

DRAFT ANNUAL BUDGET OF BERGRIVIER MUNICIPALITY



2021/22 TO 2023/24

**MEDIUM TERM REVENUE AND EXPENDITURE
FRAMEWORK**

1	PART 1 – ANNUAL BUDGET	4
1.1	MAYOR’S REPORT	4
1.2	COUNCIL RESOLUTION (RECOMMENDED)	7
1.3	EXECUTIVE SUMMARY	9
1.4.1	<i>Property Rates</i>	15
1.4.2	<i>Sale of Water and Impact of Tariff Increases</i>	16
1.4.3	<i>Sale of Electricity and Impact of Tariff Increases</i>	18
1.4.4	<i>Sanitation and Impact of Tariff Increases</i>	18
1.4.5	<i>Waste Removal and Impact of Tariff Increases</i>	19
1.4.6	<i>Overall impact of tariff increases on households</i>	20
1.5	OPERATING EXPENDITURE FRAMEWORK	22
1.6	CAPITAL EXPENDITURE	24
1.7	ANNUAL BUDGET TABLES	25
2	PART 2 – SUPPORTING DOCUMENTATION	35
2.1	OVERVIEW OF THE ANNUAL BUDGET PROCESS	35
2.1.1	BUDGET PROCESS OVERVIEW	35
2.1.2	IDP AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN	45
2.2	OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	46
2.3	MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	51
2.4	OVERVIEW OF BUDGET RELATED-POLICIES	54
2.5	OVERVIEW OF BUDGET ASSUMPTIONS	63
2.5.1	COLLECTION RATE FOR REVENUE SERVICES	64
2.5.2	SALARY INCREASES	64
2.5.3	ABILITY OF THE MUNICIPALITY TO SPEND AND DELIVER ON THE PROGRAMMES	64
2.5.4	COST CONTAINMENT MEASURES	64
2.6	OVERVIEW OF BUDGET FUNDING	65
2.6.1	MEDIUM-TERM OUTLOOK: OPERATING REVENUE	65
2.6.2	MEDIUM-TERM OUTLOOK: CAPITAL REVENUE	66
2.6.3	CASH FLOW MANAGEMENT	69
2.6.4	CASH BACKED RESERVES/ACCUMULATED SURPLUS RECONCILIATION	71
2.6.5	FUNDING COMPLIANCE MEASUREMENT	71
2.7	EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS	74
2.8	COUNCILLOR AND EMPLOYEE BENEFITS	77
2.9	MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	79
2.10	CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS	85
2.11	CAPITAL EXPENDITURE DETAILS	85
2.12	LEGISLATION COMPLIANCE STATUS	97
2.13	OTHER SUPPORTING DOCUMENTS	98
2.14	MUNICIPAL MANAGER’S QUALITY CERTIFICATE	111

List of Tables

Table 1	Consolidated Overview of the 2020/21 MTREF	11
Table 2	Consolidated Overview of the 2020/21 MTREF	13
Table 3	Growth in revenue by main revenue source	14
Table 4	Major sources of revenue	14

Table 5 Comparison of Assessment rate tariff.....	16
Table 6 Comparison of Commercial water tariffs	17
Table 7 Comparison of Residential water tariffs.....	17
Table 8 Comparison of Sanitation tariffs	19
Table 9 Comparison between current waste removal fees and increases	20
Table 10 MBRR SA14 – Household bills	21
Table 11 A4 – Budgeted Financial Performance	22
Table 12 2020/21 Medium-term capital budget per vote	24
Table 13 MBRR A1 - Budget Summary.....	25
Table 14 MBRR A2 - Budgeted Financial Performance (revenue and expenditure by standard classification).....	26
Table 15 MBRR A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)	27
Table 16 MBRR A4 - Budgeted Financial Performance (revenue and expenditure).....	28
Table 17 MBRR A5 - Budgeted Capital Expenditure by vote, standard classification and funding source.....	29
Table 18 MBRR A6 - Budgeted Financial Position.....	30
Table 19 MBRR A7 - Budgeted Cash Flow Statement.....	31
Table 20 MBRR A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation.....	32
Table 21 MBRR A9 - Asset Management	33
Table 22 MBRR A10 - Basic Service Delivery Measurement	34
Table 23 MBRR SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue	49
Table 24 MBRR SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure.....	50
Table 25 MBRR SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)	51
Table 26 MBRR SA7 - Measurable performance objectives	52
Table 27 MBRR SA8 - Performance indicators and benchmarks	53
Table 28 Breakdown of the operating revenue over the medium-term	65
Table 29 MBRR SA15 – Detail Investment Information	66
Table 30 MBRR SA16 – Investment particulars by maturity.....	66
Table 31 Sources of capital revenue over the MTREF	67
Table 32 Detail of borrowings.....	68
Table 33 MBRR SA17 Borrowing	69
Table 34 MBRR A7 Budgeted cash flow statement	70
Table 35 MBRR A8 - Cash backed reserves/accumulated surplus reconciliation	71
Table 36 MBRR SA10 – Funding compliance measurement.....	71
Table 37 MBRR SA18 Transfers and grant receipts.....	74
Table 38 MBRR SA19 - Expenditure on transfers and grant programs.....	75
Table 39 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds.....	76
Table 40 MBRR SA22 - Summary of councilor and staff benefits	77
Table 41 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)	78
Table 42 MBRR SA24 – Summary of personnel numbers	78
Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure.....	79
Table 44 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote).....	80
Table 45 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification).....	81

Table 46 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)	82
Table 47 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)	83
Table 48 MBRR SA30 - Budgeted monthly cash flow.....	84
Table 49 MBRR SA 34a - Capital expenditure on new assets by asset class.....	85
Table 50 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class.....	86
Table 51 MBRR SA34c - Repairs and maintenance expenditure by asset class.....	87
Table 52 MBRR SA34d Depreciation by asset class	88
Table 53 MBRR SA34e Capital expenditure on the upgrading of existing assets by asset class.....	89
Table 54 MBRR SA35 - Future financial implications of the capital budget	90
Table 55 MBRR SA36 Detailed capital budget	91
Table 56 MBRR SA37 - Projects delayed from previous financial year	97
Table 57 MBRR SA1 - Supporting detail to budgeted financial performance.....	98
Table 58 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department).....	100
Table 59 MBRR SA3 – Supporting detail to Statement of Financial Position.....	102
Table 60 MBRR SA9 – Social, economic and demographic statistics and assumptions.....	103
Table 61 MBRR SA11 Property rates summary.....	104
Table 62 MBRR SA12a Property rates by category (current year).....	105
Table 63 MBRR SA12b Property rates by category (budget year)	106
Table 64 MBRR SA13a Service Tariffs by category.....	107
Table 65 MBRR SA21 Transfers and grants made by the municipality	108
Table 66 MBRR SA32 – List of external mechanisms	109
Table 67 MBRR SA38 – Consolidated detailed operational projects	110

List of Figures

Figure 1 Growth in major revenue sources over a 7 year horizon	20
Figure 2 Depreciation vs. repairs and maintenance	23
Figure 3 Major expenditure categories over a 7 year horizon.....	23
Figure 2 Infrastructure Capital spending trend 7 year horizon.....	24
Figure 5 Main operational revenue per category	65
Figure 6 Main sources of capital revenue.....	67
Figure 7 Growth in borrowing 2016/2017 to 2022/2023	68

List of Annexures

Annexure A – Budget Main and Supplementary Schedules.....	112
Annexure B – Budget related policies	185
Annexure C – Tariff Schedules	506
Annexure D - Service Level Standards	526

1 Part 1 – Annual Budget

1.1 Mayor's Report

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

It is my privilege to table this draft budget and other related documents for 2021/2022 and the two outer years as prescribed in terms of Section 16 of the Municipal Finance Management Act.

It goes without saying that this budget was drafted under the most extreme circumstances amidst the worst pandemic the world has encountered in the last century. The South African economy is currently in the worst position since the dawn of democracy with little hope of recovery in the foreseeable future. Little did we know a year ago what the impact of the Coronavirus pandemic would hold for the Country, the Province and the Municipality. The profound effect that the virus has had on the nation, health services and the economy as a whole could never have been anticipated 18 months ago, yet the economic reality is taking shape and needs to be managed appropriately over the MTREF and concurrent financial years to ensure the recovery of the nation and the municipality.

Service delivery, as part of the municipal mandate, has even through the most trying times received the highest priority, focus and dedication and it will remain so until the end of the term of the current Council and I trust that it will continue to do so even beyond that as we continue to strive to improve the livelihood of our communities.

The Covid -19 pandemic has forced us to appreciate even more the contribution of our community to the Municipality, its processes and its finances, I can assure you that the administration as custodian of public funds exercises the utmost care when utilising municipal financial, and other resources in the delivery of services to our communities and in the fight against Covid-19.

The National Treasury projects real economic growth of 3.3 per cent in 2021, following a contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.7 per cent in 2022 and 1.5 per cent in 2023, averaging 2.1 per cent over the medium term. This effectively means that the contraction experienced as a result of the Covid-19 pandemic will not be recovered over the MTREF causing municipal revenue sources to stagnate over the MTREF. ***We therefore have no alternative but to do more with less.***

Unemployment remains a huge concern with an estimated 1.7 million job losses since the onset of the pandemic and the loss of income has further entrenched existing economic and social inequalities. It is expected that the GDP will recover to pre-pandemic levels only late in 2023 emphasizing the challenge that lies ahead.

The budget and IDP revision presented here today is a culmination of intensive planning processes undertaken through the ward committee and other IDP processes as well as extensive in-house deliberations and negotiations to ensure that municipal resources are optimally used for the improvement of the livelihood of our communities.

The operating revenue budget (excluding capital transfers and contributions) amounts to R 419,680 million. The bulk of the income is derived from assessment rates and user charges. Operational expenditure from own funds amount to R 433,512,925 with the main two categories of operational expenditure being salary related expenditure and bulk purchases that account for 59.65 per cent of the total operational expenditure.

The capital budget amounts to R 52,003,782. The capital budget once again focusses on infrastructure development and 73.14 per cent of the capital budget is therefore allocated for infrastructure and engineering services.

Infrastructure spending included in the capital budget will be allocated as follows: Water services infrastructure R 3,497,000; Electricity infrastructure R 5,579,130; Sanitation infrastructure R 15,884,652 and roads infrastructure R 13,074,000

Sport and recreational facilities receive R 5,255,000 and social and community facilities receive R 1,465,000 the remainder of the capital budget consists of machinery and equipment, furniture, transport assets as well as computer equipment needed in the delivering of services to our communities.

In accordance with a new capital funding mix, a new loan of R 14,500,000 will be taken up in the 2021/2022 financial year, further own funding through the Capital Replacement Reserve in the amount of R 17,192,000 will be added to fund the capital budget in addition to the R 20,311,782 in grant receipts of the 2021/2022 financial year.

Employee related cost remain a major component of the municipal budget, the municipality has taken cognisance of the current economic environment as well as the affordability threshold with which consumers and ratepayers are confronted, especially in the aftermath of the lockdown imposed due to Covid -19 and has therefore decided to only make provision for notch increases on salaries. No provision is therefore made for a general salary adjustment for 2021/2022.

Employee related cost as a percentage of total expenditure equals 33.40 % and is within the norm for this category of expenditure, it will be carefully managed over the MTREF to ensure that it remains within acceptable limits.

Considering the economic circumstances that we find ourselves in, and in accordance with the National Treasury guidelines, the council's tariff increases have been limited to approximately 4.5 per cent on all services except for electricity where the increase is currently estimated to be 14.59%, this is subject to NERSA confirmation of the bulk Eskom increase which is currently anticipated to be 17.8%. It needs to be emphasised that the final municipal tariff increase will only be determined once the final tariff increase is confirmed by the National Energy Regulator.

It is the responsibility of the political leadership as well as management within local government environment to strengthen the link between the electorate and government's vision, policy, priorities and spending plans. The goal of the municipality therefore remain the enhancement and improvement of service delivery that will contribute to improving the quality of life for all people within Bergrivier Municipality.

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

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

The economic reality has led to the reduction of government grants to the municipalities yet the municipality will continue in its endeavour to assist the poorest of the poor with its indigent subsidy program where qualifying indigent households will receive an indigent support package consisting of 50 units of free electricity, 6000 litres of free water as well as a 100% subsidy on a standard household refuse and sewerage tariff per month. Households with a combined household income of less than R5000 per month will qualify for the subsidy. In addition thereto a subsidy of 60% will be provided on assessment rates for qualifying pensioners registered as indigents.

The Council will continue to pursue and encourage community participation in programmes, plans and strategies to ensure that our plans are in line with community needs.

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

I would like to invite all stakeholders, members of the public and interested parties to participate in the budget process by providing valuable input before the budget is tabled for final approval.

I thank you.

ALDERMAN RAY VAN ROOY
EXECUTIVE MAYOR

1.2 Council Resolution (Draft)

- 1) The Council of Bergrivier Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - a) The annual budget of the municipality for the financial year 2021/22 and the multi-year and single-year capital appropriations as set out in the following tables:
 - i) Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
 - ii) Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
 - iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
 - iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
 - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - i) Budgeted Financial Position – Table A6;
 - ii) Budgeted Cash Flows – Table A7;
 - iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
 - iv) Asset management – Table A9; and
 - v) Basic service delivery measurement – Table A10.
- 2) The Council of Bergrivier Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2021:
 - a) the tariffs for property rates,
 - b) the tariffs for electricity,
 - c) the tariffs for the supply of water
 - d) the tariffs for sanitation services
 - e) the tariffs for solid waste services
- 3) The Council of Bergrivier Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2021 the tariffs for other services as contained in the tariff list included in the budget document.
- 4) That Council specifically take note of the fact that the proposed electricity charges and tariff structure is subject to NERSA approval that could change materially.
- 5) To give proper effect to the municipality's annual budget, the Council of Bergrivier Municipality approves:
 - a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.

- b) That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2020/21 financial year limited to an amount of R14.5 million in terms of Section 46 of the Municipal Finance Management Act.
 - c) That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.
- 6) That the Council of Bergvriër Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing and new policies:
- a) Asset management policy
 - b) Cash Management and Investment policy
 - c) Credit control and Debt collection policy
 - d) Property Rates policy and By-law
 - e) Tariff policy
 - f) Virement policy
 - g) Supply Chain Management policy
 - h) Borrowing Policy
 - i) Funding, Reserves and Long Term Financial Planning Policy
 - j) Budget Implementation and Monitoring Policy
 - k) Petty Cash Policy
 - l) Creditors councillors and staff payment policy
 - m) Cost Containment policy
 - n) Preferential Procurement Policy
 - o) Community upliftment policy
- 7) That the service level standards attached as Annexure “D” be approved.
- 8) That where the tariff and other policy revisions necessitate amendments to relevant By-laws, the amendments be effected and made public in accordance with Section 75A of the Municipal Systems Act, (Act 32 of 2000)

1.3 Executive Summary

The draft budget for the 2021/2022 financial year and Medium Term Revenue and Expenditure Framework (MTREF) was once again drafted under challenging circumstances as the municipality finds itself caught up in the grip of the Covid -19 pandemic coupled with a sharp decline in GDP, and an alarming increase in unemployment over the last year with approximately 1.7 million job losses recorded. This is further exacerbated by an underperforming national economy fired by the continuation of the electricity crises with very little prospect of normality within the foreseeable future. The national budget deficit has been revised to 14% of GDP with national debt expected to peak at 88.9% of GDP in 2025/2026.

The Corona Virus, has added pressure on the already strained economy through a reduction in tourism and related business activities and the rapid decline in the stock markets. It is anticipated that the economy will take at least 3 to 4 years to recover to pre-pandemic levels.

