	139 400,00
Standby generators for pump stations pump	190 000,00	187 000,00	186 350,00
Switchgear and pumps	290 000,00	212 900,00	212 889,92
Telemetry	170 000,00	91 400,00	91 351,28
Telemetry at pump stations	190 000,00	176 400,00	176 300,69
Tools	15 000,00	10 000,00	7 560,00
WSIG Piketberg Wastewater Treatment Works	8 695 652,00	7 391 304,00	7 391 299,83
Wastewater Treatment			
Disinfection at WWTW	600 000,00	600 000,00	475 804,71
Extension of Dwarskersbos WWTW	1 000 000,00	2 655 000,00	2 680 425,00
Fencing WWTW	290 000,00	290 000,00	289 982,77

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Security at WWTW	190 000,00	77 000,00	76 126,04

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3.2.2.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Challenges that still need to be addressed include:

- The increasing presence of backyard dwellers due to home owners renting out structures in their yards for additional income. Although all erven have access to sanitation, it is not possible to ensure that these backyard dwellers have access to the same sanitation and in some instances these backyard dwellers dump illegal item into the system causing blockages and problems;
- The high cost of providing bulk services for future developments and low-cost housing projects;
- Theft and vandalism at the plants are a major concern;
- Budget constraints: Additional security measures are required which is not funded as well as theft and vandalism applying additional stress on the budget. Green Drop has also been revived and requires additional measures in place to ensure good scores;
- Vacancies and unfunded positions: some plants are without operators and additional capacity is required with the increase in pumpstations in Velddrif. Green Drop will also place additional load on controllers and staff to ensure all documents are up to standard;
- Decision makers need to buy-in to the requirements of the Civil department and should at least do a site visit once a year to evaluate the situation;
- Ageing of fleet is of a concern. Maintenance of vehicles is expensive and no backup is in place to support breakdowns;
- Velddrif WWTW current capacity exceeds its design and requires upgrading to sustain the increasing population;
- DWS needs to support the alternative sewage option available for smaller towns such as Redelinghuis and Aurora;
- Loadshedding;
- Funding to appoint sufficient classified WWTW operators as per legislation; and
- The replacement of old sewer pipes in Port Owen.

3.2.3 ELECTRICITY AND STREET LIGHTING

3.2.3.1 INTRODUCTION

Electricity services are rendered by the Technical Services Directorate. The Municipality is responsible for the distribution of electricity in all urban areas, except Goedverwacht, Wittewater and De Hoek and a portion of Eendekuil. The Municipality only distributes electricity to a small portion of Eendekuil where the low-cost

houses are situated (162 households). Eskom distributes electricity to all areas not serviced by the Municipality.

3.2.3.2 SERVICE STATISTICS

3.2.3.2.1 ACCESS TO ELECTRICITY AND SERVICE DELIVERY LEVELS

Registered indigent households receive 50 kWh of free basic electricity per month. All existing households within the municipal supply area have access to minimum standards of electricity. There is also street lighting in all towns.

TABLE 66: ELECTRICITY SERVICE DELIVERY LEVELS

DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
ENERGY: (ABOVE MINIMUM LEVEL)				
Electricity (at least minimum service level)	1 899*	1 891	1 983	1 946
Electricity - prepaid (minimum service level)	8 783	9 204	10 466	10 682
Minimum Service Level and Above sub-total	9 393	9 697	10 726	10 920
Minimum Service Level and Above Percentage	100 %	100 %	100 %	100 %

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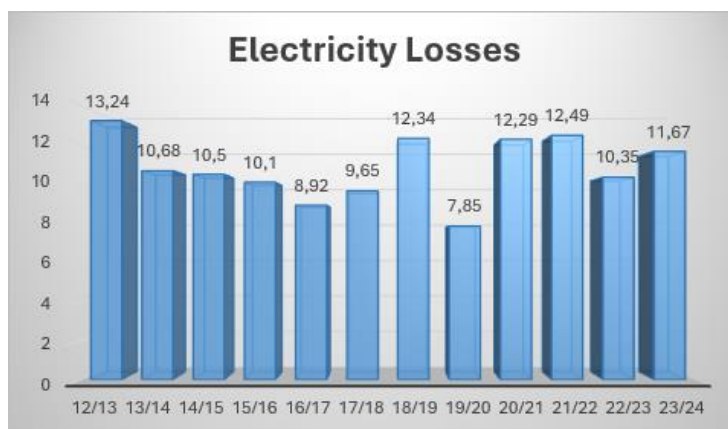
3.2.3.2.2 ELECTRICITY CONSUMPTION AND LOSSES

The municipality strives to keep their electricity losses below 10 %. In the 2023/24 year the losses were 11.67 %. The figure is significant lower than the national norm of 17 %. (Technical and Non-Technical Losses). Bergrivier Municipality is still in the process of replacing old pre-paid and conventional meters with new “split type pre-paid meters”. Focus shifted towards the implementation and installation of Smart metering solutions. The Municipality was able to allocate much needed capital to maintain and refurbish old sections of the electricity network. Losses are split between technical, which occur due to line installations, and actual losses due to faulty meters and consumer by-pass the prepaid meters. This can be reduced as meters are replaced.

TABLE 67: OVERVIEW OF ELECTRICITY SERVICES

YEAR	UNITS PURCHASED (kWh)	LOSSES (kWh)	PERCENTAGE (%)	RAND VALUE
2020/21	82 712 666	10 168 523	12.29	12 283 576
2021/22	83 064 453	10 448 885	12.58	14 807 550
2022/23	72 706 812	7 791 998	10.72	12 542 844
2023/24	74 386 269	8 682 785	11.67	13 976 750

FIGURE 31: ELECTRICITY LOSSES



3.2.3.3 HUMAN RESOURCE CAPACITY

The vacancy rate for electrical services was 13.63 % as at 30 June 2024.

TABLE 68: HUMAN RESOURCE CAPACITY: ELECTRICITY SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
22	19	3	13,63 %

3.2.3.4 FINANCIAL PERFORMANCE

TABLE 69: FINANCIAL PERFORMANCE (OPERATIONAL): ELECTRICITY AND STREET LIGHTING

ELECTRICITY				
DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	10 339 896,00	9 230 000,00	8 096 807,28	-12,28%
Other	144 653 500,00	151 556 106,00	153 732 128,09	1,44%
Repairs & Maintenance	2 256 000,00	2 763 000,00	2 495 452,50	-9,68%
Total Operational Expenditure	157 249 396,00	163 549 106,00	164 324 387,87	0,47%
Total Operational Revenue	-168 801 528,00	-156 641 528,00	-153 724 417,35	-1,86%
Net Operational Expenditure	-11 552 132,00	6 907 578,00	10 599 970,52	53,45%
STREETLIGHTS				
DESCRIPTION	2023/2024 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	1 197 840,00	1 207 000,00	1 226 788,86	1,64%
Other	9 000,00	11 500,00	10 263,31	-10,75%
Repairs & Maintenance	271 000,00	177 500,00	148 955,38	-16,08%
Total Operational Expenditure	1 477 840,00	1 396 000,00	1 386 007,55	-0,72%

ELECTRICITY				
DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Net Operational Expenditure	1 477 840,00	1 396 000,00	1 386 007,55	-0,72%

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TABLE 70: FINANCIAL PERFORMANCE (CAPITAL): ELECTRICITY AND STREET LIGHTING

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Aurora Water Security through Solar Assist at Water PS	65 217,00	69 565,00	43 409,62
Blackout Projects	2 341 000,00	2 222 000,00	2 137 854,89
Bulk meter replacement	40 000,00	-	-
Christmas lights	240 000,00	240 000,00	235 540,77
Electricity Internal Services Housing	-	535 000,00	532 675,93
Furniture & Equipment - Electricity	40 000,00	40 000,00	38 902,60
High tension circuit breakers	40 000,00	-	-
Installation of new streetlights	90 000,00	90 000,00	89 469,03
Larger HT Switches - standby battery cell	20 000,00	10 000,00	7 454,25
Mid-block lines Noordhoek, Velddrif	200 000,00	328 000,00	324 339,85
Network Renewals	400 000,00	601 000,00	600 277,83
Piketberg Permanent Genset at WWTW	195 652,00	304 348,00	173 814,43
Porterville Permanent Genset at WWTW	195 652,00	339 130,00	173 885,34
Replace Dwarskersbos O/H lines with Cable	450 000,00	800 000,00	791 015,63
Replace O/H feeder to Monte Bertha	-	417 000,00	415 068,00
Replacing conventional electricity meters with prepaid (CR)	50 000,00	50 000,00	49 557,20
Retro-fit main substation oil circuit breakers	700 000,00	1 700 000,00	742 190,17
Redelinghuis Water Security through Solar Assist at Water PS & WTW	86 957,00	69 565,00	43 409,62
Security of electrical assets	500 000,00	500 000,00	498 937,81
Smart Metering	50 000,00	-	-

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Velddrif Permanent Genset at Albatros Sewerage Pump Station	195 652,00	191 304,00	173 844,81
Velddrif Permanent Genset at WWTW	195 652,00	200 000,00	173 896,74
Meter municipal assets	40 000,00	-	-
Replace streetlights	300 000,00	299 000,00	298 763,51

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3.2.3.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- A constant supply of good quality electricity to consumers despite limited resources;
- Manage to keep electricity losses below the 17 % National norm;
- Installation of two new generators - one in Piketberg to ensure business continuity at the traffic offices and one in Dwarskersbos to ensure water provision during loadshedding with funding from DLG;
- Installation and testing of more hybrid streetlights due to loadshedding;
- The completion of a Cost of Supply study to determine cost reflective tariffs; and
- Installation of the first off grid solar system for the Eendekuil Civil workshop as well as battery backup systems at critical infrastructure sites.

Challenges that are being addressed on a continuous basis:

- Maintain maintenance standards on networks;
- Limited budget to maintain existing infrastructure to achieve electricity losses below 10 %;
- Theft and vandalism of networks;
- Loadshedding; and
- Network capacity constraints in all three major towns.

The department completed various network upgrades during the year to support future housing projects and to strengthen internal electrical reticulation networks.



3.2.4 WASTE MANAGEMENT

3.2.4.1 INTRODUCTION

Waste management services are rendered by the Technical Services Directorate. Waste Management includes the collection, recycling and disposal of household and business waste, builder's rubble and garden refuse. Street cleansing is also a function of the Waste Management Section. All households in urban areas, including Goedverwacht and Wittewater, have access to a weekly refuse removal service.

Waste is transported from Velddrif Transfer Station to be disposed of at Vredenburg landfill site, and from Piketberg Transfer Station to the Highlands waste site at Malmesbury. The rehabilitation cost of the five old landfill sites remains a challenge. The rehabilitation cost of the five sites namely Piketberg, Porterville, Aurora, Redelinghuis and Velddrif are estimated to cost R 120 million. The Municipality does not have the financial capacity for this expenditure but regards it as a priority and will endeavour to obtain funding. The closure and rehabilitation of the Velddrif site form part of a land exchange in terms of which the new owner will bear the rehabilitation costs. Because of the high transport cost, the objective for Bergrivier Municipality is to reduce those costs by reducing the number of refuse bags. Bergrivier Municipality was further obliged in terms of the National Environmental Management Act, 2008 (Act 59 of 2008) to obtain closure permits. One of the objectives of such a permit is the closure of landfill sites which means that waste (except for green waste and building rubble) must be received at the transfer stations and collection points.

Consultants have been appointed to compile the 5th generation Waste Management Plan (IWMP) and the Organic Waste Plan (OWP). All recyclables from Porterville, Redelinghuis, Aurora and Eendekuil are transported to the recycling facility at Piketberg where it is separated. Recycling at Velddrif is done by the appointed contractor who is also responsible for the recycling of Dwarskersbos.

The way forward is to obtain financial assistance for the rehabilitation of the landfill sites, and to enter discussions with PPC for the incineration of all the waste (in accordance with PPC norms and standards) in Bergrivier Municipal Area, which will further reduce costs.



Photo of baler operating in the finished recycling plant



Photo of landfill site being cleared.

The following objectives need to be part of the program in striving to be successful by turning waste into prosperity:

- Establishment of a recycle shop where the recycling contractor will be requested to put up shops in each

of these areas once a week for a dedicated two to three hours (for example Wednesdays from 08:00 – 10:00) to allow all members of the public to sell recyclables to the contractor. The contractor will weigh the bags and compensate the seller accordingly thereby turning waste into prosperity and ensure a clean and healthy environment;

- The processing of green waste into composting and the marketing thereof to generate income to be self-sustainable;
- Transfer of skills in terms of the recycling processes from the collecting stage until marketing stage and managing the finance management side thereof to be self-sustainable;
- How to make profit from building rubble – brick manufacturing, filling material, subbase etc.;
- Investigate Waste to Energy initiatives; and
- Incineration in collaboration with PPC – Standards and requirements for waste to adhere to the standards for the incineration processes.

The funds allocated is indicated in the table below.

TABLE 71: FUNDS ALLOCATED FOR WASTE

OUTCOME	YEAR	CAPITAL	OPERATIONAL	PERSONNEL	TOTAL	NEW SCENARIO TOTAL	CAPITAL	OPERATIONAL	PERSONNEL	TOTAL
SD1:	2017	16 666	10 000	23 334	50 000	30 000	10 000	8 000	12 000	30 000
Stede-band	2018	16 666	10 000	23 334	50 000	40 000	14 000	10 000	16 000	40 000
BERGRIVIER	2019	20 000	12 000	28 000	60 000	30 000	8 000	6 000	16 000	30 000
	2020	20 000	12 000	28 000	60 000	40 000	16 000	8 000	16 000	40 000
	2021	20 000	12 000	28 000	60 000	40 000	12 000	12 000	16 000	40 000
	2022	20 000	10 000	30 000	60 000	40 000	12 000	12 000	16 000	40 000
	2023	7 200	5 000	1 800	14 000	20 000	10 000	10 000	x	20 000
	Total		93 332	56 000	130 668	280 000	180 000	60 000	44 000	76 000

3.2.4.2 SERVICE STATISTICS

Basic level services for refuse removal are defined as free weekly refuse removal. All households in urban areas, including Goedverwacht and Wittewater, have access to weekly refuse removal services. Business and other waste are removed on request.

TABLE 72: SOLID WASTE SERVICE DELIVERY LEVELS

DESCRIPTION	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL
SOLID WASTE REMOVAL: (MINIMUM LEVEL)				
Removed at least once a week	9 625	9 876	10 097	10 795
Minimum Service Level and Above sub-total	9 625	9 876	10 097	10 795
Minimum Service Level and Above percentage	100%	100 %	100 %	100 %
Removed less frequently than once a week				
Removed less frequently than once a week	0	0	0	0
Using communal refuse dump	0	0	0	0
Using own refuse dump	0	0	0	0
Other rubbish disposal	0	0	0	0
No rubbish disposal	0	0	0	0
Below Minimum Service Level sub-total	0	0	0	0
Below Minimum Service Level percentage	0 %	0 %	0 %	0%
TOTAL NUMBER OF HOUSEHOLDS	9 625	9 876	10 097	10 795

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3.2.4.3 HUMAN RESOURCE CAPACITY

The vacancy rate for Waste Management Services was 11.86 % as at 30 June 2024. Management assigned to the function are responsible for all aspects of service delivery.

TABLE 73: HUMAN RESOURCES: WASTE MANAGEMENT SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
59	52	7	11.86 %

3.2.4.4 FINANCIAL PERFORMANCE

TABLE 74: FINANCIAL PERFORMANCE (OPERATIONAL): SOLID WASTE REMOVAL

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	10 018 739,00	8 167 000,00	7 903 673,84	-3,22%
Other	38 912 300,00	36 610 256,00	35 241 210,82	-3,74%
Repairs & Maintenance	1 169 000,00	1 069 000,00	859 930,11	-19,56%
Total Operational Expenditure	50 100 039,00	45 846 256,00	44 004 814,77	-4,02%

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Total Operational Revenue	-40 088 000,00	-51 098 456,00	-56 569 345,85	10,71%
Net Operational Expenditure	10 012 039,00	-5 252 200,00	-12 564 531,08	139,22%

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TABLE 75: FINANCIAL PERFORMANCE (OPERATIONAL): STREET CLEANING

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	5 122 604,00	5 878 000,00	5 377 226,82	-8,52%
Other	63 000,00	63 000,00	47 873,31	-24,01%
Repairs & Maintenance	21 000,00	18 000,00	8 339,73	-53,67%
Total Operational Expenditure	5 206 604,00	5 959 000,00	5 433 439,86	-8,82%
Net Operational Expenditure	5 206 604,00	5 959 000,00	5 433 439,86	-8,82%

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TABLE 76: CAPITAL FINANCIAL PERFORMANCE (CAPITAL): WASTE MANAGEMENT SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Fencing at Landfill Sites	480 000,00	480 000,00	479 329,36
Fencing at Piketberg Transfer Station	400 000,00	400 000,00	399 643,25
Furniture & Equipment - Refuse Removal	5 000,00	-	-
Heist op den Berg Equipment	160 000,00	60 000,00	45 801,78
Heist op den Berg Visual Awareness Campaign	80 000,00	100 000,00	76 223,60
Tools	10 000,00	5 000,00	-
Upgrade Refuse building - PB	380 000,00	-	-

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3.2.4.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

The following highlights have been experienced in the financial year:

- All landfill sites are closed for dumping of household- and business refuse. Only clean building rubble and garden refuse are accepted which are then used for covering and composting material on the landfill sites;
- Improving recycling volumes to lower transport cost;
- Dedicated Waste Officer was appointed;
- The rehabilitation licenses for the Piketberg, Porterville, Aurora and Redelinghuis Landfill sites have been

extended for another 10 years;

- Decommissioning and rehabilitation of the Redelinghuis Landfill site has started, and it is anticipated to complete the activities in 2024/25; and
- Composting bins in Bergrivier Municipal Area for separation at source of organics to decrease the amount of refuse transported to landfill.

Challenges that still need to be addressed include:

- The reduction of all types of refuse (at source);
- The roll out of an aggressive and effective recycling program to minimize waste quantities and increase diversion rates;
- Rehabilitation of closed waste disposal sites and funding needs to be provided to implement the plan submitted to DEADP to ensure that requirements of closure licenses are adhered to;
- Implementation of waste to energy programs;
- Composting of organic waste on a sustainable scale;
- Processing of clean building rubble into feasible projects;
- The successful roll out and strict administration and reporting procedures of the Heist-op-den-Berg project;
- Ageing Fleet needs to be addressed. Current fleet under stress due to regular breakdowns and high maintenance costs;
- Vacancies and unfunded positions make service delivery difficult;
- Budget constraints to upgrade facilities and fleet, as well as the closure & rehabilitation of the old landfill sites; and
- Drop-offs to be constructed in the following towns: Redelinghuis, Dwarskersbos and Eendekuil

3.2.5 HUMAN SETTLEMENTS (HOUSING)

3.2.5.1 INTRODUCTION

The challenge on housing accessibility opportunities for the gap market is a pressure point for the government and remain a challenge. The gap market pressures are felt more strongly in all municipalities. It is critical for all stakeholders in the value chain to find long lasting solutions to this challenge since the gap market challenges drive the proliferation of informal settlements. The formation and expansion of informal settlements do not only place people at risk of fires and other climate change induced disasters, but interferes with the critical infrastructure such as:

- Electrical networks, where Eskom servitudes are illegally invaded, delaying the expansion of the transmission network.
- Illegal erection of informal settlements structures on municipal storm water and other municipal bulk services networks exacerbates the devastating impact of flooding incidents.

Ideally, Bergrivier Municipality do not wish to establish any informal settlements in the Municipal area but experiencing overcrowded living conditions in the form of backyarders. For those that remain in backyards, it is unfortunate that the brunt of climate change and man-made disasters are felt, in the main, by communities residing in these unsafe structures. The municipality is reminded of the critical importance of human settlements in the overall quality of the lives for our people. Human settlements are the cornerstones of society, providing not only physical shelter but also the social infrastructure necessary for a thriving community. The mandate of the municipality goes beyond the construction of houses; it extends into the realm of creating sustainable, inclusive, and resilient communities that foster social and economic well-being for all residents.

Housing is a concurrent National and Provincial competency in terms Part A of Schedule 4 of the Constitution. Section 10 of the Housing Act, 1997 (Act 107 of 1997) sets out the responsibilities of municipalities in relation to the provision of housing. Housing is included in this section as a basic service as there is a direct correlation between the provision of basic services and housing. This correlation makes it a complex function that relies on high levels of cooperation between the Municipality and the Provincial and National Departments responsible for Housing. However, it needs to be emphasized that the municipality is only the implementing agent regarding housing and the management thereof. The table below provides an overview of these roles and responsibilities.

TABLE 77: ROLES AND RESPONSIBILITIES IN RELATION TO HOUSING PROVISION

ROLE PLAYER	RESPONSIBILITIES
Bergrivier Municipality	Ensure that the IDP addresses the right to adequate housing on a progressive basis
	Set housing delivery goals in respect of the Municipal Area
	Plan, co-ordinate, facilitate. promote and facilitate housing development in the Municipal Area
	Identify and designate land for housing development
	Plan and manage land use and development (township establishment, subdivision, consolidation, rezoning etc.)
	Provision of bulk engineering services
	Provision of services in respect of water, sanitation, electricity. roads, storm water drainage etc.
	Maintenance of a housing data base.
Western Cape Department of Infrastructure	Develop Provincial Housing Policies
	Co- ordinate housing development in the Province
	Prepare and maintain a multi-year plan in respect of each National and Provincial Housing Programme to access finance from the National Housing Fund

ROLE PLAYER	RESPONSIBILITIES
	Fund the erection of top structures
	Fund the purchase of land if the Municipality has no land available
	Capacity development of municipalities to enable them to perform their obligations in terms of housing delivery
	Appointment of developers/contractors.
National Department of Infrastructure	Develop National Housing policy as well as norms and standards
	Set National housing delivery goals
	Approve Funding to Provincial Departments
	Monitor performance in terms of housing delivery
	Assist provinces to develop the administrative capacity required for the effective exercise of their powers and performance of their duties in respect of housing development
	Support and strengthen the capacity of municipalities to manage their own affairs and to exercise their powers and perform their duties in respect of housing development
	Promote consultation and communication on matters regarding housing development
	Administer the National Housing Fund and allocation of funding to Provinces.

3.2.5.2 SERVICE STATISTICS

Most households in Bergrivier area reside in formal dwellings (91,6 %), whilst 10 % of the households reside in either informal, traditional and other dwellings in 2023. Naturally, there is a need for housing throughout the Municipal Area. The tables below indicate the housing needs per town as reflected by the Municipality’s Housing Waiting List as of 30 June 2024, as well as the housing needs per financial year since 2013.

FIGURE 32: BERGRIVIER MUNICIPALITY HOUSING WAITING LIST AS AT JUNE 2024

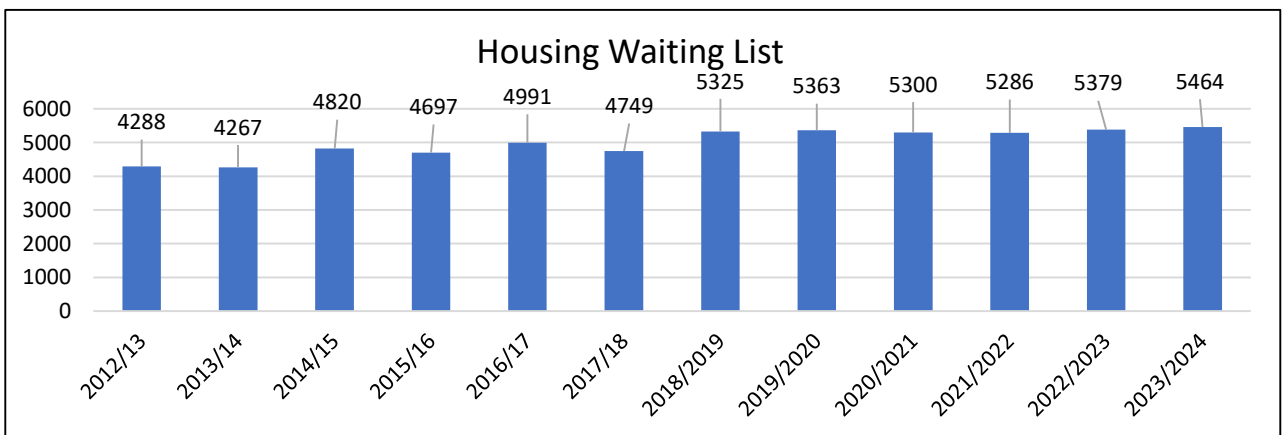


TABLE 78: HOUSING NEEDS PER TOWN

JUNE 2024			
TOWN	RDP	GAP	TOTAL
AURORA	72	10	88
EENDEKUIL	197	52	273
GOEDVERWACHT	9	0	26
PIKETBERG	1 836	592	2 318
PORTERVILLE	1 042	316	1 324
REDELINGHUIS	180	66	254
VELDDRIF	896	192	1 084
WITTEWATER	4	0	12
TOTAL - BERGRIVIER	4 236	1 228	5 464

The Municipal Council approved a 10-year Human Settlements Pipeline in August 2018, which indicates how these backlogs will be jointly addressed over the next five to ten years, by the Municipality and the Provincial Department of Human Settlements. This Pipeline is inextricably linked to the infrastructure-delivery plan, and housing delivery will only be possible once bulk-services were provided. In the short term, it is part of the municipality's strategic intend to provide several housing opportunities in the three (3) major towns, namely Porterville, Velddrif and Piketberg. Where necessary and feasible, and within the available resources, suitable land must be secured, and the provision of bulk services must be done on a proactive basis. The housing pipeline is reviewed approximately annually and revised according to the availability of bulk services as well as suitable land. Future housing projects for Bergrivier municipal area include: Velddrif mix use, Watsonia GAP, N7 GAP, Porterville mix use. Once the bulk services in Aurora and Redelinghuis are upgraded, housing projects will be planned there.

TABLE 79: HOUSING PIPELINE

NO	PLACE	NO OF UNITS
1	Piketberg (mix us), Watsonia GAP, N7 GAP, Upgrade of Trajekte Kamp	1 977
2	Velddrif (Albatros mix use and 137 upgrade)	1 314
3	Porterville (mix use and GAP)	1 000
4	Aurora	67
5	Goedverwacht	23

NO	PLACE	NO OF UNITS
6	Redelinghuis	249
7	Eendekuil	229
8	Wittewater	13

3.2.5.3 HUMAN RESOURCE CAPACITY

The vacancy rate for Human Settlements was 33,33 % as on 30 June 2024.

TABLE 80: HUMAN RESOURCES: HUMAN SETTLEMENT (HOUSING)

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
3	2	1	33.33 %

3.2.5.4 FINANCIAL PERFORMANCE

TABLE 81: FINANCIAL PERFORMANCE (OPERATIONAL): HUMAN SETTLEMENTS (CORE)

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	1 864 141,00	1 789 455,00	1 681 003,99	-6,06%
Other	99 000,00	161 615,00	73 604,40	-54,46%
Repairs & Maintenance	73 000,00	27 000,00	10 704,31	-60,35%
Total Operational Expenditure	2 036 141,00	1 978 070,00	1 765 312,70	-10,76%
Total Operational Revenue	-1 000,00	-1 000,00	-	-100,00%
Net Operational Expenditure	2 035 141,00	1 977 070,00	1 765 312,70	-10,71%

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TABLE 82: FINANCIAL PERFORMANCE (OPERATIONAL): HUMAN SETTLEMENTS (NON-CORE)

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	10 594 500,00	619 169,00	400 848,24	-35,26%
Repairs & Maintenance	59 000,00	122 500,00	135 044,32	10,24%
Total Operational Expenditure	10 653 500,00	741 669,00	535 892,56	-27,75%
Total Operational Revenue	-35 223 000,00	-33 270 169,00	-33 043 014,84	-0,68%
Net Operational Expenditure	-24 569 500,00	-32 528 500,00	-32 507 122,28	-0,07%

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3.2.5.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights include:

Three IRDP Housing Projects at Eendekuil, Porterville and Piketberg have been approved and funded by the Department of Infrastructure, and it is envisaged that the projects will be completed by 2026/2027.

The internal services for the three housing projects in Piketberg, Porterville and Eendekuil were completed in May 2024.



The Council made funds available for the upgrading of nine rental units (five in St Christopher Street, Velddrif and four in Sand Street, Piketberg). The houses in Velddrif were handed over in October 2023 to the residents who resided in them for the past 20 years.



CHALLENGES WITH REGARDS TO DELIVERY OF HOUSING

- Sufficient infrastructure bulk services in all the big towns;
- The shortage of available land;
- The cost of upgrading of existing bulk infrastructure services are extremely high;
- The process of housing projects and opportunities are slow;
- Managing the need for housing in the communities; and
- Human Resources insufficient in the housing department.

3.2.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

3.2.6.1 INTRODUCTION

The Municipality is required to use its equitable share which it receives from the National Government in

terms of the Division of Revenue Act (DoRA) for the provision of basic services to its community. Basic services are a package of services necessary for human well-being and typically include water, sanitation, electricity, waste management and deduction in property rates.

Basic level services to households are defined by the National Government as an electricity connection at the dwelling, a public standpipe for water within 200 m of the dwelling, and a ventilated pit latrine (VIP) for sanitation. National policy also requires that poor households should receive 50 kWh of free basic electricity, 6 Kl of free basic water and free weekly refuse removal. The Municipality has an indigent policy which it revises each year with the budget and maintains an indigent register. Indigent households are defined as households where the joint income does not exceed 2 state pensions plus 40 % with a maximum of R 5 000,00. The following services are subsidised to indigent households by Bergrivier Municipality:

- 50 kWh electricity per month (not transferable from one month to another month);
- Sewerage fees or the fees payable equal to the tariff determined;
- Rates payable to a maximum amount R 15 000 and 60 % calculated as per the rates policy;
- 6 kl plus the basic charge of water per month; and
- Fees for refuse removal.

All the new low-cost housing schemes have immediate access to free basic services. Bergrivier Municipality also assist indigent households situated in areas where Eskom is the service provider for electricity with free basic electricity in terms of the service agreement entered into between Bergrivier Municipality and Eskom. It is imperative to emphasize that the Council of Bergrivier Municipality took a decision to link indigent grants to a responsibility. All households that qualify for indigent grants and with children in school, need to submit the school reports of their children as proof that the children are in fact in school.

3.2.6.2 SERVICE STATISTICS

In the past, free basic water and electricity were supplied to all households irrespective of their financial position. From 2013/14 free basic water was only supplied to indigent households and from 2014/15 free basic electricity was supplied to indigent households and households who make use of a 20 AMP circuit breaker. Free basic refuse removal and sanitation are provided to indigent households only.

TABLE 83: HOUSEHOLD ACCESS TO FREE BASIC SERVICES

FINANCIAL YEAR	TOTAL	ELECTRICITY	WATER	REFUSE	SEWERAGE
2020/21	9 625	1 899	2 128	2 128	1 886
2021/22	9 876	1 891	1 916	1 920	1 709
2022/23	10 097	1 983	1 898	1 695	1 902
2023/24	10 795	1 946	1 914	1 711	1 914

3.2.6.3 FINANCIAL PERFORMANCE

TABLE 84: COST TO MUNICIPALITY OF FREE BASIC SERVICES DELIVERED

SERVICES DELIVERED	2020/21	2021/22	2022/23	2023/24
Property Rates	3 533 110.28	4 539 554.67	4 004 962.00	2 721 328.55
Waste Management (Solid waste)	5 377 605.98	5 260 678.61	6 494 968.85	7 571 202.37
Wastewater (Sanitation)	3 626 113.65	3 573 510.85	3 890 346.03	3 904 253.48
Water	2 277 219.67	2 211 406.83	2 391 294.21	2 507 476.55
Electricity	1 235 458.64	1 401 117.06	1 571 102.15	1 821 027.21
TOTAL	16 049 508.22	16 986 268.02	18 352 673.24	18 525 288.16

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3.2.6.4 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Indigent households place enormous pressure on the financial resources of the Municipality, and the continual increase in indigent households will challenge the long-term financial sustainability of the Municipality. This is exacerbated by the fact that the equitable share does not increase equitably to the number of indigents. In the 2023/24 financial year 1 914 households qualified for indigent grants and the Municipality has stringent control measures and monitoring of indigents registered with the Municipality.

3.3 ROADS AND STORM WATER

3.3.1 ROADS

3.3.1.1 INTRODUCTION

Road services are rendered by the Technical Services Directorate. The Municipality has 200 km of road of which 182 kilometres are paved/hardened and 17 kilometres are gravel roads. The Municipality focuses on maintaining the existing road network to ensure that road standards do not deteriorate to the extent that building of new roads are required. A maintenance programme has been implemented and is regularly updated to prioritise resurfacing/resealing needs. Gravel roads are graded regularly and there is an on-going pothole repair programme in place to ensure little to no harm comes to the base layers.

3.3.1.2 SERVICE STATISTICS

TABLE 85: GRAVEL ROAD INFRASTRUCTURE

FINANCIAL YEAR	TOTAL KM GRAVEL ROADS	KM NEW GRAVEL ROADS CONSTRUCTED	KM GRAVEL ROADS UPGRADED TO TAR/PAVED	KM GRAVEL ROADS GRADED/MAINTAINED
2020/21	17.3	0	2.7	17.3
2021/22	15.4	0	1.9	15.4
2022/23	15.4	0	0.3	15.4

FINANCIAL YEAR	TOTAL KM GRAVEL ROADS	KM NEW GRAVEL ROADS CONSTRUCTED	KM GRAVEL ROADS UPGRADED TO TAR/PAVED	KM GRAVEL ROADS GRADED/MAINTAINED
2023/24	27.8	12.4	0.5	27.8

TABLE 86: PAVED/HARDENED ROAD INFRASTRUCTURE

FINANCIAL YEAR	TOTAL KM PAVED ROADS	KM NEW PAVED ROADS CONSTRUCTED	KM GRAVEL ROADS UPGRADED TO HARDENED/PAVED	KM PAVED ROADS MAINTAINED
2020/21	182.7	0.9	2.7	7.2
2021/22	182.7	0	1.9	8.3
2022/23	183	0	0.3	9.2
2023/24	158.3	6.5	0.5	8.5

3.3.1.3 HUMAN RESOURCE CAPACITY

The vacancy rate in the Roads and Stormwater Section was 6,49 % as at 30 June 2024. Management assigned to the function are also responsible for other functions.

TABLE 87: HUMAN RESOURCES: ROADS

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
77	72	5	6.49 %

3.3.1.4 FINANCIAL PERFORMANCE

TABLE 88: FINANCIAL PERFORMANCE (OPERATIONAL): ROAD SERVICES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/2024 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	23 503 480,00	22 718 000,00	21 317 502,90	-6,16%
Other	10 587 200,00	12 688 824,00	11 827 350,20	-6,79%
Repairs & Maintenance	2 858 000,00	3 216 000,00	2 085 354,66	-35,16%
Total Operational Expenditure	36 948 680,00	38 622 824,00	35 230 207,76	-8,78%
Total Operational Revenue	-3 936 000,00	-3 877 000,00	-3 136 739,18	-19,09%
Net Operational Expenditure	33 012 680,00	34 745 824,00	32 093 468,58	-7,63%

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TABLE 89: FINANCIAL PERFORMANCE (CAPITAL): ROAD SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Cement ditches in Aurora	40 000,00	40 000,00	39 784,39
Furniture & Equipment - Roads	5 000,00	23 000,00	20 734,77

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Rebuild Street Ward 3	490 000,00	-	-
Rebuild gravel roads – industrial area Velddrif	340 000,00	340 000,00	340 000,00
Rebuild Church Lane	500 000,00	500 000,00	499 600,95
Remedial works on Roads - Culemborg Road	140 000,00	158 100,00	157 677,68
Remedial works on Roads - PB Industrial Area	340 000,00	321 900,00	315 514,13
Reseal/Construction of streets	2 000 000,00	2 490 000,00	2 178 703,95
Tools	40 000,00	22 000,00	14 892,50
Traffic calming measures (Speed bumps)	200 000,00	200 000,00	198 471,74
Unserved erven - Redelinghuis	190 000,00	185 700,00	185 699,67
Upgrade Sidewalks (Piketberg)	90 000,00	121 000,00	120 881,90
Upgrade Sidewalks (Porterville)	180 000,00	180 000,00	177 697,38
Upgrade Sidewalks (Velddrif)	200 000,00	200 000,00	198 869,56

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3.3.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- Regular maintenance of existing asphalt/paved roads which minimise potholes and extend the life of the road;



Bitumen road construction



Brick paved construction



New road construction



Road being resealed in Piketberg as part of preventative maintenance

- Regular grading of gravel roads;
- Refurbishment of existing roads in Velddrif and Piketberg; and
- Paving of sidewalks in the various towns.

Challenges that still need to be addressed include:

- The upgrading of all gravel roads to paved/hardened standard, especially in the smaller towns;
- Replacement of ageing fleet (construction machines and vehicles) to maintain and upgrade existing road network;
- Maintenance and upgrades of main roads;
- Ageing internal road networks need urgent attention;
- Budget constraints with regards to the upgrade of internal roads as well as the replacement of outdated fleet;
- Deterioration of Main Roads;
- Speed bumps at intersections on Provincial Roads;
- De-proclamation of Main Roads (Velddrif is high priority to accommodate the heavy vehicles transport minerals to Saldanha Bay); and
- Vacancies and unfunded positions make it difficult to perform any preventive maintenance.

3.3.2 STORM WATER

3.3.2.1 INTRODUCTION

Storm water management services are rendered by the Technical Services Directorate. Bergrivier Municipality has a Storm Water Management Plan that was compiled by V&V Consulting Engineers. Priority areas have been identified in the first phase and all future projects will be based on this plan.

3.3.2.2 SERVICE STATISTICS

TABLE 90: STORM WATER INFRASTRUCTURE

FINANCIAL YEAR	TOTAL KM STORM WATER MAINTAINED	KM NEW STORM WATER MEASURES
2020/21	45.8	2.3
2021/22	46.0	0.2
2022/23	46.3	0.3
2023/24	48.7	3.6

3.3.2.3 FINANCIAL PERFORMANCE

TABLE 91: FINANCIAL PERFORMANCE (OPERATIONAL) STORM WATER SERVICES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	228 061,00	245 000,00	215 910,87	-11,87%

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Other	585 300,00	898 700,00	790 761,11	-12,01%
Repairs & Maintenance	21 000,00	21 000,00	4 715,15	-77,55%
Total Operational Expenditure	834 361,00	1 164 700,00	1 011 387,13	-13,16%
Total Operational Revenue	-	-	-	
Net Operational Expenditure	834 361,00	1 164 700,00	1 011 387,13	-13,16%

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TABLE 92: FINANCIAL PERFORMANCE (CAPITAL): STORM WATER SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Furniture & Equipment	5 000,00	-	-
Implement Stormwater Masterplan (Piketberg)	390 000,00	320 000,00	385 961,34
Piketberg Stormwater Ward 4	586 957,00	2 173 914,00	1 619 382,58
Porterville Stormwater Ward 2	586 957,00	1 304 348,00	953 384,30

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3.3.2.4 HUMAN RESOURCE CAPACITY

See Section on Roads as Roads and Stormwater is in organogram as a single unit.

3.3.2.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- Alleviate storm water problems in Wards 2 & 4 by cleaning catch pits and pipes with Jet-Vac units; and
- Completion of new stormwater pipes in Wards 2 & 4.

Challenges that still need to be addressed include:

- The implementation of the Storm Water Master Plan for Piketberg is a high priority, but a lack of sufficient funding (own funding) delays the time frame of construction. DBSA approved funding applications for external funding to address the full scope of the challenges were unsuccessful to date;
- Ongoing storm water issues and in various wards, especially ward 4, Piketberg; and
- Address stormwater problems in Noordhoek. (Retention pond insufficient).

3.4 PLANNING AND DEVELOPMENT

3.4.1 PLANNING AND DEVELOPMENT (SPATIAL PLANNING)

3.4.1.1 INTRODUCTION

Spatial Planning and Land Use Management services are rendered by the Corporate Services Directorate's

Department Town Planning and Environmental Management. These services are done in accordance with National, Provincial, Municipal legislation, National and Provincial directives and Council policy and aims to facilitate sustainable urban and rural development. In addition, Town Planning component of Department Town Planning and Environmental Management include all aspects pertaining to the management of municipal immovable property (land) as well as the issuing of business licenses.

3.4.1.2 SERVICE STATISTICS

The following table indicates the various planning applications that were finalised during the 2023/24 financial year compared to the statistics of the previous 2022/23 financial year. During the 2023/24 financial year 84 land use planning applications were received compared to the 71 of the previous financial year. However, only 56 land use planning applications were finalised compared to the previous year's 69.

TABLE 93: APPLICATIONS FOR LAND USE DEVELOPMENT

DETAIL	TOWN	SUBDIVISIONS		REZONINGS		CONSENT USES		DEPARTURES		REMOVAL OF RESTRICTIONS		TOTAL	
		2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Planning applications received	TOTAL	18	16	12	14	10	15	19	31	12	8	71	84
	Piketberg	3	2	2	3	5	7	8	11	0	1	18	24
	Porterville	2	2	0	3	1	4	2	8	0	0	5	17
	Aurora	2	2	1	1	0	1	0	0	0	0	3	4
	Eendekuil	0	0	1	0	1	0	0	2	0	1	2	3
	Velddrif	9	2	5	2	1	0	2	4	7	3	24	11
	Laaiplek	0	3	2	4	1	0	2	1	2	2	7	10
	Dwarskersbos	0	1	1	0	0	0	5	3	3	1	9	5
	Redelinghuis	2	3	0	0	0	1	0	0	0	0	2	4
	Farm	0	1	0	1	1	2	0	2	0	0	1	6
Applications finalised/resolved	TOTAL	20	12	11	10	15	12	15	16	8	6	69	56
	Piketberg	3	1	3	2	11	7	11	7	3	1	31	18
	Porterville	3	0	1	2	1	4	2	4	1	0	8	10
	Aurora	1	2	0	1	0	0	0	0	0	0	1	3
	Eendekuil	1	0	1	0	1	0	0	0	0	0	3	0
	Velddrif	7	6	1	3	0	1	1	1	3	5	12	16
	Laaiplek	0	0	0	1	0	0	0	2	0	0	0	3
	Dwarskersbos	1	0	2	0	0	0	1	2	1	0	5	2
	Redelinghuis	2	1	1	0	0	0	0	0	0	0	3	1
	Farm	2	2	2	1	2	0	0	0	0	0	6	3

DETAIL	TOWN	SUBDIVISIONS		REZONINGS		CONSENT USES		DEPARTURES		REMOVAL OF RESTRICTIONS		TOTAL	
		2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Applications withdrawn	TOTAL	0	0	2	0	2	1	2	1	1	0	7	2
	Piketberg	0	0	0	0	1	0	0	0	0	0	1	0
	Porterville	0	0	0	0	0	0	0	0	0	0	0	0
	Aurora	0	0	0	0	0	0	0	0	0	0	0	0
	Eendekuil	0	0	0	0	0	0	0	0	0	0	0	0
	Velddrif	0	0	0	0	0	0	0	1	0	0	0	1
	Laaiplek	0	0	2	0	1	0	2	0	1	0	6	0
	Dwarskersbos	0	0	0	0	0	0	0	0	0	0	0	0
	Redelinghuis	0	0	0	0	0	1	0	0	0	0	0	1
	Farm	0	0	0	0	0	0	0	0	0	0	0	0
Applications pending or outstanding	TOTAL	5	4	6	6	3	11	11	8	7	4	32	33
	Piketberg	0	0	0	0	2	4	1	2	0	0	3	6
	Porterville	0	0	0	1	1	4	1	2	0	0	2	7
	Aurora	1	0	1	0	0	1	0	0	0	0	2	1
	Eendekuil	0	0	0	0	0	0	0	0	0	1	0	1
	Velddrif	3	1	3	1	0	0	4	1	3	1	13	4
	Laaiplek	0	1	0	3	0	0	1	1	1	1	2	6
	Dwarskersbos	0	0	1	0	0	0	4	1	3	1	8	2
	Redelinghuis	0	2	0	0	0	0	0	0	0	0	0	2
	Farm	1	0	1	1	0	2	0	1	0	0	2	4

3.4.1.3 HUMAN RESOURCE CAPACITY

The Department Town Planning and Environmental Management consist of one (1) Management position, two (2) Town Planning Officials, one (1) Administrative Staff Member (Administrative Support, Municipal Planning Tribunal (MPT) Support, Formal Business Licenses and Liquor License Processing) and one (1) Environmental Official. There are currently no vacancies in the Department.

TABLE 94: HUMAN RESOURCES: PLANNING AND DEVELOPMENT SERVICES

NO OF POSTS.	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
5	5	0	0 %

3.4.1.4 FINANCIAL PERFORMANCE

TABLE 95: FINANCIAL PERFORMANCE (OPERATIONAL): PLANNING AND DEVELOPMENT SERVICES

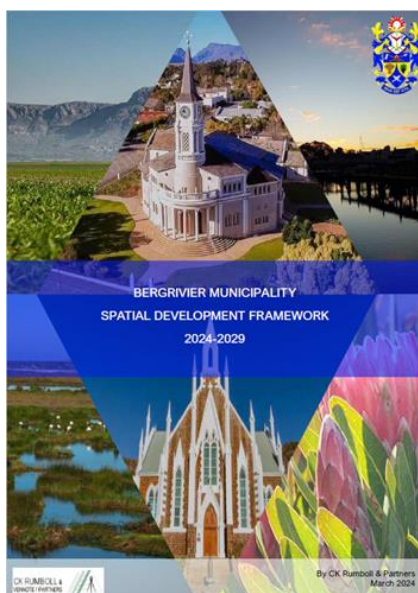
DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	4 665 996,00	4 692 000,00	4 600 164,76	-1,96%
Other	2 210 000,00	2 604 500,00	2 472 761,95	-5,06%
Repairs & Maintenance	5 000,00	3 500,00	-	-100,00%
Total Operational Expenditure	6 880 996,00	7 300 000,00	7 072 926,71	-3,11%
Total Operational Revenue	-239 000,00	-185 000,00	-256 412,59	38,60%
Net Operational Expenditure	6 641 996,00	7 115 000,00	6 816 514,12	-4,20%

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3.4.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- Bergrivier Municipal Spatial Development Framework, 2024 – 2029 was adopted by Council and approved by Council as core component of the IDP on 31 May 2024.



Performance challenges include:

- The department's internal capacity is restricted, therefore external support is required for the compilation of spatial planning documents that provide strategic direction for development. External support is also required for the updating of GIS data, as there is no funding to appoint internal GIS capacity. Obtaining suitable external support require funding; and
- The department's biggest challenge is to obtain wide-ranging buy-in for the implementation of the development proposals made in the spatial planning documents and an understanding of the department's role and function in the implementation of spatial planning and associated land use development.

3.4.2 BUILDING CONTROL

3.4.2.1 INTRODUCTION

Building control services are rendered by the Technical Services Directorate. Building control is an essential part of any municipality. Applications for all new structures and additions must be submitted to the Municipality in terms of Section 4 of the National Building Regulations (NBR). Building control ensures that the NBR and other relevant legislation are complied with. Building plans for structures of less than 500 m² are attended to within 30 days (if there are no delays such as heritage approval) and building plans for structures exceeding 500 m² are attended to within 60 days of application. The Department is headed by the Manager: Project Management and Building Control and 3 Building Control Officers who are stationed at each of the three larger towns, namely Velddrif, Piketberg and Porterville. Building plans are scrutinised by the Building Control Officers and plans are approved by the Manager: Project Management and Building Control. In terms of Section 160(2)(c) of the Constitution (1996), Council approved that an amnesty period be applicable until 30 June 2019 for all the owners of erven where there are illegal temporary structures to enable owners to comply with prescribed application procedures. All customers of Bergrivier Municipality were encouraged to use the opportunity where applicable. Amnesty was lifted and residents were well informed of the approved new processes for informal structure applications.

3.4.2.2 SERVICE STATISTICS

The following building plans were submitted during the financial year:

TABLE 96: BUILDING PLANS SUBMITTED DURING THE YEAR

TOWN	BUILDING PLANS APPROVED 2022/2023			BUILDING PLANS APPROVED 2023/2024		
	RESIDENTIAL	BUSINESS / INDUSTRIAL	TOTAL	RESIDENTIAL	BUSINESS / INDUSTRIAL	TOTAL
Velddrif/Aurora/Dwarskersbos	473	13	486	574	6	580
Piketberg	238	4	242	90	5	95
Porterville	80	2	82	77	2	79
Redelinghuis	20	0	20	27	0	27
Eendekuil	18	1	19	14	0	14
Piketberg Rural Area	8	2	10	7	0	7
Goedverwacht	0	0	0	0	0	0
Wittewater	2	0	2	0	0	0
Porterville Rural Area	5	1	6	3	0	3
TOTAL	844	23	867	792	13	805

3.4.2.3 HUMAN RESOURCES

The table below reflects the Building Control Officers but excludes the Manager: Project Management and Building Control as he also deals with other aspects of project management within the Technical Services Directorate. The vacancy of the Building Inspector for Velddrif was funded, and the post has been filled.

TABLE 97: HUMAN RESOURCES: BUILDING CONTROL

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
4	4	0	0 %

3.4.2.4 FINANCIAL PERFORMANCE

TABLE 98: FINANCIAL PERFORMANCE (OPERATIONAL): BUILDING CONTROL

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	2 878 943,00	3 050 000,00	3 022 175,64	-0,91%
Other	751 000,00	401 555,00	141 685,13	-64,72%
Repairs & Maintenance	1 000,00	1 000,00	-	-100,00%
Total Operational Expenditure	3 630 943,00	3 452 555,00	3 163 860,77	-8,36%
Total Operational Revenue	-1 901 000,00	-1 951 000,00	-1 953 454,80	0,13%
Net Operational Expenditure	1 729 943,00	1 501 555,00	1 210 405,97	-19,39%

Audited AFS 2023/24

TABLE 99: FINANCIAL PERFORMANCE (CAPITAL): BUILDING CONTROL

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Equipment - Tablet, Plotter	140 000,00	120 000,00	106 530,91
Furniture & Equipment	5 000,00	-	-

Audited AFS 2023/24

3.4.2.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

- Illegal building activities remain a challenge, but a positive turn of events is that more people are applying for approval to undertake minor building works. It is these minor building works which constitute 80 % of illegal buildings;
- The implementation of Regulation XA in terms of National Building Regulations, 1997 (Act 103 of 1977), as amended and in terms of Renewable Energy, is still a challenge and is currently being required as an approval condition; and
- Migrating to an electronic system was in process to be finalised in the financial year. The new system is scheduled to go live in the beginning of the 2024-2025 financial year.

3.4.3 LOCAL ECONOMIC DEVELOPMENT (LED)

3.4.3.1 INTRODUCTION

Local economic development includes the attraction of investments into the municipal area, stimulation of small, medium, and micro enterprises (SMME's), job creation, informal trading, tourism and various ad hoc local economic initiatives. Local economic development is currently one of the major focus areas of the Department of Strategic Services, although it is also a cross-cutting priority that must be focused on in all aspects of service delivery and development.

The impact of the initiatives undertaken over the last years led to the Council establishing a Portfolio Committee for Economic Development that started with its mandate in November 2018. The first major task was the review of the Economic Development Strategy. The Economic Development Strategy identified four (4) pillars for economic development in Bergrivier Municipal Area, namely agriculture and Agri processing, tourism, manufacturing, and the development of small-, medium – and micro enterprises. Various programmes have been developed to address these pillars as catalysts for economic growth.

Covid-19 led to the drafting and approval of an Economic Recovery Plan with clear deliverables. The approved Economic Development Strategy and the Economic Recovery Plan were also integrated to ensure a single plan. Monthly progress reports were submitted to the Economic Development Portfolio Committee to monitor progress. The major focus of the Economic Recovery Plan as a short-term intervention programme, included an implementation plan for SMME's and an implementation plan for Informal Trade.

3.4.3.2 JOB CREATION (EXTENDED PUBLIC WORKS PROGRAMME)

One of the primary roles of local government is to create a climate that is conducive to local economic development. The Municipality does however seek to create work opportunities wherever it can. One such programme is the Extended Public Works Programme (EPWP) which is a government funded programme aimed at the alleviation of poverty and unemployment by the creation of temporary jobs in specific focus areas where labour intensive methods can be maximised. The programme aims to increase economic growth by improving skills levels through education and training. It also aims to provide an enabling environment for industry to flourish. The programme also provides for Labour Intensive Methods of Construction (LIC) by contractors, which will also enhance skills development. The Municipality created 429 work opportunities and 127.1 full-time equivalents (FTE’s) through the EPWP programme. R 2 873 000,00 was received, and the funds were utilised to create temporary job opportunities for unemployed persons. The Grant funds were mainly implemented for the following focus areas:

- to enhance the living conditions of the community;
- Solid Waste Collection, Clean-up and Composting;
- Water conservation and demand management;
- Maintenance of Storm water network;
- Data Capturer;
- Eradication of alien vegetation;
- Maintenance of facilities;
- Maintenance and construction of roads, sidewalks and walkways;
- Public Safety;
- Replacement of redundant meters;
- Periodic cleaning of resorts; and
- Maintenance and Beautification of Parks.

The following table provides an overview of the total full-time employment opportunities created and number of jobs created in each town during the 2023/24 financial year for which period a grant amounting to R2 873 000.00 was received from the Department of Public Works.

TABLE 100: EXPANDED PUBLIC WORKS PROGRAMME: JOBS CREATED

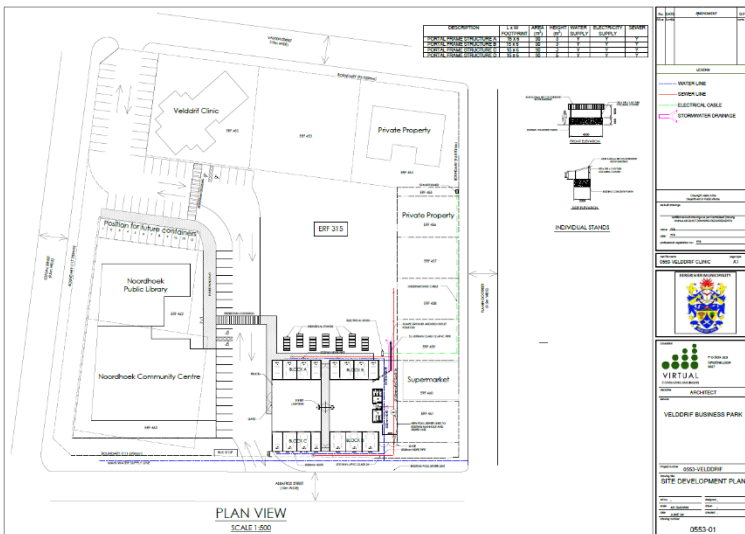
QUARTER	DATES	FTE	WO
Q1	01 July 2023 – Sept 2023	8.4	55
Q2	01 October 2023 – December 2023	8.3	2
Q3	01 January 2024 – March 2024	85.09	223
Q4	01 Apr 2024 – June 2024	25.31	149
	TOTAL	127.1	429

3.4.3.3 INFORMAL TRADING

The Municipality provides multipurpose retail trading spaces at a rental of R 247,00 per month. Lease agreements run for a period of 3 years. The purpose of these facilities is to provide traders in the informal economic sector with the opportunity to trade in the central business zones. The following facilities are available:

- Piketberg: 32 trading rooms are provided; and
- Porterville: 22 trading rooms are provided.

An ongoing process to further identify land and facilities for informal traders commenced in Porterville and Ward 4 of Piketberg.



Land has been identified for the Velddrif Business Hub in Noordhoek opposite the Library and Community Hall. The area in Velddrif (Noordhoek) is situated at the taxi rank and part of the informal trading area have already been built in the past. This area will be used to build a business hub (not an informal trading area) with funding obtained from RSEP. The construction of a business hub was an outflow of a successful

empowerment programme for a few SMME's. Further funding will be required to complete the business hub. The following is the approved Site Development Plan for the business hub:

3.4.3.4 TOURISM

Introduction



As Bergrivier Tourism Organisation (BTO) reflects on the past year, we are filled with gratitude for the unwavering support of our stakeholders, partners, and community. This annual report encapsulates the journey through challenges and triumphs, showcasing commitment to the mandate and the progress made toward achieving the identified goals. In a year marked by staff

resignations and changes in personnel, tourism remained resilient and focused on creating a positive impact.

Overview

This report outlines strategic priorities and financial performance of BTO and the stories of those we serve. Bergrivier Tourism Organisation (BTO) celebrates the contributions of the team, whose hard work and passion drive the success, and all partners are being thanked for their collaboration and support. Looking into the future, BTO remains committed to constant innovation, and all is invited to join BTO on this exciting journey.

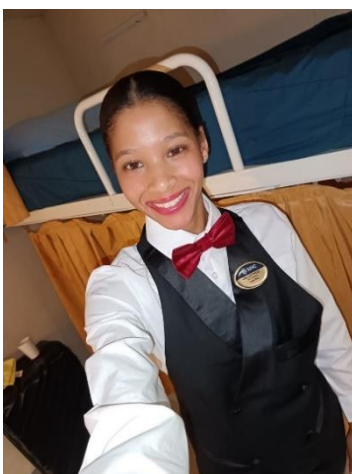
In the year from July 2023 to June 2024, BTO achieved significant milestones that demonstrate a dedication to promoting Bergrivier as the preferred tourist destination both locally and internationally. The promotional campaigns and marketing efforts have yielded much success especially in creating awareness for the Bergrivier Municipal Area in social media and on the website. A new edition to the promotional material was the Bergrivier Travel Guide which was a big hit at the travel shows and exhibitions we attended.

BTO successfully executed a variety of high-impact campaigns, including the ‘Best of Bergrivier’ (Accommodation) Campaign, which amplified the region’s accommodation establishments and the overall appeal of the area. Notable events like the Proudly Porterville Art Weekend and the Aurora High Tea drew attention to the communities’ unique cultural and artistic offerings. Through targeted strategies and collaborations, BTO continued to support local businesses and promote sustainable tourism, achieving significant milestones in the journey to position Bergrivier as a top destination on the West Coast.

Highlights

Bergrivier Youth Programme

Bergrivier Tourism embarked on an ambitious venture this year by inaugurating a youth development program specifically designed for individuals aged between 18 and 35, residing within the Bergrivier region. This initiative aimed to offer young talent an invaluable platform to unleash their potential, acquire essential skills, and chart a course towards a more promising future in tourism. Bergrivier Tourism successfully assisted 2 young people with from the community with training and employment on the MSC Cruises. The youth are now in Rome employed full time as bartenders.



Events

Aurora High Tea – August 2023

The Aurora High Tea event was a resounding success, with an impressive turnout of 42 guests. The gathering was a delightful occasion, marked by a convivial atmosphere and enjoyable conversations. Guests savoured a selection of delectable treats while engaging in meaningful interactions, making it a memorable and cherished affair for all in attendance.



Proudly Porterville Art Weekend - October 2023

The Proudly Porterville Art Weekend 2023 was a resounding success, featuring over **30 artists across 10 venues**. The event opened with a starry picnic, live music, and great food, followed by a vibrant Saturday with art enthusiasts exploring the town. Artists reported strong sales, surpassing last year’s figures, highlighting the event’s success in promoting both art and commerce. The impressive turnout and community support showcased Porterville’s thriving arts scene, setting a high standard for future events.



“Bergrivier Winter Karnaval” - June 2024

The “Bergrivier Winter Karnaval” was a huge success, thanks to the strategic marketing efforts of BTO. BTO promoted the event on three major radio stations, via engaging social media campaigns, and with eye-catching posters in key towns and the West Coast Mall. On the day, around 3 000 attendees explored 96 diverse stalls. Highlights included the “Bokkom Skil-en-Eet”-competition, featuring Mayor Alderman Ray van Rooy and BTO

CEO Nomonde Ndlangisa, and live performances by Leah Tino, and Wouter van der Venter. With great weather and a vibrant atmosphere, the event was a memorable celebration for all.



3.4.3.5 LED INITIATIVES

The following initiatives were undertaken by the Office of the Municipal Manager (Department of Strategic Services):

i. **Regular Economic Portfolio Committee Meetings**

Regular Economic Portfolio meetings are being held with relevant topics to discuss. Various speakers are also invited to the Portfolio Committee meeting to ensure lively discussions on economic development.

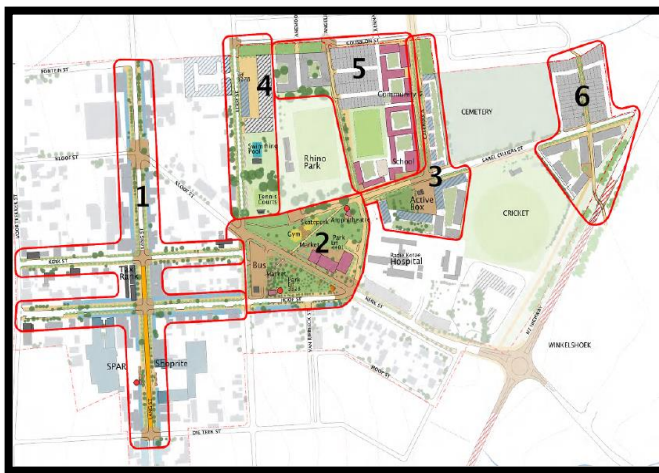
ii. **Piketberg as a national pilot in the Small-Town Regeneration Programme**

Piketberg was selected by the national Department of Local Government (DCOG) to be one of the pilot towns in the Small-Town Regeneration Programme. The main aim of the programme is to **create** an environment that will result in sustainable development and allow for regeneration in an integrated and informed manner through evidence-based information. The **focus** is on prioritising:

- spatial integration in terms of the environment, infrastructure upgrades, transport linkages, health and safety and the unlocking of potential markets and improved urban management;
- Social development with the priority being to **enable** contextually appropriate interventions and development and cascading benefits and to ensure access to the basic services. The **focus** is to start with people at the bottom of the pyramid to help them discover avenues out of poverty that suit their circumstances and preferences, enabling them to grow meaningful economic activity in their lives.
- Economic development with a focus on to **address** economic imbalances through strengthening small towns as regional economic nodes; and to facilitate comprehensive economic growth from grassroots level. The **focus** is to create self-sufficient and integrated towns with sustainable Gross Domestic

Product.

- Intergovernmental relations and governance to **enable** ownership, accountability, good governance, follow-through on interventions, the establishment of clear institutional arrangements, implementing agents/stakeholders to acquire strong technical competence and leadership abilities. The **focus** is capacity building at all levels of government.
- Monitoring and evaluation with a focus on to **enable** the identification and capacitating of institutions responsible for collecting and analysing spatial, social, and economic data in the towns and to **focus** to the build capacity of Local Government to increase the use of evidence (data) for improvement of the programme.



The primary basis of the Small-Town Regeneration Programme is the drafting of a revised Precinct Plan for Piketberg that can be portrayed as follows:

The vision is three-fold, namely:

- Upgrade infrastructure and landscaping of Piketberg;
- Establish Piketberg as a central space for satellite government services; and
- Establish Piketberg as a centre for skills development.

In terms of Piketberg as a central space for government services, a Thusong Centre has been designed which is a hub for government services such as (but not limited to) Department of Home Affairs, SASSA offices, SARS, Department of Labour, a new single library for Piketberg and a new Tourism office. Funding is currently being sourced for the Thusong Centre.

In terms of Piketberg as a Centre for Skills Development, the Pietie Fredericks Youth Centre is under construction and will aim at skills development for 18 – 35 years age group. Successful negotiations were concluded with both the West Coast College and the Community College to establish a satellite campus in the Pietie Fredericks Youth Centre. It is the first time in the history of Bergrivier Municipal Area that a tertiary campus will be established in the municipal area.

iii. Development of Porterville as a Tourism Destination

The following programmes and projects are managed by the Department of Strategic Services:

- **Developing Infrastructure to enhance tourism:**

The development of Porterville as a tourist destination of choice is an ongoing programme. The process commenced with the ward committees of Wards 1 and 2 visiting Franschhoek in October 2017 to learn more about the development of Franschhoek as a successful best practice in changing the economic future

of the town from a small agricultural village into a tourism destination of choice. In essence the strategy entails the regeneration of the main road, the upgrading of the market square with a new tourism office, recreational facilities and an amphitheater. Funding could not be obtained yet for the development yet.

• **Preferential Procurement**

The municipality will, whenever the procurement of goods and services arise, apply the constitutional imperatives governing supply chain management in terms of Section 127 of the Constitution in relation and alignment to Section 152 and 153 of the Constitution, as well as the National Development Plan.

The municipality will also ensure that all envisaged expenditure after the budget has been approved, will be populated in the various departments’ procurement plans. No procurement process will be allowed outside of the authorized signed off procurement plans of the municipality as this ensure that all procurement expenditure is aligned to a procurement strategy. Bergrivier Municipality strives to keep the money in the municipality’s jurisdiction and annually the Municipality embarks on training sessions with all local businesses. Physical training workshops are presented where tender documents are completed and suppliers provided with firsthand information as the legislation on procurement changes. A number of stakeholders are then also involved such as Provincial Treasury, CIDB, SARS, SEDA and NHBC etc.

The advantage of the presence of external stakeholders at the workshops is that Suppliers can immediately solve their matters with SARS, CIDB, NHBC and others. SEDA would assist suppliers to do pricing on tenders and formal quotations.



3.4.4 YOUTH DEVELOPMENT STRATEGY

Two of the main game changers for Bergrivier Municipality, as identified through the Western Cape

Government’s Joint Planning Initiative, are education/youth development and economic development. This is also applicable in the international agreement with Heist-op-den-Berg, the Belgium municipality with which Bergrivier Municipality has a “stedeband”-agreement with. The essence of the agreement is that a group of 10 learners from one country visit the other country for 3 – 4 weeks and learn about the totality of that country. The following year it is being reversed.

A first exchange took place in 2018. That year, a first group of ten high school students from Heist-op-den-Berg travelled to Bergrivier to meet ten South African peers. Together they learned about each other's day-to-day lives and what it means to be young in the globalized world of today. A second exchange took place in 2019. This time, ten learners from Bergrivier travelled to Heist-op-den-Berg to live, learn and share with ten local learners. Together with Bergrivier, Heist-op-den-Berg decided to focus on Youth and what it means to be young in Belgium. After a hiatus of two years, both municipalities agreed to restart the exchange in 2023. The group of learners that was selected in 2023 had the chance to participate for two years in the exchange. The exchange took place from 26 March – 09 April 2024. During the exchange, there was a mix of touristic visits (historical cities) and visits according to themes. The group visited three technical schools in Heist-op-den-Berg. They also visited the National Memorial of Ford Breendonk, one of the best-preserved testimonials of the Second World War Nazi atrocities. After the visit to Fort Breendonk, they went to a play group to experience what it is like to come from a traumatic experience to a happy place, just like how it was for the people that was locked up in the fort and set free. The group also went for kayaking in Brussels to clean the canal. Schools play a key role in the exchange. In total, 8 schools participated in the exchange - 4 from Heist-op-den-Berg and 4 from Bergrivier:

Bergrivier schools

- Velddrif High School
- Piketberg High school
- Steynville High School
- Porterville High School

Heist-op-den-Berg schools

- Mevrouw Govaert Institute (IMG)
- Sint-Lambertus college
- Heilig-Hart college
- GO! Atheneum



The following is a photo collage of the exchange:



One of the constraints as a municipality is the lack of sufficient facilities for the youth. It is for this reason that partnerships are being sought all the time, including partnership with Provincial Departments. Furthermore, to ensure an integrated approach, youth facilities are combined with other community needs to ensure maximum utilisation and a holistic approach to the whole of society. Examples of these are already the successful Youth Café in Velddrif and the POP Centre (Path onto Prosperity) in Porterville. Given the limited capacity and budget constraints of the municipality, both these facilities are being run in partnership with Mfesane in Velddrif (funded by the Provincial Department of Social Development) and Goedgedacht Trust in Porterville. The POP Centre in Porterville was funded by PPC as part of their Social and Labour Plan for the Piketberg mining operation and the rental for the Youth Café in Velddrif is being paid monthly by the Municipality.

3.4.5 SOCIAL DEVELOPMENT

Social Development within the Bergrivier Municipal area is coordinated with other stakeholders to deliver services to the community at large. Social programs and interventions are based on sector planning of national

and provincial departments that delivers services within the Municipal Area. Limited financial resources within the Municipality have an impact on delivery of social interventions that affects the community.

3.4.5.1 YOUTH CAFÉ

The Youth Café in Velddrif is now operational for the past 6 years and excellent interventions and milestones are achieved by the implementing agent, Mfesane, in Velddrif.

Highlights included:

INCLUSION IN SPECIAL EDUCATION PROGRAMS (Special Skills)

NOORDHOEK PRIMARY: Group of 8 learners

Mfesane provides assistance, opportunities, and services to students who need specialised care in their mainstream education. When these students leave the mainstream programme, Mfesane helps them by providing them with the knowledge and skills they need to make decisions and be self-employed or prepared for the job market.

Mfesane focused on self-identification and the interests of young male scholars. They created a vision board as a post-survey to gain a better understanding of their development, areas of interest, and areas for further exploration. This allows Mfesane as facilitators to better understand the interest of the scholars. This ensures that the NGO are constantly developing and ready to give workshop content and activities that are relevant to their interest and requirements.

The group used Canva to reassess their knowledge of graphic design essentials through poster design and reflect on their growth. The facilitators helped and supported them so that we could impart and transfer knowledge on how to use Canva to its best potential.

Students used MS Word to create formal and informal letters for their peers. This exercise demonstrated their literacy progress and growth to the facilitators. They also did slides on MS PowerPoint, including how to insert and remove slides, modify their slides, and use MS PowerPoint to its best potential.

Mobile Literacy training facilitated by SUFF.

Mobile Literacy Training: The mobile literacy training was held on 30th and 31st of January at Saldanha Youth Café . Velddrif Youth Café also attended, and service users partake, in total 50 attended. The training was a two-day session led by SUFF Academy instructors, and participants learned how to use Google Suite and mobile phones. The workshop provided further insight into how we progressed from revolution to revolution and how technology changed over decades. Participants looked at how to scan, send, and receive emails using a cell phone, how to save documents and information to your phone's cloud storage and retrieve them later. This increased awareness of the importance of making use of trustworthy websites to protect personal information from hackers and human traffickers.

The training was facilitated by SUFF Academy in partnership with UWC. The mobile literacy training involves educational efforts aimed at equipping individuals with the skills and knowledge to effectively use mobile devices such as smartphones and tablets. It covers basics like device operation, internet usage, app management, online banking and security.

AWS Cloud:

AWS Cloud Awareness Training:

From the 5-9 February 2024 Velddrif Youth Café staff participated in an online Amazon Cloud Awareness training. The training was held at the Youth Café and facilitated by Forge Academy. The training focused on the purpose of Amazon Cloud and all the services Amazon offers to their clients. It was interesting how they lay out the follow up trainings and the career pathway connected to it. This program prioritises practical job skills training, communication, teamwork and problem solving.

STAFF WELLNESS BUILDING

Both Velddrif and Saldana Youth Café's staff participated in a team-building – staff wellness activity in Velddrif. The goal of the team building event was to enhance teamwork, in addition to that, offering a space for staff to interact and get to know one another, as well as to strengthen each team member's abilities and strengths among Youth Café staff members, and to promote team spirit and team effort, which contribute to a positive and healthy work environment. All staff members took part in the activities to meet the goals of the day and to maintain a healthy mind and soul.

Success Stories:

Caylinne Ambrosini, employed as an EPWP intern at Velddrif Youth Cafe successfully completed her pipe fitting apprenticeship and qualified in doing her trade exam at West Coast College after failed her trading test twice, is now a pipe fitter by profession. She exits the Youth Café programme internship to pursue an employment opportunity in her field of profession and expertise. Being a part of these journeys and knowing the hardships, disappointments, and tears make it so profoundly powerful to look back and conclude that the studies were all worthwhile. She moved across the border to Namibia to broaden her skill set and gain more experience in the field by learning from experts with long-term experience in the trade. The company where she currently works makes this feasible. We are proud of Caylinne Ambrosini for taking this leap of faith in pursuing her career. She persevered and is still going strong on Namibian seas.

SCHOLAR SUPPORT

The After-school Game Changers utilise the Youth Café space and resources to perform their tasks, homework, and assignments. Mfesane assisted students from Grades 3 to 7 with their green shoot's math examinations. The green shoots mathematical site is intended for scholars in the aforementioned grades to test their understanding of all arithmetic topics covered throughout the year, with a set of examinations listed under each school quarter.

Green shoots are a huge benefit for schools, as well as for parents and children, because they allow schools to see where their scholars are in terms of maths, and parents can identify areas where they can help their children in preparation for their quarterly examinations. The site also allows scholars to engage more with each other, because if there is a question one does not understand, they tend to work together to figure it out.

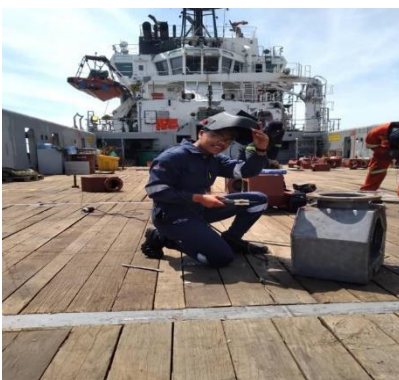
LoTyde:

Velldrif Youth Café attended the LOTYDE “Career Guidance Fair” on 21st July in Piketberg. Numerous high schools from the Bergvriervier Municipality attended the event along with other departments, organisations, and institutions, to provide career advice and educational options to students in Grades 11 and 12. The students must decide which subjects to take in order to verify their Admission Point Score points and determine which fields they can pursue. Mfesane assisted the Grade 11 students in making those decisions. The Grade 12 students who are graduating this year were the focus of interventions. They were asked what their post-school intentions are, and based on their answers, feedback was given that was pertinent to their situation. They were made aware of the value of having mentors who can support them during this crucial time. The students were made aware of alternative possibilities as most students were unsure of their possibilities of being admitted to study at tertiary institutions. The potential opportunities in robotics and coding programme were introduced to them through the provision of online platforms where they can learn more about coding and informed them of the opportunities.

VELDDRIF YOUTH CAFÉ: Target reached for 2023-2024

NEET YOUTH Skills Development: 1 030

Game Changer-After School Program: 261



3.4.5.3 COMMUNITY WORKS PROGRAMME

Since the inception of the CWP in the Bergvriervier Municipal area by the national department, Cogta, it brought much needed relief for the community of Bergvriervier Municipality. The program is going from strength to strength and the Bergvriervier Municipal site was hailed as one of the best run sites within the Western Cape and on a national level. The coordination and effective management of the site is based on good relationships with the Site Manager and the Local Reference Committee (LRC).