Economic growth is predicted to be 3.3 per cent in 2021 and 2.2 per cent in 2022. The inflation target remain between 3 and 6 per cent with a prediction of 3.9 per cent for 2021/2022, 4.2 per cent for 2022/2023 and 4.4 per cent for 2023/2024. The recovery of the economy is anticipated to be slow over the MTREF with the continuing electricity crises hampering economic growth even further.

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

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

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

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. The municipality and continue with various customer care initiatives to ensure that the municipality truly involves all citizens in the democratic processes.

National Treasury's MFMA Circular No. 107 and 108, read with Provincial Treasury Circular 5 of 2021 was used to guide the compilation of the 2021/22 MTREF.

The main challenges experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- The effect that Covid -19 has had on the Global, National, Provincial and Local economy.
- The shrinking of the GDP by more than 7%.

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

The following budget principles and guidelines directly informed the compilation of the 2021/2022 MTREF:

- The 2020/21 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2021/22 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Cost cutting and austerity measures have been applied in all expenditure categories and value for money considerations are made when expenditure is incurred.
- Tariff and property rate increases should be affordable and should generally not exceed the growth parameters or upper limits of inflation as measured by the CPI, except where there are price increases in the input of services that are beyond the control of the municipality, for instance the continued escalation in the electricity and fuel price increase and the above average increase in specialized goods and services needed in service delivery that are subject to exchange rate fluctuations.
- For the 2021/2022 financial year tariff increases are averaged at 4.5% which is within the anticipated inflation targets over the MTREF, it is slightly higher than the 3.9% inflation prediction for 2021/2022 yet necessary to cover the rising cost in goods and services necessary to maintain existing levels of service delivery.
- The further strengthening of the financial position of the municipality and the continued striving towards a position of financial sustainability over the long term.
- Ensuring a cash funded budget and the strict application of prudent financial management principles.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following table is a consolidated overview of the proposed 2021/22 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2021/22 MTREF

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Total Revenue (excluding capital transfers and contributions)	0	295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Total Expenditure	0	296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit)	0	(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	0	14,950	20,515	20,152	15,770	18,449	18,449	18,449	19,407	26,274	18,016
Surplus/(Deficit) for the year	0	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066

Total revenue increased by R 29,689,511 to an amount of R 439,191,510 for the 2021/22 financial year when compared to the 2020/2021 adjustments budget. This is due to additional revenue raised through increased tariffs as well as a slight recovery in the revenue raised from the letting and use of municipal facilities as well as fines revenue. For the two outer years, operational revenue will increase by 13.74 and then decline with 1.65 percent respectively.

Total operating expenditure for the 2021/22 financial year has been appropriated at R 433,512,925 and translates into a budgeted surplus of R 5,678,585 after capital contributions.

When compared to the 2020/21 Adjustments Budget, operational expenditure has increased by R 30,187,183 in 2021/22. The expenditure for the two outer years respectively, increase with R 50,364,275 and R 3,345,610 respectively.

The capital budget of R 52,003,782 for 2021/22 decreases with 3.16 per cent when compared to the 2020/21 2nd Adjustment Budget. The capital programme increases to R 59,479,478 in the 2022/23 financial year and then decreases in 2023/24 to R 42,075,000. Borrowing will contribute 27.88 percent of capital funding for 2021/22 and will remain constant over the MTREF in accordance with the funding mix principles adopted. The balance will be funded from internally generated funds and grants.

Borrowing as a funding source is recommended for capital investment in respect of the replacement and refurbishment of infrastructure to underline the user-pays principle where current and future users of the service will be required to contribute to the cost associated with the raising of funding necessary to execute the programs or projects.

1.4 Operating Revenue Framework

For Bergrivier Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management principles are fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs, poverty and increasing unemployment.

The expenditure required to address these challenges will inevitably always exceed available funding hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The prevailing economic circumstances, and especially the profound effect that Covid -19 has had and still has on the National and Local economy are adding to the difficulties in collecting the revenue that is due to the municipality. The promotion of operational efficiencies, revenue enhancement strategies, as well as savings and austerity measures remain a priority in ensuring the availability of sufficient financial resources to fund the MTREF.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The current reality in respect of inflationary increases as well as other economic factors and price increases such as fuel price and associated taxation make it extremely difficult for municipalities to manage tariff increases within the guidelines set.

Excessive increases are also likely to be counterproductive, resulting in higher levels of non-payment. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

It is within this framework that the Municipality has undertaken the tariff setting process in respect of service charges.

The municipality's revenue strategy is built around the following key components:

- Strengthening the financial position of the municipality.
- Cost reflective tariff setting – The municipality is commencing to promote the principle of cost reflective tariffs and has budgeted for an electricity cost of supply study where the elements contributing to the cost of the service will be isolated and proposed tariffs structured in a manner to ensure that relevant cost elements are recovered through appropriate tariff setting.
- A cost reflective tariff study for water, sewerage and refuse have been completed and various anomalies were found that has directed the municipality to perform an audit of all service points and units of service consumed or used by consumers.
- A revenue enhancement plan has been adopted and the resourcing of the section will be key in ensuring a successful rollout of the program. The revenue enhancement program will ensure that all revenue is correctly billed in accordance with the category, user type and applicable tariffs and number of service units as determined by the municipality, if correctly applied and implemented, it will ensure that consumers across the board are saved from future above average tariff increases;
- Moderate tariff increases are proposed for the 2021/22 financial year in all services with the exception of Electricity where the final NERSA determination will guide the municipality in determining the final electricity tariff. Appropriate tariff increases are of essence to sustain and improve on service delivery standards and to ensure the long term financial sustainability of the municipality;
- The municipal council has adopted a principle of protecting the poor from excessive tariff increases and will therefore endeavour to limit the increase to lower income consumers in accordance with the national treasury growth parameters where possible. Subsidization

of free basic services are adequate to ensure access to basic services by the poorest of the poor and most vulnerable category of consumers.

- National Treasury’s guidelines and growth parameters have been taken into account in tariff increases and where appropriate an explanation will be provided for increases higher than inflationary predictions.
- Efficient revenue management, which aims to ensure a minimum 93.5% annual collection rate for property rates and other key service charges;
- Budgeting for a moderate surplus at the conclusion of the MTREF to enable the municipality to build cash reserves to back statutory funds and provisions and to build an operating as well as capital replacement reserve.

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

It must be emphasized that at the current trend growing expenditure associated with the current quality and the ever escalating cost of service delivery, the municipality will find it all the more difficult to improve its financial position over the MTREF, unless catalytic economic investments and growth opportunities are garnered expediently. The current rates base can no longer support the cost of services, especially considering the ageing infrastructure and the cost necessary to upgrade and refurbishment to continue delivering high quality services. All role-players would need to collectively contribute to ensure not only the financial sustainability of the municipality, but also the economic progression of its citizenry.

The following table is a summary of the 2021/22 MTREF (classified by main revenue source):

Table 2 Consolidated Overview of the 2021/22 MTREF

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges - electricity revenue	2	94,502	104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693
Service charges - water revenue	2	19,309	24,348	28,752	28,135	28,455	28,455	28,455	29,944	32,368	34,692
Service charges - sanitation revenue	2	12,071	12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785
Service charges - refuse revenue	2	19,742	21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621
Rental of facilities and equipment		1,118	1,416	1,551	1,385	1,343	1,343	1,343	1,413	1,498	1,587
Interest earned - external investments		6,729	6,203	7,688	5,145	4,795	4,795	4,795	6,382	6,765	7,171
Interest earned - outstanding debtors		6,843	7,390	7,880	7,460	5,460	5,460	5,460	5,700	6,042	6,405
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,935	18,021	2,044	22,205	22,205	22,205	23,225	24,612	26,089
Licences and permits	3	2	114	49	70	70	70	70	73	77	82
Agency services		4,016	4,313	3,677	4,732	4,627	4,627	4,627	4,627	4,905	5,199
Transfers and subsidies		48,745	62,349	63,854	68,914	75,014	75,014	75,014	67,311	95,147	68,137
Other revenue	2	12,103	12,954	14,262	4,073	5,149	5,149	5,149	8,341	8,840	9,366
Gains		566	513	5,187	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157

Table 3 Growth in revenue by main revenue source

Description	2021/22 Medium Term Revenue & Expenditure Framework				
	Budget Year 2020/21	Growth %	Budget Year +1 2021/22	Growth %	Budget Year +2 2022/23
R thousand					
Revenue By Source					
Property rates	86,623,594	6.00	91,820,000	6.00	97,330,000
Service charges - electricity revenue	146,330,091	7.72	157,619,720	7.66	169,692,707
Service charges - water revenue	29,943,824	8.10	32,368,427	7.18	34,691,885
Service charges - sanitation revenue	14,960,000	9.32	16,355,000	8.74	17,785,000
Service charges - refuse revenue	24,751,000	9.49	27,101,000	9.30	29,621,000
Rental of facilities and equipment	1,413,000	6.02	1,498,000	5.94	1,587,000
Interest earned - external investments	6,382,000	6.00	6,765,000	6.00	7,171,000
Interest earned - outstanding debtors	5,700,000	6.00	6,042,000	6.01	6,405,000
Fines, penalties and forfeits	23,225,000	5.97	24,612,000	6.00	26,089,000
Licences and permits	73,000	5.48	77,000	6.49	82,000
Agency services	4,627,000	6.01	4,905,000	5.99	5,199,000
Transfers and subsidies	67,310,783	41.35	95,146,522	(28.39)	68,137,174
Other revenue	8,341,000	5.98	8,840,000	5.95	9,366,000
Total Revenue (excluding capital transfers and contributions)	419,680,293	12.74	473,149,670	0.001	473,156,766

The table above illustrates the growth in sources of revenue from the first to the second and from the second to the 3rd year of the MTREF. Revenue generated from services charges remain the major source of revenue for the municipality amounting to 51.46 per cent of total revenue.

Table 4 Major sources of revenue

The major sources of revenue for the 2021/22 financial year can be summarised as follows:

Main Sources of revenue		
Source	Amount	%
Property rates	86,623,594	20.64
Electricity revenue	146,330,091	34.87
Water revenue	29,943,824	7.13
Sanitation revenue	14,960,000	3.56
Refuse revenue	24,751,000	5.90
Transfers and subsidies	67,310,783	16.04
Other revenue	49,761,000	11.86
Total	419,680,293	100.00

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

Tariff Setting

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

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

1.4.1 Property Rates

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

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

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

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- For pensioners, physically and mentally disabled persons, a maximum rebate of 60 percent will be granted to owners of rate-able property. In this regard the following stipulations are relevant:
 - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
 - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
 - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - The property must be categorized as residential.
- The Municipality may award a 100 percent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur

sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a relief.

- The municipality has decided to adjust the standard rebate to bona-fide agricultural properties to downwards to 75% in accordance with the ratio determination by the Minister as per Section 83 of the Municipal Property Rates Act.

The sixth supplementary valuation roll has been done adding a small increase in the rates base over the MTREF, it is evident from the slow growth in the rates base that the growth in the property sector has slowed down, especially during the period of Covid -19 and therefore additional sources of revenue must be explored to supplement rates revenue. It is also important that an environment for economic development is created through the provision of high quality reliable municipal services.

Table 5 Comparison of Assessment rate tariff

Category	Current Tariff (1 July 2020)	Proposed tariff (from 1 July 2021)
	C	C
Residential properties	.01001	.01046
Municipal Properties	.01001	.01046
Institutional Properties	.01001	.01046
Agricultural	.00200	.00262
Commercial Properties	.01101	.01151
Industrial Properties	.01101	.01151

The assessment rates tariff is proposed to increase with 4.5% which is slightly higher than the 3.9 per cent predicted inflation target for 2021/2022, it is unfortunately unavoidable to increase the tariff at the current rate proposed due to factors such as the increase in cost to render services such as the fuel price increase, the increase in the price of goods and services, the increase maintenance and operational cost of municipal facilities, equipment and infrastructure. There has been a huge increase in the cost of insurance and associated cost to protect municipal infrastructure against vandalism and theft.

1.4.2 Sale of Water and Impact of Tariff Increases

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

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

Better maintenance of infrastructure, the replacement of failing water mains, the installation of smart metering devices and cost-reflective tariffs will ensure that the supply challenges are managed to ensure long term sustainability.

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

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

The municipality is proposing a number of changes to the tariff structure yet the bulk of the customers being residential consumers will not be influenced by the proposed amendments.

A tariff increase of 4.5 per cent from 1 July 2021 for water is proposed. 6 kℓ water per month will **still only** be granted free of charge to registered indigent residents.

Commercial tariffs were found not to be cost reflective and all intervals of the sliding scale were therefore adjusted to ensure that the municipality can at least recover the cost associated with the rendering of a kilolitre of water.

Table 6 Comparison of Commercial water tariffs

CATEGORY	CURRENT TARIFFS 2020/21 15% VAT Incl	PROPOSED TARIFFS 2021/22 15% VAT Incl
	Rand per kℓ	Rand per kℓ
COMMERCIAL		
(i) 0 to 6 kℓ per 30-day period	8.41	8.78
(ii) 7 to 20 kℓ per 30-day period	16.94	21.43
(iii) 21 to 50 kℓ per 30-day period	16.94	22.99
(iv) 51 to 100 kℓ per 30-day period	19.51	25.24
(v) 101 to 200 kℓ per 30-day period	20.51	26.44
(vi) 201 to 1000 kl per 30-day period	21.58	25.24
(vii) 1001 to 1500 kl per 30-day period	18.33	22.99
(viii) 1501 to 2000 kl per 30-day period	15.56	18.03
(ix) More than 2000 kℓ per 30-day period:	13.18	16.22

The Residential Tariff structure is as follows:

Table 7 Comparison of Residential water tariffs

CATEGORY	CURRENT TARIFFS 2020/21 15% VAT Incl	PROPOSED TARIFFS 2021/22 15% VAT Incl
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		

CATEGORY	CURRENT TARIFFS 2020/21 15% VAT Incl	PROPOSED TARIFFS 2021/22 15% VAT Incl
	Rand per kℓ	Rand per kℓ
(i) 0 to 6 kℓ per 30-day period	8.41	8.79
(ii) 7 to 13 kℓ per 30-day period	17.79	18.59
(iii) 14 to 20 kℓ per 30-day period	21.10	22.05
(iv) 21 to 35 kℓ per 30-day period	26.33	27.52
(v) 36 to 50 kℓ per 30-day period	31.92	33.35
(vi) More than 50 kℓ per 30-day period:	42.54	44.45

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has not yet announced the revised bulk electricity pricing structure. It has however published a guideline consultation paper wherein a bulk purchase price increase to municipalities of 17.8% is proposed, this will translate into a 14.59% increase in the price of electricity to municipal customers. The proposed tariff increase is subject to final approval from NERSA and will be implemented from 1 July 2021 as soon as final approval has been received.

It should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity, this will put further pressure on the financial performance of the municipality in these uncertain times.

50 kWh free electricity per month will only be granted to registered indigents and households with 20 Ampere connections.

The municipality is still busy with the cost of supply study that will determine the true cost of rendering electricity services to its communities, this will inform tariff future decisions and provide certainty in respect of the cost of electricity over the medium term. It must however be pointed out that NERSA has to date failed to approve the Eskom cost of supply study and it is anticipated that this will be a long drawn out process.

1.4.4 Sanitation and Impact of Tariff Increases

A cost reflective tariff study was performed during the 2020/2021 financial year and the results thereof are included in the proposed new tariff structure for the rendering of sanitation services where appropriate. A general tariff increase of 4.5 per cent for sanitation is proposed from 1 July 2021. This is based on the input cost assumptions relating to the service and the extent to which customers make use of the service.

The tariff proposal include a revision in the application of the sewer charge where the single residential charge only will no longer be applied per connection to the sewer mains of the municipality, but it will also include a charge to additional self-sufficient dwelling units on a single property. It will therefore be applied to second dwellings, each individual flat in a block of flats, and every business unit that have ablution facilities in a shopping mall or complex. Furthermore institutional clients such as schools, hospitals and other government institutions will be assessed on the number of ablution facilities to ensure an equitable recovery of the cost of the service based on the extent to which the service is used.