TABLE 101: OVERVIEW OF CWP PROGRAMME

2021/2022	TOTAL	2022/2023	TOTAL	2023/ 2024	TOTAL
July	409	July	413	July	462
August	404	August	510	August	459
September	471	September	505	September	459
October	431	October	524	October	458
November	417	November	524	November	454
December	399	December	526	December	449
January	386	January	499	January	430
February	417	February	476	February	427
March	411	March	461	March	425
April	428	April	470	April	430
May	426	May	493	May	436
June	432	June	477	June	427
	419,25		489,83		459,5



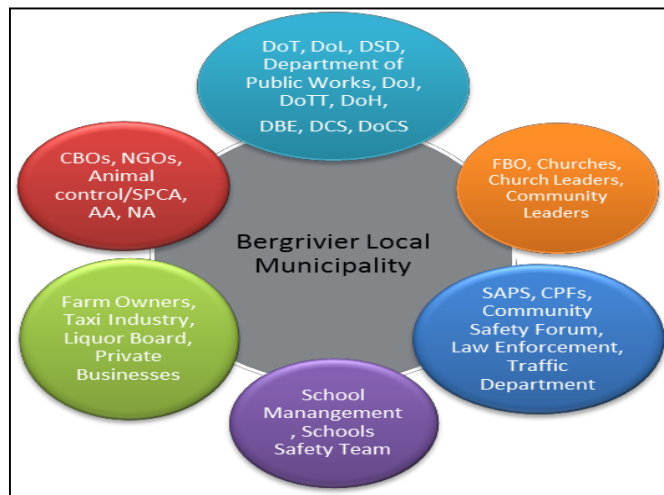
Photos supplied by CWP Manager

3.4.5.4 GENDER BASED VIOLENCE

Gender Based Violence is an extremely sensitive issue across the country and Bergrivier communities are not excluded from this evil that have negative impact on our women and children. Initiatives to reduce the impact is done continuously by various stakeholders ranging from the South African Police Services to NGO’s focusing specifically on this very serious crime to state departments coordinating their activities. Special programmes were conducted by the Initiative for Community Advancement and training was conducted on the pathway referral for volunteer to assist with counselling.

3.4.6. COMMUNITY SAFETY

Bergrivier Municipality developed a safety strategy in conjunction with the national and provincial security sectors and local neighborhoods- and farm watches to ensure a safer community. The Community Safety Plan was also approved by Council. The Bergrivier Community- and Rural Safety Forum was also established to enhance better cooperation between the Municipality and the relevant stakeholders. The graph below depicts all the stakeholders needed to adequately implement and monitor the implementation of the safety plan:



3.5 COMMUNITY SERVICES

3.5.1 LIBRARY SERVICES

3.5.1.1 INTRODUCTION

Bergrivier Municipality, in collaboration with the Provincial Library Service of the Western Cape, provides a comprehensive library service to its clients. The Library Service strives to improve the quality of life of all inhabitants, by promoting a culture of learning, as well as free access to information. There are 14 community libraries across the municipal area, including in the smallest rural hamlets such as Aurora, Redelinghuis and Eendekuil. In these towns especially, libraries are a very important service due to the limited recreational facilities in our communities. In all fourteen (14) libraries, an internet service is available for free usage by the public, the costs of which are covered by the Provincial Library Services. Equally significant is the use of the electronic system SLIMS (SITA Library Information Management System), to issue library material in all 14 libraries. SLIMS is a management system for libraries and distributed in South Africa by SITA (State Information Technology Agency).

3.5.1.2 SERVICE STATISTICS

The statistics listed below are only for books issued for this financial year and does not reflect the number of visitors to the library.

TABLE 102: LIBRARY BOOKS ISSUED PER ANNUM

LIBRARY	2023/2024	2022/2023	2021/2022	2020/2021
Aurora	10 005	9 566	5 709	4 646
Bettie Julius	1 195	1 729	8 219	6 454
Berghoff	1 0485	9 741	1 573	1 288
Dwarskersbos	6 830	6 786	5 121	5 048
Eendekuil	3 165	2 899	2 710	1 405
Goedverwacht	6 900	7 262	9 375	5 694
LB Wernich	15 891	13 628	9 177	9 040
Noordhoek	7 497	9 309	6 975	20
Piketberg	22 593	18 550	18 693	17 341
Porterville	14 480	13 068	13 109	14 477
Redelinghuis	1 895	2 493	1 176	748
Velddrif	31 364	29 034	27 730	25 870
Versfeld	9 835	19 120	20 063	7 488
Wittewater	4 431	3 914	2 452	3 734
TOTAL	146 566	147 099	132 082	103 253

TABLE 103: E- BOOKS ISSUED PER ANNUM

LIBRARY	2023/2024
Aurora	352
Bettie Julius	22
Berghoff	73
Dwarskersbos	427
Eendekuil	115
Goedverwacht	184
LB Wernich	122
Noordhoek	214

LIBRARY	2023/2024
Piketberg	3 479
Porterville	1 365
Redelinghuis	51
Velddrif	1 059
Versfeld	0
Wittewater	0
TOTAL	7 463

Users of computer facilities at the undermentioned libraries were recorded from the 1 July 2023– 30 June 2024:

TABLE 104: COMPUTER USERS

LIBRARY	2023/2024	2022/2023	2021/2022	2020/2021
Aurora	640	844	161	36
Bettie Julius	328	82	178	146
Berghoff	434	438	2	3
Dwarskersbos	55	42	15	7
Eendekuil	78	77	0	0
Goedverwacht	1 050	752	798	708
LB Wernich	3 238	2 525	537	788
Noordhoek	2	0	0	0
Piketberg	1 118	792	816	779
Porterville	691	586	251	229
Redelinghuis	4	46	17	2
Velddrif	376	716	553	822
Versfeld	16	0	0	0
Wittewater	107	189	32	90
TOTAL	8 137	7 089	3 360	3 610

Eendekuil library and Redelinghuis library were struggling with internet connectivity during the financial year, which has affected their statistics on computer users.

3.5.1.3 HUMAN RESOURCES

TABLE 105: HUMAN RESOURCES

LIBRARY	TOTAL NO. OF PERMANENT POSTS (EXCLUDING CONTRACT WORKERS)	TOTAL NUMBER PERMANENT OF EMPLOYEES	NO. OF VACANCIES	CONTRACT WORKERS
Aurora	1	1	0	1
Bettie Julius	2	2	0	0
Berghoff	1	1	0	0
Dwarskersbos	1	1	0	0
Eendekuil	1	1	0	0
Goedverwacht	2	2	0	1
LB Wernich	3	3	0	0
Piketberg	6	6	0	1
Porterville	4	4	0	0
Noordhoek	3	3	0	0
Redelinghuis	1	1	0	0
Velddrif	4	4	0	0
Versfeld	1	1	0	0
Wittewater	1	1	0	1
TOTAL	31	31	0	4

3.5.1.4 FINANCIAL PERFORMANCE

TABLE 106: FINANCIAL PERFORMANCE (OPERATIONAL): LIBRARY SERVICES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	7 515 911,00	7 770 300,00	7 611 917,18	-2,04%
Other	1 227 000,00	1 244 600,00	784 114,55	-37,00%
Repairs & Maintenance	96 000,00	133 400,00	123 179,67	-7,66%
Total Operational Expenditure	8 838 911,00	9 148 300,00	8 519 211,40	-6,88%
Total Operational Revenue	-8 292 000,00	-8 526 000,00	-7 446 817,69	-12,66%
Net Operational Expenditure	546 911,00	622 300,00	1 072 393,71	72,33%

Audited AFS 2023/24

TABLE 107: FINANCIAL PERFORMANCE (CAPITAL): LIBRARY SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Air conditioners		88 000,00	88 363,98
Shelves/Tables/Office/furniture for libraries	20 000,00	67 000,00	66 613,27

Audited AFS 2023/24

3.5.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

HIGHLIGHTS

- The Provincial Library services expanded their service with the E-Book app, LIBBY Overdrive, a free service for all Western Cape Library service library members;
- Regular maintenance and upgrading of libraries were done, amongst other fixing of blinds, roofs and ceilings, replacing and fixing air conditioners and replacing of toilets and fixing and extending of bookshelves;
- Fourteen (14) libraries have free internet;
- The libraries support and organize different reading/ book clubs for adults and children;
- Old age homes are visited to exchange books;
- Aftercare groups made regular visits to our libraries to take out books;
- On READ-ALOUD-DAY and World Literacy Day, the library staff visited as many schools as possible for a storytelling session and to invite the children to visit the library.
- The libraries were part of the Year beyond program of Provincial Government. 19 Yeboneers were appointed to assist library staff from May 2023 to December 2023. Twelve (12) finished the program. They assisted with outreach programs and events and visits to schools;
- Library staff has weekly storytelling sessions at the school, pre-schools and Play schools; and
- Library staff collaborate with different NGO's and Government departments (Badisa, Museum, Social services, Police, Youth Centres) in the communities to host holiday programs and events.

CHALLENGES

- High cost of maintenance of library buildings, since some buildings are ageing and has old electrical light fittings, air conditioners, etc.;
- High cost of safety and security of buildings and staff;

- Bergrivier Municipality has 4 libraries which is not situated on municipal property, making maintenance and extension of services difficult;
- It remains difficult to get farm workers and their children to the libraries;
- The distance between libraries make regular visits by senior management a challenge;
- At times Internet connectivity issues arose at Eendekuil and Redelinghuis, Wittewater and Goedverwacht libraries; and
- The Library grant (Municipal replacement Fund and Conditional Grant) does not cover all cost.

LIBRARY DISPLAY AND ACTIVITIES



Noordhoek: Netball Let's see our team fly



LB Wernich: Science Display



Berghoff: Outreach



Porterville: Story Time



Bettie Julius: World Read Aloud Day

3.5.2 MUSEUMS

3.5.2.1 INTRODUCTION

Museums are the functional mandate of the Department of Cultural Affairs and Sport in terms of the Constitution of the Republic of South Africa (1996). Within Bergrivier Municipality, the Community Services Directorate is responsible to liaise with the Provincial Department and Museum Committees. Within the Bergrivier Municipal Area, the following museums exist:

1. Jan Danckaert Museum
2. Piketberg Museum

3. SA Fisheries Museum

The two museums of the Municipality, the Jan Danckaert Museum in Porterville, and the Piketberg Museum, are managed by Museum Committees and are given a grant in aid by the Municipality to cover their operational costs. Piketberg Museum received R 410 000 for the year (2023/2024), R 310 000 for operational costs and R 100 000 for repair and maintenance of the buildings. The municipality also donated a grant in aid to the SA Fisheries Museum in Velddrif. The Municipality plays an active role on the Museum Committees. The museum service aims to promote respect for cultural diversity in South Africa and appreciation for natural heritage and therefore sets out to build understanding and pride of our diverse varied heritage through the museums.

Although South African museums are facing transformation, like all other institutions, their existence is crucial in that they still play a central role in heritage and tourism. Other important contributions are that of education, social cohesion, and environment, although museums do not see the impact thereof. Arts and culture, which play an inherent part in a diverse community, always uplift a society; it reflects its history and where it stands in today’s demographics. A museum should be integral to any community and can help bind a community.

3.5.2.2 SERVICE STATISTICS

TABLE 108: MUSEUM VISITS: 2023/2024

MUSEUM	JULY23	AUG23	SEPT23	COT23	NOV 23	DEC23	JAN24	FEB 24	MAR24	APR 24	MAY 24	JUNE 24	TOTAL
Jan Danckaert (Porterville)	58	106	189	228	0	0	0	127	0	0	73	143	924
Piketberg Museum	81	232	191	194	136	27	76	274	168	108	79	66	1 632
SA Fisheries Museum (Velddrif)	100	70	182	212	101	160	120	218	55	112	57	114	1 501
TOTAL	239	408	562	634	237	187	196	619	223	220	209	323	4 057

3.5.2.3 PERFORMANCE HIGHLIGHTS AND CHALLENGES

JAN DANKAERT MUSEUM PORTERVILLE

The museum has been temporarily closed to the public since 19 October 2022 to ensure the safety of the staff and visitors. The staff’s working hours have been adjusted from 03 June 2024. Hours are Monday to Thursday 08:30 till 15:30 and Friday 08:30 till 15:00. During heavy weather staff has been working from home. The main of focus were on outreach, educational and holiday programs.

Bergvriev Municipality approved a budget amount of R 500 000 for the 2023/24 and 2024/25 financial year to start with the necessary repair on the building. The museum’s Board agreed and communicated to the Municipality that it would be better if they managed this project for their Offices, since they have the necessary expertise and capacity.

The staff has also taken extra care of its collection by implementing the necessary preservation methods, and detailed inventory of the collection are underway. The museum continued to be one of the active stakeholders in the community and have had active engagements with the public at large on social media.

Challenges:

The following challenges have been experienced:

- When it comes to our outreach programs, funding is always a challenge;
- The Collections team has been struggling to identify artifacts with admin numbers and no accession numbers;
- Due to the building being in a desperate state of repair, the Maintenance team are left feeling derailed; and
- No relevant resources for educational programs such as a projector, printer, transportation, etc.

Highlights:

Since the museum has been closed to the public, there was more time to devote time and focus on outreach and educational programs. There was more time to do research, share information, learn new things, develop new interests, communicate, make new connections and be entertained with the community through social media. The museum has established new partnerships and working relationships during this financial year.



Mandela Day celebrated with Voorberg Correctional Facility



Educational Programmes at Local Schools and Bergrivier Municipality collaborating with museum during school holiday



Taking care of the Women who always care for others on Women’s Day: The Home-Based care nurses



Story-telling evening in celebration of Heritage Day



PIKETBERG MUSEUM

At Piketberg Museum projects such as the Last Friday Markets, a community project, Flower Week, with a glass theme, and the local Story Telling event continued with great success. Groups of visitors such as school groups and tour groups during Flower Season also contributed to the visitor statistics. The synagogue is also still used as a venue for the monthly blood donation clinics which brings locals to the museum. The highlight of the financial year 2023/2024 was undoubtedly to finish the second phase of the repair and maintenance of the Jewish Synagogue.



Other important museum tasks such as conservation, maintenance and research continued and the collection keeps on growing. Marketing on social media and in the local newspaper, Die Piketberger, is still a monthly highlight and the feedback received is very positive. The articles researched and written for the newspaper is also published in the archive section of the museum's website. The section of the website hosting Piketberg Stories in the form of interviews with locals filmed and placed on the site for visitors to enjoy is very popular.



SA FISHERIES MUSEUM

The SA Fisheries Museum is pleased to report that in the July 2023 to June 2024 period statistics have shown a marked improvement.

Museum events and development from July 2023 to June 2024

From July 2023 to November 2023 the museum EPWP-assistants and the manager were occupied with the preparations and documentation of the accessed artefacts of the SAFM to an Audited Excel Document to facilitate the bulk uploading of the collection onto the National SAHRIS (South African Heritage Research Institute) database. The collection was fully uploaded by 18 November 2023., as well as the preparation of an Admin List of new articles for 2023.

EVENTS

The following events can be highlighted:

- On 29 February 2024 the museum hosted the now annual day in Velddrif for **Curro Primary, Durbanville**. 150 Grade 5 learners plus 10 teachers made spent a full day with the museum. The focus was the museum's itinerary that included: guided rotation visits to the museum, to a fish house in Bokkomlaan and a boat trip on Cracklin' Rosie and the Khoisan Salt factory. This itinerary is an initiative of the museum to include other stakeholders in Velddrif to participate in such educational events.
- The friends of the museum prepared a light lunch and watermelon feast for the 150 youngsters and their teachers. The bulk of the ingredients for the lunch was sponsored by Laaiplek Super Spar and Sandboskraal Butchery. On the day these businesses put up their banners and information as a marketing strategy of their collaboration with the SA Fisheries Museum.



- The exterior of **Karasberg Wheelhouse** was restored for the museum by the Eigevis Group in March/April 2024 and was on display for the public on 6 April 2024 during the **Die Weskus Kuierkonsert** hosted by the Laaiplek Hotel.



- The **330-Year-old Anchor** received in 2022 was also mounted and tarred for the above-mentioned event on 6 April 2024.



- The **Indigenous Museum Garden** phase 1 is doing well thanks to Xolelani Mkziwana diligent attention under the guidance of Elsje van der Linde.



- **COLLABORATIVE COMMUNITY ACTIVITIES SAFM**

8 MAY 2024 Belgium Exchange Students

In collaboration with the local **ATKV Branch Velddrif Committee/members and the SA Fisheries Museum**, ATKV Velddrif branch donated **R 1 000 each** towards the costs of the two Velddrif High School students, Bianca Don and JP Davids, who represented Velddrif, as part of the Belgium/Bergriver Municipality Exchange Student Initiative during March/ April 2024. At an evening hosted by the ATKV and the Museum at the Noordhoek Library in May 2024, JP and Bianca were afforded an opportunity to report back on their exciting and educational visit to Belgium.



4 June 2024 Writers and Poets

On 4 June 2024 the SA Fisheries Museum and the ATKV Velddrif Branch members presented ‘**Skrywers, Sop en Sjerrie-Aand in die Museum**’. Budding authors and poets, Fienie Wustenenk from Saldanha, and Johan Frans from Aurora were invited to share their literary talents, on a cold winter’s night in the museum. After the literary readings, the members of the audience mingled with the authors while enjoying warming soups, breads and sherry to the background of typical sounds of ‘Afrikaanse Boereliedjies en Musiek’.



CHALLENGES 2024

The following challenges need to be highlighted:

- **DISASTER STRIKES**

On the 30 March 2024 one of the hundred-year-old trees standing next to the **Annex Events/ Project/ Storage Facility**, was unable to withstand the very stormy, windy weather at that time and a huge branch fell, destroying almost the entire roof of the annex. This demanded immediate attention to the artefacts and articles’ such as a Victorian Scotch Cart, an old Cape Fishmonger’s wagon, and other valuable objects, to be safely relocated to alternative storage space. At present every article and piece of equipment is crammed into two small, leaky garages in the Laaiplek Hotel grounds.



3.5.3 COMMUNITY FACILITIES: MUNICIPAL BUILDINGS AND FACILITIES

3.5.3.1 INTRODUCTION

Community facilities include the following:

- Community halls in all towns;
- Public ablution facilities;
- Play Parks;
- Cemeteries;
- Sports Grounds;
- Swimming pools;
- Open spaces & parks; and
- Resorts.

This section deals with community halls specifically.

3.5.3.2 HUMAN RESOURCES CAPACITY

TABLE 109: HUMAN RESOURCES: COMMUNITY SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
5	2	3	60.00 %

3.5.3.3 FINANCIAL PERFORMANCE

TABLE 110: FINANCIAL PERFORMANCE (OPERATIONAL): COMMUNITY HALLS

COMMUNITY HALLS				
DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	3 659 602,00	3 655 000,00	3 492 758,00	-4,44%
Other	565 900,00	417 848,00	352 679,71	-15,60%
Repairs & Maintenance	353 000,00	255 314,00	228 178,90	-10,63%
Total Operational Expenditure	4 578 502,00	4 328 162,00	4 073 616,61	-5,88%
Total Operational Revenue	-211 000,00	-260 000,00	-273 405,61	5,16%
Net Operational Expenditure	4 367 502,00	4 068 162,00	3 800 211,00	-6,59%

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TABLE 111: FINANCIAL PERFORMANCE (CAPITAL): COMMUNITY HALLS

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Furniture & Equipment Community Hall	50 000,00	50 000,00	49 849,22
Upgrade Redelinghuis Community Hall	290 000,00	250 000,00	175 332,85

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3.5.3.4 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights include:

- The community halls in Velddrif, Porterville and Piketberg chairs and tables have been systematically replaced with newer versions. This project is ongoing. This enabled the municipality to close the gap between the seating capacity of the halls and its furniture and equipment.
- The Community hall in Piketberg, Allan Boesak, received an upgraded kitchen. This provides the community sufficient space to prepare for events and utilise the kitchen facility to its fullest.

3.5.4 CEMETERIES

3.5.4.1 INTRODUCTION

The cemeteries are well maintained in accordance with a maintenance programme that includes weed control and general cleaning. Graves must be paid before an allocation can be made and the grave will be prepared at least 24 hours before the burial service commences.

3.5.4.2 SERVICE STATISTICS

The Municipality has 14 cemeteries. The current active cemetery in Porterville received planning permission to extend the existing cemetery area to cater for future burials and town expansion. The layout and parking allocation is currently being finalised.

TABLE 112: CEMETERIES PER TOWN

TOWN	CEMETERIES	BURIALS 2020/21	BURIALS 2021/22	BURIALS 2022/2023	BURIALS 2023/2024
Piketberg	4	140	134	136	137
Aurora	1	7	6	11	11
Velddrif	3	51	48	65	78
Redelinghuis	2	17	10	10	19
Eendekuil	2	30	12	18	25
Porterville	2	126	78	90	91
TOTAL	14	371	288	330	361

3.5.4.3 HUMAN RESOURCE CAPACITY

There is one full time staff member in the Velddrif Cemetery and one in the Piketberg Cemetery. Maintenance and development of the other cemeteries are performed by the staff of the Parks section in each town.

TABLE 113: HUMAN RESOURCES: CEMETERIES

NO OF POSTS.	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
3	3	0	0.00 %

3.5.4.4 FINANCIAL PERFORMANCE

TABLE 114: FINANCIAL PERFORMANCE (OPERATIONAL): CEMETERIES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	635 247,00	719 850,00	659 926,53	-8,32%
Other	923 700,00	915 235,00	791 669,90	-13,50%
Repairs & Maintenance	68 000,00	101 750,00	93 767,86	-7,84%
Total Operational Expenditure	1 626 947,00	1 736 835,00	1 545 364,29	-11,02%
Total Operational Revenue	-610 000,00	-610 000,00	-540 181,38	-11,45%
Net Operational Expenditure	1 016 947,00	1 126 835,00	1 005 182,91	-10,80%

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TABLE 115: FINANCIAL PERFORMANCE (CAPITAL): CEMETERIES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Building of Toilet - Redelinghuis	300 000,00	258 000,00	181 640,00
Fence at cemetery (Piketberg)	300 000,00	300 000,00	299 927,82
Fence new cemetery: Porterville (CR)	10 000,00	-	-
Fencing Carosini Cemetery	200 000,00	-	-
Fencing Cemetery	1 100 000,00	1 097 100,00	1 097 046,25
Tools	10 000,00	10 000,00	9 267,59
Upgrade entrance and parking	10 000,00	-	-
Upgrade entrance and parking (Velddrif)	130 000,00	117 000,00	116 233,34

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3.5.4.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights include:

- Regular maintenance and upkeep at cemeteries;
- Fencing of the Piketberg cemetery; and
- Fencing of the Velddrif cemetery.

Challenges that still need to be addressed, include:

- Illegal dumping;
- Improved cemetery maintenance and layout;
- Vandalism at cemeteries;
- Lack of grave markers inhibits the verification of old graves; and
- Rock substrata of Piketberg Cemeteries require intensive maintenance and burial site preparation.

3.6 ENVIRONMENTAL MANAGEMENT

3.6.1 POLLUTION CONTROL

Pollution control matters are dealt with by responding to complaints reported to the Municipality as well as through implementation of Municipal By-Laws. There were five (5) air quality related complaints reported during the 2023/24 financial year, where the Environmental Management Officer (Bergrivier Municipality's Air Quality Officer) was involved in addressing some of the complaints, those applicable to the Local Municipality.

Air quality complaints mostly relate to odour and noise reported from the community in Velddrif/Laaipek area and related to a local fish factory. Complaints were addressed in conjunction with the manager of the relevant company and the Air Quality Management Office from West Coast District Municipality. Where necessary, the Environmental Health Department from West Coast District Municipality, based in Velddrif, was also involved. There was also a complaint from agricultural burning affecting some residents within the town of Porterville and this was addressed in conjunction with the West Coast District Municipality and Municipal Law Enforcement as Burning permits to farmers are issued by WCDM.

Bergrivier Municipality attends the quarterly West Coast Air Quality Working Group (WCAQWG) meetings where industries are present. Bergrivier Municipality is also part of the Joint Municipal Air Quality Working Group (JMAQWG) and attended quarterly meetings and regular communication with the West Coast District Municipal (WCDM) Air Quality Manager on air quality related matters. The JMAQWG meetings took place on 22 June 2023, 21 September 2023 and 27 November 2023, and 23 May 2024.

The Air Pollution Control By-law was revised and presented for public participation. All comments were addressed, the necessary amendments were made, and the by-law was renamed. The Bergrivier Municipality Air Quality By-law was published and promulgated in the Provincial Gazette, No. 8261 on Friday, 3 July 2020.

Bergrivier Municipality attends the quarterly Berg River Estuary Advisory Forum (BEAF) and the Municipal Coastal Committee meetings (MCC) where any coastal pollution concerns and all relevant coastal and estuary matters are discussed, and possible solutions deliberated. Dates for the BEAF meetings during the 2023/24 financial year were on 17 August 2023, 16 November 2023, 15 February 2024 and 16 May 2024. The MCC meetings were held on 23 August 2023, 22 November 2023, 29 February 2024 and 22 May 2024.

On Saturday, 16 September 2023 a Coastal Clean-up event took place at Velddrif, Laaipek and Dwarskersbos. The following groups participated: CapeNature, Bergrivier Municipality, DFFE Local Government support, Nossob Fisheries, Chas Everitt, Velddrif High school, Slimkoppies Private school children, teachers and community members. Sponsors for gloves, plastic bags, branded back packs, cool drinks, water, biscuits, chips and chocolate marshmallows were amongst the following companies/ organizations: Plastic SA, Nossob Fisheries, Chas Everitt, Bergrivier Municipality and Gondwana Environmental Solutions and DFFE.

The beach sections from three points were targeted and event coordinators and supervisors joined each group. Start points at Velddrif Mouth/ harbour area, Velddrif Saltworks and Dwarskersbos Main beach.

All the bags of refuse/ litter collected by the team, was dropped off at the arranged location points for collection by Berggrivier Municipality.



3.6.2 BIODIVERSITY AND CLIMATE CHANGE

3.6.2.1 BIODIVERSITY

The Berggrivier Municipality: Invasive species monitoring, control and eradication plan, June 2020 was adopted in the Mayoral Committee on 11 June 2020. Invasive Species Monitoring, Control and Eradication were implemented during 2021 – to date by means of:

- Removal of the some of the stumps of the treated Eucalyptus trees took place on site: Portion of Erf 1002 (Porterville), by the Technical Directorate from March to October 2023.



- Removal of Eucalyptus species from the following areas during 2023-24 financial year by the Community Services Directorate:
 - 22 trees from Piketberg Rhino Park;
 - 7 trees from Piketberg Trajekte Kamp;
 - 3 trees from Aurora;
 - 50 trees from Porterville near the R44; and
 - 6 trees from Velddrif Kompong.

Coastal and estuarine management:

The National Environmental Management: Integrated Coastal Management Act, 2008, (Act No. 24 of 2008) aims to establish a system of integrated coastal and estuarine management. This Act places several obligations

on municipalities and defines a municipality as being “a metropolitan, district or local municipality established in terms of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)”. In areas where jurisdiction is shared by a district and local municipality, the district municipality is responsible for the implementation of the provisions of this Act, unless the district municipality has by agreement assigned the implementation of any of the provisions of the Act to the local municipality.

The Bergrivier Municipality Coastal Access Land By-Law, 2022 was provided for comment and public participation during 1 September till 4 November 2022. The By-law was then also sent for legal scrutiny by an appointed attorney during 2023. The By-law is under legal scrutiny currently at the Municipal Legal Support Services.

Berg River Estuarine Management Plan, as part of the Western Cape Estuary Management Framework and Implementation Plan, was compiled for the Western Cape Government, Department of Environmental Affairs & Development Planning by Anchor Environmental and Royal Haskoning (version 1 and 2 respectively). This current revision of the Draft Berg River Estuarine Management Plan (EMP), including the Situation Assessment and the Management Plan itself, is in response to a review conducted by the Department of Forestry, Fisheries and the Environment: Oceans and Coasts to ensure compliance with the minimum requirements for estuary management plans as per the National Estuarine Management Protocol. Amendments to the National Estuarine Management Protocol was published on 18 June 2021. The Department of Environmental Affairs and Development Planning (DEADP) placed a gazette notice in the Provincial Government Gazette on 28th January 2022. The Draft Estuarine Management Plans (EMPs) were available for public representations till 04 March 2022. Comment on the draft Groot Berg River Estuary Draft Estuarine Management Plan, dated August 2021, was provided by Bergrivier Municipality to DEADP.

The Bergrivier Municipality: By-law relating to the Management and Use of the Berg River Estuary was revised and amended and renamed to the Bergrivier Municipality: By-law relating to the Control of Vessels and Boating activities on the Berg River Estuary. The final draft was presented for comment period from 18 June to 17 July 2020. The Bergrivier Municipality: By-law relating to the Control of Vessels and Boating activities on the Berg River Estuary was adopted by Council on 29 September 2020 and promulgated in the Provincial Gazette Extraordinary, no. 8338 on 23 October 2020. Further revision of the by-law took place. The by-law now referred to as the Bergrivier Municipality By-law relating to the Berg River Estuary Usage Zones was available and advertised for public representations on 14 March till 16 May 2022. Due to significant changes from the comments received, the By-law was provided for a second round of comment and public participation during 1 September till 4 November 2022. The By-law was then amended according to the relevant and applicable comments received and sent for legal scrutiny by an appointed attorney during April, May and June 2023. The By-law was published on 11 August 2023 as the Bergrivier Municipality: By-law Relating to the Berg River Estuary Usage Zones. After publication the National Department of Forestry, Fisheries and the Environment (DFFE) indicated a request for change to a few technical wordings within the By-law.

Hence a request was made to amend the By-law to include these small amendment requests from the National Department and the By-law was then provided for a third round of comment and public participation during 20 October 2023 till 20 December 2023. The Bergrivier Municipality: By-law Relating to the Berg River Estuary Usage Zones was adopted by Council on 27 February 2024 and promulgated in the Provincial Gazette Extraordinary, no. 8898 on 22 March 2024.

A Memorandum of Agreement (MOA) is in place between Bergrivier Municipality and CapeNature for the reporting period to ensure law enforcement actions, compliance monitoring relating to the Municipal Estuary By-law and other duties pertaining the Berg River Estuary in accordance with relevant legislation. A three-year MOA between Bergrivier Municipality and CapeNature was signed (during October/ November 2023 by both parties) for period of 1 July 2023 until 30 June 2026. Financial support (grant) to the amount of R 676 000.00 was paid by Bergrivier Municipality for the financial year 1 July 2023 to 30 June 2024, to the Western Cape Nature Conservation Board t/a Cape Nature to fulfill functions according to the MOA: 1. Lawful use (enforcement of the Municipal Berg River Estuary By-laws), 2. Public awareness, 3. Administrative functions including Marker buoys placement and maintenance.

The Bergrivier Municipality Second Generation Coastal Management Programme, 2019 – 2024 provided by the consultant CES - Leaders in Environmental and Social Advisory Services on 22 Augustus 2019, was adopted by Council in November 2019.

3.6.2.2 CLIMATE CHANGE

During March 2014 the Municipal Council adopted a Climate Change Adaptation Plan. This plan was developed for the Municipality in partnership with the Climate Change Sub Directorate of the Western Cape Department of Environmental Affairs and Development Planning as part of their Municipal Support Programme.

As stated in the Bergrivier Climate Change Adaptation Plan (BM, 2014), climate change is an integrating factor that needs to be mainstreamed into all activities and functions in the municipality. The Bergrivier Municipality takes its strategic direction from its Integrated Development plan and, in relation to responding to climate change; to create a sustainable, inclusive and integrated living environment. It is of utmost importance to conserve and manage the natural environment and mitigate the impacts of climate change.

The Bergrivier Climate Change Adaptation Plan dated 2014 was updated and revised to ensure inclusion and alignment to the latest legislation and a specialist was appointed by Bergrivier Municipality to revise the plan and to include response and mitigation sections to ensure effective implementation of the Climate Change Response Strategy.

The Consultant Specialist (after tender process was followed), Gondwana Environmental Solutions International (Pty) Ltd was appointed on 11 January 2023 for the revision of the Bergrivier Municipal Climate Change Adaptation Plan for the period ending 30 June 2024. Gondwana Environmental Solutions International (Pty) Ltd identified Climate change vulnerability indicators and reviewed the Bergrivier Municipal Climate Change Adaptation Plan according to the latest legislation and requirements and included a mitigation section

and response plan. A complete Climate Change Response Implementation Plan inclusive of Climate Change mitigation and adaptation actions and implementation was compiled.

Below is an extract from the Tender specification (two- year tender) on this: The climate change needs, and response assessment must:

- a) *identify climate change response considerations and options;*
- b) *analyse the nature and characteristics of the Municipality and the particular and unique climate change needs and risks that arise as a result of such nature and characteristics;*
- c) *identify and spatially map, within the sphere of operations of the Municipality, risks, vulnerabilities, areas, ecosystems and communities that will arise, or that are vulnerable to the impacts of climate change;*
- d) *be based on the best available science, evidence and information; and*
- e) *identify and determine measures and mechanisms to manage and implement the required climate change response.*

The Climate change response implementation plan must:

- a) *be informed by the climate change needs and response assessment;*
- b) *include measures or programmes relating to both adaptation and mitigation in line with the constitutional mandate of the municipality.*

Various stakeholder sessions were held during 2023 and 2024. Valuable inputs were received and research done for the compilation of the final plan available on the Bergrivier Municipal websites. The Bergrivier Municipality Climate Change Response Strategy, 2024 was adopted by Council in June 2024.

3.7 SAFETY AND SECURITY

This part includes traffic and law enforcement services (including licensing and control of animals and control of public nuisances), fire services and disaster management. These services resort within Community Services Directorate.

3.7.1 TRAFFIC AND LAW ENFORCEMENT SERVICES

3.7.1.1 INTRODUCTION

The Traffic Section is responsible for the safety of pedestrian and vehicular Traffic. They are also responsible for awareness and road safety education. This function involves pre-primary, primary and secondary learners, as well as adults in all the different spheres of our community. On the traffic enforcement side, the primary focus is on speed enforcement, public and private transport as well as driving under the influence of liquor or a drug having a narcotic effect. Law-enforcement on the other hand focusses on Municipal by-law enforcement, which includes for example the control of animals and combatting of public nuisances. The Licensing Section is responsible for Vehicle Registration and Licensing, Learner – and Driver-testing as well as vehicle testing for roadworthiness. The Traffic and Law Enforcement Division is managed by a Chief Traffic

Officer, who is assisted by 17 officers (11 Traffic Officers and 6 Law Enforcement Officers), 5 EPWP Law Enforcement Officers, 5 Vehicle licensing officials as well as several support staff.

The four top service delivery priorities are:

- The safe usage of public roads;
- To create a safe and secure environment;
- The enforcement of the National Road Traffic and Land Transportation Act; and
- The enforcement of the Municipal By-Laws.

The responsibility for Licensing (vehicles and drivers) is a function of the Mobility Department of the Western Cape Government, but the Municipality renders this service on an agency basis and receives a subsidy to perform these functions on their behalf. Another responsibility is the monitoring of the 32 informal trading facilities in Piketberg and 20 in Porterville. There are no informal trading facilities in Velddrif.

3.7.1.2 SERVICE STATISTICS

TABLE 116: TRAFFIC AND BY-LAW INFRINGEMENTS

DETAILS	2022/2023	2023/24
Number of by-law infringements attended to	3 984	5 269
Number of Traffic and Law enforcement officers in the field on an average day	40	15
Number of Traffic and law enforcement officers on duty on an average day	47	22

TABLE 117: LICENSING TRANSACTIONS

TRANSACTION	2022/2023	2023/24
Driving License Transactions	12 227	12 257
Motor vehicle Registration Transactions	59 749	58 552

3.7.1.3 HUMAN RESOURCE CAPACITY

There was one funded vacancy in the Traffic, Law Enforcement, Vehicle Licensing and Testing Section as of 30 June 2024.

TABLE 118: HUMAN RESOURCES: TRAFFIC, LAW ENFORCEMENT AND LICENSING

	NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
Traffic and Law Enforcement	21	20	1	4.76 %
Vehicle Licensing	7	7	0	0 %

3.7.1.4 FINANCIAL PERFORMANCE

TABLE 119: FINANCIAL PERFORMANCE (OPERATIONAL): TRAFFIC, LAW ENFORCEMENT

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	13 130 245,00	12 801 770,00	13 347 253,53	4,26%
Other	22 801 700,00	25 684 644,00	22 690 888,98	-11,66%
Repairs & Maintenance	365 000,00	736 540,00	691 294,83	-6,14%
Total Operational Expenditure	36 296 945,00	39 222 954,00	36 729 437,34	-6,36%
Total Operational Revenue	-23 519 000,00	-23 557 000,00	-23 411 734,85	-0,62%
Net Operational Expenditure	12 777 945,00	15 665 954,00	13 317 702,49	-14,99%

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TABLE 120: FINANCIAL PERFORMANCE (OPERATIONAL) ROADS AND TRAFFIC REGULATION

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	1 319 249,00	1 257 000,00	1 270 995,86	1,11%
Other	533 000,00	523 200,00	518 082,67	-0,98%
Repairs & Maintenance	18 000,00	6 000,00	4 599,46	-23,34%
Total Operational Expenditure	1 870 249,00	1 786 200,00	1 793 677,99	0,42%
Total Operational Revenue	-4 925 000,00	-4 933 000,00	-4 809 672,82	-2,50%
Net Operational Expenditure	-3 054 751,00	-3 146 800,00	-3 015 994,83	-4,16%

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TABLE 121: FINANCIAL PERFORMANCE (CAPITAL)

DESCRIPTION	2023/24 ORIGINAL BUDGET	2022/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Air conditioners	80 000,00	75 000,00	72 677,70
Air conditioners Active Box	40 000,00	40 750,00	40 731,39
Animal Control Pole	20 000,00	-	-
Cameras DLTC & Cashiers – Piketberg	10 000,00	59 570,00	51 568,09
Cameras DLTC & Cashiers – Porterville	5 000,00	30 570,00	22 182,77
Cameras DLTC & Cashiers - Velddrif	10 000,00	31 600,00	31 592,03
Computer Equipment	20 000,00	15 000,00	11 965,39
Dash Cams	40 000,00	40 000,00	38 776,16

DESCRIPTION	2023/24 ORIGINAL BUDGET	2022/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Equipment Active Box (CR)	30 000,00	20 000,00	19 887,30
Furniture & Equipment - Traffic Department	10 000,00	10 000,00	8 850,83
Furniture and Equipment: Active Box	30 000,00	30 000,00	18 387,30
Safety and Security Enhancement	-	733 400,00	711 344,92
Surveillance Cameras - Ward 1	30 000,00	-	-
Surveillance Cameras - Ward 2	30 000,00	-	-
Surveillance Cameras - Ward 5 (Redelinghuis)	10 000,00	-	-

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3.7.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

The Performance highlights for this year include:

- The increasing of patrols, and visibility in all towns by means of regular roadblocks and integrated operations with our partners, the SAPS, Fire Services, EMS, Neighbourhood watches, Provincial Traffic, Department of Environmental Affairs and Forestry and our service provider, Traffic Management Technologies;
- The protection of Municipal and Public Infrastructure during loadshedding;
- The conduct of animal clinics in cooperation with Swartland SPCA;
- Animal Clinics were held as follow:

Velddrif	-	8
Aurora	-	8
Redelinghuis	-	8
Eendekuil	-	8
Porterville	-	8
Piketberg	-	8

Challenges that still need to be addressed include:

- Control and lack of specialized knowledge and equipment on noise control;
- Extending services in Motor Registration and Licensing to the smaller towns;
- Unfunded vacancies on the Organogram to improve service delivery and to ensure efficient Traffic and Municipal Law Enforcement;
- The control and influx of seasonal workers causing a nuisance in public open spaces over weekends;

- Traffic and Law Enforcement Patrol vehicle shortages;
- Insufficient manpower during festive season to patrol our resorts and beaches; and
- Shortage of vehicles to deliver excellent services.

Traffic-Fines-Income



Equipment-use-to-deliver-services



Integrated-operations-with-our-community-safety-partners





Road-Safety-awareness-and-education-at-schools-and-for-the-general-public.¶



Refreshing of road markings and signs. ¶



Integrated operations with SAPS and WCDM officials aimed at spaza shops. ¶



3.7.2 FIRE SERVICES AND DISASTER MANAGEMENT

3.7.2.1 INTRODUCTION

In terms of the Disaster Management Amendment Act, 2015 (Act 16 of 2015) “a local municipality must establish capacity for the development and co-ordination of a disaster management plan and the implementation of a disaster management function for the municipality, which forms part of the disaster management plan as approved by the relevant municipal disaster management centre”. To comply with the

provisions of the Act, Bergrivier Municipality has established a Disaster Management Division.

The following interventions have been undertaken:

- The Portfolio committee took note of the Disaster Management Annual Report on 7 August 2024; and
- Emergency evacuation plans was compiled for all municipal offices

3.7.2.2 SERVICE STATISTICS

The following tables shows the incidents of different types of fires in the Municipal Area:

TABLE 122: FIRE STATISTICS

BUSH AND GRASS FIRES												
DESCRIPTION	JUL 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24
Aurora	-	-	-	-	-	-	-	-	-	-	-	-
Eendekuil	-	-	-	-	-	-	-	-	-	-	-	-
Piketberg	2	2	1	4	9	4	3	2	5	-	-	-
Porterville	-	-	-	1	7	3	3	4	3	2	-	-
Velddrif	-	1	1	2	-	-	2	-	1	-	-	-
Redelinghuis	-	-	-	-	-	-	-	-	-	2	-	-
SUBTOTAL	2	3	2	8	16	7	8	6	9	4	-	-
STRUCTURAL FIRES												
DESCRIPTION	JUL 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24
Aurora	-	-	-	-	-	-	-	-	-	-	-	-
Eendekuil	-	-	-	-	-	-	-	-	-	-	1	-
Piketberg	3	-	-	-	-	-	-	1	-	1	1	-
Porterville	1	1	-	1	1	1	-	1	1	-	-	2
Velddrif	3	1	-	2	-	6	1	1	-	3	-	-
Redelinghuis	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	7	2	-	3	1	7	1	3	1	4	2	2
MOTOR VEHICLE ACCIDENTS												
DESCRIPTION	JUL 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24
Aurora	-	-	-	1	-	-	-	-	-	-	-	-
Eendekuil	-	-	-	2	-	-	-	-	-	-	-	-

Piketberg	3	2	3	2	1	3	3	3	1	4	2	2
Porterville	2	2	2	1	-	3	3	3	4	1	2	2
Velddrif	1	-	-	2	2	1	1	2	2	3	-	-
Redelinghuis	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	6	4	5	8	3	7	7	8	7	8	4	4

The statistics have decreased from July 2023 – Jun 2024 the previous year.

TABLE 123: FIRE SAFETY INSPECTIONS FOR THE YEAR UNDER REVIEW 2023/24.

INSPECTION TYPE	PIKETBERG	PORTERVILLE	VELDDRIF	AURORA	EEENDEKUIL	REDELINGHUIS	TOTAL
Businesses	-	1	1	-	-	-	2
Fuel storage	0	0	0	0	0	0	0
Festival areas	0	0	0	0	0	0	0
Flammable storage	3	1	3	0	0	0	7
Building plans	11	0	10	0	0	0	21
Fire permits	51	101	-	-	11	2	165

3.7.2.3 HUMAN RESOURCE CAPACITY

Mr Noel Williams was appointed on 1 December 2023 as Head: Disaster Management and Fire Services. The Head Disaster Management and Fire Services are assisted by 8 EPWP workers, 19 standby personnel, 1 Chrysalis student and 3 Disaster Management interns (funded by the West Coast District Municipality). The following people assisted with the function for the year 2023/24:

- 8 x Expanded Public Works Personnel (EPWP);
- 1 x Chrysalis student;
- 19 x Municipal paid standby personnel and
- 3x Disaster Management interns (funded by the West Coast District Municipality).

Currently all towns deliver a 07:30 – 16:30 function with the standby personnel on standby from 16:30 – 07:30 and over weekends.

Staff limitations:

Bergrivier Municipality’s Disaster Management Department is limited in carrying out its functions according to the Disaster Management Act, 2002 (Act 57 of 2002) due to the lack of suitably qualified and skilled personnel. This places the Municipality and the community at risk should a serious incident or disaster occur. There is a serious need for permanent suitably qualified staff to assist with the function. This has been escalated to the Western Cape Disaster Management Centre, via the West Coast District Disaster Centre in order to address the human resource capacity as matter of urgency. West Coast District Centre in response

to the lack of capacity provided the municipality with 3 interns until January 2025. This brought relief, however did not solve the existing shortage.

3.7.2.4 FINANCIAL PERFORMANCE

The cost of the fire service can vary drastically from year to year depending on the number of incidents. Provision is always made for the worst-case scenario.

**TABLE 124: FINANCIAL PERFORMANCE
(OPERATIONAL): FIRE SERVICES AND DISASTER MANAGEMENT**

DESCRIPTION	2023/24 BUDGET	2023/24 ADJUSTED BUDGET	ACTUAL 2023/24	VARIANCE
Employees	2 841 494,00	1 469 050,00	1 458 349,62	-0,73%
Other	1 156 000,00	1 300 770,00	1 271 357,45	-2,26%
Repairs & maintenance	180 000,00	313 626,00	126 674,50	-59,61%
Total operational expenditure	4 177 494,00	3 083 446,00	2 856 381,57	-7,36%
Total operational revenue	-931 000,00	-1 190 180,00	-996 782,96	-16,25%
Net operational expenditure	3 246 494,00	1 893 266,00	1 859 598,61	-1,78%

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TABLE 125: FINANCIAL PERFORMANCE (CAPITAL): FIRE AND DISASTER MANAGEMENT

DESCRIPTION	2023/24 BUDGET	2023/24 ADJUSTMENT BUDGET	ACTUAL 2023/24
4x4 Fire Fighting Vehicle (grant funded)	926 000,00	926 000,00	925 999,98
Computer Equipment & Printers	-	10 000,00	9 925,00
Furniture & Equipment - Fire	15 000,00	10 000,00	9 120,23
Rebuilding of Fire Fighting Vehicle	-	264 000,00	263 035,31
Replacement of Fire Fighting Pump	230 000,00	-	-

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3.7.2.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- 87 x fire prevention inspections were performed throughout the municipal area;
- Fire safety and emergency evacuation talks were arranged throughout the year at various schools and institutions.
- 4 EPWP fire fighters received fire fighter 1 training by Cape Winelands District Municipality.
- Challenges that still need to be addressed include:
- The lack of disaster management personnel;

- Shortage of funding to purchase equipment;
- The lack of a 24-hour emergency dispatch centre;
- The lack of a single emergency number for Bergrivier Municipality; and
- The lack of dedicated fire stations and Hazmat equipment.

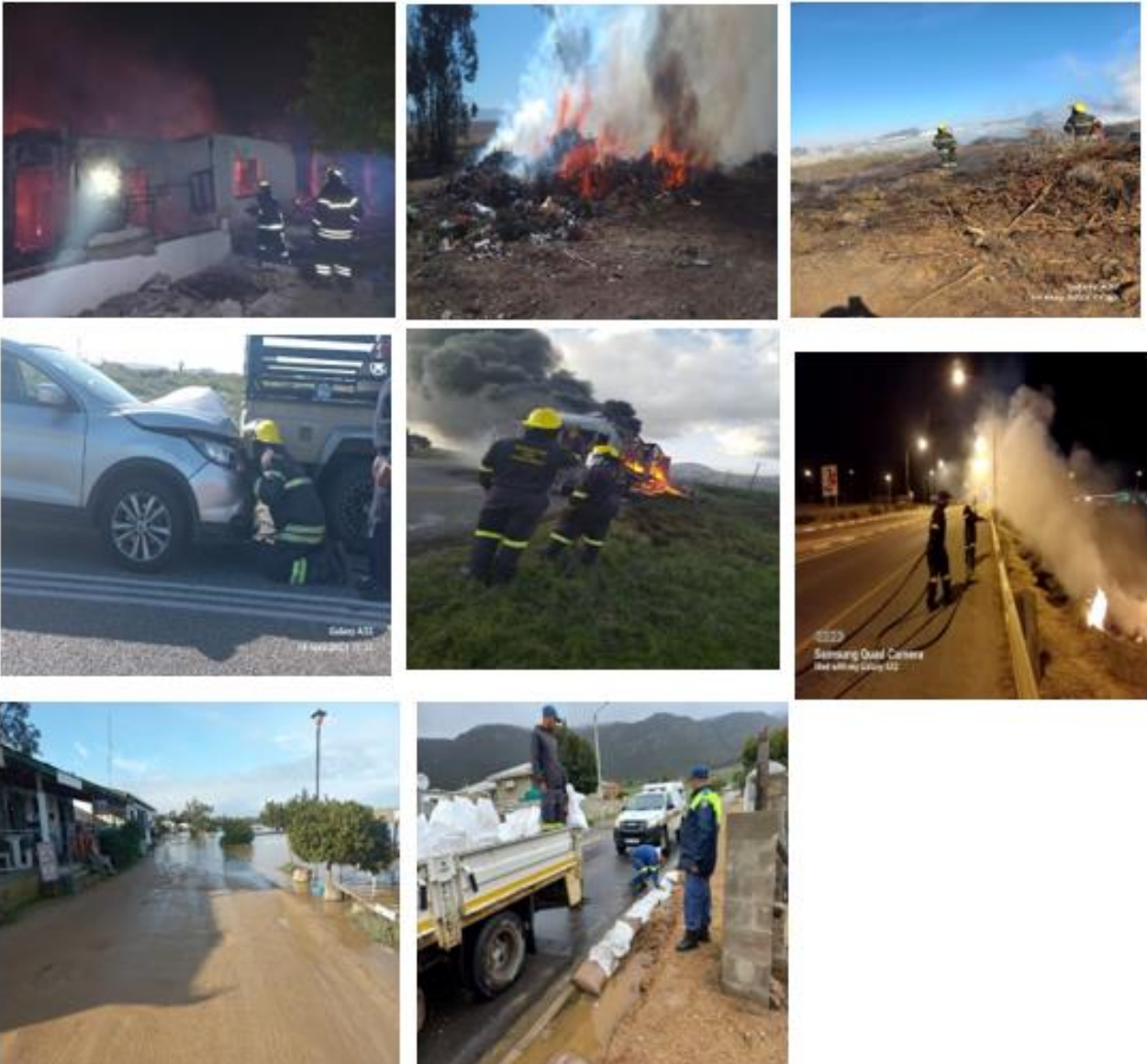


PHOTO GALLERY 2023/2024

3.8 COMMUNITY SERVICES

3.8.1 COMMUNITY SERVICES (PARKS AND OPEN SPACES)

3.8.1.1 INTRODUCTION

The Municipality is responsible for all public parks and open spaces, which are important for the conservation of our biodiversity as well as the aesthetic appearance of our towns.

3.8.1.2 SERVICE STATISTICS

TABLE 126: PARKS AND OPEN SPACES

TOWN	PARKS AND OPEN SPACES (HA)	PLAY PARKS (NR)
Piketberg	26.4	7
Aurora	1.4	1
Dwarskersbos	0.5	0
Velddrif	19.9	2
Redelinghuis	0.1	1
Eendekuil	0.5	2
Porterville	4.8	2
TOTAL	53.6	15

3.8.1.3 HUMAN RESOURCE CAPACITY

TABLE 127 HUMAN RESOURCES: COMMUNITY PARKS

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
27	24	3	11.11 %

3.8.1.4 FINANCIAL PERFORMANCE

TABLE 128: FINANCIAL PERFORMANCE (OPERATIONAL): PARKS AND OPEN SPACES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employee	7 682 780,00	7 155 554,00	7 048 782,52	-1,49%
Other	2 915 100,00	2 554 127,00	2 245 071,05	-12,10%
Repairs & Maintenance	493 000,00	565 000,00	557 030,19	-1,41%
Total Operational Expenditure	11 090 880,00	10 274 681,00	9 850 883,76	-4,12%
Total Operational Revenue	-107 000,00	-107 000,00	-27 643,44	-74,17%
Net Operational Expenditure	10 983 880,00	10 167 681,00	9 823 240,32	-3,39%

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TABLE 129: FINANCIAL PERFORMANCE (CAPITAL): PARKS AND OPEN SPACES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Benches - open spaces	35 000,00	35 000,00	34 841,74
Brush Cutter	90 000,00	86 100,00	86 099,48
Fencing Playpark RH	240 000,00	217 000,00	216 339,40
New playpark (Velddrif)	150 000,00	150 000,00	146 091,73
Ride-on Lawnmowers	240 000,00	219 000,00	199 000,00

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Spraying Can	190 000,00	173 500,00	173 470,00
Tools & Equipment	45 000,00	45 000,00	44 597,39
Upgrade Community Parks Piketberg	159 000,00	159 000,00	91 522,00
Upgrade Community Parks Porterville	50 000,00	50 000,00	30 906,25
Upgrade Playpark (Aurora)	190 000,00	190 000,00	183 320,99

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3.8.1.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Challenges that still need to be addressed, include:

- The vandalism of play equipment in parks;
- Shortage of staff in all towns; and
- Shortage and poor quality of machinery and equipment.

Highlights:

- Various play parks have been upgraded in Piketberg, Velddrif and Porterville;
- The upgrade of the play parks included new play equipment and seating benches. Play parks were equipped with steel equipment, which will enhance the lifespan of our parks; and
- Parks and open spaces and adjacent sidewalks are maintained right through the year, and this ensures the aesthetic appearance of our towns and promote a healthy environment.



Redelinghuis Play park upgrade



Maintenance at Eric Gold Smith Velddrif



Regular maintenance at open spaces and side walks

3.8.2 SPORT FIELDS AND SWIMMING POOLS

3.8.2.1 INTRODUCTION

Bergrivier Municipality has 3 swimming pools, namely one in Porterville and 2 in Piketberg. All 3 swimming pools are seasonally operated, during the summer months. The swimming pool facilities are for the benefit of residents within the area of Bergrivier Municipality, where it can get very hot during the summer months.

3.8.2.2 FINANCIAL PERFORMANCE

TABLE 130: FINANCIAL PERFORMANCE (OPERATIONAL): SWIMMING POOLS

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employee Related Costs	953 718,00	894 000,00	898 058,75	0,45%
Other Expenditure	349 100,00	184 213,00	154 297,33	-16,24%
Repairs & Maintenance	155 000,00	91 000,00	82 129,92	-9,75%
Total Operational Expenditure	1 457 818,00	1 169 213,00	1 134 486,00	-2,97%
Total Operational Revenue	-20 000,00	-20 000,00	-25 814,77	29,07%
Net Operational Expenditure	1 437 818,00	1 149 213,00	1 108 671,23	-3,53%

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TABLE 131: FINANCIAL PERFORMANCE (CAPITAL) SWIMMING POOLS

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Shade ports - Swimming pool Porterville	65 000,00	65 000,00	-

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3.8.2.3 PERFORMANCE HIGHLIGHTS AND CHALLENGES

The swimming pools provided respite during the dry summer months. A recurring challenge remains the water scarcity and much needed upgrading of the buildings and pool infrastructure. During the last financial year, the swimming pools in Piketberg were not in use. In case of the Loop Street pool, significant upgrading must be done, after the illegal occupants in the clubhouse were evicted. Similarly, big upgrades are required at the Acacia Street pool.

3.8.3 SPORT DEVELOPMENT

3.8.3.1 INTRODUCTION

This section focuses on sport development, the submission of funding applications for the creation of new or the upgrading of existing facilities, and the liaison with organised sporting bodies within Bergrivier Municipal Area. Porterville, Piketberg, Velddrif, Redelinghuis, Eendekuil, Aurora, Goedverwacht and Wittewater all have Local Sport Councils that manage the sport facilities and who contribute to sport development. The Municipality supports these Sport Councils through an annual grant and by maintaining and upgrading the

facilities on an on-going basis. Various facilities were improved through maintenance activities and the execution of secure fencing initiatives.



Maintenance at Facilities: Smit Park Sportsgrounds in Velddrif



Pella Park B Field levelling and grass turf.

3.8.3.2 SERVICE STATISTICS

The following table indicates the sport facilities- and sport-codes in each town. It must be noted that the Piketberg and De Hoek golf courses are privately owned and not maintained by the Municipality. The Porterville and Velddrif golf courses, bowls facilities and pigeon clubs are municipal property, but a formal lease agreement was signed between clubs that governs the relationships with the municipality.

TABLE 132: SPORT FACILITIES AND CODES

TOWN	FACILITY
Piketberg	Rugby/ Athletics/Soccer/ Netball / swimming and cricket/Racing pigeons
Aurora	Rugby / Soccer / Netball
Dwarskersbos	Tennis
Velddrif	Tennis / Netball / Rugby / Soccer/ Cricket / Bowls / Golf / Athletics / Racing pigeons
Redelinghuis	Rugby / Soccer / Athletics / Netball
Eendekuil	Rugby / Soccer / Tennis / Netball / Athletics
Porterville	Rugby / Soccer / Athletics / Tennis / Netball / Golf / swimming
Goedverwacht	Rugby/ Chess
Wittewater	Rugby/Netball/Soccer

3.8.3.3 FINANCIAL PERFORMANCE

TABLE 133: FINANCIAL PERFORMANCE (OPERATIONAL): SPORT FIELDS

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
SPORTS GROUNDS AND STADIUMS				
Employee Related Costs	1 820 101,00	1 244 084,00	1 098 569,09	-11,70%
Other Expenditure	2 123 000,00	1 888 700,00	1 686 622,79	-10,70%
Repairs & Maintenance	329 000,00	444 686,00	402 358,27	-9,52%

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Total Operational Expenditure	4 272 101,00	3 577 470,00	3 187 550,15	-10,90%
Total Operational Revenue	-	-	-	
Net Operational Expenditure	4 272 101,00	3 577 470,00	3 187 550,15	-10,90%

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TABLE 134: FINANCIAL PERFORMANCE (CAPITAL) SPORT FIELDS

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Containers cloakrooms at Watsonia	700 000,00		73 823,01
Furniture & Equipment	25 000,00		24 504,21
Irrigation Equipment	20 000,00		10 347,82
Mobile Pavilions	390 000,00		368 959,80
Security Measures	90 000,00		21 985,99
Shade ports - Tollie Adams	70 000,00		
Tools	15 000,00		13 546,52
Upgrade B-Field PV	600 000,00		87 250,00
Upgrade of Pigeon Clubhouse	500 000,00		180 812,50

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3.8.3.4 PERFORMANCE HIGHLIGHTS

Performance highlights of the year include:

3.8.3.4.1 SPORT DAY

Various sports events and activities were hosted across the Bergrivier Municipal area throughout the financial year. The support and promotion of sporting codes have many beneficial impacts on our society. Safe and constructive physical activity contributes to our wellbeing with the added impact these events have on the local economy and tourism sector.



Fish Factory Tournament at Smit Park



Soccer at annual Fish Factory tournament gaining popularity
Velddrif 28 & 29 October 2023



Boland Cavaliers vs Eastern Cape Rugby Union
Saturday 18 May 2024 Rhinopark, Piketberg



West Coast Canoe Challenge
Saturday 27 January 2024 on the Berg River
Creator: Kassie Karsten - Cape Town Sport Photography



62nd annual Bergrivier Canoe Marathon 5-8 July 2023
Photograph: <https://berg.org.za/2023-day-four-photos/>



Golden Games 2023 In Piketberg. September 2023.

The Golden Games is an annual tournament for older people active in sports. It serves to provide a space for senior citizens to socially interact with one another, and to participate in lively recreational activities. These games aim to enhance the quality of life of older persons, improve their health and encourage them to embrace ‘active aging’. In addition, the objective for the Bergrivier Golden Games Social Joyful Day is to encourage senior citizens to be active and promote longer life through participation in sports. Participants representing their clubs took part in a number of activities and fun games, ranging from track athletics to Jukskei, duck walk, dress up, ball throwing and for those in wheelchairs, washing pegs. Every activity is set up for a variety of level in relation to fitness and ability. The participants competed in two age groups, 60-65 years and 70 and older.

No	EVENT NAME	DATE	VENUE
	Fish Factory Tournament	Velddrif 28 & 29 October 2023	Smit Park Sportsgrounds
	Bergrivier Golden Games	September 2023	Rhinopark, Piketberg
	Boland Cavaliers vs Eastern Cape Rugby Union	Saturday 18 May	Rhinopark, Piketberg
	Bergrivier Canoe Marathon	5-8 July 2023	Bergrivier
	West Coast Canoe Challenge	Saturday 27 January 2024	Bergrivier

PROJECTS

During the financial year a number of projects were completed, namely:

1. Maintenance at Facilities: Smit Park Sportsgrounds in Velddrif.
2. Maintenance at Facilities: Rhino Park Sportsgrounds in Piketberg.

3.8.4 RECREATIONAL RESORTS

3.8.4.1 INTRODUCTION

The Municipality has 2 beach/recreational resorts, namely Stywelyne (Laaiplek) and Dwarskersbos. The historical Pelican holiday resort has been developed into a public beach, solely for day-camping purposes. The Municipality manages the resorts itself and strives to always maintain a high standard, as these facilities contribute significantly to the tourism sector.



Regular Maintenance at Holiday Resorts

3.8.4.2 SERVICE STATISTICS

The resorts are well utilized during summer months. Visitor statistics are derived from the Resort Management System and is contained in the table below:

TABLE 135: UTILISATION OF RECREATION RESORTS (VISITORS PER MONTH)

BOOKINGS	JUL 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24	TOTAL
STYWELYNE													
Sea View (7)	92	87	70	60	84	114	110	69	65	35	84	103	1 010
Flats (6)	29	52	47	47	132	502	173	197	253	106	117	75	1 793
Camping Sites (54)	77	78	79	64	75	65	49	77	59	79	116	91	929
DWARSKERSBOS													
Cottages (5)	124	380	513	435	295	1 999	586	1 038	1 348	401	228	183	7 530

BOOKINGS	JUL 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24	TOTAL
Flats (12)	12	79	125	137	139	150	88	75	125	94	125	195	1 344
Camping Sites (154)	5	64	42	37	35	80	26	52	60	40	68	5	514
TOTAL	141	740	876	780	760	2 910	1 032	1 508	1 910	755	738	652	13 120

3.8.4.3 HUMAN RESOURCE CAPACITY

TABLE 136: HUMAN RESOURCES: RECREATION RESORTS

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
23	22	1	4.35 %

3.8.4.4 FINANCIAL PERFORMANCE

TABLE 137: FINANCIAL OPERATING BUDGET – RECREATION RESORTS

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
HOLIDAY RESORTS				
Employee Related Costs	4 619 083,00	4 362 457,00	4 346 418,75	-0,37%
Other Expenditure	2 537 500,00	1 999 675,00	1 230 556,82	-38,46%
Repairs & Maintenance	423 000,00	531 800,00	442 779,79	-16,74%
Total Operational Expenditure	7 579 583,00	6 893 932,00	6 019 755,36	-12,68%
Total Operational Revenue	-5 391 000,00	-5 388 000,00	-5 969 094,99	10,78%
Net Operational Expenditure	2 188 583,00	1 505 932,00	50 660,37	-96,64%

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TABLE 138: FINANCIAL PERFORMANCE (CAPITAL) RECREATION RESORTS

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Furniture & Equipment - Holiday Resorts	100 000,00	100 000,00	99 499,39
Pelican Beach Resort Development	620 000,00	273 000,00	253 390,07
Tools and Equipment	30 000,00	29 000,00	28 129,11
Upgrading of resorts	100 000,00	-	-

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3.8.4.5 PERFORMANCE HIGHLIGHTS AND CHALLENGES

Performance highlights for the year include:

- Steady increase in revenue.

Challenges

- Break-ins and vandalism;
- The resorts are still operating at a loss; and
- Walls and perimeter fencing increasingly requiring maintenance due to soil erosion.

3.9 EXECUTIVE, CORPORATE AND FINANCIAL SERVICES

3.9.1 EXECUTIVE AND COUNCIL

3.9.1.1 INTRODUCTION

The Executive and Council comprise the Municipal Council and its support staff as well as the Office of the Municipal Manager which includes the Strategic Services Department and Internal Audit Unit. The activities of this section are detailed under Governance (Chapter 2).

3.9.1.2 HUMAN RESOURCES

There were no employee or Councillor vacancies as on 30 June 2024.

TABLE 139: HUMAN RESOURCES: THE EXECUTIVE AND COUNCIL

	NO OF POSTS	NO OF EMPLOYEES / COUNCILLORS	NO OF VACANCIES	VACANCIES %
Employees	4	4	0	0.00%
Councillors	13	13	0	0 %

3.9.1.3 FINANCIAL PERFORMANCE

TABLE 140: FINANCIAL PERFORMANCE (OPERATIONAL): THE EXECUTIVE AND COUNCIL

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employee Related Costs	1 634 795,00	2 392 000,00	2 380 049,74	-0,50%
Other Expenditure	11 752 855,00	11 799 900,00	11 198 607,87	-5,10%
Total Operational Expenditure	13 387 650,00	14 191 900,00	13 578 657,61	-4,32%
Net Operational Expenditure	13 387 650,00	14 191 900,00	13 578 657,61	-4,32%

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TABLE 141: FINANCIAL PERFORMANCE (CAPITAL): THE EXECUTIVE AND COUNCIL

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Diverse office furniture & equipment	10 000,00	9 164,00	9 163,74

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3.9.2 FINANCIAL SERVICES

3.9.2.1 INTRODUCTION

The Financial Services Directorate is responsible for the Budget and Treasury Office, Revenue Management, Expenditure Management and Supply Chain Management. The Department is also responsible for the Valuation Roll. The activities of this section are detailed under Financial Performance (Chapter 5).

3.9.2.2 HUMAN RESOURCES

There were 4 vacancies in the Financial Services Directorate as at 30 June 2024.

TABLE 142: HUMAN RESOURCES: FINANCIAL SERVICES

NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
53	49	4	7.55 %

3.9.2.3 FINANCIAL PERFORMANCE

TABLE 143: FINANCIAL PERFORMANCE (OPERATIONAL): FINANCIAL SERVICES

DESCRIPTION	2023/24 BUDGET	FINAL 2023/24 BUDGET (INCL ADJUSTMENT & VERIMENTS)	2023/24 ACTUAL	VARIANCE
Employees	13 237 291,00	12 027 000,00	11 231 601,08	-6,61%
Other	16 224 500,00	24 314 084,00	25 525 126,46	4,98%
Repairs & Maintenance	89 000,00	103 000,00	84 668,89	-17,80%
Total Operational Expenditure	29 550 791,00	36 444 084,00	36 841 396,43	1,09%
Total Operational Revenue	-126 267 703,00	-133 021 443,00	-134 650 604,10	1,22%
Net Operational Expenditure	-96 716 912,00	-96 577 359,00	-97 809 207,67	1,28%

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TABLE 144: CAPITAL EXPENDITURE: FINANCIAL SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
Furniture & Equipment - Finance	10 000,00	139 000,00	137 187,39
Upgrade SCM Stores	490 000,00	361 000,00	360 581,45

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3.9.3 HUMAN RESOURCE SERVICES

3.9.3.1 INTRODUCTION

Human Resource Management falls within the Corporate Services Directorate. Human Resource Services are responsible for human resource management, labour relations, training and development and occupational health and safety. The activities of this section are detailed under Organisational Development Performance (Chapter 4).

3.9.3.2 HUMAN RESOURCES

There was 1 vacancy in this financial year.

TABLE 145: HUMAN RESOURCES: HUMAN RESOURCE SERVICES

NO OF POSITIONS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
7	6	1	14,29 %

Human Resources had a capital budget of R 263 000.00 for the 2023/2024 financial year of which R260 464.19 was spent, which results in a 99.04 % spending.

3.9.4 ADMINISTRATION AND LEGAL SUPPORT SERVICES

3.9.4.1 INTRODUCTION

Administration and Legal Support Services is a department within the Directorate Corporate Services which forms an integral part of the daily operations within the municipal context. Our ultimate aim is to reach the strategic objectives of the Municipality.

The department broadly consists of the following sub-divisions:

- Secretariat and Records;
- Records and Archives;
- Client Services;
- Information Communication Technology; and
- Legal Support Services.

Secretariat and Records

This sub-division deals with a wide variety of functions, including but not limited to:

- Ensuring timeous compilation and distribution of agendas of meetings in accordance with a pre-determined schedule;
- Ensuring the proper drafting of notices;
- Ensuring proper keeping of minutes of meetings; and
- Ensuring timeous delivery of official documents, agendas and minutes to Management and Councillors.

Records and Archives

The aim of the Records and Archives division is to:

- Ensure that good records keeping, and good records management are maintained;
- To implement the Records Management Policy in order to ensure that information contained in records is managed effectively throughout the municipality; and
- Ensure that good records keeping, and good records management practices are adhered and maintained

to on a daily basis.

Client Services

The Client Services section focusses on improving clients' service experience, to create an engaged customer by taking ownership of client issues and following-through on it until it is resolved. The section also includes an office cleaning team who provides friendly service while assisting with the tidiness of Municipal buildings.

Information Communication Technology

Information is a key resource for all enterprises, and throughout the whole lifecycle of information there is a huge dependency on technology. Information and related information technologies are pervasive in enterprises and they need to be governed and managed in a holistic manner, taking in the full end-to-end business and IT functional areas of responsibility.

Today, more than ever, the Municipality need to achieve increased:

- Value creation throughout the Municipality;
- User satisfaction with IT engagement and services;
- Compliance with relevant laws, regulations and policies; and
- Building Smart Cities.

The Information Communication Technology (ICT) Department strive to achieve their governance and management objectives, i.e., to create optimal value from information and technology by maintaining a balance amongst realizing benefits, managing risk and balancing resources. Further benefits include but are not limited to:

- Maintain high-quality information to support business decisions;
- Achieve strategic goals and realize business benefits through the effective and innovative use of IT;
- Achieve operational excellence through reliable, efficient application of technology;
- Maintain IT-related risk at an acceptable level;
- Optimize the cost of IT services and technology;
- Maintain an awareness of information technology and related service trends, identify innovation opportunities, and plan how to benefit from innovation in relation to business needs; and
- Support compliance with relevant laws, regulations, contractual agreements and policies.

Legal Support Services

The Legal Support Services division was established during January 2023. Several opinions, memorandums and enquiries of a legal nature has been attended to. A quarterly report will be submitted to the committee indicative of the matters attended to and the trends reflected within the Legal Support Services Register.

The purpose of Legal Support Services is to:

- Provide Legal Support Services to the Municipality and safeguard the interest of the Municipality in legally related matters;
- Provide written or verbal legal advice and support to the Director Corporate Services, the Municipal Manager and other co-officials which may have legal implications;
- Provide legal guidance regarding council resolutions, litigations, defence of legal action, contracts and services;
- Keep abreast of current trends, legislative changes and provide guidance thereon; and
- Research relevant case law and prepare case reports in preparation of disputes when necessary.

This is not an exhaustive list of the functions of Legal Support Services, but merely an indication of the kind of queries that the sub-division may encounter.

3.9.4.2 HUMAN RESOURCES

There were three vacancies in the Administrative Services Department as at 30 June 2024.

TABLE 146: HUMAN RESOURCES: ADMINISTRATION AND LEGAL SUPPORT SERVICES

SECTION	NO OF POSTS	NO OF EMPLOYEES	NO OF VACANCIES	VACANCIES %
Administration & Legal Support Services	21	18	3	14,29 %

The positions that were vacant on 30 June 2024 was Client Services Office (Piketberg), Receptionist (Porterville) and General Assistant Cleaning. The positions of Receptionist (Porterville) and General Assistant Cleaning were filled as from 1 July 2024.

3.9.4.3 FINANCIAL PERFORMANCE

TABLE 147: FINANCIAL PERFORMANCE (OPERATIONAL): ADMINISTRATION AND LEGAL SUPPORT SERVICES

DESCRIPTION	2023/2024 BUDGET	2023/24 ADJUSTED BUDGET	2023/24 ACTUAL	VARIANCE
ADMINISTRATIVE AND CORPORATE SUPPORT				
Employee Related Costs	5 677 379,00	5 921 000,00	5 602 499,00	-5,38%
Other Expenditure	2 821 000,00	2 596 000,00	2 036 116,65	-21,57%
Repairs & Maintenance	89 000,00	133 000,00	125 070,85	-5,96%
Total Operational Expenditure	8 587 379,00	8 650 000,00	7 763 686,50	-10,25%
Total Operational Revenue	-3 000,00	-3 000,00	-2 074,26	-30,86%
Net Operational Expenditure	8 584 379,00	8 647 000,00	7 761 612,24	-10,24%
INFORMATION TECHNOLOGY				

DESCRIPTION	2023/2024 BUDGET	2023/24 ADJUSTED BUDGET	2023/24 ACTUAL	VARIANCE
ADMINISTRATIVE AND CORPORATE SUPPORT				
Employee Related Costs	2 207 437,00	2 304 000,00	2 278 413,97	-1,11%
Other Expenditure	3 583 100,00	4 482 576,00	4 275 361,27	-4,62%
Repairs & Maintenance	23 000,00	23 000,00	21 370,69	-7,08%
Total Operational Expenditure	5 813 537,00	6 809 576,00	6 575 145,93	-3,44%
Net Operational Expenditure	5 813 537,00	6 809 576,00	6 575 145,93	-3,44%

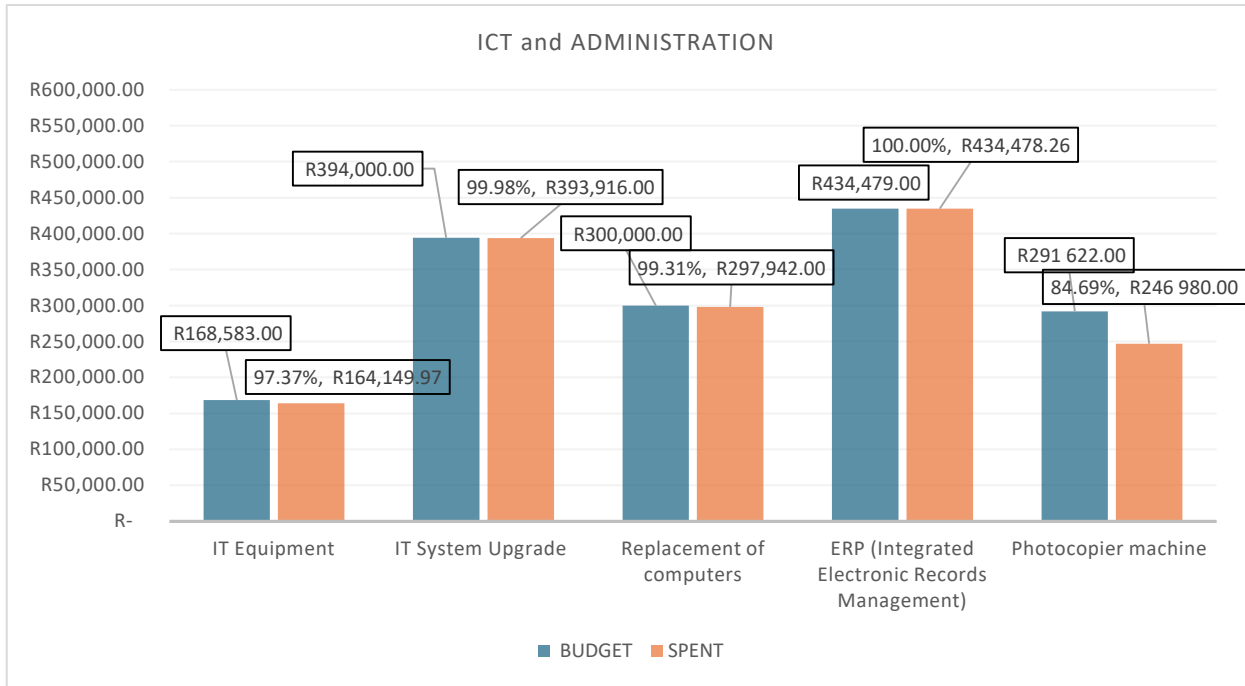
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TABLE 148: FINANCIAL PERFORMANCE (CAPITAL): ADMINISTRATION AND LEGAL SUPPORT SERVICES

DESCRIPTION	2023/24 ORIGINAL BUDGET	2023/24 ADJUSTMENT BUDGET	2023/24 ACTUAL
ADMINISTRATION			
Photocopier machine for new office building	150 000,00	291 622,00	246 980,00
ICT			
Disaster Recovery Site	-	266 000,00	264 703,36
ERP (Integrated Electronic Records Management, Customer Care)	560 000,00	434 479,00	434 478,26
IT Equipment	100 000,00	168 583,00	164 149,97
IT System Upgrade (Enhancement of IT system)	500 000,00	394 000,00	393 916,00

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Performance highlights include:



Upgrading of Velddrif Town-hall



Upgrade of Server Rooms

The following administrative policies were developed and reviewed by the various departments during the 2023/24 financial year:

TABLE 149: POLICIES ADOPTED DURING 2023/24

POLICY	RESOLUTION	DATE OF ADOPTION
Relocation Policy	BKN027/09/2023	19 September 2023
Virement Policy	RVN012/09/2023	26 September 2023
House Shop Policy	RVN019/09/2023	26 September 2023
Performance Management Policy	RVN028/10/2023	31 October 2023
TASK Policy – Draft	BKN022/11/2023	21 November 2023
Halls and Facilities Policy	BKN031/12/2023	5 December 2023
Cell phone and data Policy	BKN021/12/2023	5 December 2023
Indigent and Needy Funeral Policy	BKN041/12/2023	5 December 2023
Preferential Procurement Policy	RVN011/01/2024	23 January 2024
Supply Chain Management Policy	RVN011/01/2024	23 January 2024
Creditors, Councillors and Staff Payment Policy	BKN017/02/2024	8 February 2024
Policy on the Rules for Hanging of Posters during Voter Registration, General Election, and By-Elections Processes	BKN036/02/2024	20 February 2024
Asset Management Policy	RVN014/05/2024	31 May 2024
Cash Management and Investment Policy	RVN014/05/2024	31 May 2024
Credit control and Debt collection Policy	RVN014/05/2024	31 May 2024
Indigent Policy	RVN014/05/2024	31 May 2024
Property Rates Policy and By-law	RVN014/05/2024	31 May 2024
Tariff Policy	RVN014/05/2024	31 May 2024
Virement Policy	RVN014/05/2024	31 May 2024
Supply Chain Management Policy	RVN014/05/2024	31 May 2024
Borrowing Policy	RVN014/05/2024	31 May 2024
Funding, Reserves and Long-Term Financial Planning Policy	RVN014/05/2024	31 May 2024
Budget Implementation and Monitoring Policy	RVN014/05/2024	31 May 2024
Petty Cash Policy	RVN014/05/2024	31 May 2024
Creditors councillors and staff payment Policy	RVN014/05/2024	31 May 2024

POLICY	RESOLUTION	DATE OF ADOPTION
Cost Containment Policy	RVN014/05/2024	31 May 2024
Preferential Procurement Policy	RVN014/05/2024	31 May 2024
Corporate Social Investment and Relief Funding Policy, 2024	RVN014/05/2024	31 May 2024
Reduction plan for consultants Policy	RVN014/05/2024	31 May 2024
UIFW Policy	RVN014/05/2024	31 May 2024
Writing off of Irrecoverable Debt Policy	RVN014/05/2024	31 May 2024
Inventory Management Policy	RVN014/05/2024	31 May 2024
Informal Trader Stalls Management Policy	RVN012/05/2024	31 May 2024
Anti-fraud and Corruption Policy	RVN030/06/2024	25 June 2024
Performance, Risk and Audit Committee Charter 2024/2025	RVN030/06/2024	25 June 2024
Risk Management Policy	RVN030/06/2024	25 June 2024
Risk Management Strategy	RVN030/06/2024	25 June 2024
Risk Management Committee Charter 2024/2025	RVN030/06/2024	25 June 2024
Climate Change Response Strategy 2024	RVN039/06/2024	25 June 2024

Performance challenges include:

- Shortage of Human resources in ICT Section;
- Cybercrime;
- Data Management;
- Lack of Fibre networks;
- Change Management – Software Implementation; and
- Reliance on external infrastructure for purposes of telecommunication.

3.10 DETAILED ANNUAL PERFORMANCE REPORT

3.10.1 INTRODUCTION

This report comprises the Annual Performance Report of Bergrivier Municipality for 2022/23 which has been compiled in accordance with Section 46 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).

3.10.2 LEGISLATIVE FRAMEWORK

Section 46 of the Municipal Systems Act, 2000 (Act 32 of 2000), provides that:

“46(1) A municipality must prepare for each financial year, a performance report reflecting -

- a) *the performance of the municipality and of each external service provider during that financial year;*
 - b) *a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and*
 - c) *measures taken to improve performance.*
- (2) *An annual performance report must form part of the municipality's annual report in terms of Chapter 12 of the Municipal Finance Management Act."*

3.10.3 OVERVIEW OF PERFORMANCE MANAGEMENT AND REPORTING SYSTEM

The Performance Management System used by Bergrivier Municipality is an internet-based system that uses the approved Service Delivery Budget Implementation Plan (SDBIP) as its basis. Section 1 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) defines the service delivery and budget implementation plan (SDBIP) as:

"a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

- a) *Projections for each month of:*
 - i. *Revenue to be collected, by source; and*
 - ii. *Operational and capital expenditure, by vote;*
- b) *Service delivery targets and performance indicators for each quarter".*
- c) *Budget processes and related matters"*

The SDBIP is a layered plan comprising of a Top Layer SDBIP and Departmental SDBIPs. The Top Layer SDBIP comprises high level service delivery targets. It is a public document which was approved by the Executive Mayor in June 2023 and amended in February 2024 through the Section 72 report. Reporting on the Top Layer SDBIP is done to the Mayoral Committee and Council on a quarterly - (Section 52 Reports), half yearly -(Section 72 Mid-year Budget and Performance Assessment Report) and annual basis (Annual Report). Any amendments to the Top Layer SDBIP must be identified following the submission of the Mid-Year Budget and Performance Assessment Report and the approval of the adjustment budget in February 2022.

The Performance Report of the Municipality is presented according to the Strategic Goals of the Municipality as contained in the 5th Generation Integrated Development Plan (IDP).

The strategic goals of the Municipality are:

1. *Strengthen Financial Sustainability;*
2. *Ensure Good Governance;*
3. *Sustainable Service Delivery;*
4. *Facilitate an enabling environment for a diversified economy and growth to alleviate poverty;*
5. *Empowering people through innovation.*

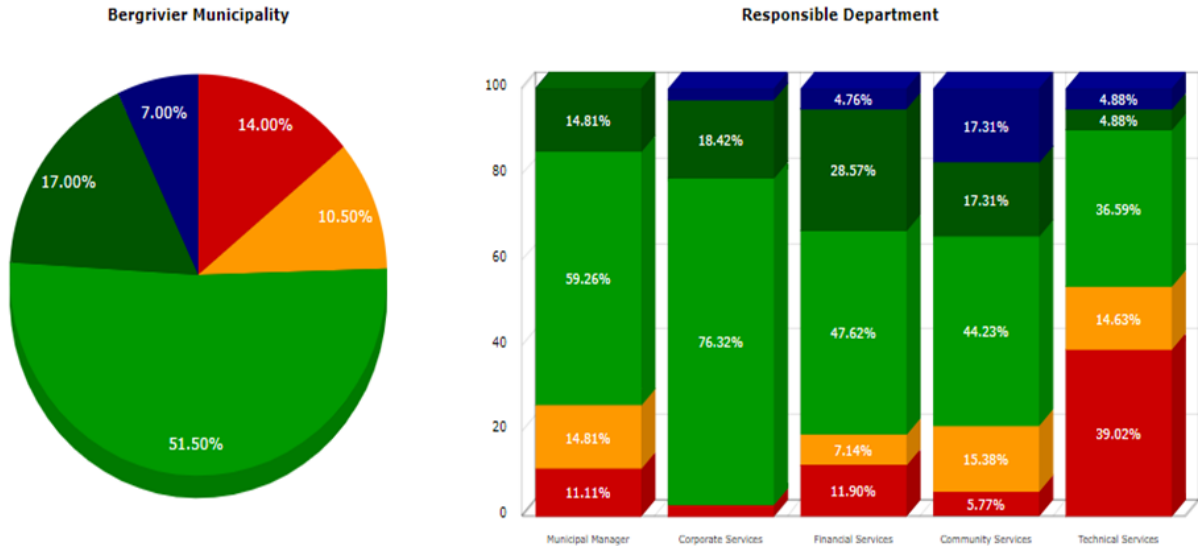
3.10.4 PERFORMANCE AS MEASURED AGAINST THE MUNICIPALITY’S STRATEGIC GOALS

3.10.4.1 PERFORMANCE OVERVIEW

The following graph provides an overview of the Municipality’s overall performance for the 2023/24 financial year.

Annual Performance Report 2023/24

Report drawn on 28 August 2024 at 14:27
for the months of July 2023 to June 2024.



	Bergrivier Municipality	Responsible Department								
		Council	Municipal Manager	Internal Audit	Strategic Services	Corporate Services	Financial Services	Community Services	Technical Services	[Unspecified]
Not Yet Applicable	-	-	-	-	-	-	-	-	-	-
Not Met	28 (14.00%)	-	3 (11.11%)	-	-	1 (2.63%)	5 (11.90%)	3 (5.77%)	16 (39.02%)	-
Almost Met	21 (10.50%)	-	4 (14.81%)	-	-	-	3 (7.14%)	8 (15.38%)	6 (14.63%)	-
Met	103 (51.50%)	-	16 (59.26%)	-	-	29 (76.32%)	20 (47.62%)	23 (44.23%)	15 (36.59%)	-
Well Met	34 (17.00%)	-	4 (14.81%)	-	-	7 (18.42%)	12 (28.57%)	9 (17.31%)	2 (4.88%)	-
Extremely Well Met	14 (7.00%)	-	-	-	-	1 (2.63%)	2 (4.76%)	9 (17.31%)	2 (4.88%)	-
Total:	200	-	27	-	-	38	42	52	41	-
	100%	-	13.50%	-	-	19.00%	21.00%	26.00%	20.50%	-

TABLE 150: ANNUAL PERFORMANCE REPORT 2023/24

Council

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R
To budget strategically	Strengthen Financial sustainability	Number of formal households that receive piped water (credit & pre-paid water) that is connected to the municipal water infrastructure network as at 30 June 2024	Number of house-holds which are billed for water or have prepaid meters as at 30 June 2024	9 117	Debtors Accrual Report extracted from VESTA Financial System	Last Value	9 117	9 117	9979							[D171] Manager: Income: Billing report (June 2024)		9 117	9 117	10 147	G2
To budget strategically	Strengthen Financial sustainability	Number of formal house-holds connected to the municipal electrical infrastructure network (credit & prepaid electrical metering) (Excl Eskom areas) at 30 June 2024	Number of house-holds billed for electricity or have prepaid meters (Excl Eskom areas) at 30 June 2024 (Contour + Active meters)	9 484	Debtors Accrual Report from VESTA Financial System & CONTOUR pre-paid monthly electricity report (Contour + Active meters)	Last Value	9 484	9 484	10726							[D172] Manager: Income: Billing report (June 2024)		9 484	9 484	10 920	G2
To budget strategically	Strengthen Financial sustainability	Number of formal house-holds connected to the municipal waste-water sanitation/ sewerage network for sewerage service, irrespective of number of water closets (toilets) at 30 June 2024	Number of households which are billed for sewerage at 30 June 2024	7 423	Debtors Accrual Report extracted from VESTA Financial System	Last Value	7 423	7 423	8009							[D173] Manager: Income: Billing report (June 2024)		7 423	7 423	8 482	G2
To budget strategically	Strengthen Financial Sustainability	Number of formal house-holds for which refuse is removed once per week at 30 June 2024	Number of house-holds which are billed for refuse removal at 30 June 2024	9 573	Debtors Accrual Report extracted from VESTA Financial System	Last Value	9 573	9 573	10097							[D174] Manager: Income: Billing report (June 2024)		9 573	9 573	10 795	G2
Ensure all policies and systems in Bergvliet Municipality support poverty alleviation	Facilitate an enabling environment for a diversified economy	Provide free basic water to indigent households	Number of house-holds receiving free basic water	1 702	Indigent Report extracted from Vesta Financial System	Last Value	1 702	1 702	1898							[D175] Manager: Income: Billing report (June 2024)		1 702	1 702	1 914	G2

Ensure all policies and systems in Bergrievier Municipality support poverty alleviation	Facilitate an enabling environment for a diversified economy and growth	Provide free basic electricity to indigent households	Number of house-holds receiving free basic electricity	1	Indigent Report extracted from Vesta Financial System & CONTOUR pre-paid monthly electricity report	Last Value	1 800	1 800	1 983								[D176] Manager: Income: Billing report (June 2024)		1 800	1 800	1 946	G2
Ensure all policies and systems in Bergrievier Municipality support poverty alleviation	Facilitate an enabling environment for a diversified economy and growth	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	1 502	Indigent Report extracted from Vesta Financial System	Last Value	1 502	1 502	1 695								[D177] Manager: Income: Billing report (June 2024)		1 502	1 502	1 711	G2
Ensure all policies and systems in Bergrievier Municipality support poverty alleviation	Facilitate an enabling environment for a diversified economy and growth	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	1 706	Indigent Report extracted from Vesta Financial System	Last Value	1 706	1 706	1 902								[D178] Manager: Income: Billing report (June 2024)		1 706	1 706	1 914	G2
To budget strategically	Strengthen Financial sustainability	Financial viability measured into municipality's ability to meet its service debt obligations as at 30 June 2024 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue – Operating Conditional Grant)	Debt to Revenue as at 30 June 2024 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue – Operating Conditional Grant)	26%	Annual Financial Statements, supported by figures as per the VESTA financial system	Last Value	26%	26%	23.20								[D179] Manager: Budget and Treasury Office: Debt to Revenue as at 30 June 2024 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) (June 2024)	[D179] Manager: Budget and Treasury Office: target must change (June 2024)	26%	26%	24.49%	O
To budget strategically	Strengthen Financial sustainability	Financial viability measured in terms of outstanding service debtors as at 30 June 2024 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2024 - (Total outstanding service debtors/ revenue received for services)	36%	Annual Financial Statements, supported by figures as per the VESTA financial system	Reverse Last Value	36%	36%	28.66								[D180] Manager: Budget and Treasury Office: Service debtors to revenue as at 30 June 2024 - (Total -outstanding service debtors/ revenue received for services) (June 2024)		36%	36%	25.57%	B

To budget strategically	Strengthen Financial Sustainability	Financial viability measured in terms of available cash to cover fixed operating expenditure as at 30 June 2024 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, & Provision for Bad Debts, Impairment & Loss on Disposal of Assets))	Cost coverage as at 30 June 2024 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	2	Annual Financial Statements, supported by figures as per the VESTA financial system	Last Value		2.60	2.60	5.46						[D181] Manager: Budget and Treasury Office: Cost coverage as at 30 June 2024 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) (June 2024)		2.60	2.60	5.05	B
To budget strategically	Strengthen Financial Sustainability	The percentage of a municipality's personnel and training budget actually spent on implementing its work-place skills plan as of 30 June 2024: (Total expenditure on training/ total personnel budget)/100]	% of personnel and training budget spent on training: (Total expenditure on training/ total personnel budget) /100] as of 30 June 2024	1%	Annual Financial Statements, supported by figures as per the VESTA financial system	Last Value		1%	1%							[D182] Director: Corporate Services: Council must make appropriate provision within the next financial year. (June 2024)	[D182] Director: Corporate Services: Council must make appropriate provision within the next financial year. (June 2024)	1%	1%	0.02%	R

Summary of Results: Council

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	1
O	KPI Almost Met	1
G	KPI Met	0
G2	KPI Well Met	8
B	KPI Extremely Well Met	2
	Total KPIs:	12

Municipal Manager

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R

Accountable leadership supported by professional and skilled administration	Ensure good governance	100% compliance with Selection & Recruitment Policy when vacant posts within the 3 highest levels of management are filled subject to suitably qualified candidates	% compliance with the selection and recruitment policy and/or legislation	1%	Minutes of Council meeting for appointment of top 2 levels & appointment letter and signed service contract for level 3	Stand-Alone	100%	100%	100	[D107] Municipal Manager: During this quarter selection and recruitment processes were managed for two positions within the 3 highest levels of management, namely, CFO and Manager Electrical Services. 1. CFO: On 7 August 2023 Council considered a selection report from the approved panel indicating that no suitable candidates could be recruited. Council approved re-advertising of the position and confirmed the same panel. The SCM processes were again followed to appoint a consultant to facilitate the process. The re-advert closed on 15 Sept 2023 and 18 applications were received. The shortlist was approved by MAYCO on 26 Sept 2023 and interviews and tests were done on 2 Oct 2023. Council considered the recommendation of the panel at a special Council meeting held on 17 Oct 2023. They approved the appointment of the new CFO. The candidate accepted the appointment and will commence his employment on 6 Nov 2023. 2. Manager Electrical Services: This position was also re-advertised and after interviews were conducted, 1 internal candidate proceeded to the round of targeted head hunting and was re-evaluated against the head hunted candidates. The preferred candidate declined the offer, and the panel unanimously	[D107] Municipal Manager: None required. (September 2023)	[D107] Municipal Manager: During this quarter selection and recruitment processes were managed for four (4) positions within the 3 highest levels of management, namely, CFO, Manager Electrical Services, Manager PMU and Internal Auditor. 1. CFO: The interviews and tests were done on 2 Oct 2023. Council considered the recommendation of the panel at a special Council meeting held on 17 Oct 2023. They approved the appointment of the new CFO. The candidate accepted the appointment in writing and confirmed that he will commence his employment on 6 Nov 2023. He then contacted the Municipal Manager after he received a draft copy of the Contract of Employment in terms of the Upper Limits for LG and indicated that he will not be able to accept the employment as he earns much more under the same Upper Limits in the Eastern Cape Province (it is clear that the Eastern Cape interprets and implements the Upper Limits totally different than the Western Cape). The MM implemented the decision of Council to appoint the 2nd best candidate from the Selection and Recruitment process, Mr PW Erasmus. He accepted the employment in writing, signed the Employment Contract and will	[D107] Municipal Manager: None required. (December 2023)	[D107] Municipal Manager: Three positions within the highest 3 levels of management have been recruited during this period. 1. The appointment of a new CFO was brought to conclusion with Mr PW Erasmus who took up employment from 1 February 2024. During January 2024 the Municipal Manager finalised his employment contract for signature as well as his performance agreement. All relevant documentation was submitted to the relevant Provincial and National recipients as requested by law. 2. PMU Manager: The process was conducted during this period with a second round of advertisement needed. The interviews were concluded during March 2024 with the appointment that will be finalised in April 2024. 3. Internal Auditor: The vacancy was filled during February and March 2024 with interviews conducted on	[D107] Municipal Manager: None required. (March 2024)	[D107] Municipal Manager: Two appointments were made within the three highest levels of management during this quarter, namely: 1. Internal Auditor - Msizi Mseleni 2. PMU Manager - Leon Janse van Rensburg Both of these appointments were made strictly in terms of the Selection and Recruitment policy with 100% compliance. We wish them both the best for their careers within Berg-rivier Municipality. (June 2024)	[D107] Municipal Manager: None required. (June 2024)	100%	100%	100%	G
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									<p>decided to appoint the second candidate. An offer of employment was extended by end Sept 2023 with a possible starting date of 1 Nov 2023. One other vacancies within the 3 highest levels exists, namely the PMU Manager since 1 August 2023. The position was advertised, short-listed and is in the process of being filled. (September 2023)</p>		<p>commence with his duties as CFO of Bergvriev Municipality on 1 Feb 2024. 2. Manager Electrical Services: This position was also re-advertised and after interviews were conducted, 1 internal candidate proceeded to the round of targeted head hunting and was re-evaluated against the head hunted candidates. The preferred candidate declined the offer and the panel unanimously decided to appoint the 2nd candidate. An offer of employment was extended by end Sept 2023 with a possible starting date of 1 Nov 2023. The successful candidate, Mr Jan Erasmus, did commence his duties on 1 Nov 2023. Two other vacancies within the 3 highest levels exists, namely the PMU Manager since 1 August 2023, and the Internal Auditor since 1 Sept 2023. 3. PMU Manager: The position was advertised, short-listed and is in the process of being filled. The tests and interviews were conducted on 24 Nov 2023. No suitable candidate could be recruited through this process and the position was readvertised during Dec 2023 and a temporary Manager were employed. 4. Internal Auditor: The position was advertised, short-listed, interviewed and the successful candidate commenced his duties on 1 Nov</p>	<p>20 March 2024 and tests evaluated on 21 March 2024 by the Municipal Manager. The successful candidate accepted the position and will start on 2 May 2024. (March 2024)</p>					
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To create an efficient, effective, economic and accountable administration	Ensure good governance	Develop a risk-based audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	1	Audit Committee minutes	Carry Over	1	1	1							[D111] Internal Auditor: The Risk Based Internal Audit Plan for 2024/2025 served at the PRAC on 28 June 2024 and was approved. Item OVN024. (June 2024)	[D111] Internal Auditor: None required (June 2024)	1	1	1	G
To create an efficient, effective, economic and accountable administration	Ensure good governance	Ensure that the outcomes of the strategic sessions during the annual IDP review process are aligned with the IDP and the budget and submitted to the Budget Steering Committee	Number of reports submitted to the Budget Steering Committee on the outcomes of the strategic sessions during the annual IDP review process	1	Minutes of Budget Steering Committee	Stand-Alone	1	1	1					[D112] Strategic Manager: All Directorates were requested to forward the out-comes of their strategic sessions to be incorporated in either Chapter 6 or Chapter 8 of the IDP. There is considerable improvement in incorporating these sessions into the IDP. All Directorates were also requested to make a presentation to the Mayco from 20 - 22 Febr 2024. The KPI was however not met by the Manager Strategic Services as no reporting was done to the Budget Steering Committee as requested by this KPI. (March 2024)	[D112] Strategic Manager: The Municipal Manager had an in-tense discussion with the Manager Strategic Services on the non-performance and it will reflect in the performance evaluation of the manager. (March 2024)			1	1	1	G

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To provide a transparent and corruption free municipality	Ensure good governance	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100%	Minutes of the Performance, Risk- and Audit Committee in the quarter following the applicable months	Stand-Alone	100%	100%	100	[D113] Municipal Manager: No transgression in terms of the Anti-Fraud and Corruption Policy was reported during this quarter. (September 2023)	[D113] Municipal Manager: None required. (September 2023)	[D113] Municipal Manager: No cases were reported. (December 2023)	[D113] Municipal Manager: None required. (December 2023)	[D113] Municipal Manager: No transgression in terms of the Anti-Fraud and Corruption Policy was reported during this quarter. The tone at the top and the example lived by the MM & Directors have a good influence on the rest of the organization. (March 2024)	[D113] Municipal Manager: None required. (March 2024)	[D113] Municipal Manager: No transgression in terms of the Anti-Fraud and Corruption Policy was reported during this quarter. (June 2024)	[D113] Municipal Manager: None required. (June 2024)	100%	100%	100%	G
To budget strategically	Strengthen Financial Sustainability	% of Capital budget spent as at 30 June 2024: (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	% of Capital budget spent as at 30 June 2024: (Actual amount spent on capital projects/ Total amount budgeted for capital projects) X100]	95%	Detailed Excel Capital Report & Trial Balance from VESTA	Carry Over	95%	95%	87.59	[D114] Municipal Manager: The amount actually spent (paid out) on capital projects amounts to R 43 670 181.19 of the total original budget for 2023/2024 of R 102 440 609.00. The actual spent is always lower in the first quarter as the progress made on the capital projects made in practice. The actual + shadow cost amounts to R 57 152 190.72 constituting a percentage committed towards the capital projects of 50.79%. (September 2023)	[D114] Municipal Manager: None required. At the MAYCO meeting held on 17 Oct 2023 both the acting CFO and MM reported their satisfaction with the progress made thus far. It will be closely monitored in the next quarter. (September 2023)	[D114] Municipal Manager: The amount actually spent (paid out) on capital projects amounts to R 42 969 899.48 of the total original budget for 2023/2024 of R 102 440 609.00 (41.9%). In the meantime, Council approved adjustment budgets and increased the total capital budget to R 111 136 542.00. This resulted in the capital spent under total revised budget only being 38.66%. The actual + shadow costs amount to R 65 613 137.91 constituting a percentage committed towards the capital projects of 59.04%. The breakdown per department is as follows: MM Office: 40.15% Finance: 54.19% Corporate: 46.15% Technical: 39.28% Community:32.10% (Dec 2023)	[D114] Municipal Manager: At the internal Budget Steering Committee held on 17 Jan 2024 the Municipal Manager had a serious discussion with directors and managers from all directorates on the capital expenditure for the financial year. The under spent in Technical and Community Services has been addressed and will further be evaluated during the Performance Evaluation in March 2024. (December 2023)	[D114] Municipal Manager: The actual capital spending of the whole of the Municipality resulted in 56.49% as of the end of March 2024. This is 3.51% short of the required 60%. However, the processes have been conducted for the spending of 74.15% (shadow cost included). (March 2024)	[D114] Municipal Manager: At each Service Delivery meeting during this quarter and at each Budget Steering Committee the Directors and all managers were again requested to confirm that they will be able to manage a 100% spent by the end of June 2024, which they did. We also used the latest adjustment budget to reduce the amounts budgeted for in cases where projects could not materialise. (March 2024)	[D114] Municipal Manager: The Municipality did not achieve the set target of 95% capital spend during the financial year. The Department of Strategic Services only achieved 65.85% and Community Services only 81.12%. After the final draft of the AFS was received and the Performance audited by the IA, the final capital spent came out on 92.91%. (June 2024)	[D114] Municipal Manager: I have monitored it throughout and motivated spending, encouraged all managers, discussed it at numerous meetings. The Departments of Strategic Services, and Community Services did not perform well on this front and should be assisted in capital spending. (June 2024)	95%	95%	92.91%	O

To budget strategically	Strengthen Financial Sustainability	% of Capital budget spent of the Office of the Municipal Manager as at 30 June 2024: (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	% of Capital budget spent of the Office of the Municipal Manager as at 30 June 2024[(Actual amount spent on capital projects/ Total amount budgeted for capital projects) X100]	95%	Detailed Excel Capital Report & Trial Balance from VESTA	Carry Over	95%	95%	30.64	[D115] Municipal Manager: The capital spending in the Office of the MM actually spent amounts to R 1 015 457.81 of the total original budget approved of R 1 460 000.00. The actual + shadow costs amount to R 1 551 530.86 (52.43%).(September 2023)	[D115] Municipal Manager: None required. Very well done! (September 2023)	[D115] Municipal Manager: The capital spending in the Office of the MM actually spent amounts to R 1 537 086.29 of the total original budget approved of R 1 460 000.00 and with the bud-get adjustment adding R 2 368 565.00 to the budget. The actual + shadow costs amount to R 1 558 376.73 (40.15%). (December 2023)	[D115] Municipal Manager: None required. The MM sincerely thanks all employees in the Office of the Municipal Manager and Office of the Executive Mayor for their efforts to spend their Capital Budgets. (December 2023)	[D115] Municipal Manager: The Office of the Municipal Manager is well under-way to spend 100% of their capital. The Office of the Executive Mayor is also far ahead with their spending of their capital budget; however, the Manager Strategic Services could not reach the set targets. (March 2024)	[D115] Municipal Mana-ger: Multile discussions were held between the Municipal Manager and the Manager Strategic Services encouraging the Department Strategic Services to either reach their set targets or make the Capital targets realistic. It is the opinion of the Municipal Mana-ger that the current targets were never realistic. (March 2024)	[D115] Municipal Mana-ger: The breakdown for the Office of the Office of Mayor 100% Office of MM 99.73% Strategic Services 65.60% After the final draft of the AFS was received and the Performance audited by the IA, the final capital spent came out on 64.88%. (June 2024)	[D115] Municipal Manager: I have monitored the spending on a regular basis, discussed it with all KPI owners ,encouraged every-one to spend. The RSEP programme in Velddrif could not be completed. (June 2024)	95%	95%	64.88%	R
A customer centred approach to every-thing	Ensure good governance	Submit a quarterly report on the Procurement Plan of the Office of the Municipal Manager for the 2023/24 financial year to the Economic Portfolio Committee	Number of reports submitted to the Economic Portfolio Committee on the Procurement Plan of the Office of the Municipal Manager	0	Minutes of Economic Portfolio Committee and Procurement Plan	Accumulative	4	4	New KPI	[D116] Municipal Mana-ger: The matter was discussed at the Standing Committee and included in the monthly reports of the Manager Strategic Services and the Head Communications, but not minuted as discussed as required by the portfolio of evidence. This was rectified at the Standing Committee since the beginning of Oct 2023. (Sept 2023)	[D116] Municipal Manager: The Municipal Mana-ger instituted a stan-ding item on the agenda of the Economic Development Standing Committee where all heads and managers' report monthly in terms of this requirement. This was done since the beginning of Oct 2023. (Sept 2023)	[D116] Municipal Manager: The matter was discussed at the MAYCO meeting (no standing committees during Dec 2023) as item BKN048/12/2023. Further to that the report for Q1 was submitted to the Economic Development Standing Committee during October 2023. (December 2023)	[D116] Municipal Manager: None required (December 2023)	[D116] Municipal Manager: The Municipal Mana-ger reported to the Standing Committee during February 2024 and March 2024 on the progress made with the procurement plan of the Office of the MM. (March 2024)	[D116] Municipal Manager: None required (March 2024)	[D116] Municipal Manager: Submitted to Mayco on 16 July 2024 (June 2024)	[D116] Municipal Manager: None required (June 2024)	4	4	5	G2

<p>Create an efficient, effective, economic and account-table administration</p>	<p>Ensure good governance</p>	<p>Effective management and supervision of the Corporate Services Directorate as measured by achievement of Top Level SDBI KPI's</p>	<p>80% of the KPI's of the Directorate have been met as per Ignite Dashboard report</p>	<p>0%</p>	<p>Updated SDBIP and report</p>	<p>Stand-Alone</p>	<p>80%</p>	<p>80%</p>	<p>New KPI</p>	<p>[D117] Municipal Manager: In Corporate Services, 7 of the KPI's is applicable for this quarter, 6 have been met and 1 very well met. (September 2023)</p>	<p>[D117] Municipal Manager: None required. (September 2023)</p>	<p>[D117] Municipal Manager: In Corporate Services, 14 of the 17 KPI's is applicable for this quarter. 11 have been met, 2 well met and 1 extremely well met. None was not met. We commend the Director. (December 2023)</p>	<p>[D117] Municipal Manager: None required. (December 2023)</p>	<p>[D117] Municipal Manager: In Corporate Services, it was originally reported that 14 of the 17 KPI's was applicable for this quarter and that 11 have been met, 2 well met and 1 is not met. The Internal Auditor audited PDO's for Q3 and indicated that it was incorrectly reported on (TL32), therefore the Municipal Manager had to adjust the original 92.80% obtained by the DCS to 88.89%. The KPI is still met. (March 2024)</p>	<p>[D117] Municipal Manager: None required (March 2024)</p>	<p>[D117] Municipal Manager: The Director Corporate Services met all 17 targets for the financial year with 3 well met and 1 extremely well met. Congratulations! (June 2024)</p>	<p>[D117] Municipal Manager: None required (June 2024)</p>	<p>80%</p>	<p>80%</p>	<p>97.22%</p>	<p>G2</p>
<p>Create an efficient, effective, economic and account-table administration</p>	<p>Ensure good governance</p>	<p>Effective management and supervision of the Finance Directorate as measured by achievement of Top Level SDBI KPI's</p>	<p>80% of the KPI's of the Directorate have been met as per Ignite Dashboard report</p>	<p>0%</p>	<p>Updated SDBIP and report</p>	<p>Stand-Alone</p>	<p>80%</p>	<p>80%</p>	<p>New KPI</p>	<p>[D118] Municipal Manager: 8 of the 14 KPI's were applicable during this quarter. 7 of them were met and 1 extremely well met. This KPI was originally incorrectly reported by the acting CFO on the system. This was picked up by the assistant Internal Auditor during the Audit of the Performance. The assistant Internal Auditor made a finding and alerted the MM's office that the percentage above should be corrected to read 87.5% and not 100% as originally reported. (Sept 2023)</p>	<p>[D118] Municipal Manager: None required in terms of performance, but the CFO, acting CFO and PA of the CFO are requested to take extra care in calculating and reporting on IGNITE in future. (September 2023)</p>	<p>[D118] Municipal Manager: In Financial Services, 12 of the 14 KPI's is applicable for this quarter. 8 have been met, 1 well met and 2 extremely well met. 1 was not met, but almost met. We commend the acting Director. (December 2023)</p>	<p>[D118] Municipal Manager: None required. (December 2023)</p>	<p>[D118] Municipal Manager: It was originally reported by the CFO to the MM that 12 of the 14 KPI's were applicable during this quarter and that 9 of them were met, 2 well met and 1 almost met. The Internal Auditor did an audit on the PDO's Q3 and found that the CFO reported incorrectly on his results. It should be 77.78% and not 85.70% as originally reported. The KPI is therefore not met. (March 2024)</p>	<p>[D118] Municipal Manager: All Directors are constantly encouraged to meet their targets. (March 2024)</p>	<p>[D118] Municipal Manager: The CFO achieved 12 of his 14 KPI's with two being well met. 1 was not met and 1 almost met. (June 2024)</p>	<p>[D118] Municipal Manager: None required (June 2024)</p>	<p>80%</p>	<p>80%</p>	<p>85.97%</p>	<p>G2</p>

<p>Create an efficient, effective, economic and accountable administration</p>	<p>Ensure good governance</p>	<p>Effective management and supervision of the Technical Services Directorate as measured by achievement of Top Level SDBI KPI's</p>	<p>80% of the KPI's of the Directorate have been met as per Ignite Dashboard report</p>	<p>0%</p>	<p>Updated SDBIP and report</p>	<p>Stand-Alone</p>	<p>80%</p>	<p>80%</p>	<p>New KPI</p>	<p>[D119] Municipal Manager: 7 of the 18 KPI's were applicable during this quarter. 6 of them were met and 1 were not met, namely the capital spending which should have been on actual payment of 15% and Technical are on 11.30% (September 2023)</p>	<p>[D119] Municipal Manager: Serious discussions took place at the Service Delivery meeting held on 21 Sept 2023 where the Managers of Technical Services were all present. Further discussions took place at the MAYCO meeting held on 17 Oct 2023 where the Director Technical Services were present. The importance of a 100% capital spent was again emphasized (September 2023)</p>	<p>[D119] Municipal Manager: In Technical Services, 10 of the 18 KPI's is applicable for this quarter. 6 have been met, 3 well met, 1 was not met, but almost met. We commend the Director. (December 2023)</p>	<p>[D119] Municipal Manager: None required. (December 2023)</p>	<p>[D119] Municipal Manager: The Director Technical Services originally reported to the MM that 11 of the 18 KPI's were applicable for this quarter and that 6 have been met, 1 is extremely well met and 4 was almost met (63.60%). The Internal Auditor did an audit on the PDO's Q3 and found that the DTS reported incorrectly on his results. It should be 75% and not 63.60% as originally reported. The KPI is however still not met. (March 2024)</p>	<p>[D119] Municipal Manager: The Municipal Manager requested a discussion with the Director Technical Services to hear the reasons for not achieving the 80% required by the TL SDBIP. The DTS was encouraged to improve his performance urgently and get the percentage above 80% for the next quarter. (March 2024)</p>	<p>[D119] Municipal Manager: The DTS could only achieve 13 of his 18 KPI's. With 2 not met and 3 almost met and 1 well met and 1 extremely well met. (June 2024)</p>	<p>[D119] Municipal Manager: Continued leadership and support to the Director. (June 2024)</p>	<p>80%</p>	<p>80%</p>	<p>80.80%</p>	<p>G2</p>
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<p>Create an efficient, effective, economic and accountable administration</p>	<p>Ensure good governance</p>	<p>Effective management and supervision of the Community Services Directorate as measured by achievement of Top Level SDBI KPI's</p>	<p>80% of the KPI's of the Directorate have been met as per Ignite Dashboard report</p>	<p>0%</p>	<p>Updated SDBIP and report</p>	<p>Stand-Alone</p>	<p>80%</p>	<p>80%</p>	<p>New KPI</p>	<p>[D120] Municipal Manager: 9 of the 18 KPI's were applicable in this quarter. 4 of the 9 were met, 2 of the 9 were extremely well met and 3 of the 9 were not met. The 3 that were not met are the capital spent, the virement report to the standing committee and timeous finalisation of 10 client service complaints. (September 2023)</p>	<p>[D120] Municipal Manager: Numerous discussions on the finalisation of the client services system are held at every Formal Directors meeting. The capital spent was 11.67% and not 15% as required. A serious conversation took place at the Service Delivery meeting of 21 September 2023 regarding the spending of capital. (September 2023)</p>	<p>[D120] Municipal Manager: In Community Services, 11 of the 18 KPI's is applicable for this quarter. 6 have been met, 1 well met, 2 extremely well met. 1 was not met, and another one was almost met. We commend the Director. (Dec 2023)</p>	<p>[D120] Municipal Manager: None required. (Dec 2023)</p>	<p>[D120] Municipal Manager: The Director Community Service originally reported to the MM that 13 of the 18 KPI's were applicable in this quarter and that 6 were met, 4 were extremely well met, 1 were well met and 2 were not met (84.60%). The Internal Auditor audited PDO's for Q3 and indicated that it was incorrectly reported, therefore the Municipal Manager had to adjust the original 84.60% obtained by the DCommS to 83.33%. The KPI is still met. (March 2024)</p>	<p>[D120] Municipal Manager: None required (March 2024)</p>	<p>[D120] Municipal Manager: The DCS managed to achieve 14 of his 18 KPI's. 1 was not met, 3 was almost met, 4 was well met and 2 was extremely well met. (June 2024)</p>	<p>[D120] Municipal Manager: Continued support and leadership offered to the Directorate (June 2024)</p>	<p>80%</p>	<p>80%</p>	<p>77.40%</p>	<p>O</p>
<p>Provide a transparent and corruption free municipality</p>	<p>Ensure good governance</p>	<p>Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans</p>	<p>Number of risk assessments conducted annually</p>	<p>0</p>	<p>Submissions of risk registers to Municipal Manager</p>	<p>Carry Over</p>	<p>1</p>	<p>1</p>	<p>New KPI</p>		<p>[D121] Municipal Manager: All risk registers (strategic and departmental) have been reviewed by each directorate with the assistance of Internal Audit, submitted to the Municipal Manager and discussed in depth during the Risk Management Committee held on 17 Nov 2023. (December 2023)</p>	<p>[D121] Municipal Manager: None required (December 2023)</p>			<p>[D121] Municipal Manager: This was done in preparation for Risk Committee held on 13 June 2024. (June 2024)</p>	<p>[D121] Municipal Manager: None required (June 2024)</p>	<p>1</p>	<p>1</p>	<p>1</p>	<p>G</p>	

To budget strategically	Strengthen Financial Sustainability	Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Economic Portfolio Committee	% of capital projects budgeted for within the budgeted financial year(s) completed	0%	Minutes of Economic Portfolio Committee and Payment certificates	Carry Over	95%	95%	New KPI		[D122] Municipal Manager: The Office of the Municipal Manager and Office of the Executive Mayor have a total of 8 capital projects that must be finalised within this financial year. 5 of the 8 (62.5%) has been completed. The other 3 will be completed before end June 2024. (December 2023)	[D122] Municipal Manager: None required. (Dec 2023)	[D122] Municipal Manager: The Office of the Municipal Manager and Office of the Executive Mayor have a total of 8 capital projects that must be finalised within this financial year. 6 of the 8 (75%) has been completed. The other 2 relating to the Youth Centre and the RSEP Velddrif respectively will be completed before end June 2024 (for Youth Centre Piketberg). The R1.1m for the RSEP Project in Velddrif is still a challenge for Strategic Services. (March 2024)	[D122] Municipal Manager: None required. (March 2024)	[D122] Municipal Manager: The Office of the MM (including Strategic Services) had a total of 8 capital projects for the year. 7 of the 8 have been completed. The only project outstanding is the RSEP project in Velddrif that could not be completed within the financial year. (June 2024)	[D122] Municipal Manager: At the Standing Committee in June 2024, we spent time discussing the budget process and the fact that we should not take external funding and include it in our annual budget when we know it will not be spent during the financial year. (June 2024)	95%	95%	87.50%	O	
To budget strategically	Strengthen Financial Sustainability	Ensure that the Virement Policy is implemented and submit reports to the Economic Portfolio Committee	% of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy	0%	Minutes of Economic Portfolio Committee and Report on Virements	Stand-Alone	100%	100%	New KPI	[D123] Municipal Manager: All virements are done strictly in terms of Council Policy and reported by the MM to the Economic Development Standing Committee and by the acting CFO to the Finance Standing Committee on a monthly basis and to MAYCO from time to time. (September 2023)	[D123] Municipal Manager: None required. (September 2023)	[D123] Municipal Manager: All virements considered during the quarter were 100% in line with the policy and reported on to MAYCO during December 2023. (December 2023)	[D123] Municipal Manager: None required. (December 2023)	[D123] Municipal Manager: All virements are done strictly in terms of Council Policy and reported by the MM to the Economic Development Standing Committee and by the acting CFO to the Finance Standing Committee on a monthly basis and to MAYCO from time to time. (March 2024)	[D123] Municipal Manager: None required. (March 2024)	[D123] Municipal Manager: All virements are done strictly in line with the approved Policy. (June 2024)	[D123] Municipal Manager: None required (June 2024)	100%	100%	100%	G

Summary of Results: Municipal Manager

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	1
O	KPI Almost Met	3
G	KPI Met	9
G2	KPI Well Met	4

B	KPI Extremely Well Met	0
	Total KPIs:	17

Corporate Services

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R
To budget strategically	Strengthen Financial Sustainability	The percentage of the Corporate Services capital budget actually spent on capital projects as at 30 June 2024 (Actual amount spent on capital projects/ Total amount budgeted for capital projects) X100	% of Capital budget spent as at 30 June 2024[(Actual amount spent on capital projects/ Total amount budgeted for capital projects) X 100]	95%	AFS and Section 71 In-Year Monthly & Quarterly Budget Statement compiled from VESTA Financial System each month	Last Value	95%	95%	98.67	[D124] Director Corporate Services: Total Budget: R 2 775 000.00 Total Expenditure: R 383 799.00 Percentage spending: 13.83 Corrective Measures: (September 2023)	[D124] Director Corporate Services: None (September 2023)	[D124] Director Corporate Services: Total Budget: R 2 775 000.00 Total Expenditure: R 1 280 724.06 Percentage spending: 46.15 (December 2023)	[D124] Director Corporate Services: None (December 2023)	[D124] Director Corporate Services: Total Budget: R 2 126 000.00 Total Expenditure: R 1 355 914.47 Percentage spending: 63,78 (March 2024)	[D124] Director Corporate Services: None (March 2024)	[D124] Director Corporate Services: Total Budget: R 2 126 000.00 Total Expenditure: R 2 070 949.74 Percentage spending: 97,41 (June 2024)	[D124] Director Corporate Services: None (June 2024)	95%	95%	97.41%	G2
To provide a transparent and corruption free municipality	Ensure good governance	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee or EMC when applicable	Stand-Alone	100%	100%	100	[D125] Human Resources Manager: Monthly reports submitted to Corporate Services Committee. No transgressions relating to Fraud and Corruption occurred. (September 2023)	[D125] Human Resources Manager: None (September 2023)	[D125] Human Resources Manager: Monthly reports submitted to Mayoral Committee. No transgressions relating to Fraud and Corruption occurred. (December 2023)	[D125] Human Resources Manager: None (December 2023)	[D125] Human Resources Manager: Monthly reports submitted to Mayoral Committee. No transgressions relating to Fraud and Corruption occurred. (March 2024)	[D125] Human Resources Manager: None (March 2024)	[D125] Human Resources Manager: Monthly reports submitted to Corporate Services Committee or Mayoral Committee. No transgressions relating to Fraud and Corruption occurred. (June 2024)	[D125] Human Resources Manager: None (June 2024)	100%	100%	100%	G

<p>Create an efficient, effective, economic and accountable administration</p>	<p>Ensure good governance</p>	<p>95 % of training budget spent by 30 June 2024 to implement the Workplace Skills Plan (Total amount spent on training/Total amount budgeted)x100)</p>	<p>% of the training budget spent by 30 June 2024 to implement the Workplace Skills Plan</p>	<p>95%</p>	<p>Monthly Trial Balance Report & Quarterly Budget Statement</p>	<p>Last Value</p>	<p>95%</p>	<p>95%</p>	<p>99.88</p>			<p>[D22] Human Resources Manager: Budget: R 350 000 Spend: R 151450.79 % Spending: 43.27% (December 2023)</p>	<p>[D22] Human Resources Manager: None (December 2023)</p>	<p>[D22] Human Resources Manager: The following training is still in process and will payment be done in April/May 2024, after the necessary training certificates are received from the relevant service providers: * Driving License: R 16 900: Training will be completed by 30 April 2024 * Supervisor Training: Handle & Resolve conflict: R 46 500: Training will be completed by 05 April 2024 * Operating Regulation High Voltage: R 88 550: Training will be completed by 12 April 2024 TOTAL: R 151 950 Previously payments were done before the municipality receives the training certificates and then it became a struggle to finally get the certificates from the service providers. The service level agreement stipulates that payment will only be done after the municipality receives the training certificates. This contributed to the fact that the target for March 2024 was not</p>	<p>[D22] Human Resources Manager: Budget: R 350 000 Spend: R 350 000 % Spending: 100% (June 2024)</p>	<p>[D22] Human Resources Manager: None (June 2024)</p>	<p>95%</p>	<p>95%</p>	<p>100%</p>	<p>G2</p>
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													achieved Without shadow cost: Budget: R 350 000 Spend: R 151 450.79 % Spending: 43.27% Including shadow cost: Budget: R 350 000 Spend: R 151 450.79 Shadow cost: R 134 334.78 % Spending: 81.65% (March 2024)																					
Create an efficient, effective, economic and accountable administration	Ensure good governance	Develop an annual departmental strategy for Human Resources and submit to Portfolio Committee by 15 December 2023	No of strategies submitted to Portfolio Committee by 15 December 2023	1	Minutes of Corporate Services Portfolio Committee	Carry Over		1	1	1			[D126] Human Resources Manager: HR Strategic Plan was revised and approved by the Mayoral Committee on 21 August 2023. (Dec 2023)	[D126] Human Resources Manager: None (December 2023)									1	1	1	G								
Create an efficient, effective, economic and accountable administration	Ensure good governance	Develop an annual departmental strategy for Planning and Development and submit to Portfolio Committee by 15 December 2023	No of strategies submitted to Portfolio Committee by 15 December 2023	1	Minutes of Corporate Services Portfolio Committee	Carry Over		1	1	1			[D127] Manager Planning and Development: Departmental strategy for Town Planning and Environmental-Management was submitted to Mayoral Committee, 05 December 2023 (Dec 2023)	[D127] Manager Planning and Development: None (December 2023)											1	1	1	G						
Create an efficient, effective, economic and accountable administration	Ensure good governance	Develop an annual departmental strategy for Administration and Legal Support Services and submit to Portfolio Committee by 15 December 2023	No of strategies submitted to Portfolio Committee by 15 December 2023	1	Minutes of Corporate Services Portfolio Committee	Carry Over		1	1				[D128] Manager Administration and Legal Services: Departmental strategy for Administration and Legal Support Services was submitted to Mayoral Committee, 05 Dec 2023 (Dec2023)	[D128] Manager Administration and Legal Services: None (December 2023)											1	1	1	G						
Create an efficient, effective, economic and accountable administration	Ensure good governance	Ensure the evaluation of the performance of all staff in the Directorate with performance contracts on an annual basis according to the agreed upon performance contracts before 30 June 2024	% of performance evaluations of all staff in the Directorate with performance contracts according to the agreed upon performance contracts before 30 June 2024	100%	System generated evaluation report of evaluation session of each staff member in the Directorate with a performance contract	Stand-Along		100%	100%	100																					100%	100%	100%	G

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Conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable Service Delivery	Ensure public environmental awareness and education bi-annually	Number of reports submitted to the Portfolio Committee regarding environmental education conducted with the public bi-annually	1	Minutes of Corporate Services Portfolio Committee	Carry Over	1	1	1			[D130] Manager Planning and Development: Public environmental awareness and education was reported to the Portfolio Committee as part of the Departmental monthly report. (December 2023)	[D130] Manager Planning and Development: None (December 2023)			[D130] Manager Planning and Development: Public environmental awareness and education that was conducted during June 2024 to be reported as part of July 2024 departmental report. (June 2024)	[D130] Manager Planning and Development: Extract pertaining public environmental awareness conducted during June 2024 attached as POE. (June 2024)	1	1	1	G
A customer centred approach to everything	Ensure good governance	100% of all complaints registered on IMIS are being attended to within the Directorate and completed before the end of the month following the date on which the complaint was lodged	% of complaints registered on IMIS being attended to within the Directorate and completed before the end of the month following the date on which the complaint was lodged	100%	Minutes of Corporate Services Portfolio Committee meetings and IMIS Complaint Report	Stand-Alone	100%	100%	100	[D25] Manager Administration and Legal Services: No complaints lodged against Corporate Services Directorate (Sept 2023)		[D25] Manager Administration and Legal Services: No complaints lodged against Corporate Services Directorate (Dec 2023)	[D25] Manager Administration and Legal Services: None (December 2023)	[D25] Manager Administration and Legal Services: No complaints lodged against Corporate Services Directorate (March 2024)	[D25] Manager Administration and Legal Services: None (March 2024)	[D25] Manager Administration and Legal Services: All complaints have been finalised. (June 2024)	[D25] Manager Administration and Legal Services: None (June 2024)	100%	100%	100%	G
Create an efficient, effective, economic and account-table administration	Ensure good governance	Ensure that selection and recruitment processes are complete within one calendar month after date of interview	Percentage of vacancies which has been completed within one month after date of the interview	0%	Minutes of Corporate Services Portfolio Committee and Human Resources Report	Stand-Alone	100%	100%	New KPI	[D131] Human Resources Manager: All selection and recruitment processes were completed within one calendar month after date of interview. (September 2023)	[D131] Human Resources Manager: None (September 2023)	[D131] Human Resources Manager: All selection and recruitment processes were completed within one calendar month after date of interview. (December 2023)	[D131] Human Resources Manager: None (December 2023)	[D131] Human Resources Manager: All selection and recruitment processes were completed within one calendar month after date of interview. (March 2024)	[D131] Human Resources Manager: None (March 2024)	[D131] Human Resources Manager: All selection and recruitment processes were completed within one calendar month after date of interview. (June 2024)	[D131] Human Resources Manager: None (June 2024)	100%	100%	100%	G
Provide a transparent and corruption free municipality	Ensure good governance	Ensure that disciplinary hearings commenced within 3 months from the date of decision to institute disciplinary hearing.	Percentage of disciplinary hearings that took place within 3 months	4%	Minutes of Corporate Services Portfolio Committee and Human Resources Report	Stand-Alone	100%	100%	New KPI	[D132] Human Resources Manager: Monthly reports submitted to Corporate Services Committee. (September 2023)	[D132] Human Resources Manager: None (September 2023)	[D132] Human Resources Manager: Monthly reports submitted to Corporate Services Committee. (December 2023)		[D132] Human Resources Manager: Monthly reports submitted to Corporate Services Committee. (March 2024)	[D132] Human Resources Manager: None (March 2024)	[D132] Human Resources Manager: Monthly reports submitted to Corporate Services Committee. (June 2024)	[D132] Human Resources Manager: None (June 2024)	100%	100%	100%	G
Create an efficient, effective, economic and accountable administration	Ensure good governance	Submission of Workplace Skills Plan and Annual Training Report to LGSETA in accordance with relevant legislation by 30 April 2024	Number of Work-place Skills Plan and Annual Training Reports submitted to LGSETA in accordance with relevant legislation by 30 April 2024	0	Workplace Skills Plan and Annual Training Report submitted	Carry Over	1	1	New KPI							[D133] Human Resources Manager: Work-place Skills Plan and Annual Training Report were submitted on 26 April 2024. (April 2024)	[D133] Human Resources Manager: None (April 2024)	1	1	1	G

Develop, manage and regulate the built environment	Sustainable Service Delivery	Finalisation of Municipal Spatial Development Framework (MSDF) and submitted to Council by 30 June 2024	Number of MSDF reports submitted to Council	0	Minutes of Council meeting	Carry Over	1	1	New KPI							[D134] Manager: Planning and Development: Municipal Spatial Development Framework (MSDF) was submitted to Council to be adopted as part of the IDP on 31 May 2024. (June 2024)		1	1	1	G
Provide a transparent and corruption free municipality	Ensure good governance	Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans	Number of risk assessments conducted annually	0	Submissions of risk registers by Director Corporate Services	Carry Over	1	1	New KPI			[D135] Director Corporate Services: All Departmental Risk Registers was submitted and signed off by the Director Corporate Services (December 2023)	[D135] Director Corporate Services: None (December 2023)			[D135] Director Corporate Services: All Departmental Risk Registers was sub-mitted and signed off by the Director Corporate Services on 14 June 2024 (June 2024)	[D135] Director Corporate Services: None (June 2024)	1	1	1	G
A customer centred approach to every-thing	Ensure good governance	Submit a quarterly report on the Procurement Plan of the Corporate Services Directorate for the 2023/24 financial year to the Corporate Services Portfolio Committee	Number of reports submitted to the Corporate Services Portfolio Committee on the Procurement Plan of the Directorate: Corporate Services	0	Minutes of Corporate Services Portfolio Committee and Procurement Plan	Accumulative	4	4	New KPI	[D136] Director Corporate Services: Procurement plans was submitted to the following Portfolio Corporate Services Committees: * 05 September 2023; and * 03 October 2023 (September 2023)	[D136] Director Corporate Services: None (September 2023)	[D136] Director Corporate Services: Procurement plans was submitted to the following: * Portfolio Corporate Services Committee: 07 November 2023; and * Mayoral Committee: 05 December 2023 (December 2023)	[D136] Director Corporate Services: None (December 2023)	[D136] Director Corporate Services: Procurement plans was submit- ted to the following Portfolio Corporate Services Committees: * 06 February 2024; and * 05 March 2024 (March 2024)	[D136] Director Corporate Services: None (March 2024)	[D136] Director Corporate Services: Procurement plans was sub-mitted to the following* Mayoral Committee mee- ting: 23 April 2024; and * Mayoral Committee mee- ting: 25 June 2024 (June 2024)	[D136] Director Corporate Services: None (June 2024)	4	4	7	B
To budget strategically	Strengthen Financial Sustainability	Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Corporate Services Portfolio Committee	% of capital projects budgeted for within the budgeted financial year(s) completed	0%	Minutes of Corporate Services Portfolio Committee and Payment certificates	Carry Over	95%	95%	New KPI			[D137] Director Corporate Services: The outstanding projects will be finalized during the next six months. Some of the pro- jects is referred to the adjustment budget in January 2024. (Dec 2023)	[D137] Director Corporate Services: None (December 2023)	[D137] Director Corporate Services: Total of nine (9) projects within the Directorate and seven (7) of the nine has been completed. (March 2024)	[D137] Director Corporate Services: None (March 2024)	[D137] Director Corporate Services: 100% (9) of the projects has been completed. (June 2024)	[D137] Director Corporate Services: None (June 2024)	95%	95%	100%	G2

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To budget strategically	Strengthen Financial Sustainability	Ensure that the Virement Policy is implemented and submit reports to the Corporate Services Portfolio Committee	% of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy	0%	Minutes of Corporate Services Portfolio Committee and Report on Virements	Stand-Alone	100%	100%	New KPI	[D138] Director Corporate Services: Reports was submitted to the following Portfolio Corporate Services Committees: * 05 September 2023; and * 03 October 2023 (September 2023)	[D138] Director Corporate Services: None (September 2023)	[D138] Director Corporate Services: Reports was submitted to the following: *Portfolio Corporate Services Committee: 07 November 2023; and * Mayoral Committee: 05 December 2023 * Mayoral Committee: 05 December 2023 (Dec 2023)	[D138] Director Corporate Services: None (December 2023)	[D138] Director Corporate Services: Reports was submitted to the following Portfolio Corporate Services Committees: * 06 February 2024; and * 05 March 2024 (March 2024)	[D138] Director Corporate Services: None (March 2024)	[D138] Director Corporate Services: Reports was submitted to the following * Mayoral Committee: 23 April 2024; * Mayoral Committee: 25 June 2024 (June 2024)	[D138] Director Corporate Services: None (June 2024)	100%	100%	100%	G
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Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	13
G2	KPI Well Met	3
B	KPI Extremely Well Met	1
	Total KPIs:	17

Financial Services

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R
Improve the regulatory environment for ease of doing business	Facilitate an enabling environment for a diversified economy and growth to alleviate poverty	Conduct 1 series of workshops in the 3 major towns to business on compliance with municipal SCM regulation requirements to promote business opportunities in Bergvrievier Municipal Area through the municipal budget by 31 December 2023	Number of series of workshops conducted to businesses on compliance with SCM regulation requirements by 31 December 2023	1	Attendance registers of workshops conducted	Carry Over	1	1	1	[D157] Head: Assets & Supply Chain Management: n/a already done in November 2024 (July 2023)	[D157] Head: Assets & Supply Chain Management: n/a (July 2023)	[D157] Head: Assets & Supply Chain Management: Three workshops conducted during November 2023 (December 2023)	[D157] Head: Assets & Supply Chain Management: n/a (December 2023)					1	1	1	G

To grow and diversify our revenue and ensure value for money-services	Strengthen Financial Sustainability	Submit a bi-annual report for the writing off of unrecoverable debt to the Financial Portfolio Committee by December 2022 and June 2023.	Number of reports submitted for the writing off of unrecoverable debt to Mayco and Council before end of March 2023	2	Minutes of following Financial Portfolio Committee	Accumulative	2	2	New KPI			[D158] Manager: Income: Verslag ingegee vir goedkeuring, goedgekeur in Des 23 (December 2023)				[D158] Manager: Income: Report submitted (June 2024)		2	2	2	G
To grow and diversify our revenue and ensure value for money-services	Strengthen Financial Sustainability	Achieve a payment percentage of 96 % as at 30 June 2024 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	Payment % as at 30 June 2024 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100)	96%	Minutes of the following Finance Portfolio Committee and Revenue Management Report	Last Value	96%	96%	95.64	[D159] Accountant: Credit Control: Achieve a payment percentage of 96 % as at 30 June 2024 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100) [TL55 (Sept 2023)		[D159] Accountant: Credit Control: Payment ratio (December 2023)	[D159] Accountant: Credit Control: Improve credit control (December 2023)	[D159] Accountant: Credit Control: Payment Rates (March 2024)	[D159] Accountant: Credit Control: More aggressive measures needed to improve the collection rate (March 2024)	[D159] Accountant: Credit Control: Payment Rate June 24 (June 2024)	[D159] Accountant: Credit Control: Better Credit Control Policy and implementation plan (June 2024)	96%	96%	93.28%	O
To provide a transparent, ethical and corruption free municipality	Ensure good governance	Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy .	% of identified transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee or EMC when applicable	Stand-Alone	100%	100%	100	[D160] Director: Financial Services: Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy . [TL56] (September 2023)		[D160] Director: Financial Services: Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy . [TL56] (December 2023)	[D160] Director: Financial Services: Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy . [TL56] (March 2024)		[D160] Director: Financial Services: Develop a culture of zero tolerance to corruption and dishonesty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy . [TL56] (June 2024)			100%	100%	100%	G
To create an efficient, effective, economic and accountable administration	Ensure good governance	Ensure the evaluation of the performance of all staff in the Directorate with performance contracts on an annual basis according to the agreed upon performance contracts before 30 June 2024	% of performance evaluations of all staff in the Directorate with performance contracts according to the agreed upon performance contracts before 30 June 2024	100%	System generated evaluation report of evaluation session of each staff member in the Directorate with a performance contract	Last Value	100%	100%	100	[D161] Director: Financial Services: Ensure the evaluation of the performance of all staff in the Directorate with performance contracts on an annual basis according to the agreed upon performance contracts before 30 June 2024 [TL57] (July 2023)	[D161] Director: Financial Services: Still in progress. Date should read end August 2024 The evaluation was done completed on 20 August 2024 (July 2023)					[D161] Director: Financial Services: Ensure the evaluation of the performance of all staff in the Directorate with performance contracts on an annual basis according to the agreed upon performance contracts before 30 June 2024 [TL57]Ms Botma is acting CFO does evaluation on system (June 2024)	[D161] Director: Financial Services: Process is still in progress Dates should read "end of August" Evaluation was done 20 August 2024 (June 2024)	100%	100%	0%	R

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Diversify revenue and ensure value for money-services	Strengthen Financial Sustainability	Implement the approved Revenue Enhancement strategy to improve revenue generation and collection and submit quarterly reports to the Finance Portfolio Committee	Number of reports submitted to Finance Portfolio committee on the implementation of the approved Revenue Enhancement strategy	4	Minutes of the following Finance Portfolio Committee and Report on Debtors Accounts rectified	Accumulative	4	4	4	[D162] Manager: Income: Report submitted for Sept 23 Financial Committee (September 2023)		[D162] Manager: Income: Report submitted for Feb 24 Financial Committee (December 2023)		[D162] Manager: Income: Report submitted (March 2024)		[D162] Manager: Income: Report submitted after Close Down report received (June 2024)	[D162] Manager: Income: Close Down report received on 30 July 2024, reported thereafter to the Finance Comm for the Aug report (June 2024)	4	4	3	0
A customer centred approach to everything	Ensure good governance	Ensure that all complaints about municipal accounts and related services are submitted through the IMIS system and report to the Finance Portfolio Committee on a quarterly basis	Number of reports submitted to Finance Portfolio Committee on complaints about municipal accounts and related services submitted through IMIS	0	Minutes of Finance Portfolio Committee and IMIS complaints report	Accumulative	4	4	4	[D163] Director: Financial Services: Ensure that all complaints about municipal accounts and related services are submitted through the IMIS system and report to the Finance Portfolio Committee on a quarterly basis [TL59] (September 2023)		[D163] Director: Financial Services: Ensure that all complaints about municipal accounts and related services are submitted through the IMIS system and report to the Finance Portfolio Committee on a quarterly basis [TL59] (December 2023)		[D163] Director: Financial Services: Ensure that all complaints about municipal accounts and related services are sub-mitted through the IMIS system and report to the Finance Portfolio Committee on a quarterly basis [TL59] (March 2024)		[D163] Director: Financial Services: Ensure that all complaints about municipal accounts and related services are sub-mitted through the IMIS system and report to the Finance Portfolio Committee on a quarterly basis [TL59] (June 2024)		4	4	4	G
A customer centred approach to everything	Ensure good governance	Submit a quarterly report on the Procurement Plan of the Finance Directorate for the 2023/24 financial year to the Finance Portfolio Committee	Number of reports submitted to the Finance Portfolio Committee on the Procurement Plan of the Finance directorate	0	Minutes of Finance Portfolio Committee and Procurement Plan	Accumulative	4	4	New KPI	[D164] Director: Financial Services: Submit a quarterly report on the Procurement Plan of the Finance Directorate for the 2023/24 financial year to the Finance Portfolio Committee [TL60] (September 2023)		[D164] Director: Financial Services: Submit a quarterly report on the Procurement Plan of the Finance Directorate for the 2023/24 financial year to the Finance Portfolio Committee [TL60] (December 2023)		[D164] Director: Financial Services: Submit a quarterly report on the Procurement Plan of the Finance Directorate for the 2023/24 financial year to the Finance Portfolio Committee [TL60] (March 2024)		[D164] Director: Financial Services: Submit a quarterly report on the Procurement Plan of the Finance Directorate for the 2023/24 financial year to the Finance Portfolio Committee [TL60] (June 2024)		4	4	4	G

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To budget strategically	Strengthen Financial Sustainability	Submit a quarterly report to the Finance Portfolio Committee on the Procurement Plan for the 2023/24 financial year of all the Directorates.	Number of reports on the Procurement Plan of all the Directorates submitted to the Finance Portfolio Committee	0	Minutes of Finance Portfolio Committee and Supply Chain Implementation Report	Accumulative	4	4	New KPI	[D165] Director: Financial Services: Submit a quarterly report to the Finance Portfolio Committee on the Procurement Plan for the 2023/24 financial year of all the Directorates. [TL61] (September 2023)		[D165] Director: Financial Services: Submit a quarterly report to the Finance Portfolio Committee on the Procurement Plan for the 2023/24 financial year of all the Directorates. [TL61] (December 2023)		[D165] Director: Financial Services: Submit a quarterly report to the Finance Portfolio Committee on the Procurement Plan for the 2023/24 financial year of all the Directorates. [TL61] (March 2024)		[D165] Director: Financial Services: Submit a quarterly report to the Finance Portfolio Committee on the Procurement Plan for the 2023/24 financial year of all the Directorates. [TL61] (June 2024)		4	4	4	G
Ensure all policies and systems in Bergvliet Municipality support poverty alleviation	Facilitate an enabling environment for a diversified economy and growth to alleviate	Conduct an annual roadshow by May 2024 in each town for indigents, with specific attention to the pensioners and submit report to Finance Portfolio Committee	Number of annual roadshows conducted by May 2024	1	Minutes of Finance Portfolio Committee	Stand-Alone	1	1	1							[D166] Director: Financial Services: Conduct an annual roadshow by May 2024 in each town for indigents, with specific attention to the pensioners and submit report to Finance Portfolio Committee [TL62] (May 2024)	[D166] Director: Financial Services: Due to National Voting day in SA in May 2024; the roadshow was postponed on request of council. (May 2024)	1	1	0	R
To budget strategically	Sustainable Service Delivery	95% of the capital budget of Directorate: Financial Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100)	% of capital budget of Directorate: Financial Services spent by 30 June 2024	95%	Monthly Budget Statement-transfers expenditure (Table C7) of Section 71 In-Year Monthly & Quarterly Budget Statement	Last Value	95%	95%	87.59	[D167] Director: Financial Services: 95% of the capital budget of Directorate: Financial Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100) [TL63] (September 2023)	[D167] Director: Financial Services: Expenditure still in process percentage not yet achieved for Q1 (September 2023)	[D167] Director: Financial Services: 95% of the capital budget of Directorate: Financial Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100) (December 2023)		[D167] Director: Financial Services: 95% of the capital budget of Directorate: Financial Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100) [TL63] (March 2024)	[D167] Director: Financial Services: The procurement of a new bozer for the stores had to go through a second bidding process due to a non-responsive tender, which influenced the directorate's percentage capital expenditure due date. This will be addressed and finalized in the prescribed time frame. (March 2024)	[D167] Director: Financial Services: 95% of the capital budget of Directorate: Financial Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100) [TL63] (June 2024)		95%	95%	99.55%	G2

Provide a transparent and corruption free municipality	Ensure good governance	Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans	Number of risk assessments conducted annually	0	Submissions of risk registers by Director Financial Services	Carry Over	1	1	New KPI			[D168] Director: Financial Services: Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans [TL64] (December 2023)			[D168] Director: Financial Services: Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans [TL64] KPI Name: Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans Description of Unit of Measurement: Number of risk assessments conducted annually Responsible Owner: Director: Financial Services Source of Evidence: Submissions of risk registers by Director Financial Services Calculation Type: Carry Over Target Type: Number Performance KPA: (June 2024)		1	1	1	G
To budget strategically	Strengthen Financial Sustainability	Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Financial Services Portfolio Committee	% of capital projects budgeted for within the budgeted financial year(s) completed	0%	Minutes of Financial Services Portfolio Committee and Payment certificates	Carry Over	95%	95%	New KPI			[D169] Director: Financial Services: % of capital projects budgeted for within the budgeted financial year(s) completed (December 2023)	[D169] Director: Financial Services: Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Financial Services Portfolio Committee [TL65] (March 2024)		[D169] Director: Financial Services: Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Financial Services Portfolio Committee [TL65] (June 2024)		95%	95%	100%	G2

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To budget strategically	Strengthen Financial Sustainability	Ensure that the Virement Policy is implemented and submit reports to the Financial Services Portfolio Committee	% of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy	0%	Minutes of Financial Services Portfolio Committee and Report on Virements	Stand-Alone	100%	100%	New KPI	[D170] Director: Financial Services: Ensure that the Virement Policy is implemented and submit reports to the Financial Services Portfolio Committee [TL66] (September 2023)	[D170] Director: Financial Services: % of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy (December 2023)	[D170] Director: Financial Services: Ensure that the Virement Policy is implemented and submit reports to the Financial Services Portfolio Committee [TL66] (March 2024)	[D170] Director: Financial Services: Ensure that the Virement Policy is implemented and submit reports to the Financial Services Portfolio Committee [TL66] (June 2024)	100%	100%	100%	G
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Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	2
O	KPI Almost Met	2
G	KPI Met	8
G2	KPI Well Met	2
B	KPI Extremely Well Met	0
	Total KPIs:	14

Community Services

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R
To promote healthy life styles through the provision of sport, recreational and other facilities and opportunities	Empowering people through innovation	95% spent of library grant by 30 June 2024 i.t.o approved business plan: (Actual amount spent/Total budget received)x100]	% of library grant spent by 30 June 2024	95%	Detailed Excel Capital Report & Trial Balance from VESTA	Last Value	95%	95%	100	[D76] Head Library Services: Budget - R 8 232 000.00 Expenditure - R 1 871 393.52 (September 2023)	[D76] Head Library Services: None required. (September 2023)	[D76] Head Library Services: Budget - R 8 232 000.00 Expenditure: R4 184 801,72 (December 2023)		[D76] Head Library Services: Grant: R8 232 000.00 Additional grant: R209 000.00 Expenditure: R6 094 258,13 (March 2024)	[D76] Head Library Services: None required. (March 2024)	[D76] Head Library Services: Grant:R8 441 000 Expenditure:R8 183 110,22 (June 2024)		95%	95%	100%	G2
To budget strategically	Strengthen Financial Sustainability	Collect 95% of budgeted income by 30 June 2024 for speeding fines (Excl budgeted debt provision): (Actual amount collected/total amount budgeted) x 100]	% of budgeted income for speeding fines collected by 30 June 2024	95%	Detailed Excel Report	Last Value	95%	95%	119.96					[D183] Director Community Services: Budget: 4 771 000.00 Fines Received: 3 454 965.90 (March 2024)	[D183] Director Community Services: None required. (March 2024)	[D183] Director Community Services: Budget: 4 638 000.00 Fines Received: 6 380 338.32 (June 2024)	[D183] Director Community Services: None required. (June 2024)	95%	95%	131.10%	G2

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To budget strategically	Strengthen Financial Sustainability	Collect 95% of budgeted income by 30 June 2024 for resorts (Excl budgeted debt provision)[(Actual amount collected /total amount budgeted)x100]	% of budgeted income for resorts collected by 30 June 2024	95%	Detailed Excel Capital Report & Trial Balance from VESTA	Last Value	95%	95%	110.23	[D184] Director Community Services: Budget - R 5 391 000.00 Expenditure - R 1 593 658.05 (September 2023)	[D184] Director Community Services: None required. (September 2023)	[D184] Director Community Services: Budget - R 5 391 000.00 Expenditure - R 3 473 033.05 (December 2023)	[D184] Director Community Services: None required. (December 2023)	[D184] Director Community Services: Budget - R 5 388 000.00 Expenditure - R 5 121 396.43 (March 2024)	[D184] Director Community Services: None required. (March 2024)	[D184] Director Community Services: Budget - R 5 338 000.00 Expenditure - R 5 959 479.34 (June 2024)	[D184] Director Community Services: None required. (June 2024)	95%	95%	110.61%	G2
To provide a transparent and corruption free municipality	Ensure good governance	Develop a culture of zero tolerance to corruption and dis-honesty by the efficient completion of discipline-ary steps in terms of the Anti-Fraud and Corruption Policy .	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee or EMC when applicable	Stand-Alone	100%	100%	100	[D185] Director Community Services: No fraud or corrupt activity was reported. (September 2023)	[D185] Director Community Services: None required. (September 2023)	[D185] Director Community Services: No fraud or corrupt activity was reported. (December 2023)	[D185] Director Community Services: None required. (December 2023)	[D185] Director Community Services: No fraud or corrupt activity was reported. (March 2024)	[D185] Director Community Services: None required. (March 2024)	[D185] Director Community Services: No fraud or corrupt activity was reported. (June 2024)	[D185] Director Community Services: None required. (June 2024)	100%	100%	100%	G
To promote healthy lifestyles through the provision of sport, recreational and other facilities and opportunities	Empowering people through innovation	Facilitate the upgrading of at least 1 community hall in the municipal area and submit report to Community Service Portfolio Committee by 30 April 2024	Number of community halls upgraded in municipal area and report submitted to Community Service Portfolio Committee by 30 April 2024	1	Minutes of Community Services Portfolio Committee and Report on the upgrade of community hall.	Carry Over	1	1	1					[D186] Director Community Services: The report on the upgrading of the Allan Boesak Community Hall was submitted to the Community Services Committee meeting on 6 March 2024. (March 2024)	[D186] Director Community Services: None required. (March 2024)	[D186] Director Community Services: The report on the upgrading of the Allan Boesak Community Hall was submitted to the Community Services Committee meeting on 6 March 2024. (April 2024)	[D186] Director Community Services: The report on the upgrading of the Allan Boesak Community Hall was submitted to the Community Services Committee meeting on 6 March 2024. (April 2024)	1	1	1	G
To promote a safe environment for all who live in Bergrivier	Empowering people through innovation	Develop 2 Disaster Management Contingency Plans and submit to Portfolio Committee by 30 May 2024	Number of Disaster Management Contingency Plans developed and submitted to Portfolio Committee by 30 May 2024	1	Minutes of Community Services Portfolio Committee and Disaster Management Contingency Plans	Accumulative	2	2	2			[D187] Director Community Services: The Summer Preparedness Plan was sub-mitted to the Com-munity Services Committee meeting on 4 October 2023. (December 2023)	[D187] Director Community Services: None required. (Dec 2023)			[D187] Director Community Services: The Winter Preparedness Plan was submitted to the Mayoral Committee mee-ting on 23 April 2024. (May 2024)	[D187] Director Community Services: None required. (May 2024)	2	2	2	G
To promote a safe environment for all who live in Bergrivier	Empowering people through innovation	Compile a festive season preparedness plan and submit to the Director Community Services for approval before 30 September 2023	Number of festive season preparedness plans submitted to the Director Community Services for approval before 30 September 2023	1	Number of approved plans signed of by Director Community Services	Carry Over	1	1	1	[D188] Head: Traffic Services: Festive season plan compiled (September 2023)								1	1	1	G