It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, therefore the electricity price increase makes it unavoidable to increase the sewer tariffs by more than the inflationary predictions. A general tariff increase of 4.5% is therefore unavoidable.

The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R 14,960,000 for the 2020/21 financial year.

Table 8 Comparison of Sanitation tariffs

	CURRENT TARIFFS 2020/21 15%VAT Incl.	PROPOSED TARIFFS 2021/22 15%VAT Incl.
Sanitation	R 181.00	R189.15

1.4.5 Waste Removal and Impact of Tariff Increases

A cost reflective tariff study was performed during the 2020/2021 financial year and the results thereof are included in the proposed new tariff structure for the rendering of sanitation services where appropriate. A general tariff increase of 4.5 per cent for sanitation is proposed from 1 July 2021. This is based on the input cost assumptions relating to the service and the extent to which customers make use of the service and the volumes generated.

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

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

The following table compares current and proposed amounts payable from 1 July 2021:

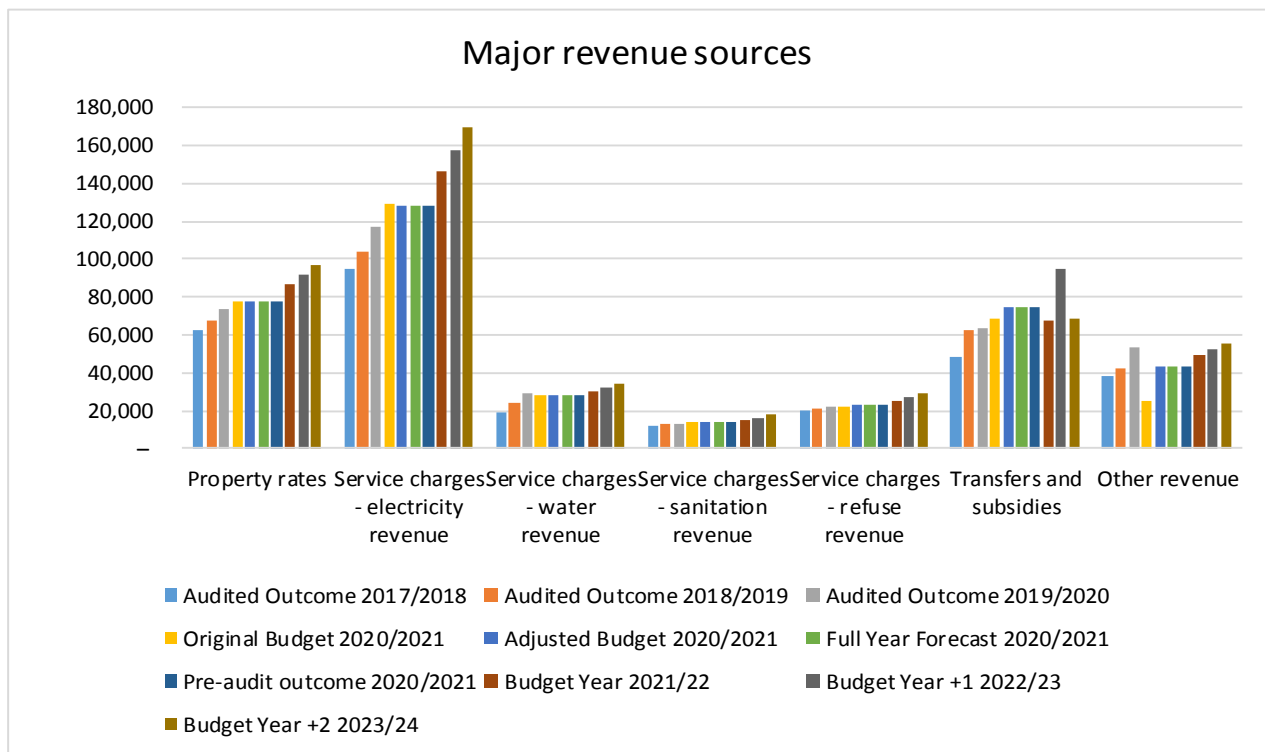
Table 9 Comparison between current waste removal fees and increases

	CURRENT TARIFFS 2019/20 15%VAT Incl.	PROPOSED TARIFFS 2020/21 15%VAT Incl.
Solid Waste removal	R 245.00	R256.03

The general increase in refuse tariffs are limited to 4.5% for households refuse removals, businesses will be charged at 1.6 times the residential tariff for removal of 6 black bags once per week, the monthly charge in respect of business premises or business activities will be R354.84 per month. Where businesses exceed 6 black bags per removal, an additional charge per 3 black bags will be added in accordance with the average number of bags put out for collection. Other miscellaneous refuse removal charges are expected to increase by approximately 4.5% year-on year.

All customers that do not fall under the definition of single residential will also be billed in accordance with the tariff applicable to business consumers.

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



1.4.6 Overall impact of tariff increases on households

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

Table 10 MBRR SA14 – Household bills

WC013 Bergvriër - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year +1 2022/23	Budget Year +2 2023/24	
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		631.27	508.61	539.15	571.52	571.52	571.52	4.5%	597.26	633.10	671.08
Electricity: Basic levy		181.00	193.38	218.66	232.26	232.26	232.26	14.6%	266.14	282.11	299.04
Electricity: Consumption		1,465.00	1,565.00	1,501.24	1,594.05	1,594.05	1,594.05	14.6%	1,826.62	1,936.22	2,052.39
Water: Basic levy		44.00	46.64	49.44	54.79	54.79	54.79	4.2%	57.08	60.51	64.14
Water: Consumption		338.28	459.56	487.13	509.54	509.54	509.54	4.5%	532.47	564.42	598.28
Sanitation		134.00	142.00	150.13	157.35	157.35	157.35	4.5%	164.48	174.35	184.81
Refuse removal		181.00	192.00	203.48	212.84	212.84	212.84	4.6%	222.63	235.99	250.15
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2,974.35	3,107.19	3,149.22	3,332.34	3,332.34	3,332.34	10.0%	3,666.69	3,666.69	4,119.89
VAT on Services		296.76	389.79	391.56	413.94	413.94	413.94	9.8%	454.67	481.95	510.87
Total large household bill:		3,271.31	3,496.98	3,540.78	3,746.28	3,746.28	3,746.28	10.0%	4,121.36	4,368.64	4,630.76
% increase/decrease			6.9%	1.3%	5.8%	-	-	10.0%	6.0%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		445.60	360.11	381.74	404.65	404.65	404.65	4.5%	422.88	448.25	475.15
Electricity: Basic levy		181.00	193.38	218.66	232.26	232.26	232.26	14.6%	266.14	282.11	299.04
Electricity: Consumption		601.00	643.00	675.33	717.19	717.19	717.19	14.6%	821.81	871.12	923.39
Water: Basic levy		44.00	46.64	49.44	54.79	54.79	54.79	4.2%	57.08	60.51	64.14
Water: Consumption		275.58	356.31	377.70	395.06	395.06	395.06	4.5%	412.84	437.61	463.87
Sanitation		134.00	142.00	150.13	157.35	157.35	157.35	4.5%	164.48	174.35	184.81
Refuse removal		181.00	192.00	203.48	212.84	212.84	212.84	4.6%	222.63	235.99	250.15
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,862.18	1,933.44	2,056.46	2,174.14	2,174.14	2,174.14	8.9%	2,367.87	2,509.94	2,660.54
VAT on Services		198.32	236.00	251.25	265.24	265.24	265.24	7.8%	286.00	303.16	321.35
Total small household bill:		2,060.50	2,169.44	2,307.71	2,439.38	2,439.38	2,439.38	8.8%	2,653.87	2,813.10	2,981.89
% increase/decrease			5.3%	6.4%	5.7%	-	-	8.8%	6.0%	6.0%	6.0%
				0.21	-0.10	-1.00	-				
Monthly Account for Household - 'Indigent Household receiving free basic services'	3										
Rates and services charges:											
Property rates		259.93	211.61	224.32	237.79	237.79	237.79	4.5%	248.50	263.41	279.21
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		330.00	354.00	395.16	392.22	392.22	392.22	14.6%	449.43	476.40	504.98
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		175.56	213.50	226.31	236.72	236.72	236.72	4.5%	247.37	262.22	277.95
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		765.49	779.11	845.79	866.73	866.73	866.73	9.1%	945.30	1,002.02	1,062.14
VAT on Services		70.78	85.13	93.22	94.34	94.34	94.34	#NAME?	109.25	115.80	122.75
Total small household bill:		836.27	864.24	939.01	961.07	961.07	961.07	9.7%	1,054.55	1,117.82	1,184.89
% increase/decrease			3.3%	8.7%	2.3%	-	-	9.7%	6.0%	6.0%	6.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

1.5 Operating Expenditure Framework

Bergvriër Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

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

The following table is a high level summary of the 2021/22 budget and MTREF (classified per main type of operating expenditure):

Table 11 A4 – Budgeted Financial Performance

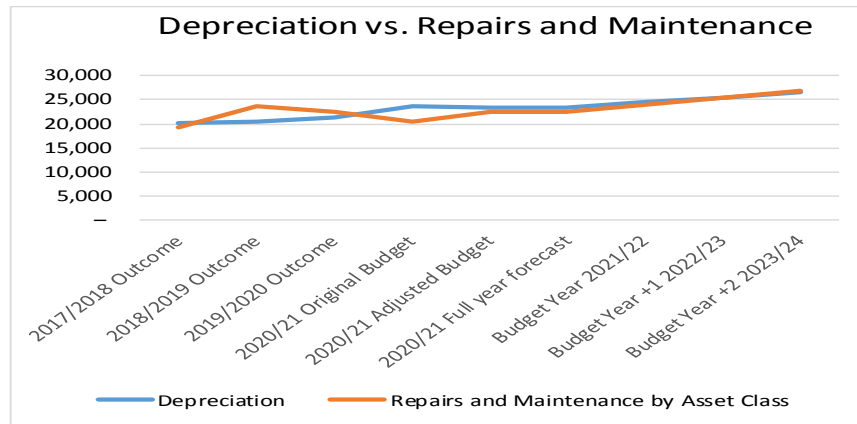
Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type										
Employee related costs	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Remuneration of councillors	5,822	6,262	6,669	7,011	7,011	7,011	7,011	6,978	7,468	7,991
Debt impairment	15,313	16,123	35,015	26,852	38,691	38,691	38,691	37,185	39,380	41,705
Depreciation & asset impairment	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Finance charges	14,939	15,499	15,796	16,676	16,123	16,123	16,123	18,149	18,911	19,744
Bulk purchases - electricity	73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Inventory consumed	14,956	15,991	17,977	17,169	18,342	18,342	18,342	19,718	20,456	21,342
Contracted services	16,113	22,863	20,712	22,732	28,316	28,316	28,316	28,740	54,940	29,302
Transfers and grants	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Other expenditure	20,148	22,686	21,630	29,686	30,427	30,427	30,427	33,480	34,382	35,838
Losses	-	406	-	-	-	-	-	-	-	-
Total Expenditure	296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223

The budgeted allocation for employee related costs excluding public office bearer's remuneration for the 2021/2022 financial year totals R 144,792 Million which equals 33.40 percent of the total operating expenditure. No provision is made for a general salary increase for the 2021/2022 financial year, provision is only made for notch increases equalling approximately 2.3% and is only applicable to employees who have not yet reached the maximum notch of their salary scales.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). There has not been a proclamation in the current financial year and no provision is made for an increase in the 2021/2022 financial year.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R 24,464 million for the 2021/22 financial year and equates to 5.64 percent of the total operating expenditure.

Figure 2 Depreciation compared to repairs and maintenance



The figure above reflects the depreciation charges in comparison to the money spent on repairs and maintenance, it is indicative of an increase in the spending on repairs and maintenance over the 7 year budget horizon.

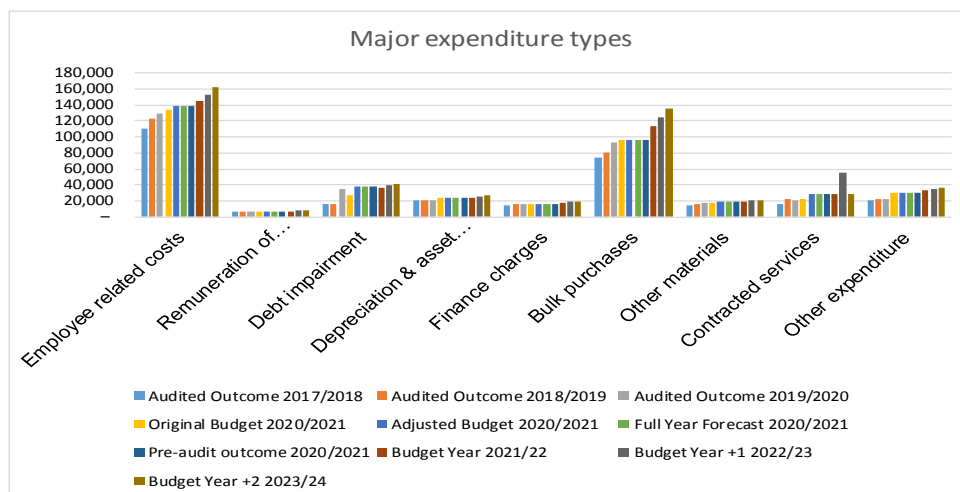
Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 4.19 percent or R 18,149 million of operating expenditure.

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

A concerted effort is underway to curb electricity as well as water losses as it has a direct bearing on the revenue streams of the municipality and ultimately the financial sustainability. Inaccessible meters are being replaced by smart meters that will enable reading to be taken without access to properties being necessary, meters will also be moved to outside property fences to ensure accessibility by meter readers, the water By-laws will be amended to include the requirement.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

Figure 3 Major expenditure categories over a 7 year horizon



1.6 Capital expenditure

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

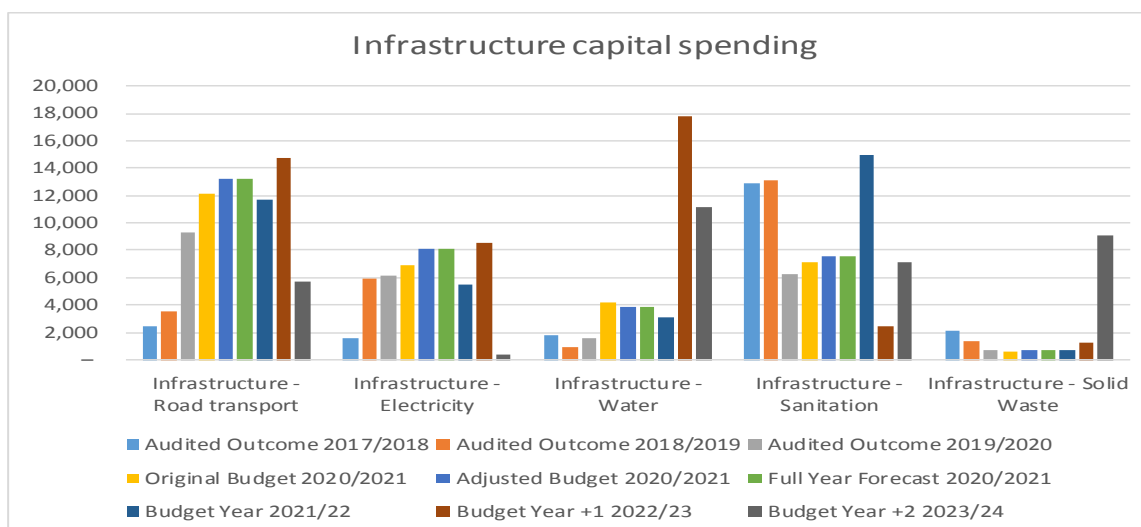
Table 12 2021/22 Medium-term capital budget per vote

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote											
Multi-year expenditure to be appropriated											
Vote 1 - Municipal Manager	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		951	1,000	4,041	-	-	-	-	150	-	-
Vote 4 - Technical Services		437	5,585	6,720	9,057	10,150	10,150	10,150	6,052	13,623	12,532
Vote 5 - Community Services		579	847	262	150	373	373	373	630	860	700
Capital multi-year expenditure sub-total	7	1,967	7,432	11,022	9,207	10,523	10,523	10,523	6,832	14,483	13,232
Single-year expenditure to be appropriated											
Vote 1 - Municipal Manager	2	100	88	161	200	937	937	937	40	40	10
Vote 2 - Finance		1,577	735	220	240	1,340	1,340	1,340	2,010	210	-
Vote 3 - Corporate Services		237	1,866	1,411	2,455	3,095	3,095	3,095	2,690	2,060	1,235
Vote 4 - Technical Services		22,799	24,705	23,787	24,969	29,113	29,113	29,113	33,577	37,907	23,658
Vote 5 - Community Services		4,697	6,782	5,454	6,265	8,694	8,694	8,694	6,855	4,780	3,940
Capital single-year expenditure sub-total		29,409	34,176	31,032	34,129	43,180	43,180	43,180	45,172	44,997	28,843
Total Capital Expenditure - Vote		31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075

The Capital Budget decreases from R53.702 million in 2020/21 to R52.004 million in 2021/22.