To promote a safe environment for all who live in Bergrivier	Empowering people through innovation	Review at least 2 by-laws and submit to Council by 30 June 2024	Number of by-laws reviewed and submitted to Council by 30 June 2024	0	Minutes of Council meeting	Carry Over	2	2	New KPI							[D189] Director Community Services: The Cemeteries and Crematoria by-law was submitted to Council on 7 Dec 2023. The Public Nuisances and Public Nuisances arising from keeping of animal's by-law was submitted to Council on 30 April 2024. The Fire Safety by-law was submitted to Council on 31 May 2024. (June 2024)	[D189] Director Community Services: None required. (June 2024)	2	2	3	B
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To budget strategically	Strengthen Financial Sustainability	% of Capital budget spent as at 30 June 2024: (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	% of Capital budget spent as at 30 June 2024: (Actual amount spent on capital projects/Total amount budgeted for capital projects) X100]	95%	Detailed Excel Capital Report & Trial Balance from VESTA	Carry Over	95%	95%	94.70	[D190] Director Community Services: Budget - R 13 628 000.00 Expenditure - R 1 503 213.85 (September 2023)	[D190] Director Community Services: The planning and implementation of infrastructure projects sometimes mean that the projects cannot be implemented in one financial year. In future, we will do the planning in the 1st year and the implementation in the 2nd year. In future we will adhere to the due dates on the Procurement Plan. (September 2023)	[D190] Director Community Services: Budget - R 13 628 000.00 Expenditure - R 1 503 213.85 The construction projects were all allocated to consultants for preparation of designs, drawings, plans and tender documents. Although there was a delay in the finalization of the consultant tender, the appointment of the consultants was finalised towards the end of 2023. So going forward the spending on each of these projects will improve. (December 2023)	[D190] Director Community Services: The planning and implementation of infrastructure projects sometimes mean that the projects cannot be implemented in one financial year. In future, we will do the planning in the 1st year and the implementation in the 2nd year. In Future we will adhere to the due dates on the Procurement Plan. (December 2023)	[D190] Director Community Services: Budget - R 13 583 200.00 Expenditure - R 5 231 222.52 Some of the completion dates of projects are later in the financial year and we don't have control over the process. (March 2024)	[D190] Director Community Services: Taken the performance comments we will do better planning and adhere to the dates as stipulated on the procurement plan. (March 2024)	[D190] Director Community Services: Budget - R 12 859 940.00 Expenditure - R 10 470 739.47 The directorate could not achieve the requisite 95% spending, due to the following: The shade ports were awarded to a supplier and when the project started the supplier experienced financial difficulty, and they could not complete the project by 30 June 2024. The tenders for the cloakrooms at Watsonia came in much higher than the available funding. As a result, the tender could not be awarded, and the project could not be completed by 30 June 2024. Many projects were completed and had a saving, since the actual cost of implementation was lower than the available funding. The Sand Street housing project was not completed by 30 June 2024, since there was a delay with the approval of the building plans. This delay was occasioned by a request from the Mayor and the beneficiaries, who requested to enlarge the housing units. Therefore, the building plans had to be redone and the approval process took much longer than expected. As a	[D190] Director Community Services: In future we will adhere to the procurement plan and implement the capital projects much earlier. We will also ensure that the planning & design are done in a pre-ceeding financial year, so that the procurement for construction can occur earlier in a given financial year. (June 2024)	95%	95%	81.42%	0
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Diversify by sourcing grant funding to support projects, programmes and initiatives of Council	Strengthen Financial Sustainability	Submit two (2) business plans to external stakeholders to obtain external funding by 30 February 2024	Number of business plans submitted to external stakeholders to obtain external funding by 30 February 2024	4	Copy of applications submitted	Accumulative	2	2	New KPI					[D193] Director Community Services: Three applications were submitted to external stakeholder: 1. A application for bridging finance for electricity provis-ion for the 3 approved pro-jects was submit-ted to the Department of Human Settlement on 7 February 2024. 2. A application for two Law Enforcement Vehicles was submitted to the Department of Police Oversight and Community Safety on 28 February 2024. 3. A PID for Watsonia GAP was submitted to the Department of Human Settlement on 29 Febr 2024. (Febr 2024)	[D193] Director Community Services: None Required. (February 2024)	[D193] Director Community Services: A MIG Ringfenced application was submitted to the Department of Sport, Arts and Culture on 3 April 2024. (April 2024)	[D193] Director Community Services: None required. (April 2024)	2	2	4	B
A customer centred approach to everything	Ensure good governance	Submit a quarterly report on the Procurement Plan of Community Services for the 2023/24 financial year to the Finance Portfolio Committee	Number of reports submitted to the Community Services Portfolio Committee on the Procurement Plan of Community Services directorate	0	Minutes of Community Services Portfolio Committee and Procurement Plan	Accumulative	4	4	New KPI	[D194] Director Community Services: The procurement plan was submitted to the Community Services Committee meeting on 6 September 2023. (September 2023)	[D194] Director Community Services: None required. (September 2023)	[D194] Director Community Services: The procurement plan was submitted to the Executive Mayoral Committee meeting on 5 December 2023. (December 2023)	[D194] Director Community Services: None required. (December 2023)	[D194] Director Community Services: The Procurement plan was submitted to the Community Services Committee on 6 March 2024. (March 2024)	[D194] Director Community Services: None required. (March 2024)	[D194] Director Community Services: The Procurement plan was submitted to the Executive Mayoral Committee on 25 June 2024. (June 2024)	[D194] Director Community Services: None required. (June 2024)	4	4	4	G

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A customer centred approach to everything	Ensure good governance	100% of all complaints registered on IMIS are being attended to within the Directorate based on client's service charter.	% of complaints registered on IMIS being attended to within the Directorate and completed based on client services charter	100%	Minutes of Community Services Portfolio Committee and IMIS Complaints Report	Stand-Alone	100%	100%	New KPI	[D195] Director Community Services: We still had 10 outstanding complaints older than 30 days by end of September 2023. (September 2023)	[D195] Director Community Services: Most of the complaints were completed by the personnel but not closed on the system, due to the fact that the job-cards were not submitted. The Directorate will ensure that the job-cards gets submitted immediately after the complaint has been dealt with. (Sept 2023)	[D195] Director Community Services: All 10 outstanding complaints was completed. (October 2023) [D195] Director Community Services: There was no complaints older than 30 days. (December 2023)	[D195] Director Community Services: None Required. (October 2023) [D195] Director Community Services: None required. (December 2023)	[D195] Director Community Services: There was no complaints older than 30 days. (March 2024)	[D195] Director Community Services: None required. (March 2024)	[D195] Director Community Services: There was no complaints older than 30 days. (June 2024)	[D195] Director Community Services: None required. (June 2024)	100%	100%	117.19%	G2
A customer centred approach to everything	Ensure good governance	Submit project plans for capital projects as approved on the budget to the Community Services Portfolio Committee for approval before commencement of the project.	% of projects plans for capital projects as approved on the budget submitted to the Community Services Portfolio Committee	0%	Minutes of Community Services Portfolio Committee and Project Plans	Stand-Alone	100%	100%	New KPI	[D196] Director Community Services: The description of what each capital project entails were submitted to the Community services Committee meeting on 6 September 2023. (September 2023)	[D196] Director Community Services: None required. (September 2023)	[D196] Director Community Services: The description and status of what each capital project entails were submitted to the Executive Mayoral Committee meeting on 5 December 2023. (December 2023)	[D196] Director Community Services: None required. (December 2023)	[D196] Director Community Services: The description of what each capital project entails were submitted to the Community services Committee mee-ting on 6 March 2024. (March 2024)	[D196] Director Community Services: None required. (March 2024)	[D196] Director Community Services: The description and status of what each capital project entails were submitted to the Executive Mayoral Committee mee-ting on 16 July 2024. (June 2024)	[D196] Director Community Services: None required. (June 2024)	100%	100%	100%	G
Provide a transparent and corruption free municipality	Ensure good governance	Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans	Number of risk assessments conducted annually	0	Submissions of risk registers to Director Community Services	Carry Over	1	1				[D197] Director Community Services: The Risk Registers and action plans was updated by the Risk Champions. (December 2023)	[D197] Director Community Services: None required. (December 2023)			[D197] Director Community Services: The Risk Registers and action plans was updated by the Risk Champions. (June 2024)	[D197] Director Community Services: None required. (June 2024)	1	1	1	G
To budget strategically	Strengthen Financial Sustainability	Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Community Services Portfolio Committee	% of capital projects budgeted for within the budgeted financial year(s) completed	0%	Minutes of Community Services Portfolio Committee and Payment certificates	Carry Over	95%	95%	New KPI			[D198] Director Community Services: The Directorate has 57 projects in total, of which 17 have already been completed. (December 2023)	[D198] Director Community Services: The planning and implementation of infrastructure projects sometimes mean that the projects cannot be implemented in one financial year. In future, we will do the planning in the 1st year and the implementation in the 2nd year. In future we will adhere to the due dates on the Procurement Plan. (December 2023)	[D198] Director Community Services: Taken the performance comments inconsideration we will do better planning and adhere to the dates as stipulated on the procurement plan. (March 2024)	[D198] Director Community Services: The Directorate has 52 projects in total, of which 48 have already been completed. (June 2024)	[D198] Director Community Services: In future we will adhere to the due dates on the Procurement Plan. We will also ensure that the planning & design are done in a preceding financial year, so that the procurement for construction can occur earlier in a given financial year. (June 2024)		95%	95%	92.31%	O

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To budget strategically	Strengthen Financial Sustainability	Ensure that the Virement Policy is implemented and submit reports to the Community Services Portfolio Committee	% of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy	0%	Minutes of Community Services Portfolio Committee and Report on Virements	Stand-Alone	100%	100%	New KPI	[D199] Director Community Services: No item was submitted to the Community Services Committee meeting. (September 2023)	[D199] Director Community Services: An item regards to the virements will be submitted to the Community Services Committee on 8 November 2023. (September 2023)	[D199] Director Community Services: An item regards to the virements was submitted to the Community Services Committee meeting on 10 November 2023. (November 2023) [D199] Director Community Services: An item regards to the virements was submitted to the Executive Mayoral Committee on 5 Dec 2023. (Dec 2023)	[D199] Director Community Services: None required. (November 2023) [D199] Director Community Services: None required. (December 2023)	[D199] Director Community Services: An item regards to the virements was submitted to the Community Services Committee meeting on 6 March 2024. (March 2024)	[D199] Director Community Services: None required. (March 2024)	[D199] Director Community Services: An item regards to the virements was submitted to the Executive Mayoral Committee on 25 June 2024. (June 2024)	[D199] Director Community Services: None required. (June 2024)	100%	100%	100%	G
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Summary of Results: Community Services

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	0
O	KPI Almost Met	3
G	KPI Met	9
G2	KPI Well Met	4
B	KPI Extremely Well Met	2
	Total KPIs:	18

Technical Services

Strategic Objective	Strategic Goal	KPI Name	Description of Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Original Annual Target	Revised Annual Target	Past Year Performance	Quarter ending September 2023		Quarter ending December 2023		Quarter ending March 2024		Quarter ending June 2024		Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
										Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Original Target	Target	Actual	R
To develop and provide sustainable bulk infrastructure within the climate change risks	Sustainable Service Delivery	Limit water losses to 12 % by 30 June 2024 {{Number of Kilo-litres Water Purchased or Purified minus Number of Kilo-litres Water Sold (including Free basic water) / Number of Kilo-litres Water Purchased or Purified × 100}}	% of water losses 12 % or less by 30 June 2024 {{Number of Kilo-litres Water Purchased or Purified minus Number of Kilo-litres Water Sold (including Free basic water) / Number of Kilo-litres Water Purchased or Purified × 100}}	12%	Relevant note in Annual Financial Statements for the year ended 30 June 2022	Reverse Last Value	12%	12%	14.59							[D139] Director: Technical Services: Target was 15% over the last three (3) years and with the previous year's installation of smart meters. the meter reading produced positive results. (June 2024)	[D139] Director: Technical Services: Continuous installation and reading of meters by Finance Department. (June 2024)	12%	12%	12.14%	R

To develop and provide sustainable bulk infrastructure within the climate change risks	Sustainable Service Delivery	Limit unaccounted for electricity to 10 % by 30 June 2024 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	% unaccounted electricity by 30 June 2024 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	10%	Relevant note in Annual Financial Statements for the year ended 30 June 2022	Reverse Last Value	10%	10%	10.72							[D140] Director: Technical Services: Target was 15% over the last three (3) years and with the previous year's installation of electricity. The meter reading produced positive results (June 2024)	[D140] Director: Technical Services: Continuous installation and reading of Electricity by Finance Department (June 2024)	10%	10%	11.67%	R
To develop and provide sustainable bulk infrastructure within the climate change risks	Sustainable Service Delivery	95 % of MIG conditional grant spent by 30 June 2024 to upgrade infrastructure: (Total amount spent/ Total amount allocated)x100]	% of MIG conditional grant spent by 30 June 2024	95%	MIG report as signed by CFP and MM and send off to Provincial MIG office and COGTA	Last Value	95%	95%	100			[D141] Director: Technical Services: Target exceeded (December 2023)	[D141] Director: Technical Services: N/A (December 2023)	[D141] Director: Technical Services: Expenditure R7 572 492 and Allocation R15 437 000. (March 2024)	[D141] Director: Technical Services: Expenditure plan was drafted to ensure expenditure is obtained by June 2024 (March 2024)	[D141] Director: Technical Services: Finance neglected to register the contract on CIDB which resulted in re-advertisement and the delay in the roll out of the project (June 2024)	[D141] Director: Technical Services: Registration was done afterwards (June 2024)	95%	95%	83.90%	O
Maintain existing bulk infrastructure and services	Sustainable Service Delivery	95 % of conditional road maintenance operational grant spent by 30 June 2024: (Total amount spent/ Total allocation received)x100] as budgeted in the Bergrivier Municipality Operational Budget	% of conditional road maintenance operational grant spent by 30 June 2024	95%	Annual submissions of claims to Department of Public Works before 30 June 2023	Last Value	95%	95%	100				[D142] Director: Technical Services: R141 411 received against the R140 000 available budget (March 2024)	[D142] Director: Technical Services: None (March 2024)	[D142] Director: Technical Services: R141 411 received against the R140 000 available budget (June 2024)			95%	95%	100%	G2
To develop and provide sustainable bulk infrastructure within the climate change risks	Sustainable Service Delivery	95% of the capital budget of Directorate: Technical Services spent by 30 June 2024 ((Total amount spent/Total allocation received)x100)	% of capital budget of Directorate: Technical Services spent by 30 June 2024	95%	Monthly Budget Statement-transfers expenditure (Table C7) of Section 71 In-Year Monthly & Quarterly Budget Statement	Last Value	95%	95%	88.01	[D143] Director: Technical Services: 9% achieved (September 2023)	[D143] Director: Technical Services: Increase spending in term 2 to meet objectives (September 2023)	[D143] Director: Technical Services: Target exceeded (December 2023)	[D143] Director: Technical Services: N/A (December 2023)	[D143] Director: Technical Services: Capital Budget R 90142121 and Expenditure R 53655021.86. (March 2024)	[D143] Director: Technical Services: We will ensure that all funding will be fully spent by June 2024. (March 2024)	[D143] Director: Technical Services: Capital Budget R 94 652879 and Expenditure R 89 700618.44 (June 2024)	[D143] Director: Technical Services: Spending was compromised with readvertisement water treatment works tender. Although adjustments were made, the 95% was marginally missed. (June 2024)	95%	95%	94.77%	O

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To budget strategically	Strengthen Financial Sustainability	Ensure the implementation of the annual Procurement Plan and submit reports to the Technical Portfolio Committee	Number of reports submitted to the Technical Portfolio Committee on the implementation of the Procurement Plan	11	Minutes of Technical Portfolio Committee and Procurement Plan	Accumulative		11	11	7	[D144] Director: Technical Services: Two reports submitted to Portfolio Committee. (September 2023)	[D144] Director: Technical Services: None (September 2023)	[D144] Director: Technical Services: Target achieved. Third Portfolio committee meeting cancelled by Speaker (December 2023)	[D144] Director: Technical Services: N/A (December 2023)	[D144] Director: Technical Services: Achieved (March 2024)	[D144] Director: Technical Services: None (March 2024)	[D144] Director: Technical Services: The Procurement Plan was submitted to the Technical Portfolio Committee on 11 April 2023, 09 May 2024 and the Executive Mayoral Committee meeting that took place on the 16 July 2024. (June 2024)		11	11	11	G	
Conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable Service Delivery	Conduct 2 public awareness initiatives on recycling to reduce households waste	Number of awareness initiatives	2	Pamphlets & notices distributed	Accumulative		2	2	2			[D145] Director: Technical Services: Target achieved (December 2023)	[D145] Director: Technical Services: N/A (December 2023)			[D145] Director: Technical Services: Three (3) awareness initiatives done (June 2024)	[D145] Director: Technical Services: None (June 2024)		2	2	4	B
Conserve and manage the natural environment and mitigate the impacts of climate change	Sustainable Service Delivery	95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2023 and 30 June 2024	% water quality level as at 31 December 2023 and 30 June 2024	95%	Monthly Supply System Drinking Water Quality Performance Report & Excel Summary of Drinking Water Quality	Last Value		95%	95%	99			[D146] Director: Technical Services: Target not achieved (December 2023)	[D146] Director: Technical Services: Remedial action in place to ensure sampling is taken correctly. Chlorine dosing was increased to ensure all bacteria were eliminated. E-coli was due to pipe burst experience by WCDM - WCDM to rectify (December 2023)			[D146] Director: Technical Services: Target not met (June 2024)	[D146] Director: Technical Services: Piketberg WTW has been struggling to keep water at a constant rate for the last year. So there are upgrades at the works to improve the quality. This will ensure that the average for Bergrivier Municipality rises above 95% (June 2024)		95%	95%	92.29%	O
To develop and provide sustainable bulk infrastructure within the climate change risks	Sustainable Service Delivery	Sign SLAs for each development to facilitate an environment conducive to infrastructure development in partnership with the developer and/or investors. Signed SLA's/ total number of developments where SLA's are required	% of developments with Signed SLAs with developers and/or investors	100%	Signed SLA's	Stand-Alone		100%	100%	100							[D147] Director: Technical Services: No application was received (June 2024)	[D147] Director: Technical Services: None (June 2024)		100%	100%	100%	G

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A customer centred approach to everything	Ensure good governance	100% of all complaints registered on IMIS are being attended to within the Directorate based on client's service charter.	% of complaints registered on IMIS being attended to within the Directorate and completed based on client services charter	100%	Minutes of Technical Portfolio Committee and IMIS report	Stand-Alone	100%	100%	100	[D148] Director: Technical Services: Two reports submitted to Portfolio Committee (September 2023)	[D148] Director: Technical Services: None (September 2023)	[D148] Director: Technical Services: Target achieved (December 2023)	[D148] Director: Technical Services: N/A (December 2023)	[D148] Director: Technical Services: Target achieved (March 2024)	[D148] Director: Technical Services: None (March 2024)	[D148] Director: Technical Services: All complaints registered on IMIS was attended to within the Directorate based on the client's service charter. (June 2024)		100%	100%	100%	G
Source alternative sources of energy in the context of the national electricity provision	Sustainable Service Delivery	Revision of the technical functions in the Blackout plan and submit to Technical Portfolio Committee by 30 August 2023	Number of revisions of the technical functions in the Blackout Plan and submit to Technical Portfolio Committee by 30 August 2023	1	Minutes of Technical Portfolio Committee and Revised Blackout Plan	Carry Over	1	1	1	[D149] Director: Technical Services: Performance target date for this KPI was not feasible for this period. Required work was achieved outstanding Portfolio Committee submission (August 2023) [D149] Director: Technical Services: Priority planning was conducted Between Technical Services and Community Services (Sep 2023)	[D149] Director: Technical Services: Blackout plan should be submit- ted to Portfolio Committee. (August 2023) [D149] Director: Technical Services: None (September 2023)							1	1	1	G
Maintain existing bulk infrastructure and services	Sustainable Service Delivery	Revision of the following maintenance SOP's, namely storm-water SOP, refuse removal SOP, pipe repair works SOP, street cleaning SOP, pavements SOP, slurry, chip and spray SOP and Potholes SOP and submit report to Technical Portfolio Committee by 30 June 2024	Number of maintenance SOP's revised for stormwater, refuse removal, pipe repair works, street cleaning, pavements, slurry, chip and spray and Potholes and submitted to Technical Services Portfolio Committee by 30 June 2024	1	Minutes of Technical Portfolio Committee	Carry Over	7	7	7							[D150] Director: Technical Services: SOPS was submitted to the Technical and Mayoral Committee on the 07 May 2024 (June 2024)		7	7	7	G
To create an efficient, effective, economic and accountable administration	Ensure good governance	Ensure the evaluation of the performance of all staff in the Directorate with performance contracts on an annual basis according to the agreed upon performance contracts before 30 June 2024	% of performance evaluations of all staff in the Directorate with performance contracts according to the agreed upon performance contracts before 30 June 2024	100%	System generated evaluation report of evaluation session of each staff member in the Directorate with a performance contract	Last Value	100%	100%	100							[D151] Director: Technical Services: All performance plans accessible on the system was done. (June 2024)	[D151] Director: Technical Services: None (June 2024)	100%	100%	100%	G

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Provide a transparent and corruption free municipality	Strengthen Financial Sustainability	Develop a culture of zero tolerance to corruption and dis-hone-ty by the efficient completion of disciplinary steps in terms of the Anti-Fraud and Corruption Policy	% of transgressions initiated in terms of the Anti-Fraud and Corruption Policy	100%	Quarterly reports to Portfolio Committee or EMC when applicable	Stand-Alone	100%	100%		[D152] Director: Technical Services: Report submitted to Portfolio Committee (September 2023)	[D152] Director: Technical Services: None (September 2023)	[D152] Director: Technical Services: Target achieved (December 2023)	[D152] Director: Technical Services: N/A (December 2023)	[D152] Director: Technical Services: Achieved (March 2024)	[D152] Director: Technical Services: None (March 2024)	[D152] Director: Technical Services: Quarterly reports was submitted to Portfolio Committee (June 2024)		100%	100%	100%	G	
Accountable leadership supported by professional and skilled administration	Ensure good governance	Ensure the development of staff in terms of training and development, succession planning and career path development and submit reports to the Technical Portfolio Committee	Number of reports submitted to the Technical Portfolio Committee on the development of staff in terms of training and development, succession planning and career path development.	1	Minutes of Technical Portfolio Committee	Stand-Alone	1	1	1	[D153] Director: Technical Services: Report submitted to Portfolio Committee (September 2023)	[D153] Director: Technical Services: None (September 2023)							1	1	1	G	
Provide a transparent and corruption free municipality	Ensure good governance	Ensure risk mitigation by bi-annually updating of risk registers, controls and action plans	Number of risk assessments conducted annually	0	Submissions of risk registers to Director Technical Services	Carry Over	1	1	New KPI			[D154] Director: Technical Services: Target achieved (December 2023)	[D154] Director: Technical Services: N/A (December 2023)			[D154] Director: Technical Services: Risk registers, action plans received and updated (June 2024)		1	1	1	G	
To budget strategically	Strengthen Financial Sustainability	Ensure that capital projects budgeted for are 95 % completed within the budgeted financial year(s) and submit progress reports to Technical Services Portfolio Committee	% of capital projects budgeted for within the budgeted financial year(s) completed	0%	Minutes of Technical Services Portfolio Committee and Payment certificates	Carry Over	95%	95%	New KPI			[D155] Director: Technical Services: 69% of projects already started with the remaining pending. (December 2023)	[D155] Director: Technical Services: N/A (Dec 2023)	[D155] Director: Technical Services: 86% of projects started and reflects spending 26% of the projects are completed 14% of projects started but reflects no spending (March 2024)	[D155] Director: Technical Services: Complete all outstanding projects (March 2024)	[D155] Director: Technical Services: Target achieved (June 2024)	[D155] Director: Technical Services: None (June 2024)		95%	95%	95%	G
To budget strategically	Strengthen Financial Sustainability	Ensure that the Virement Policy is implemented and submit reports to the Technical Services Portfolio Committee	% of virements in line with the Virement Policy's criteria as stipulated in the Virement Policy	0%	Minutes of Technical Services Portfolio Committee and Report on Virements	Stand-Alone	100%	100%	New KPI	[D156] Director: Technical Services: Virement report from CFO submitted (September 2023)	[D156] Director: Technical Services: None (September 2023)	[D156] Director: Technical Services: Target achieved (December 2023)	[D156] Director: Technical Services: N/A (December 2023)	[D156] Director: Technical Services: Achieved (March 2024)	[D156] Director: Technical Services: None (March 2024)	[D156] Director: Technical Services: Virement Policy is implemented and reports submitted to the Technical Services Portfolio Committees that took place on 11 April 2024, 09 May 2024 and the Executive Mayoral Committee meeting of 16 July 2024 (June 2024)		100%	100%	100%	G	

Summary of Results: Technical Services

N/A	KPI Not Yet Applicable	0
R	KPI Not Met	2
O	KPI Almost Met	3
G	KPI Met	11
G2	KPI Well Met	1
B	KPI Extremely Well Met	1
	Total KPIs:	18

Overall Summary of Results

R	KPI Not Met	6
O	KPI Almost Met	12
G	KPI Met	50
G2	KPI Well Met	22
B	KPI Extremely Well Met	6
	Total KPIs:	96

PERFORMANCE OF EXTERNAL SERVICE PROVIDERS

Section 46(1)(a) of the Municipal Systems Act, 2000 (Act 32 of 2000), provides that “A Municipality must prepare for each financial year a performance report reflecting.

(a) the performance of the municipality and of each external service provider during that financial year”.

For purposes of this report, we have regarded external service providers as being all service providers with a contract of 12 months or longer and all organisations receiving a grant in aid to perform a service on behalf of the Municipality.

The performance of external service providers was measured and rated as follows:

- 1 : Very Poor
- 2 : Poor
- 3 : Acceptable
- 4 : Very Good
- 5 : Excellent

No corrective measures were indicated where service is regarded as acceptable, very good and excellent, but for poor or very poor performance, corrected measures should be implemented.

OFFICE OF THE MUNICIPAL MANAGER

DEPARTMENT	SERVICE PROVIDER	TERM OF CONTRACT	CONTRACT VALUE	DESCRIPTION OF SERVICE / KEY PERFORMANCE AREAS	TARGETS	PERFORMANCE RATING Average	Q1	Q2	Q3	Q4	PERFORMANCE COMMENT	CORRECTIVE MEASURE
			PER ANNUM									
Office of Municipal Manager	Ignite Advisory	3 Years	R 500 000.00	Performance Management System	100% compliance with service level agreement	4	4	4	4	4	Service is very good	None Required
Office of the Municipal Manager	Bergrivier Tourism	01 July 2023-30 June 2024	R 2 636 000.00	Promote and develop tourism	Compliance with SLA	4	4	4	4	4	Good service delivery	None required
CORPORATE SERVICES												
DEPARTMENT	SERVICE PROVIDER	TERM OF CONTRACT	CONTRACT VALUE	DESCRIPTION OF SERVICE / KEY PERFORMANCE AREAS	TARGETS	PERFORMANCE RATING Average	Q1	Q2	Q3	Q4	PERFORMANCE COMMENT	CORRECTIVE MEASURE
			PER ANNUM									
Administrative Services	Telkom	July 2020 – June 2023	R 1 729 318.20	New Telephone system	100% compliance with service level agreement	3.75	3	3	3	3	Service is acceptable	None Required
	Vodacom	01 October 2021 - 30 September 2023	R 745 550.39	Cell phones	N/A	2	2	2	2	2	The quality of Vodacom service experience declined, and this was raised as a concern and risk with Vodacom’s Regional Manager.	Has been addressed with Regional Manager
	TGIS	01 July 2022 – 30 June 2024	R 606 441.00	Electronic Records and Document Management System	100% co-pliance with service level agreement	3.5	4	3	3	4	Very good service rendered	Non-Required
	Tunimart Travel	01 July 2021 - 30 June 2024	R 474 674.95	Travel Agency	Bookings of accommodation, flights etc.	1	1	1	1	1	Service is very poor	Service provider was informed of the poor service the municipality is receiving and SCM was also informed. The contract expired on 30 June 2024 and a new service provider was appointed through a tender pro-cess for the rendering of this service.
Town Planning and Environmental Management	CapeNature	CapeNature	01 July 2023 – 30 June 2024	R 676 000.00 2023/24 grant.	Compliance monitoring and implementation of the Municipal Berg Estuary By-law and related management functions.	Compliance with the MOA agreement	4	4	4	4	4	Services and executions of functions as per the MOA has improved greatly and at acceptable level currently. It is maintained.
Human Resource	Payday	1 July 2023 – 30 June 2026	R 652 445.75	Payroll System	100% compliance with service level agreement	4	4	4	4	4	Good service rendered	Non-Required

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ICT	SA Fire Watch	24/02/2022-30/06/2024	R 224 789.93	Supply and installation of Fire detection.	Maintenance Agreement	3	3	3	3	3	Good service rendered	Non-Required
ICT	Sky Metro Equipment	24/02/2022-30/06/2024	R 490 469.06	Supply, delivery of IT equipment	Maintenance Agreement	3.5	3	3	4	4	Good service rendered	Non-Required
ICT	TRUSC	01/07/2021-30/06/2024	R 518.00	Renting of computer network	Network	3	3	3	3	3	Good service rendered	Non-Required
FINANCIAL SERVICES												
DEPARTMENT	SERVICE PROVIDER	TERM OF CONTRACT	CONTRACT VALUE	DESCRIPTION OF SERVICE / KEY PERFORMANCE AREAS	TARGETS	PERFOR-MANCE RATING Average	Q1	Q2	Q3	Q4	PERFORMANCE COMMENT	CORRECTIVE MEASURE
			PER ANNUM									
Finance	Phoenix ERP	9 years 11 months	R4,182,934.52	Support and License for Financial Services	Deliver assistance on time	3	3	3	3	3	Satisfied	N/A
Finance	Siyanda Consultants	36 months	R1,349,091.91	Accounting	Always on time	3	3	3	3	3	Satisfied	N/A
Finance	Contour	36 months	R3,213,528.63	Vending system of prepaid	Reliable vending on time	3	3	3	3	3	Satisfied	N/A
Finance	Mubesko	36 months	R1,152,930.43	Valuation system	Billing	3	3	3	3	3	Satisfied	N/A
Finance	Cab Holdings	36 months	R611,812.18	Printing of accounts	Billing	3	3	3	3	3	Satisfied	N/A
Finance	HCB Waardeerders	36 months	R418,350.00	Municipal Valuer	Billing	3	3	3	3	3	Satisfied	N/A
Finance	INCA Portfolio Managers	01/03/2022 – 30/06/2024	R224,250.00	Drafting of long-term financial plan	Financial plan	3	3	3	3	3	Very good	N/A
Finance	Ducharme	01/10/2021 – 30/06/2024	R2,029,090.23	Revenue Enhancement project	Revenue/billing rectification	3	3	3	3	3	Satisfied	N/A
TECHNICAL SERVICES												
DEPARTMENT	SERVICE PROVIDER	TERM OF CONTRACT	CONTRACT VALUE	DESCRIPTION OF SERVICE / KEY PERFORMANCE AREAS	TARGETS	PERFOR-MANCE RATING Average	Q1	Q2	Q3	Q4	PERFORMANCE COMMENT	CORRECTIVE MEASURE
			PER ANNUM									
Technical	Colas	3 Years	R 200 000	Supply and delivery of Slurry	Deliver products on time	5	-	4	5	5	Recommended	N/A
Technical	Makaza Concrete	3 Years	R 500 000.00	Supply and delivery of bags of Premix	Deliver products on time	4	4	4	4	4	Recommended	N/A
Technical	Improchem	3 Years	R 480 000	Supply and delivery of Water treatment (Sudfloc)	Deliver products on time	5	5	5	5	5	Recommended	N/A
Technical	Chemtol	3 Years	R 70 000	Supply and delivery of Water Treatment	Delivery on time	5	5	5	5	5	Recommended	N/A
Technical	SAF Water	3 Years	R 230 000	Supply and delivery of Water Treatment (Hydrated Lime)	Deliver products on time	4	-	-	4	4	Recommended	N/A
Technical	West Coast Skies	3 Years	R 500 000	Supply and delivery of Road Materials (Ralumac & Concrete Stone)	Deliver products on time	4	4	4	4	4	Recommended	N/A
Technical	TipTrans	3 Years	R 180 000	Supply and delivery of Road Materials (Crusher Dust)	Delivery on time	4	-	4	-	-	Recommended	N/A
Technical	Afrimat	3 Years	R 200 000	Supply and delivery of Road Materials (G4 & G5)	Delivery on time	4	4	4	4	4	Recommended	N/A
Technical	AWV Products	3 Years	R 900 000.00	Supply of Refuse Bags	Deliver products on time	4	4	4	4	4	Recommended	N/A
Technical	A L ABBOTT	3 Years	R 800 000.00	Monitor and test WTW and WWTW to comply with SANS 241:2006	Monitoring programme and report failure	5	5	5	5	5	Recommended	N/A

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Technical	West Coast Skies	3 Years	R 90 000	Supply and delivery of Concrete Products	Deliver products on time	4	-	4	4	-	Recommended	N/A
Technical	AWV Projects	3 Years	R 80 000.00	Supply and delivery of Concrete Products	Deliver products on time	4	-	4	4	-	Recommended	N/A
Technical	Ontec	3 Years	R 2 000 000	Supply Domestic water meters and boxes	Deliver products on time	4	4	4	4	4	Recommended	N/A
Technical	Rocket Trading	3 Years	R 5 000 000	Transport of refuse	Good Service Delivered	5	5	5	5	5	Recommended	N/A
Technical	Pison Hawila Construction	1 Year	R 200 000	Collection & Transport of Recyclables from Porterville to Piketberg MRF	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Barack Projects	3 Years	R 200 000	Collection & Transport of Recyclables from Porterville	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Zeevas Trading	3 Years	R 480 000	Collection & Transport of Recyclables in Piketberg to MRF	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Rocket Trading	3 Years	R 480 000	Operation of MRF in Velddrif	Good Service Delivered	5	5	5	5	5	Recommended	N/A
Technical	Piketberg Civils	3 Years	R 450 000	Operation of MRF in Piketberg	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	IMQS	Sole supplier	R 60 000	Infrastructure Management Program	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Caddie	Sole supplier	R 40 000.00	Infrastructure Management Program	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Spectrum	Sole supplier	R 1 600 000	Telemetry	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	Intech	Sole supplier	R 200 000	Telemetry (VD)	Good Service Delivered	4	4	4	4	4	Recommended	N/A
Technical	West Coast District Municipality	Multi Years	R 8 000 000	WSP - Velddrif Water	Supply of potable water to Velddrif	4	4	4	4	4	Recommended	N/A
Technical	Lyners Consulting	Multi Years	R 2 000 000	Various Civil Infrastructure Projects	Successful completion of projects	5	5	5	5	5	Recommended	N/A
Technical	Water & Wastewater Engineering	Multi Year	R 4 000 000	Various Civil Infrastructure Projects	Successful completion of projects	5	5	5	5	5	Recommended	N/A
Technical	IX Engineering	1 Year	R 170 000	WSDP Audit	Complete Timeously	5	5	5	-	-	Recommended	N/A
Technical	Westland Construction	1 Year	R 4 000 000	DKB WWTW	Complete Timeously	5	5	5	-	-	Recommended	N/A
Technical	Tuboseal	1 Year	R 4 500 000	Pipe Cracking	Complete Timeously	5	-	-	5	5	Recommended	N/A
Technical	Hiload Inyanga	Multi Years	R 7 200 000	Upgrade PB WWTW	Complete Timeously	5	-	-	5	5	Recommended	N/A
Technical	Juno corp	1 Year	R 200 000	Hiring of Jetvac Truck	Good Service Delivered	5	-	5	5	5	Recommended	N/A
COMMUNITY SERVICES												
DEPARTMENT	SERVICE PROVIDER	TERM OF CONTRACT	CONTRACT VALUE	DESCRIPTION OF SERVICE / KEY PERFORMANCE AREAS	TARGETS	PERFOR-MANCE RATING Average	Q1	Q2	Q3	Q4	PERFORMANCE COMMENT	CORRECTIVE MEASURE
			PER ANNUM									

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Community services	Traffic Management Technologies Services & Supplies (Pty)Ltd	01 July 2021 – 30 June 2024	R 3 898 822.20 for the financial year	Provision of traffic law enforcement, back-office systems and related services	Compliance with SLA	4	4	4	4	4	Good service delivery	Regular interventions to improve service delivery
Community Services	Multi Choice	05 December 2013 - Indefinite	R 141 885.49 for the financial year	DSTV subscription for Stywelyne and Dwarskersbos Beach Resorts	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Siyanda Business Solutions (Pty) Ltd	01 July 2022 - 30 June 2025	R 211 270.18 for the financial year	Revision of reconciliations of the Directorate	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Avalon Works	01 July 2021 – 30 June 2024	R 620 291.70 the financial year	Monitoring of existing alarms at various sites and installation of a new alarm system at Bergrivier Municipality	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Swartland SPCA	01 July 2023 - 30 June 2024	R 100 570.00 for the financial year	Prevention of cruelty to animals	Compliance with SLA	4	4	4	4	4	Good service delivery	None required
Community Services	BookMark	01 July 2022 – 30 June 2025	R 13 200.00 for the financial year	Licence and support agreement at Resorts	Compliance with SLA	4	4	4	4	4	Good service delivery	None required
Community Services	Piketberg Dierehospitaal	01 July 2023 - 30 June 2024	R 99 136.69 for the financial year	Administering euthanasia to dogs and cats	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	D2SL Steel Projects	01 March 2022 – 30 June 2024	R 451 840.97 for the financial year	Supply , delivery and install play park equipment in Berg-rivier Municipal Area	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Byers Security Solutions	01 December 2021 – 30 June 2024	R 581 541.23 for the financial year	Rendering of Security Services for Bergrivier Municipality and Beach Resorts	Compliance with contract	3	3	3	3	3	Average service delivery	None required
Community Services	Jonty Engineering	01 December 2021 – 30 June 2024	R 2 546 802.49 for the financial year	Supply, delivery and installation of fencing at various sites in Bergrivier Municipality	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Alumanye PTY LTD	23 Nov 2021 – 30 June 2024	R 26 200.00 for the financial year	Cleaning and cutting of properties	Compliance with contract	3	3	3	3	3	Good service delivery	None required
Community Services	Dinah Traders	19 October 2021 – 30 June 2024	R 103 489.56 for the financial year	Cleaning and cutting of properties & cleaning and cutting of sidewalks: Porterville, Piketberg and Velddrif (incl Port Owen, Laaiplek & Dwarskersbos)	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Jayaith Constructions	23 Nov 2021 – 30 June 2024	R 73 170.00 for the financial year	Cleaning and cutting of properties	Compliance with contract	3	3	3	3	3	Average service delivery	None required
Community Services	Baron en Seun Konstruksie	23 Nov 2021 – 30 June 2024	R 54 910.00 for the financial year	Cleaning and cutting of properties	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Adonis Wes General	23 Nov 2021 – 30 June 2024	R 13 370.00 for the financial year	Cleaning and cutting of properties	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Eden FJ Tuindienste	23 Nov 2021 – 30 June 2024	R 64 310.00 for the financial year	Cleaning and cutting od properties	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Wilshir Projects	1 Sept 2021 – 30 June 2024	R 74 060.00 for the financial year	Cleaning and cutting od properties	Compliance with contract	4	4	4	4	4	Good service delivery	None required

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Community Services	Da Salva Projects	01 July 2022 – 30 June 2025	R 306 418.67 for the financial year	Supply and installation of air conditioning units for Bergrivier Municipality	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	AR Jones	14 March 2023 – 30 June 2025	R 728 609.72 for the financial year	Supply and delivery of movable grandstands for Bergrivier Municipality	Compliance with contract	3	3	3	3	3	Average service delivery	None required
Community Services	Landela CC T/A Evergreen Global Structures	16 January 2023 – 30 June 2025	R 54 594.00 for the financial year	Supply and delivery of seating benches for Bergrivier Municipality	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Invuyani Safety	11 January 2023 – 30 June 2025	R 48 975.00 for the financial year	Supply and delivery of Human Protective Clothing for Bergrivier Municipality	Compliance with contract	3	3	3	3	3	Average service delivery	None required
Community Services	Leafix (Pty) Ltd	14 September 2023 – 30 June 2025	R 262 135.14 for the financial year	Appointment of a Service Provider for Pest and Weed Control Services as well as Herbicides	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Bidvest Services	1 Sept 2023 – 30 June 2026	R 69 946.45 for the financial year	Hiring of chemical toilets in Bergrivier Area	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	HDV Projects	7 February 2024 – 30 June 2024	R 265 097.60 for the financial year	Supply and delivery of Ride-on Lawnmowers for Bergrivier Municipality	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	RAMCOM Trucks & Load Bodies	13 March 2024 – 30 June 2024	R 834 812.31 for the financial year	Supply and fitment of firefighting superstructure on a Isuzu NPR 400 2x4	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Boulo Electrical	2 June 2023 – 15 December 2024	R 3 097 784.85 for the financial year	Demolition of existing houses & construction of new houses in Velddrif and Piketberg	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Wec Consulting Services	17 October 2023 – 30 June 2026	R 100 337.50 for the financial year	Appointment of a consulting engineers for various projects in Bergrivier Area	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Neil Lyners	1 July 2024 – 30 June 2025	R 1 661 763.00 for the financial year	Appointment of a consulting engineers for various projects in Bergrivier Area	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	Checker flag Projects	13 November 2024 – 30 June 2026	R 618 453.10 for the financial year	Appointment of a consulting engineers for various projects in Bergrivier Area	Compliance with contract	4	4	4	4	4	Good service delivery	None required
Community Services	UDS Africa	11 November 2023 – 30 June 2026	R 84 896.45 for the financial year	Appointment of a consulting engineers for various projects in Bergrivier Area	Compliance with contract	3	3	3	3	3	Average service delivery	None required
Community Services	Afrimat Aggregates (Operations)	24 August 2021 – 30 June 2024	R 133 479.40 for the financial year	Supply and delivery of Road Construction Material	Compliance with contract	4	4	4	4	4	Good service delivery	None required

CHAPTER 4: ORGANISATIONAL DEVELOPMENT PERFORMANCE



Famous canola fields of Bergrivier Municipal Area

Photographer: Adv. Hanlie Linde

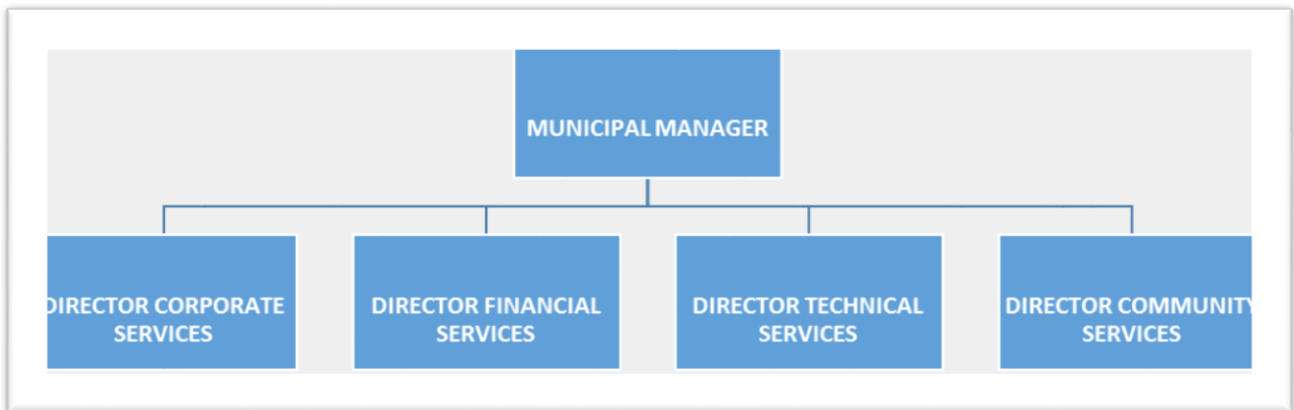
4.1 INTRODUCTION TO THE MUNICIPAL WORKFORCE

Section 67 of the Municipal Systems Act, 2000 (Act 32 of 2000) requires municipalities to develop and adopt appropriate systems and procedures to ensure fair, efficient, effective and transparent personnel administration in accordance with the Employment Equity Act, 1998 (Act 55 of 1998).

4.1.1 STAFF ESTABLISHMENT

The total number of approved positions on the organogram consists of 449 funded positions and no unfunded positions. The figure below depicts the approved macro structure.

FIGURE 33: APPROVED MACRO STRUCTURE



4.1.1.1 MANAGEMENT

The Municipal Manager is appointed on a fixed term contract in terms of Section 57 of the Municipal Systems Act and the Directors reporting to the Municipal Manager are appointed on permanent contracts. Employment contracts and performance agreements are in place for the Municipal Manager and all Directors reporting to the Municipal Manager.

The following table indicates the filled/vacant positions of the Municipal Manager and Directors reporting to the Municipal Manager.

TABLE 151: SENIOR MANAGEMENT TEAM

POSITIONS	FILLED AS ON 30 JUNE 2024	EMPLOYMENT CONTRACTS IN PLACE	PERFORMANCE AGREEMENTS IN PLACE
Municipal Manager	YES	YES	YES
Chief Financial Officer	YES	YES	YES
Director Community Services	YES	YES	YES
Director Corporate Services	YES	YES	YES
Director Technical Services	YES	YES	YES

4.1.1.2 WORKFORCE, VACANCIES AND TURNOVER

The municipality employed 410 employees (consisting of 404 permanent employees and 6 fixed term

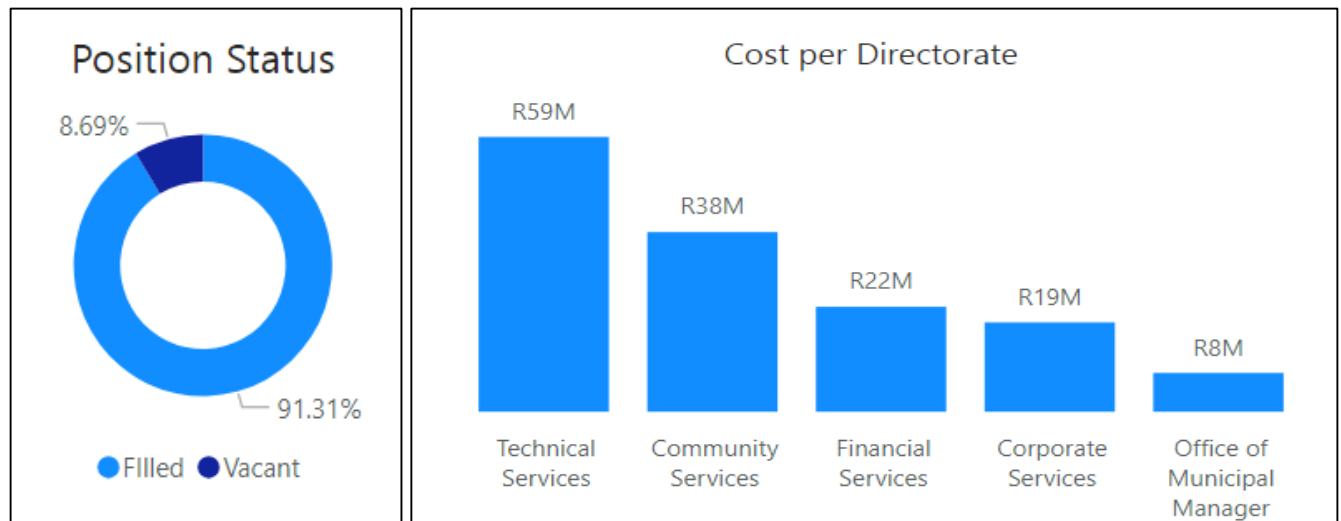
contracts) at the end of June 2024 and the total vacancy rate as on 30 June 2024, based on funded positions, was 8.69 % comprising thirty-nine (39) funded positions. The vacancy rate for funded positions of 8.69 % is lower than the 10.35 % during the previous financial year, 2022/2023. The number of approved positions and the vacancy rate in the Municipality are reflected below.

TABLE 152: MONTHLY WORKFORCE AND VACANCY RATE

DESCRIPTION	JUL '23	AUG '23	SEPT '23	OCT '23	NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24
Total no. of approved permanent positions	449	449	449	449	449	449	449	449	449	449	449	449
No. of permanent positions filled	380	386	383	386	389	392	392	392	394	400	403	404
No. of funded vacant positions	64	58	60	57	54	51	51	51	49	43	40	39
Fixed term contract positions	5	5	6	6	6	6	6	6	6	6	6	6
Vacancy rate	14.25%	12.92%	13.36%	12.69%	12.03%	11.36%	11.36%	11.36%	10.91%	9.58%	8.91%	8.69%

Employee Analysis

8.69 Vacancy Rate %	410 Number of Filled Positions	39 Number of vacant positions	R144,828,987 Cost to Company for filled positions
-------------------------------	------------------------------------------	-----------------------------------------	-------------------------------------------------------------



The following is an indication of the number of approved (funded) positions per town:

TOWN	NUMBER OF APPROVED FUNDED POSITIONS
Piketberg	184
Velddrif	131
Porterville	74
Eendekuil	7
Redelinghuis	7
Wittewater	1

The following table indicates the number of approved (funded) positions, number of employees, number of vacancies and vacancy rate per Directorate and function:

TABLE 153: STAFF COMPLEMENT

DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2023	VACANCIES (FUNDED) JUNE 2023	% VACANCIES JUNE 2023	DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2024	VACANCIES (FUNDED) JUNE 2024	% VACANCIES JUNE 2024
OFFICE OF THE MUNICIPAL MANAGER					OFFICE OF THE MUNICIPAL MANAGER				
Office of the Municipal Manager	3	3	0	0.00%	Office of the Municipal Manager	3	3	0	0.00%
Office of the Executive Mayor	3	3	0	0.00%	Office of the Executive Mayor	4	4	0	0.00%
Strategic Services	4	4	0	0.00%	Strategic Services	4	3	1	25.00%
Internal Audit	2	2	0	0.00%	Internal Audit	2	2	0	0.00%
SUB-TOTAL	12	12	0	0.00%	SUB-TOTAL	13	12	1	7.69%
FINANCIAL SERVICES					FINANCIAL SERVICES				
Office of Director Financial Services	2	1	1	50.00%	Office of Director Financial Services	2	2	0	0.00%
Expenditure & SCM Services	13	13	0	0.00%	Expenditure & SCM Services	19	18	1	5.26%
Revenue Management	30	25	5	16.67%	Revenue Management	30	27	3	10.00%
Financial Management & Reporting	2	2	0	0.00%	Financial Management & Reporting	2	2	0	0.00%
SUB-TOTAL	47	41	6	12.77%	SUB-TOTAL	53	49	4	7.55%

DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2023	VACANCIES (FUNDED) JUNE 2023	% VACANCIES JUNE 2023	DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2024	VACANCIES (FUNDED) JUNE 2024	% VACANCIES JUNE 2024
CORPORATE SERVICES					CORPORATE SERVICES				
Office of Director Corporate Services	2	2	0	0.00 %	Office of Director Corporate Services	2	2	0	0.00 %
Planning and Development	5	5	0	0.00 %	Planning and Development	5	5	0	0.00 %
Human Resources	6	6	0	0.00 %	Human Resources	7	6	1	14.29 %
Administration & IT Services	20	19	1	5.00 %	Administration & IT Services	21	18	3	14.29 %
SUB-TOTAL	33	32	1	3.03 %	SUB-TOTAL	35	31	4	11.43 %
COMMUNITY SERVICES					COMMUNITY SERVICES				
Office of Director Community Services	2	2	0	0.00 %	Office of Director Community Services	2	2	0	0.00 %
Libraries	30	30	0	0.00 %	Libraries	31	31	0	0.00 %
Traffic and Law Enforcement (Including Disaster Management & Fire Services)	23	19	4	17.39 %	Traffic and Law Enforcement (Including Disaster Management & Fire Services)	26	21	5	19.23 %
Recreational Facilities & Resorts	23	21	2	8.70 %	Recreational Facilities & Resorts	28	27	1	35.71 %
Community Services	5	2	3	60.00 %	Community Services	5	2	3	60.00 %
Motor License and Testing	7	5	2	28.57 %	Motor License and Testing	7	7	0	0.00 %
Parks and Open Spaces	27	24	3	11.11 %	Parks and Open Spaces	23	23	0	0.00 %
Cemeteries	3	3	0	0.00 %	Cemeteries	3	3	0	0.00 %
Sport Grounds	7	5	2	28.57 %	Sport Grounds	5	5	0	0.00 %
Housing	3	3	0	0.00 %	Housing	3	2	1	33.33 %

DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2023	VACANCIES (FUNDED) JUNE 2023	% VACANCIES JUNE 2023	DEPARTMENT	APPROVED POSITIONS (FUNDED) JUNE	EMPLOYEES JUNE 2024	VACANCIES (FUNDED) JUNE 2024	% VACANCIES JUNE 2024
SUB-TOTAL	130	114	16	12.31%	SUB-TOTAL	133	123	10	7.52%
TECHNICAL SERVICES					TECHNICAL SERVICES				
Office of Director Technical Services	2	2	0	0.00 %	Office of Director Technical Services	2	2	0	0.00 %
Building Control (Incl Project Management)	9	9	0	0.00 %	Building Control (Incl Project Management)	9	9	0	0.00 %
Municipal Buildings	9	8	1	11.11 %	Municipal Buildings	10	8	2	20.00 %
Waste Management	56	50	6	10.71 %	Waste Management	59	52	7	11.86 %
Sanitation	8	5	3	62.50 %	Sanitation	11	10	1	9.09 %
Roads & Storm Water Management	69	65	4	5.80 %	Roads & Storm Water Management	77	72	5	6.49 %
Water	28	24	4	14.29%	Water	27	25	2	7.41%
Electricity	22	19	3	13.63 %	Electricity	22	19	3	13.63 %
SUB-TOTAL	203	182	21	10.34 %	SUB-TOTAL	215	195	20	9.30 %
TOTAL	425	381	44	10.35%	TOTAL	449	410	39	8.71%

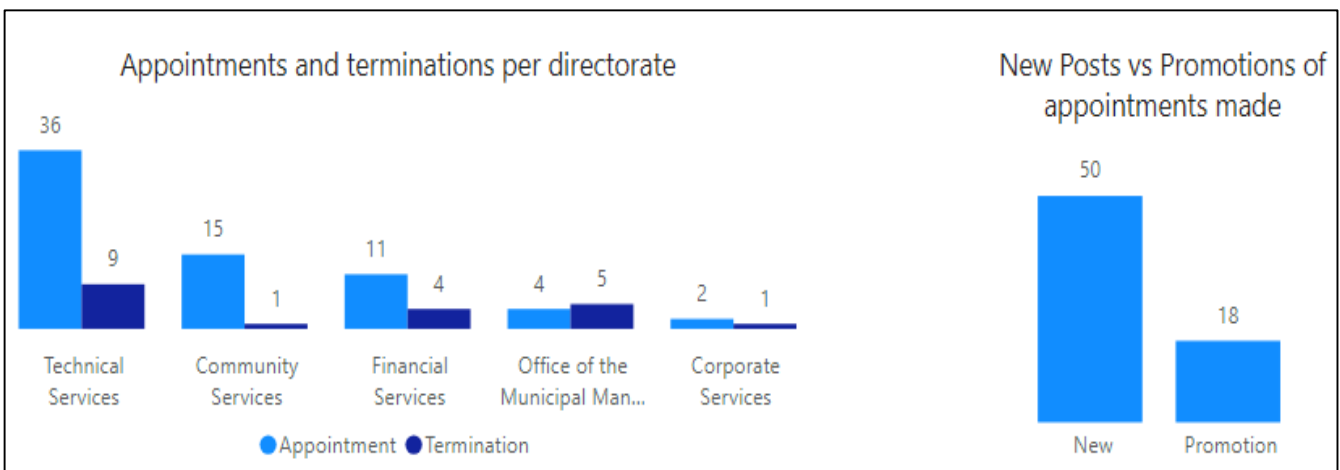
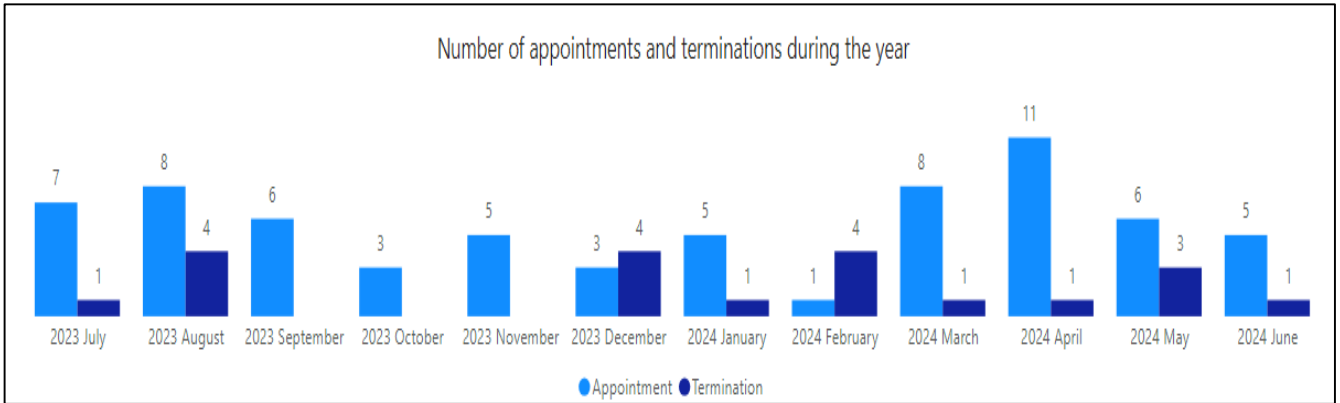
4.1.1.3 TURNOVER RATE

The total staff turnover rate for the financial year 2023/2024 is 4.88 %, compared to the turnover rate of the financial year 2022/2023 which is 6.59 %. The staff turnover rate is 1.71 % lower than the previous financial year. This can be attributed to the fact that 20 employees were terminated in comparison to the 28 employees in the previous year.

TABLE 154: TURNOVER RATE

FINANCIAL YEAR	TOTAL EMPLOYEES AS AT 30 JUNE 2024	TERMINATIONS DURING THE FINANCIAL YEAR	TURNOVER RATE
2021/2022	379	21	5.13 %
2022/2023	381	28	6.59 %
2023/2024	410	20	4.88 %

Turnover



4.1.2 EMPLOYMENT EQUITY

The Employment Equity Act (EEA) requires that the Municipality must prepare an Employment Equity Plan. The plan must comply with the requirements set out in Section 20 (1) of the Act. The EEA makes it compulsory for designated employers to implement affirmative action (AA). This means that most employers are required to employ, train and retain the services of employees belonging to designated previously disadvantaged population groups, these being “black” (African, Coloured and Indian), female and disabled people.

The new Employment Equity Plan for the next five (5) years was approved on 12 September 2019. The table below sets out the demographics of the Western Cape, West Coast and Bergervier Municipality compared to the National demographics and is based on information of the “economically active population” (Refers to people between the ages of 15 and 65) as provided by Statistics South Africa in March 2019.

TABLE 155: DEMOGRAPHIC PROFILE FOR PURPOSES OF EMPLOYMENT EQUITY

	SOUTH AFRICA	WESTERN CAPE	WEST COAST	BERGRIVIER MUNICIPALITY
AFRICAN	78.80 %	30.23 %	15.37 %	10.96 %
COLOURED	9.60 %	47.33 %	65.92 %	72.83 %

INDIAN	2.60 %	1.24 %	0.50 %	0.39 %
WHITE	9.00 %	21.20 %	18.21 %	15.82 %

4.2 MANAGING THE MUNICIPAL WORKFORCE

4.2.2 TERMINATIONS AND OCCUPATIONAL HEALTH AND SAFETY

4.2.2.1 TERMINATIONS

There were 20 terminations during the financial year and consisted of the following: Eleven (11) resignations, seven (7) retirements, one (1) deceased, and one (1) misconduct. The table below depicts the terminations as recorded:

TABLE 156: TERMINATIONS OF PERMANENT EMPLOYEES

	JULY '22	AUG '22	SEPT '22	OCT '22	NOV '22	DEC '22	JAN '23	FEB '23	MAR '23	APR '23	MAY '23	JUN '23
Resignations	0	2	0	0	0	3	0	3	0	0	2	1
Retirements	1	2	0	0	0	1	1	0	1	1	0	0
Ill Health/Incapacity	0	0	0	0	0	0	0	0	0	0	0	0
Deceased	0	0	0	0	0	0	0	0	0	0	1	0
Misconduct	0	0	0	0	0	0	0	1	0	0	0	0
TOTAL	1	4	0	0	0	4	1	4	1	1	3	1

4.2.2.2 OCCUPATIONAL HEALTH AND SAFETY

4.2.2.2.1 THE FUNCTIONING OF THE CENTRAL OCCUPATIONAL HEALTH AND SAFETY COMMITTEE

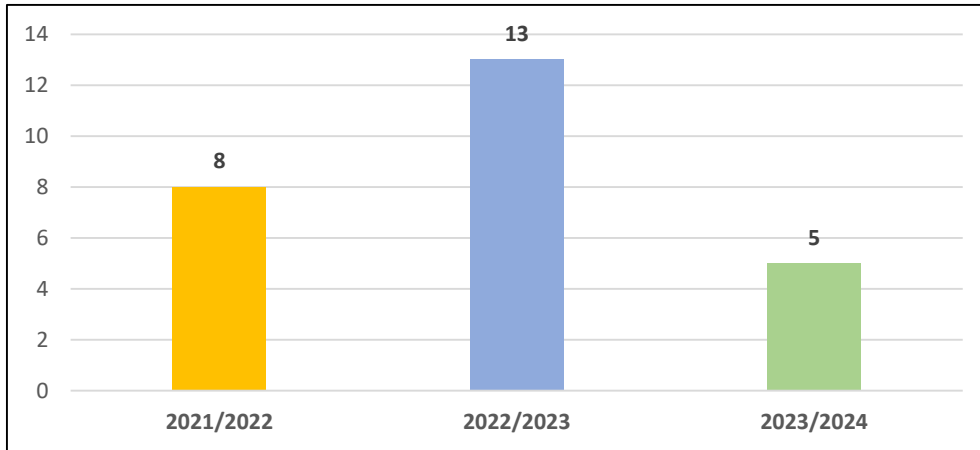
As of 30 June 2024, 98 % of the Health and Safety Representatives were appointed for each workplace (2 % not filled due to vacancies). There is a well-functioning Health and Safety Committees in each town with central quarterly meetings. The term of appointment for Health and Safety Representatives is three (3) years and new Health and Safety Representatives were elected in December 2023.

4.2.2.2.2 REPORTABLE INCIDENTS

A total of five (5) incidents occurred in the 2023/2024 financial year which is decrease from the 2022/2023 financial year (13 incidents).

The graph below shows the injuries on duty reported:

FIGURE 34: INJURIES ON DUTY



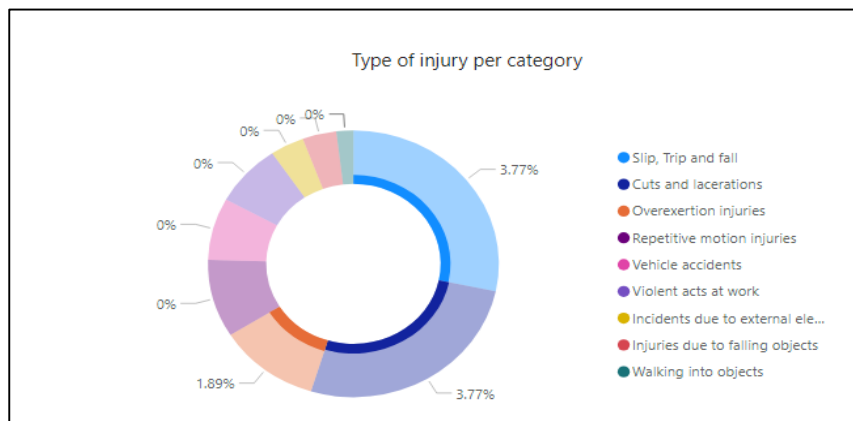
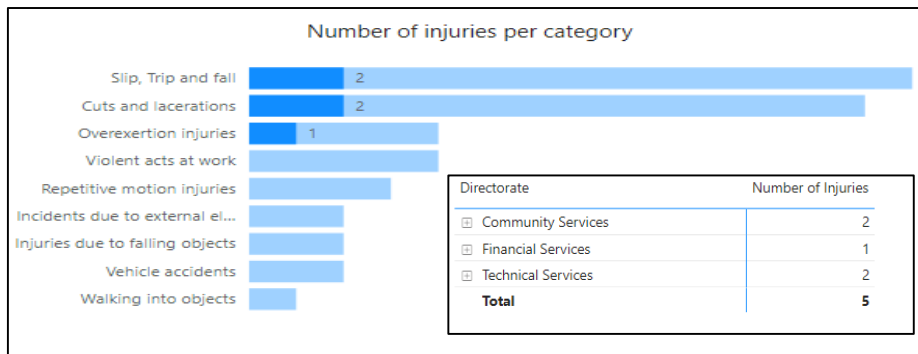
4.2.2.2.3 REPORTABLE INJURIES PER TOWN

Of the five (5) injuries reported two (2) occurred in Piketberg, two (2) in Velddrif and one (1) in Porterville. The five (5) injuries were not so severe leading to a loss of life and investigations were conducted to prevent the re-occurrence of the incidents. The injuries were arm, foot, knee, and finger injuries.

4.2.2.2.4 TYPES OF REPORTABLE INJURIES

The types of injuries that occurred are shown in the graph below:

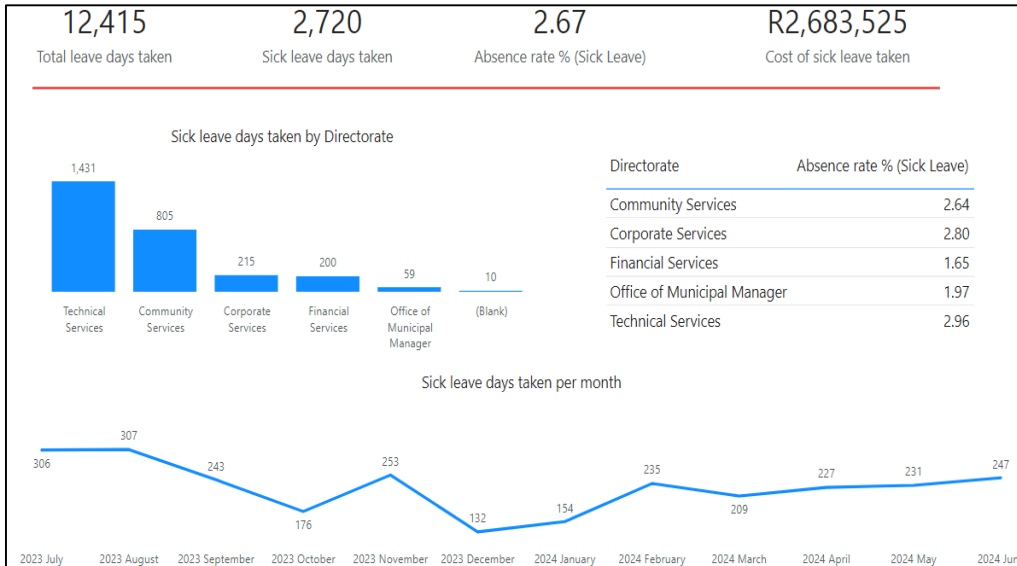
FIGURE 35: TYPE OF INJURIES



4.2.3 ABSENTEEISM

The combined absenteeism rate for sick leave for the Municipal Workforce for the financial year 2023/2024 is shown in the table below:

TABLE 157: ABSENTEEISM



The absenteeism rate increased from 1.96 % in the previous financial to 2.67 % for the period under review.

4.2.4 PERFORMANCE MANAGEMENT

Performance of workers is evaluated in terms of relevant legislation and Bergrivier Municipality’s Performance Management Policy.

4.2.5 DISCLOSURE OF FINANCIAL INTERESTS

The Performance Management Regulations (Regulation 805 of 2006) require that Municipal officials and Councillors disclose their financial interests. The interests of Councillors, the Municipal Manager and Directors are available on request.

4.2.6 EMPLOYEE WELLNESS

Bergrivier Municipality cares about the health and social well-being of its employees and recognizes that there are several problems which impact negatively to the employees’ personal and work lives. Personal problems can have a detrimental effect on performance, productivity and behaviour in the workplace.

During the financial year the following wellness programs were held:

Employees Wellness Day: 29 August 2023, Velddrif



Employees Wellness Day: 26 June 2024, Porterville**4.3 CAPACITATING THE MUNICIPAL WORKFORCE****4.3.1 SKILLS DEVELOPMENT AND TRAINING**

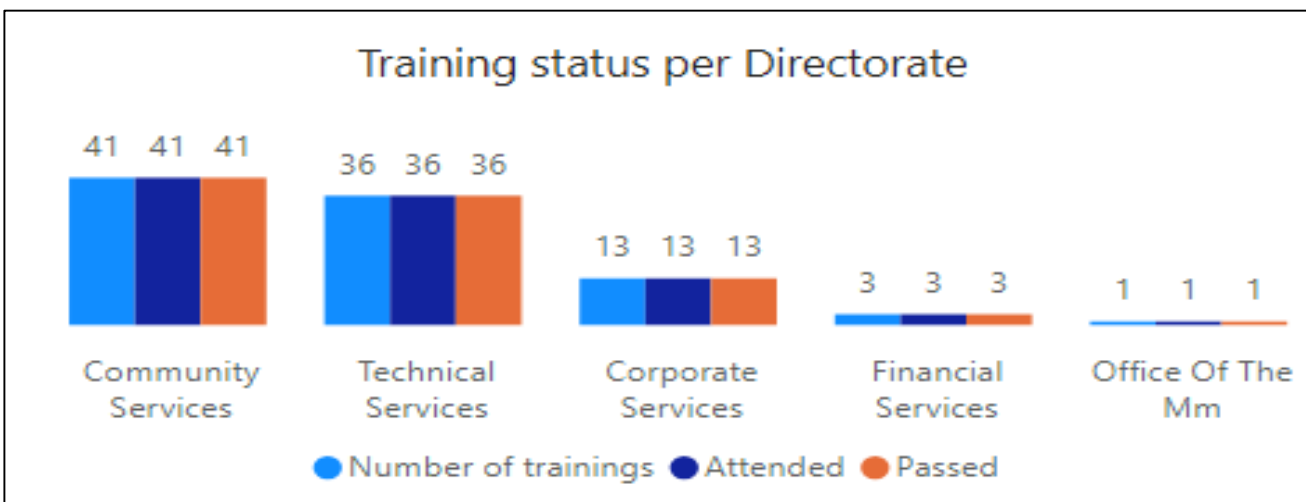
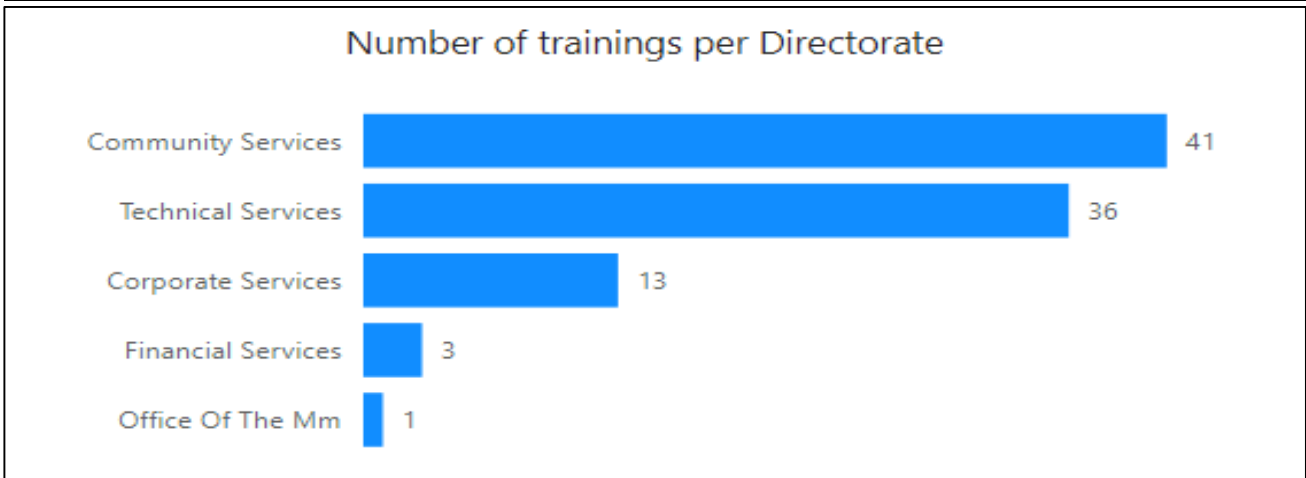
Section 68(1) of the Municipal Systems Act, 2000 (Act 32 of 2000) requires municipalities to develop their human resource capacity to a level that enables them to perform their functions and exercise their powers in an economical, effective, efficient and accountable way. The Municipality has a Training Committee in place, which deals with matters concerning the training of Municipal Staff.

To empower its employees and enhance its human capital, the Municipality provides various learning and development opportunities for employees and councillors. The Workplace Skills Plan of the Municipality has been submitted to the Local Government SETA and annual implementation reports are submitted. The spending on training and development is shown in the graph below.

During the financial year 2023/2024 R 350 000 was spent on training and development of employees (100 % of the training budget was spent).

FIGURE 36: SPENDING ON TRAINING BUDGET

Actual cost of training for 2023/2024 financial year	Number of individuals to receive training during 2023/2024 financial year	Employee attended training	Employee passed training
R 350 000	94	94	94



A total of 94 employees received training during this financial year. The municipality spent R 168 020.00 on bursaries for employees (17 employees of Bergrivier Municipality) and R 634 095.00 on external bursaries (Own funds = R 452 466.00 and Provincial Treasury Grant = R 181 629.00) for non-employees (87 beneficiaries).

The following training interventions took place during the financial year 2023/2024:



Code 10 Drivers Licence



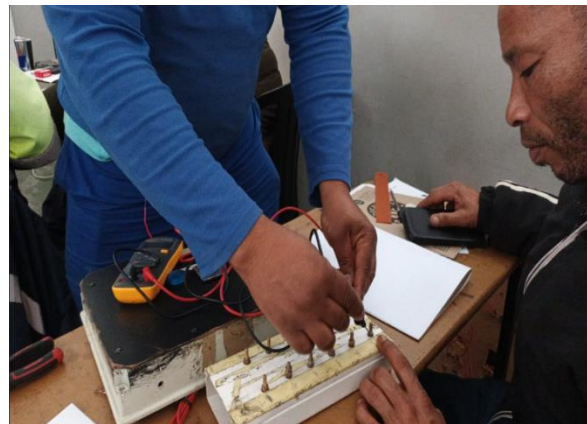
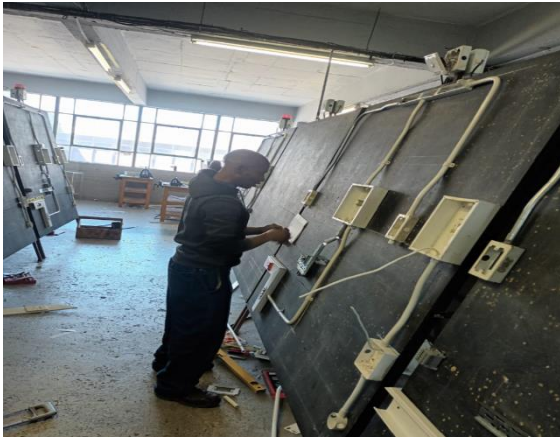
MFMP



Telephone Etiquette



Chainsaw



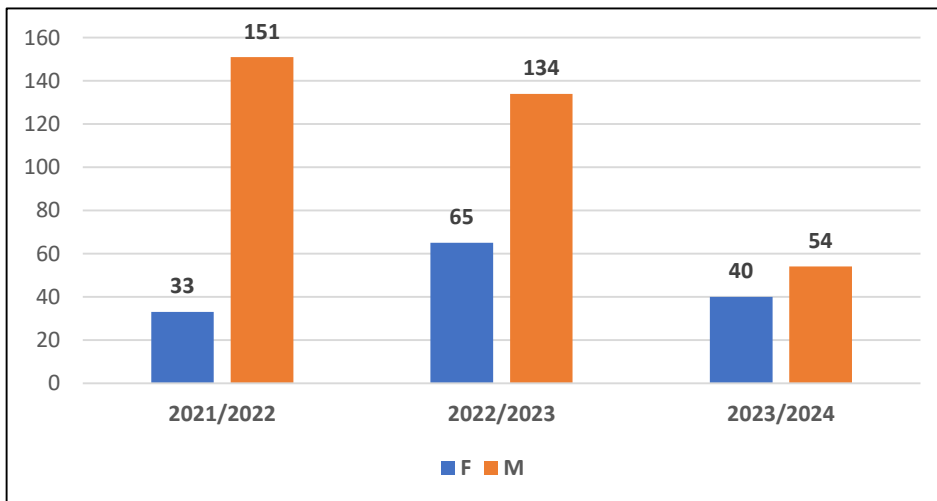
Electrical

TABLE 158: TRAINING INTERVENTIONS

NO.	DIRECTORATE	TRAINING	TOTAL NUMBER OF EMPLOYEES WHO ATTENDED TRAINING	F	M
1.	COMMUNITY SERVICES	TELEPHONE ETIQUETTE	5	5	0
2.	CORPORATE SERVICES	TELEPHONE ETIQUETTE	5	5	0
3.	COMMUNITY SERVICES	E-NATIS	2	2	0
4.	COMMUNITY SERVICES	FIREARM TRAINING (REFRESHER)	7	0	7
5.	COMMUNITY SERVICES	CONFLICT MANAGEMENT	20	7	13
6.	TECHNICAL SERVICES	CONFLICT MANAGEMENT	20	9	11
7.	FINANCIAL SERVICES	CONFLICT MANAGEMENT	1	1	0
8.	TECHNICAL SERVICES	ELECTRICAL MODULAR TRAINING- GAP + TRADE TEST	6	0	6
9.	TECHNICAL SERVICES	ORHVS	4	0	4
10.	CORPORATE SERVICES	PAJA TRAINING	3	1	2

11.	OFFICE OF THE MM	MFMP - SAQA 48965	1	0	1
12.	CORPORATE SERVICES	MFMP - SAQA 48965	4	3	1
13.	FINANCIAL SERVICES	MFMP - SAQA 48965	2	2	0
14.	COMMUNITY SERVICES	MFMP - SAQA 48965	1	1	0
15.	TECHNICAL SERVICES	MFMP - SAQA 48965	4	0	4
16.	COMMUNITY SERVICES	HORTICULTURE	4	0	4
17.	TECHNICAL SERVICES	HORTICULTURE	1	0	1
18.	CORPORATE SERVICES	CODE 8 & 10 LEARNER & DRIVERS LICENSE	1	1	0
19.	COMMUNITY SERVICES	CODE 8 & 10 LEARNER & DRIVERS LICENSE	2	2	0
20.	TECHNICAL SERVICES	CODE 8 & 10 LEARNER & DRIVERS LICENSE	1	1	0
TOTAL			94	40	54

FIGURE 37: BENEFICIARIES OF TRAINING IN TERMS OF GENDER



4.3.2 REPORTING ON AND MONITORING MUNICIPAL MINIMUM COMPETENCY LEVELS

In terms of Section 14 (2) (b) of the Local Government: Municipal Finance Management Act and the Municipal Regulations on Minimum Competency (Nr. 29967), the municipality must record in its Annual Report the information on minimum competencies as at the end of 30 June 2024.

In terms of Section 83 (1) of the Municipal Finance Management Act, the Accounting Officer, Senior Managers, the Chief Financial Officer, Non-Financial Managers and other Financial Officials of a Municipality must meet the prescribed financial management competency levels that are key to the successful implementation of the Municipal Finance Management Act. As prescribed by the National Treasury, such financial management competencies were promulgated in Government Notice 493 dated 15 June 2007 and amended by Government Notice 1146 dated 26 October 2018.

The following is a summary of the officials who are competent as of 30 June 2024 in the minimum competency levels:

TABLE 159: MINIMUM COMPETENCY LEVELS

NO	NAME OF EMPLOYEE	OCCUPATION	DATE OF COMPLETION
1.	H Linde	Municipal Manager	October 2012
2.	D van Turha	Director Technical Services	June 2024
3.	PW Erasmus	Director Financial Services	January 2019
4.	JWA Kotzee	Director Corporate Services	September 2013
5.	D Josephus	Director: Community Services	November 2016
6.	AW Rheeder	Manager: Human Resource Services	October 2013
7.	W Wagener	Manager: Planning & Development	October 2013
8.	L Roos	Manager: Administration & Legal Support Services	Completed - Statement of results outstanding
9.	M Crous	Manager: Income	May 2011
10.	JP Sass	Manager: Budget & Treasury Office	August 2012
11.	L Louw	Accountant: Budget and Treasury Office	August 2012
12.	N Bothma	Manager: Supply Chain Management	July 2011
13.	S Wilschut	Head: Supply Chain Management	February 2018
14.	JJ Breunissen	Manager: Civil Engineering Services	October 2013
15.	L Janse van Rensburg	Manager: Project Management & Building Control	In process
16.	M Mseleni	Internal Auditor	May 2022
17.	A van Sittert	Manager: Strategic Services	November 2016
18.	D Carolissen	Manager: Community Facilities	August 2019

4.4 WORKFORCE EXPENDITURE

Section 66 of the Local Government: Municipal Finance Management Act (MFMA) states that the Accounting Officer of a Municipality must, in a format and for periods as may be prescribed, report to Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, as per type of expenditure.

The Municipality's employee costs for 2023/2024 totaled an amount of R 167 903 890 (excluding remuneration of councilors). This constitutes 32.33 % of the total operational expenditure and is a decrease from the previous year's 33.53 %. No appointments are made unless the positions are funded and vacant on the staff establishment. To obtain value for money from workforce expenditure, the mandate for appointment is to appoint the candidate on the minimum notch of the scale, unless motivation exists for appointment on a higher notch.

CHAPTER 5 FINANCIAL PERFORMANCE



Velddrif/Laaiplek: A Beautiful Small Active Harbour

Photographer Unknown: Photo provided

5.1 STATEMENTS OF FINANCIAL PERFORMANCE AND POSITION

5.1.1 STATEMENTS OF FINANCIAL PERFORMANCE

The following table provides a summary of the Municipality's financial performance as of 30 June 2024:

TABLE 160: SUMMARY OF FINANCIAL PERFORMANCE

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023						
	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	RESTATED OUTCOME
	2024	2024	2024	2024	2024	2023
Financial Performance						
Property rates	104 433 703	2 600 000	107 033 703	107 400 455	366 752	96 278 092
Service charges	267 848 840	(22 711 000)	245 137 840	245 318 691	180 851	225 992 346
Investment revenue	11 533 000	6 500 000	18 033 000	18 498 029	465 029	12 455 184
Transfers recognised - operational	92 430 391	(9 025 685)	83 404 706	80 922 104	(2 482 512)	74 142 940
Other own revenue	51 428 000	13 959 705	65 387 705	69 977 467	4 589 762	56 666 162
Total Operating Revenue (excluding capital transfers)	527 673 934	(8 676 980)	518 996 954	522 116 836	3 119 882	464 534 724
Employee costs	182 396 121	(9 168 617)	173 227 504	167 041 919	(6 185 585)	153 510 124
Remuneration of councillors	7 272 855	63 145	7 336 000	7 328 144	(7 856)	6 791 323
Depreciation and asset impairment	66 864 000	(1 536 000)	65 328 000	67 590 763	2 262 763	62 457 841
Finance charges	26 527 300	718 700	27 246 000	27 109 397	(136 603)	21 856 976
Inventory consumed & Bulk Services	152 451 000	9 999 626	162 450 626	163 417 067	966 441	135 102 269
Transfers and subsidies	9 701 000	265 210	9 966 210	10 169 390	203 180	10 389 765
Other expenditure	95 163 000	2 150 684	97 313 684	76 749 049	(20 564 635)	70 527 141
Total Expenditure	540 375 276	2 492 748	542 868 024	519 405 728	(23 462 296)	460 535 439
Surplus/(Deficit)	(12 701 342)	(11 169 728)	(23 871 070)	2 711 108	26 582 178	3 999 285
Transfers & subsidies - capital (monetary) allocations	49 870 609	8 723 477	58 594 086	55 057 636	(3 536 450)	20 777 359

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023						
	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	RESTATED OUTCOME
	2024	2024	2024	2024	2024	2023
Transfers and subsidies - capital (in-kind)						2 250 000
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	57 768 744	23 045 728	27 026 644

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TABLE 161: FINANCIAL PERFORMANCE OF OPERATIONAL SERVICE

FINANCIAL PERFORMANCE PER FUNCTIONALITY	OPERATING REVENUE				OPERATING EXPENDITURE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE
	R	R	R	%	R	R	R	%
Municipal Manager	63 604 000	47 496 168	48 161 000	1	36 719 166	36 782 210	34 948 126	-5 %
Mayor and Council				0	13 387 650	14 191 900	13 578 658	-4
Municipal Manager	63 604 000	47 162 706	47 835 280	1	16 089 963	15 778 310	15 102 251	-4
Economic Development Planning		333 462	325 821	-2	5 664 581	5 580 600	5 222 931	-6
Internal Audit				0	1 576 972	1 231 400	1 044 286	-15
Finance	126 317 703	133 051 443	134 682 126	1	43 497 467	50 679 284	49 722 598	-2
Finance	126 267 703	133 021 443	134 650 604	1	29 550 791	36 444 084	36 841 396	1
Budget and Treasury Office				0	2 595 393	2 650 000	2 562 280	-3
Supply Chain Management	50 000	30 000	31 522	5	9 226 278	10 290 200	9 013 853	-12
Director Finance Services				0	2 125 005	1 295 000	1 305 068	1
Corporate Services	3 254 000	3 774 925	1 951 434	-48	41 926 931	42 820 751	38 417 358	-10
Planning and Development	239 000	185 000	256 413	39	6 880 996	7 300 000	7 072 927	-3
Human Resources	3 012 000	3 586 925	1 692 947	-53	18 272 429	17 692 175	14 680 776	-17

FINANCIAL PERFORMANCE PER FUNCTIONALITY	OPERATING REVENUE				OPERATING EXPENDITURE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE
	R	R	R	%	R	R	R	%
Information Technology					5 813 537	6 809 576	6 575 146	-3
Administrative and Corporate Support	3 000	3 000	2 074	-31	8 587 379	8 650 000	7 763 687	-10
Director Corporate Services				0	2 372 599	2 369 000	2 324 823	-2
Technical Services	281 437 231	290 947 069	294 502 005	1	320 763 342	324 874 282	314 624 738	-3
Building Control	1 901 000	1 951 000	1 953 455	0	3 630 943	3 452 555	3 163 861	-8
Project Management Unit-	2 877 043	2 732 783	2 407 677	-12	6 126 061	5 892 718	5 047 571	-14
Fleet management				0	415 033			0
Property Services	1 872 000	2 372 000	1 646 981	-31	9 875 765	7 423 868	7 557 320	2
Director Technical Services				0	2 236 867	2 360 900	2 074 468	-12
Solid Waste Removal	39 848 000	50 938 456	56 447 320	11	50 100 039	45 846 256	44 004 815	-4
Street Cleaning				0	5 206 604	5 959 000	5 433 440	-9
Sewerage	19 232 000	24 968 000	24 729 860	-1	13 329 630	13 474 200	11 331 533	-16
Wastewater Treatment				0	3 297 133	2 889 455	2 331 606	-19
Storm Water Management				0	834 361	1 164 700	1 011 387	-13
Water Distribution	42 969 660	48 347 302	51 336 249	6	27 011 671	29 969 200	29 445 640	-2
Water Treatment				0	3 023 319	2 873 500	2 282 493	-21
Roads	3 936 000	3 877 000	3 136 739	-19	36 948 680	38 622 824	35 230 208	-9
Electricity	168 801 528	155 760 528	152 843 624	-2-2	157 249 396	163 549 106	164 324 388	0
Street Lighting				0	1 477 840	1 396 000	1 386 008	-1
Community Services	53 061 000	43 727 349	42 820 171	-2	97 468 370	87 711 497	81 692 909	-7

FINANCIAL PERFORMANCE PER FUNCTIONALITY	OPERATING REVENUE				OPERATING EXPENDITURE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE
	R	R	R	%	R	R	R	%
Director Community Services				0	2 989 299	3 770 565	3 681 339	-2
Libraries and Archives	8 272 000	8 371 000	7 291 840	-13	8 838 911	9 148 300	8 519 211	-7
Community Halls & Facilities	211 000	260 000	273 406	5	4 578 502	4 328 162	4 073 617	-6
Cemeteries	610 000	610 000	540 181	-11	1 626 947	1 736 835	1 545 364	-11
Housing Core	1 000	1 000		100	2 036 141	1 978 070	1 765 313	-11
Housing Non-Core	10 000 000	216 169	400 000	85	10 653 500	741 669	535 893	-28
Traffic Control	23 519 000	23 557 000	23 411 735	-1	36 296 945	39 222 954	36 729 437	-6
Fire Fighting and Protection	5 000	264 180	70 783	-73	4 177 494	3 083 446	2 856 382	-7
Community Parks	107 000	107 000	27 643	-74	11 090 880	10 274 681	9 850 884	-4
Sports Grounds and Stadiums				0	4 272 101	3 577 470	3 187 550	-11
Swimming Pools	20 000	20 000	25 815	29	1 457 818	1 169 213	1 134 486	-3
Holiday Resorts	5 391 000	5 388 000	5 969 095	11	7 579 583	6 893 932	6 019 755	-13
Road and Traffic Regulation	4 925 000	4 933 000	4 809 673	-3	1 870 249	1 786 200	1 793 678	0
TOTAL	527 673 934	518 996 954	522 116 836	1	540 375 276	542 868 024	519 405 728	-4

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5.1.2 FINANCIAL GRANTS

The Municipality received the following operating transfers and grants during the 2023/24 financial year:

TABLE 162: OPERATING GRANTS AND TRANSFERS

DESCRIPTION	BUDGET YEAR 2023/24		
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TD ACTUAL
R THOUSANDS			
<u>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM</u>			
<u>Operating Expenditure of Transfers and Grants</u>			

DESCRIPTION	BUDGET YEAR 2023/24		
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TD ACTUAL
R THOUSANDS			
National Government:	72 148	71 647	71 322
Local Government Equitable Share	63 544	63 544	63 544
Municipal Infrastructure Grant	2 877	2 733	2 408
Expanded Public Works Programme	2 873	2 712	2 712
Financial Management Grant	1 550	1 550	1 550
Water Services Infrastructure Grant	1 304	1 109	1 109
Provincial Government:	20 142	11 018	9 046
Libraries	8 212	8 286	7 185
Human Settlements	10 000	216	400
Maintenance of Roads	990	990	140
Municipal Capacity Building Grant	940	1 526	1 321
District Municipality:		333	326
<i>Joint District and Metro Approach Grant</i>		333	326
Other grant providers:	140	405	228
<i>Heist op den Berg</i>	140	405	228
Total Operating expenditure of Transfers and Grants	92 430	83 405	80 922
<u>Capital expenditure of Transfers and Grants</u>			
National Government:	22 362	20 096	17 929
Municipal Infrastructure Grant	13 666	12 704	10 538
Water Services Infrastructure Grant	8 696	7 391	7 391
Provincial Government:	27 269	36 116	34 834
Regional Socio - Economic Project	1 100	1 100	229
Libraries	20	155	155
Fire Service Capacity Building Grant	926	926	926
Department of Human Settlements	25 223	33 054	32 643
Loadshedding Emergency Relief Grant		881	881
District Municipality:		2 223	2 172

DESCRIPTION	BUDGET YEAR 2023/24		
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TD ACTUAL
R THOUSANDS			
Joint District and Metro Approach Grant		2 223	2 172
Other grant providers:	240	160	122
Heist op den Berg	240	160	122
Total Capital expenditure of Transfers and Grants	49 871	58 594	55 058
TOTAL Capital Expenditure of TRANSFERS & GRANTS	142 301	141 999	135 980

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The following transfers and grants that the Municipality received during the 2023/24 financial year were utilized as follows:

➤ **MUNICIPAL INFRASTRUCTURE GRANT (MIG)**

The grant for 2023/24 financial year for Bergrivier Municipality was R 15 437 000,00. During the year R 2 407 677,00 was spent on operational expenses and R 10 538 146,00 was spent on capital expenditure relating to Piketberg reservoir, Porterville (Ward 2) and Piketberg (Ward 4) Stormwater, Permanent Genset for Porterville, Piketberg and Velddrif WWTW. The amount of R 2 491 177,00 was unspent on 30 June 2024. An application to roll-over the unspent mount was submitted to National Treasury.

➤ **FINANCIAL MANAGEMENT CAPACITY BUILDING GRANT (PROVINCIAL GOVERNMENT)**

The amount of R 440 660,00 was unspent on 30 June 2023. An allocation of R 1 140 000,00 for the 2023/24 financial year was received and spent on external bursaries for students to the amount of R 181 629,00. The grant was also spent on Revenue Enhancement (R 156 140,00), GIS (R 229 991,00) and Web Base Tariff Model (R 317 028,00). The amount of R 204 868,00 was unspent on 30 June 2024. An application to roll-over the unspent amount was submitted to Provincial Treasury.

➤ **EXTENDED PUBLIC WORKS PROGRAMME (EPWP)**

R 2 712 000,00 was received, and the funds were utilised to create temporary job opportunities for unemployed persons. The Grant funds were mainly implemented for the following focus areas:

- to enhance the living conditions of the community;
- Solid Waste Collection and Awareness Campaign;
- Water conservation and demand management;
- Maintenance of Stormwater network;
- Storm water channel and retention walls Porterville;
- Data Capturer;

- Eradication of alien vegetation;
- Maintenance of facilities;
- Maintenance and construction of roads, sidewalks and walkways;
- Public safety;
- Replacement of redundant meters;
- Periodic cleaning of resorts; and
- Maintenance and Beautification of Parks.

➤ **LIBRARY SERVICES GRANT**

R 7 340 001,00 was received from Provincial Government and the funds were used to deliver library services for 14 libraries in our area and included the salaries of temporary workers. R 7 185 023,00 of this grant was used for operational expenditure and R 154 977,00 for capital projects which included air conditioners and furniture.

➤ **REGIONAL SOCIO-ECONOMIC PROJECT/VIOLENCE PREVENTION THROUGH URBAN UPGRADING**

An allocation of R 1 100 000,00 was received in the 2023/24 financial year and will be used for the RSEP project - Noordhoek Business Hub. The amount of R 870 761,00 was unspent on 30 June 2024. An application to roll-over the unspent amount was submitted to Provincial Treasury.

➤ **FIRE SERVICE CAPACITY BUILDING GRANT**

An allocation of R 926 000,00 was received in the 2023/24 financial year.

➤ **JOINT DISTRICT AND METRO APPROACH GRANT**

The amount of R 1 556 027 ,00 was unspent on 30 June 2023. An allocation of R 1 000 000,00 was received in the 2023/24 financial year and was used for the construction of Phase 2 of the Pietie Fredericks Youth Centre in Piketberg. During the year R 2 297 962,00 was spent, and an amount of R 58 065,00 was unspent at the end of the financial year.

5.1.3 ASSET MANAGEMENT

The asset base of the Municipality is integral to the municipality's ability to provide services to the community in terms of its constitutional mandate such as provision of water, electricity, sanitation and maintenance of roads. It is the duty of the Municipality in terms of its asset management policy to ensure that assets are safeguarded and maintained so that they are operating in the manner intended for its use and are not unproductive or idle.

Assets that are unproductive, idle or not operating in the manner intended or to sufficient capacity are assessed on an ongoing basis for impairment and written off and replaced where applicable. Assets are managed and maintained by the Directorate under which they resort, and provision is made under their respective operational budgets for maintenance over the life cycle of the asset. The Asset Unit within

Financial Services is responsible for maintaining the asset register, annual asset counts, capturing of newly acquired assets on the asset register and the removal of obsolete or written off assets from the asset register. During the 2023/24 financial year an auction took place.

The following table indicates the six largest assets acquired during 2023/24:

TABLE 163: TREATMENT OF THE 6 LARGEST ASSETS ACQUIRED DURING THE FINANCIAL YEAR

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	ACTUAL 2024	VARIANCE
WSIG PB Wastewater Treatment Works	8 695 652,00	7 391 304,00	7 391 299,83	-4,17
Water Renewals (Eendekuil)	2 850 000,00	4 201 000,00	4 201 000,00	-
Piketberg Reservoir	4 588 319,00	4 588 319,00	4 588 488,94	169,94
Porterville 177 Housing (Roads)	2 625 000,00	12 267 844,00	14 892 671,44	2 624 827,44
Piketberg 181 Housing (Roads)	2 349 500,00	17 160 051,00	13 089 889,03	-4 070 161,97
Piketberg Reservoir (Own Funds)	4 210 000,00	4 210 000,00	4 208 634,98	-1 365,02
	25 318 471,00	49 818 518,00	48 371 984,22	-1 446 533,78

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5.2 FINANCIAL RATIOS AND INDICATORS

Municipalities make use of several operating ratios and indicators to enable them to benchmark their financial performance. The following are of particular importance:

5.2.1 CURRENT RATIO

The current ratio is calculated based on current assets divided by current liabilities. The current ratio is a measure of the ability of the Municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the Municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a current ratio of 1:1. Anything below 1:1 indicates a shortage in cash to meet creditor obligations. During 2015/16, Bergrivier Municipality had the third best current ratio in the Western Cape at 3,12:1. This ratio further increased to 3,22:1 at the end of 2016/17 and 3,78:1 at the end of the 2017/18 financial years. The restated figures for 2017/2018 shows a slightly decrease in the ratio to 3,61:1. The ratio increased in 2018/2019 to 4,19:1. The ratio decreased in 2019/2020 to 3,27:1. The ratio decreased in 2020/2021 from 3,27: 1 to 3,17:1. The decrease can be attributed to the slight increase in the unspent grants. The ratio increased in 2022/2023 to 3,42:1. The ratio decreased in 2023/2024 to 2.79:1. The decrease can be attributed to the increase in Payables at 30 June 2024. The national norm is 1,5 – 2:1.

TABLE 164: CURRENT RATIO

YEAR	CURRENT ASSETS	CURRENT LIABILITIES	RATIO
2018/2019	156 800 812	38 073 278	4.12:1
2018/2019 (Restated)	160 412 079	38 328 847	4.19:1
2019/2020	193 860 293	59 339 687	3.27:1
2019/2020 (Restated)	193 842 516	59 332 788	3.27:1
2020/2021	222 256 087	70 043 204	3.17:1
2020/2021 Restated	221 548 570	70 424 475	3.15:1
2021/2022	236 059 345	68 055 142	3.47:1
2021/2022 Restated	236 161 195	69 098 721	3.42:1
2022/2023	268 061 871	78 466 839	3.42:1
2022/2023 Restated	268 113 045	83 955 648	3.19:1
2023/24	290 367 578	104 176 076	2.79:1

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5.2.2 COST COVERAGE

The cost coverage is the multiple of the available cash plus investments divided by monthly fixed operational expenditure. The multiple indicates the municipality’s ability to meet at least its monthly fixed operational commitments from cash and short-term investments without collecting any additional revenue during that month. The norm ranges between 1 to 3 months. It implies that the more cash reserves the municipality has available, the lower the risk of it being unable to fund monthly fixed operational expenditure and to continue rendering services. The Municipality’s cost coverage showed an improvement from the previous financial years from 2.77 in 2015/16 to 4.00 months in the 2016/17 and eventually to 3.61 months in the 2017/18 financial year. The Municipality’s cost coverage decreased to 2.89 months in the 2018/2019 financial year. The Municipality’s cost coverage increased to 3.73 months in the 2019/2020 financial year.

The cost coverage increased from 3.73 months in 2021/2020 to 4.88 months in 2020/2021. The increase is due to the higher cash balance being available because of an improved collection rate coupled to austerity measures and cost saving initiatives across the board. The Municipality’s cost coverage increased to 5.27 months in the 2022/2023 financial year. The national norm is 1 – 3 months.

The Municipality’s cost coverage slightly decreased to 5.16 months in the 2023/2024 financial year.

TABLE 165: COST COVERAGE PERCENTAGE

YEAR	AVAILABLE CASH & INVESTMENT	MONTHLY FIXED OPERATIONAL EXPENDITURE	RATIO
2018/2019	70 784 143	23 780 060	2,98
2018/2019 (Restated)	70 316 683	24 317 486	2,89
2019/2020	96 779 527	25 962 591	3,73
2019/2020 (Restated)	96 779 527	25 967 219	3,73
2020/2021	132 892 834	27 250 448	4,88
2020/2021 Restated	141 645 797	27 305 541	5,19
2021/2022	143 588 264	31 315 819	4,59
2021/2022 Restated	143 588 264	31 326 840	4,58
2022/2023	174 710 842	33 164 846	5,27
2022/2023 Restated	174 710 842	33 181 467	5,27
2023/2024	194 374 403	37 651 247	5,16

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5.2.3 SERVICE DEBTORS TO REVENUE

The service debtor to revenue ratio is the percentage outstanding debtors to annual revenue. The Municipality’s outstanding service debtors to revenue showed an improvement from the previous year. The national norm is 45 %.

TABLE 166: OUTSTANDING SERVICE DEBTORS TO REVENUE RATIO

YEAR	TOTAL OUTSTANDING SERVICE DEBTORS	ANNUAL REVENUE RECEIVED FOR SERVICES	RATIO
2018/2019	87 444 556	160 631 071	54,44 %
2018/2019 (Restated)	89 192 398	162 921 664	54,75 %
2019/2020	101 522 607	181 434 786	55,96 %
2019/2020 (Restated)	101 004 750	181 434 786	55,67 %
2020/2021	85 252 207	195 726 102	43,56 %
2020/2021 Restated	61 158 092	185 136 297	33,03 %
2021/2022	70 118 019	212 962 297	32,93 %
2021/2022 Restated	70 118 019	212 962 297	32,93 %
2022/2023	82 495 932	215 862 307	38,22 %

YEAR	TOTAL OUTSTANDING SERVICE DEBTORS	ANNUAL REVENUE RECEIVED FOR SERVICES	RATIO
2022/2023 Restated	82 495 932	215 862 307	38,22 %
2023/2024	100 459 449	245 318 691	40,95 %

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5.2.4 DEBT COVERAGE

Debt coverage is basically operating revenue excluding grants, divided by debt service payments.

TABLE 167: DEBT COVERAGE RATIO

YEAR	TOTAL OPERATING REVENUE - OPERATING GRANTS	DEBT SERVICE PAYMENTS WITHIN FINANCIAL YEAR	RATIO
2018/2019	313 050 079	11 673 958	26,82
2018/2019 (Restated)	300 985 302	11 673 958	25,78
2019/2020	337 785 956	12 641 177	26,72
2019/2020 (Restated)	337 443 241	12 641 177	26,69
2020/2021	354 962 030	15 085 547	23,53
2020/2021 Restated	354 459 919	15 085 547	23,50
2021/2022	377 188 545	17 593 939	21,44
2021/2022 Restated	378 277 636	17 593 939	21,50
2022/2023	413 007 986	23 168 058	17,83
2022/2023 Restated	413 007 986	23 168 058	17,83
2023/2024	495 416 025	27 791 081	17,83

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5.2.5 CREDITOR SYSTEM EFFICIENCY

Creditor’s systems efficiency is based on the percentage of creditors paid within 30 days as required by Section 65 (e) of the Municipal Finance Management Act,2003 (Act 56 of 2003). The Municipality’s creditor efficiency rate is 100 % meaning that all creditors are paid strictly in accordance with the legislative requirements.

5.2.6 CAPITAL CHARGES TO OPERATING EXPENDITURE

The Capital Charges to Operating Expenditure ratio is a percentage of interest and principal debt paid divided by operating expenditure. The Municipality’s capital charges to expenditure has slightly increased from the previous year.

TABLE 168: CAPITAL CHARGES TO OPERATING EXPENDITURE RATIO

YEAR	INTEREST + PRINCIPLE PAID	OPERATING EXPENDITURE	RATIO
2018/2019	11 523 685	321 654 267	3,58 %
2018/2019 (Restated)	11 523 685	328 644 397	3,51 %
2019/2020	11 678 606	367 923 120	3,17 %
2019/2020 (Restated)	11 678 606	365 370 147	3,20 %
2020/2021	12 689 335	386 792 222	3,28 %
2020/2021 Restated	12 689 337	386 911 099	3,28 %
2021/2022	15 072 241	417 020 794	3,61 %
2021/2022 Restated	25 850 245	417 156 301	6,20 %
2022/2023	31 514 147	460 335 988	6,85 %
2022/23 Restated	31 514 147	460 535 439	6,84 %
2023/2024	38 975 934	519 405 728	7,50 %

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5.2.7 EMPLOYEE COSTS

Employee costs are calculated as a percentage of total operating expenditure. The Municipality’s employee cost ratio showed a slight decrease from the 2019/20 financial year from 37.65 % in 2017/18 to 37.55 % in the 2018/19 financial year. The employee cost ratio decreased to 35.84 % in the 2019/2020 financial year. The 2020/2021 employee cost ratio shows a slight decrease from the previous year. The 2022/2023 employee cost ratio showed a further slight decrease from the previous year. The employee cost ratio decreased to 32.33 % in the 2023/2024 financial year.

TABLE 169: EMPLOYEE COST RATIO

YEAR	EMPLOYEE COSTS	OPERATING EXPENDITURE	RATIO
2018/2019	123 486 307	321 654 267	38,39 %
2018/2019 (Restated)	123 397 594	328 644 397	37,55 %
2019/2020	130 947 771	367 923 120	35,59 %
2019/2020 (Restated)	130 947 771	365 370 147	35,84 %
2020/2021	134 976 575	386 792 222	34,90 %
2020/2021 Restated	135 119 215	386 911 099	34,92 %
2021/2022	146 665 018	417 020 794	35,17 %
2021/2022 Restated	146 797 263	417 156 301	35,19 %

YEAR	EMPLOYEE COSTS	OPERATING EXPENDITURE	RATIO
2022/2023	154 328 162	460 335 988	33,53 %
2022/2023 Restated	154 328 162	460 535 439	33,51 %
2023/2024	167 903 890	519 405 728	32,33 %

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5.2.8 REPAIRS AND MAINTENANCE

Repairs and Maintenance costs are calculated as a percentage of the Municipality’s total operating expenditure. It must be noted that employee and transport costs are not included in expenditure as the Municipality does not have a costing system. This ratio indicates whether sufficient provision is made, in respect of repairs and maintenance for property, plant and equipment. One of the Municipality’s development priorities is to maintain our existing infrastructure in a good state of repair to prevent unnecessary capital outlay in the future. The Municipality’s repairs and maintenance ratio showed a decrease from the previous year. The national norm is 8 %.

TABLE 170: REPAIRS AND MAINTENANCE RATIO

YEAR	REPAIRS AND MAINTENANCE	OPERATING EXPENDITURE	RATIO
2018/2019	8 483 267	321 654 267	2,64 %
2018/2019 (Restated)	8 593 315	328 644 397	2,61 %
2019/2020	8 179 030	367 923 120	2,22 %
2019/2020 (Restated)	8 179 030	365 370 147	2,24 %
2020/2021	8 870 137	386 792 222	2,29 %
2020/2021 Restated	8 884 596	386 911 099	2,30 %
2021/2022	11 096 196	417 020 794	2,66 %
2021/2022 Restated	11 096 196	417 156 301	2,66 %
2022/2023	10 745 766	460 335 988	2,33 %
2022/2023 Restated	10 742 766	460 535 439	2,33 %
2023/2024	11 741 303	519 405 728	2,26 %

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5.2.9 DEBT RECOVERY RATE

The Municipality’s debt recovery rate for 2022/23 is 95,77 % which is an increase from the previous year’s 95.01 %. The debt recovery rate is based on the last 12 months receipts divided by the last 12 months billing. Debt recovery is deemed a priority, and the Municipality will be investigating alternative debt collection methods and implemented a strategic revenue enhancement action plan during 2022/23. The increase in the

rate could be attributed to the better understanding of the new financial system, more effective credit control procedures, and the in-house follow up of outstanding accounts with no services.

Alternative methods to pay municipal accounts was investigated and implemented during the 2022/23 financial year. This will ensure that accounts can be paid outside normal office hours. Handover of accounts with only rates and availability charges has also started and continued during the 2023/24 financial year. Alternatives steps to blacklist consumers will also be investigated. The national norm is 95 %.

The Municipality’s debt recovery rate for 2023/24 is 92,85 % which is a decrease from the previous year’s 95.77 %.

TABLE 171: DEBT RECOVERY RATE

YEAR	RECEIPTS	BILLING	RATIO
2018/2019 (Restated)	213 989 147	238 111 634	89,87%
2019/2020	241 132 561	263 354 762	91,56%
2019/2020 (Restated)	241 496 353	263 338 023	91,71%
2020/2021	270 819 033	279 981 127	96,73%
2020/2021 Restated	270 084 748	279 479 016	96,64%
2021/2022	297 159 810	312 758 101	95,01%
2021/2022 Restated	297 159 810	312 758 101	95,01%
2022/2023	314 459 559	328 347 580	95,77%
2022/2023 Restated	314 459 559	328 347 580	95,77%
2023/2024	346 467 799	373 145 027	92,85 %

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5.3 SPENDING AGAINST CAPITAL BUDGET

5.3.1 CAPITAL EXPENDITURE

The original capital budget for 2023/24 was R 102 440 609,00. The final budget for 2023/2024 after adjustments and virements amounts to R 114 528 550,00. The total capital expenditure for the year was R 105 538 723,00.

5.3.2 SOURCES OF FINANCE

The Municipality’s major sources of capital finance are:

- ♣ Internally generated funds (Capital Replacement Reserve fund) (CRR);
- ♣ Loans, which will be elaborated on under paragraph 5.8;
- ♣ Municipal Infrastructure Grant Funding (MIG) which is used for infrastructure development projects, and
- ♣ Department of Mineral and Energy (DME) funding.

5.4 CASH FLOW MANAGEMENT AND INVESTMENTS

5.4.1 CASH FLOW

The Municipality's cash flow for the 2023/24 financial year was as follows:

TABLE 172: CASH FLOW OUTCOMES

	ORIGINAL BUDGET	BUDGET ADJUSTMENT	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	RESTATED OUTCOME
	2024	2024	2024	2024	2024	2023
	R	R	R	R	R	R
CASH FLOWS						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	102 614 520	948 531	103 563 051	102 282 595	(1 280 456)	92 386 529
Service charges	256 557 559	(10 913 225)	245 644 333	243 425 738	(2 218 596)	220 588 882
Other revenue	23 136 000	257 105	23 393 105	24 209 665	816 560	22 178 927
Transfer & Subsidies - operational	92 430 391	(10 070 997)	82 359 394	83 340 497	981 103	74 701 690
Transfer & Subsidies - capital	49 870 609	6 489 499	56 360 108	55 057 636	(1 302 472)	20 777 358
Interest	17 700 000	4 146 834	21 846 834	21 826 884	(19 950)	15 353 672
Payments						
Suppliers and employees	(433 165 475)	(4 213 339)	(437 378 814)	(406 912 234)	30 466 580	(360 908 164)
Finance charges	(11 259 300)	(2 700)	(11 262 000)	(11 389 770)	(127 770)	(7 936 992)
Transfers and grants	(9 701 000)	(265 210)	(9 966 210)	(10 169 390)	(203 180)	(10 389 765)
NET CASH FROM OPERATING ACTIVITIES	88 183 303	(13 623 502)	74 559 801	101 671 621	27 111 820	66 752 137
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	500 000	500 000	1 000 000	1 375 358	375 358	3 574 759
Payments						
Capital assets	(102 440 609)	(12 087 941)	(114 528 550)	(101 838 049)	12 690 501	(69 681 094)

	ORIGINAL BUDGET	BUDGET ADJUSTMENT	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	RESTATED OUTCOME
	2024	2024	2024	2024	2024	2023
	R	R	R	R	R	R
NET CASH USED IN INVESTING ACTIVITIES	(101 940 609)	(11 587 941)	(113 528 550)	(100 462 691)	13 065 859	966 106 335)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Borrowing long term/refinancing	30 910 000	5 286 500	36 196 500	29 791 500	(6 405 000)	39 630 135
Increase (decrease) in consumer deposits	395 000		395 000	529 668	134 668	503 812
Payments						
Repayment of borrowing	(14 359 643)	2 452 857	(11 906 786)	(11 866 537)	40 249	(9 657 172)
NET CASH FROM FINANCING ACTIVITIES	16 945 357	7 739 357	24 684 714	18 454 630	(6 230 083)	30 476 775
NET INCREASE/ (DECREASE) IN CASH HELD	3 188 051	(17 472 086)	(14 284 035)	19 663 561	33 947 596	31 122 578
Cash/cash equivalents at the year begin:	134 225 246	40 485 596	174 710 842	174 710 842		143 588 264
Cash/cash equivalents at the year-end:	137 413 297	23 013 510	160 426 807	194 374 403	33 947 596	174 710 842

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5.4.2 BORROWING AND INVESTMENTS

The Municipality raised a new external loan to the value of R 39 630 135,00 during the 2022/23 financial year to finance long-term capital expenditure projects aimed at improving service delivery.

TABLE 173: EXTERNAL DEBT CREATED, REPAYED OR REDEEMED AND EXPECTED BORROWING

INSTITUTION	LOAN		MATURITY	OPENING BALANCE	RECEIVED	REDEEMED	CLOSING BALANCE
	NUMBER	RATE	DATE	1 JULY 2023	DURING YEAR	DURING YEAR	30 JUNE 2024
ANNUITY LOANS							
DBSA	61001029	12,41%	2030/06/30	10 922 541	-	(1 053 399)	9 869 141
DBSA	61006811	11,53%	2031/06/30	2 677 364		(218 078)	2 459 286

INSTITUTION	LOAN		MATURITY	OPENING BALANCE	RECEIVED	REDEEMED	CLOSING BALANCE
	NUMBER	RATE	DATE	1 JULY 2023	DURING YEAR	DURING YEAR	30 JUNE 2024
DBSA	61006837	11,59%	2036/06/30	7 361 576		(262 051)	7 099 526
DBSA	61006975	11,33%	2032/06/30	2 838 692		(196 107)	2 642 585
Standard Bank	537707	8,90%	2024/06/30	1 089 392		(1 089 392)	
ABSA	3044701437	10,57%	2026/06/01	2 358 479		(707 016)	1 651 463
ABSA	3046456438	10,12%	2027/06/30	3 125 512		(666 739)	2 458 773
DBSA	61007572	9,28%	2029/06/29	4 103 649		(541 152)	3 562 497
DBSA	61007573	8,90%	2024/06/30	258 809		(258 809)	
DBSA	61007642	10,07%	2030/06/30	5 207 351		(544 617)	4 662 734
Standard Bank	654527	9,02%	2031/06/30	10 206 096		(921 126)	9 284 970
ABSA	3054195743	7,22%	2026/06/30	2 184 985		(676 332)	1 508 654
Standard Bank	729304	11,05%	2032/06/30	11 064 976		(773 851)	10 291 124
Standard Bank	729271	10,62%	2027/06/30	2 434 654		(518 601)	1 916 052
Standard Bank	797102	10,22%	2028/06/30	14 846 835		(2 381 356)	12 465 479
Standard Bank	797125	12,08%	2038/06/30	10 925 000		(272 167)	10 652 833
Nedbank	19/1139646400001	11,70%	2033/06/30	13 858 300		(785 745)	13 072 555
Standard Bank	855227	10,31%	2029/06/30		10 548 400		10 548 4--
Standard Bank	855242	11,17%	2034/06/30		19 243 100		19 243 100
Total Annuity Loans				105 464 209	29 791 500	(11 866 537)	123 389 172

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5.5 SUPPLY CHAIN MANAGEMENT

The Supply Chain Unit has capacity constraints, due to new legislation and more compliance adherence enforced onto Municipalities by National Treasury. Currently the Unit manages the responsibilities and requirements to the best of their abilities.

5.6 GRAP COMPLIANCE

GRAP is the acronym for Generally Recognized Accounting Practice, and it provides the rules by which municipalities are required to disclose financial transactions. The National Treasury, in association with other key stakeholders, has led the process of the development of accounting reforms in the South African Public Sector since 1998. There are also clear roles of responsibilities for the ASB (Accounting Standards Board), the National Treasury and the Auditor-General, which can be summarised as follows:

- ▲ The ASB sets the accounting standards;
- ▲ National Treasury assists in the implementation of the standards by, for example, developing the appropriate formats, making recommendations and regulating the approach to implementation, providing guidance and rendering support for implementation, including training; and
- ▲ The Auditor-General audits annual financial statements in line with the standards.

The accounting principles, concepts and disclosure requirements are included in the standards of Generally Recognised Accounting Practice (GRAP), also referred to as the accounting standards. The accounting standards give the following guidance to the preparers of Annual Financial Statements when dealing with specific topics. They explain:

- ▲ the accounting treatment of transactions, including when to recognise these entries;
- ▲ the accounting measurement of transactions; and
- ▲ the presentation and disclosure requirements of transactions in the entity's Annual Financial Statements.

In terms of paragraph 63 of the Framework for the Preparation and Presentation of Annual Financial Statements the application of GRAP normally results in financial statements that convey what is generally understood as a fair presentation of such information.

B-BBEE Compliance

Section 13F(1)(g) of the *Broad-Based Black Economic Empowerment Act, 2003 (Act 53 Of 2003) (as amended)* requires the B-BBEE Commission to receive and analyse reports prescribed in Section 13G. Section 13G addresses the BEE compliance by organs of state, public entities and private sector enterprises. Bergrivier Municipality is compliant.

5.7 MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA) COMPLIANCE

The National Treasury published the Municipal Regulations on Standard Chart of Accounts (mSCOA) in Government Gazette 37577 dated 22 April 2014 with the aim of implementing a uniform system of reporting amongst the then 278 municipalities. This system was to be implemented by 01 July 2017 by all municipalities and immediately start reporting to National Treasury using the new system. Bergrivier Municipality's financial system was not mSCOA compatible and /or compliant and we had to procure and implement a new financial system, namely Phoenix that is developed by VESTA Technical Services.

5.8 2022/23 ANNUAL FINANCIAL STATEMENTS

The Annual Financial Statements of the Bergrivier Municipality for 2021/22 have been prepared in accordance with Municipal Finance Management Act, 2003 (Act No 56 of 2003) (MFMA) and the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations and directives issued by the Accounting Standards Board in Accordance with Section 122(3) of the said Act. The Annual Financial Statements which contain the report of the Auditor General are appended as Volume II.

ACRONYMS AND ABBREVIATIONS

ACDI	African Climate Change Development Initiative
AFS	Annual Financial Statements
AG	Auditor General
AGOA	African Growth and Opportunity Act
ANC	African National Congress
ASB	Accounting Standards Board
BBBEE	Broad-based Black Economic Empowerment
BCI	Business Confidence Index
BEAF	Bergriver- Estuary Advisory Forum
BEMF	Berg Estuary Management Forum
BEMP	Bergriver Estuarine Management Plan
BFAP	Bureau for Food and Agricultural Policy
BTO	Bergrivier Tourism Organisation
CBD	Central Business District
CDW's	Community Development Workers
CFO	Chief Finance Officer
CIDB	Construction Industry Development Board
COGTA	Cooperative of Governance Traditional Affairs
CRR	Capital Replace Reserve Fund
CWD	Cape Winelands District
CWP	Community Workers Programme
DA	Democratic Alliance
DBDSA	Development Bank of South Africa
DCAS	Department of Culture, Art and Sport
DCF	District Co-ordinating Forum
DDM	District Development Model
DCoG	Department of Co-operative Government

DEADP	Department of Environmental Affairs and Development Planning
DFFE	Department of Forestry, Fisheries and Environment
DME	Department of Mineral and Energy
DORA	Division of Revenue Act
DWS	Department of Water and Sanitation
ECD	Early Childhood Development
EDP	Economic Development Partnership
EEA	Employment Equity Act
EMS	Emergency Medical Services
EE	Employment Equity
EPA	Environmental Protection Agency
EPWP	Expanded Public Works Programme
EU	European Union
FET	Further Education and Training
FLOW	Fostering Local Wellbeing
FMG	Financial Management Grant
FPL	Food Poverty Line
FTE	Full time Equivalent
GDP	Gross Domestic Product
GDPR	Gross Domestic Product for the Region
GFCF	Gross Fixed Capital Formation
GIS	Geographical Information System
GRAP	Generally Recognized Accounting Practice
GRD	Garden Route District
HDI	Human Development Index
ICMP	Integrated Coastal Management Plan
ICMA	Integrated Coastal Management Act
ICT	Information Communication Technology

IDP	Integrated Development Plan
IDZ	Industrial Development Zone
INE	Integrated National Electrification
IOD	Injury on Duty
IRDP	Integrated Residential Development Programme
IRIS	Integrated Regulatory Information System
IWMP	Integrated Waste Management Plan
JDA	Joint District Approach
JDMA	Joint District Management Approach
JMAQWG	Joint Municipal Air Quality Working Group
KPA	Key Performance Areas
KPI	Key Performance Indicators
LAB	Local Action for Biodiversity
LBSAP	Local Biodiversity Strategic Action Plan
LED	Local Economic Development
LDAC	Local Drug Action Committee
LLF	Local Labour Forum
LRC	Local Reference Committee
MCC	Municipal Coastal Committee
MDB	The Municipal Demarcation Board
MEC	Member of Executive Council
MERO	Municipal Economic Review and Outlook
MFMA	Local Government Municipal Financial Management Act 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MOA	Memorandum of Agreement
MPAC	Municipal Public Accounts Committee
MPT	Municipal Planning Tribunal

MRF	Material Recovery Facilities
MSA	Local Government Municipal Systems Act 32 of 2000
mSCOA	Municipal Standard Chart of Accounts
NBR	National Building Regulations
NHBRC	National Home Builders Registration Council
NGO	Non-Governmental Organisation
NRW	Non-revenue water
OD	Overberg District
OHS	Occupational Health and Safety
OWP	Organic Waste Plan
PA	Patriotic Alliance
PACA	Participatory Appraisal of Competitive Advantage
PDO	Predetermined Objective
PGWC	Provincial Government of the Western Cape
PMS	Performance Management System
POP Centre	Path Onto Prosperity Centre
PR	Proportional Representation Councillors
PRAC	Performance-, Risk- and Audit Committee
RSEP	Regional Socio-Economic Project
RTO	Regional Tourism Organisation
SAHRIS	South African Heritage Research Institute
SALGA	South African Local Government Association
SARS	South African Revenue Services
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SEDA	Small Enterprise Development Agency
SEP	Social Economic Profile
SITA	State Information Technology Agency

SLIMS	SITA Library Information Management System
SMME	Small-, Medium- and Micro Enterprises
SOP	Standard Operating Procedure
STR	Small Town Regeneration
TMF	Table Mountain Fund
UAW	Unaccounted for water
UCT	University of Cape Town
UISP	Upgrading of Informal Settlement Programme
US	United States
VIP	Ventilated Pit Latrine
VVSG	Vereniging van Vlaamse Steden en Gemeentes
WCAQWG	West Coast Air Quality Working Group
WC/WDM	Water Conservation / Water Demand Management
WCBDC	West Coast Business Development Centre
WCD	West Coast District
WCDM	West Coast District Municipality
WHO	World Health Organisation
WSDP	Water Services Development Plan
WSIG	Water Services Infrastructure Grant
WWTW	Wastewater Treatment Works

ANNEXURES

The following Annexures are available on request:

ANNEXURE 1:	COUNCILLORS: COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE
ANNEXURE 2:	COMMITTEE AND COMMITTEE PURPOSES
ANNEXURE 3:	THIRD TIER ADMINISTRATIVE STRUCTURE
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ANNEXURE 1
COUNCILLORS: COMMITTEE
ALLOCATION AND COUNCIL
ATTENDANCE

Available on request

ANNEXURE 2

COMMITTEE AND COMMITTEE PURPOSES

Available on request

ANNEXURE 3

THIRD TIER ADMINISTRATIVE STRUCTURE

Available on request

ANNEXURE 4

FUNCTIONS OF MUNICIPALITY/ENTITY

Available on request

ANNEXURE 5

WARD REPORTING

Available on request

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WARD INFORMATION

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ANNEXURE 7

RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE

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ANNEXURE 8
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ANNEXURE 9

MUNICIPAL ENTITY/ SERVICE PROVIDER PERFORMANCE

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ANNEXURE 10

DISCLOSURE OF FINANCIAL INTEREST

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DECLARATION OF LOANS AND
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DECLARATION OF RETURNS NOT
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MFMA S 71

NONE

ANNEXURE 20
NATIONAL AND PROVINCIAL
OUTCOME FOR LOCAL
GOVERNMENT

Available on request

ANNEXURE 21

CODE OF CONDUCT FOR COUNCILLORS

Available on request

ANNEXURE 22

REPORT FROM THE OVERSIGHT COMMITTEE

Available on request

ANNEXURE 23

CLIENT SERVICE CHARTER

Available on request

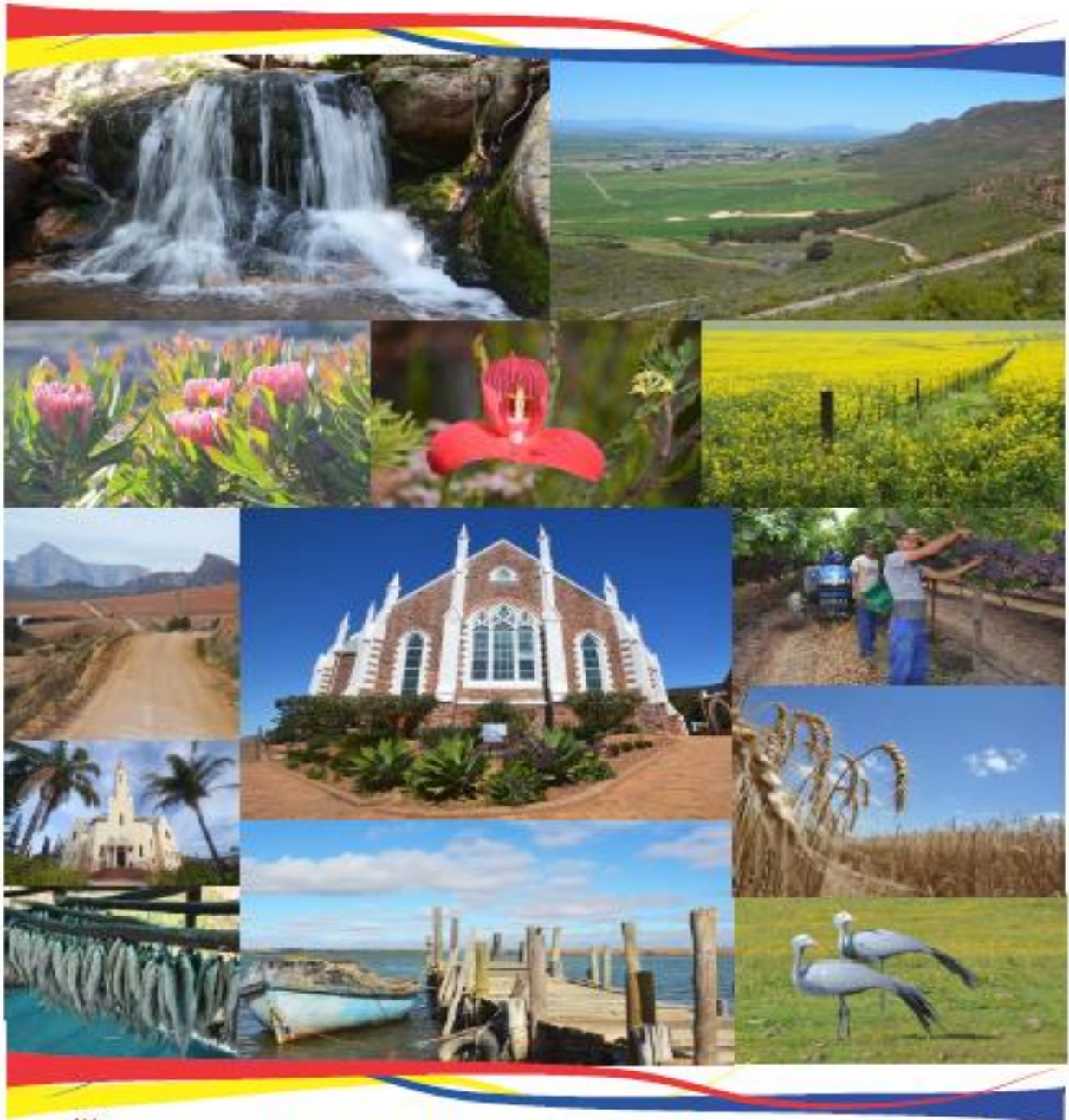
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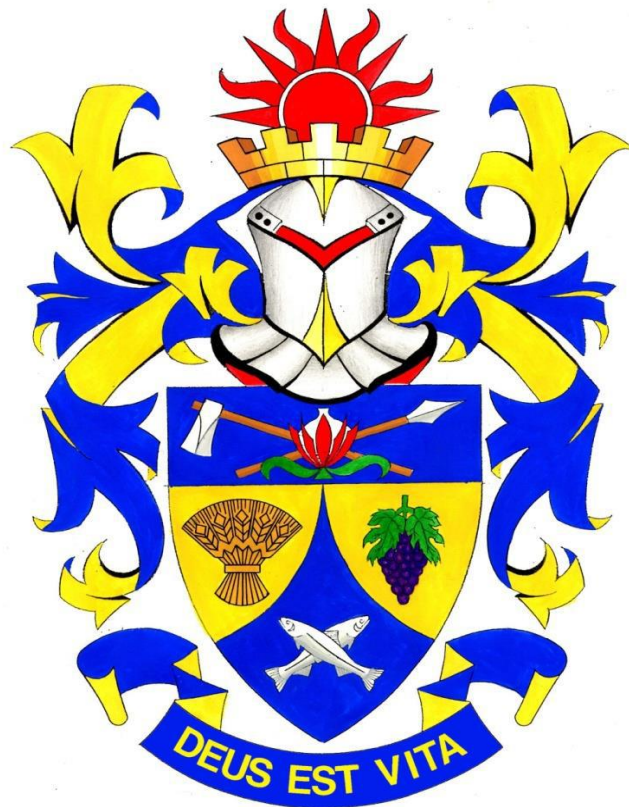
VOLUME II: ANNUAL REPORT: 2023/24



MUNISIPALITEIT - BERGRIVIER - MUNICIPALITY

ONS DIEN MET TROTS / WE SERVE WITH PRIDE

BERGRIVIER LOCAL MUNICIPALITY



AUDIT REPORT OF AUDITOR GENERAL

Report of the auditor-general to Western Cape Provincial Parliament and the council on the Bergrivier Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Bergrivier Municipality set out on pages 4 to 92, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Bergrivier Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Material impairments

7. As disclosed in note 3 to the financial statements, the municipality has provided for impairment of receivables from exchange transactions amounting to R53,3 million (2022-23: R38,8 million).
8. As disclosed in note 4 to the financial statements, the municipality has provided for impairment of receivables from non-exchange transactions amounting to R44,3 million (2022-23: R41 million).
9. As disclosed in note 7 to the financial statements, the municipality has provided for impairment of long-term receivables from exchange transactions amounting to R5,7 million (2022-23: R5,8 million).

10. As disclosed in note 40 to the financial statements, the municipality has impaired receivables by R43,8 million (2022-23: R32,6 million).

Other matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

12. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Unaudited supplementary schedules

13. The supplementary information set out on pages 93 to 103 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

14. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
15. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

16. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
17. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 7, forms part of our auditor's report.

Report on the audit of the annual performance report

18. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

19. I selected the following material performance indicators related to the strategic goals to strengthen financial sustainability and facilitate an enabling environment for a diversified economy and growth to alleviate poverty presented in the annual performance report for the year ended 30 June 2024. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of formal households that receive piped water (credit & pre-paid water) that is connected to the municipal water infrastructure network as at 30 June 2024
- Number of formal households connected to the municipal electrical infrastructure a network (credit & prepaid electrical metering) (Excl Eskom areas) at 30 June 2024
- Number of formal households connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of number of water closets (toilets) at 30 June 2024
- Number of formal households for which refuse is removed once per week at 30 June 2024
- Providing free basic water to indigent households
- Provide free basic electricity to indigent households
- Provide free basic sanitation to indigent households
- Provide free basic refuse removal to indigent households

20. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance

22. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

23. I did not identify any material findings on the reported performance information for the selected material indicators.

Report on compliance with legislation

24. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

25. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

26. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

27. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

28. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected material indicators presented in the annual performance report that have been specifically reported on in this auditor's report.

29. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

30. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

31. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this

auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

32. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

33. I did not identify any significant deficiencies in internal control.

Auditor - General

Cape Town

29 November 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

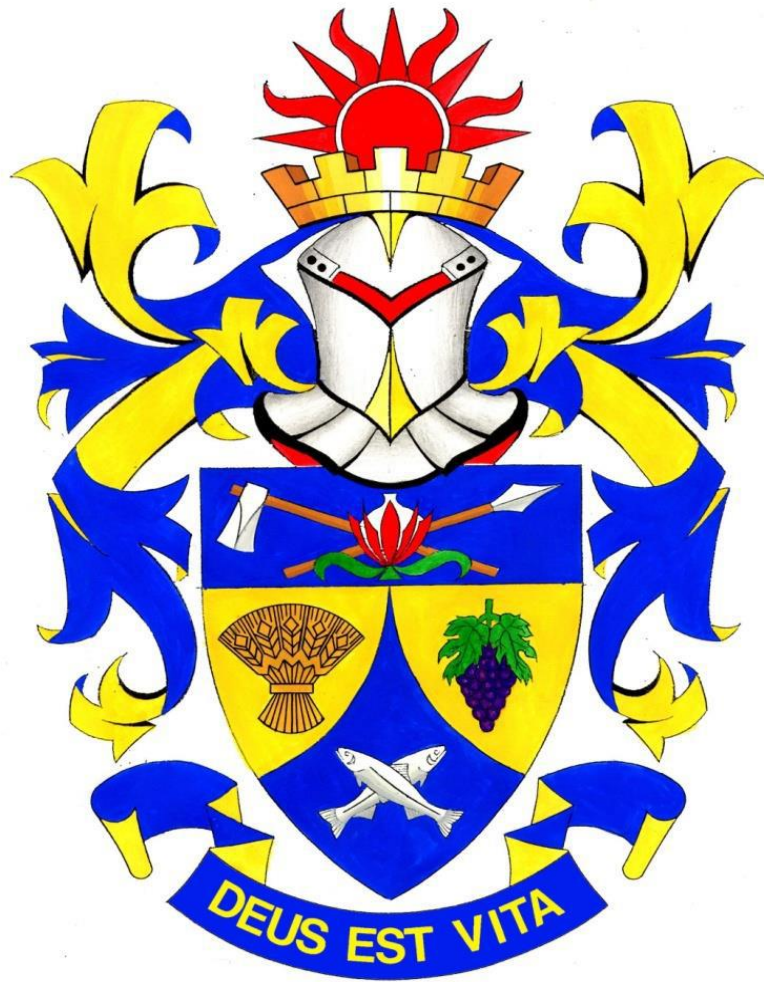
Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), Sections: 54A(1)(a), 56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
Division of Revenue Act 5 of 2022	Sections: 11(6)(b), 12(5), 16(1); 16(3)

Legislation	Sections or regulations
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations	Regulations: 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)

BERGRIVIER LOCAL MUNICIPALITY



REPORT OF AUDIT COMMITTEE



DE JAGER BOSHOFF

CHARTERED ACCOUNTANTS (SA) • REGISTERED AUDITORS

Our Reference: CB DE JAGER / mb

15 January 2025

The Municipal Manager
Bergvriër Municipality
PIKETBERG

Sir/Madam

ANNUAL FINANCIAL STATEMENTS – 2024

As chair of the Performance, Risk and Audit Committee of Bergvriër Municipality I have examined the annual financial statements of the municipality for the year ended 30th June 2024, and would like to furnish you with the following information extracted:

1. PERFORMANCE

Increase in Total Revenue	18,4%
Increase in Total Expenditure	12,8%
Increase in Net Surplus	113,7%
Increase in Property Rates (non-exchange)	12,7%
Increase in Revenue Exchange Transactions	14,4%
Increase in Service Charges	13,6%
Increase in Electricity	11,4%
Increase in Water	14,7%
Increase in Interest Earned (external)	48,5%
Increase in Employee Related Costs	8,8%
Increase in Debt Impairment	34,2%
Increase in Finance Charges	24,0%
Increase in Bulk Purchases	21,1%
Increase in Electricity	22,2%
Increase in Water	3,7%
Increase in Receivables Exchange Tr past 90 days	23,8%

From the above the following interpretation can be made:

- (a) Revenue increased with a larger percentage than expenditure, resulting in a significant increase in the Net Surplus. This displays good management and governance of the municipality and add to the sustainability.
- (b) Income from Electricity increased with a lower percentage than the purchase thereof, which means that the municipality absorbed a larger portion of the increase in the cost of Electricity from Eskom and not passing it on to the consumer. Good management enabled the municipality to accommodate this absorption.
- (c) The large increase in Interest Earned from External Investments is the result of placing more surplus funds on investment, thereby contributing to the sustainability of the municipality.
- (d) The increase in Debt Impairment is a cause for concern and should require attention.

2. FINANCIAL POSITION

Increase in Total Assets	10,5%
Increase in Total Liabilities	8,6%
Increase in Net Assets	11,8%
Increase in Cash and Cash Equivalents	11,3%
Increase in Receivables from Exchange Transactions	10,3%
Decrease in Receivables from Non-Exchange Transactions	(7,1%)
Increase in Payables from Exchange Transactions	33,1%

From the above the following interpretation can be made:

- (a) Following from the increase in the Net Surplus, investments were made in assets which is reflected in the increase in Total Assets and Net Assets. Consequently, also a lower increase in Total liabilities. This is good management.
- (b) A large portion of increase in Total Assets was made in Cash and Cash Equivalents, thereby enhancing the liquidity of the municipality.
- (c) It is noted that there is a lower increase in Receivables from Exchange Transactions than the increase from Payables from Exchange Transactions. This is probably the result of the absorption of price increase as mentioned in 1(b) above.

3. LIQUIDITY

Current Ratio 2024	2,8:1
Current Ratio 2023	3,2:1

The liquidity of the municipality is still very healthy although the current ratio deteriorated slightly. The benchmark is 2:1, and the 2024 ratio is still significantly higher. Again, management should be complimented for their management to achieve this.

4. CASH FLOW

Cash flow from Operating Activities	R102 201 289 (increase of 52%)
Cash Flow from Investing Activities	(R100 462 691)
Cash Flow from Financing Activities	R 17 924 963
Net Increase in Cash	R 19 663 561

From the above the following interpretation can be made:

- (a) The municipality was able to generate a significant positive cash inflow from operating activities, which is a direct result of good management.
- (b) The funds generated from operating activities were almost in total invested in capital assets, thereby enhancing the sustainability. This represents prudent management.
- (c) Loans made (Financing activities) were not significant to the investment in capital assets, thereby not putting the municipality at risk of high outside debt.

5. CONCLUSION

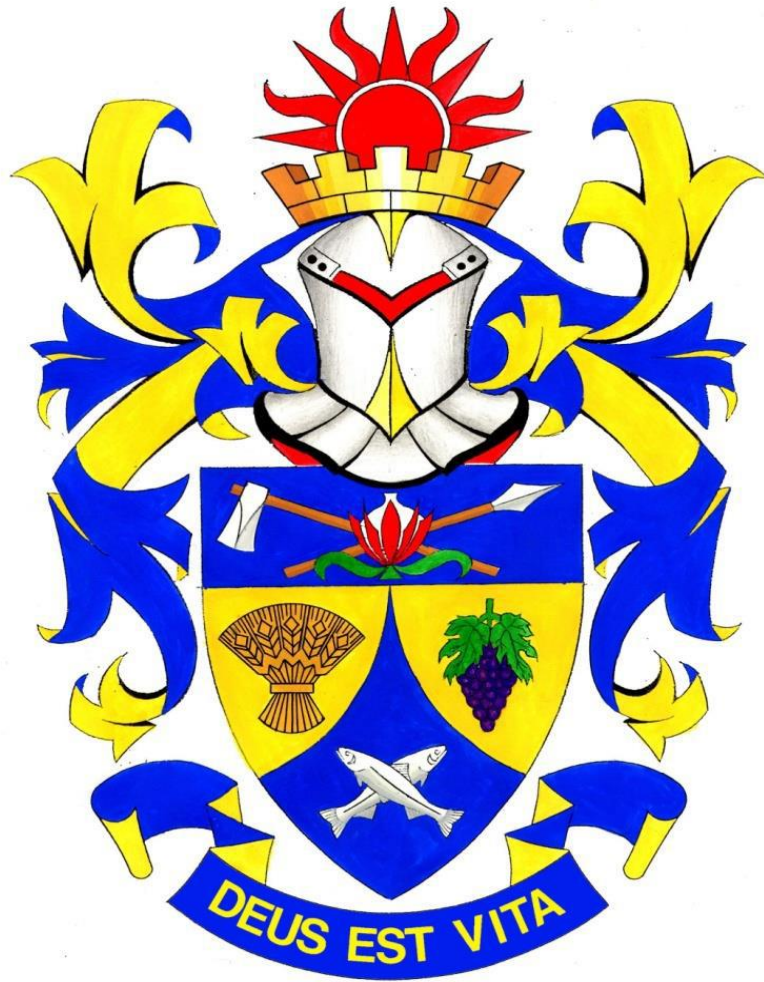
From the above summarised information, it is clear that the municipality was well managed and that it represents a sustainable organization. This reflects good management of the municipality.

Yours faithfully



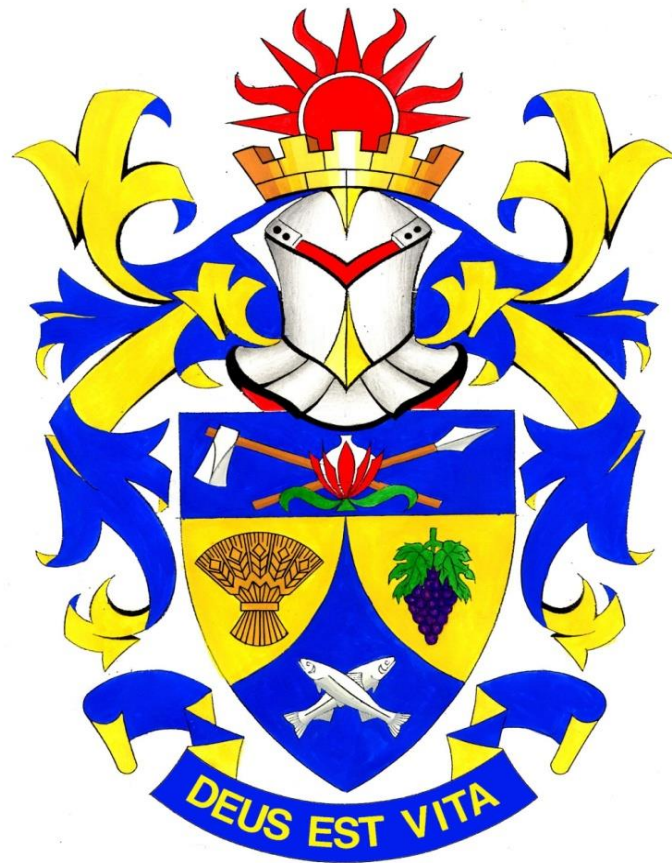
CB DE JAGER

BERGRIVIER LOCAL MUNICIPALITY



AUDITED ANNUAL FINANCIAL STATEMENTS 30 JUNE 2024

BERGRIVIER LOCAL MUNICIPALITY



AUDITED ANNUAL FINANCIAL STATEMENTS

30 JUNE 2024

BERGRIVIER LOCAL MUNICIPALITY

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BERGRIVIER LOCAL MUNICIPALITY

GENERAL INFORMATION

NATURE OF BUSINESS

Bergrivier Local Municipality performs the functions as set out in the Constitution of South Africa, 1996

LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act, 1998 (Act 117 of 1998) as amended.

JURISDICTION

The Bergrivier Local Municipality includes the following areas:

Piketberg	Eendekuil	Aurora
Porterville	Redelinghuys	Wittewater
Velddrif	Dwarskersbos	Goedverwacht

MEMBERS OF THE COUNCIL

Ward 1	Cllr J Daniels
Ward 2	Ald AJ du Plooy
Ward 3	Ald A de Vries
Ward 4	Ald RM van Rooy
Ward 5	Ald MA Wessels
Ward 6	Cllr A Small
Ward 7	Cllr JJ Moolman
Proportional	Ald R Swarts
Proportional	Ald SS Lesch
Proportional	Cllr R Laubscher (Resigned 7 July 2023)
Proportional	Ald EB Manuel
Proportional	Cllr IS Adams
Proportional	Cllr BU Maarman
Proportional	Cllr A Isaacs (Declared elected 17 July 2023; Inaugurated 25 July 2023)

MEMBERS OF THE MAYORAL COMMITTEE

Executive Mayor	Ald RM van Rooy
Deputy Executive Mayor	Ald MA Wessels
Executive Councillor	Cllr J Daniels
Executive Councillor	Ald A de Vries

ACCOUNTING OFFICER

Adv. H Linde

CHIEF FINANCIAL OFFICER

Mr PW Erasmus (Appointed from 1 February 2024)
Mrs N Bothma (Acted from 1 June 2023 - 31 January 2024)

PERFORMANCE, RISK AND AUDIT COMMITTEE (PRAC)

Mr CB de Jager (Chairperson)
Ms R Gani
Ms G Bolton
Ms M Kinnes
Mr D Smith

REGISTERED OFFICE

13 Church Street
Piketberg

BERGRIVIER LOCAL MUNICIPALITY

GENERAL INFORMATION

POSTAL ADDRESS

PO Box 60
Piketberg
7320

AUDITORS

Office of the Auditor General (WC)

PRINCIPAL BANKERS

Nedbank Limited

ATTORNEYS

MH Sethosa Inc.
Marais Muller Hendricks Inc.
Van der Spuy and Associates
De Villiers van Zyl Inc.
Sune van der Merwe Attorneys
Brand and Partners

RELEVANT LEGISLATION

Basic Conditions of Employment Act, 1997 (Act 75 of 1997)
Collective Agreements
Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993)
Division of Revenue Act
Electricity Act, 1987 (Act 41 of 1987)
Employment Equity Act, 1998 (Act 55 of 1998)
Employment Services, 2014 (Act 4 of 2014)
Housing Act, 1997 (Act 107 of 1997)
Labour Relations Act, 1995 (Act 66 of 1995)
Municipal Budget and Reporting Regulations
Municipal Finance Management Act, 2003 (Act 56 of 2003)
Municipal Planning and Performance Management Regulations
Municipal Property Rates Act, 2004 (Act 6 of 2004)
Municipal Regulations on a Standard Chart of Accounts, 2014
Municipal Structures Act, 1998 (Act 117 of 1998) as amended
Municipal Systems Act, 2000 (Act 32 of 2000) as amended
National Environmental Management Act, 2008 (Act 62 of 2008)
National Minimum Wage Act 9 of 2018
Occupational Health and Safety Act, 1993 (Act 85 of 1993)
Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)
Protection of Personal Information Act, 2013
Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998)
SALGBC Leave Regulations
Skills Development Levies Act, 1999 (Act 9 of 1999)
Supply Chain Management Regulations, 2005 as amended
The Income Tax Act
Unemployment Insurance Act, 1966 (Act 30 of 1966)
Unemployment Insurance Contributions Act, 2002 (Act 4 of 2002)
Value Added Tax Act
Water Services Act, 1997 (Act 108 of 1997)

The listed legislation only relate to the main legislation and is not an exhaustive list of all legislation applicable to the Municipality.

BERGRIVIER LOCAL MUNICIPALITY

APPROVAL OF THE ANNUAL FINANCIAL STATEMENTS

ACCOUNTING OFFICER'S RESPONSIBILITIES AND APPROVAL

I am responsible for the preparation of these annual financial statements for the year ended 30 June 2024, which are set out on pages 1 to 92 in terms of Section 126 (1) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) and which I have signed on behalf of the Municipality.

The annual financial statements have been prepared in accordance with GRAP, including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB).

I acknowledge that I am ultimately responsible for the system of internal financial control and that the system of internal control provides reasonable assurance that the financial records can be relied on.

I have reviewed the Municipality's cash flow forecast for the year to 30 June 2025 and is satisfied that the Municipality can continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Municipality's financial statements.

I certify that the remuneration of Councillors and in-kind benefits are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.