Total new assets represent 56.6 percent of the total capital budget, upgrading and renewal of assets represent 43.4 percent or R 22.548 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c, d, e provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class. The future operational costs and revenues associated with the capital programme have been included in Table SA35.

Figure 4 Infrastructure Capital spending trend 7 year horizon



1.7 Annual Budget Tables

Table 13 MBRR A1 - Budget Summary

WC013 Bergrevier - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Financial Performance										
Property rates	62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges	145,624	162,922	181,435	192,998	193,585	193,585	193,585	215,985	233,444	251,791
Investment revenue	6,729	6,203	7,688	5,145	4,795	4,795	4,795	6,382	6,765	7,171
Transfers recognised - operational	48,745	62,349	63,854	68,914	75,014	75,014	75,014	67,311	95,147	68,137
Other own revenue	31,749	36,522	50,691	19,743	38,854	38,854	38,854	43,379	45,974	48,728
Total Revenue (excluding capital transfers and contributions)	295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Employee costs	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Remuneration of councillors	5,822	6,262	6,669	7,011	7,011	7,011	7,011	6,978	7,468	7,991
Depreciation & asset impairment	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Finance charges	14,939	15,499	15,796	16,676	16,123	16,123	16,123	18,149	18,911	19,744
Inventory consumed and bulk purchases	88,752	96,282	110,728	113,437	114,610	114,610	114,610	133,518	144,384	156,300
Transfers and grants	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Other expenditure	51,574	62,078	77,357	79,271	97,434	97,434	97,434	99,405	128,702	106,845
Total Expenditure	296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit)	(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14,950	20,515	20,152	15,770	18,449	18,449	18,449	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,894	700	41	-	937	937	937	104	110	116
Surplus/(Deficit) after capital transfers & contributions	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Capital expenditure & funds sources										
Capital expenditure	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Transfers recognised - capital	16,833	21,648	21,205	15,770	19,286	19,286	19,286	20,312	27,084	13,668
Borrowing	4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Internally generated funds	10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Total sources of capital funds	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Financial position										
Total current assets	169,481	160,412	193,860	152,052	184,607	184,607	184,607	182,484	185,509	194,999
Total non current assets	371,851	393,003	409,747	436,584	442,273	442,273	442,273	469,813	503,808	519,280
Total current liabilities	44,793	38,329	59,340	41,792	57,126	57,126	57,126	59,334	61,751	64,239
Total non current liabilities	157,423	150,664	149,867	178,731	167,054	167,054	167,054	184,585	203,530	221,939
Community wealth/Equity	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101
Cash flows										
Net cash from (used) operating	22,792	31,440	64,143	33,588	31,728	31,728	31,728	40,401	51,816	41,803
Net cash from (used) investing	(28,679)	(39,969)	(35,388)	(43,336)	(53,702)	(53,702)	(53,702)	(51,900)	(59,369)	(41,959)
Net cash from (used) financing	1,742	2,031	1,620	9,392	9,693	9,693	9,693	6,349	7,295	6,099
Cash/cash equivalents at the year end	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Cash backing/surplus reconciliation										
Cash and investments available	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Application of cash and investments	(29,221)	(27,722)	(10,848)	(18,214)	(14,463)	(14,463)	(14,463)	(18,388)	(21,405)	(24,650)
Balance - surplus (shortfall)	107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
Asset management										
Asset register summary (WDV)	371,546	392,557	409,446	436,138	441,972	441,972	441,972	469,512	503,507	518,979
Depreciation	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Renewal and Upgrading of Existing Assets	20,548	28,808	19,010	25,491	29,160	29,160	29,160	22,548	36,114	14,455
Repairs and Maintenance	19,367	23,633	22,448	20,549	22,568	22,568	22,568	23,915	25,261	26,703
Free services										
Cost of Free Basic Services provided	8,800	9,685	11,262	13,365	13,365	13,365	14,233	14,233	15,215	16,265
Revenue cost of free services provided	1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,153	6,523	6,914
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
<i>Governance and administration</i>		112,066	124,856	142,884	129,130	133,654	133,654	154,728	164,190	171,470
Executive and council		26,361	31,020	34,720	35,131	41,546	41,546	50,991	54,588	55,385
Finance and administration		85,705	93,836	108,164	93,999	92,108	92,108	103,737	109,602	116,085
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19,622	26,195	33,618	17,291	38,426	38,426	37,220	64,056	39,255
Community and social services		7,138	7,359	7,591	8,063	9,014	9,014	8,018	8,184	8,355
Sport and recreation		4,254	4,703	3,849	2,224	2,205	2,205	4,574	4,531	4,802
Public safety		8,230	7,621	17,952	1,956	22,187	22,187	23,207	24,599	26,075
Housing		-	6,513	4,226	5,048	5,020	5,020	1,421	26,742	23
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,400	29,095	25,449	23,753	24,647	24,647	23,400	22,572	23,486
Planning and development		3,598	23,189	20,224	16,716	17,724	17,724	16,535	17,501	18,118
Road transport		5,803	5,905	5,224	7,037	6,923	6,923	6,865	5,071	5,368
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		171,209	176,865	195,949	210,162	212,775	212,775	223,844	248,716	257,078
Energy sources		96,476	108,774	121,225	132,499	133,515	133,515	147,505	162,805	174,889
Water management		21,256	26,210	30,870	30,854	31,179	31,179	29,949	42,368	34,692
Waste water management		28,959	15,625	16,510	17,688	18,048	18,048	21,579	16,379	17,810
Waste management		24,518	26,257	27,344	29,122	30,033	30,033	24,811	27,164	29,687
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289
Expenditure - Functional										
<i>Governance and administration</i>		78,700	83,126	92,948	98,859	96,334	96,334	103,719	109,255	115,535
Executive and council		15,995	18,294	22,022	20,876	21,886	21,886	26,091	27,337	28,837
Finance and administration		61,277	63,645	69,549	76,413	72,888	72,888	76,243	80,448	85,135
Internal audit		1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563
<i>Community and public safety</i>		37,873	51,965	58,576	48,524	71,106	71,106	70,831	99,802	77,225
Community and social services		7,540	8,272	8,983	11,592	11,806	11,806	12,330	13,067	13,902
Sport and recreation		13,873	17,524	16,874	15,909	17,345	17,345	18,747	19,756	20,951
Public safety		15,425	18,240	26,854	14,374	35,304	35,304	36,632	38,476	40,471
Housing		1,034	7,930	5,864	6,650	6,651	6,651	3,123	28,503	1,901
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35,665	39,048	40,071	41,782	42,798	42,798	44,316	44,559	47,173
Planning and development		10,518	11,563	11,526	12,606	12,578	12,578	13,325	13,867	14,571
Road transport		25,147	27,485	28,544	29,177	30,220	30,220	30,990	30,692	32,602
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		144,106	154,476	176,329	189,429	193,088	193,088	214,647	230,261	247,290
Energy sources		91,328	97,074	112,113	119,502	117,739	117,739	135,215	146,567	158,914
Water management		18,536	18,891	21,173	23,100	24,479	24,479	23,486	24,679	26,009
Waste water management		9,044	9,640	11,381	17,457	15,826	15,826	16,447	17,336	18,330
Waste management		25,199	28,872	31,662	29,370	35,044	35,044	39,499	41,679	44,037
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year		15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Municipal Manager		26,781	31,440	35,165	35,576	41,991	41,991	50,991	54,588	55,385
Vote 2 - Finance		79,512	86,695	98,270	92,573	90,479	90,479	101,034	106,737	113,049
Vote 3 - Corporate Services		6,591	8,005	12,827	1,491	1,959	1,959	522	552	585
Vote 4 - Technical Services		175,774	200,364	214,344	228,673	232,020	232,020	244,798	268,696	277,816
Vote 5 - Community Services		23,639	30,508	37,295	22,023	43,053	43,053	41,847	68,961	44,454
Total Revenue by Vote	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		20,832	23,596	26,949	26,295	27,299	27,299	31,278	32,515	34,344
Vote 2 - Finance		29,418	29,944	36,293	40,914	37,643	37,643	40,635	42,908	45,351
Vote 3 - Corporate Services		26,813	27,615	27,498	28,755	28,017	28,017	30,330	32,118	33,867
Vote 4 - Technical Services		179,100	192,333	215,519	230,752	235,867	235,867	256,007	271,950	291,549
Vote 5 - Community Services		40,180	55,127	61,664	51,878	74,499	74,499	75,262	104,386	82,112
Total Expenditure by Vote	2	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year	2	15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges - electricity revenue	2	94,502	104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693
Service charges - water revenue	2	19,309	24,348	28,752	28,135	28,455	28,455	28,455	29,944	32,368	34,692
Service charges - sanitation revenue	2	12,071	12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785
Service charges - refuse revenue	2	19,742	21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621
Rental of facilities and equipment		1,118	1,416	1,551	1,385	1,343	1,343	1,343	1,413	1,498	1,587
Interest earned - external investments		6,729	6,203	7,688	5,145	4,795	4,795	4,795	6,382	6,765	7,171
Interest earned - outstanding debtors		6,843	7,390	7,880	7,460	5,460	5,460	5,460	5,700	6,042	6,405
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,935	18,021	2,044	22,205	22,205	22,205	23,225	24,612	26,089
Licences and permits	3	3	2	114	49	70	70	70	73	77	82
Agency services		4,016	4,313	3,677	4,732	4,627	4,627	4,627	4,627	4,905	5,199
Transfers and subsidies		48,745	62,349	63,854	68,914	75,014	75,014	75,014	67,311	95,147	68,137
Other revenue	2	12,103	12,954	14,262	4,073	5,149	5,149	5,149	8,341	8,840	9,366
Gains		566	513	5,187	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Expenditure By Type											
Employee related costs	2	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Remuneration of councillors		5,822	6,262	6,669	7,011	7,011	7,011	7,011	6,978	7,468	7,991
Debt impairment	3	15,313	16,123	35,015	26,852	38,691	38,691	38,691	37,185	39,380	41,705
Depreciation & asset impairment	2	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Finance charges		14,939	15,499	15,796	16,676	16,123	16,123	16,123	18,149	18,911	19,744
Bulk purchases - electricity	2	73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Inventory consumed	8	14,956	15,991	17,977	17,169	18,342	18,342	18,342	19,718	20,456	21,342
Contracted services		16,113	22,863	20,712	22,732	28,316	28,316	28,316	28,740	54,940	29,302
Transfers and grants		4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Other expenditure	4, 5	20,148	22,686	21,630	29,686	30,427	30,427	30,427	33,480	34,382	35,838
Losses		-	406	-	-	-	-	-	-	-	-
Total Expenditure		296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit)		(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14,950	20,515	20,152	15,770	18,449	18,449	18,449	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	41	-	937	937	937	104	110	116
Transfers and subsidies - capital (in-kind - all)		1,894	700	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		951	1,000	4,041	-	-	-	-	150	-	-
Vote 4 - Technical Services		437	5,585	6,720	9,057	10,150	10,150	10,150	6,052	13,623	12,532
Vote 5 - Community Services		579	847	262	150	373	373	373	630	860	700
Capital multi-year expenditure sub-total	7	1,967	7,432	11,022	9,207	10,523	10,523	10,523	6,832	14,483	13,232
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		100	88	161	200	937	937	937	40	40	10
Vote 2 - Finance		1,577	735	220	240	1,340	1,340	1,340	2,010	210	-
Vote 3 - Corporate Services		237	1,866	1,411	2,455	3,095	3,095	3,095	2,690	2,060	1,235
Vote 4 - Technical Services		22,799	24,705	23,787	24,969	29,113	29,113	29,113	33,577	37,907	23,658
Vote 5 - Community Services		4,697	6,782	5,454	6,265	8,694	8,694	8,694	6,855	4,780	3,940
Capital single-year expenditure sub-total		29,409	34,176	31,032	34,129	43,180	43,180	43,180	45,172	44,997	28,843
Total Capital Expenditure - Vote		31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Capital Expenditure - Functional											
Governance and administration		1,978	3,590	2,522	2,399	3,694	3,694	3,694	5,010	2,615	1,570
Executive and council		100	52	80	30	30	30	30	40	40	10
Finance and administration		1,878	3,537	2,442	2,369	3,664	3,664	3,664	4,970	2,575	1,560
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5,276	7,629	5,716	6,415	9,067	9,067	9,067	7,485	5,640	4,640
Community and social services		910	397	1,431	1,675	3,277	3,277	3,277	1,465	2,150	1,320
Sport and recreation		794	6,335	2,304	3,385	4,407	4,407	4,407	5,255	2,925	2,980
Public safety		3,563	889	1,954	1,355	1,383	1,383	1,383	765	565	340
Housing		9	7	27	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,783	8,568	15,438	15,207	19,220	19,220	19,220	13,244	16,506	7,472
Planning and development		995	1,778	4,232	1,460	2,642	2,642	2,642	170	20	-
Road transport		3,788	6,790	11,206	13,747	16,577	16,577	16,577	13,074	16,486	7,472
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		19,340	21,822	18,378	19,315	21,722	21,722	21,722	26,265	34,718	28,393
Energy sources		1,639	5,929	6,336	7,019	8,311	8,311	8,311	5,579	9,198	400
Water management		1,839	1,083	1,824	4,655	4,255	4,255	4,255	3,497	18,373	11,497
Waste water management		13,265	13,410	9,411	6,934	7,314	7,314	7,314	15,885	2,868	6,770
Waste management		2,597	1,400	807	708	1,842	1,842	1,842	1,304	4,280	9,726
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Funded by:											
National Government		13,703	20,588	15,303	14,570	15,862	15,862	15,862	19,977	26,274	13,668
Provincial Government		1,237	1,060	5,862	1,200	2,587	2,587	2,587	335	810	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1,894	-	41	-	837	837	837	-	-	-
Transfers recognised - capital	4	16,833	21,648	21,205	15,770	19,286	19,286	19,286	20,312	27,084	13,668
Borrowing	6	4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Internally generated funds		10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Total Capital Funding	7	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075