Adv. H Linde
Accounting Officer

Date

30/8/24

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 R (Actual)	2023 R (Restated)
ASSETS			
Current Assets			
		290 367 578	268 113 045
Cash and Cash Equivalents	2	194 374 403	174 710 842
Receivables from Exchange Transactions	3	49 602 904	44 988 208
Receivables from Non-Exchange Transactions	4	42 276 451	45 275 533
Taxes	5	715 421	400 452
Operating Lease Asset	6	501	6 330
Current Portion of Long-term Receivables	7	1 656 180	1 662 930
Inventory	8	1 741 719	1 068 749
Non-Current Assets			
		617 824 270	553 597 975
Long-term Receivables	7	4 293 038	4 511 176
Investment Property	9	17 898 483	17 949 777
Property, Plant and Equipment	10	592 237 923	527 877 349
Intangible Assets	11	2 940 814	2 805 662
Heritage Assets	12	454 012	454 012
Total Assets		908 191 848	821 711 019
LIABILITIES			
Current Liabilities			
		104 176 076	83 955 648
Current Portion of Long-term Liabilities	13	14 434 046	11 906 786
Consumer Deposits	14	5 819 562	5 289 894
Payables from Exchange Transactions	15	53 027 486	39 829 246
Unspent Conditional Government Grants	16	4 141 373	3 660 324
Unspent Public Contributions	17	192 819	158 319
Operating Lease Liability	6	72 637	57 320
Current Employee Benefits	18	20 290 674	17 957 280
Current Provisions	19	6 197 478	5 096 478
Non-Current Liabilities			
		257 501 311	249 009 653
Long-term Liabilities	13	108 955 126	93 557 423
Employee Benefits	20	43 346 000	40 129 000
Non-Current Provisions	21	105 200 185	115 323 231
Total Liabilities		361 677 386	332 965 302
NET ASSETS		546 514 462	488 745 718
COMMUNITY WEALTH			
Accumulated Surplus		492 355 570	446 167 146
Capital Replacement Reserve	22	53 898 320	42 318 000
Housing Development Fund	22	260 572	260 572
		546 514 462	488 745 718

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

Revenue From Non-Exchange Transactions	Notes	2024 R (Actual)	2023 R (Restated)
REVENUE			
REVENUE FROM NON-EXCHANGE TRANSACTIONS		285 971 803	233 092 424
Taxation Revenue		107 400 455	95 278 092
Property Rates	23	107 400 455	95 278 092
Transfer Revenue		136 816 084	97 581 454
Government Grants and Subsidies - Operating	24	81 758 448	74 554 096
Government Grants and Subsidies - Capital	24	55 057 636	20 777 358
Contributed Assets	25	-	2 250 000
Other Revenue		41 755 264	40 232 878
Availability Charges	26	10 912 293	10 130 038
Insurance Refund	27	8 785	178 476
Fines, Penalties and Forfeits	28	24 775 830	24 030 344
Fair Value Adjustment Gains	29	6 058 356	5 894 019
REVENUE FROM EXCHANGE TRANSACTIONS		291 202 669	254 469 658
Operating Activities		291 202 669	254 469 658
Service Charges	30	245 318 691	215 862 307
Rental of Facilities and Equipment	31	1 455 641	1 380 150
Interest Earned - External Investments	32	18 498 029	12 455 184
Interest Earned - Outstanding Debtors	33	9 513 589	7 077 142
Licences and Permits	34	16 625	87 189
Agency Services	35	4 809 673	4 871 128
Other Income	36	10 477 962	10 263 988
Gain on disposal of Non-Monetary Assets	37	1 112 460	2 472 569
TOTAL REVENUE		577 174 473	487 562 082
EXPENDITURE			
Employee Related Costs	38	167 903 890	154 328 162
Remuneration of Councillors	39	7 328 144	6 791 323
Debt Impairment	40	42 265 121	31 488 315
Depreciation and Amortisation	41	25 325 642	30 869 526
Finance Charges	42	27 109 397	21 856 976
Bulk Purchases	43	153 173 053	126 464 478
Contracted Services	44	38 162 672	33 029 582
Transfers and Grants	45	10 169 390	10 389 765
Other Expenditure	46	47 968 420	45 317 313
TOTAL EXPENDITURE		519 405 728	460 535 439
NET SURPLUS FOR THE YEAR		57 768 744	27 026 643

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	CAPITAL REPLACEMENT RESERVE R	HOUSING DEVELOPMENT FUND R	ACCUMULATED SURPLUS R	TOTAL R
Balance on 30 June 2022 - Previously Reported	35 107 900	260 572	430 538 396	465 906 868
Correction of error restatement - note 48.3	-	-	(4 187 792)	(4 187 792)
Balance on 30 June 2022 - Restated	35 107 900	260 572	426 350 604	461 719 076
Net Surplus for the year	-	-	27 026 642	27 026 642
Transfer to Capital Replacement Reserve	25 821 107	-	(25 821 107)	-
Property, Plant and Equipment purchased	(18 611 007)	-	18 611 007	-
Balance on 30 June 2023 - Restated	42 318 000	260 572	446 167 146	488 745 718
Net Surplus for the year	-	-	57 768 744	57 768 744
Transfer to Capital Replacement Reserve	29 650 500	-	(29 650 500)	-
Property, Plant and Equipment purchased	(18 070 180)	-	18 070 180	-
Balance on 30 June 2024	53 898 320	260 572	492 355 570	546 514 462

BERGRIVIER LOCAL MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 R (Actual)	2023 R (Restated)
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property Rates		102 282 595	92 386 529
Service Charges and Interest on Outstanding Debtors		246 794 849	223 512 426
Other Revenue and receipts		24 739 333	22 682 739
Government Grants		138 398 133	95 479 048
Investment Income		18 457 773	12 430 129
Payments			
Suppliers and employees		(406 912 234)	(360 908 164)
Finance charges		(11 389 770)	(7 936 992)
Transfer and Grants		(10 169 390)	(10 389 765)
NET CASH FROM OPERATING ACTIVITIES	49	102 201 289	67 255 949
CASH FLOW FROM INVESTING ACTIVITIES			
Receipts			
Proceeds from sale of Non-Monetary Assets		1 375 358	3 574 759
Payments			
Purchase of Capital Assets		(101 838 049)	(69 681 094)
NET CASH USED INVESTING ACTIVITIES		(100 462 691)	(66 106 335)
CASH FLOW FROM FINANCING ACTIVITIES			
Receipts			
New loans raised		29 791 500	39 630 135
Payments			
Loans repaid		(11 866 537)	(9 657 172)
NET CASH FROM FINANCING ACTIVITIES		17 924 963	29 972 963
NET INCREASE IN CASH HELD		19 663 561	31 122 578
Cash and Cash Equivalents at the beginning of the year		174 710 842	143 588 264
Cash and Cash Equivalents at the end of the year	50	194 374 403	174 710 842

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET R	ADJUSTMENTS R	FINAL BUDGET R	ACTUAL R	ACTUAL VS FINAL BUDGET R
STATEMENT OF FINANCIAL POSITION					
ASSETS					
Current Assets					
Cash and Cash Equivalents	137 413 297	23 013 510	160 426 807	194 374 403	33 947 596
Trade and Other Receivables from Exchange Transactions	40 676 234	1 847 247	42 523 481	49 602 904	7 079 423
Receivables from Non-Exchange Transactions	46 882 973	482 211	47 365 185	42 276 451	(5 088 733)
Current Portion of Non-Current Receivables	2 409 493	(746 563)	1 662 930	1 656 180	(6 750)
Inventory	944 860	118 889	1 063 749	1 741 719	677 969
VAT	-	349 279	349 279	715 421	366 142
Other Current Assets	18 481	(12 151)	6 330	501	(5 829)
Total current assets	228 345 338	25 052 422	253 397 761	290 367 578	36 969 817
Non Current Assets					
Investment Property	18 701 670	2 991 107	21 692 777	17 898 483	(3 794 294)
Property, Plant and Equipment	603 511 978	7 796 921	611 308 899	592 237 923	(19 070 975)
Heritage Assets	454 012	-	454 012	454 012	-
Intangible Assets	3 404 074	(852 412)	2 551 662	2 940 814	389 152
Trade and Other Receivables from Exchange Transactions	6 253 120	(1 741 944)	4 511 176	4 293 038	(218 138)
Total Non Current Assets	632 324 853	8 193 671	640 518 524	617 824 270	(22 694 254)
TOTAL ASSETS	860 670 192	33 246 094	893 916 285	908 191 848	14 275 563
LIABILITIES					
Current Liabilities					
Financial Liabilities	14 359 643	(525 687)	13 833 956	14 434 046	600 090
Consumer Deposits	5 576 082	108 812	5 684 894	5 819 562	134 668
Trade and Other Payables from Exchange Transactions	33 819 428	6 055 841	39 875 269	53 027 486	13 152 217
Trade and Other Payables from Non-Exchange Transactions	-	158 319	158 319	4 334 192	4 175 873
Provisions	18 271 345	728 935	19 000 280	26 488 153	7 487 872
VAT	496 959	(496 959)	-	-	-
Other Current Liabilities	-	-	-	72 637	72 637
Total current liabilities	72 523 458	6 029 261	78 552 719	104 176 076	25 623 357
Non Current Liabilities					
Financial Liabilities	105 013 118	10 906 849	115 919 967	108 955 126	(6 964 841)
Provision	171 973 184	(1 435 953)	170 537 230	148 546 185	(21 991 045)
Total non current liabilities	276 986 301	9 470 896	286 457 197	257 501 311	(28 955 887)
TOTAL LIABILITIES	349 509 759	15 500 157	365 009 916	361 677 386	(3 332 530)
NET ASSETS	511 160 432	17 745 936	528 906 369	546 514 462	17 608 093
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus	475 791 960	10 535 836	486 327 797	492 355 570	6 027 773
Funds and Reserves	35 368 472	7 210 100	42 578 572	54 158 892	11 580 320
TOTAL COMMUNITY WEALTH/EQUITY	511 160 432	17 745 936	528 906 369	546 514 462	17 608 093

Refer to note 51.2 for explanations of material variances.

Material variances are considered to be any variances greater than R4.5 million.

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL APPROVED BUDGET R	ADJUSTMENTS R	FINAL APPROVED BUDGET R	VIREMENTS R	FINAL BUDGET R	ACTUAL R	ACTUAL VS FINAL BUDGET R
STATEMENT OF FINANCIAL PERFORMANCE							
REVENUE							
Exchange Revenue							
Service Charges - Electricity	168 205 528	(18 651 000)	149 554 528	-	149 554 528	146 618 983	(2 935 545)
Service Charges - Water	40 832 312	915 000	41 747 312	-	41 747 312	44 528 807	2 781 495
Service Charges - Waste Water Management	19 207 000	(1 833 000)	17 374 000	-	17 374 000	17 211 049	(162 951)
Service Charges - Waste Management	39 604 000	(3 142 000)	36 462 000	-	36 462 000	36 959 851	497 851
Sale of Goods and Rendering of Services	8 951 000	103 000	9 054 000	-	9 054 000	9 785 480	731 480
Agency services	4 925 000	8 000	4 933 000	-	4 933 000	4 809 673	(123 327)
Interest Earned from Receivables (Exchange)	-	5 738 600	5 738 600	-	5 738 600	6 201 858	463 258
Interest Earned from Current and Non Current Assets	11 533 000	6 500 000	18 033 000	-	18 033 000	18 498 029	465 029
Rental from Fixed Assets	1 669 000	66 000	1 735 000	-	1 735 000	1 455 641	(279 359)
Licences and Permits	82 000	(54 000)	28 000	-	28 000	10 234	(17 766)
Operational Revenue (Exchange)	1 957 000	51 105	2 008 105	-	2 008 105	1 537 521	(470 584)
Non-Exchange Revenue							
Property Rates	104 433 703	2 600 000	107 033 703	-	107 033 703	107 400 455	366 752
Fines, Penalties and Forfeits	24 344 000	(12 000)	24 332 000	-	24 332 000	24 775 830	443 830
Licences or Permits	-	-	-	-	-	6 391	6 391
Transfers and Subsidies - Operational	92 430 391	(9 025 685)	83 404 706	-	83 404 706	80 922 194	(2 482 512)
Interest Earned from Receivables (Non-Exchange)	6 200 000	(2 895 000)	3 305 000	-	3 305 000	3 311 732	6 732
Operational Revenue (Non-Exchange)	-	10 454 000	10 454 000	-	10 454 000	10 912 293	458 293
Gains on Disposal of Assets	500 000	500 000	1 000 000	-	1 000 000	1 112 460	112 460
Other Gains	2 800 000	-	2 800 000	-	2 800 000	6 058 356	3 258 356
Total Revenue (excluding capital transfers)	527 673 934	(8 676 980)	518 996 954	-	518 996 954	522 116 836	3 119 882
EXPENDITURE							
Employee Related Costs	182 396 121	(9 168 617)	173 227 504	-	173 227 504	167 041 919	(6 185 585)
Remuneration of Councillors	7 272 855	63 145	7 336 000	-	7 336 000	7 328 144	(7 856)
Bulk Purchases	129 216 000	9 784 000	139 000 000	-	139 000 000	144 988 077	5 988 077
Inventory Consumed	23 235 000	688 136	23 923 136	(472 510)	23 450 626	18 428 990	(5 021 636)
Debt Impairment	34 208 000	3 512 000	37 720 000	-	37 720 000	42 265 121	4 545 121
Depreciation and Amortisation	32 656 000	(5 048 000)	27 608 000	-	27 608 000	25 325 642	(2 282 358)
Interest	26 527 300	418 700	26 946 000	300 000	27 246 000	27 109 397	(136 603)
Contracted Services	46 526 000	(572 598)	45 953 402	(116 990)	45 836 412	38 162 672	(7 673 740)
Transfers and Subsidies	9 701 000	265 210	9 966 210	-	9 966 210	10 169 390	203 180
Operational Costs	45 832 000	2 550 772	48 382 772	289 500	48 672 272	38 586 378	(10 085 894)
Other Losses	2 805 000	-	2 805 000	-	2 805 000	-	(2 805 000)
Total Expenditure	540 375 276	2 492 748	542 868 024	-	542 868 024	519 405 728	(23 462 296)
Surplus/(Deficit)	(12 701 342)	(11 169 728)	(23 871 070)	-	(23 871 070)	2 711 108	26 582 178
Transfers and Subsidies - Capital (monetary allocations)	49 870 609	8 723 477	58 594 086	-	58 594 086	55 057 636	(3 536 450)
Transfers and Subsidies - Capital (in-kind)	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	-	34 723 016	57 768 744	23 045 728

Refer to note 51.1 for the reconciliation performed of actuals to be on a comparable basis to the budget.

Refer to note 51.3 for explanations of material variances.

Material variances are considered to be any variances greater than R4.5 million.

BERGRIVIER LOCAL MUNICIPALITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET R	ADJUSTMENTS R	FINAL BUDGET R	ACTUAL R	ACTUAL VS FINAL BUDGET R
CASH FLOW STATEMENT					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property Rates	102 614 520	948 531	103 563 051	102 282 595	(1 280 456)
Service Charges	256 557 559	(10 913 225)	245 644 333	243 425 738	(2 218 596)
Other Revenue	23 136 000	257 105	23 393 105	24 209 665	816 560
Transfers and Subsidies	142 301 000	(3 581 498)	138 719 502	138 398 133	(321 369)
Interest	17 700 000	4 146 834	21 846 834	21 826 884	(19 950)
Payments					
Suppliers and Employees	(433 165 475)	(4 213 339)	(437 378 814)	(406 912 234)	30 466 580
Finance Charges	(11 259 300)	(2 700)	(11 262 000)	(11 389 770)	(127 770)
Transfers and Grants	(9 701 000)	(265 210)	(9 966 210)	(10 169 390)	(203 180)
Net Cash from/(used) Operating Activities	88 183 303	(13 623 502)	74 559 801	101 671 621	27 111 820
CASH FLOW FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on Disposal of PPE	500 000	500 000	1 000 000	1 375 358	375 358
Payments					
Capital Assets	(102 440 609)	(12 087 941)	(114 528 550)	(101 838 049)	12 690 501
Net Cash from/(used) Investing Activities	(101 940 609)	(11 587 941)	(113 528 550)	(100 462 691)	13 065 859
CASH FLOW FROM FINANCING ACTIVITIES					
Receipts					
Borrowing Long term/refinancing	30 910 000	5 286 500	36 196 500	29 791 500	(6 405 000)
Increase/(Decrease) in Consumer Deposits	395 000	-	395 000	529 668	134 668
Payments					
Repayment of Borrowing	(14 359 643)	2 452 857	(11 906 786)	(11 866 537)	40 249
Net Cash from/(used) Financing Activities	16 945 357	7 739 357	24 684 714	18 454 630	(6 230 083)
NET INCREASE/(DECREASE) IN CASH HELD	3 188 051	(17 472 087)	(14 284 035)	19 663 561	33 947 596
Cash and Cash Equivalents at the year begin	134 225 246	40 485 596	174 710 842	174 710 842	-
Cash and Cash Equivalents at the year end	137 413 297	23 013 510	160 426 807	194 374 403	33 947 596

Refer to note 51.1 for the reconciliation performed of actuals to be on a comparable basis to the budget.

Refer to note 51.4 for explanations of material variances.

Material variances are considered to be any variances greater than R4.5 million.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 ACCOUNTING POLICIES

1.01 BASIS OF PREPARATION

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention, unless specified otherwise.

The annual financial statements have been prepared in accordance with the Municipal Finance Management Act (MFMA) and effective standards of Generally Recognised Accounting Practices (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB) in accordance with Section 122(3) of the Municipal Finance Management Act, 2003 (Act No 56 of 2003).

Accounting policies for material transactions, events or conditions not covered by the GRAP reporting framework, have been developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 and the hierarchy approved in Directive 5 issued by the Accounting Standards Board.

Assets, liabilities, revenue and expenses have not been offset, except when offsetting is permitted or required by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated otherwise. The details of any changes in accounting policies are explained in the relevant notes to the financial statements.

A summary of the significant accounting policies, which have been consistently applied except where an exemption has been granted, are disclosed below.

1.02 TRANSITIONAL PROVISIONS

The Municipality resolved to take advantage of the following transitional provisions:

In terms of Directive 7 - "The Application of Deemed Cost on the Adoption of Standards of GRAP", the Municipality applied deemed cost to Investment Property and Property, Plant and Equipment where the acquisition cost of an asset could not be determined.

1.03 PRESENTATION CURRENCY

The financial statements are presented in South African Rand, rounded off to the nearest Rand, which is the Municipality's functional currency.

1.04 GOING CONCERN ASSUMPTION

These financial statements have been prepared on a going concern basis.

1.05 COMPARATIVE INFORMATION

1.05.1 Prior year comparatives

When the presentation or classification of items in the financial statements are amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatements of comparative information. The nature and reason for the reclassification is disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.05.2 Amended Accounting Policies

Amendments to accounting policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements.

No significant amendments were made to the accounting policies in the current year.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.06 MATERIALITY

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatements judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. Materiality is determined as 1% of total actual operating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

Standards of GRAP set out how an item should be recognised, measured and disclosed in the financial statements. In some cases, the Municipality does not recognise, measure, present or disclose information in accordance with the specific requirements outlined in the Standards of GRAP if the effect of applying those requirements are immaterial.

1.07 BUDGET INFORMATION

Budget information is presented on the accrual basis and is based on the same fiscal period as the actual amounts.

The Statement of Comparison of Budget and Actual Amounts includes the comparison between the approved and final budget amounts, as well as a comparison between the actual amounts and final budget amounts.

The disclosure of comparative information in respect of the previous period is not required by the Standards of GRAP.

1.08 NEW STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

1.08.1 Effective dates determined

Where a Standard of GRAP has been issued but is not yet effective, the Municipality may resolve to early adopt such a Standard of GRAP if an effective date has been determined by the Minister of Finance.

The Municipality resolved not to early adopt the following Standards of GRAP which was issued but is not yet effective:

1.08.1.1 GRAP 104 (Revised 2019) - Financial Instruments (effective 1 April 2025)

The objective of this Standard is to establish principles for recognising, measuring, presenting and disclosing financial instruments. This Standard was revised to align it with IFRS 9 on Financial Instruments.

The impact of the revised Standard may be significant on the financial statements, due to the following key changes to the Standard:

- (a) Changes in the classification of instruments for subsequent measurement – financial assets are measured at either amortised cost or fair value based on the reason why they are held and their economic characteristics. Specific liabilities are measured at fair value, and all others are measured at amortised cost.
- (b) The approach to impairing financial assets changed from an incurred loss to an expected loss model. As indicated in the name, expected losses estimate the expected default of financial assets over a period of time rather than only recognising an impairment loss when an event occurs.
- (c) Loan commitments and financial guarantee contracts are recognised and measured differently. They are no longer in the scope of GRAP 19 on *Provisions, Contingent Liabilities and Contingent Assets*. When entering into these transactions there is an economic consequence that exposes an entity to risk. Accounting for them as financial instruments best captures this risk exposure.
- (d) With the changes in the classification of instruments and impairment approach, there is new information that GRAP 104 requires entities to disclose.

1.08.1.2 iGRAP 22 - Foreign Currency Transactions and Advance Consideration (effective 1 April 2025)

This Interpretation addresses how to determine the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or revenue (or part of it) on the derecognition of a non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration in a foreign currency.

No significant impact is expected as the Municipality is not exposed to any significant foreign currency transactions.

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1.08.2 Effective dates not yet determined

Where a Standard of GRAP has been issued but not yet effective and the Minister of Finance has not yet determined an effective date for application, the Municipality may select to apply the principles established in that standard in developing an appropriate accounting policy dealing with a particular section or event.

The following Standards of GRAP have been issued but are not yet effective as the Minister of Finance has not yet determined the effective date for application:

1.08.2.1 GRAP 103 (Revised 2022) - Heritage Assets

The objective of this Standard is to prescribe the accounting treatment for heritage assets and related disclosure requirements.

This revised Standard may have a significant impact with regards to heritage assets which have a dual purpose. Even though some heritage assets can have cultural significance while being used in delivering services, the revised Standard will now require that all heritage assets be accounted for using GRAP 103. A consequence of this amendment is that a heritage asset will no longer be depreciated. Instead, a heritage asset should be tested for impairment when an impairment indicator has been triggered.

1.08.2.2 GRAP 105 (Revised 2023) - Transfer of Functions Between Entities Under Common Control

This Standard of GRAP was revised in order to align to IPSAS 40 on Public Sector Combinations and IFRS 3 on Business Combinations.

The impact of this Standard on the financial statements will not be significant, as the Municipality is not currently party to, or foresee that it will be party to any transfers of functions in the near future.

1.08.2.3 GRAP 106 (Revised 2023) - Transfer of Functions Between Entities Not Under Common Control

This Standard of GRAP was revised in order to align to IPSAS 40 on Public Sector Combinations and IFRS 3 on Business Combinations.

The impact of this Standard on the financial statements will not be significant, as the Municipality is not currently party to, or foresee that it will be party to any transfers of functions in the near future.

1.08.2.4 GRAP 107 (Revised 2023) - Mergers

This Standard of GRAP was revised in order to align to IPSAS 40 on Public Sector Combinations and IFRS 3 on Business Combinations.

The impact of this Standard on the financial statements will not be significant, as the Municipality is not currently party to, or foresee that it will be party to any mergers in the near future.

1.08.2.5 Amendments to GRAP 1 on Presentation of Financial Statements (2022)

The amendments to the Standard clarifies how to apply going concern assumption in the public sector and improve disclosure on related judgements and conclusions.

Currently, the Municipality is not faced with any going concern issues and therefore these amendments will have no effect on the financial statements.

1.08.2.6 Improvements to the Standards of GRAP (2023)

The effect of the improvements to the current pronouncements to the Standard of GRAP is considered insignificant. The improvements mainly relates to the clarification of accounting principles.

1.09 RESERVES

1.09.1 Capital Replacement Reserve (CRR)

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus to the CRR.

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The following provisions are set for the creation and utilisation of the CRR:

- (a) The cash funds that back up the CRR are invested until utilised.
- (b) The CRR may only be utilised for the purpose of purchasing items of property, plant and equipment, and may not be used for the maintenance of these items.
- (c) Whenever an asset is purchased out of the CRR, an amount equal to the cost price of the asset is transferred from the CRR and the accumulated surplus is credited by a corresponding amount.

1.09.2 Housing Development Fund (HDF)

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from National and Provincial Government, used to finance housing selling schemes undertaken by the Municipality, were extinguished on 1 April 1998 and transferred to the Housing Development Fund. Housing selling schemes, both completed and in progress, as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sale of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

The following provisions are set for the creation and utilisation of the HDF:

- (a) The HDF is fully cash-backed.
- (b) The proceeds in this fund are utilised for housing development in accordance with the National Housing Policy and also for housing development projects approved by the MEC for Human Settlements.
- (c) Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

1.10 INVESTMENT PROPERTY

1.10.1 Initial Recognition

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, for administration purposes, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use, is also classified as investment property.

Investment property is recognised as an asset when it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the Municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially measured at cost on its acquisition date. The cost of investment property is the purchase price and other costs attributable to bring the asset to a condition necessary for it to be capable of operating in the manner intended by the Municipality.

Where an investment property is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition and any other costs attributable to bring the asset to a condition necessary for it to be capable of operating in the manner intended by the Municipality. The cost of self-constructed investment property is the cost at date of completion. Transfers are made to or from investment property only when there is a change in use.

Where investment property is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

1.10.2 Subsequent Measurement – Cost Model

Subsequent to initial recognition, items of investment property are measured at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

1.10.3 Depreciation – Cost Model

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Depreciation of an asset ceases at the date that the asset is derecognised.

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. The depreciation charge for each period is recognised in Statement of Financial Performance, unless it is included in the carrying amount of another asset.

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The depreciation method is reviewed at each reporting date, with the effect of any changes in estimate accounted for on a prospective basis.

At each reporting date the Municipality assesses whether there is any indication that expectations about the residual value and the useful life of an asset may have changed since the preceding reporting date. If any such indication exists, the expected residual value and useful life are revised and the effect of any changes in estimate accounted for on a prospective basis.

The annual depreciation rates are based on the following estimated useful lives:

	YEARS
Land	N/A
Buildings	5 - 100

1.10.4 Impairment

Investment property is reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

1.10.5 Derecognition

An investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance in the period of the retirement or disposal.

Compensation from third parties for items of investment property that were impaired, lost or given up is recognised in the Statement of Financial Performance when the compensation becomes receivable.

1.11 PROPERTY, PLANT AND EQUIPMENT

1.11.1 Initial Recognition

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year.

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to the Municipality, and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised at cost on its acquisition date. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired through a non-exchange transaction, the cost is deemed to be equal to the fair value of that asset as at date of acquisition and any other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Spare parts and stand by equipment which are expected to be used for more than one period are included in property, plant and equipment.

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1.11.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits or service potential associated with the asset.

1.11.3 Depreciation

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Depreciation of an asset ceases at the date that the asset is derecognised.

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. The depreciation charge for each period is recognised in Statement of Financial Performance, unless it is included in the carrying amount of another asset.

The depreciation method is reviewed at each reporting date, with the effect of any changes in estimate accounted for on a prospective basis.

At each reporting date the Municipality assesses whether there is any indication that expectations about the residual value and the useful life of an asset may have changed since the preceding reporting date. If any such indication exists, the expected residual value and useful life are revised and the effect of any changes in estimate accounted for on a prospective basis.

The annual depreciation rates are based on the following estimated useful lives:

	YEARS		YEARS
Land and Buildings		Leased Assets	
Land	N/A	Furniture and Office Equipment	2 - 5
Buildings	5 - 100	Community Assets	
Work in progress	N/A	Community Facilities	5 - 50
Infrastructure		Sport and Recreational Facilities	5 - 50
Electrical	5 - 100	Work in progress	N/A
Roads	5 - 100	Other Assets	
Sanitation	5 - 100	Computer Equipment	3 - 15
Solid Waste	3 - 80	Furniture and Office Equipment	5 - 30
Storm Water	5 - 80	Machinery and Equipment	2 - 30
Water Supply	3 - 80	Transport Assets	2 - 30
Work in progress	N/A		

1.11.4 Impairment

Property, plant and equipment is reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

1.11.5 Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is recognised in the Statement of Financial Performance when the compensation becomes receivable.

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1.12 INTANGIBLE ASSETS

1.12.1 Initial Recognition

An intangible asset is an identifiable non-monetary asset without physical substance.

The Municipality recognises an intangible asset only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the Municipality and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost on its acquisition date. The cost of an intangible asset is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost is measured at its fair value at the date of acquisition and any other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Internally generated intangible assets are subject to a strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) its intention to complete the intangible asset and use or sell it;
- (c) its ability to use or sell the intangible asset;
- (d) how the intangible asset will generate probable future economic benefits or service potential;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

1.12.2 Subsequent Measurement - Cost Model

Intangible assets are subsequently carried at cost less accumulated amortisation and any accumulated impairments losses.

1.12.3 Amortisation

The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is still subject to an annual impairment test.

Amortisation of an intangible with a finite life asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Amortisation ceases at the date that the asset is derecognised.

Amortisation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the intangible assets. The amortisation charge for each period is recognised in Statement of Financial Performance, unless it is included in the carrying amount of another asset.

The residual value of an intangible asset with a finite useful life is considered to be zero.

The amortisation period and amortisation method are reviewed at each reporting date, with the effect of any changes in estimate accounted for on a prospective basis.

The annual amortisation rates are based on the following estimated useful lives:

	Years
Computer Software	5 - 15

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1.12.4 Impairment

Intangible assets are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

1.12.5 Derecognition

Intangible assets are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.13 HERITAGE ASSETS

1.13.1 Initial Recognition

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance and is held and preserved indefinitely for the benefit of present and future generations.

A heritage asset is recognised as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the Municipality, and the cost or fair value of the asset can be measured reliably.

Heritage assets are initially recognised at cost on its acquisition date. The cost of heritage assets is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, the cost is deemed to be equal to the fair value of that asset as at date of acquisition and any other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality.

Where a heritage asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

1.13.2 Subsequent Measurement – Cost Model

Heritage assets are carried at its cost less any accumulated impairment losses.

1.13.3 Depreciation

Heritage assets are not depreciated.

1.13.4 Impairment

Heritage assets are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.13.5 Derecognition

Heritage assets are derecognised when it is disposed or when there are no further economic benefits expected from the use of the heritage asset.

The gain or loss arising on the disposal or retirement of a heritage asset is determined as the difference between the sales proceeds and the carrying value of the heritage asset and is recognised in the Statement of Financial Performance.

Compensation from third parties for heritage assets that were impaired, lost or given up is recognised in the Statement of Financial Performance when the compensation becomes receivable.

1.14 IMPAIRMENT OF NON-MONETARY ASSETS

An impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Cash-generating assets are assets used with the objective of generating a commercial return. Non-cash-generating assets are assets other than cash-generating assets.

The Municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the Municipality estimates the recoverable amount of the asset.

1.14.1 Recoverable amount of Cash-generating assets

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

The best evidence of fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

1.14.2 Recoverable amount of Non-cash-generating assets

The recoverable service amount is the higher of a non-cash generating asset's fair value less costs to sell and its value in use.

The value in use for a non-cash generating asset is the present value of the asset's remaining service potential. Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

1.14.3 Impairment loss

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in the Statement of Financial Performance.

An impairment loss of assets carried at a revalued amount in accordance with another Standard of GRAP is treated as a revaluation decrease in accordance with that Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.14.4 Reversal of an impairment loss

The Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

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A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in the Statement of Financial Performance.

A reversal of an impairment loss of assets carried at a revalued amount in accordance with another Standard of GRAP is treated as a revaluation increase in accordance with that Standard of GRAP.

After the reversal of an impairment loss, the depreciation (amortisation) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.15 INVENTORIES

1.15.1 Initial Recognition

Inventories are assets:

- (a) in the form of materials or supplies to be consumed in the production process;
- (b) in the form of materials or supplies to be consumed or distributed in the rendering of services;
- (c) held for sale or distribution in the ordinary course of operations; or
- (d) in the process of production for sale or distribution.

Inventories are recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to the Municipality, and the cost of the inventories can be measured reliably.

Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventories are acquired through a non-exchange transaction, the cost is measured at the fair value as at the date of acquisition plus any other costs in bringing the inventories to their current location and condition.

1.15.2 Subsequent Measurement

When inventories are sold, exchanged or distributed the carrying amount of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expense is recognised when the goods are distributed, or related service is rendered.

Inventories are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution. Current replacement cost is the cost the Municipality would incur to acquire the asset on the reporting date.

The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories is recognised as an expense in the period the write-down or loss occurs.

The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The basis of allocating cost to inventory items is the weighted average method.

At reporting date, the water volume is determined by way of dip readings and the calculated volume in the distribution network. Water inventory is then measured by multiplying the cost per kilo litre of purified water by the amount of water in storage.

Cost of land held for sale is assigned by using specific identification of their individual costs.

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1.16 EMPLOYEE BENEFITS

Defined-contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are recognised in the Statement of Financial Performance in the year during which they become payable.

Defined-benefit plans are post-employment benefit plans other than defined-contribution plans.

1.16.1 Post-Retirement Benefits

The Municipality provides retirement benefits for its employees and councillors. Retirement benefits consist of defined-contribution plans and defined-benefit plans.

1.16.1.1 Defined Contribution Plans

The Municipality contributes to various defined contribution plans on behalf of its qualifying employees. The contributions to fund obligations for the payment of retirement benefits are recognised in the Statement of Financial Performance in the year they become payable.

1.16.1.2 Post Retirement Medical Benefits

The Municipality provides post-retirement medical benefits by subsidizing the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 60% (70% for employment prior to 1 October 2018) as contribution and the remaining 40% (30% for employment prior to 1 October 2018) is paid by the members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined. The plan is unfunded.

Contributions are recognised in the Statement of Financial Performance when employees have rendered the service entitling them to the contribution. The liability is calculated by means of the projected unit credit actuarial valuation method. The liability in respect of current pensioners is regarded as fully accrued, and is therefore not split between a past (or accrued) and future in-service element. The liability is recognised at the present value of the defined benefit obligation at the reporting date, minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly, plus any liability that may arise as a result of a minimum funding requirements. Payments made by the Municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are recognised in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, are recognised in the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.

1.16.2 Long-term Benefits

1.16.2.1 Long Service Awards

Long service awards are provided to employees who achieve certain pre-determined milestones of service within the Municipality. The Municipality's obligation under these plans is valued by independent qualified actuaries annually and the corresponding liability is raised. Payments are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are recognised in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is recognised in the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.

1.16.3 Short-term Benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

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Short-term employee benefits include items such as:

- (a) Wages, salaries and social security contributions;
- (b) Short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service; and
- (c) non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service

- (a) as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- (b) as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset

1.16.3.1 Staff Leave

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total amount of leave days due to employees at reporting date and also on the total remuneration package of the employee.

Accumulating leave is carried forward and can be used in future periods if the current period's entitlement is not used in full. All unused leave will be paid out to the specific employee at the end of that employee's employment term. Accumulated leave is vesting.

1.16.3.2 Bonuses

The liability for staff bonuses is based on the accrued bonus for each employee at reporting date.

1.17 PROVISIONS

A provision is a liability of uncertain timing or amount. Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resource embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made.

Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when it is virtually certain that reimbursement will be received if the Municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement will not exceed the amount of the provision. In the Statement of Financial Performance, the expense relating to a provision may be presented net of the amount recognised for a reimbursement.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

- (a) The Municipality has a detailed formal plan for the restructuring identifying at least:
 - the business or part of a business concerned;
 - the principal locations affected;
 - the location, function and approximate number of employees who will be compensated for terminating their services;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented.
- (b) The Municipality has raised a valid expectation in those affected that it will carry out the restructuring or announcing its main features to those affected by it.

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If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision is derecognised.

1.18 LEASES

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

1.18.1 Municipality as Lessee

1.18.1.1 Finance Leases

At the commencement of the lease term, the Municipality recognises assets acquired under finance leases as assets and the associated lease obligations as liabilities in the Statement of Financial Position.

At the inception of the lease, the assets and liabilities are recognised at the lower of the fair value of the leased property and the present value of the minimum lease payments. The discount rate to be used in calculating the present value of the minimum lease payment is the interest rate implicit in the lease. If the rate implicit to the lease is not available the Municipality's incremental borrowing rate is used. Any initial direct costs of the Municipality are added to the amount recognised as an asset.

Subsequent to initial recognition, the minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge are allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents, if any, are charged as expenses to the Statement of Financial Performance in the periods in which they are incurred. The leased assets are accounted for in accordance with the stated accounting policies applicable to the assets.

1.18.1.2 Operating leases

Lease payment under an operating lease is recognised as an expense in the Statement of Financial Performance on a straight-line basis over lease term, unless another systematic basis is more representative of the time pattern of the user's benefit. The difference between the straight-lined expenses and actual payments made will give rise to a liability.

1.18.2 Municipality as Lessor

1.18.2.1 Finance Leases

The Municipality recognises lease payments receivable under a finance lease as assets (receivable) in the Statement of Financial Position. The asset (receivable) is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the Municipality, discounted at the interest rate implicit in the lease.

The asset (receivable) is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis in the Statement of Financial Performance.

1.18.2.2 Operating Leases

Operating lease revenue is recognised in the Statement of Financial Performance on a straight-line basis over the term of the relevant lease, unless another systematic basis is more representative of the time pattern in which benefit derived from the leased asset is diminished. The difference between the straight-lined revenue and actual payments received will give rise to an asset.

1.19 FINANCIAL INSTRUMENTS

1.19.1 Initial Recognition

Financial instruments (financial assets and financial liabilities) are recognised on the Municipality's Statement of Financial Position when it becomes party to the contractual provisions of the instrument.

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Financial instruments are initially recognised at fair value plus, in the case of a financial asset or financial liability not at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. If finance charges in respect of financial assets and financial liabilities are significantly different from similar charges usually obtained in an open market transaction, adjusted for the specific risks of the Municipality, such differences are immediately recognised in the period it occurs, and the unamortised portion adjusted over the period of the loan transactions.

1.19.2 Subsequent Measurement

Financial instruments are categorised as follow:

- (a) **Financial instruments at amortised cost** are non-derivative financial instruments with fixed or determinable payments that are not quoted in an active market. They are included in current assets or current liabilities, except for maturities greater than 12 months, which are classified as non-current. After initial recognition, both financial assets and financial liabilities are measured at amortised cost, using the effective interest rate method. Financial assets are also subject to an impairment review.
- (b) **Financial instruments at cost** are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured. Both financial assets and financial liabilities are subsequently measured at cost. Financial assets are subject to an impairment review.
- (c) **Financial instruments at fair value** comprise of financial assets or financial liabilities that are:
 - (i) derivatives;
 - (ii) combined instruments that are designated at fair value;
 - (iii) instruments held for trading;
 - (iv) non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
 - (v) financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Both, financial assets and financial liabilities are subsequently measured at fair value with unrealised gains or losses recognised directly in the Statement of Financial Performance.

1.19.3 Impairment and uncollectability of financial assets

Financial assets, other than those at fair value, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence of impairment of financial assets.

1.19.3.1 Financial assets measured at amortised cost

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). Cash flows relating to short-term financial assets are not discounted where the effect of discounting is immaterial. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the Statement of Financial Performance.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment is reversed by adjusting an allowance account. The amount of the reversal is recognised in Statement of Financial Performance.

1.19.3.2 Financial assets measured at cost

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses is not be reversed.

1.19.4 Derecognition of financial instruments

1.19.4.1 Financial assets

The Municipality derecognises financial assets only when the contractual rights to the cash flows from the asset expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. Financial assets (receivables) are also derecognised when Council approves the write-off of financial assets due to non-recoverability.



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If the Municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Municipality retains substantially all the risks and rewards of ownership of a transferred financial asset, the Municipality continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

1.19.4.2 *Financial liabilities*

The Municipality derecognises financial liabilities when the Municipality's obligations are discharged, cancelled or they expire.

The Municipality recognises the difference between the carrying amount of the financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, in the Statement of Financial Performance.

1.19.5 **Offsetting of financial instruments**

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

1.20 **STATUTORY RECEIVABLES**

Statutory receivables arise from legislation, supporting regulations, or similar means and require settlement by another entity in cash or another financial asset. Statutory receivables can arise from both exchange and non-exchange transactions.

1.20.1 **Initial Recognition**

Statutory receivables are recognised when the related revenue (exchange or non-exchange revenue) is recognised or when the receivable meets the definition of an asset. The Municipality initially measure statutory receivables at their transaction amount.

1.20.2 **Subsequent Measurement**

The Municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is subsequently changed to reflect any interest or other charges that may have accrued on the receivable, less any impairment losses and amounts derecognised.

1.20.3 **Impairment and uncollectability of statutory receivables**

The Municipality assesses at each reporting date whether there is any indication that a statutory receivable may be impaired.

If there is an indication that a statutory receivable may be impaired, the Municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable is reduced, through the use of an allowance account. The amount of the loss is recognised in the Statement of Financial Performance. In estimating the future cash flows, the Municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the Municipality discounts the estimated future cash flows using a rate that reflects the current risk free rate and any risks specific to the statutory receivable for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows. Any previously recognised impairment loss is adjusted by adjusting the allowance account. The amount of any adjustment is recognised in the Statement of Financial Performance.

1.20.4 **Derecognition**

The Municipality derecognises a statutory receivable when the rights to the cash flows from the receivable are settled, expire or are waived or the Municipality transfers the receivable and substantially all the risks and rewards of ownership of the receivable to another entity.

When the Municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of receivable to another entity, the Municipality derecognises the receivable and recognises separately any rights and obligations created or retained in the transfer.

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1.21 CASH AND CASH EQUIVALENTS

Cash includes cash on hand, cash held with banks, and call deposits. Cash equivalents are short-term highly liquid investments with registered banking institutions with maturities of three months or less from inception, readily convertible to cash without significant change in value.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred in the Statement of Financial Performance.

For the purposes of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of any bank overdrafts.

1.22 RECEIVABLES

Receivables are recognised initially at fair value, which approximates amortised cost less provision for impairment. Amounts receivable within 12 months from the date of reporting are classified as current.

A provision for impairment of receivables is established when there is objective evidence that the Municipality will not be able to collect all amounts due according to the original terms of receivables. An estimate is made for impairment of receivables, based on past default experience of all outstanding amounts at reporting date.

Bad debts are written off in the year during which they are identified as irrecoverable, subject to the approval by the appropriate delegated authority. When a receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the Statement of Financial Performance.

1.23 TAXES (VALUE ADDED TAX)

Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of Value Added Tax recoverable from, or payable to, the taxation authority is included in the Statement of Financial Position. The Municipality accounts for value-added tax (VAT) on the payment basis.

1.24 PAYABLES AND ANNUITY LOANS

Payables and annuity loans are initially recognised at fair value and subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

1.25 CONSUMER DEPOSITS

Consumer deposits are disclosed as a current liability. Consumer deposits are levied in line with council's policy to consumers when services are initially connected. When services are disconnected or terminated, the outstanding deposit is utilised against any arrear accounts the consumer might be liable for on that date. Any excess deposit after all debt is settled is refunded to the specific consumer.

1.26 CONDITIONAL GOVERNMENT GRANTS AND PUBLIC CONTRIBUTIONS

Grants, transfers and donations received or receivable are recognised as assets when the resources that have been transferred to the Municipality meet the definition and criteria for recognition as assets.

Conditional grants, transfers and donations are recognised as revenue to the extent that the Municipality has complied with the conditions embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the conditions have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

The liability recognised to the extent that the conditions associated with the grant, transfer or donation have not been met, always has to be cash-backed. The cash which backs up the liability is invested as a individual investment or part of the general investments of the Municipality until it is utilised.

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Interest earned on investments of grants, transfers and donations are treated in accordance with conditions as stipulated in the agreement. If it is payable to the grantor it is recorded as part of the creditor and if it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

1.27 REVENUE

At the time of initial recognition, the full amount of revenue is recognised where the Municipality has an enforceable legal obligation to collect, unless the Municipality has no intention of collecting this revenue. Where the Municipality has no intention of collecting the revenue, rebates and discounts are offset against the related revenue. If the Municipality does not successfully enforce its obligation to collect the revenue this would be considered a subsequent event.

1.27.1 Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions refers to transactions where the Municipality received revenue from another entity without directly giving approximately equal value in exchange.

Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

1.27.1.1 Taxation Revenue

Taxation revenue comprises of property rates. Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis with reference to the principal amount receivable and effective interest rate applicable. A composite rating system charging different rate tariffs is employed. Rebates are granted to certain categories of ratepayers and are deducted from revenue.

1.27.1.2 Transfer Revenue

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred, meet the criteria for recognition as an asset. A corresponding liability is recognised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants, transfers and donations without any conditions attached are recognised as revenue when the asset is recognised.

1.27.1.3 Availability Charges

Availability charges are based on the approved tariffs of the Municipality. These charges are levied where the Municipality has installed the relevant infrastructure networks (relating to water, electricity, sewerage and solid waste) in the area where the consumer resides, but the consumer has not requested to be and is not connected to the networks.

1.27.1.4 Fines

Fine Revenue constitutes both spot fines and summonses. All fines issued during the year less any cancellations or reductions are recognised as revenue.

1.27.1.5 Insurance Refund

Revenue from third parties i.e. insurance payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

1.27.1.6 Unclaimed deposits

All unclaimed deposits are initially recognised as a liability until 36 months expires, when all unclaimed deposits into the Municipality's bank account will be treated as revenue. This policy is in line with prescribed debt principle as enforced by law.

1.27.1.7 Revenue from Recovery of Unauthorised, Irregular, Fruitless and Wasteful Expenditure

Income from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, in out in the MFMA (Act 56 of 2003), and is recognised upon the recovery thereof from the responsible party.

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1.27.1.8 Services in-kind

Services in-kind include services provided by individuals to the Municipality at no charge or where the Municipality has the right to use assets at no charge.

The Municipality's recognises services in-kind that are significant to its operations as assets and recognises the related revenue when it is probable that the future economic benefits or service potential will flow to the Municipality and the fair value of the assets can be measured reliably.

When the criteria for recognition is satisfied, services in-kind are recognised at their fair value as at the date of acquisition.

If the services in-kind are not significant to the Municipality's operations or does not satisfy the criteria for recognition, the Municipality only disclose the nature and type of services in-kind received during the reporting period.

1.27.1.9 Contributed Assets

Contributed assets are recognised at fair value when such items of property, plant and equipment qualifies for recognition and become available for use by the Municipality.

1.27.2 Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrued to the Municipality directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable.

1.27.2.1 Service Charges

Service Charges are levied in terms of approved tariffs.

Service charges relating to electricity and water are based on consumption and a basic charge as per the approved tariffs. Meters are read on a monthly basis and are recognised as revenue when invoiced. Where the Municipality was unable to take the actual month's reading of certain consumers, a provisional estimate of consumption for that month will be created, based on consumption history. The provisional estimates of consumption are recognised as revenue when invoiced, except at reporting date when estimates of consumption up to the reporting date are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption of consumers.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after date of purchase. The pre-paid electricity sold, but not consumed yet at reporting date is recognised as a liability under Payables from Exchange Transactions in the Statement of Financial Position.

Service charges relating to sewerage and sanitation are recognised on a monthly basis in arrears by applying the approved tariff to each property. These service charges are based on the type of service and the number of sewer connections on all developed property, using the tariffs approved and are levied on a monthly basis.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

1.27.2.2 Interest earned

Interest earned on investments is recognised in the Statement of Financial Performance on the time proportionate basis that takes into account the effective yield on the investment.

1.27.2.3 Rental income

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

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1.27.2.4 *Income from Agency Services*

Revenue arising out of situations where the Municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the Municipality as compensation for executing the agreed services.

Income from agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

1.27.2.5 *Other Tariffs*

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff. This includes the issuing of licences and permits.

1.27.2.6 *Sale of goods*

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- (a) The Municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods.
- (b) The Municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- (c) The amount of revenue can be measured reliably.
- (d) It is probable that the economic benefits or service potential associated with the transaction will flow to the Municipality.
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.27.2.7 *Deferred payment*

In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the inflow of cash or cash equivalents is deferred, the fair value of the consideration may be less than the nominal amount of cash received or receivable. When the arrangement effectively constitutes a financing transaction, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest.

The difference between the fair value and the nominal amount of the consideration is recognised as interest revenue.

1.27.3 **Construction Contracts**

Contractor is an entity that performs construction work pursuant to a construction contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of sub-contractors. The term "contractor" thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

The Municipality participates as a non-accredited municipality in the National Housing Programme. The Municipality's roles and responsibilities in the housing development process are set out in the binding arrangements entered into with the provincial Department of Human Settlements. The Municipality assesses the terms and conditions of each contract concluded with the provincial Department of Human Settlements to establish whether the contract is a construction contract or not.

The Accounting Standards Board (ASB) issued a *Guideline on accounting for arrangements undertaken in terms of the National Housing Programme*. The guideline makes a distinction between a project manager and a project developer.

Where the Municipality is appointed as the project manager, it will assist with the process of appointing a contractor to construct houses on behalf of the provincial Department of Human Settlements. The responsibility of appointment and payment of the contractors ultimately vest with the provincial Department of Human Settlements.

Where the Municipality is appointed as the project developer, it will take on the responsibility for the construction of the houses. As project developer the Municipality will appoint contractors and will make payments for work completed on meeting milestones agreed between itself and the contractor.

In general, where the Municipality is appointed as the project manager, it will act as an agent for the provincial Department of Human Settlements. Where the Municipality is appointed as the project developer, it is considered that the Municipality has entered into a construction contract with the provincial Department of Human Settlements.

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The binding agreements entered into with the provincial Department of Human Settlements are non-commercial fixed price contracts. The objective of the arrangements is to construct low cost houses for the beneficiaries of the National Housing Programme in return for full reimbursement of costs from the Department through a housing grant or subsidy.

When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract shall be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date, as measured by the proportion that contract costs incurred for the work performed to date bear to the estimate total contract costs.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that it is probable will be recoverable and contract costs shall be recognised as an expense in the period in which they are incurred.

1.28 BORROWING COSTS

Borrowing costs that are incurred by the Municipality are expensed in the Statement of Financial Performance in the period during which they are incurred, regardless of how the borrowings are applied.

1.29 SERVICE CONCESSION ARRANGEMENTS

Service concession arrangement is a contractual arrangement between a grantor and an operator in which an operator uses the services concession asset to provide a mandated function on behalf of a grantor for a specified period, where the operator is compensated for its services over the period of service concession arrangement.

A grantor is the entity that grants the right to use the service concession asset to the operator, which in this case will be the Municipality.

A mandated function involves the delivery of a public service by an operator on behalf of a grantor that falls within the grantor's mandate.

An operator is the entity that uses the service concession asset to provide a mandated function subject to the grantor's control of the asset.

A service concession asset is an asset used to provide a mandated function in a service concession arrangement that:

- (a) is provided by the operator which:
 - the operator constructs, develops, or acquires from a third party; or
 - is an existing asset of the operator; or
- (b) is provided by the grantor which:
 - is an existing asset of the grantor; or
 - is an upgrade to an existing asset of the grantor.

The Municipality recognises an asset provided by the operator and an upgrade to an existing asset of the Municipality, as a service concession asset if the Municipality controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price, and if the Municipality controls (through ownership, beneficial entitlement or otherwise) any significant residual interest in the asset at the end of the term of the arrangement. This applies to an asset used in a service concession arrangement for its entire economic life (a "whole-of-life" asset).

After initial recognition or reclassification, service concession assets are clearly identified from other assets within the same asset category, and are clearly identified from owned and/or leased assets.

Where the Municipality recognises a service concession asset, and the asset is not an existing asset of the Municipality (grantor), the Municipality (grantor) also recognises a liability.

The Municipality does not recognise a liability when an existing asset of the Municipality is reclassified as a service concession asset, except in circumstances where additional consideration is provided by the operator.

The Municipality initially measures the service concession asset as follows:

- (a) Where the asset is not an existing asset of the Municipality, the asset is measured at its fair value.
- (b) Where the asset is an existing asset of the Municipality and it meets the recognition criteria of a service concession asset, the asset is reclassified as a service concession asset, and the asset is accounted for in accordance with the policy, Property, plant and equipment, Intangible assets, or Heritage assets, as appropriate.

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The Municipality initially measures the liability at the same amount as the service concession asset, adjusted by the amount of any other consideration from the Municipality to the operator, or from the operator to the Municipality.

Where the Municipality has an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, the Municipality accounts for the liability as a financial liability.

The Municipality allocates the payments to the operator and accounts for them according to their substance as a reduction in the liability recognised, a finance charge, and charges for services provided by the operator.

The finance charge and charges for services provided by the operator in a service concession arrangement are accounted for as expenses.

Where the asset and service components of a service concession arrangement are separately identifiable, the service components of payments from the entity to the operator are allocated by reference to the relative fair values of the service concession asset and the services.

Where the asset and service components are not separately identifiable, the service component of payments from the Entity to the operator is determined using estimation techniques.

Where the Municipality does not have an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, and grants the operator the right to earn revenue from third-party users or another revenue-generating asset, the Municipality accounts for the liability as the unearned portion of the revenue arising from the exchange of assets between the Municipality and the operator.

The Municipality recognises revenue and reduces the liability according to the substance of the service concession arrangement.

If the Municipality pays for the construction, development, acquisition, or upgrade of a service concession asset partly by incurring a financial liability and partly by the grant of a right to the operator, it accounts separately for each part of the total liability.

The Municipality accounts for other liabilities, contingent liabilities, and contingent assets arising from a service concession arrangement in accordance with the policy on Provisions, Contingent liabilities and contingent assets and Financial instruments.

The Municipality accounts for revenues from a service concession arrangement, other than those relating to the grant of a right to the operator model, in accordance with the Standard of GRAP on Revenue from exchange transactions.

1.30 UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in a form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.31 IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No. 56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Public Office Bearers Act, and (Act. No. 20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy. Irregular expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.32 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and could have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.33 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Municipality. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Municipality.

The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where the inflow of economic benefits or service potential is probable.

1.34 CAPITAL COMMITMENTS

Capital commitments disclosed in the financial statements represents the contractual balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date.

1.35 EVENTS AFTER REPORTING DATE

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- (a) those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- (b) those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

If non-adjusting events after the reporting date are material, the Municipality discloses the nature and an estimate of the financial effect.

1.36 RELATED PARTIES

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party transaction is a transfer of resources, services or obligations between the Municipality and a related party, regardless of whether a price is charged.

Management is considered a related party and comprises those persons responsible for planning, directing and controlling the activities of the Municipality, including those charged with the governance of the Municipality in accordance with legislation, in instances where they are required to perform such functions.

A close family member of management is also considered to be related party. A person is considered to be a close member of the family of another person if they are married or live together in a relationship similar to a marriage or are separated by no more than two degrees of natural or legal consanguinity or affinity.

The Municipality is exempt from the disclosure requirements in relation to related party transactions if that transactions occurs within the normal supplier and/or client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the Municipality to have adopted if dealing with that individual entity or person in the same circumstances, and the terms and conditions are within the normal operating parameters established by Municipality's legal mandate.

Where the Municipality is exempt from the disclosures in accordance with the above-mentioned paragraph, the Municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable to users of the financial statements to understand the effect of related party transactions.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Remuneration of management includes remuneration derived for services provided to the Municipality in their capacity as members of the management team or employees. Benefits derived directly or indirectly from the Municipality for services in any capacity other than as an employee or a member of management do not meet the definition of remuneration. Remuneration of management excludes any consideration provided solely as a reimbursement for expenditure incurred by those persons for the benefit of the Municipality.

The Municipality operates in an economic environment currently dominated by entities directly or indirectly owned by the South African government. As a result of the Constitutional independence of all three spheres of government in South Africa, only parties within the same sphere of government will be considered to be related parties. Only transactions with such parties which are not at arm's length and not on normal commercial terms, are disclosed.

1.37 ACCOUNTING BY PRINCIPALS AND AGENTS

An agent is an entity that has been directed another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

When the Municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement. The assessment of whether the Municipality is a principal or an agent requires the Municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

The Municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement shall re-assess whether they act as a principal or an agent in accordance with this Standard of GRAP.

When the Municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If an entity concludes that it is not the agent, then it is the principal in the transactions.

The Municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- (a) It does not have the power to determine the significant terms and conditions of the transaction.
- (b) It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- (c) It is not exposed to variability in the results of the transaction.

Where the Municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria or whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The Municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether an entity is an agent.

Where the Municipality acts as a principal, it recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirement of the relevant Standards of GRAP.

Where the Municipality acts as an agent, it recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The Municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of other Standards of GRAP.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.38 LIVING AND NON-LIVING RESOURCES

Living resources are those resources that undergo biological transformation which comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a living resource.

Non-living resources are those resources, other than living resources, that occur naturally and have not been extracted. Non-living resources, other than land, is not recognised as assets. The Standard only requires disclosure of the relevant resources.

The Municipality has assessed that it does not control any living resources, but is however responsible for non-living resources as set out in notes to the financial statements.

1.39 SEGMENT REPORTING

A segment is an activity of the Municipality:

- (a) that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same Municipality);
- (b) whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- (c) for which separate financial information is available.

Management comprises of those persons responsible for planning, directing and controlling the activities of the Municipality, including those charged with the governance of the Municipality in accordance with legislation.

Financial information relating to the reporting segments are aligned to the financial information distributed to management on a regular basis (similar basis of preparation). This information is utilised to measure performance of the relevant services provided by the Municipality and also to ensure that resources are appropriately allocated to various departments/segments to provide high quality services to the community.

Adjustments and eliminations made in preparing the Municipality's financial statements, which includes the allocation basis of revenues and expenses, are prepared on a similar basis as the information distributed to management on a regular basis.

Financial information distributed to management does not include a segment/department analysis of assets and liabilities associated with each segment/department. In line with this principle utilised during the financial year, the segment reporting included in the financial statements are prepared on a similar basis which excludes such an analysis. Assets and liabilities are reported on for the Municipality as a whole.

Management reviews capital expenditure/performance on a regular basis and accordingly the relevant information is reported on per segment.

1.40 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

In the process of applying the Municipality's accounting policy, management has made the following significant accounting judgements, estimates and assumptions, which have the most significant effect on the amounts recognised in the financial statements:

1.40.1 Application of Directive 7

For deemed cost applied to Property, Plant and Equipment as per adoption of Directive 7, management used the depreciation cost method which was based on assumptions about the remaining duration of the assets.

For deemed cost applied to land and buildings as per adoption of Directive 7, management made use of an independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

For deemed cost applied to Investment Property as per adoption of Directive 7, management made use of an independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

GRAP implementation date for the Municipality is 1 July 2007 which is also the date applicable when applying Directive 7. The GRAP compliant period is therefore determined to be from 1 July 2007 to the current year's reported date. Where the economic useful life of an item of Property, Plant and Equipment is less than the GRAP compliant period, it is assumed that the item was either incorrectly written off in the past, or that the capital expenditure of the said item was incorrectly included in surplus. In such cases the item shall not be recognised on GRAP implementation date, but shall be taken into account on that date of the opening balances of the comparative amounts.

1.40.2 Impairment of Receivables

The calculation in respect of the impairment of receivables is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

1.40.3 Useful lives and residual values

The useful lives of assets are based on management's estimates. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

The estimated residual values of assets are also based on management's judgement on whether the assets will be sold or used to the end of their useful lives, and what their condition will be at that time.

1.40.4 Impairment of non-monetary assets

Non-monetary assets can include, but is not limited to, Property, Plant and Equipment, Investment Property and Intangible assets.

The Municipality is not a profit-oriented entity, as its primary objective is service delivery. Tariffs and charges are cost-reflective to ensure continued financial sustainability. No profit element is included in the determination of a tariff. As such, management has determined that the Municipality does not control assets that meet the definition of cash-generating assets and that the Standard of GRAP on Impairment of Non-cash-generating Assets will apply to all assets of the Municipality.

The calculation in respect of the impairment of non-monetary assets is based on an assessment of the extent to which the recoverable amount of the asset has declined below the carrying amount. This calculation will only be performed if there is an indication of an impairment.

1.40.5 Post-Retirement and Long-term Benefits

The cost of post retirement medical benefits and long-service awards are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

1.40.6 Provisions and Contingent Liabilities

Management's judgement is required when recognising and measuring provisions, as well as when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the net present value at the reporting date of the expected future cash flows to rehabilitate the landfill site. The discount rate used to calculate the effect of time value of money is linked to the index for earthwork as published by Statistics South Africa.

1.40.7 Financial Instruments and Statutory Receivables

The Municipality analyses the terms and conditions of the transactions that give rise to its receivables in order to understand whether they arise directly from legislation or similar means, or from a separate contract concluded with a party. Judgement is applied in applying the principles as set out in the respective Standards of GRAP on Financial Instruments and Statutory Receivables.

1.40.8 Financial assets and liabilities

The classification of financial assets and liabilities, into categories, is based on judgement by management. In making the judgement, management considered the definition and recognition criteria for the classification of financial instruments as set out in the Standard of GRAP on Financial Instruments.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.40.9 Revenue Recognition

Accounting Policy on Revenue from Non-Exchange Transactions and Accounting Policy on Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.

In making their judgement, management considered the detailed criteria for the recognition of revenue as prescribed in the Standard of GRAP on Revenue from Exchange Transactions and Standard of GRAP on Revenue from Non-Exchange Transactions. Specifically, when goods are sold, whether the significant risks and rewards of ownership of the goods have been transferred to the buyer and when services are rendered, whether the service has been performed.

In considering the revenue to which the Municipality is entitled, the Municipality considers other factors that may impact the inflow of future economic benefits or service potential on initial recognition of revenue. Such factors include fines issued which will be reduced or withdrawn after reporting date. The Municipality applies judgement based on past experience and current facts and circumstances in order to adjust the traffic fine revenue accordingly.

1.40.10 Recognition and Derecognition of Land

In order for land to meet the definition of an asset, the Municipality must be able to prove that control is being exercised. Control of land is evidenced by either legal ownership and/or the right to direct access to land, and to restrict or deny the access of others to land.

To demonstrate access/restriction rights, the Municipality assesses whether it has a substantive right for an unlimited period through a binding arrangement.

The above-mentioned assessment is subject to management's judgements and assumptions are applied to conclude that the Municipality controls land.

1.40.11 Materiality

Since materiality is an entity-specific concept, its application may result in different outcomes based on the Municipality's circumstances. The assessment of materiality therefore requires management to apply judgement about:

- (a) How information could reasonably be expected to influence the discharge of accountability by the Municipality or decisions that the users make on the basis of those financial statements.
- (b) How the nature or size or both, of the information could reasonably be expected to influence users' decisions.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
2 CASH AND CASH EQUIVALENTS		
Bank Accounts	6 080 636	61 395 321
Investment Deposits	188 273 917	113 295 671
Cash Floats	19 850	19 850
Total	194 374 403	174 710 842
Due to the short term nature of cash deposits, all balances included above are in line with their fair values.		
Cash and Cash Equivalents are held to support the following commitments:		
Unspent Conditional Grants	4 141 373	3 660 324
Unspent Public Contributions	192 819	158 319
Unspent Borrowings	3 824 683	6 554 000
Capital Replacement Reserve	53 898 320	42 318 000
Cash portion of Housing Development Fund	260 572	260 572
Department of Human Settlements	280 019	327 182
Cash available for working capital requirements	131 776 617	121 432 444
Total Cash and Cash Equivalents	194 374 403	174 710 842
<u>Bank Accounts</u>		
Nedbank Limited - Account number 11-6976-1380 (Primary Bank Account)	5 287 712	61 395 321
Nedbank Limited - Account number 11-6976-1402 (Traffic Account)	792 924	-
Total	6 080 636	61 395 321
Bank accounts consists out of the following accounts:		
<i>Nedbank Limited - Account number 11-6976-1380 (Primary Bank Account)</i>		
Cash book balance at beginning of year	61 395 321	22 790 092
Cash book balance at end of year	5 287 712	61 395 321
Bank statement balance at beginning of year	60 789 849	22 263 286
Bank statement balance at end of year	4 481 879	60 789 849
<i>Nedbank Limited - Account number 11-6976-1402 (Traffic Account)</i>		
Cash book balance at beginning of year	-	-
Cash book balance at end of year	792 924	-
Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	792 924	-
Account is cleared on a monthly basis to Nedbank Primary Bank Account.		
<u>Investment Deposits</u>		
Call investment deposits consist out of the following accounts:		
ABSA - Call Account - Account Number 93-6177-2313	13 257 819	21 446 110
ABSA - Fixed Deposit - Account Number 20-8156-2653	71 346 301	-
NEDBANK - Fixed Deposit - Account Number 20-8102-4857	-	40 812 055
NEDBANK - Fixed Deposit - Account Number 03/7881004312/000050	-	51 037 507
NEDBANK - Fixed Deposit - Account Number 03/7881004312/000051	83 643 003	-
NEDBANK - Call Account - Account Number 03/7881004312/000053	20 026 795	-
Total	188 273 917	113 295 671

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
3 RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Service Receivables	100 459 449	82 495 932
Electricity	15 625 851	13 964 761
Water	21 838 172	17 072 588
Refuse	26 624 105	19 816 619
Sewerage	14 474 933	11 382 430
Interest	17 794 839	16 164 708
Other	4 101 549	4 094 826
Other Receivables	2 482 218	1 299 850
Prepaid Expenses	1 351 892	1 299 850
West Coast District Municipality	1 130 326	-
Total Gross Balance	102 941 667	83 795 782
Less: Allowance for Debt Impairment	(53 338 763)	(38 807 574)
Total Net Receivable	49 602 904	44 988 208
Consumer debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary. Interest of prime +1% is levied on late payments.		
Prepaid Expenses mainly relate to membership and licence fees of which the benefits will be received in the following year.		
The West Coast District Municipality (WCDM) receivable is raised in terms of the services concession agreement as referred to in note 43.		
Reconciliation of Allowance for Debt Impairment		
Balance at the beginning of the year	38 807 574	28 892 662
Movement in the contribution to the provision	22 747 278	13 507 886
Electricity	438 097	139 350
Water	4 284 396	2 672 315
Refuse	6 375 690	4 091 167
Sewerage	3 267 592	2 595 827
Interest	7 417 557	3 949 733
Other	963 946	59 494
Bad Debts Written off	(8 216 089)	(3 592 974)
Electricity	(94 149)	(43 780)
Water	(748 527)	(326 634)
Refuse	(1 178 539)	(462 857)
Sewerage	(690 062)	(325 673)
Interest	(4 514 347)	(2 352 875)
Other	(990 465)	(81 155)
Balance at the end of the year	53 338 763	38 807 574

The Allowance for impairment of Receivables has been made for all consumer balances outstanding based on the payment ratio over the last 12 months. No allowance for debt impairment is made for outstanding government debt. Based on these payment trends, management is satisfied that no further credit provision is required in excess of the current allowance. The risk of non-payment is further mitigated due to the large customer base over which the outstanding receivable balance is spread.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023	
3 RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)			
	Gross Balance	Allowance for Debt	Net Receivable
	R	Impairment	R
30 June 2024			
Service Receivables			
Electricity	15 625 851	(1 947 789)	13 678 062
Water	21 838 172	(12 127 204)	9 710 968
Refuse	26 624 105	(17 175 067)	9 449 038
Sewerage	14 474 933	(9 795 355)	4 679 578
Interest	17 794 839	(10 643 922)	7 150 917
Other	4 101 549	(1 649 426)	2 452 123
Other Receivables			
Prepaid Expenses	1 351 892	-	1 351 892
West Coast District Municipality	1 130 326	-	1 130 326
Total	102 941 667	(53 338 763)	49 602 904
30 June 2023			
Service Receivables			
Electricity	13 964 761	(1 603 841)	12 360 920
Water	17 072 588	(8 591 335)	8 481 253
Refuse	19 816 619	(11 977 916)	7 838 703
Sewerage	11 382 430	(7 217 825)	4 164 605
Interest	16 164 708	(7 740 712)	8 423 996
Other	4 094 826	(1 675 945)	2 418 881
Other Receivables			
Prepaid Expenses	1 299 850	-	1 299 850
Total	83 795 782	(38 807 574)	44 988 208
Ageing of Receivables from Exchange Transactions			
Electricity			
Current (0 - 30 days)		11 202 496	9 951 489
Past Due (31 - 60 Days)		1 351 507	888 367
Past Due (61 - 90 Days)		427 781	362 472
Past Due (90 Days +)		2 644 068	2 762 433
Total		15 625 851	13 964 761
Water			
Current (0 - 30 days)		5 019 930	4 711 634
Past Due (31 - 60 Days)		1 679 986	1 152 812
Past Due (61 - 90 Days)		1 043 711	672 798
Past Due (90 Days +)		14 094 545	10 535 344
Total		21 838 172	17 072 588
Refuse			
Current (0 - 30 days)		3 462 608	2 853 691
Past Due (31 - 60 Days)		1 657 873	1 323 175
Past Due (61 - 90 Days)		1 021 049	801 542
Past Due (90 Days +)		20 482 576	14 838 211
Total		26 624 105	19 816 619

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
3 RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)		
Sewerage		
Current (0 - 30 days)	1 701 343	1 476 936
Past Due (31 - 60 Days)	807 828	733 925
Past Due (61 - 90 Days)	525 395	453 447
Past Due (90 Days +)	11 440 367	8 718 122
Total	14 474 933	11 382 430
Interest		
Current (0 - 30 days)	915 275	777 472
Past Due (31 - 60 Days)	862 614	733 541
Past Due (61 - 90 Days)	808 830	660 098
Past Due (90 Days +)	15 208 120	13 993 598
Total	17 794 839	16 164 708
Other		
Current (0 - 30 days)	114 274	122 503
Past Due (31 - 60 Days)	99 765	92 432
Past Due (61 - 90 Days)	57 022	37 869
Past Due (90 Days +)	3 830 488	3 842 022
Total	4 101 549	4 094 826
Summary Ageing of all Receivables from Exchange Transactions		
Current (0 - 30 days)	22 415 925	19 893 725
Past Due (31 - 60 Days)	6 459 573	4 924 252
Past Due (61 - 90 Days)	3 883 787	2 988 226
Past Due (90 Days +)	67 700 164	54 689 729
Total	100 459 449	82 495 932
4 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Service Receivables	57 741 838	57 384 262
Property Rates	47 628 010	42 938 596
Availability Charges	10 113 828	14 445 666
Other Receivables	28 839 432	28 870 720
Unpaid Traffic Fines	28 155 167	27 429 860
Sundry Receivables	30 202	827 054
Deposits	654 063	613 806
Total Gross Balance	86 581 270	86 254 982
Less: Allowance for Debt Impairment	(44 304 819)	(40 979 449)
Total Net Receivable	42 276 451	45 275 533

Rates are payable monthly within 30 days after the date of accounts. An option to pay rates annually is also available and the account must be settled on or before 30 September. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary. Interest of prime +1% is levied on late payments.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
4 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS (CONTINUED)		
Reconciliation of Allowance for Debt Impairment		
Balance at the beginning of the year	40 979 449	39 190 932
Movement in the contribution to the provision	21 147 627	18 375 384
Property Rates	3 489 511	362 381
Availability Charges	307 009	(707 693)
Unpaid Traffic Fines	16 492 775	18 210 590
Sundry Receivables	858 332	-
Fraud Investigations	-	510 106
Bad Debts Written off	(17 822 257)	(16 586 867)
Property Rates	(428 445)	(227 239)
Availability Charges	-	-
Unpaid Traffic Fines	(16 535 480)	(13 856 220)
Sundry Receivables	(858 332)	-
Fraud Investigations	-	(2 503 408)
Balance at the end of the year	44 304 819	40 979 449

The Allowance for impairment of receivables has been made for all consumer balances outstanding based on the payment ratio over the last 12 months. No allowance for debt impairment is made for outstanding government debt. Based on these payment trends, management is satisfied that no further credit provision is required in excess of the current allowance. The risk of non-payment is further mitigated due to the large customer base over which the outstanding receivable balance is spread.

The allowance for debt impairment of unpaid traffic fines has been made for all balances outstanding based on the cumulative collection rate. All unpaid traffic fines older than 1 year are impaired in full.

	Gross Balance R	Allowance for Debt Impairment R	Net Receivable R
30 June 2024			
Service Receivables			
Property Rates	47 628 010	(15 228 570)	32 399 440
Availability Charges	10 113 828	(3 782 424)	6 331 404
Other Receivables			
Unpaid Traffic Fines	28 155 167	(25 293 825)	2 861 342
Sundry Receivables	30 202	-	30 202
Deposits	654 063	-	654 063
Total	86 581 270	(44 304 819)	42 276 451
30 June 2023			
Service Receivables			
Property Rates	42 938 596	(12 167 504)	30 771 092
Availability Charges	14 445 666	(3 475 415)	10 970 251
Other Receivables			
Unpaid Traffic Fines	27 429 860	(25 336 530)	2 093 330
Sundry Receivables	827 054	-	827 054
Deposits	613 806	-	613 806
Total	86 254 982	(40 979 449)	45 275 533

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
4 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS (CONTINUED)		
Ageing of Property Rates		
Current (0 - 30 days)	8 046 193	7 045 850
Past Due (31 - 60 Days)	2 780 276	2 489 219
Past Due (61 - 90 Days)	1 264 193	1 014 273
Past Due (90 Days +)	35 537 348	32 389 254
Total	47 628 010	42 938 596
Ageing of Availability Charges		
Current (0 - 30 days)	1 026 712	857 297
Past Due (31 - 60 Days)	608 925	504 917
Past Due (61 - 90 Days)	490 461	379 619
Past Due (90 Days +)	7 987 730	12 703 833
Total	10 113 828	14 445 666
5 TAXES		
VAT Claimable/(Payable)	1 443 091	1 824 393
VAT Input in Suspense	4 471 780	2 916 857
VAT Output in Suspense - net	(5 199 450)	(4 340 797)
VAT Output in Suspense	(11 706 187)	(9 281 261)
Less: VAT on Allowance for Debt Impairment	6 506 737	4 940 464
Total	715 421	400 452
As previously reported		349 279
Correction of error restatement - note 48.1		51 174
Restated balance		400 452
Reconciliation of VAT on Allowance for Debt Impairment		
Balance at beginning of year	4 940 464	3 815 306
Increase/(decrease) in debt impairment contribution	1 566 273	1 125 157
Balance at the end of the year	6 506 737	4 940 464
6 OPERATING LEASES		
6.1 OPERATING LEASE ASSET		
Operating Lease Asset	501	6 330
The operating lease asset is derived from contracts where the Municipality acts as the lessor in the agreement.		
Reconciliation of Operating Lease Asset		
Balance at the beginning of the year	6 330	18 481
Movement during the year	(5 829)	(12 151)
Balance at the end of the year	501	6 330

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
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6 OPERATING LEASES (CONTINUED)

The Municipality will receive the following lease payments from contracts that have defined lease payments and terms.

Within 1 Year	822 321	870 096
Between 1 and 5 Years	2 996 906	2 968 276
After 5 Years	841 223	1 592 473
Total operating lease payments	4 660 450	5 430 845

This lease income was determined from contracts that have a specific conditional income and does not include lease income which has a undetermined conditional income.

The leases are in respect of land and buildings being leased. The renewal option after lapsing of the contracts are available. Significant lease agreements include, but are not limited to the following:

- Lease of Piketberg commonage for a period of 9 years and 11 months ending 28 February 2030 with no annual escalation.
- Lease of houses on Erf 486 Velddrif for period of 15 months ending 30 June 2025, with an annual escalation of 10%.

The Municipality does not engage in any sub-lease arrangements nor did the Municipality receive any contingent rent during the year.

6.2 OPERATING LEASE LIABILITY

Operating Lease Liability	72 637	57 320
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The operating lease liability is derived from contracts where the Municipality acts as the lessee in the agreement.

Reconciliation of Operating Lease Liability

Balance at the beginning of the year	57 320	30 295
Movement during the year	15 317	27 025
Balance at the end of the year	72 637	57 320

The Municipality will incur the following lease expenditure from contracts that have defined lease payments and terms.

Within 1 Year	236 941	224 589
Between 1 and 5 Years	815 309	1 028 861
After 5 Years	-	23 389
Total operating lease payments	1 052 249	1 276 838

Operating leases consist out of the following leases:

- Lease of office space for a period of 6 years and 11 months (ending July 2028) with an escalation of 5.5% per annum.

The Municipality does not engage in any sub-lease arrangements.

The Municipality did not pay any contingent rent during the year.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
7 LONG-TERM RECEIVABLES		
Receivables with repayment arrangements	11 662 145	11 950 544
Less: Allowance for Debt Impairment	(5 712 927)	(5 776 438)
Total Net Receivable	5 949 218	6 174 106
Less: Current portion of Long-term Receivables	1 656 180	1 662 930
Receivables with repayment arrangements	1 656 180	1 662 930
Total	4 293 038	4 511 176
Receivables with repayment arrangements		
Debtors amounting to R11 662 145 (2023 - R11 950 544) have arranged to settle their account over an re-negotiated period. Total payments to the value of R9 060 071 (2023 - R9 200 833) have been deferred beyond 12 months after year end and subsequently included as part of long-term receivables.		
Reconciliation of Allowance for Debt Impairment		
Balance at the beginning of the year	5 776 438	5 046 236
Movement in the contribution to the provision	(63 511)	730 202
Balance at the end of the year	5 712 927	5 776 438
The allowance for debt impairment of arrangements has been made for all balances outstanding based on the payment ratio over the last 12 months. Based on these payment trends, management is satisfied that no further credit provision is required in excess of the current allowance. The risk of non-payment is further mitigated due to the large customer base over which the outstanding receivable balance is spread.		
8 INVENTORY		
Water	201 674	177 639
Spare Parts	1 540 045	887 538
Fuel	-	3 573
Total	1 741 719	1 068 749
Inventory are disclosed at the lower of cost or net realisable value.		
The Municipality recognised only purification costs in respect of non-purchased purified water inventory.		
No inventory were pledged as security for liabilities.		
Inventory written down due to losses identified during the annual stores counts	-	-
Inventory recognised as an expense during the year		
Water - by nature of expense	18 621 349	16 840 857
Bulk Purchases	8 184 976	7 855 039
Contracted Services	298 224	384 298
Depreciation and Amortisation	2 241 113	1 883 770
Employee Related Costs	2 762 353	2 435 533
Finance charges	673 485	306 060
Internal Charges	721 909	759 316
Other Expenditure	3 739 289	3 216 840
Spare parts	2 243 826	2 184 510
Fuel	47 971	414 022
Total	20 865 176	19 025 367

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand 2024 2023

9 INVESTMENT PROPERTY

Investment Property - Carrying Value	<u>17 898 483</u>	<u>17 949 777</u>
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The carrying value of Investment Property is reconciled as follows:

Opening Carrying Value	17 949 777	18 002 338
Cost	18 658 515	18 659 515
Accumulated Depreciation	(708 738)	(657 176)
Accumulated Impairment	-	-
Additions	-	-
Contributed Assets	-	-
Disposals	-	(1 000)
Depreciation	(51 294)	(51 562)
Closing Carrying Value	17 898 483	17 949 777
Cost	18 658 515	18 658 515
Accumulated Depreciation	(760 032)	(708 738)
Accumulated Impairment	-	-

There are no restrictions on the realisability of Investment Property or the remittance of revenue and proceeds of disposal.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Revenue derived from the rental of investment property	<u>862 639</u>	<u>746 609</u>
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No significant operating expenditure was incurred on investment property during the 2023/24 and 2022/23 financial year.

No significant adjustments were made to the remaining useful lives as a result of the annual review of useful lives.

10 PROPERTY, PLANT AND EQUIPMENT

	Cost R	Accumulated Depreciation R	Accumulated Impairment R	Carrying Value R
30 June 2024				
Land and Buildings	82 868 627	(7 163 109)	-	75 705 518
Infrastructure	560 896 820	(156 102 102)	-	404 794 718
Community Assets	97 614 251	(30 379 936)	-	67 234 315
Other Assets	85 670 223	(41 166 851)	-	44 503 372
Capitalised Restoration Cost	47 550 983	(47 550 983)	-	-
Total	<u>874 600 904</u>	<u>(282 362 981)</u>	<u>-</u>	<u>592 237 923</u>
30 June 2023				
Land and Buildings	79 021 290	(6 405 509)	-	72 615 782
Infrastructure	482 506 029	(142 228 520)	-	340 277 509
Community Assets	82 794 310	(28 361 457)	-	54 432 854
Other Assets	79 661 041	(37 575 005)	-	42 086 036
Capitalised Restoration Cost	63 056 732	(44 591 563)	-	18 465 169
Total	<u>787 039 403</u>	<u>(259 162 054)</u>	<u>-</u>	<u>527 877 349</u>

There are no PPE pledged as security for financial liabilities.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
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10 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

10.1 Repairs and Maintenance incurred on Property, Plant and Equipment	11 741 303	10 742 766
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10.2 Capital Restoration Costs

The Municipality is required by relevant Environmental Legislation to rehabilitate landfill sites at the closure date of each respective site. The "Capitalised Restoration Cost" asset, which is capitalised in line with the requirements of GRAP 17 and iGRAP 2, relates to the initial estimate of costs involved to restore landfill sites under control of the Municipality.

10.3 Change in estimate useful lives

During the current year the remaining useful lives of Property, Plant and Equipment were reviewed, and accordingly adjusted. The effect on the current and future periods are as follow:

	2024	2025	After 2025
Increase / (Decrease) in Depreciation and Amortisation	(12 621 649)	(783 779)	13 405 428
Increase / (Decrease) in Accumulated Surplus	12 621 649	783 779	(13 405 428)
Increase / (Decrease) in Property, Plant and Equipment	12 621 649	783 779	(13 405 428)

10.4 Carrying value of assets subject to service concession arrangement	1 684 882	1 740 431
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In 2006 the Municipality entered into a service concession arrangement with the West Coast District Municipality (WCDM) for an initial period of 10 years wherein the WCDM operates the Municipality's assets to provide bulk water to the Municipality to distribute to its consumers.

The agreement was subsequently extended. The other parties to this arrangement are Saldanha and Swartland municipalities which also appointed the WCDM as an operator.

The WCDM uses the bulk water services assets to provide water to the local municipalities and private users. In terms of the service level agreement, the local municipalities determine a tariff, in consultation with the WCDM, that allows the WCDM to recover the costs the WCDM incurs in the provision of the bulk water services. The local municipalities also pay the WCDM an administrative fee of 10% of the operational costs which is also included in the tariff above.

The local municipalities recognise the costs recovered by the WCDM through the tariff as expenditure in their respective financial statements by its nature, as bulk purchases for water. The local municipalities also recognise all revenue earned from providing water to consumers, through monthly billing of the consumers, within their respective areas of jurisdiction.

The WCDM also provides water services to third parties and bills the third parties directly (farmers in remote areas and some big businesses). The provision of the water to these third parties is approved by the local municipalities when the tariff for the year is approved. The water provided to third parties by the WCDM is thus recognised in their records in line with GRAP 32.

10.5 Work in Progress projects taking a significant longer period to complete

The Municipality did not identify any work in progress projects which are taking a significant longer period to complete.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

10 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

10.6 Reconciliation of Carrying Value

30 June 2024	Cost						Accumulated Depreciation and Impairment					Carrying Value
	Opening Balance	Additions	Disposals	Contributed Assets	Transfer to Capital Assets	Closing Balance	Opening Balance	Depreciation Charge	Impairment (Reversal)	Disposals	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	
Land and Buildings	79 021 290	3 606 120	(22 210)	-	263 427	82 868 627	6 405 509	757 601	-	-	7 163 109	75 705 518
Land	46 342 363	-	(22 210)	-	-	46 320 153	-	-	-	-	-	46 320 153
Buildings	31 865 814	-	-	-	2 471 330	34 337 145	6 405 509	757 601	-	-	7 163 109	27 174 035
Work in progress	813 114	3 606 120	-	-	(2 207 903)	2 211 330	-	-	-	-	-	2 211 330
Infrastructure	482 506 029	78 654 218	-	-	(263 427)	560 896 820	142 228 520	13 873 581	-	-	156 102 102	404 794 718
Electrical	71 225 760	-	-	-	4 811 812	76 037 572	25 428 851	2 140 834	-	-	27 569 685	48 467 887
Roads	104 052 401	-	-	-	3 967 901	108 020 302	30 529 653	4 088 798	-	-	34 618 451	73 401 851
Sanitation	102 073 629	-	-	-	6 732 086	108 805 714	26 075 541	3 236 838	-	-	29 312 379	79 493 335
Solid Waste	17 127 673	-	-	-	928 150	18 055 823	5 983 176	571 741	-	-	6 554 916	11 500 907
Storm Water	31 963 144	-	-	-	307 964	32 271 108	9 790 717	739 941	-	-	10 530 659	21 740 449
Water Supply	125 417 998	-	-	-	28 586 013	154 004 011	44 420 582	3 095 429	-	-	47 516 011	106 488 000
Work in progress	30 645 423	78 654 218	-	-	(45 597 352)	63 702 289	-	-	-	-	-	63 702 289
Community Assets	82 794 310	14 819 941	-	-	-	97 614 251	28 361 457	2 018 479	-	-	30 379 936	67 234 315
Community Facilities	35 423 542	-	-	-	3 088 125	38 511 667	11 613 828	848 309	-	-	12 462 137	26 049 531
Sport and Recreational Facilities	41 387 484	-	-	-	8 871 345	50 258 829	16 747 629	1 170 170	-	-	17 917 799	32 341 030
Work in progress	5 983 284	14 819 941	-	-	(11 959 470)	8 843 755	-	-	-	-	-	8 843 755
Other Assets	79 661 041	7 768 722	(1 759 541)	-	-	85 670 223	37 575 005	5 119 146	-	(1 527 301)	41 166 851	44 503 372
Computer Equipment	8 743 823	837 423	(373 120)	-	-	9 208 126	3 989 320	749 075	-	(349 555)	4 388 840	4 819 286
Furniture and Office Equipment	13 086 493	1 327 390	(378 079)	-	-	14 035 804	7 438 887	827 749	-	(324 846)	7 941 790	6 094 014
Machinery and Equipment	13 863 430	986 081	(464 920)	-	-	14 384 591	7 880 217	789 308	-	(411 476)	8 258 049	6 126 541
Transport Assets	43 967 295	4 617 829	(543 421)	-	-	48 041 703	18 266 581	2 753 014	-	(441 423)	20 578 172	27 463 531
Capitalised Restoration Costs	63 056 732	-	(15 505 749)	-	-	47 550 983	44 591 563	2 959 420	-	-	47 550 983	-
Landfill Site Rehabilitation	63 056 732	-	(15 505 749)	-	-	47 550 983	44 591 563	2 959 420	-	-	47 550 983	-
	787 039 403	104 849 001	(17 287 499)	-	-	874 600 904	259 162 054	24 728 227	-	(1 527 301)	282 362 981	592 237 923

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

10 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

10.6 Reconciliation of Carrying Value

30 June 2023	Cost						Accumulated Depreciation and Impairment					Carrying Value
	Opening Balance	Additions	Disposals	Contributed Assets	Transfer to Capital Assets	Closing Balance	Opening Balance	Depreciation Charge	Impairment (Reversal)	Disposals	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	
Land and Buildings	75 588 808	3 432 482	-	-	-	79 021 290	5 829 829	575 679	-	-	6 405 509	72 615 782
Land	46 342 363	-	-	-	-	46 342 363	-	-	-	-	-	46 342 363
Buildings	29 246 446	-	-	-	2 619 369	31 865 814	5 829 829	575 679	-	-	6 405 509	25 460 306
Work in progress	-	3 432 482	-	-	(2 619 369)	813 114	-	-	-	-	-	813 114
Infrastructure	435 710 423	48 216 107	(1 420 502)	-	-	482 506 029	130 120 660	12 855 940	-	(748 079)	142 228 520	340 277 509
Electrical	70 668 041	-	(15 747)	-	573 467	71 225 760	23 349 265	2 087 220	-	(7 634)	25 428 851	45 796 909
Roads	86 015 668	-	(632 230)	-	18 668 963	104 052 401	26 969 465	3 791 916	-	(231 728)	30 529 653	73 522 748
Sanitation	98 685 526	-	(523 516)	-	3 911 620	102 073 629	23 304 365	3 124 070	-	(352 893)	26 075 541	75 998 088
Solid Waste	16 337 239	-	-	-	790 434	17 127 673	5 430 851	552 325	-	-	5 983 176	11 144 498
Storm Water	27 890 512	-	(36 849)	-	4 109 481	31 963 144	9 109 152	698 585	-	(17 019)	9 790 717	22 172 427
Water Supply	109 621 453	-	(212 159)	-	16 008 704	125 417 998	41 957 563	2 601 824	-	(138 805)	44 420 582	80 997 416
Work in progress	26 491 985	48 216 107	-	-	(44 062 669)	30 645 423	-	-	-	-	-	30 645 423
Community Assets	72 446 665	10 347 645	-	-	-	82 794 310	26 736 034	1 625 422	-	-	28 361 457	54 432 854
Community Facilities	32 532 807	-	-	-	2 890 735	35 423 542	10 952 438	661 389	-	-	11 613 828	23 809 714
Sport and Recreational Facilities	38 646 085	-	-	-	2 741 399	41 387 484	15 783 596	964 033	-	-	16 747 629	24 639 855
Work in progress	1 267 773	10 347 645	-	-	(5 632 134)	5 983 284	-	-	-	-	-	5 983 284
Other Assets	70 977 554	10 322 265	(3 888 778)	2 250 000	-	79 661 041	36 470 176	4 564 839	-	(3 460 010)	37 575 005	42 086 036
Computer Equipment	7 806 390	1 605 159	(667 726)	-	-	8 743 823	3 918 890	721 609	-	(651 179)	3 989 320	4 754 503
Furniture and Office Equipment	12 551 599	1 179 630	(644 736)	-	-	13 086 493	7 124 509	851 690	-	(537 312)	7 438 887	5 647 606
Machinery and Equipment	13 878 520	360 010	(375 100)	-	-	13 863 430	7 313 803	819 556	-	(253 142)	7 880 217	5 983 213
Transport Assets	36 741 044	7 177 466	(2 201 216)	2 250 000	-	43 967 295	18 112 974	2 171 984	-	(2 018 377)	18 266 581	25 700 714
Capitalised Restoration Costs	57 870 575	5 186 156	-	-	-	63 056 732	33 847 892	10 743 671	-	-	44 591 563	18 465 169
Landfill Site Rehabilitation	57 870 575	5 186 156	-	-	-	63 056 732	33 847 892	10 743 671	-	-	44 591 563	18 465 169
	712 594 025	77 504 657	(5 309 279)	2 250 000	-	787 039 403	233 004 592	30 365 552	-	(4 208 089)	259 162 054	527 877 349

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
11 INTANGIBLE ASSETS		
Intangible Assets - Carrying Value	<u>2 940 814</u>	<u>2 805 662</u>
The carrying value of intangible Assets is reconciled as follows:		
Opening Carrying Value	2 805 662	3 112 951
Cost	7 394 877	7 249 754
Accumulated Amortisation	(4 589 216)	(4 136 803)
Accumulated Impairment	-	-
Additions	689 722	145 123
Amortisation	(546 121)	(452 412)
Disposal	(8 449)	-
Cost	(713 119)	-
Accumulated Amortisation	704 670	-
Closing Carrying Value	2 940 814	2 805 662
Cost	7 371 481	7 394 877
Accumulated Amortisation	(4 430 667)	(4 589 216)
Accumulated Impairment	-	-
No intangible asset were assessed having an indefinite useful life.		
There are no internally generated intangible assets at reporting date.		
There are no intangible assets whose title is restricted.		
There are no intangible assets pledged as security for liabilities.		
No significant adjustments were made to the remaining useful lives as a result of the annual review of useful lives.		
12 HERITAGE ASSETS		
Heritage Assets - Carrying Value	<u>454 012</u>	<u>454 012</u>
The carrying value of Heritage Assets are reconciled as follows:		
Opening Carrying Value	454 012	454 012
Cost	454 012	454 012
Accumulated Impairment	-	-
Movement	-	-
Closing Carrying Value	454 012	454 012
Cost	454 012	454 012
Accumulated Impairment	-	-
There are no heritage assets whose title is restricted.		
There are no heritage assets pledged as security for liabilities.		
There are no contractual commitments for the acquisition, maintenance or restoration of heritage assets.		
13 LONG-TERM LIABILITIES		
Annuity Loans	123 389 172	105 464 209
Less: Current portion	(14 434 046)	(11 906 786)
Total	<u>108 955 126</u>	<u>93 557 423</u>

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023																																																																																																								
13	LONG-TERM LIABILITIES (CONTINUED)																																																																																																										
	Long-term Liabilities were utilised as follow:																																																																																																										
	Total Long-term Liabilities taken up	123 389 172	105 464 209																																																																																																								
	Used to finance Property, Plant and Equipment at cost	(119 564 489)	(98 910 209)																																																																																																								
	Unspent Borrowings	3 824 683	6 554 000																																																																																																								
	Long-term liabilities have been utilised in accordance with the Municipal Finance Management Act.																																																																																																										
	Annuity Loans																																																																																																										
	Annuity Loans, disclosed at amortised cost, consist out of the following agreements:																																																																																																										
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	Payable within one year	27 791 081	23 168 058																																																																																																								
	Payable within two to five years	98 327 931	81 434 802																																																																																																								
	Payable after five years	63 794 329	61 519 544																																																																																																								
	Total amount payable	189 913 342	166 122 404																																																																																																								
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	Water and Electricity Deposits	5 819 562	5 289 894																																																																																																								
	The fair value of consumer deposits approximate their carrying value. Interest are not paid on these amounts.																																																																																																										

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand 2024 2023

15 PAYABLES FROM EXCHANGE TRANSACTIONS

Trade Payables	39 811 091	26 588 715
Retentions	-	129 273
Payments Received in Advance	4 951 275	4 744 475
Unused Pre-paid Electricity	1 398 842	1 214 123
Sundry Creditors	3 037 923	2 701 378
Sundry Deposits	138 944	361 763
Unknown Receipts	3 328 212	3 699 244
Department of Human Settlements	280 019	327 182
Accrued Interest	81 180	44 920
West Coast District Municipality	-	18 173

Total	53 027 486	39 829 246
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As previously reported		39 436 915
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Correction of error restatement - note 48.1		392 331
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Restated balance		39 829 246
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Payables are being recognised net of any discounts received.

The credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other payables on initial recognition is not deemed necessary.

The carrying value of trade and other payables approximates its fair value.

Sundry deposits include hall, builders and housing deposits.

The West Coast District Municipality (WCDM) payable is raised in terms of the services concession agreement as referred to in note 43.

Department of Human Settlements balance consist of the following:

Advances received in terms of principal-agent arrangements - note 59.2	280 019	327 182
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Total	280 019	327 182
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16 UNSPENT CONDITIONAL GOVERNMENT GRANTS

National Government	2 491 177	-
Provincial Government	1 197 293	3 093 834
Other Grant Providers	452 903	566 490

Total	4 141 373	3 660 324
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Detail reconciliations of all grants received and grant conditions met are included in note 24.

Unspent grant balances are recognised to the extent that conditions are not yet met.

No grants were withheld in the current year.

Due to the short term nature of unspent grant balances, the carrying value approximates the fair value of the unspent conditional grants at year-end.

Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends.

17 UNSPENT PUBLIC CONTRIBUTIONS

PVVK Management Services	192 819	158 319
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Total	192 819	158 319
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The public contribution is earmarked for the refurbishment of a youth centre.

Unspent public contribution balances are recognised to the extent that conditions of the contribution are not yet met. During the year under review, no expenditure was incurred in relation to this public contribution.

Due to the short term nature of unspent public contributions, the carrying value approximates the fair value of the unspent public contribution at year-end.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
18 CURRENT EMPLOYEE BENEFITS		
Bonuses	4 642 551	4 078 499
Staff Leave	10 651 085	9 520 300
Performance Bonuses	623 971	494 662
Overtime, Acting and Standby Allowances	1 283 067	1 110 820
Current portion of Non-Current Employee Benefits - note 20	3 090 000	2 753 000
Post Retirement Medical Benefits	1 793 000	1 632 000
Long Service Awards	1 297 000	1 121 000
Total	20 290 674	17 957 280

The movement in current employee benefits are reconciled as follows:

18.1 Bonuses

Opening Balance	4 078 499	3 812 164
Contribution during the year	8 067 813	7 360 225
Payments made	(7 503 761)	(7 093 890)
Balance at the end of the year	4 642 551	4 078 499

Bonuses are being paid to all municipal staff, excluding section 57 Managers. The balance at year end represent a portion of the bonus that have already vested for the current salary cycle.

18.2 Staff Leave

Opening Balance	9 520 300	9 004 596
Contribution during the year	1 689 527	1 254 782
Payments made	(558 742)	(739 078)
Balance at the end of the year	10 651 085	9 520 300

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.

18.3 Performance Bonuses

Opening Balance	494 662	402 085
Contribution during the year	455 931	480 954
Payments made	(326 622)	(388 378)
Balance at the end of the year	623 971	494 662

Performance bonuses are being paid to the Municipal Manager, Chief Financial Officer, Director Community Services and Director Technical Services after an evaluation of performance by the Council.

18.4 Overtime, Acting and Standby Allowances

Balance at beginning of year	1 110 820	1 043 578
Contribution during the year	1 283 067	1 110 820
Payments made	(1 110 820)	(1 043 578)
Balance at the end of the year	1 283 067	1 110 820

Acting, standby and overtime worked by staff in the current financial year, but only paid in following financial year.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
19 CURRENT PROVISIONS		
Awaiting SARS Ruling - Output VAT Payable on Library Grants	6 197 478	5 096 478
Total	6 197 478	5 096 478
As previously reported		-
Correction of error restatement - note 48.2		5 096 478
Restated balance		5 096 478
The movement in the provision is reconciled as follows:		
Opening balance	5 096 478	4 046 087
Increase based on Output VAT portion of grant funding received	1 101 000	1 050 391
Total balance at year-end	6 197 478	5 096 478
Refer to note 48.2 for a brief description of the nature of the obligation.		
It is estimated that the formal SARS ruling will be issued within the next 12 months, and accordingly the provision is considered to be a current liability.		
The main uncertainty is what periods SARS will include when making its ruling and assessment. The Municipality took a conservative approach and calculated the provision based on a period of 6 year, i.e. from 2018/19 to 2023/24.		
Another uncertainty is whether any penalties or interest will be levied by SARS. As the Municipality disclosed the potential obligation to SARS via the voluntary disclosure programme (VDP), it is assumed that no penalties and interest will be levied by SARS, and accordingly no penalties or interest were included in the provision.		
Should the outcome of the formal ruling be unfavourable towards the Municipality, the Municipality will approach the Department of Cultural Affairs and Sport (DCAS) for possible reimbursement.		
20 EMPLOYEE BENEFITS		
Post Retirement Medical Benefits	38 725 000	35 391 000
Long Service Awards	7 711 000	7 491 000
Sub-Total	46 436 000	42 882 000
Less: Current portion of Employee Benefits	3 090 000	2 753 000
Post Retirement Medical Benefits	1 793 000	1 632 000
Long Service Awards	1 297 000	1 121 000
Total	43 346 000	40 129 000
20.1 Post Retirement Medical Benefits		
The Post Retirement Medical Benefit Plan is a defined benefit plan. The movement in the defined benefit obligation is reconciled as follows:		
Opening Balance	35 391 000	36 446 000
Contribution during the year	5 847 000	5 874 000
Current Service Cost	1 539 000	1 652 000
Interest Expense	4 308 000	4 222 000
Payments made	(1 699 985)	(1 491 526)
Actuarial Loss/(Gain)	(813 016)	(5 437 474)
Change in Financial Assumptions	(556 000)	(4 910 000)
Change in Demographic Assumptions	-	-
Experience Adjustments	(257 016)	(527 474)
Total balance at year-end	38 725 000	35 391 000
Less: Current portion	(1 793 000)	(1 632 000)
Total	36 932 000	33 759 000

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand

2024

2023

20 EMPLOYEE BENEFITS (CONTINUED)

Based on the number of individuals entitled to a post-employment medical aid subsidy at year-end, the defined benefit obligation was estimated to be as follows:

	Number of individuals		2024	2023
	2024	2023		
In-service members	193	181	17 963 000	15 457 000
In-service non-members	215	197	2 673 000	2 458 000
Continuation members	31	32	18 089 000	17 476 000
Total	439	410	38 725 000	35 391 000

The defined benefit obligation is unfunded, and therefore no disclosures are made relating to plan assets and the effect of the asset ceiling.

Actuarial Method

The Projected Unit Credit Method has been used to value the liabilities. The last valuation was performed on 20 July 2024.

Characteristics of defined benefit plans and risks associated with them

The Municipality provides post employment medical benefits as follows:

- All permanent employees, as well as the Municipal Manager, and the Strategic Officer and Personal Assistant in the Office of the Executive Mayor, will receive a post-employment subsidy of the contribution payable should they be a member of a medical scheme at retirement.
- The post-employment subsidy rate is 60% for those employed after 1 October 2018 and 70% for those employed before that date.
- Employees appointed after 1 October 2018 must have at least 10 years of service and belong to a medical aid scheme for the largest portion of their total service period (i.e. more than half), at retirement (or death in service) in order to qualify for the post-employment subsidy.
- At this valuation, most continuation members and their eligible dependants were in receipt of a 70% subsidy, with two members receiving a 100% subsidy and one member receiving a 60% subsidy.
- All post-employment subsidies that commence(d) after 1 October 2018 are subject to a maximum subsidy. The maximum subsidy was assumed to be R 5,541 per principal member per month for the year ending 30 June 2025, and has been assumed to increase annually on 1 July at 75% of salary inflation.

Upon a member's death-in-service, surviving dependants are entitled to commence receipt of a 60% post-employment subsidy. Upon a member's death-in-retirement, surviving dependants are entitled to continue to receive the same subsidy.

Notable benefit plan risks faced by the Municipality can be summarised as follows:

- **Inflation:** The risk that future CPI inflation and medical aid contribution inflation are higher than assumed and present in an uncontrolled manner.
- **Longevity:** The risk that eligible individuals live longer than assumed i.e. their benefits are payable for longer than expected.
- **Volatility of open-ended, long-term defined benefit obligation:** The risk that the defined benefit obligation may be volatile which is exacerbated by its long-term nature.
- **Enforcement of eligibility criteria and rules:** The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
- **Future changes in legislation:** The risk that changes to legislation with respect to the post-employment medical aid benefit may increase the defined benefit obligation for the Municipality.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
20	EMPLOYEE BENEFITS (CONTINUED)		
	Significant Actuarial Assumptions		
	i) Financial Assumptions		
	- Medical Aid Contribution Inflation Rate	7.70%	8.06%
	- Discount Rate	12.22%	12.45%
	- Net Discount Rate (Medical Aid Contributions)	4.20%	4.06%
	- Net Discount Rate (Maximum Subsidy)	6.47%	6.42%
	ii) Demographic Assumptions		
	- Post-Employment Mortality	PA(90)	PA(90)
	The PA(90) ultimate table, adjusted down by 1 year of age, and a 1% annual compound mortality improvement from 2010.		
	- Average Retirement Age	62 years	62 years
	- Membership continuation	75%	75%

Sensitivity Analysis - Defined Benefit Obligation at year-end

The defined benefit obligation is based on a number of assumptions as indicated above. The extent to which the actual defined benefit obligation faced in the future by the Municipality differs from these results will depend on the extent to which actual experience differs from the assumptions made. The assumption which tends to have the greatest impact on the results is the medical aid contribution inflation rate relative to the discount rate. The impact of the aforementioned and the other significant assumptions are disclosed below:

Assumption	Eligible Employees (R)	Continuation Members (R)	Total Obligation (R)	% Change
Current defined benefit obligation	20 636 000	18 089 000	38 725 000	
Medical Aid Contribution Inflation Rate (+ 1%)	22 256 000	19 629 000	41 885 000	8%
Medical Aid Contribution Inflation Rate (- 1%)	18 471 000	16 677 000	35 148 000	-9%
Discount Rate (+ 1%)	17 575 000	16 719 000	34 294 000	-11%
Discount Rate (- 1%)	24 464 000	19 679 000	44 143 000	14%
Post-Employment Mortality (+ 1 year)	20 219 000	17 532 000	37 751 000	-3%
Post-Employment Mortality (- 1 year)	21 037 000	18 645 000	39 682 000	2%
Average Retirement Age (- 1 year)	22 727 000	18 089 000	40 816 000	5%
Membership Continuation (- 10%)	18 056 000	18 089 000	36 145 000	-7%

There were no changes from the previous reporting period in the methods and assumptions used in preparing the sensitivity analyses.

Expected contributions and maturity analysis

As there is no plan asset, the net defined benefit liability is equal to the defined benefit obligation. There are no specific funding arrangements and funding policy that affect future contributions, other than the funding and reserve policy of the Municipality which aims to ensure that the cash position of the Municipality remains sufficient to cover all working capital requirements (which includes contributions to the relevant medical schemes).

Maturity analysis of the future undiscounted expected benefits to be paid in respect of the current eligible employees and continuation members can be illustrated as follows:

Future Year	Expected Benefit Payments R	% Contribution Bracket
Future year 1 - 10	32 836 000	3%
Future year 11 - 20	101 423 000	9%
Future year 21 - 30	200 744 000	17%
Future year 31 - 40	289 029 000	24%
Future year 41 - 50	283 272 000	24%
Future year 51 - 60	188 806 000	16%
Future year 61 - 70	78 172 000	7%
Future year 71 - 80	16 105 000	1%
Future year 80 + (considered insignificant to include in analysis)	-	0%
Total future expected benefits to be paid	1 190 387 000	100%

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
20 EMPLOYEE BENEFITS (CONTINUED)		
20.2 Long Service Awards		
The Long Service Awards plans are defined benefit plans. The movement in the defined benefit obligation is reconciled as follows:		
Opening Balance	7 491 000	7 087 000
Contribution during the year	1 406 000	1 368 000
Current Service Cost	615 000	605 000
Interest Expense	791 000	763 000
Payments made	(1 142 322)	(507 455)
Actuarial Loss/(Gain)	(43 678)	(456 545)
Change in Financial Assumptions	(50 000)	(408 000)
Change in Demographic Assumptions	-	-
Experience Adjustments	6 322	(48 545)
Total balance at year-end	7 711 000	7 491 000
Less: Current portion	(1 297 000)	(1 121 000)
Total	6 414 000	6 370 000
As at year end, the following number of employees were eligible for Long Service Awards	403	374

The defined benefit obligation is unfunded, and therefore no disclosures are made relating to plan assets and the effect of the asset ceiling.

Actuarial Method

The Projected Unit Credit Method has been used to value the liabilities. The last valuation was performed on 20 July 2024.

Characteristics of defined benefit plans and risks associated with them

The Municipality provides a Long Service Award benefits as follows:

- The Municipality offers employees Long Service Awards for every 5 years of service completed, from 10 years of service to 45 years of service, inclusive.
- In the month that each "completed service" milestone is reached, the employee is granted a Long Service Award.
- The Long Service Award is calculated as a percentage of basic salary which is then multiplied by the number of years in service, divided by 250. The percentage calculated on the basic salary is determined by the milestone reached which ranges from 4% (10 years) to 26.3% (45 years).
- The Municipality does not pay any pro-rata Long Service Awards.

Notable benefit plan risks faced by the Municipality can be summarised as follows:

- **Inflation:** The risk that future CPI inflation and medical aid contribution inflation are higher than assumed and present in an uncontrolled manner.
- **Termination of service:** The risk that fewer eligible employees terminate their service at the Municipality i.e. more Long Service Awards vest than expected.
- **Volatility of open-ended, long-term Defined-Benefit Obligation:** The risk that the defined benefit obligation may be volatile which is exacerbated by its long-term nature.
- **Enforcement of eligibility criteria and rules:** The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
- **Future changes in legislation:** The risk that changes to legislation with respect to the post-employment medical aid benefit may increase the Defined-Benefit Obligation for the Municipality.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
20	EMPLOYEE BENEFITS (CONTINUED)		
	Significant Actuarial Assumptions		
	i) Financial Assumptions		
	- General Earnings Inflation Rate	6.48%	6.62%
	- Discount Rate	11.36%	11.38%
	- Net Discount Rate	4.58%	4.47%
	ii) Demographic Assumptions		
	- Average Retirement Age	62 years	62 years
	- Termination of Services		
	If an eligible employee leaves due to resignation or retrenchment, the Municipality's defined benefit obligation in respect of that employee ceases. The termination rates per annum is assumed as follows:		
	Age: 20 - 24	9.00%	9.00%
	Age: 25 - 29	8.00%	8.00%
	Age: 30 - 34	6.00%	6.00%
	Age: 35 - 44	5.00%	5.00%
	Age: 45 - 49	4.00%	4.00%
	Age: 50 - 54	3.00%	3.00%
	Age: 55 +	0.00%	0.00%

Sensitivity Analysis - Defined Benefit Obligation at year-end

The defined benefit obligation is based on a number of assumptions as indicated above. The extent to which the actual defined benefit obligation faced in the future by the Municipality differs from these results will depend on the extent to which actual experience differs from the assumptions made. The impact of the significant assumptions are disclosed below:

Assumption	Impact on Defined Benefit Obligation (R)	% Change
Current Defined Benefit Obligation	7 711 000	
General Earnings Inflation Rate (+ 1%)	8 163 000	6%
General Earnings Inflation Rate (- 1%)	7 302 000	-5%
Discount Rate (+ 1%)	7 292 000	-5%
Discount Rate (- 1%)	8 180 000	6%
Average Retirement Age (+ 2 years)	8 893 000	15%
Average Retirement Age (- 2 years)	6 664 000	-14%
Rates of Termination of Services (x 2)	6 386 000	-17%
Rates of Termination of Services (x 0.5)	8 626 000	12%

There were no changes from the previous reporting period in the methods and assumptions used in preparing the sensitivity analyses.

Expected contributions and maturity analysis

As there is no plan asset, the net defined benefit liability is equal to the defined benefit obligation. There are no specific funding arrangements and funding policy that affect future contributions, other than the funding and reserve policy of the Municipality which aims to ensure that the cash position of the Municipality remains sufficient to cover all working capital requirements (which includes Long Service Awards when it becomes due).

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
20	EMPLOYEE BENEFITS (CONTINUED)		
Maturity analysis of the future undiscounted expected benefits to be paid in respect of the current eligible employees can be illustrated as follows:			
		Expected Benefit	
		Payments	% Contribution
Future Year		R	of Bracket
Future year 1 - 10		13 768 000	28%
Future year 11 - 20		17 336 000	36%
Future year 21 - 30		15 676 000	32%
Future year 31 - 40		1 801 000	4%
Future year 40 + (considered insignificant to include in analysis)		-	0%
Total future expected benefits to be paid		48 581 000	100%

20.3 Defined Contribution Plans

Council contributes to the following defined contribution plans:

Consolidated Retirement Fund	14 294 386	12 963 067
LA Retirement Fund	939 060	906 605
Municipal Councillors Pension Fund	85 314	79 612
Municipal Workers Retirement Fund	1 913 125	1 971 544
Total	17 231 886	15 920 828

The retirement benefit funds are subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

The Municipality previously assessed the Consolidated Retirement Fund and LA Retirement Fund to be multi-employer defined benefit plans. This assessment was however incorrect as the Municipality's obligation is only limited to the contributions made to the said funds. This is in contrast to the former funds (Cape Joint Retirement Fund and Cape Joint Pension Fund) which were deemed to be defined benefit plans. Accordingly, any contributions previously disclosed as defined benefit plans are now included as part of the defined contributions plans, which resulted in the comparative amount being restated from R2 051 156 to R15 920 828.

21 NON-CURRENT PROVISIONS

Provision for Rehabilitation of Landfill-Sites	105 200 185	115 323 231
------------------------------------------------	--------------------	--------------------

The movement in Rehabilitation Provision - Landfill Sites are reconciled as follows:

Opening Balance	115 323 231	101 212 184
Contribution during the year	(10 123 046)	14 111 047
Increase/(decrease) in estimate added to /(deducted from) cost of related asset	(15 505 749)	5 186 156
Decrease in estimate recognised in surplus	(5 201 663)	-
Interest Cost	10 584 366	8 924 890
Total	105 200 185	115 323 231

The calculation for the rehabilitation of the landfill site provision was compiled by an independent qualified engineer in order to determine the present value to rehabilitate the landfill sites at the end of its useful life.

The Municipality has submitted new applications to postpone the commencement dates for the rehabilitation of all landfill sites. As at reporting date, the application is still being processed by the Department of Environmental Affairs & Development Planning. It is assumed that a minimum of 5 years postponement will be granted. The extension in the decommissioning dates have resulted in a significant decrease in the provision, due to the discount rate now being applied over an extended 5 year period.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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21 NON-CURRENT PROVISIONS (CONTINUED)

The future obligations for rehabilitating the landfill sites has been calculated using a discount rate of 8.94% (2023 - 9.18%) which is based on the South African 5 year Government Bond yield.

The total obligation at year-end can be attributed to the following sites:

Location	Discount Rate	Site Dimension (m ²)	Rehabilitation cost per m ² (Rand)	Current Cost of Rehabilitation	Current Cost of Rehabilitation
Porterville	8.94%	55 022	965	45 262 938	49 482 453
Piketberg	8.94%	57 000	1 014	48 896 383	53 253 791
Aurora	8.94%	7 370	1 295	8 100 372	8 910 835
Redelinghuys	8.94%	1 340	2 585	2 940 491	3 676 152
Total				105 200 185	115 323 231

The estimate cost, based on an average inflation rate of 5.59% (2023 - 5.59%), and date of decommission of the sites are as follows:

Location	Estimated Decommission Date	Future Cost of Rehabilitation	Future Cost of Rehabilitation
Porterville	2029	70 115 002	54 548 300
Piketberg	2029	77 382 682	60 008 713
Aurora	2029	12 699 322	9 944 600
Redelinghuys	2029	4 609 942	4 102 630
Total		164 806 948	128 604 243

22 RESERVES

Capital Replacement Reserve	53 898 320	42 318 000
Housing Development Fund	260 572	260 572
Total	54 158 892	42 578 572

The Capital Replacement Reserve is used to finance future capital expenditure from own funds.

The Housing Development Fund was established in terms of section 15 (5) and 16 of the Housing Act, Act 107 of 1997. The proceeds in this fund are utilised for housing development projects approved by the MEC. Any surplus/(deficit) on the Housing Department in the Statement of Financial Performance is transferred to the Housing Development Fund.

23 PROPERTY RATES

Rateable Land and Buildings	107 400 455	95 278 092
Total	107 400 455	95 278 092

Property rate levied are based on the following rateable valuations:

Residential Property	9 248 857 000	6 305 760 220
Commercial Property	1 348 246 000	1 097 221 600
Industrial Property	392 750 000	337 977 000
Agricultural and Formally Protected Areas	7 682 143 000	5 364 771 800
Public Service Infrastructure	461 072 000	1 817 500
Religious	-	46 008 000
Municipal Property	-	110 441 800
Total Valuation	19 133 068 000	13 263 997 920

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
23 PROPERTY RATES (CONTINUED)		
Rate that is applicable to the valuations:		
Residential	0.897c/R	1.135c/R
Commercial, Industrial and Public Service Infrastructure	0.986c/R	1.249c/R
Agricultural and Formally Protected Areas	0.188c/R	0.238c/R
Valuations on land and buildings are performed every five years. The last valuation came into effect on 1 July 2023. Interim valuations are processed on an annual basis to include changes in property values and subdivisions.		
The first R 15 000 of the valuation on properties used only for residential purposes are exempted from property rates in terms of the Property Rates Act.		
Rates are levied monthly and annually. Monthly rates are payable by the end of the month in which the amount was levied and annual rates are payable before 30 September. Interest is levied at the prime rate plus 1% on outstanding monthly rates.		
Rebates can be defined as any income that the Municipality is entitled by law to levy, but in terms of Council's own policy opted not to collect it.		
24 GOVERNMENT GRANTS AND SUBSIDIES		
Unconditional Grants - National Government	63 544 000	57 505 995
Equitable Share	63 544 000	57 505 995
Conditional Grants - National Government	25 707 822	23 116 027
Finance Management Grant (FMG)	1 550 000	1 550 000
Municipal Infrastructure Grant (MIG)	12 945 823	16 754 027
Expanded Public Works Programme (EPWP)	2 712 000	1 662 000
Water Service Infrastructure Grant (WSIG)	8 500 000	3 150 000
Conditional Grants - Provincial Government	46 378 142	13 662 359
Proclaimed Roads	140 000	121 046
Regional Socio - Economic Project	229 239	119 815
Library Services	7 340 001	7 610 894
Financial Management Capacity Building Grant	1 321 133	2 072 865
Development of Sport and Recreation Facilities	-	-
Department of Human Settlements	33 043 015	309 831
Public Employment Support Grant	-	444 729
Loadshedding Emergency Relief Grant	880 793	2 719 207
Joint District and Metro Approach Grant	2 497 962	263 973
Fire Service Capacity Building Grant	926 000	-
Conditional Grants - Other Grant Providers	1 186 120	1 047 073
Heist op den Berg	349 866	635 917
Chieta Training Grant	836 254	411 156
Total	136 816 084	95 331 454
As previously disclosed		96 381 846
Correction of error restatement - note 48.2		(1 050 391)
Restated balance		95 331 454
Disclosed as:		
Government Grants and Subsidies - Operating	81 758 448	74 554 096
Government Grants and Subsidies - Capital	55 057 636	20 777 358
Total	136 816 084	95 331 454

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
24 GOVERNMENT GRANTS AND SUBSIDIES (CONTINUED)		
Grants per Vote (MFMA Sec 123 (c)):		
Equitable Share	63 544 000	57 505 995
Vote 1 - Municipal Manager	2 727 201	467 638
Vote 2 - Finance	2 871 133	3 622 865
Vote 3 - Corporate Services	836 254	530 971
Vote 4 - Technical Services	25 528 482	25 042 197
Vote 5 - Community Services	41 309 015	8 161 789
Total	136 816 084	95 331 454

The movements per grant can be summarised as follows:

24.01 Equitable Share

Opening Unspent Balance	-	-
Grants Received / (Repaid)	63 544 000	57 505 995
Transferred to Revenue - Operating	(63 544 000)	(57 505 995)
Transferred to Revenue - Capital	-	-
Closing Unspent Balance	-	-

The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by the National Treasury.

24.02 Finance Management Grant (FMG)

Opening Unspent Balance	-	-
Grants Received / (Repaid)	1 550 000	1 550 000
Transferred to Revenue - Operating	(1 550 000)	(1 550 000)
Transferred to Revenue - Capital	-	-
Closing Unspent Balance	-	-

The Financial Management Grant is a conditional grant to assist municipalities in the implementation of financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The grant also utilised to cover expenditure relating to the Financial Management Internship Programme.

24.03 Municipal Infrastructure Grant (MIG)

Opening Unspent Balance	-	1 063 317
Grants Received / (Repaid)	15 437 000	15 690 710
Transferred to Revenue - Operating	(2 407 677)	(2 881 700)
Transferred to Revenue - Capital	(10 538 146)	(13 872 327)
Closing Unspent Balance	2 491 177	-

The MIG grant is a conditional grant used to upgrade infrastructure in the municipal area with the main focus on previously disadvantaged areas.

24.04 Expanded Public Works Programme (EPWP)

Opening Unspent Balance	-	-
Grants Received / (Repaid)	2 712 000	1 662 000
Transferred to Revenue - Operating	(2 712 000)	(1 662 000)
Transferred to Revenue - Capital	-	-
Closing Unspent Balance	-	-

The EPWP grant is a conditional grant to incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods in the identified focus areas in compliance with the EPWP guidelines.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
24 GOVERNMENT GRANTS AND SUBSIDIES (CONTINUED)		
24.05 Water Service Infrastructure Grant (WSIG)		
Opening Unspent Balance	-	1 339 705
Grants Received / (Repaid)	8 500 000	1 810 295
Transferred to Revenue - Operating	(1 108 700)	(410 870)
Transferred to Revenue - Capital	(7 391 300)	(2 739 130)
	-	-
Closing Unspent Balance	-	-
	-	-
This grant is utilised for the construction and upgrade of Porterville waste water treatment works.		
24.06 Proclaimed Roads		
Opening Unspent Balance	-	-
Grants Received / (Repaid)	140 000	121 046
Transferred to Revenue - Operating	(140 000)	(121 046)
Transferred to Revenue - Capital	-	-
	-	-
Closing Unspent Balance	-	-
	-	-
The grant was used for maintenance of provincial roads.		
24.07 Regional Socio - Economic Project		
Opening Unspent Balance	185	-
Grants Received / (Repaid)	1 099 815	120 000
Transferred to Revenue - Operating	-	-
Transferred to Revenue - Capital	(229 239)	(119 815)
	870 761	185
Closing Unspent Balance	870 761	185
	870 761	185
The grant was utilised for the extension of Calendula street.		
24.08 Library Services		
Opening Unspent Balance	-	608 285
Grants Received / (Repaid)	7 340 001	7 002 609
Transferred to Revenue - Operating	(7 185 023)	(7 315 616)
Transferred to Revenue - Capital	(154 977)	(295 278)
	-	-
Closing Unspent Balance	-	-
	-	-
The Library Services (Municipal Replacement Fund) Grant is used to pay the salaries of library staff.		
24.09 Financial Management Capacity Building Grant		
Opening Unspent Balance	440 660	188 525
Grants Received / (Repaid)	1 085 340	2 325 000
Transferred to Revenue - Operating	(1 321 133)	(2 072 865)
Transferred to Revenue - Capital	-	-
	204 868	440 660
Closing Unspent Balance	204 868	440 660
	204 868	440 660
The purpose of the grant is to develop financial human capacity within the municipal areas to enable sustainable local financial skills pipeline that is responsive to municipalities' requirements to enable sound and sustainable financial management and good financial		
24.10 Development of Sport and Recreation Facilities		
Opening Unspent Balance	-	300 000
Grants Received / (Repaid)	-	(300 000)
Transferred to Revenue - Operating	-	-
Transferred to Revenue - Capital	-	-
	-	-
Closing Unspent Balance	-	-
	-	-
This grant was utilised for the upgrade of the cricket field in Velddrif.		

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
24 GOVERNMENT GRANTS AND SUBSIDIES (CONTINUED)		
24.11 Department of Human Settlements		
Opening Unspent Balance	216 169	-
Grants Received / (Repaid)	32 890 445	526 000
Transferred to Revenue - Operating	(400 000)	(40 413)
Transferred to Revenue - Capital	(32 643 015)	(269 419)
Closing Unspent Balance	63 599	216 169
This grant was utilised for the feasibility studies and the construction of infrastructure for housing projects.		
24.12 Public Employment Support Grant		
Opening Unspent Balance	-	444 729
Grants Received / (Repaid)	-	-
Transferred to Revenue - Operating	-	(444 729)
Transferred to Revenue - Capital	-	-
Closing Unspent Balance	-	-
This grant was utilised to coordinate and ensure the implementation of targeted, short term public employment programmes for communities identified as being in distress.		
24.13 Loadshedding Emergency Relief Grant		
Opening Unspent Balance	880 793	-
Grants Received / (Repaid)	-	3 600 000
Transferred to Revenue - Operating	-	-
Transferred to Revenue - Capital	(880 793)	(2 719 207)
Closing Unspent Balance	-	880 793
This grant was utilised for the installation of back-up energy supply for water and wastewater infrastructure.		
24.14 Joint District and Metro Approach Grant		
Opening Unspent Balance	1 556 027	-
Grants Received / (Repaid)	1 000 000	1 820 000
Transferred to Revenue - Operating	(325 821)	(34 431)
Transferred to Revenue - Capital	(2 172 141)	(229 542)
Closing Unspent Balance	58 065	1 556 027
This grant was utilised for the construction and further expansion of the multi-functional youth development and training facility.		
24.15 Fire Service Capacity Building Grant		
Opening Unspent Balance	-	-
Grants Received / (Repaid)	926 000	-
Transferred to Revenue - Operating	-	-
Transferred to Revenue - Capital	(926 000)	-
Closing Unspent Balance	-	-
This grant was utilised for the acquisition of a fire truck.		

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
24 GOVERNMENT GRANTS AND SUBSIDIES (CONTINUED)		
24.16 Heist op den Berg		
Opening Unspent Balance	185 456	120 299
Grants Received / (Repaid)	332 551	701 074
Transferred to Revenue - Operating	(227 841)	(103 276)
Transferred to Revenue - Capital	(122 025)	(532 641)
Closing Unspent Balance	168 141	185 456
This grant is federal government funding from Belgium for solid waste management.		
24.17 Chieta Training Grant		
Opening Unspent Balance	381 034	498 262
Grants Received / (Repaid)	739 982	293 928
Transferred to Revenue - Operating	(836 254)	(411 156)
Transferred to Revenue - Capital	-	-
Closing Unspent Balance	284 762	381 034
This grant is for the training and development of municipal officials		
24.18 Total Grants		
Opening Unspent Balance	3 660 324	4 563 122
Grants Received / (Repaid)	137 297 134	94 428 656
Transferred to Revenue - Operating	(81 758 448)	(74 554 096)
Transferred to Revenue - Capital	(55 057 636)	(20 777 358)
Closing Unspent Balance	4 141 374	3 660 324
25 CONTRIBUTED ASSETS		
Property, Plant and Equipment - Other Assets	-	2 250 000
Total	-	2 250 000
Contributed asset relates to a waste compactor truck which was transferred from the Department of Forestry, Fisheries and Environment.		
26 AVAILABILITY CHARGES		
Electricity	3 722 620	3 482 107
Water	1 480 324	1 380 585
Refuse Removal	3 422 765	3 000 186
Sewerage and Sanitation	2 286 584	2 267 160
Total	10 912 293	10 130 038
Availability charges are levied where the Municipality has installed the relevant infrastructure networks (relating to water, electricity, sewerage and solid waste) in the area where the consumer resides, but the consumer has not requested to be and is not connected to the networks.		
27 INSURANCE REFUND		
Insurance Refund	8 785	178 476
Total	8 785	178 476

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
28 FINES, PENALTIES AND FORFEITS		
Traffic Fines	23 390 240	22 921 720
Library Fines	8 594	12 675
Illegal Connections	16 239	10 761
Unclaimed Money	1 350 457	1 085 188
Building	10 300	-
Total	24 775 830	24 030 344

In terms of the requirements of GRAP 23 and iGRAP 1, all traffic fines issued during the year less any cancellations or reductions identified are recognised as revenue.

29 FAIR VALUE ADJUSTMENT GAINS		
Actuarial Gains	856 693	5 894 019
Post Retirement Medical Benefits	813 016	5 437 474
Long Service Awards	43 678	456 545
Landfill Sites - iGRAP 2 Adjustments	5 201 663	-
Total	6 058 356	5 894 019
As previously reported		-
Reclassification - note 47		5 894 019
Restated balance		5 894 019

The actuarial gains mainly originated as a result of an increase in the net discount rate being used by the actuaries to calculate the employee benefits.

Landfill Sites - iGRAP2 adjustments relate to a decrease in the landfill site's rehabilitation provision of which the decrease is in excess of the carrying value of the related asset.

Refer to note 21 on Non-current Provisions for further explanation on the decrease of the rehabilitation provision.

30 SERVICE CHARGES		
Electricity	148 440 010	133 247 161
Water	47 036 284	41 016 810
Refuse Removal	44 531 054	36 521 639
Sewerage and Sanitation	21 115 303	19 424 409
Total Revenue	261 122 650	230 210 019
Less: Rebates	(15 803 960)	(14 347 711)
Electricity	(1 821 027)	(1 571 102)
Water	(2 507 477)	(2 391 294)
Refuse Removal	(7 571 202)	(6 494 969)
Sewerage and Sanitation	(3 904 253)	(3 890 346)
Total	245 318 691	215 862 307

Rebates can be defined as any income that the Municipality is entitled to levy, but in terms of Council's own policy opted not to collect it.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
31 RENTAL OF FACILITIES AND EQUIPMENT		
Halls	156 269	173 153
Commonage	862 639	746 609
Hawker Stalls	173 501	171 389
Land and Buildings	263 231	288 998
Total	1 455 641	1 380 150
As previously reported		6 983 148
Reclassification - note 47		(5 602 999)
Restated balance		1 380 150
32 INTEREST EARNED - EXTERNAL INVESTMENTS		
Bank Accounts	1 933 044	2 508 736
Investment Deposits	16 524 728	9 921 393
Eskom Deposits	40 257	25 055
Total	18 498 029	12 455 184
33 INTEREST EARNED - OUTSTANDING DEBTORS		
Outstanding Debtors	9 513 589	7 077 142
Total	9 513 589	7 077 142
Interest is levied at the prime rate plus 1% on unpaid debtor balances older than 30 days.		
34 LICENCES AND PERMITS		
Boats	-	72 270
Filming	6 391	7 965
Trading	10 234	6 954
Total	16 625	87 189
35 AGENCY SERVICES		
Drivers Licences	1 004 646	1 009 859
Motor Vehicle Registration	3 476 544	3 434 025
Roadworthy Certificates	328 483	427 244
Total	4 809 673	4 871 128
The Municipality acts as an agent for the Department of Transport and Public Works and manages the issuing of vehicle licences for a commission. Refer to note 59.1 for additional disclosure in this regard.		
The Municipality earns revenue from applications for driver's and learner's licences, issuing of public driver permits, driver's and learner's licences and the issue of roadworthy certificates.		

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
36 OTHER INCOME		
Sales of Goods and Rendering of Services	9 785 480	9 582 331
Building Plan Approval	1 943 155	2 340 792
Camping and Entrance Fees	5 981 345	5 602 999
Cemetery and Burial	540 181	513 696
Cleaning and Removal	418 371	323 748
Clearance and Valuation Certificates	493 213	525 488
Fire Services	70 783	-
Photocopies and Faxes	50 498	46 168
Sub-division, Rezoning and Consolidation Fees	256 413	163 528
Tender Documents	31 522	65 913
Operational Revenue	692 482	681 657
Commission	111 228	104 338
Development Charges	543 739	544 190
Sundry Income	37 515	33 129
Total	10 477 962	10 263 988
As previously reported		4 660 990
Reclassification - note 47		5 602 999
Restated balance		10 263 988
37 GAIN ON DISPOSAL OF NON-MONETARY ASSETS		
Proceeds	1 375 358	3 574 759
Less: Carrying value of Investment Property disposed	-	(1 000)
Less: Carrying value of Property, Plant and Equipment disposed	(254 449)	(1 101 190)
Less: Carrying value of Intangible Assets	(8 449)	-
Total	1 112 460	2 472 569
38 EMPLOYEE RELATED COSTS		
Basic Salaries and Wages	105 438 360	96 722 879
Pension and UIF Contributions	17 908 026	16 563 853
Medical Aid Contributions	7 227 621	6 602 687
Overtime	8 318 962	7 159 602
Motor Vehicle Allowances	6 107 401	6 033 812
Cell Phone Allowances	58 984	46 848
Housing Allowances	738 042	719 627
Other benefits and allowances	8 877 252	8 307 856
Acting Allowances	988 589	873 907
Bargaining Council Levy	57 214	49 032
Group Life Insurance	2 832 012	2 483 312
Standby Allowances	4 623 007	4 434 019
Scarcity Allowances	376 429	467 586
Contributions to Employee Benefits	12 367 271	11 352 961
Bonuses	8 067 813	7 360 225
Staff Leave	1 689 527	1 254 782
Performance Bonuses	455 931	480 954
Long Service Awards	615 000	605 000
Post Retirement Medical Benefits	1 539 000	1 652 000
Workmen's Compensation Fund	861 972	818 037
Total	167 903 890	154 328 162

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
38	EMPLOYEE RELATED COSTS (CONTINUED)		
	Remuneration of Management Personnel		
	Key management personnel are all appointed on a permanent basis, except for the Municipal Manager who is appointed on a 5-year fixed contract. There are no post-employment or termination benefits payable to them at the end of the contract periods.		
	Municipal Manager - Adv H Linde		
	Annual Remuneration	1 090 732	1 124 042
	Travelling Allowance	60 000	60 000
	Contributions to UIF, Medical and Pension Funds	372 262	276 548
	Performance Bonus	109 298	-
	Total	1 632 292	1 460 590
	Director: Corporate Services - Mr JWA Kotzee		
	Annual Remuneration	936 932	891 571
	Travelling Allowance	360 000	330 000
	Contributions to UIF, Medical and Pension Funds	235 339	224 511
	Housing Subsidy	150 000	150 000
	Total	1 682 271	1 596 082
	Director: Community Services - Mr DA Josephus		
	Annual Remuneration	864 480	932 179
	Travelling Allowance	240 000	236 509
	Contributions to UIF, Medical and Pension Funds	208 674	219 225
	Service Bonus	50 000	50 000
	Performance Bonus	91 620	150 782
	Total	1 454 774	1 588 694
	Chief Financial Officer - Mr PW Erasmus - (appointed February 2024)		
	Annual Remuneration	417 354	-
	Cell Phone Allowances	6 396	-
	Contributions to UIF, Medical and Pension Funds	25 744	-
	Total	449 493	-
	Chief Financial Officer - Mr D Louw - (September 2022 to May 2023)		
	Annual Remuneration	15 255	626 973
	Travelling Allowance	-	90 006
	Contributions to UIF, Medical and Pension Funds	330	148 249
	Leave Payout	-	44 103
	Performance Bonus	59 384	-
	Total	74 968	909 331
	Chief Financial Officer - Mr F M Lötter (resigned July 2022)		
	Annual Remuneration	-	96 228
	Travelling Allowance	-	21 111
	Contributions to UIF, Medical and Pension Funds	-	2 841
	Performance Bonus	-	150 782
	Leave Payout	-	121 674
	Total	-	392 636

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand	2024	2023
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38 EMPLOYEE RELATED COSTS (CONTINUED)

Director: Technical Services - Mr D Van Turha (appointed January 2023)

Annual Remuneration	851 442	465 236
Service Bonus	19 000	-
Travelling Allowance	12 000	6 000
Contributions to UIF, Medical and Pension Funds	205 377	48 919
Performance Bonus	46 525	-
Total	1 134 343	520 155

Director: Technical Services - Mr V Felton (February 2022 - September 2022)

Annual Remuneration	-	285 413
Travelling Allowance	-	24 000
Contributions to UIF, Medical and Pension Funds	177	113 246
Performance Bonus	19 795	-
Total	19 972	422 658

Director: Technical Services - Mr AC Koch (resigned September 2021)

Performance Bonus	-	23 988
Contributions to UIF, Medical and Pension Funds	-	177
Total	-	24 165

Employees acting in management positions

The following employees acted in management positions during the course of the year. The amounts as indicated below are the acting allowances and additional benefits received for the period in which they acted in the respective positions.

Employee	Acting Position	Number of days in acting position			
		2024	2023		
DA Josephus	Municipal Manager	21	0	23 215	-
JWA Kotzee	Municipal Manager	13	15	7 337	8 056
D Van Turha	Municipal Manager	10	0	15 912	-
JP Sass	Municipal Manager	6	0	3 205	-
JJ Breunissen	Director: Technical Services	34	78	18 598	39 532
R Stander	Director: Technical Services	8	0	3 980	-
JJ Erasmus	Director: Technical Services	14	0	6 186	-
M Crous	Chief Financial Officer	10	12	5 342	5 939
N Bothma	Chief Financial Officer	112	52	65 781	28 297
JP Sass	Chief Financial Officer	40	12	21 368	5 939
L Roos	Director: Corporate Services	10	0	4 525	-
W Wagener	Director: Corporate Services	0	11	-	5 444
D Carolissen	Director: Community Services	0	11	-	4 512
Total				175 449	97 718

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
39	REMUNERATION OF COUNCILLORS		
	Ald RM van Rooy	1 003 681	934 685
	Ald A de Vries	765 165	713 015
	Cllr J Daniels	765 165	713 015
	Ald AJ Du Plooy	625 768	553 876
	Cllr A Small	351 537	328 603
	Ald MA Wessels	812 867	757 349
	Cllr I Adams	351 536	328 603
	Ald SS Lesch	351 537	328 603
	Ald RE Swarts	812 867	756 062
	Cllr JJ Moolman	437 083	406 820
	Cllr BU Maarman	351 537	327 316
	Ald E Manuel	362 794	265 644
	Cllr RL Laubscher	19 733	377 731
	Cllr AC Isaacs	316 873	-
	Total	7 328 144	6 791 323

	Basic Salary	Motor Vehicle Allowance	Cell Phone Allowance	Medical and Pension Contributions	Total
2024					
Executive Mayor	568 759	300 000	49 608	85 314	1 003 681
Deputy Executive Mayor	572 444	190 815	49 608	-	812 867
Speaker	763 259	-	49 608	-	812 867
Executive Committee	1 431 114	-	99 216	-	1 530 330
Other Councillors	2 646 031	81 521	394 790	46 057	3 168 399
Total	5 981 607	572 336	642 830	131 371	7 328 144
2023					
Executive Mayor	510 161	300 000	48 000	76 524	934 685
Deputy Executive Mayor	532 012	177 337	48 000	-	757 349
Speaker	709 349	-	46 713	-	756 062
Executive Committee	1 330 030	-	96 000	-	1 426 030
Other Councillors	2 465 342	18 941	378 853	54 061	2 917 197
Total	5 546 894	496 278	617 566	130 585	6 791 323

In-kind Benefits

The Executive Mayor, Deputy Executive Mayor, Speaker and Executive Committee members serve in a full-time capacity. They are provided with secretarial support and an office each at the cost of the Council.

Councillors may utilize municipal transportation when engaged in official duties.

40	DEBT IMPAIRMENT		
	Receivables from Exchange Transactions	22 747 278	13 507 886
	Receivables from Non-Exchange Transactions	21 147 627	18 375 384
	Long-term Receivables	(63 511)	730 202
	Total Debt Impairment	43 831 394	32 613 472
	Movement in VAT included in debt impairment	(1 566 273)	(1 125 157)
	Total	42 265 121	31 488 315

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>		2024	2023
41	DEPRECIATION AND AMORTISATION		
	Property, Plant and Equipment	24 728 227	30 365 552
	Intangible Assets	546 121	452 412
	Investment Property	51 294	51 562
	Total	25 325 642	30 869 526
42	FINANCE CHARGES		
	Cash	11 426 031	7 947 085
	Long-term Liabilities	11 426 031	7 947 085
	Non-cash	15 683 366	13 909 890
	Post Retirement Medical Benefits	4 308 000	4 222 000
	Long Service Awards	791 000	763 000
	Rehabilitation of Landfill Sites	10 584 366	8 924 890
	Total	27 109 397	21 856 976
43	BULK PURCHASES		
	Electricity	144 988 077	118 609 439
	Water	8 184 976	7 855 039
	Water Purchased	9 167 868	7 839 236
	Deficit / (surplus) generated by West Coast District Municipality (WCDM)	(982 892)	15 802
	Total	153 173 053	126 464 478

Bulk Purchases are the cost of commodities not generated by the Municipality, which the Municipality distributes in the municipal area for re-sale to consumers. Electricity is purchased from Eskom and water is purchased from a variety of suppliers including WCDM and a number of private suppliers.

In terms of the services concession agreement, the local municipalities determine a tariff, in consultation with the WCDM, that allows the WCDM to recover the costs it incurs in the provision of the bulk water services. At year-end, WCDM calculates the surplus generated or deficit incurred from the service concession arrangement, and accordingly the surplus is distributed to / (deficit is recovered from) the local municipalities based on their water purchases for the year.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
44 CONTRACTED SERVICES		
Accounting and Auditing	3 030 938	3 271 195
Clearing and Grass Cutting	321 456	348 895
Communications	767 769	567 197
Drivers Licence Cards	347 284	351 471
Ecological Services	953 328	245 291
Engineering Services	629 391	174 275
Human Resources	187 895	344 554
Laboratory Services	381 291	381 699
Legal Cost	362 124	358 104
Maintenance Services	5 902 635	6 175 268
Meter Management	477 230	199 452
Organisational	3 743 109	1 268 367
Project Management (Revenue Enhancement)	1 764 426	998 289
Refuse Removal	10 653 900	10 945 700
Research and Advisory	50 540	312 143
Security Services	1 156 272	1 789 755
Traffic Fines Management	3 914 493	2 645 016
Valuer and Assessors	412 820	855 660
Other Consulting and Professional Fees	3 105 773	1 797 251
Total	38 162 672	33 029 582
As previously reported		33 616 806
Correction of error restatement - note 48.1		199 452
Reclassification - note 47		(786 675)
Restated balance		33 029 582
Other Consulting and Professional Fees consist out of a variety of services, including but not limited to the following:		
- Event Promoters	- Catering Services	
- Audit Committee	- Veterinary Services	
- Burial Service	- Land and Quantity Surveyors	
45 TRANSFERS AND GRANTS		
Animal Welfare	36 000	32 000
Bergrivier Canoe Marathon	67 000	63 000
Bergrivier Estuary Management Forum	676 000	800 000
External Bursaries	634 095	702 366
Museums	521 250	608 000
Port Owen Marine Authority	1 660 000	1 518 000
Redelinghuys Farm Watch	-	250 000
Society for the Prevention of Cruelty to Animals (SPCA)	100 570	208 000
Sport Councils	670 600	609 000
St Helena Bay Water Quality Trust	53 000	51 000
Tourism	2 587 500	2 371 000
Social Relief	3 163 375	3 177 399
Indigent Dwelling Restoration	151 532	151 742
Feeding of Homeless	85 461	94 835
Ward Committees Projects	738 391	930 095
Community Development Projects	2 187 990	2 000 726
Total	10 169 390	10 389 765
As previously reported		8 389 039
Reclassification - note 47		2 000 726
Restated balance		10 389 765

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
46 OTHER EXPENDITURE		
Advertising, Publicity and Marketing	1 033 695	1 505 856
Bank Charges, Facility and Card Fees	921 391	874 279
Bursaries to Employees	168 020	211 050
Chemicals	1 399 757	1 181 006
Commission - Prepaid Electricity	2 469 066	2 124 844
Communication	3 079 388	2 920 200
Cellular Contract (Subscription and Calls)	593 385	505 707
Licences (Radio and Television)	135 749	129 434
Postage, Stamps and Franking Machines	525 507	651 364
Telephone, Fax, Telegraph and Telex	1 824 748	1 633 696
Electricity - Internal usage	3 256 460	2 690 110
Entertainment	70 344	48 558
External Audit Fees	3 523 709	3 432 562
External Computer Service	2 082 772	2 137 075
Fuel	8 025 793	8 468 972
Hire Charges	1 180 513	891 623
Insurance	2 655 955	2 793 446
Learnerships and Internships	494 252	197 758
Maintenance Materials	5 838 668	4 567 498
Motor Vehicle Licence and Registrations	446 344	349 757
Printing and Stationary	1 183 921	1 298 055
Professional Bodies, Membership and Subscription	1 753 758	1 606 949
Refuse bags	1 499 029	1 424 554
Registration Fees	592 833	432 508
Signage	251 428	265 179
Skills Development Fund Levy	1 338 414	1 242 075
Small Tools and Equipment	445 884	608 924
Training	171 245	239 144
Travel and Subsistence	2 222 957	1 292 731
Uniform and Protective Clothing	503 373	1 147 693
Union Representative	135 154	135 881
Vehicle Tracking	250 921	271 785
Ward Committees	169 086	158 000
Sundries and Other Consumables	804 291	799 241
Total	47 968 420	45 317 313
As previously reported		46 531 363
Reclassification - note 47		(1 214 051)
Restated balance		45 317 313

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023																								
47 PRIOR PERIOD ADJUSTMENTS - RECLASSIFICATIONS																										
In line with the requirements of GRAP 1, the Municipality resolved to reclassify the following items to reflect the nature of the item under a more appropriate line item in the Statement of Financial Performance:																										
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 5px;">Item</th> <th style="text-align: left; padding: 5px;">Previous Classification</th> <th style="text-align: left; padding: 5px;">Revised Classification</th> <th style="text-align: right; padding: 5px;">Amount</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Camping and Entrance Fees</td> <td style="padding: 5px;">Rental of Facilities and Equipment</td> <td style="padding: 5px;">Other Income</td> <td style="text-align: right; padding: 5px;">5 602 999</td> </tr> <tr> <td style="padding: 5px;">Community Development Projects</td> <td style="padding: 5px;">Other Expenditure</td> <td style="padding: 5px;">Transfers and Grants</td> <td style="text-align: right; padding: 5px;">1 214 051</td> </tr> <tr> <td style="padding: 5px;">Community Development Projects</td> <td style="padding: 5px;">Contracted Services</td> <td style="padding: 5px;">Transfers and Grants</td> <td style="text-align: right; padding: 5px;">786 675</td> </tr> <tr> <td style="padding: 5px;">Post Retirement Medical Benefits</td> <td style="padding: 5px;">Actuarial Gains (removed)</td> <td style="padding: 5px;">Fair Value Adjustment Gains</td> <td style="text-align: right; padding: 5px;">5 437 474</td> </tr> <tr> <td style="padding: 5px;">Long Service Awards</td> <td style="padding: 5px;">Actuarial Gains (removed)</td> <td style="padding: 5px;">Fair Value Adjustment Gains</td> <td style="text-align: right; padding: 5px;">456 545</td> </tr> </tbody> </table>	Item	Previous Classification	Revised Classification	Amount	Camping and Entrance Fees	Rental of Facilities and Equipment	Other Income	5 602 999	Community Development Projects	Other Expenditure	Transfers and Grants	1 214 051	Community Development Projects	Contracted Services	Transfers and Grants	786 675	Post Retirement Medical Benefits	Actuarial Gains (removed)	Fair Value Adjustment Gains	5 437 474	Long Service Awards	Actuarial Gains (removed)	Fair Value Adjustment Gains	456 545		
Item	Previous Classification	Revised Classification	Amount																							
Camping and Entrance Fees	Rental of Facilities and Equipment	Other Income	5 602 999																							
Community Development Projects	Other Expenditure	Transfers and Grants	1 214 051																							
Community Development Projects	Contracted Services	Transfers and Grants	786 675																							
Post Retirement Medical Benefits	Actuarial Gains (removed)	Fair Value Adjustment Gains	5 437 474																							
Long Service Awards	Actuarial Gains (removed)	Fair Value Adjustment Gains	456 545																							
48 PRIOR PERIOD ADJUSTMENTS - CORRECTION OF ERROR																										
48.1 Payables from Exchange Transactions																										
Trade Payables amounting to R392 331 (VAT Inclusive) was not raised as on 30 June 2023.																										
The net effect of the above-mentioned were as follows:																										
- Payables from Exchange Transactions - note 15	Understated	392 331																								
- Taxes - note 5	Understated	51 174																								
- Contracted Services - note 44	Understated	199 452																								
- Accumulated Surplus - note 48.3	Overstated	(141 705)																								
48.2 Output VAT on Library Grants																										
In prior years, all funds received from the Department of Cultural Affairs and Sport (DCAS) relating to the library services were treated as zero rated grants and accordingly no Output VAT was declared on the said funds.																										
During the 2022/23 statutory audit, the Auditor-General issued a finding that the funds being received from the DCAS are in deed for services being rendered to the Department, as the library function has not been assigned to municipalities. Given the afore-mentioned, it was concluded that the standard VAT rate of 15% be applied, resulting in Output VAT being payable to the South African Revenue Service (SARS).																										
During the current year, the Municipality requested a Section 41B VAT class ruling from SARS. As at reporting date, no formal ruling has been issued by SARS. Preliminary discussions with SARS indicated that the ruling may not be favourable towards to Municipality. Given this, the Municipality took a conservation approach to recognised a provision in this regard, whereby Output VAT was calculated on funds received for the financial periods from 2018/19 to 2023/24. The afore-mentioned will result in the comparative figures being restated.																										
The net effect of the above-mentioned were as follows:																										
- Current Provisions - note 19	Understated	5 096 478																								
- Government Grants and Subsidies - Operating - note 24	Overstated	(1 050 391)																								
- Accumulated Surplus - note 48.3	Overstated	(4 046 087)																								
48.3 Accumulated Surplus																										
Payables from Exchange Transactions - note 48.1		(141 705)																								
Output VAT on Library Grants - note 48.2		(4 046 087)																								
Total		(4 187 792)																								

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
49 NET CASH FROM OPERATING ACTIVITIES		
Net Surplus for the year	57 768 744	27 026 643
Adjusted for:		
Non-cash revenue included in Net Surplus	(7 164 987)	(10 604 437)
Contributed Assets	-	(2 250 000)
Fair Value Adjustment Gains	(6 058 356)	(5 894 019)
Actuarial Gains	(856 693)	(5 894 019)
Landfill Sites - iGRAP 2 Adjustments	(5 201 663)	-
Rental of Facilities and Equipment - movement in operating lease asset	5 829	12 151
Gain on disposal of Non-Monetary Assets	(1 112 460)	(2 472 569)
Non-cash expenditure included in Net Surplus	96 939 784	88 758 537
Employee Related Costs - Contributions towards	13 650 339	12 463 781
Post Retirement Medical Benefits	1 539 000	1 652 000
Long Service Awards	615 000	605 000
Bonuses	8 067 813	7 360 225
Staff Leave	1 689 527	1 254 782
Performance Bonuses	455 931	480 954
Overtime, Acting and Standby Allowances	1 283 067	1 110 820
Debt Impairment	42 265 121	31 488 315
Depreciation and Amortisation	25 325 642	30 869 526
Finance Charges	15 683 366	13 909 890
Post Retirement Medical Benefits	4 308 000	4 222 000
Long Service Awards	791 000	763 000
Provision for Rehabilitation of Landfill-Sites	10 584 366	8 924 890
Other Expenditure - movement in operating lease liability	15 317	27 025
Cash expenditure not included in Net Surplus	(12 342 251)	(11 263 905)
Post Retirement Medical Benefits	(1 699 985)	(1 491 526)
Long Service Awards	(1 142 322)	(507 455)
Bonuses	(7 503 761)	(7 093 890)
Staff Leave	(558 742)	(739 078)
Performance Bonuses	(326 622)	(388 378)
Overtime, Acting and Standby Allowances	(1 110 820)	(1 043 578)
Operating Surplus before changes in working capital	135 201 291	93 916 838
Movement in working capital	(33 000 002)	(26 660 889)
Receivables from Exchange Transactions	(27 361 974)	(14 863 352)
Receivables from Non-Exchange Transactions	(18 148 545)	(18 093 562)
Inventory	(672 969)	(113 889)
Long-term Receivables	288 399	1 758 305
Consumer Deposits	529 668	503 812
Payables from exchange transactions - Operating	9 497 566	3 716 703
Payables from exchange transactions - Total	13 198 240	6 499 232
Add back: Capital included in Trade Payables	(3 829 947)	(2 759 226)
Add back: Retentions	129 273	(23 304)
Unspent Conditional Government Grants	481 049	(902 798)
Unspent Public Contributions	34 500	34 500
Current Provisions	1 101 000	1 050 391
Taxes	1 251 305	249 002
Cash Flow from Operating Activities	102 201 289	67 255 949

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
50 CASH AND CASH EQUIVALENTS (FOR CASH FLOW STATEMENT PURPOSES)		
Cash and Cash Equivalents comprise out of the following:		
Primary Bank Account	6 080 636	61 395 321
Call and Notice Deposits	188 273 917	113 295 671
Cash Floats	19 850	19 850
Total	194 374 403	174 710 842

Refer to note 2 for more details relating to cash and cash equivalents.

51 BUDGET COMPARISONS

51.1 Comparable Basis

Differences were identified between the disclosure requirements in terms of GRAP and the reporting requirements in terms of National Treasury budget formats.

The following items are affected by these classification differences:

Statement of Financial Position

Employee Benefits and Provisions (Current and Non-Current) are included under the provisions line item in the budget statements.