Table 18 MBRR A6 - Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS											
Current assets											
Cash		71,511	64,586	41,653	11,193	39,531	39,531	39,531	14,380	9,122	10,065
Call investment deposits	1	6,425	6,852	60,159	50,000	50,000	50,000	50,000	70,000	75,000	80,000
Consumer debtors	1	81,739	77,277	80,682	81,026	83,711	83,711	83,711	86,738	90,021	93,568
Other debtors		5,401	9,277	9,237	7,330	9,237	9,237	9,237	9,237	9,237	9,237
Current portion of long-term receivables		1,304	173	6	173	6	6	6	6	6	6
Inventory	2	3,102	2,247	2,124	2,330	2,124	2,124	2,124	2,124	2,124	2,124
Total current assets		169,481	160,412	193,860	152,052	184,607	184,607	184,607	182,484	185,509	194,999
Non current assets											
Long-term receivables		305	446	301	446	301	301	301	301	301	301
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12,930	15,025	15,001	16,277	16,278	16,278	16,278	16,326	16,374	16,422
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	353,869	373,229	389,848	415,981	421,443	421,443	421,443	448,499	482,223	498,041
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		4,293	3,849	4,143	3,376	3,797	3,797	3,797	4,233	4,455	4,061
Other non-current assets		454	454	454	504	454	454	454	454	454	454
Total non current assets		371,851	393,003	409,747	436,584	442,273	442,273	442,273	469,813	503,808	519,280
TOTAL ASSETS		541,331	553,415	603,607	588,636	626,880	626,880	626,880	652,297	689,317	714,279
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Consumer deposits		3,464	3,665	3,885	4,016	4,105	4,105	4,105	4,325	4,545	4,765
Trade and other payables	4	25,249	16,961	35,281	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Provisions		10,961	12,558	14,101	14,519	15,061	15,061	15,061	16,082	17,176	18,347
Total current liabilities		44,793	38,329	59,340	41,792	57,126	57,126	57,126	59,334	61,751	64,239
Non current liabilities											
Borrowing		51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Provisions		106,180	97,615	96,346	116,689	105,393	105,393	105,393	117,762	130,735	144,362
Total non current liabilities		157,423	150,664	149,867	178,731	167,054	167,054	167,054	184,585	203,530	221,939
TOTAL LIABILITIES		202,216	188,992	209,207	220,523	224,180	224,180	224,180	243,919	265,281	286,178
NET ASSETS	5	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		313,920	333,314	363,291	323,435	367,220	367,220	367,220	372,898	388,555	392,621
Reserves	4	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
TOTAL COMMUNITY WEALTH/EQUITY	5	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101

Table 19 MBRR A7 - Budgeted Cash Flow Statement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		54,467	65,465	67,655	70,470	75,243	75,243	75,243	84,190	89,240	94,596
Service charges		141,393	148,525	173,477	177,284	177,763	177,763	177,763	201,765	217,969	235,020
Other revenue		18,293	20,257	17,694	10,502	14,877	14,877	14,877	17,442	18,845	20,308
Transfers and Subsidies - Operational	1	48,799	56,920	63,956	68,914	73,837	73,837	73,837	67,311	95,147	68,137
Transfers and Subsidies - Capital	1	14,704	20,515	20,193	15,770	14,900	14,900	14,900	19,407	26,274	18,016
Interest		6,729	6,203	7,688	7,756	6,437	6,437	6,437	8,760	9,286	9,843
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(251,164)	(274,506)	(273,905)	(305,689)	(318,864)	(318,864)	(318,864)	(345,061)	(391,107)	(389,670)
Finance charges		(6,280)	(6,615)	(6,528)	(6,842)	(6,842)	(6,842)	(6,842)	(7,206)	(7,508)	(7,840)
Transfers and Grants	1	(4,150)	(5,323)	(6,088)	(4,576)	(5,623)	(5,623)	(5,623)	(6,207)	(6,330)	(6,607)
NET CASH FROM/(USED) OPERATING ACTIVITIES		22,792	31,440	64,143	33,588	31,728	31,728	31,728	40,401	51,816	41,803
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		790	786	5,550	-	-	-	-	104	110	116
Decrease (increase) in non-current receivables		15	43	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(29,483)	(40,798)	(40,938)	(43,336)	(53,702)	(53,702)	(53,702)	(52,004)	(59,479)	(42,075)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28,679)	(39,969)	(35,388)	(43,336)	(53,702)	(53,702)	(53,702)	(51,900)	(59,369)	(41,959)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,080	6,950	6,550	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Increase (decrease) in consumer deposits		183	200	220	213	220	220	220	220	220	220
Payments											
Repayment of borrowing		(4,521)	(5,120)	(5,150)	(6,021)	(6,072)	(6,072)	(6,072)	(8,371)	(9,475)	(10,571)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,742	2,031	1,620	9,392	9,693	9,693	9,693	6,349	7,295	6,099
NET INCREASE/ (DECREASE) IN CASH HELD		(4,145)	(6,498)	30,374	(356)	(12,282)	(12,282)	(12,282)	(5,150)	(258)	5,943
Cash/cash equivalents at the year begin:	2	82,080	77,936	71,438	61,549	101,812	101,812	101,812	89,531	84,380	84,122
Cash/cash equivalents at the year end:	2	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Application of cash and investments											
Unspent conditional transfers		199	1,121	5,033	-	-	-	-	-	-	-
Unspent borrowing		1,604	612	345	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(56,220)	(60,564)	(47,335)	(62,892)	(49,943)	(49,943)	(49,943)	(53,868)	(56,885)	(60,130)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
Total Application of cash and investments:		(29,221)	(27,722)	(10,848)	(18,214)	(14,463)	(14,463)	(14,463)	(18,388)	(21,405)	(24,650)
Surplus(shortfall)		107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715

Table 21 MBRR A9 - Asset Management

WC013 Bergrevier - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	10,829	12,801	23,044	17,845	24,542	24,542	29,456	23,365	27,620
Roads Infrastructure		87	146	247	245	350	350	2,700	2,650	150
Storm water Infrastructure		422	507	3,395	245	245	245	585	180	100
Electrical Infrastructure		325	910	-	40	40	40	-	-	-
Water Supply Infrastructure		-	128	-	-	-	-	1,100	6,275	7,582
Sanitation Infrastructure		562	847	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Solid Waste Infrastructure		2,103	1,350	659	550	690	690	-	300	6,086
Infrastructure		3,500	3,888	10,569	8,216	8,841	8,841	19,379	11,885	20,998
Community Facilities		1,406	2,111	4,777	1,230	2,532	2,532	1,250	1,100	1,100
Sport and Recreation Facilities		271	479	628	1,240	1,502	1,502	1,750	1,490	700
Community Assets		1,676	2,590	5,405	2,470	4,035	4,035	3,000	2,590	1,800
Heritage Assets		-	-	-	50	-	-	-	-	-
Operational Buildings		-	1,399	750	700	1,620	1,620	75	25	25
Other Assets		-	1,399	750	700	1,620	1,620	75	25	25
Licences and Rights		706	-	14	-	550	550	800	600	-
Intangible Assets		706	-	14	-	550	550	800	600	-
Computer Equipment		168	748	575	660	860	860	1,280	760	610
Furniture and Office Equipment		295	262	563	783	1,470	1,470	829	718	617
Machinery and Equipment		500	349	678	1,367	1,292	1,292	2,213	1,257	1,990
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Total Renewal of Existing Assets	2	2,490	5,032	6,177	9,049	10,209	10,209	5,894	16,988	2,205
Roads Infrastructure		21	35	-	50	50	50	50	550	50
Electrical Infrastructure		-	3,129	3,598	3,519	4,811	4,811	3,069	5,298	-
Water Supply Infrastructure		1,700	674	1,574	3,770	3,370	3,370	1,220	9,511	875
Sanitation Infrastructure		37	23	-	-	-	-	-	-	-
Infrastructure		1,758	3,860	5,171	7,339	8,231	8,231	4,339	15,358	925
Community Facilities		-	80	119	95	123	123	105	145	50
Sport and Recreation Facilities		167	234	134	650	626	626	300	600	600
Community Assets		167	314	253	745	749	749	405	745	650
Non-revenue Generating		29	-	-	50	50	50	50	50	50
Investment properties		29	-	-	50	50	50	50	50	50
Operational Buildings		-	-	-	-	117	117	-	-	-
Other Assets		-	-	-	-	117	117	-	-	-
Computer Equipment		209	366	349	400	500	500	425	410	410
Furniture and Office Equipment		326	492	387	515	561	561	505	425	170
Machinery and Equipment		-	-	17	-	-	-	170	-	-
Total Upgrading of Existing Assets	6	18,058	23,776	12,833	16,442	18,951	18,951	16,654	19,126	12,250
Roads Infrastructure		2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Storm water Infrastructure		-	200	-	-	-	-	-	-	-
Electrical Infrastructure		1,259	1,882	2,533	3,300	3,300	3,300	2,420	3,200	400
Water Supply Infrastructure		99	120	-	450	450	450	790	2,000	2,650
Sanitation Infrastructure		12,317	12,233	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	750	1,000	3,000
Infrastructure		16,069	17,844	11,627	15,562	16,600	16,600	12,854	17,726	11,600
Community Facilities		1,107	448	766	250	497	497	100	800	200
Sport and Recreation Facilities		131	4,938	239	630	854	854	2,000	600	450
Community Assets		1,239	5,386	1,005	880	1,351	1,351	2,100	1,400	650
Operational Buildings		-	-	-	-	1,000	1,000	1,700	-	-
Other Assets		-	-	-	-	1,000	1,000	1,700	-	-
Licences and Rights		750	546	201	-	-	-	-	-	-
Intangible Assets		750	546	201	-	-	-	-	-	-
Total Capital Expenditure	4	31,377	41,608	42,053	43,336	53,702	53,702	52,004	59,479	42,075
Roads Infrastructure		2,501	3,590	9,341	12,107	13,250	13,250	11,644	14,726	5,750
Storm water Infrastructure		422	707	3,395	245	245	245	585	180	100
Electrical Infrastructure		1,585	5,921	6,131	6,859	8,151	8,151	5,489	8,498	400
Water Supply Infrastructure		1,799	922	1,574	4,220	3,820	3,820	3,110	17,786	11,107
Sanitation Infrastructure		12,916	13,103	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Solid Waste Infrastructure		2,103	1,350	659	550	690	690	750	1,300	9,086
Infrastructure		21,328	25,592	27,368	31,117	33,672	33,672	36,572	44,969	33,523
Community Facilities		2,513	2,640	5,661	1,575	3,152	3,152	1,455	2,045	1,350
Sport and Recreation Facilities		570	5,651	1,001	2,520	2,983	2,983	4,050	2,690	1,750
Community Assets		3,082	8,290	6,662	4,095	6,134	6,134	5,505	4,735	3,100
Heritage Assets		-	-	-	50	-	-	-	-	-
Non-revenue Generating		29	-	-	50	50	50	50	50	50
Investment properties		29	-	-	50	50	50	50	50	50
Operational Buildings		-	1,399	750	700	2,737	2,737	1,775	25	25
Other Assets		-	1,399	750	700	2,737	2,737	1,775	25	25
Licences and Rights		1,456	546	215	-	550	550	800	600	-
Intangible Assets		1,456	546	215	-	550	550	800	600	-
Computer Equipment		377	1,114	924	1,060	1,360	1,360	1,705	1,170	1,020
Furniture and Office Equipment		621	754	950	1,298	2,031	2,031	1,334	1,143	787
Machinery and Equipment		500	349	695	1,367	1,292	1,292	2,383	1,257	1,990
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
TOTAL CAPITAL EXPENDITURE - Asset class		31,377	41,608	42,053	43,336	53,702	53,702	52,004	59,479	42,075

Table 22 MBRR A10 - Basic Service Delivery Measurement

WC013 Bergrivier - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	3	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		7,371	7,458	7,542	7,657	7,657	7,657	7,753	7,908	8,066
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
Energy:										
Electricity (at least min.service level)		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Refuse:										
Removed at least once a week		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
<i>Minimum Service Level and Above sub-total</i>		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1,746	1,988	1,860	2,050	2,050	2,050	2,255	2,255	2,255
Sanitation (free minimum level service)		1,534	1,758	1,635	1,805	1,805	1,805	1,986	1,986	1,986
Electricity/other energy (50kwh per household per month)		713	521	1,438	1,880	1,880	1,880	2,068	2,068	2,068
Refuse (removed at least once a week)		1,753	1,992	1,862	2,052	2,052	2,052	2,257	2,257	2,257
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		1,602	1,909	2,112	2,719	2,419	2,419	2,790	2,985	3,194
Sanitation (free sanitation service to indigent households)		2,572	2,954	3,371	3,958	3,808	3,808	3,919	4,194	4,480
Electricity/other energy (50kwh per indigent household per month)		750	373	739	620	1,220	1,220	1,500	1,590	1,685
Refuse (removed once a week for indigent households)		3,875	4,449	5,040	6,068	5,918	5,918	6,024	6,446	6,906
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		8,800	9,685	11,262	13,365	13,365	13,365	14,233	15,215	16,265
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000						
Water (kilolitres per household per month)		6	6	6						
Sanitation (kilolitres per household per month)		-	-	-						
Sanitation (Rand per household per month)		134	163	173						
Electricity (kwh per household per month)		50	50	50						
Refuse (average litres per week)		-	-	-						
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,523	6,914
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,523	6,914

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

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

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

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

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

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

2.1.1 Budget Process Overview

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

The Mayor tabled in Council the required the IDP and budget time schedule on 28 July 2020.

SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES FOR THE 2021/22 BUDGET AND IDP REVIEW

Task	Date	Legal Reference
Jul - August 2016		
Table in Council the IDP Process Plan <i>(Happens once every 5 years. The time schedule in terms of Section 21(1)(b) of the Municipal Finance Management Act (MFMA) is replaced annually).</i>	18 Jul 2016	MSA Section 28: <i>(1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.</i> <i>(2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.</i> <i>(3) A municipality must give notice to the local community of particulars of the process it intends to follow.</i>
Advertise the draft IDP Process Plan for public inputs/comments. Copies in library and on website	19 Jul 2016	MSA Section 28 <i>(3) A municipality must give notice to the local community of particulars of the process it intends to follow</i>
Table in Council a budget and IDP time schedule of key deadlines <i>(Annually - at least 10 months before the start of the budget year)</i>	31 July	MFMA Section 21(1)(b): <i>The mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for -</i> <i>(i) the preparation, tabling and approval of the annual budget;</i> <i>(ii) the annual review of-</i> <i>(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and</i> <i>(bb) the budget-related policies;</i> <i>(iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and</i> <i>(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).</i>
Submit annual financial statements and annual performance report to the Auditor-General for auditing <i>(within two months after the end of the financial year)</i>	Before 31 Aug	MSA Section 126(1)(a): <i>The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing</i>

Task	Date	Legal Reference
September – October of each year		
Submit process plan and time schedule to the West Coast District Municipality and the Provincial Government. Process plan only applicable in 2018.	24 Aug - 2 Sep	
Give notice of the approved process plan and time schedule through local media	7 & 8 Sep	
Internal Analysis – <ul style="list-style-type: none"> ▪ critical issues/challenges with respect to every service ▪ minimum service levels ▪ institutional ▪ financial ▪ performance 	Sep & Oct	
Compile a Financial Plan	Sep & Dec	MSA Section 26(h): <i>An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>
External Analysis – <ul style="list-style-type: none"> • Spatial • Social • Economic • Environmental <p><i>This process should be combined with the compilation of ward plans and must involve the local community and other stakeholders</i></p>	Sep & Oct	MSA Section 29(1)(b): <i>The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-</i> <ul style="list-style-type: none"> (i) <i>the local community to be consulted on its development needs and priorities;</i> (ii) <i>the local community to participate in the drafting of the integrated development plan; and</i> (iii) <i>organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.</i>
Commence with the multi-year capital and operating budget	Sep	
Ward committee meetings and town based public meetings on the IDP (if possible due to Covid-19 lockdown regulations)	Sept/Oct	
IDP Forum meetings IDP (if possible due to Covid-19 lockdown regulations)	Sept/Oct	
Obtain inputs from directors and division heads on preliminary capital and operating budget (including review of salary, fleet and equipment budget and tariffs)	Sep / Oct	
Finalise the compilation of new ward plans	Oct	

Task	Date	Legal Reference
November of each year		
Strategic sessions of directorate: Alignment with strategic priorities in IDP (if possible due to Covid-19 lockdown regulations)	Nov & Dec	
Strategic session with Management and Mayoral committee IDP (if possible due to Covid-19 lockdown regulations)	Nov/Dec	
Receive audit report on annual financial statements from the Auditor-General IDP (if possible due to Covid-19 lockdown regulations)	March 2021	MFMA Section 126(3): <i>The Auditor-General must-</i> <i>(a) audit those financial statements; and</i> <i>(b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.</i>
Ensure the Accounting Officer addresses any issues raised by the Auditor-General in the audit report - prepare action/audit plans to address and incorporate into the annual report. IDP (if possible due to Covid-19 lockdown regulations)	March 2021	
December of each year		
Schools close	15 Dec	
Day of Reconciliation	16 Dec	
Christmas Day	25 Dec	
Day of Goodwill	26 Dec	
Finalise inputs from bulk resource providers (and NER) & agree on proposed price increase	During Dec	
Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources	During Dec	
Finalise first draft of departmental operational plans and SDBIP for review against strategic priorities	Dec / Jan	
Finalise first draft of Annual Report incorporating financial and non-financial information on performance, audit reports and annual financial statements IDP (if possible due to Covid-19 lockdown regulations)	March	
Submit draft adjustments budget to Budget Steering Committee	Dec	
January of each year		
New Year's Day	1 Jan	

Task	Date	Legal Reference
Schools open	17 Jan	
Adjustments Budget - <ul style="list-style-type: none"> • Submit to Mayoral Committee • Submit to Council • Submit approved adjustments budget to provincial treasury and National Treasury 	23 Feb 23 Feb 24 Feb	
Ensure any written comments made to bulk resource providers by municipality on proposed increase of bulk resources are included in any submission made by bulk resource providers to the required organs of state	Jan	
Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources	Jan	
Finalise operating & capital budgets in prescribed formats incorporating National & provincial budget allocations, integrate & align to IDP & draft SDBIP, finalise budget policies including tariff policy	Jan / Feb	
Review the KPI's and annual performance targets	Jan/Feb	
February of each year		
Finalise the draft capital and operating budget and budget related policies	Feb/Mar	
Finalise ward plans	Feb	
Note any provincial and national allocations to municipalities for incorporation into budget	Feb	
Finalise corrective measures from audit report IDP (if possible due to Covid-19 lockdown regulations)	March/April	
Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three fin years (by no later than 120 days before the start of its budget year)	Before 28 Feb	MFMA Section 37(2): In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for spending of such allocations, the accounting officer of a municipality responsible for transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 fin years.
March of each year		

Task	Date	Legal Reference
Human Rights Day	22 Mar	
Receive bulk resource providers' price increases as tabled in Parliament or the provincial legislature	Mar	
Submit draft 90 days budget to Budget Steering Committee	Before 14 March	
Table draft IDP and budget in Council (<i>at least 90 days before the start of the budget year</i>) <ul style="list-style-type: none"> • Submit to Mayoral Committee • Submit to Council 	End March End March	MFMA Section 16: (1) <i>The council of a municipality must for each financial year approve an annual budget for the municipality before start of that financial year.</i> (2) <i>In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.</i>
Submit the budget and IDP to Provincial Treasury, National Treasury and other affected organs of state	End March	MFMA Section 22: <i>Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</i> (a) <i>in accordance with Chapter 4 of the Municipal Systems Act -</i> (i) <i>Make public the annual budget and the documents referred to in Section 17(3); and</i> (ii) <i>invite the local community to submit representations in connection with the budget;</i> (b) <i>submit the annual budget -</i> (i) <i>in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</i> (ii) <i>in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</i>
Submit the proposed revised IDP to the District Municipality	End March	MSA Section 29(3)(b): <i>A local municipality must draft its integrated development plan, taking into account the integrated development processes of, and proposals submitted to it by the district municipality.</i> MPPM Regulation 3(6): <i>A local municipality that considers an amendment to its integrated development plan must-</i> (a) <i>consult the district municipality in whose area it falls on the proposed amendment; and</i> (b) <i>take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.</i>

Task	Date	Legal Reference
Make public the annual budget and invite the community to submit representations	End March	MFMA Section 22: <i>Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</i> (a) <i>in accordance with Chapter 4 of the Municipal Systems Act -</i> (i) <i>Make public the annual budget and the documents referred to in Section 17(3); and</i> (ii) <i>invite the local community to submit representations in connection with the budget;</i> (b) <i>submit the annual budget -</i> (i) <i>in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</i> (ii) <i>in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</i>
Publish the proposed IDP for public comment	End March	MPPM Regulation 3(4)(b): <i>No amendment to a municipality's integrated development plan may be adopted by the municipal council unless the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment.</i>
Good Friday	2 April	
April of each year		
Family Day	5 Apr	
Freedom Day	27 Apr	
Process of consultation and meetings with local community and stakeholders, Provincial and National Treasury and other organs of state. Consultation will include ward committee meetings, town based public meetings and IDP Forum meetings. IDP (if possible due to Covid-19 lockdown regulations)	April of each year	MFMA Section 23(1): <i>When the annual budget has been tabled, the municipal council must consider any views of –</i> (a) <i>the local community; and</i> (b) <i>the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.</i>
May each year		
Workers Day	1 May	
Confirm National budget for provincial and National allocations to municipalities for incorporation into budget	2 - 11 May	

Task	Date	Legal Reference
Review provincial & national legislation incl. DoRA to establish potentially new reporting requirements incl. annual, monthly & quarterly grant & performance reports for specific new allocations & programmes (10 working days after end of month deadlines)	2 - 15 May	
Council must give the mayor an opportunity to respond to the submissions and, if necessary, to revise the budget and table amendments for consideration by the council	2 - 15 May	MFMA Section 23(2): After considering all budget submissions, the council must give the mayor an opportunity- (a) to respond to the submissions; and (b) if necessary, to revise the budget and table amendments for consideration by the council.
Completion of Annual Budget amendments / refinements	Before 15 May	
Submit draft 30 days budget to Budget Steering Committee	Before 16 May	
Table final IDP and budget in Council (at least 30 days before the start of the budget year) <ul style="list-style-type: none"> • Submit to Mayoral Committee • Submit to Council 	25 May 25 May	MFMA Section 24(1): The Council must at least 30 days before the start of the budget year consider the approval of the annual budget. MPPM Regulation 3(3): An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with rules and orders of the council.
June of each year		
Youth Day	16 Jun	
Place IDP, annual budget, all budget-related documents and all budget-related policies on the website (within 5 days of the adoption of the plan)	Before 5 Jun	MFMA Section 75(1): The accounting officer of a municipality must place on the website the following documents of the municipality: (a) the annual and adjustments budgets and all budget-related documents; and (b) all budget-related policies MSA Section 21A(1)(b): All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community by displaying the documents on the municipality's official website, if the municipality has a website as envisaged by section 21B. MFMA Section 75(2): A document referred to above must be placed on the website not later than five days after its tabling in the council or on the date on which it must be made public, whichever occurs first.

Task	Date	Legal Reference
Submit a copy of the revised IDP to the MEC for local government as well as Provincial Treasury (<i>within 10 days of the adoption of the plan</i>)	Before 8 Jun	MSA Section 32(1)(a): <i>The municipal manager of a municipality must submit a copy of the integrated development plan as adopted by the council of the municipality, and any subsequent amendment to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan.</i>
Give notice to the public of the adoption of the IDP (<i>within 14 days of the adoption of the plan</i>)	10 & 11 Jun	MSA Section 25(4)(a): <i>A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) give notice to the public-</i> <i>(i) of the adoption of the plan; and</i> <i>(ii) that copies of or extracts from the plan are available for public inspection at specified places;</i> MSA Section 21A(1)(a) and (c): <i>All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community -</i> <i>(a) by displaying the documents at the municipality's head and satellite offices and libraries;</i> <i>(c) by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.</i>
Publicise a summary of the IDP (<i>within 14 days of the adoption of the plan</i>)	10 & 11 Jun	MSA Section 25(4)(b): <i>A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) publicise a summary of the plan.</i>
Make public the approved annual budget and supporting documentation (including tariffs) (<i>within 10 working days after approval of the budget</i>)	10 & 11 Jun	BUDGET & REPORTING REGULATIONS 2009, Reg 18: <i>(1) Within ten working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of Municipal Systems Act make public the approved annual budget and supporting documentation and resolutions referred to in section 24(2)(c) of the Act.</i> <i>(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including-</i> <i>(a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and</i> <i>(b) information relevant to each ward in the municipality.</i>

Task	Date	Legal Reference
		<p>(3) All information contemplated in subregulation (2) must cover:</p> <p>(a) the relevant financial and service delivery implications of the annual budget; and</p> <p>(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.</p>
<p>Submit approved budget to the provincial treasury and National Treasury (<i>within 10 working days after approval of the budget</i>)</p>	<p>Before 11 Jun</p>	<p>MFMA Section 24(3): The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</p> <p>BUDGET & REPORTING REGULATIONS 2009, Reg 20: The municipal manager must comply with section 24(3) of the Act within ten working days after the municipal council has approved the annual budget.</p>
<p>Submit to the Executive Mayor the draft SDBIP and draft annual performance agreements for the next year (<i>within 14 days after approval of the budget</i>)</p>	<p>11 Jun</p>	<p>MFMA Section 69(3):</p> <p>(a) The accounting officer must no later than 14 days after approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.</p> <p>(b) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</p>
<p>Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (<i>within 28 days after approval of the budget</i>)</p>	<p>11 Jun</p>	<p>MFMA Section 53(1)(c)(ii): The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after approval of the budget.</p>
<p>Place the performance agreements and all service delivery agreements on the website</p>	<p>Before 18 Jun</p>	<p>MFMA Section 75(1): The accounting officer of a municipality must place on the website the following documents of the municipality:</p> <p>(d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and</p> <p>(e) all service delivery agreements</p> <p>BUDGET & REPORTING REGULATIONS 2009, Reg 19: The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.</p>

Task	Date	Legal Reference
Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government <i>(within 14 days after concluding the employment contract and performance agreement)</i>	Before 27 Jun	MFMA Section 53(3)(b): Copies of such performance agreements must be submitted to the council and the MEC for local government in the province. PERF REGS 2006 Reg(5): The employment contract and performance agreement must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government within fourteen (14) days after concluding the employment contract and performance agreement
Submit the SDBIP to National and Provincial Treasury <i>(within 10 working days approval of the plan)</i>	Before 27 Jun	BUDGET & REPORTING REGULATIONS 2009, Reg 20(2)(b): The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.
Make public the projections, targets and indicators as set out in the SDBIP <i>(within 10 working days after the approval of the SDBIP)</i>	Before 27 Jun	MFMA Section 53(3)(a): The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan. BUDGET & REPORTING REGULATIONS 2009, Reg 19: The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.
Make public the performance agreements of Municipal Manager and senior managers <i>(no later than 14 days after the approval of the SDBIP)</i>	Before 27 Jun	MFMA Section 53(3)(b): The mayor must ensure that the performance agreements of municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.

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

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft amendment following the fourth revision of the 4th Generation Integrated Development Plan (IDP) for the 2017/18 – 2021/22 financial years is to be submitted to Council for approval in March 2021.

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

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

The IDP has been taken into a business and financial planning process leading up to the 2021/22 MTREF, based on the approved 2020/21 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2021/22 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2020/21 Top Level Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2021/22 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Goals and Strategic Objectives

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

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

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

New game changers have been identified and are included in the IDP review document and will also be taken up into the Service Delivery and Budget implementation plan for the 2021/2022 financial year and beyond to ensure the execution of strategic objectives.

The 2021/22 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		-	2,712	2,804	-	-	-	-	-	-
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		4,240	4,466	3,621	2,042	2,037	2,037	4,098	4,344	4,604
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		111,193	121,017	138,771	127,964	132,285	132,285	152,297	161,613	168,739
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201		171,923	196,619	210,497	224,641	227,254	227,254	238,978	264,733	273,623
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S302		420	420	445	445	445	445	-	-	-
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		1,786	1,593	1,548	2,305	2,296	2,296	2,238	166	169
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		-	-	-	48	20	20	21	22	23
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S401		206	480	424	332	310	310	624	344	364
4.2: To promote a safe environment for all who live in and visit Bergvrievier	SG4: Promote a safe, healthy, educated and integrated community	S402		12,596	12,256	22,038	7,076	27,314	27,314	28,357	30,058	31,861
4.3: To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development	SG4: Promote a safe, healthy, educated and integrated community	S403		6,597	6,792	6,986	7,525	8,372	8,372	7,347	7,473	7,602
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		2,065	8,664	6,524	6,727	7,470	7,470	4,982	30,517	4,024
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S502		1,271	1,990	4,242	1,231	1,699	1,699	250	264	280
Total Revenue (excluding capital transfers and contributions)			1	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		8,577	10,487	10,851	12,171	11,810	11,810	11,691	12,307	13,122	
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		6,262	6,664	6,254	7,131	7,635	7,635	8,419	8,818	9,362	
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		58,313	59,548	69,265	71,505	68,732	68,732	77,656	81,831	86,346	
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S104		-	-	-	-	3	3	3	3	3	
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S105		1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563	
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S106		22	138	55	67	88	88	75	78	81	
2.1: To develop and provide sustainable bulk and community infrastructure in	SG2: Sustainable service delivery	S201		144,312	154,500	177,856	190,079	193,257	193,257	214,396	229,980	246,955	
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S301		-	-	-	-	-	-	-	-	-	
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S302		3,410	4,115	3,550	3,849	3,853	3,853	3,802	3,708	3,944	
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		23,911	26,014	27,057	27,810	28,863	28,863	29,591	29,210	31,031	
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		1,016	1,384	1,631	1,626	1,630	1,630	1,651	1,762	1,880	
4.1: To promote healthy life styles through the provision of sport and other facilities and	SG4: Promote a safe, healthy, educated and integrated community	S401		9,909	13,376	13,932	14,041	15,213	15,213	16,316	17,308	18,370	
4.2: To promote a safe environment for all who live in and visit Bergivier	SG4: Promote a safe, healthy, educated and integrated community	S402		21,340	25,454	32,162	21,598	43,362	43,362	46,216	48,526	51,191	
4.3: To create innovative partnerships with sector departments for improved	SG4: Promote a safe, healthy, educated and integrated community	S403		6,157	6,704	6,525	7,875	7,673	7,673	7,702	8,185	8,716	
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		7,917	15,021	13,285	14,612	15,001	15,001	9,249	34,966	8,735	
5.2: To conserve and manage the natural environment and mitigate the impacts of climate	SG5: A sustainable, inclusive and integrated living environment	S502		3,771	4,023	4,122	4,660	4,647	4,647	5,361	5,725	5,924	
Allocations to other priorities													
Total Expenditure				1	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223

References

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	G101		1,577	9,462	1,148	5,850	3,807	3,807	7,877	3,505	5,687
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	G102		375	2,712	-	1,650	1,400	1,400	1,700	1,250	250
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	G103		-	2,845	916	1,460	1,342	1,342	1,760	1,760	1,010
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	G104		-	10	-	-	-	-	-	-	-
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	G106		-	4	-	170	837	837	-	-	-
2.1: To develop and provide sustainable bulk and community infrastructure in	SG2: Sustainable service delivery	G201		24,435	19,973	29,047	30,422	34,594	34,594	31,952	46,109	29,973
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G302		-	1,025	4,041	1,000	1,759	1,759	1,000	-	-
4.1: To promote healthy life styles through the provision of sport and other facilities and	SG4: Promote a safe, healthy, educated and integrated community	G401		1,219	4,804	2,819	1,080	5,479	5,479	6,185	4,545	3,800
4.2: To promote a safe environment for all who live in and visit Bergvriër	SG4: Promote a safe, healthy, educated and integrated community	G402		3,389	775	2,201	1,605	1,583	1,583	1,055	715	590
4.3: To create innovative partnerships with sector departments for improved	SG4: Promote a safe, healthy, educated and integrated community	G403		285	-	797	-	1,277	1,277	35	830	-
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	G501		96	-	1,016	50	1,521	1,521	440	765	765
5.2: To conserve and manage the natural environment and mitigate the impacts of climate	SG5: A sustainable, inclusive and integrated living environment	G502		-	-	70	50	104	104	-	-	-
Total Capital Expenditure			1	31,377	41,609	42,053	43,336	53,702	53,702	52,004	59,479	42,075

2.3 Measurable performance objectives and indicators

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

The following table sets out the municipalities main performance objectives and benchmarks for the 2021/22 MTREF.