Statement of Financial Performance

The following actual results were reclassified to ensure that the performance for the year is measured on a comparable basis to the budget approved, which are guided by mSCOA and National Treasury (NT) classifications and principles:

	Note	Actuals per Statement of Financial Performance R	Reclassification due mSCOA vs GRAP classification R	Actuals per Budget Comparison R
REVENUE				
Exchange Revenue		291 202 669	(3 585 544)	287 617 126
Service Charges - Electricity	30	146 618 983	-	146 618 983
Service Charges - Water	30	44 528 807	-	44 528 807
Service Charges - Waste Water Management	30	17 211 049	-	17 211 049
Service Charges - Waste Management	30	36 959 851	-	36 959 851
Sale of Goods and Rendering of Services	36	9 785 480	-	9 785 480
Agency services	35	4 809 673	-	4 809 673
Interest Earned from Receivables (Exchange)	33	9 513 589	(3 311 732)	6 201 858
Interest Earned from Current and Non Current Assets	32	18 498 029	-	18 498 029
Rental from Fixed Assets	31	1 455 641	-	1 455 641
Licences and Permits	34	16 625	(6 391)	10 234
Operational Revenue (Exchange)	36	692 482	845 039	1 537 521
Gain on disposal of Non-Monetary Assets	37	1 112 460	(1 112 460)	-
Non-Exchange Revenue		230 914 167	3 585 544	234 499 710
Property Rates	23	107 400 455	-	107 400 455
Fines, Penalties and Forfeits	28	24 775 830	-	24 775 830
Licences or Permits		-	6 391	6 391
Transfers and Subsidies - Operational	24	81 758 448	(836 254)	80 922 194
Interest Earned from Receivables (Non-Exchange)		-	3 311 732	3 311 732
Operational Revenue (Non-Exchange)	26 & 27	10 921 078	(8 785)	10 912 293
Gains on Disposal of Assets		-	1 112 460	1 112 460
Other Gains	29	6 058 356	-	6 058 356
Total Revenue (excluding capital transfers)		522 116 836	-	522 116 836

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand		2024	2023
51	BUDGET COMPARISONS (CONTINUED)		
		Actuals per Statement of Financial Performance R	Reclassification due mSCOA vs GRAP classification R
			Actuals per Budget Comparison R
	EXPENDITURE		
	Employee Related Costs	38 167 903 890	(861 972) 167 041 919
	Remuneration of Councillors	39 7 328 144	- 7 328 144
	Bulk Purchases	43 153 173 053	(8 184 976) 144 988 077
	Inventory Consumed	-	18 428 990 18 428 990
	Debt Impairment	40 42 265 121	- 42 265 121
	Depreciation and Amortisation	41 25 325 642	- 25 325 642
	Interest	42 27 109 397	- 27 109 397
	Contracted Services	44 38 162 672	- 38 162 672
	Transfers and Subsidies	45 10 169 390	- 10 169 390
	Operational Costs	46 47 968 420	(9 382 043) 38 586 378
	Other Losses	-	-
	Total Expenditure	519 405 728	- 519 405 728
	Surplus/(Deficit)	2 711 108	- 2 711 108
	Transfers and Subsidies - Capital (monetary allocations)	24 55 057 636	- 55 057 636
	Transfers and Subsidies - Capital (in-kind)	25 -	- -
	Surplus/(Deficit) for the year	57 768 744	- 57 768 744

The items reclassified can be summarised as follow:

Item	GRAP Classification	Budget Classification	Amount
Revenue			
Outstanding Debtors	Interest Earned - Outstanding Debtors	Interest Earned from Receivables (Non-Exchange)	3 311 732
Chieta Training Grant	Government Grants and Subsidies - Operating	Operational Revenue (Exchange)	836 254
Filming	Licences and Permits	Licences or Permits	6 391
Insurance Refund	Insurance Refund	Operational Revenue (Exchange)	8 785
Items in note 37	Gain on disposal of Non-Monetary Assets	Gains on Disposal of Assets	1 112 460
Expenditure			
Workmen's Compensation Fund	Employee Related Costs	Operational Costs	861 972
Water	Bulk Purchases	Inventory Consumed	8 184 976
Chemicals	Other Expenditure	Inventory Consumed	1 399 757
Fuel	Other Expenditure	Inventory Consumed	21 083
Maintenance Materials	Other Expenditure	Inventory Consumed	5 838 668
Printing and Stationary	Other Expenditure	Inventory Consumed	867 989
Refuse bags	Other Expenditure	Inventory Consumed	1 499 029
Sundries and Other Consumables	Other Expenditure	Inventory Consumed	617 490

Cash Flow Statement

The Cash Flow Statement is presented on a comparable basis in all material aspects, except for following:

- Consumer Deposits are budgeted under "Increase/(Decrease) in Consumer Deposits", but for GRAP purposes are disclosed as "Other Revenue".
- Interest on Outstanding Debtors are budgeted under "Interest", but for GRAP purposes are disclosed as "Service Charges and Interest on Outstanding Debtors".

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Figures in Rand

2024

2023

51 BUDGET COMPARISONS (CONTINUED)

The actuals of the cash flow statement were adjusted as follow in order to be on a comparable basis:

Item as per Cash Flow Statement (GRAP / Budget)	As per GRAP Cash Flow Statement	Adjustment	As per Budget Cash Flow Statement
Service Charges and Interest on Outstanding Debtors / Service Charges	246 794 849	(3 369 112)	243 425 738
Other Revenue and Receipts / Other Revenue	24 739 333	(529 668)	24 209 665
Investment Income / Interest	18 457 773	3 369 112	21 826 884
Increase / (decrease) in Consumer Deposits	-	529 668	529 668

51.2 Statement of Financial Position

Adjustments to Original Budget

Items in the State of Financial Position were adjusted to take into account adjustments made to the operating and capital budget and also to align balances with the actual audit outcomes of 2022/23.

Actual Amounts vs Final Budget

Cash and Call Investment Deposits	More cash was available at year-end due to general savings on operating budget and an underspending on capital expenditure. Also more unpaid creditors at year-end than anticipated.
Trade and Other Receivables from Exchange Transactions	Actuals were more than budget mainly due to a decrease in the collection rate resulting in more unpaid receivables at year-end. In addition, the receivable (distribution of surplus) in terms of the service concession from West Coast District Municipality could also not be budgeted for.
Receivables from Non-Exchange Transactions	Actuals were less than budget due to a significant increase in payments made by property developers towards availability charges.
Property, Plant and Equipment	Actuals were less than budget as capital budget was not spent in full (92% of budget was spent). In addition, there was also a material decrease in the "Capital Restoration Cost" assets as a result of the decrease in the "Landfill Site Rehabilitation provision".
Trade and Other Payables from Exchange Transactions	The balance of outstanding creditors were more than anticipated due to a significant amount of invoices received in June 2024, which are only payable in July 2024.
Provisions (Current Liabilities)	Actuals more than budget due to the provision created for potential Output VAT on library grants as disclosed in note 48.2.
Financial Liabilities (Non Current Liabilities)	Actuals were less than budget as R6 million less loans were taken up than anticipated.
Provision (Non Current Liabilities)	The extension in the decommissioning dates of the landfill sites has resulted in a significant decrease in the provision, due to the discount rate now being applied over an extended 5 year period. The afore-mentioned was not budgeted for.
Accumulated Surplus	Actuals are more than budget as a result of the items listed under the "Statement of Financial Performance" section.
Funds and Reserves	Contribution towards reserves are based on the discretion of the Accounting Officer.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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51 BUDGET COMPARISONS (CONTINUED)

51.3 Statement of Financial Performance

Adjustments to Original Budget

Service Charges - Electricity	Decreased due to load-shedding and more consumers making use of alternative electricity resources. Availability charges was also incorrectly included to this line item with the original budget as referred in the budget explanation of "Operational Revenue (Non-Exchange)".
Interest Earned from Receivables (Exchange)	With the original budget, both interest from exchange and non-exchange transactions were incorrectly included under the line item "Interest Earned from Receivables (Non-Exchange)". The interest split was corrected with the final budget.
Interest Earned from Current and Non Current Assets	Increased due to more surplus cash available for short-term investments.
Transfers and Subsidies - Operational	With the original budget, the allocation from the Department of Human Settlements was incorrectly budgeted as operational grants, rather than capital grants. The allocation was corrected with the final budget.
Operational Revenue (Non-Exchange)	With the original budget, availability charges was incorrectly budgeted as part of the respective service charges under exchange revenue. Availability charges should have been budgeted separately as a non-exchange revenue as was done with the final budget.
Employee Related Costs	Decreased due to vacant posts not filled during course of year.
Bulk Purchases	Increased due to additional maximum demand charges charged by Eskom.
Depreciation and Amortisation	Decreased due to the extension of closure licences for landfill sites, which resulted in an increase in the remaining useful lives of the said assets.
Transfers and Subsidies - Capital (monetary allocations)	With the original budget, the allocation from the Department of Human Settlements was incorrectly budgeted as operational grants, rather than capital grants. The allocation was corrected with the final budget.

Virements

All virements were done in line with the approved virement policy of the Municipality where funds are transferred from one line item to another. No material virements were made.

Actual Amounts vs Final Budget

Employee Related Costs	Actuals less than budget as 39 budgeted positions were still vacant at year-end.
Bulk Purchases	Actuals more than budget due to load-shedding being suspended in the last 2 months of the financial year.
Inventory Consumed	Actuals less than budget due to general savings and also the distribution of surplus (in terms of the service concession from West Coast District Municipality) which were set-off against the expense. The last-mentioned could not be budgeted for.
Debt Impairment	Actuals more than budget due to a poorer collection rate (93%) than what was budgeted (95%).
Contracted Services	Actuals less than budget due to general savings, specifically regarding refuse removal due to less haulage loads required than anticipated.
Operational Costs	Actuals were less than budget due to general savings.

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51 BUDGET COMPARISONS (CONTINUED)

51.4 Cash Flow Statement

Adjustments to Original Budget

Net Cash from/(used) Operating Activities	Receipts mainly decreased due to a loss in revenue from electricity sales as a result of load-shedding where more consumers are making use of alternative electricity resources.
Net Cash from/(used) Investing Activities	Payment of capital assets increased due to the incorrect budget allocation of funds from the Department of Human Settlements as referred to in the budget explanation of "Transfers and Subsidies - Operational"
Net Cash from/(used) Financing Activities	Increase in borrowings due to decision taken to fund less capital additions from own reserves.

Actual Amounts vs Final Budget

Net Cash from/(used) Operating Activities	Payments were less than budget due to savings to operating expenditure budget and also more unpaid creditors at year-end than anticipated.
Net Cash from/(used) Investing Activities	Actuals were less than budget as capital budget was not spent in full (92% of budget was spent).
Net Cash from/(used) Financing Activities	Actuals were less than budget as R6 million less loans were taken up than anticipated.

52 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

52.1 Unauthorised Expenditure

Unauthorised expenditure can be reconciled as follow:

Opening balance	-	-
Unauthorised expenditure current year - operating	-	-
Unauthorised expenditure current year - capital	-	-
Approved by Council	-	-
Unauthorised expenditure awaiting further action	-	-

Unauthorised expenditure only relates to expenditure in excess of approved budget votes. No disciplinary steps or criminal proceedings were instituted as a result of unauthorised expenditure incurred. Refer below for votes of which the expenditure was in excess of the approved budget:

	2024 (Actual) R	2024 (Final Budget) R	2024 (Unauthorised) R	2023 (Unauthorised) R
Expenditure - Operating				
Vote 1 - Municipal Manager	34 948 126	36 782 210	-	-
Vote 2 - Finance	49 722 598	50 679 284	-	-
Vote 3 - Corporate Services	38 417 358	42 820 751	-	-
Vote 4 - Technical Services	314 624 738	324 874 282	-	-
Vote 5 - Community Services	81 692 909	87 711 497	-	-
Total	519 405 728	542 868 024	-	-
Expenditure - Capital				
Vote 1 - Municipal Manager	2 847 981	4 389 731	-	-
Vote 2 - Finance	497 769	500 000	-	-
Vote 3 - Corporate Services	2 070 950	2 126 000	-	-
Vote 4 - Technical Services	89 700 618	94 652 879	-	-
Vote 5 - Community Services	10 421 405	12 859 940	-	-
Total	105 538 723	114 528 550	-	-

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52	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (CONTINUED)		
52.2	Fruitless and Wasteful Expenditure		
	Fruitless and wasteful expenditure can be reconciled as follow:		
	Opening balance	8 223	-
	Fruitless and wasteful expenditure incurred - prior years	-	25 646
	Fruitless and wasteful expenditure incurred - current year	-	1 899
	Recovered from Employees	-	(19 322)
	Approved by Council	(8 223)	-
	Fruitless and wasteful expenditure awaiting further action	-	8 223
	Details of fruitless and wasteful expenditure incurred		
	(a) Supplier paid without the work done	-	17 423
	(b) Items purchased without an official order	-	1 899
	(c) Payment for damages caused by municipal official to private property	-	8 223
	Total	-	27 545
	Details of fruitless and wasteful expenditure awaiting further action:		
	(c) Payment for damages caused by municipal official to private property	-	8 223
	Total	-	8 223
	For incidents (a) and (b), consequence management (MFMA Section 171) was imposed and the disciplinary actions were finalised. The amounts to be recovered from employees.		
	No criminal proceedings were instituted as a result of fruitless and wasteful expenditure incurred due to the fact that no criminal offence occurred.		
52.3	Irregular Expenditure		
	Irregular expenditure can be reconciled as follow:		
	Opening balance	1 368 884	-
	Irregular expenditure incurred - current year	3 168 218	262 259
	Irregular expenditure incurred - prior periods	9 000 653	1 106 625
	Recovered from Employees	(4 492)	-
	Approved by Council	(2 443 314)	-
	Irregular expenditure awaiting further action	11 089 947	1 368 884
	Details of irregular expenditure incurred:		
	(a) Contract awarded to supplier who was in the service of the state	-	40 522
	(b) Work performed by supplier of which official order was only issued afterwards	-	24 045
	(c) Two part time Councillors worked as full time Councillors and were also remunerated as full time Councillors.	-	1 257 716
	(d) Quotations awarded without suppliers submitting a declaration of interest	-	46 600
	(e) Non-compliance of MFMA Section 110(2)(a) - Supplier not considered an organ of state	10 149 207	-
	(f) Non-compliance of SCM Regulation 17(1) - less than three formal quotes	183 610	-
	(g) Non-compliance with PPR 2022 - 80/20 principle not applied on quotations below R30 000	1 611 540	-
	(h) Continuation of a contract without SCM extension of the contract	104 615	-
	(j) Non-performance of supplier in terms of SCM Regulation 42	65 000	-
	(j) Ratification of minor breaches of SCM Regulation 36(2)	54 899	-
	Total	12 168 870	1 368 884
	Details of irregular expenditure awaiting further action:		
	(a) Contract awarded to supplier who was in the service of the state	-	40 522
	(b) Work performed by supplier of which official order was only issued afterwards	-	24 045
	(c) Two part time Councillors worked as full time Councillors and were also remunerated as full time Councillors.	-	1 257 716
	(d) Quotations awarded without suppliers submitting a declaration of interest	46 600	46 600
	(e) Non-compliance of MFMA Section 110(2)(a) - Supplier not considered an organ of state	10 149 207	-
	(f) Non-compliance of SCM Regulation 17(1) - less than three formal quotes	183 610	-
	(g) Non-compliance with PPR 2022 - 80/20 principle not applied on quotations below R30 000	710 530	-
	Total	11 089 947	1 368 884

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<i>Figures in Rand</i>	2024	2023
52 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (CONTINUED)		
Incidents/cases identified in the current year include:		
(a) Contract awarded to supplier who was in the service of the state	0	1
(b) Work performed by supplier of which official order was only issued afterwards	0	1
(c) Two part time Councillors worked as full time Councillors and were also remunerated as full time Councillors.	0	2
(d) Quotations awarded without suppliers submitting a declaration of interest	0	2
(e) Non-compliance of MFMA Section 110(2)(a) - Supplier not considered an organ of state	1	0
(f) Non-compliance of SCM Regulation 17(1) - less than three formal quotes	2	0
(g) Non-compliance with PPR 2022 - 80/20 principle not applied on quotations below R30 000	148	0
(h) Continuation of a contract without SCM extension of the contract	1	0
(j) Non-performance of supplier in terms of SCM Regulation 42	1	0
(j) Ratification of minor breaches of SCM Regulation 36(2)	3	0
	<u>3</u>	<u>0</u>
No criminal proceedings required as no criminal offences occurred. Disciplinary steps instituted in all relevant matters.		
53 MATERIAL LOSSES		
53.1 Water distribution losses		
Kilo litres disinfected/purified/purchased	2 620 901	2 397 178
Kilo litres sold and free basic services	2 302 648	2 047 429
	<u>318 253</u>	<u>349 749</u>
Kilo litres lost during distribution		
Percentage lost during distribution	12.14%	14.59%
Water losses can mainly be ascribed to a combination of major pipe bursts, field leakages and ageing meter infrastructure. A concerted effort is underway to replace meters, water mains and metering systems to address the water losses.		
53.2 Electricity distribution losses		
Units purchased (Kwh)	75 029 238	72 706 812
Units sold, free basic services and standard friction losses	65 703 484	64 914 814
	<u>9 325 753</u>	<u>7 791 998</u>
Units lost during distribution (Kwh)		
Percentage lost during distribution	12.43%	10.72%
Electricity losses can be ascribed to a combination of friction, transformer and losses associated with meter infrastructure. A meter replacement program in respect of electricity meters is underway to curb unaccounted losses.		
54 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT		
54.1 SALGA Contributions [MFMA 125 (1)(b)]		
Opening balance	(1 280 196)	(1 135 927)
Expenditure incurred	1 725 130	1 562 659
Payments	(1 779 738)	(1 706 928)
Payments in advance	<u>(1 334 804)</u>	<u>(1 280 196)</u>
54.2 Audit Fees [MFMA 125 (1)(c)]		
Opening balance	55 202	-
Expenditure incurred	4 139 404	4 030 807
External Audit - Auditor-General	3 523 709	3 432 562
VAT on External Audit	528 556	514 884
Audit Committee	87 139	83 361
Payments	(4 194 606)	(3 975 605)
Outstanding Balance	<u>-</u>	<u>55 202</u>

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54 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT (CONTINUED)		
54.3 VAT [MFMA 125 (1)(c)]		
Opening balance	1 725 617	1 524 971
Net amount claimed / (declared) during the year	7 353 686	2 190 817
Net amount paid / (received) during the year	(7 510 981)	(1 990 171)
Outstanding Balance	1 568 321	1 725 617
VAT is payable/receivable on the cash basis. VAT is only paid over to SARS once cash is received from debtors and only claimed from SARS once payment is made to creditors. All VAT returns have been submitted by the due date throughout the year.		
54.4 PAYE, SDL and UIF [MFMA 125 (1)(c)]		
Opening balance	-	-
Payroll deductions and Council Contributions during the year	25 570 144	23 551 095
Payments	(25 570 144)	(23 551 095)
Outstanding Balance	-	-
54.5 Pension and Medical Aid Contributions [MFMA 125 (1)(c)]		
Opening balance	-	-
Payroll deductions and Council Contributions during the year	40 023 803	36 716 190
Payments made to pension and medical fund	(40 023 803)	(36 716 190)
Outstanding Balance	-	-
54.6 Councillors Arrear Accounts [MFMA 124 (1)(b)]		
No Councillors had arrear accounts outstanding for more than 90 days during the year.		
54.7 Deviations from Supply Chain Management Regulations		
Deviations from Supply Chain Management Regulations were identified on the following categories:		
Section 36(1)(a)(i) - Emergencies	72 823	3 332 941
Section 36(1)(a)(ii) - Single provider	1 003 464	-
Section 36(1)(a)(iii) - Specialised services	-	-
Section 36(1)(a)(iv) - Acquisition of animals for zoo's	-	-
Section 36(1)(a)(v) - Impractical to follow official procurement process	966 316	183 183
Total	2 042 603	3 516 124
Deviations from Supply Chain Management Regulations can be allocated as follows:		
Vote 1 - Municipal Manager	-	50 000
Vote 2 - Finance	-	-
Vote 3 - Corporate Services	1 003 464	85 515
Vote 4 - Technical Services	659 318	3 380 608
Vote 5 - Community Services	379 821	-
Total	2 042 603	3 516 124

All the deviations were ratified by the Municipal Manager and reported to Council.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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55	CAPITAL COMMITMENTS		
	Approved and contracted for	19 587 697	13 857 617
	Infrastructure	19 461 505	10 732 186
	Community Assets	126 192	3 125 431
	This expenditure will be financed from:		
	Government Grants	19 587 697	8 894 065
	External Loans	-	4 832 655
	Own funding	-	130 897
	Total	19 587 697	13 857 617

Capital Commitments are disclosed exclusive of Value Added Tax (VAT).

56 FINANCIAL RISK MANAGEMENT

The Municipality is potentially exposed to the following risks:

56.1 Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The following financial assets are exposed to credit risk:

Cash and Cash Equivalents	194 354 553	174 690 992
Receivables from exchange transactions	48 251 012	43 688 358
Receivables from non-exchange transactions	6 331 404	10 970 251
Long-term Receivables	5 949 218	6 174 106
Total	254 886 187	235 523 707

Cash and Cash Equivalents

Deposits of the Municipality is only held at reputable banks that are listed on the JSE. The credit quality is regularly monitored through required SENS releases by the various banks. The risk pertaining to these deposits are considered to be very low.

There are no restrictions on the cash deposits held and no cash were pledged as security. No collateral is held for any cash and cash equivalents.

Receivables from Exchange Transactions

Receivables comprise of a large number of users, dispersed across different sectors and geographical areas. On-going credit evaluations are performed on the financial condition of these receivables. Credit risk pertaining to receivables are considered to be moderate due the diversified nature of receivables and immaterial nature of individual balances. In the case of consumer debtors the municipality effectively has the right to terminate services to customers but in practice this is difficult to apply. In the case of debtors whose accounts become in arrears, Council endeavours to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Receivables are disclosed after taking into account the provision for impairment raised against each class of receivable.

Receivables are payable within 30 days. All receivables outstanding for more than 30 days are considered to be past due.

Refer to note 3 and 4 for more information regarding the provision for impairment raised against each service type as well as receivables considered to be past due.

Also refer to note 7 for more information regarding balances renegotiated beyond the original 30 days payment period initially granted.

No receivables were pledged as security for liabilities and no collateral is held from any consumers (other than consumer deposits).

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56	FINANCIAL RISK MANAGEMENT (CONTINUED)		
The following service receivables are past due, but not impaired:			
	Electricity	2 652 884	2 542 754
	Water	5 300 059	4 196 492
	Refuse	6 622 537	5 482 852
	Sewerage	3 324 816	2 985 012
	Interest	6 803 371	8 063 711
	Other	2 271 738	2 209 568
	Availability Charges	5 572 200	10 314 105
	Total	32 547 607	35 794 494
Past due receivables are aged as follow:			
	Past Due (31 - 60 Days)	4 515 968	3 468 768
	Past Due (61 - 90 Days)	1 908 660	1 626 347
	Past Due (90 Days +)	26 122 978	30 699 378
	Total	32 547 607	35 794 494

56.2 Currency risk (Market Risk)

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The financial instruments of the Municipality is not directly exposed to any currency risk.

56.3 Interest rate risk (Market Risk)

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The following balances are exposed to interest rate fluctuations:

Cash and Cash Equivalents (excluding cash on hand)	194 354 553	174 690 992
Long-term Liabilities (including current portion)	-	-
Net balance exposed	194 354 553	174 690 992

Potential effect of changes in interest rates on surplus and deficit for the year:

0.5% (2023 - 0.5%) increase in interest rates	971 773	873 455
0.5% (2023 - 0.5%) decrease in interest rates	(971 773)	(873 455)

56.4 Liquidity risk

Liquidity risk is the risk encountered by the Municipality in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Liquidity risk is mitigated by approving cash funded budgets at all times to ensure commitments can be settled once due over the long term. The Municipality also monitors its cash balances on a daily basis to ensure cash resources are available to settle short term obligations.

The following balances are exposed to liquidity risk:

	Within 1 Year	Between 2 to 5 years	After 5 years	Total
30 JUNE 2024				
Annuity Loans	27 791 081	98 327 931	63 794 329	189 913 342
Payables from exchange transactions	46 677 369	-	-	46 677 369
Total	74 468 450	98 327 931	63 794 329	236 590 711
30 JUNE 2023				
Annuity Loans	23 168 058	81 434 802	61 519 544	166 122 404
Payables from exchange transactions	33 870 648	-	-	33 870 648
Total	57 038 705	81 434 802	61 519 544	199 993 051

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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56 FINANCIAL RISK MANAGEMENT (CONTINUED)		
56.5 Other price risk (Market Risk)		
Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.		
The Municipality is not exposed to any other price risk.		
57 FINANCIAL INSTRUMENTS		
The Municipality recognised the following financial instruments at amortised cost:		
<u>Financial Assets</u>		
Cash and Cash Equivalents	194 354 553	174 690 992
Bank Accounts	6 080 636	61 395 321
Investment Deposits	188 273 917	113 295 671
Receivables from Exchange Transactions	48 251 012	43 688 358
Electricity	13 678 062	12 360 920
Water	9 710 968	8 481 253
Refuse	9 449 038	7 838 703
Sewerage	4 679 578	4 164 605
Interest	7 150 917	8 423 996
Other	2 452 123	2 418 881
West Coast District Municipality	1 130 326	-
Receivables from Non-Exchange Transactions	6 331 404	10 970 251
Availability Charges	6 331 404	10 970 251
Long-term Receivables	5 949 218	6 174 106
Receivables with repayment arrangements	5 949 218	6 174 106
Total	254 886 187	235 523 707
<u>Financial Liabilities</u>		
Payables from Exchange Transactions	46 677 369	33 870 648
Trade Payables	39 811 091	26 588 715
Retentions	-	129 273
Sundry Creditors	3 037 923	2 701 378
Sundry Deposits	138 944	361 763
Unknown Receipts	3 328 212	3 699 244
Department of Human Settlements	280 019	327 182
Accrued Interest	81 180	44 920
West Coast District Municipality	-	18 173
Long-term Liabilities	123 389 172	105 464 209
Annuity Loans	123 389 172	105 464 209
Total	170 066 541	139 334 857

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58	STATUTORY RECEIVABLES		
In accordance with the principles of GRAP 108, Statutory Receivables of the Municipality are classified as follows:			
	Receivables from Non-Exchange Transactions	35 260 782	32 864 422
	Rates	32 399 440	30 771 092
	Fines	2 861 342	2 093 330
	Taxes - VAT Claimable from SARS	1 443 091	1 824 393
	Total	36 703 874	34 688 814
The amounts above are disclosed after any provision for impairment has been taken into account.			
Property Rates are levied in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004). Refer to note 23 for property rates levied for the year and basis for interest and rate used on outstanding balances.			
Traffic Fines are issued in terms of the Criminal Procedure Act, 1977. Refer to note 28 for traffic fines issued for the year. No interest is levied on outstanding traffic fines.			
Taxes (Value Added Tax) are raised in terms of the Value Added Tax Act. No interest is paid by the South African Revenue Service on outstanding VAT claims.			
Refer to note 4 for determining the recoverability of property rates and traffic fines.			
	Property Rates		
	- Past due at the reporting date, and which have been impaired	14 591 550	11 651 445
	- Past due that have not been impaired	24 990 267	24 241 301
59	PRINCIPAL-AGENT ARRANGEMENTS		
The Municipality has assessed that the following significant principal-agent arrangements exists:			
59.1	Department of Transport and Public Works		
The Municipality acts as an agent for the Department of Transport and Public Works and manages the issuing of vehicle licences for a commission.			
The following transactions were undertaken as part of principal-agent arrangement:			
	Collections payable to the Department at beginning of year	303 121	190 420
	Revenue collected from third parties	23 886 815	23 998 788
	Commission earned on collections included in note 35	(3 476 544)	(3 434 025)
	VAT on commission earned payable to the South African Revenue Services	(521 482)	(515 104)
	Collections paid over to The Department	(19 903 886)	(19 936 959)
	Collections payable to the Department at year-end	288 024	303 121
59.2	Department of Human Settlements		
The Municipality acts as an agent for the Department of Human Settlements which includes, but is not limited to, assistance of emergency housing programmes (EHP's) and transfer of title deeds to beneficiaries.			
The following transactions were undertaken as part of principal-agent arrangement:			
	Balance at beginning of year	(411 604)	(535 606)
	Advances received during year	-	322 779
	Expenditure incurred on behalf of Department	(47 163)	(198 776)
	Written off	738 786	-
	Balance at year-end	280 019	(411 604)
The balance at year-end is disclosed as follow:			
	Advance received included in note 15	280 019	327 182
	Amounts claimable included in note 4	-	(738 786)
	Balance at year-end	280 019	(411 604)

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59 PRINCIPAL-AGENT ARRANGEMENTS (CONTINUED)

59.3 Other Arrangements

The Municipality has entered into arrangements with service providers to provide services to the public on behalf of the Municipality. The nature of these arrangements were assessed and the transactions are not considered to fall within the scope of GRAP 109. The types of arrangements considered for this purpose are:

- Traffic Fines Management

The service provider is responsible for maintaining the fines register, sending of reminders for payment, issue and delivery of summonses and preparation of warrants of arrest. All fines revenue are collected by the Municipality in full. The service provider is paid a fixed amount for each fine collected.

- Prepaid Electricity Vendors

Various prepaid electricity vendors sell electricity on the Municipality's behalf. The software used results in all transactions being recorded in the Municipality's sub-system. The Municipality collects the cash receipts from the vendors on a daily basis and therefore collects the revenue in full. Prepaid vendors earn commission on the value of each transaction.

60 EVENTS AFTER REPORTING DATE

The Municipal had no significant events after reporting date.

61 IN-KIND DONATIONS AND ASSISTANCE

The Municipality received donations as disclosed in note 25.

62 PRIVATE PUBLIC PARTNERSHIPS (PPP's)

The Municipality did not enter into any PPP's in the current and prior year.

63 CONTINGENT LIABILITIES

The Municipality is not currently engaged in litigation which could result in damages/costs being awarded against Council if claimants are successful in their actions.

64 RELATED PARTIES

64.1 Related Party Transactions

All rates, service charges and other charges in respect of related parties are in accordance with approved tariffs that were advertised to the public. No impairment charge have been recognised in respect of amounts owed by related parties.

Other related parties transactions relate to the acquisition of goods under terms and conditions applicable to open market trading on a willing buyer and seller principles. The payment terms are not favourable to other transactions (other related parties) and are not secured or encumbered. Settlement terms are in accordance with the general terms of trade with no guarantees received or given.

64.2 Related Party Loans

There are no loans outstanding to any related party. Since 1 July 2004 loans to councillors and senior management employees are not permitted.

64.3 Compensation of management personnel

Remuneration of management personnel are disclosed in notes 38 and 39.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
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64 RELATED PARTIES (CONTINUED)

64.4 Current Employee Benefits

The Municipality has the following accrued leave obligation towards management personnel at year-end:

Adv H Linde	- Municipal Manager	46 427	-
Mr JWA Kotzee	- Director: Corporate Services	53 915	48 716
Mr DA Josephus	- Director: Community Services	52 009	53 350
Mr PW Erasmus	- Director: Financial Services	31 772	-
Mr DC Van Turha	- Director: Technical Services	48 559	39 037
Total		232 682	141 103

The Municipality has the following accrued bonus obligation towards management personnel at year-end:

Mr DA Josephus	- Director: Community Services	11 667	29 167
Mr DC Van Turha	- Director: Technical Services	33 250	33 250
Mr PW Erasmus	- Director: Financial Services	29 167	-
Total		74 083	62 417

64.5 Other related party transactions

The Municipality did not enter into any transactions where Councillors or Management had an interest.

65 OTHER TRANSACTIONS IN TERMS OF SECTION 45 OF THE MUNICIPAL SUPPLY CHAIN REGULATIONS

The following awards were made where immediate family members are in the service of the State:

Company Name	Related Party	Family member in service of the state		
Shekinal at ur service	HP van Wyk	Spouse (Bergrivier Municipality)	-	3 200
Carien van Wyk	H van Wyk	Spouse (Bergrivier Municipality)	90 000	12 200
Sonneberg Taxis Transport	S Sonneberg	Spouse (Bergrivier Municipality)	70 300	63 500
Nedbank	V Subramoney	Spouse (National Department of Education)	921 391	854 385
Dinah Traders	N Hendricks	Husband (WCED)	103 490	72 311
Pison Hawila Construction	G Scheepers	Son (Bergrivier Municipality)	432 344	344 266
	R E Swarts	Father (Bergrivier Municipality)		
WRP Consulting Eng	K Mamphitha	Spouse (SABC)	-	4 140
CONLOG	N Moodley	Spouse (Dept of Health)	-	290 297
JJJ Enterprise	S Kotze	Spouse (Cederberg Municipality)	35 200	22 920
TTR	N Matube	Spouse (WCLA)	32 266	606 430
Van der Spuy en Vennote	M van Zyl	Spouse (WCED)	54 215	44 406
Rocco Smit	B Smidt	Daughter (Bergrivier Municipality)	-	500
Boland Rugby	R E Swarts	Director (Bergrivier Municipality)	3 500	50 000
JC Refrigeration	HEsterhuizen	Spouse (SAPS)	-	131 306
Mubesko Africa	L Saaiman	Spouse (WCED)	1 211 972	1 994 932
	J Niehaus	Spouse (Northern Cape Health Dept)		
IX Engineers	RJ Mashegana	Spouse (Dept of Health)	786 790	2 574 006
WEC - Consult (Pty) Ltd	Y Daniels	Spouse (WCED)	100 338	-
Niel Lyners	A Potgieter	Daughter (City of Cape Town)	3 628 580	1 613 739
Prinro Building	L Esau	Spouse (WCED)	179 074	107 220
National Sea Rescue Institute	SM Robertson	Spouse (Dept of Health)	379 821	-
Hiload Inyangda Construction(Pty)Ltd	A van Wyk	Spouse (WCED)	17 332 542	6 732 799
M & H Catering	G Scheepers	Son (Bergrivier Municipality)	56 870	-
	R Swarts	Father (Bergrivier Municipality)		
Total			25 418 691	15 522 558

The comparative figures have been restated from R4 387 899 to R15 522 558 due to immediate family members that were in the service of the state, but were not disclosed in the prior year.

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

<i>Figures in Rand</i>	2024	2023
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66 CONTINGENT ASSET

The Municipality is not aware of any contingent assets.

67 B-BBEE PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

68 IGRAP 18 - RECOGNITION AND DERECOGNITION OF LAND

The Municipality has assessed that it does not control certain portions of land of which it is the legal owner. The said land pertains to the town of Elands Bay of which the demarcation borders were revised and accordingly excluded from the jurisdictional area of the Municipality. The title deeds of the said erven has not been transferred.

69 NON-LIVING RESOURCES

Other than land, the Municipality identified an aquifer in the Aurora area as the only non-living resource of which the water is being extracted with the use of boreholes.

70 SEGMENT REPORTING

70.1 General Information

The segments were organised based on the type and nature of service delivered by the Municipality. These services are delivered in various municipal departments, which for reporting purposes are allocated to a standardised functional area (guided by mSCOA regulations). Budgets are prepared for each functional area and the budget versus actual amounts are reported on a monthly basis. Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

The Municipality has 41 departments/functional areas and accordingly the segments were aggregated for reporting purposes as follows:

No	Reportable Segment	Goods and/or services delivered
1	Governance and administration	Supply of overall governance and administrative services to the segments below
2	Community Services	Sportfields, swimming pools, halls, cemeteries, parks, housing and library services
3	Holiday Resorts	Holiday Resorts
4	Public Safety	Traffic control and fire fighting
5	Planning and development	Town planning and building control
6	Road transport	Construction and maintenance of roads and storm water
7	Energy sources	Electricity services
8	Water management	Water services
9	Waste water management	Sewerage services
10	Waste management	Refuse removal

70.2 Reporting on segment assets and liabilities

The Municipality has assessed that assets and liabilities associated with each segment is not used by management for decision making purposes, and neither is it being reported on. Assets and liabilities are utilised by management to assess key financial indicators for the Municipality as a whole. Accordingly, the assets and liabilities per segment is not required to be disclosed.

70.3 Geographic Segment Reporting

Although the Municipality operates in a number of geographical areas (i.e. wards), the geographical information is not considered relevant to management for decision-making. The goods and services provided to the community throughout the entire municipal area are based on similar tariffs and service standards. Therefore, the Municipality has assessed that it operates in a single geographical area.

70.4 Measurement of specific segment information

The accounting policies of the respective segments are the same as those prescribed in the summary of significant accounting policies.

The Municipality had no changes the structure of its internal organisation in a manner that caused the composition of its reportable segments to change from the prior year.

Information about the surplus/(deficit) and capital expenditure of the respective segments are disclosed on the following page.



BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

70 SEGMENT REPORTING (CONTINUED)

	Governance and administration R	Community Services R	Holiday Resorts R	Public Safety R	Planning and development R	Road transport R	Energy sources R	Water management R	Waste water management R	Waste management R	Total R
2024											
REVENUE											
External Revenue from Non-Exchange Transactions	163 786 148	40 391 609	-	24 321 110	12 956 123	2 852 000	6 440 680	12 487 800	6 190 838	16 545 497	285 971 803
Property Rates	107 400 455	-	-	-	-	-	-	-	-	-	107 400 455
Government Grants and Subsidies - Operating	51 773 248	7 585 023	-	-	2 407 677	2 852 000	1 821 027	3 616 176	3 904 253	7 799 043	81 758 448
Government Grants and Subsidies - Capital	2 401 380	32 797 992	-	926 000	10 538 146	-	880 793	7 391 300	-	122 025	55 057 636
Availability Charges	-	-	-	-	-	-	3 722 620	1 480 324	2 286 584	3 422 765	10 912 293
Insurance Refund	3 916	-	-	4 870	-	-	-	-	-	-	8 785
Fines, Penalties and Forfeits	1 350 457	8 594	-	23 390 240	10 300	-	16 239	-	-	-	24 775 830
Fair Value Adjustment Gains	856 693	-	-	-	-	-	-	-	-	5 201 663	6 058 356
External Revenue from Exchange Transactions	24 800 460	965 269	5 969 095	4 897 081	2 199 567	284 739	147 283 738	46 239 749	18 539 122	40 023 849	291 202 669
Service Charges	-	-	-	-	-	-	146 618 983	44 528 807	17 211 049	36 959 851	245 318 691
Rental of Facilities and Equipment	1 125 870	323 205	6 565	-	-	-	-	-	-	-	1 455 641
Interest Earned - External Investments	18 498 029	-	-	-	-	-	-	-	-	-	18 498 029
Interest Earned - Outstanding Debtors	3 416 443	-	-	-	-	-	384 861	1 710 941	1 319 366	2 681 977	9 513 589
Licences and Permits	-	-	-	16 625	-	-	-	-	-	-	16 625
Agency Services	-	-	-	4 809 673	-	-	-	-	-	-	4 809 673
Other Income	647 658	642 063	5 962 530	70 783	2 199 567	284 739	279 893	-	8 707	382 021	10 477 962
Gain on disposal of Non-Monetary Assets	1 112 460	-	-	-	-	-	-	-	-	-	1 112 460
TOTAL REVENUE	188 586 609	41 356 878	5 969 095	29 218 191	15 155 690	3 136 739	153 724 417	58 727 549	24 729 960	56 569 346	577 174 473
EXPENDITURE											
Employee Related Costs	56 771 996	22 491 016	4 346 419	16 076 599	12 600 128	21 533 414	9 323 596	7 097 017	4 382 805	13 280 901	167 903 890
Remuneration of Councillors	7 328 144	-	-	-	-	-	-	-	-	-	7 328 144
Debt Impairment	12 703 972	-	-	16 492 775	-	-	426 212	3 864 020	2 876 324	5 901 817	42 265 121
Depreciation and Amortisation	2 575 198	2 557 561	161 697	631 111	344 539	6 126 206	2 400 231	3 136 276	3 251 866	4 140 959	25 325 642
Finance Charges	8 628 665	417 296	-	43 666	2 236	2 058 069	1 582 968	2 405 303	708 133	11 263 061	27 109 397
Bulk Purchases	-	-	-	-	-	-	144 988 077	8 184 976	-	-	153 173 053
Contracted Services	10 757 127	1 829 367	774 157	5 713 901	1 778 511	1 145 163	1 740 906	1 514 442	1 452 399	11 456 698	38 162 672
Transfers and Grants	10 169 390	-	-	-	-	-	-	-	-	-	10 169 390
Other Expenditure	20 393 791	3 317 078	737 482	2 421 445	558 944	5 378 744	5 248 405	5 526 100	991 613	3 394 818	47 968 420
Total Expenditure	129 328 283	30 612 317	6 019 755	41 379 497	15 284 359	36 241 595	165 710 395	31 728 133	13 663 139	49 438 255	519 405 728
NET SURPLUS/(DEFICIT) FOR THE YEAR	59 258 326	10 744 560	(50 660)	(12 161 306)	(128 669)	(33 104 856)	(11 985 978)	26 999 415	11 066 821	7 131 091	57 768 744
Less: Government Grants and Subsidies - Capital	(2 401 380)	(32 797 992)	-	(926 000)	(10 538 146)	-	(880 793)	(7 391 300)	-	(122 025)	(55 057 636)
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	56 856 946	(22 053 432)	(50 660)	(13 087 306)	(10 666 815)	(33 104 856)	(12 866 771)	19 608 115	11 066 821	7 009 066	2 711 108
CAPITAL EXPENDITURE FOR THE YEAR	10 157 235	7 311 005	381 019	2 236 044	37 577 342	7 726 574	7 544 308	19 723 428	11 880 771	1 000 998	105 538 723

BERGRIVIER LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

70 SEGMENT REPORTING (CONTINUED)

	Governance and administration R	Community Services R	Holiday Resorts R	Public Safety R	Planning and development R	Road transport R	Energy sources R	Water management R	Waste water management R	Waste management R	Total R
2023											
REVENUE											
External Revenue from Non-Exchange Transactions	149 917 242	8 106 082	113 101	23 055 477	16 873 842	1 783 046	7 779 247	6 925 809	6 157 506	12 381 072	233 092 425
Property Rates	95 278 092	-	-	-	-	-	-	-	-	-	95 278 092
Government Grants and Subsidies - Operating	47 430 401	7 356 029	113 101	127 963	2 881 700	1 783 046	1 571 102	2 802 165	3 890 346	6 598 245	74 554 096
Government Grants and Subsidies - Capital	229 542	564 697	-	-	13 992 142	-	2 719 207	2 739 130	-	532 641	20 777 359
Contributed Assets	-	-	-	-	-	-	-	-	-	2 250 000	2 250 000
Availability Charges	-	-	-	-	-	-	3 482 107	1 380 585	2 267 160	3 000 186	10 130 038
Insurance Refund	-	172 682	-	5 794	-	-	-	-	-	-	178 476
Fines, Penalties and Forfeits	1 085 188	12 675	-	22 921 720	-	-	6 831	3 930	-	-	24 030 344
Fair Value Adjustment Gains	5 894 019	-	-	-	-	-	-	-	-	-	5 894 019
External Revenue from Exchange Transactions	23 746 421	1 021 764	5 604 147	4 886 048	2 576 590	19 704	132 220 249	38 625 516	15 560 031	30 209 189	254 469 658
Service Charges	-	-	-	-	-	-	131 676 059	38 625 516	15 534 063	30 026 670	215 862 307
Rental of Facilities and Equipment	1 035 607	331 221	13 322	-	-	-	-	-	-	-	1 380 150
Interest Earned - External investments	12 455 184	-	-	-	-	-	-	-	-	-	12 455 184
Interest Earned - Outstanding Debtors	7 077 142	-	-	-	-	-	-	-	-	-	7 077 142
Licences and Permits	-	-	-	14 920	72 270	-	-	-	-	-	87 189
Agency Services	-	-	-	4 871 128	-	-	-	-	-	-	4 871 128
Other Income	705 919	690 543	5 590 825	-	2 504 320	19 704	544 190	-	25 968	182 519	10 263 988
Gain on disposal of Non-Monetary Assets	2 472 569	-	-	-	-	-	-	-	-	-	2 472 569
TOTAL REVENUE	173 663 663	9 127 846	5 717 248	27 941 525	19 450 431	1 802 750	139 999 496	45 551 326	21 717 537	42 590 260	487 562 083
EXPENDITURE											
Employee Related Costs	52 313 234	19 630 080	4 013 283	14 605 453	10 862 305	20 660 228	10 121 682	6 232 697	3 868 975	12 020 225	154 328 162
Remuneration of Councillors	6 791 323	-	-	-	-	-	-	-	-	-	6 791 323
Debt Impairment	4 339 627	-	-	18 210 590	-	-	405 203	2 510 271	2 322 870	3 699 754	31 488 315
Depreciation and Amortisation	2 195 121	2 147 256	178 085	570 752	294 301	5 733 947	2 335 456	2 644 868	3 137 777	11 631 962	30 869 526
Finance Charges	7 809 723	202 323	-	57 377	-	1 605 739	1 201 169	1 093 072	672 935	9 214 637	21 856 976
Bulk Purchases	-	-	-	-	-	-	118 609 439	7 855 039	-	-	126 464 478
Contracted Services	8 898 386	2 003 484	804 458	3 720 460	693 379	1 038 235	1 110 199	1 409 390	1 501 773	11 849 818	33 029 582
Transfers and Grants	10 389 765	-	-	-	-	-	-	-	-	-	10 389 765
Other Expenditure	19 982 422	2 829 620	772 548	2 685 416	676 103	4 980 821	4 103 085	5 096 199	608 983	3 582 116	45 317 313
Total Expenditure	112 719 600	26 812 764	5 768 374	39 850 048	12 526 088	34 018 969	137 886 232	26 841 536	12 113 314	51 998 512	460 535 439
NET SURPLUS/(DEFICIT) FOR THE YEAR	60 944 064	(17 684 918)	(51 126)	(11 908 524)	6 924 343	(32 216 219)	2 113 264	18 709 789	9 604 222	(9 408 252)	27 026 644
Less: Government Grants and Subsidies - Capital	(229 542)	(564 697)	-	-	(13 992 142)	-	(2 719 207)	(2 739 130)	-	(532 641)	(20 777 359)
Less: Contributed Assets	-	-	-	-	-	-	-	-	-	(2 250 000)	(2 250 000)
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	60 714 522	(18 249 614)	(51 126)	(11 908 524)	(7 067 799)	(32 216 219)	(605 943)	15 970 659	9 604 222	(12 190 893)	3 999 285
CAPITAL EXPENDITURE FOR THE YEAR	5 223 097	6 854 163	683 685	964 082	3 813 475	13 881 761	9 435 126	23 360 486	4 448 107	6 049 641	74 713 623

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX A (UNAUDITED)

SCHEDULE OF EXTERNAL LOANS FOR THE YEAR ENDED 30 JUNE 2024

INSTITUTION	LOAN NUMBER	RATE	MATURITY DATE	OPENING BALANCE 1 JULY 2023	RECEIVED DURING YEAR	REDEEMED DURING YEAR	CLOSING BALANCE 30 JUNE 2024
<u>ANNUITY LOANS</u>							
DBSA	61001029	12.41%	2030/06/30	10 922 541	-	(1 053 399)	9 869 141
DBSA	61006811	11.53%	2031/06/30	2 677 364	-	(218 078)	2 459 286
DBSA	61006837	11.59%	2036/06/30	7 361 576	-	(262 051)	7 099 526
DBSA	61006975	11.33%	2032/06/30	2 838 692	-	(196 107)	2 642 585
Standard Bank	537707	8.90%	2024/06/30	1 089 392	-	(1 089 392)	-
ABSA	3044701437	10.57%	2026/06/01	2 358 479	-	(707 016)	1 651 463
ABSA	3046456438	10.12%	2027/06/30	3 125 512	-	(666 739)	2 458 773
DBSA	61007572	9.28%	2029/06/29	4 103 649	-	(541 152)	3 562 497
DBSA	61007573	8.90%	2024/06/30	258 809	-	(258 809)	-
DBSA	61007642	10.07%	2030/06/30	5 207 351	-	(544 617)	4 662 734
Standard Bank	654527	9.02%	2031/06/30	10 206 096	-	(921 126)	9 284 970
ABSA	3054195743	7.22%	2026/06/30	2 184 985	-	(676 332)	1 508 654
Standard Bank	729304	11.05%	2032/06/30	11 064 976	-	(773 851)	10 291 124
Standard Bank	729271	10.62%	2027/06/30	2 434 654	-	(518 601)	1 916 052
Standard Bank	797102	10.22%	2028/06/30	14 846 835	-	(2 381 356)	12 465 479
Standard Bank	797125	12.08%	2038/06/30	10 925 000	-	(272 167)	10 652 833
Nedbank	19/11396464000	11.70%	2033/06/30	13 858 300	-	(785 745)	13 072 555
Standard Bank	855227	10.31%	2029/06/30	-	10 548 400	-	10 548 400
Standard Bank	855242	11.17%	2034/06/30	-	19 243 100	-	19 243 100
Total Annuity Loans				105 464 209	29 791 500	(11 866 537)	123 389 172

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX B (UNAUDITED)

DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 JUNE 2024

	OPENING BALANCE R	GRANTS RECEIVED R	GRANTS REPAID R	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	CLOSING BALANCE R
NATIONAL GOVERNMENT						
Equitable Share	-	63 544 000	-	(63 544 000)	-	-
Finance Management Grant (FMG)	-	1 550 000	-	(1 550 000)	-	-
Municipal Infrastructure Grant (MIG)	-	15 437 000	-	(2 407 677)	(10 538 146)	2 491 177
Expanded Public Works Programme (EPWP)	-	2 712 000	-	(2 712 000)	-	-
Water Service Infrastructure Grant (WSIG)	-	8 500 000	-	(1 108 700)	(7 391 300)	-
Total	-	91 743 000	-	(71 322 377)	(17 929 446)	2 491 177
PROVINCIAL GOVERNMENT						
Proclaimed Roads	-	140 000	-	(140 000)	-	-
Regional Socio - Economic Project	185	1 100 000	(185)	-	(229 239)	870 761
Library Services	-	7 340 001	-	(7 185 023)	(154 977)	-
Financial Management Capacity Building Grant	440 660	1 140 000	(54 660)	(1 321 133)	-	204 868
Department of Human Settlements	216 169	32 890 445	-	(400 000)	(32 643 015)	63 599
Loadshedding Emergency Relief Grant	880 793	-	-	-	(880 793)	-
Joint District and Metro Approach Grant	1 556 027	1 000 000	-	(325 821)	(2 172 141)	58 065
Fire Service Capacity Building Grant	-	926 000	-	-	(926 000)	-
Total	3 093 834	44 536 446	(54 845)	(9 371 977)	(37 006 165)	1 197 293
OTHER GRANT PROVIDERS						
Heist op den Berg	185 456	332 551	-	(227 841)	(122 025)	168 141
Chieta Training Grant	381 034	739 982	-	(836 254)	-	284 762
Total	566 490	1 072 533	-	(1 064 095)	(122 025)	452 903
ALL SPHERES OF GOVERNMENT	3 660 324	137 351 979	(54 845)	(81 758 448)	(55 057 636)	4 141 373

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
Financial Performance						
Property rates	104 433 703	2 600 000	107 033 703	107 400 455	366 752	95 278 092
Service charges	267 848 840	(22 711 000)	245 137 840	245 318 691	180 851	225 992 346
Investment revenue	11 533 000	6 500 000	18 033 000	18 498 029	465 029	12 455 184
Transfers recognised - operational	92 430 391	(9 025 685)	83 404 706	80 922 194	(2 482 512)	74 142 940
Other own revenue	51 428 000	13 959 705	65 387 705	69 977 467	4 589 762	56 666 162
Total Operating Revenue (excluding capital transfers)	527 673 934	(8 676 980)	518 996 954	522 116 836	3 119 882	464 534 724
Employee costs	182 396 121	(9 168 617)	173 227 504	167 041 919	(6 185 585)	153 510 124
Remuneration of councillors	7 272 855	63 145	7 336 000	7 328 144	(7 856)	6 791 323
Depreciation & asset impairment	66 864 000	(1 536 000)	65 328 000	67 590 763	2 262 763	62 357 841
Finance charges	26 527 300	718 700	27 246 000	27 109 397	(136 603)	21 856 976
Inventory consumed and bulk purchases	152 451 000	9 999 626	162 450 626	163 417 067	966 441	135 102 269
Transfers and subsidies	9 701 000	265 210	9 966 210	10 169 390	203 180	10 389 765
Other expenditure	95 163 000	2 150 684	97 313 684	76 749 049	(20 564 635)	70 527 141
Total Expenditure	540 375 276	2 492 748	542 868 024	519 405 728	(23 462 296)	460 535 439
Surplus/(Deficit)	(12 701 342)	(11 169 728)	(23 871 070)	2 711 108	26 582 178	3 999 285
Transfers and subsidies - capital (monetary allocations)	49 870 609	8 723 477	58 594 086	55 057 636	(3 536 450)	20 777 359
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	2 250 000
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	57 768 744	23 045 728	27 026 644
Capital expenditure & funds sources						
Capital expenditure	102 440 609	12 087 941	114 528 550	105 538 723	(8 989 827)	74 713 623
Transfers recognised - capital	49 870 609	8 723 477	58 594 086	54 947 726	(3 646 360)	23 027 359
Borrowing	30 910 000	5 286 500	36 196 500	32 520 817	(3 675 683)	33 075 258
Internally generated funds	21 660 000	(1 922 036)	19 737 964	18 070 180	(1 667 784)	18 611 007
Total sources of capital funds	102 440 609	12 087 941	114 528 550	105 538 723	(8 989 827)	74 713 623
Cash flows						
Net cash from (used) operating	88 183 303	(13 623 502)	74 559 801	101 671 621	27 111 820	66 752 137
Net cash from (used) investing	(101 940 609)	(11 587 941)	(113 528 550)	(100 462 691)	13 065 859	(66 106 335)
Net cash from (used) financing	16 945 357	7 739 357	24 684 714	18 454 630	(6 230 084)	30 476 775
Net Cash Movement for the year	3 188 051	(17 472 086)	(14 284 035)	19 663 561	33 947 595	31 122 578
Cash/cash equivalents at beginning of year	134 225 246	40 485 596	174 710 842	174 710 842	-	143 588 264
Cash/cash equivalents at the year end	137 413 297	23 013 510	160 426 807	194 374 403	33 947 595	174 710 842



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BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
REVENUE (STANDARD CLASSIFICATION)						
Governance and administration						
Executive and council	63 604 000	(16 441 294)	47 162 706	47 835 280	672 574	40 987 407
Finance and administration	131 204 703	7 808 665	139 013 368	138 024 128	(989 240)	132 032 217
Internal audit	-	-	-	-	-	-
Community and public safety						
Community and social services	9 113 000	283 000	9 396 000	8 260 405	(1 135 595)	8 511 256
Sport and recreation	5 518 000	(3 000)	5 515 000	6 022 553	507 553	6 024 007
Public safety	24 450 000	297 180	24 747 180	24 408 518	(338 662)	23 070 397
Housing	35 224 000	(1 952 831)	33 271 169	33 043 015	(228 154)	309 831
Economic and environmental services						
Planning and development	19 783 000	1 446 027	21 229 027	17 882 891	(3 346 136)	20 094 470
Road transport	8 861 000	(51 000)	8 810 000	7 946 412	(863 588)	6 673 878
Trading services						
Energy sources	168 801 528	(12 160 000)	156 641 528	153 724 417	(2 917 111)	139 999 496
Water management	51 665 312	4 073 294	55 738 606	58 727 549	2 988 943	45 551 326
Waste water management	19 232 000	5 736 000	24 968 000	24 729 960	(238 040)	21 717 537
Waste management	40 088 000	11 010 456	51 098 456	56 569 346	5 470 890	42 590 260
Total Revenue - Standard	577 544 543	46 497	577 591 040	577 174 473	(416 567)	487 562 083
EXPENDITURE (STANDARD CLASSIFICATION)						
Governance and administration						
Executive and council	29 477 613	492 597	29 970 210	28 680 909	(1 289 301)	26 724 857
Finance and administration	94 060 366	5 695 002	99 755 368	94 380 156	(5 375 212)	79 876 435
Internal audit	1 576 972	(345 572)	1 231 400	1 044 286	(187 114)	1 204 498
Community and public safety						
Community and social services	15 044 360	168 937	15 213 297	14 138 192	(1 075 105)	12 768 465
Sport and recreation	24 400 382	(2 485 086)	21 915 296	20 192 675	(1 722 621)	17 917 065
Public safety	40 474 439	1 831 961	42 306 400	39 585 819	(2 720 581)	38 543 921
Housing	12 689 641	(9 969 902)	2 719 739	2 301 205	(418 534)	1 895 609
Economic and environmental services						
Planning and development	22 302 581	(76 708)	22 225 873	20 507 290	(1 718 583)	17 439 898
Road transport	38 818 929	1 590 095	40 409 024	37 023 886	(3 385 138)	34 277 981
Trading services						
Energy sources	158 727 236	6 217 870	164 945 106	165 710 395	765 289	137 886 232
Water management	30 034 990	2 807 710	32 842 700	31 728 133	(1 114 567)	26 841 536
Waste water management	17 461 124	67 231	17 528 355	14 674 526	(2 853 829)	13 160 431
Waste management	55 306 643	(3 501 387)	51 805 256	49 438 255	(2 367 001)	51 998 512
Total Expenditure - Standard	540 375 276	2 492 748	542 868 024	519 405 728	(23 462 296)	460 535 439
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	57 768 744	23 045 728	27 026 644

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
REVENUE AND EXPENDITURE (MUNICIPAL VOTE CLASSIFICATION)						
REVENUE						
Vote 1 - Municipal Manager	64 704 000	(13 885 267)	50 818 733	50 562 480	(256 253)	41 631 446
Vote 2 - Finance	126 317 703	6 733 740	133 051 443	134 682 126	1 630 683	124 772 037
Vote 3 - Corporate Services	3 254 000	520 925	3 774 925	1 951 434	(1 823 491)	6 664 186
Vote 4 - Technical Services	304 038 840	8 044 750	312 083 590	313 434 269	1 350 679	271 707 795
Vote 5 - Community Services	79 230 000	(1 367 651)	77 862 349	76 544 163	(1 318 186)	42 786 620
Total Revenue by Vote	577 544 543	46 497	577 591 040	577 174 473	(416 567)	487 562 083
EXPENDITURE						
Vote 1 - Municipal Manager	36 719 166	63 044	36 782 210	34 948 126	(1 834 084)	32 843 164
Vote 2 - Finance	43 497 467	7 181 817	50 679 284	49 722 598	(956 686)	39 806 242
Vote 3 - Corporate Services	41 926 931	893 820	42 820 751	38 417 358	(4 403 393)	32 858 709
Vote 4 - Technical Services	320 763 342	4 110 940	324 874 282	314 624 738	(10 249 544)	278 799 749
Vote 5 - Community Services	97 468 370	(9 756 873)	87 711 497	81 692 909	(6 018 588)	76 227 575
Total Expenditure by Vote	540 375 276	2 492 748	542 868 024	519 405 728	(23 462 296)	460 535 439
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	57 768 744	23 045 728	27 026 644



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BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATEMENT OUTCOME 2023 R
REVENUE BY SOURCE AND EXPENDITURE BY TYPE						
Exchange Revenue						
Service Charges - Electricity	168 205 528	(18 651 000)	149 554 528	146 618 983	(2 935 545)	135 158 166
Service Charges - Water	40 832 312	915 000	41 747 312	44 528 807	2 781 495	40 006 101
Service Charges - Waste Water Management	19 207 000	(1 833 000)	17 374 000	17 211 049	(162 951)	17 801 223
Service Charges - Waste Management	39 604 000	(3 142 000)	36 462 000	36 959 851	497 851	33 026 856
Sale of Goods and Rendering of Services	8 951 000	103 000	9 054 000	9 785 480	731 480	9 582 331
Agency services	4 925 000	8 000	4 933 000	4 809 673	(123 327)	4 871 128
Interest Earned from Receivables (Exchange)	-	5 738 600	5 738 600	6 201 858	463 258	-
Interest Earned from Current and Non Current Assets	11 533 000	6 500 000	18 033 000	18 498 029	465 029	12 455 184
Rental from Fixed Assets	1 669 000	66 000	1 735 000	1 455 641	(279 359)	1 380 150
Licences and Permits	82 000	(54 000)	28 000	10 234	(17 766)	79 224
Operational Revenue (Exchange)	1 957 000	51 105	2 008 105	1 537 521	(470 584)	1 271 289
Non-Exchange Revenue						
Property Rates	104 433 703	2 600 000	107 033 703	107 400 455	366 752	95 278 092
Fines, Penalties and Forfeits	24 344 000	(12 000)	24 332 000	24 775 830	443 830	24 030 344
Licences or Permits	-	-	-	6 391	6 391	7 965
Transfers and Subsidies - Operational	92 430 391	(9 025 685)	83 404 706	80 922 194	(2 482 512)	74 142 940
Interest Earned from Receivables (Non-Exchange)	6 200 000	(2 895 000)	3 305 000	3 311 732	6 732	7 077 142
Operational Revenue (Non-Exchange)	-	10 454 000	10 454 000	10 912 293	458 293	-
Gains on Disposal of Assets	500 000	500 000	1 000 000	1 112 460	112 460	2 472 569
Other Gains	2 800 000	-	2 800 000	6 058 356	3 258 356	5 894 019
Total Revenue (excluding capital transfers)	527 673 934	(8 676 980)	518 996 954	522 116 836	3 119 882	464 534 724
Total Expenditure						
Employee Related Costs	182 396 121	(9 168 617)	173 227 504	167 041 919	(6 185 585)	153 510 124
Remuneration of Councillors	7 272 855	63 145	7 336 000	7 328 144	(7 856)	6 791 323
Bulk Purchases	129 216 000	9 784 000	139 000 000	144 988 077	5 988 077	118 609 439
Inventory Consumed	23 235 000	215 626	23 450 626	18 428 990	(5 021 636)	16 492 830
Debt Impairment	34 208 000	3 512 000	37 720 000	42 265 121	4 545 121	31 488 315
Depreciation and Amortisation	32 656 000	(5 048 000)	27 608 000	25 325 642	(2 282 358)	30 869 526
Interest	26 527 300	718 700	27 246 000	27 109 397	(136 603)	21 856 976
Contracted Services	46 526 000	(689 588)	45 836 412	38 162 672	(7 673 740)	33 029 582
Transfers and Subsidies	9 701 000	265 210	9 966 210	10 169 390	203 180	10 389 765
Operational Costs	45 832 000	2 840 272	48 672 272	38 586 378	(10 085 894)	37 497 559
Other Losses	2 805 000	-	2 805 000	-	(2 805 000)	-
Total Expenditure	540 375 276	2 492 748	542 868 024	519 405 728	(23 462 296)	460 535 439
Surplus/(Deficit)	(12 701 342)	(11 169 728)	(23 871 070)	2 711 108	26 582 178	3 999 285
Transfers and Subsidies - Capital (monetary allocations)	49 870 609	8 723 477	58 594 086	55 057 636	(3 536 450)	20 777 359
Transfers and Subsidies - Capital (in-kind)	-	-	-	-	-	2 250 000
Surplus/(Deficit) for the year	37 169 267	(2 446 251)	34 723 016	57 768 744	23 045 728	27 026 644

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
CAPITAL EXPENDITURE						
CAPITAL EXPENDITURE (MUNICIPAL VOTE)						
Multi-year expenditure						
Vote 1 - Municipal Manager	-	-	-	-	-	-
Vote 2 - Finance	-	-	-	-	-	-
Vote 3 - Corporate Services	750 000	(315 521)	434 479	434 478	(1)	119 815
Vote 4 - Technical Services	50 544 175	7 778 588	58 322 763	54 808 735	(3 514 028)	16 694 955
Vote 5 - Community Services	915 000	(511 400)	403 600	400 724	(2 876)	910 781
Total Multi-year expenditure	52 209 175	6 951 667	59 160 842	55 643 938	(3 516 904)	17 725 550
Single-year expenditure						
Vote 1 - Municipal Manager	1 460 000	2 929 731	4 389 731	2 847 981	(1 541 750)	677 039
Vote 2 - Finance	500 000	-	500 000	497 769	(2 231)	494 986
Vote 3 - Corporate Services	2 025 000	(333 479)	1 691 521	1 636 471	(55 050)	2 174 661
Vote 4 - Technical Services	33 931 434	2 398 682	36 330 116	34 891 883	(1 438 233)	46 050 238
Vote 5 - Community Services	12 315 000	141 340	12 456 340	10 020 681	(2 435 659)	7 591 149
Total Single-year expenditure	50 231 434	5 136 274	55 367 708	49 894 785	(5 472 923)	56 988 073
Total Capital Expenditure by Vote	102 440 609	12 087 941	114 528 550	105 538 723	(8 989 827)	74 713 623
CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)						
Governance and administration						
Executive and council	20 000	1 166	21 166	21 133	(33)	152 817
Finance and administration	8 430 000	(802 600)	7 627 400	7 309 254	(318 146)	4 546 059
Internal audit	-	-	-	-	-	-
Community and public safety						
Community and social services	2 420 000	(182 900)	2 237 100	2 084 274	(152 826)	2 586 097
Sport and recreation	5 714 000	(1 848 050)	3 865 950	2 683 520	(1 182 430)	4 306 486
Public safety	1 536 000	759 890	2 295 890	2 236 044	(59 846)	964 082
Housing	3 060 000	747 000	3 807 000	2 924 229	(882 771)	645 264
Economic and environmental services						
Planning and development	31 463 000	11 187 323	42 650 323	40 404 189	(2 246 134)	4 337 697
Road transport	4 755 000	366 700	5 121 700	4 767 845	(353 855)	13 386 330
Trading services						
Energy sources	6 735 782	2 270 130	9 005 912	7 544 308	(1 461 604)	9 435 126
Water management	22 757 261	(1 913 418)	20 843 843	19 723 428	(1 120 415)	23 360 486
Waste water management	13 934 566	2 072 700	16 007 266	14 839 499	(1 167 767)	4 943 538
Waste management	1 615 000	(570 000)	1 045 000	1 000 998	(44 002)	6 049 641
Total Capital Expenditure - Standard	102 440 609	12 087 941	114 528 550	105 538 723	(8 989 827)	74 713 623

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
CAPITAL EXPENDITURE (CONTINUED)						
FUNDING SOURCES						
National Government	22 361 609	(2 266 088)	20 095 521	17 929 446	(2 166 075)	16 611 457
Provincial Government	27 269 000	8 847 000	36 116 000	34 724 115	(1 391 885)	3 403 718
District Municipality	-	2 222 565	2 222 565	2 172 140	(50 425)	229 542
Transfers and subsidies - capital (other monetary allocations)	240 000	(80 000)	160 000	122 025	(37 975)	532 641
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	2 250 000
Transfers recognised - capital	49 870 609	8 723 477	58 594 086	54 947 726.46	(3 646 360)	23 027 359
Borrowing	30 910 000	5 286 500	36 196 500	32 520 817	(3 675 683)	33 075 258
Internally generated funds	21 660 000	(1 922 036)	19 737 964	18 070 180	(1 667 784)	18 611 007
Total Capital Funding	102 440 609	12 087 941	114 528 550	105 538 723	(8 989 827)	74 713 623



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BERGRIVIER LOCAL MUNICIPALITY

APPENDIX C (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET 2024 R	BUDGET ADJUSTMENTS 2024 R	FINAL BUDGET 2024 R	ACTUAL OUTCOME 2024 R	BUDGET VARIANCE 2024 R	RESTATED OUTCOME 2023 R
CASH FLOWS						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	102 614 520	948 531	103 563 051	102 282 595	(1 280 456)	92 386 529
Service charges	256 557 559	(10 913 225)	245 644 333	243 425 738	(2 218 596)	220 588 882
Other revenue	23 136 000	257 105	23 393 105	24 209 665	816 560	22 178 927
Transfers and Subsidies - Operational	92 430 391	(10 070 997)	82 359 394	83 340 497	981 103	74 701 690
Transfers and Subsidies - Capital	49 870 609	6 489 499	56 360 108	55 057 636	(1 302 472)	20 777 358
Interest	17 700 000	4 146 834	21 846 834	21 826 884	(19 950)	15 353 672
Payments						
Suppliers and employees	(433 165 475)	(4 213 339)	(437 378 814)	(406 912 234)	30 466 580	(360 908 164)
Finance charges	(11 259 300)	(2 700)	(11 262 000)	(11 389 770)	(127 770)	(7 936 992)
Transfers and grants	(9 701 000)	(265 210)	(9 966 210)	(10 169 390)	(203 180)	(10 389 765)
NET CASH FROM OPERATING ACTIVITIES	88 183 303	(13 623 502)	74 559 801	101 671 621	27 111 820	66 752 137
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	500 000	500 000	1 000 000	1 375 358	375 358	3 574 759
Payments						
Capital assets	(102 440 609)	(12 087 941)	(114 528 550)	(101 838 049)	12 690 501	(69 681 094)
NET CASH USED IN INVESTING ACTIVITIES	(101 940 609)	(11 587 941)	(113 528 550)	(100 462 691)	13 065 859	(66 106 335)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Borrowing long term/refinancing	30 910 000	5 286 500	36 196 500	29 791 500	(6 405 000)	39 630 135
Increase (decrease) in consumer deposits	395 000	-	395 000	529 668	134 668	503 812
Payments						
Repayment of borrowing	(14 359 643)	2 452 857	(11 906 786)	(11 866 537)	40 249	(9 657 172)
NET CASH FROM FINANCING ACTIVITIES	16 945 357	7 739 357	24 684 714	18 454 630	(6 230 083)	30 476 775
NET INCREASE/ (DECREASE) IN CASH HELD	3 188 051	(17 472 086)	(14 284 035)	19 663 561	33 947 596	31 122 578
Cash/cash equivalents at the year begin:	134 225 246	40 485 596	174 710 842	174 710 842	-	143 588 264
Cash/cash equivalents at the year end:	137 413 297	23 013 510	160 426 807	194 374 403	33 947 596	174 710 842

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX D (UNAUDITED)

OPERATING DEPARTMENTAL REVENUE AND EXPENDITURE FOR THE YEAR END 30 JUNE 2024

	OPERATING REVENUE				OPERATING EXPENDITURE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE
	R	R	R	%	R	R	R	%
Vote 1 - Municipal Manager	63 604 000	47 496 168	48 161 100	1%	36 719 166	36 782 210	34 948 126	-5%
Mayor and Council	-	-	-	0%	13 387 650	14 191 900	13 578 658	-4%
Municipal Manager	63 604 000	47 162 706	47 835 280	1%	16 089 963	15 778 310	15 102 251	-4%
Economic Development/Planning	-	333 462	325 821	-2%	5 664 581	5 580 600	5 222 931	-6%
Internal Audit	-	-	-	0%	1 576 972	1 231 400	1 044 286	-15%
Vote 2 - Finance	126 317 703	133 051 443	134 682 126	1%	43 497 467	50 679 284	49 722 598	-2%
Finance	126 267 703	133 021 443	134 650 604	1%	29 550 791	36 444 084	36 841 396	1%
Budget and Treasury Office	-	-	-	0%	2 595 393	2 650 000	2 562 280	-3%
Supply Chain Management	50 000	30 000	31 522	5%	9 226 278	10 290 200	9 013 853	-12%
Director Finance Services	-	-	-	0%	2 125 005	1 295 000	1 305 068	1%
Vote 3 - Corporate Services	3 254 000	3 774 925	1 951 434	-48%	41 926 931	42 820 751	38 417 358	-10%
Planning and Development	239 000	185 000	256 413	39%	6 880 996	7 300 000	7 072 927	-3%
Human Resources	3 012 000	3 586 925	1 692 947	-53%	18 272 420	17 692 175	14 680 776	-17%
Information Technology	-	-	-	0%	5 813 537	6 809 576	6 575 146	-3%
Administrative and Corporate Support	3 000	3 000	2 074	-31%	8 587 379	8 650 000	7 763 687	-10%
Director Corporate Services	-	-	-	0%	2 372 599	2 369 000	2 324 823	-2%
Vote 4 - Technical Services	281 437 231	290 947 069	294 502 005	1%	320 763 342	324 874 282	314 624 738	-3%
Building Control	1 901 000	1 951 000	1 953 455	0%	3 630 943	3 452 555	3 163 861	-8%
Project Management Unit	2 877 043	2 732 783	2 407 677	-12%	6 126 061	5 892 718	5 047 571	-14%
Fleet Management	-	-	-	0%	415 033	-	-	0%
Property Services	1 872 000	2 372 000	1 646 981	-31%	9 875 765	7 423 868	7 557 320	2%
Director Technical Services	-	-	-	0%	2 236 867	2 360 900	2 074 468	-12%
Solid Waste Removal	39 848 000	50 938 456	56 447 320	11%	50 100 039	45 846 256	44 004 815	-4%
Street Cleaning	-	-	-	0%	5 206 604	5 959 000	5 433 440	-9%
Sewerage	19 232 000	24 968 000	24 729 960	-1%	13 329 630	13 474 200	11 331 533	-16%
Waste Water Treatment	-	-	-	0%	3 297 133	2 889 455	2 331 606	-19%
Storm Water Management	-	-	-	0%	834 361	1 164 700	1 011 387	-13%
Water Distribution	42 969 660	48 347 302	51 336 249	6%	27 011 671	29 969 200	29 445 640	-2%
Water Treatment	-	-	-	0%	3 023 319	2 873 500	2 282 493	-21%
Roads	3 936 000	3 877 000	3 136 739	-19%	36 948 680	38 622 824	35 230 208	-9%
Electricity	168 801 528	155 760 528	152 843 624	-2%	157 249 396	163 549 106	164 324 388	0%
Street Lighting	-	-	-	0%	1 477 840	1 396 000	1 386 008	-1%

BERGRIVIER LOCAL MUNICIPALITY

APPENDIX D (UNAUDITED)

OPERATING DEPARTMENTAL REVENUE AND EXPENDITURE FOR THE YEAR END 30 JUNE 2024

	OPERATING REVENUE				OPERATING EXPENDITURE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL OUTCOME	BUDGET VARIANCE
	R	R	R	%	R	R	R	%
Vote 5 - Community Services	53 061 000	43 727 349	42 820 171	-2%	97 468 370	87 711 497	81 692 909	-7%
Director Community Services	-	-	-	0%	2 989 299	3 770 565	3 681 339	-2%
Libraries and Archives	8 272 000	8 371 000	7 291 840	-13%	8 838 911	9 148 300	8 519 211	-7%
Community Halls and Facilities	211 000	260 000	273 406	5%	4 578 502	4 328 162	4 073 617	-6%
Cemetaries	610 000	610 000	540 181	-11%	1 626 947	1 736 835	1 545 364	-11%
Housing Core	1 000	1 000	-	-100%	2 036 141	1 978 070	1 765 313	-11%
Housing Non-Core	10 000 000	216 169	400 000	85%	10 653 500	741 669	535 893	-28%
Traffic Control	23 519 000	23 557 000	23 411 735	-1%	36 296 945	39 222 954	36 729 437	-6%
Fire Fighting and Protection	5 000	264 180	70 783	-73%	4 177 494	3 083 446	2 856 382	-7%
Community Parks	107 000	107 000	27 643	-74%	11 090 880	10 274 681	9 850 884	-4%
Sports Grounds and Stadiums	-	-	-	0%	4 272 101	3 577 470	3 187 550	-11%
Swimming Pools	20 000	20 000	25 815	29%	1 457 818	1 169 213	1 134 486	-3%
Holiday Resorts	5 391 000	5 388 000	5 969 095	11%	7 579 583	6 893 932	6 019 755	-13%
Road and Traffic Regulation	4 925 000	4 933 000	4 809 673	-3%	1 870 249	1 786 200	1 793 678	0%
TOTAL	527 673 934	518 996 954	522 116 836	1%	540 375 276	542 868 024	519 405 728	-4%