Table 26 MBRR SA7 - Measurable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Municipal Manager										
Function 1 - Municipal Managers Office										
Sub-function 1 -Municipal Managers										
<i>Quarterly leadership development initiatives</i>		400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
Sub-function 2 - Strategic Services										
<i>Client Services Survey</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Internal Audit										
<i>Approved Risk Based Audit Plan</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 -Finance										
Function 1 -Director Finance										
<i>Sub-function 1 - Revenue</i>										
Improve debtor management and revenue		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Sub-function 2 - Expenditure										
<i>Implement a centralised SCM system by 30</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Budget and Treasury										
<i>Submit Section 71 Report by 10th working day</i>		1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Vote 3 -Corporate Services										
Function 1 - Director Corporate Services										
Sub-function 1 - Administration										
<i>Implement SITA Report recommendations on</i>		17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%
Sub-function 2 - Human Resources										
<i>Submit quarterly report on human resource</i>		400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
Sub-function 3 -Planning and										
<i>Compile Zoning Scheme By-law</i>										
Vote 4 -Technical Services										
Function 2 - Director Technical Services										
Sub-function 1 -Water										
Restrict annual water losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 2 - Electricity										
Restrict annual electricity losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 3 - Roads										
<i>Fully utilise conditional road maintenance</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Waste management										
<i>Reduce the volume of household waste</i>		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Sub-function 5 - Project management										
<i>Expenditure on MIG Funding</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 5 -Community Services										
Function 2 - Director Community										
Sub-function 1 -Traffic Services										
Collect 95% of budgeted income by 30 June		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Fire Fighting										
<i>Fire Safety compliance inspections</i>		2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%
Sub-function 3 - Housing										
<i>Monthly maintenance of the housing waiting list</i>		1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Sub-function 4 - Libraries										
<i>95% spent of the library grant by 30 June 2019</i>		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 5 - Community Facilities										
<i>Spend 95% of the Capital budget by 30 June</i>		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
And so on for the rest of the Votes										

Table 27 MBRR SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.6%	6.3%	5.7%	6.0%	5.5%	5.5%	5.5%	6.1%	5.9%	6.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.9%	7.5%	6.7%	7.7%	7.0%	7.0%	7.0%	7.5%	7.5%	7.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	41.8%	34.8%	31.4%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	203.4%	170.5%	172.0%	138.9%	173.8%	173.8%	173.8%	188.3%	205.2%	218.6%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	3.8	4.2	3.3	3.6	3.2	3.2	3.2	3.1	3.0	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.8	4.2	3.3	3.6	3.2	3.2	3.2	3.1	3.0	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.9	1.7	1.5	1.6	1.6	1.6	1.4	1.4	1.4
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.1%	92.8%	94.4%	91.5%	93.2%	93.2%	93.2%	94.5%	94.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.1%	92.7%	94.4%	91.5%	93.2%	93.2%	93.2%	94.5%	94.4%	94.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.0%	26.0%	23.9%	24.4%	23.9%	23.9%	23.9%	22.9%	21.0%	21.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		28.2%	22.2%	29.7%	26.2%	34.1%	34.1%	34.1%	36.2%	36.3%	33.9%
<u>Other Indicators</u>											
	Total Volume Losses (kW)	#####	10,174,839.50	#####	#####	#####	#####	#####	#####	#####	#####
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)		6,959	9,825	8,752	8,019	8,019	8,019	8,019	8,500	9,010	9,010
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	12.4%	11.0%	9.1%	9.1%	9.1%	9.1%	9.0%	9.0%	9.0%
	Total Volume Losses (kT)	120	161	134	139	139	139	139	141		
	Total Cost of Losses (Rand '000)	636,233.58	988,245.36	635,979.51	639,159.40	639,159.40	639,159.40	639,159.40	645,551.00		
Water Distribution Losses (2)		0	9.4%	7.8%	8.1%	8.1%	8.1%	8.1%	8.2%	9.0%	9.0%
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.6%	36.6%	34.4%	36.8%	35.7%	35.7%	35.7%	34.5%	32.3%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.5%	38.4%	36.2%	38.7%	37.5%	37.5%		36.2%	33.8%	36.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.6%	7.0%	5.9%	5.6%	5.8%	5.8%		5.7%	5.3%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.9%	10.7%	9.8%	11.1%	10.1%	10.1%	10.1%	10.2%	9.4%	9.8%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.8	21.3	22.8	23.6	23.6	23.6	18.4	18.8	18.5	19.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42.2%	37.4%	35.0%	32.5%	34.1%	34.1%	34.1%	31.6%	30.4%	29.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.7	3.1	3.8	2.3	3.1	3.1	3.1	2.7	2.4	2.6

Free Basic Services: basic social services package for indigent households

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

In terms of the Municipality's indigent policy registered households are entitled to 6kl free water, 50 Kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates. It is anticipated that approximately 2050 households will receive indigent subsidy in the 2020/2021 financial year.

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

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

2.4 Overview of budget related-policies

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

CHANGES TO BUDGET RELATED POLICIES 2020/2021

SUPPLY CHAIN MANAGEMENT POLICY

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

Chapter 1

This policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including, but not limited to -

(a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) electricity from Eskom or another public entity, another municipality or a municipal entity.

(c) the acquisition of services of information and communication technology, IT licences and systems in use, financial system (Linked to the transversal tender of National Treasury as per SLA), IT programs and services that the acquisition of such services be dealt with in terms of the delegated powers as provided for in the Municipality's delegation register as amended from time to time, **Telemetry IT communication system.**

(d) The acquisition of services from specific vehicle agents, for repair and out of warranty services subject that the acquisition of such services be dealt with in terms of the delegated powers as provided for in the Municipality's delegation register as amended from time to time.

(e) Insurance claims, Telkom, payments to the Auditor General, refunds to individuals

(f) **Bursary payments to certain registered institutions and the assistance of the accommodation of the student.**

(g) **Print rolls for bank card machines and printing of salary payday payslips.**

(h) **Rental of machinery for emergency purposes for example pipe burst and digging of graves and trenches**

i) **Sole Provider of Biodyne and Envirobeads for wastewater treatment.**

Chapter 2

(13)(1)(e) has certified that he and, in the event of the bidder being a company, also any of its directors, is not indebted to the municipality or to any other municipality or municipal entity for rates, taxes and/or municipal service which are in arrear for a period of more than three months and that no dispute exists between such bidder and the relevant municipality or municipal entity in respect of any such arrear amounts as per MBD 8, **or an arrangement is made with the Municipality to pay the outstanding debt, and kept in good order and paid up to date.**

14. Lists of accredited prospective providers

- (1) The accounting officer may-
~~have a list of select~~ accredited prospective providers from the CSD website, or the Municipalities own data base of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations; and
- (2) The ~~listing~~ criteria for accredited prospective providers are as follows:
(d) Valid Municipal Billing Clearance; **or Lease Agreement with confirmation of rental paid up to date by Lessor.**
- (3) ~~The aforesaid list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.~~
- (4) ~~The aforesaid list must also be compiled per commodity and per type of service.~~

16. Written or verbal price quotations

The conditions for the procurement of goods or services through written or verbal quotations

are as follows:

- (a) Quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality or of the CSD, provided that if quotations are obtained from providers who are not so listed, such providers must meet the ~~listing~~ criteria set out in paragraph 14(2) of this Policy;
- 16(g) Quotations can be sourced online from the internet, if the Supplier is registered on the Central Database of National Treasury, as long as the Supplier meets all the requirements.
- 17. In the event of it not being possible to obtain quotations from at least three different providers whose names appear on the list of accredited prospective providers of the municipality, quotations may be obtained from providers who are not so listed, provided that such providers meet the ~~listing~~ criteria set out in paragraph 15(2) of this policy;
- 23. This SCM policy hereby allows ~~SCM~~ **Bergrivier** officials to request any outstanding documents from the bidders if these documents were not included in the offer to maximise financial gain for the municipality.

27. A.8.4 Remedies

- (a) In addition to the action contemplated in paragraph 41 of this policy which shall be read in conjunction with this subparagraph:
 - (i) Upon detecting that a tenderer submitted false information regarding its BBBEE status level of contributor, local production and content, or any other matter required in terms of the PPPFA Regulations 2017 which will affect or has affected the evaluation of a tender, or where a tenderer has failed to declare any subcontracting arrangements, the municipality must-
 - (a) inform the tenderer accordingly;
 - (b) give the tenderer an opportunity to make representations within 14 **calendar** days as to why-

The following pages **are added** in respect of infrastructure procurement in accordance with MFMA Circular 106 to be implemented with effect from 1 July 2021

52. Infrastructure Procurement

52.1 Introduction

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation. The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement. For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

52.2 MINIMUM REQUIREMENT FOR INFRASTRUCTURE PROCUREMENT

52.2.1 Infrastructure procurement must be undertaken in accordance with all applicable Infrastructure Procurement related legislation and this Framework.

52.2.2 Infrastructure procurement must be implemented in accordance with the institutional Supply Chain Management System, which promotes differentiated procurement for infrastructure.

52.2.3 Infrastructure procurement must be implemented in accordance with the procurement gates prescribed in clause 53 below.

52.2.4 The Accounting Officer must ensure that a budget is available for the duration of the project, in line with MFMA provisions for capital and operating budgets.

52.2.5 The Accounting Officer must ensure that cash flow management processes are in place to meet payment obligations within the time periods specified in the contract.

52.2.6 Procurement gates provided in 53.3 below must be used, as appropriate, to:

a) Authorise commencement of activities that lead to the next control gate;

b) Confirm conformity with requirements; and/or

c) Provide information to eliminate any cause of non-conformity and to prevent reoccurrence.

52.2.7 The authorisation to proceed to the next procurement gate must be given by a delegated person or body. The delegated person or body must be able to apply relevant built environment knowledge and skill to achieve the intended results required at the relevant procurement gate. The level of detail contained in the documentation on which a decision to proceed to the next procurement gate is made, must be sufficient to enable an informed decision.

52.2.8 The Accounting Officer must develop and implement effective and efficient emergency procurement procedures, including relevant approval delegation, in compliance with relevant legislation.

52.2.9 The Accounting Officer must develop and implement an effective and efficient infrastructure disposal policy in line with the Municipal Asset Transfer Regulations. The institution may consider disposal strategies aligned to their internal disposal policy, prior to proceeding with the procurement strategy.

52.2.10 The Accounting Officer must keep records of Procurement Gate Approvals, in a manual or electronic format, with the following minimum requirements:

a) Procurement gate;

b) Delegated person/s or body;

c) Date on which the approval request was received;

d) Date on which the approval was actioned; and

e) Signature of the delegated person or body.

52.2.11 All assets must be recorded in the municipal asset register as required by the GRAP standards.

53. Infrastructure Procurement Gates

53.1 Procurement Gate 1

a) Initiate a procurement process;

b) Minimum Requirement for Gate 1:

1) Establish and clarify the procurement need, aligned to the municipality's development and transformation priorities specified in the IDP.

2) Determine a suitable title for the procurement, to be applied as the project description.

3) Prepare the broad scope of work for the procurement.

4) Perform market analysis.

- 5) Estimate the financial value of proposed procurement and contract for budgetary purposes, based on the broad scope of work.
 - 6) Confirm the budget.
 - 7) Compliance with section 33 of the MFMA with respect to community and stakeholder consultation.
- c) Gate 1 is complete when a designated person or body makes the decision to proceed/not to proceed, with the procurement of the infrastructure.

53.2 Procurement Gate 2

- a) Approve procurement strategy to be adopted.
- b) Minimum Requirement for Gate 2:
 - 1) Develop a procurement strategy aligned to the institutional procurement strategy:
 - a. Establish contracting and pricing strategy comprising of an appropriate allocation of responsibilities and risks; and the methodology for contractor payments.
 - b. Identify service required for works.
 - c. Decide on contracting strategy.
 - d. Decide on pricing strategy.
 - e. Decide on form of contract.
 - f. Establish opportunities for promoting preferential procurement in compliance with legislative provisions and the Construction Sector Code.
- c) Gate 2 is complete when a delegated person or body approves the procurement strategy that is to be adopted.

53.3 Procurement Gate 3

- a) Approve procurement documents.
- b) Minimum requirements for Gate 3:
 - 1) Prepare procurement documents that are compatible with:
 - (i) approved procurement strategies.
 - (ii) project management design documentation.
- c) Gate 3 is complete when the Bid Specification Committee approves the procurement document.

53.4 Procurement Gate 4

- a) Confirm that cash flow processes are in place to meet projected contractual obligations.
- b) Minimum requirement for Gate 4
 - 1) Confirm that cash flow processes are in place to meet contractual obligations.
 - 2) Establish control measures for settlement of payments within the time period specified in the contract.
- c) Gate 4 is complete when a delegated person or body confirms in writing that cash flow processes are in place; and control measures are established for the procurement to take place.

53.5 Procurement Gate 5

- a) Solicit tender offers.
- b) Minimum requirements for Gate 5
 - 1) Invite contractors to submit tender offers.
 - 2) Receive tender offers.

- 3) Record tender offers.
 - 4) Safeguard tender offers.
- c) Gate 5 is complete when tender offers received are recorded and safeguarded by a delegated person from the SCM unit.

53.6 Procurement Gate 6

- a) Evaluate tender offers premised on undertakings and parameters established in procurement documents.
- b) Minimum Requirement for gate 6:
- 1) Determine whether tender offers are complete.
 - 2) Determine whether tender offers are responsive.
 - 3) Evaluate tender submissions.
 - 4) Review minimum compliance requirements for each tender.
 - 5) Perform a risk analysis.
 - 6) Prepare a report on tender offers received, and on their achievement of minimum compliance.
- c) Gate 6 is complete when the chairperson of the Bid Evaluation Committee approves the BEC report.

53.7 Procurement Gate 7

- a) Award the contract.
- b) Minimum Requirement for Gate 7:
- 1) Bid adjudication committee review of the BEC evaluation report.
 - 2) Bid Adjudication Committee makes a recommendation of an award.
 - 3) Accounting Officer Approval of the tender process.
 - 4) Notify successful tenderer and unsuccessful tenderers of the outcome.
 - 5) Sign contract document.
 - 6) Formally accept tender offer.
- c) Gate 7 is complete when the Accounting Officer, or the Bid Adjudication Committee where delegated, confirms that the tenderer has provided evidence of complying with all requirements stated in the tender data and formally accepts the tender offer in writing, and issues the contractor with a signed copy of the contract.

53.8 Procurement Gate 8

- a) Administer and monitor the contract.
- b) Minimum Requirements for Gate 8:

1) Finance department to:

- (i) Capture contract award data.
- (ii) Manage cash flow projection.

2) Delivery department to:

- (i) Ensure compliance with contractual requirements.
- (ii) Administer contract in accordance with the terms and provisions of the contract.

c) Gate 8 is complete when a delegated person captures the contract completion/termination data (close out reports and relevant documents), including payment certificates due.

VIREMENT POLICY

No changes to this policy is proposed for 2021/2022

CASH AND INVESTMENT POLICY

No changes are proposed for 2021/2022

KREDIETBEHEER & SKULDINVORDERINGSBELEID

Punt 9 – voeg die volgende by:

- 2 die afsluiting- en/of heraansluitingsgelde soos in die Munisipaliteit se tarief beleid vasgestel, betaal is.

Na paragraaf 7.2.4 – voeg die volgende by:

- Dat, waar die uitstaande rekening nie in 'n bekostigbare paaielement, soos vervat in klousule 7.2.4 van die beleid berekening kan word nie, 'n paaielement van 10% van die maandelikse lopende rekening, uitgesluit enige krediete wat gegee mag word, bereken word. Sodanige versoek moet aan die Rekenmeester: Kredietbeheer gestuur word, met nodige motivering oor hoekom daar afgewyk moet word van klousule 7.2.4. Die Rekenmeester: Kredietbeheer gemagtig word om die reëling goed te keur. Enige reëling wat op die basis getref word, moet maandeliks ten volle betaal word. Indien sodanige reëling nie maandeliks ten volle vereffen word nie, sal normale kredietbeheer aksie teen die rekening geïmplementeer word.

TARIEF BELEID

Die wysigings soos hieronder uiteengesit word voorgestel: (Woorde wat deurgehaal word, verteenwoordig uitsluiting uit die huidige beleid en ander gedeeltes onder die tariefbeleid verteenwoordig toevoegings tot die bestaande beleid wat sal geld vanaf 1 Julie 2021.)

Algemene Beginsels

- ~~2.4 Die munisipaliteit moet, sover as wat omstandighede dit toelaat, toesien dat tariewe gehef word met betrekking tot voorgaande dienste, binne 'n finansiële jaar 'n bedryf surplus van minimum 10% sal laat realiseer met die opstel en goedkeuring van die jaarlikse bedryfs begroting. Sodanige surplusse moet aangewend word vir die verligting van eiendomsbelasting en die gedeeltelike finansiering van algemene dienste of vir die toekomstige kapitaal uitbreiding van die betrokke diens, of albei. (Hierdie bepaling is egter nie van toepassing op die vullisverwyderings diens nie).~~

5. WATER

'n Tweeledige tarief sal van toepassing wees op alle waterverbruikers, die tarief sal bestaan uit 'n vaste komponent in die vorm van 'n **basiese heffing wat van toepassing is op alle verbruikers wat deur die waterspreidingsnetwerk watertoevoer ontvang, hetsy by wyse**

van 'n enkel of gedeelde aansluiting en 'n verbruiksheffing gebaseer op die gemeterde verbruik.

- 5.1 Waterverbruik sal gebaseer word op die onderskeie kategorieë van verbruikers soos hieronder uiteengesit, en moet gehef word teen die toepaslike tariewe soos goedgekeur deur die Raad tydens elke jaarlikse begroting.
- 5.3 Hulpbehoewende huishoudelike waterverbruikers, ontvang die eerste 6 (ses) kiloliter water wat per maand gebruik word, gratis. Daarna sal 'n progressiewe tarief per kiloliter geld soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in die jaarlikse tariefvasstelling wat deur die Raad goedgekeur word.
- ~~5.3.1 Hulpbehoewende huishoudelike waterverbruikers wat vir een of meer dienste van die Raad aangesluit is, ontvang die eerste 6 (ses) kl water wat per maand gebruik word, gratis. Daarna sal 'n progressiewe tarief per kl geld soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in Paragraaf 5.3.3 van hierdie beleid⁴.~~
- ~~5.3.2 Alle ander verbruikers sal aangeslaan word vir werklike waterverbruik teen 'n progressiewe tarief per kl soos vasgestel deur die Raad van tyd tot tyd. Die tarief vir verbruik moet gebaseer wees op 'n maandelikse verbruik van:~~
- ~~tot en met 6 kl~~
 - ~~7 kl tot 20 kl~~
 - ~~21 kl tot 50 kl~~
 - ~~51 kl tot 100 kl~~
 - ~~101 kl tot 200 kl~~
 - ~~201 kl tot 1 000 kl~~
 - ~~1001 kl tot 1 500 kl~~
 - ~~1 501 kl tot 2 000 kl~~
 - ~~en meer as 2000kl~~
- ~~5.3.3 Huishoudelike verbruikers sal aangeslaan word vir werklike waterverbruik teen 'n progressiewe tarief per kl soos vasgestel deur die Raad van tyd tot tyd. Die tarief vir huishoudelike verbruik moet gebaseer wees op 'n maandelikse verbruik van:~~
- ~~tot en met 6 kl~~
 - ~~7 kl tot 13 kl~~
 - ~~14 kl tot 20 kl~~
 - ~~21 kl tot 35 kl~~
 - ~~36 kl tot 50 kl~~
 - ~~en meer as 50 kl~~
- ~~(Let wel): Bogenoemde glyskaal van tariewe kan tydens noodmaatreëls as gevolg van waterskaarste aangepas word met 'straf' tariewe as water beperkende maatreëls en as 'n instrument om waterbesparings af te dwing.~~
- 5.4 'n Basiese heffing per watermeter gebaseer op die grootte van aansluiting kan deur die Raad van tyd tot tyd vasgestel word en sal geld ten opsigte van alle waterverbruikers.
- 5.2 Waar meer as een Vrystaande/gedeeltelik vrystaande, selfonderhoudende wooneenheid of besigheidseenheid op 'n perseel van water voorsien word, hetsy deur deur gebruik te maak van 'n enkele gedeelde water aansluiting of meerdere individuele aansluitings, sal 'n basiese heffing soos van toepassing op die betrokke kategorie van verbruiker op elke gebruiker wat deur die betrokke aansluiting(s) voorsien word van toepassing wees.

Vullisverwydering

- 6.4 Die hoeveelheid vullis wat gegenerer word deur 'n verbruiker sal bepaal hoeveel eenhede elke verbruiker moet betaal vir die diens wat gelewer word. 'n Fisiese opname sal van tyd tot tyd gedoen word ten einde die volumes te bepaal en om te verseker dat verbruikers korrek aangeslaan word volgens die hoeveelheid vullis wat gegenerer word.

RIOOL

- 7.3.4 Waar meer as een Vrystaande/gedeeltelik vrystaande, selfonderhoudende wooneenheid of besigheidseenheid aan die spoelrioolstelsel van die munisipaliteit gekoppel is, hetsy by wyse van 'n aparte of gedeelde riool aansluiting, sal 'n fooi gelykstaande aan die basiese heffing op elke gebruiker van toepassing wees.
- 7.3.6 'n Afvalwaterfooie is voorts betaalbaar deur fabrieke en ander nywerhede waar afvalwater, wat afkomstig is vanaf hierdie kategorie van verbruikers, spesiale suiweringsmaatreëls deur die munisipaliteit vereis. Sodanige fooie sal gebaseer word op die toksiese inhoud van die betrokke afvalwater en die koste vir die suiwering.

Beskikbaarheidsfooie

- ~~7.4 Dat leë erwe met 'n markwaarde, soos van tyd tot tyd deur die Raad bepaal, kwytgeskeld word van beskikbaarheidsgelde vir 'n tydperk van een jaar na oordrag van die eiendom om sodoende sodanige eienaar die geleentheid te bied om finansiële hulp te bekom vir die aanbring van verbeterings op die erf.~~

RATES POLICY

No amendments are proposed, the following in respect of rebates are emphasized.

Page 24 – Exemptions, Rebates & Reductions paragraph (iii) and (v)

- (iii) Be in receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding R5 000 per month

PETTY CASH POLICY

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

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

CREDITORS, COUNCILLORS AND PERSONNEL PAYMENT POLICY

No amendments are proposed for 2021/2022.

COST CONTAINMENT POLICY

The following words are added in respect of the approval under paragraph 6.1

“As per approved Council delegations to the Accounting Officer, Director’s or Managers”

DRAFT COMMUNITY UPLIFTMENT POLICY

This policy serves to regulate contributions made, through goods, services or in-kind in an endeavour to uplift the needy in the community in Bergrivier Municipal Area. This is a new draft policy that is presented to Council.

2.5 Overview of budget assumptions

Key Financial Indicators

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

There are five key factors that have been taken into consideration in the compilation of the 2021/22 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Bergrivier Municipality’s residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of employment for 2021/2022.

An average tariff increase of 4.5 percent increase in tariffs (except for electricity) is recommended. This increase was required to ensure that the tariffs cover the cost of the services and various cost drivers have been considered. This increase is slightly above the current inflationary trends yet in line with the National Treasury guideline price increase. The main cost drivers of the tariff increase is the increase in cost of employment through notch increases, provision for the filling of critical vacancies, the absorption of employees in the staff establishment through labour settlements as well as other cost driver for the rendering of goods and services such as fuel price increases, contractual obligations and other pre-determined and regulated price adjustments and legislated tariffs, fees and charges.

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

Description	2021/22
	%
Inflation rates - CPI	3.9% to 4.4%
Growth	0 - 3%
Provision for Doubtful Debt	6.5%
Remuneration increase	± 2.3%

Electricity distribution loss	11%
Electricity price increase	17.8%
Water distribution loss	8%

2.5.1 Collection rate for revenue services

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

The rate of revenue collection is currently expressed as a percentage (93.5 percent) of annual billing. Cash flow is also assumed to be 93.5 percent of billing, it is doubtful whether inroads will be made in the collection of arrears debt over the short term as the current economic circumstances are not supportive of the debt collection efforts. No additional cash flow from arrears debt is anticipated over the short term and adjustments in this regard will only be reconsidered once revenue trends indicate an upward movement.

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

2.5.2 Salary increases

A collective agreement in respect of salaries and wages for the next 3 years have not yet been concluded, due to the affordability constraints and to protect the long term financial sustainability of the municipality, no provision for a general salary increase is made in the draft budget.

Only a notch increase of 2.3 percent has provided and factored into the salary increases for the 2021/2022 financial year.

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

It is estimated that a spending rate of at least 97 percent is achieved on operating expenditure and 95 percent on the capital programme for the 2020/21 MTREF of which performance has been factored into the cash flow budget.

2.5.4 Cost containment measures

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

2.6 Overview of budget funding

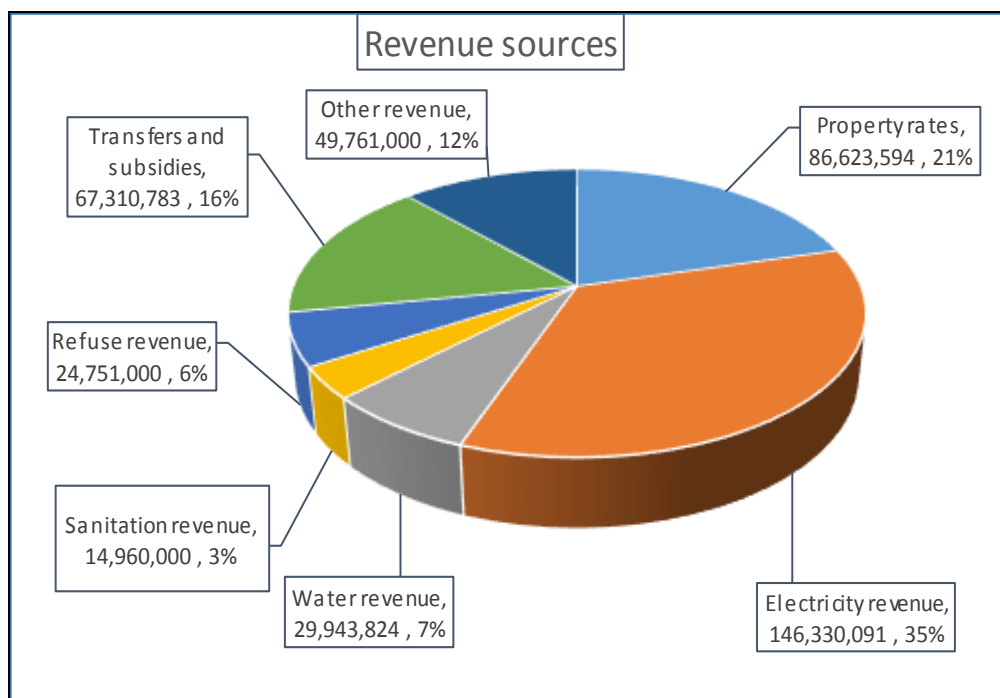
2.6.1 Medium-term outlook: operating revenue

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

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

Description	2021/22 Medium Term Revenue & Expenditure Framework				
	Budget Year 2020/21	Growth %	Budget Year +1 2021/22	Growth %	Budget Year +2 2022/23
Revenue By Source					
Property rates	86,623,594	6.00	91,820,000	6.00	97,330,000
Service charges - electricity revenue	146,330,091	7.72	157,619,720	7.66	169,692,707
Service charges - water revenue	29,943,824	8.10	32,368,427	7.18	34,691,885
Service charges - sanitation revenue	14,960,000	9.32	16,355,000	8.74	17,785,000
Service charges - refuse revenue	24,751,000	9.49	27,101,000	9.30	29,621,000
Rental of facilities and equipment	1,413,000	6.02	1,498,000	5.94	1,587,000
Interest earned - external investments	6,382,000	6.00	6,765,000	6.00	7,171,000
Interest earned - outstanding debtors	5,700,000	6.00	6,042,000	6.01	6,405,000
Fines, penalties and forfeits	23,225,000	5.97	24,612,000	6.00	26,089,000
Licences and permits	73,000	5.48	77,000	6.49	82,000
Agency services	4,627,000	6.01	4,905,000	5.99	5,199,000
Transfers and subsidies	67,310,783	41.35	95,146,522	(28.39)	68,137,174
Other revenue	8,341,000	5.98	8,840,000	5.95	9,366,000
Total Revenue (excluding capital transfers and contributions)	419,680,293	12.74	473,149,670	0.001	473,156,766

Figure 5 Main operational revenue per category



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

Table 29 MBRR SA15 – Detail Investment Information

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000

Table 30 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA		3	Fixed	yes	Fixed	4.62%	0		08 September 2020	25,000	262	(25,262)	-	-
Netbank		3	Fixed	yes	Fixed	4.62%	0		08 September 2020	25,000	262	(25,262)	-	-
Standard Bank			Fixed	yes	Fixed	4.65%	0		07 October 2020	-	229	(20,229)	20,000	-
Standard Bank			Fixed	yes	Fixed	4.55%	0		11 August 2020	-	42	(10,042)	10,000	-
ABSA			Fixed	yes	Fixed	4.04%	0		23 November 2020	-	100	(10,100)	10,000	-
Standard Bank			Fixed	yes	Fixed	4.03%	0		07 January 2021	-	397	(30,397)	30,000	-
ABSA			Fixed	yes	Fixed	4.02%	0		08 December 2020	-	297	(30,297)	30,000	-
ABSA			Fixed	yes	Fixed	3.90%	0		08 December 2020	-	96	(10,096)	10,000	-
Standard Bank			Fixed	yes	Fixed	3.93%	0		12 February 2021	-	258	(20,258)	20,000	-
Standard Bank			Fixed	yes	Fixed	4.35%	0		09 March 2021	-	107	(10,107)	10,000	-
ABSA			call	yes	call	4.30%	0			-	784	(60,784)	60,000	-
Netbank			Fixed	yes	Fixed	4.56%	0		19 July 2021	-	266	(266)	30,000	30,000
Netbank			Fixed	yes	Fixed	4.70%	0		13 September 2021	-	54	(54)	30,000	30,000
Standard Bank			Fixed	yes	Fixed	4.65%	0		13 September 2021	-	18	(18)	10,000	10,000
Municipality sub-total										50,000		(253,173)	270,000	70,000

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital programme:

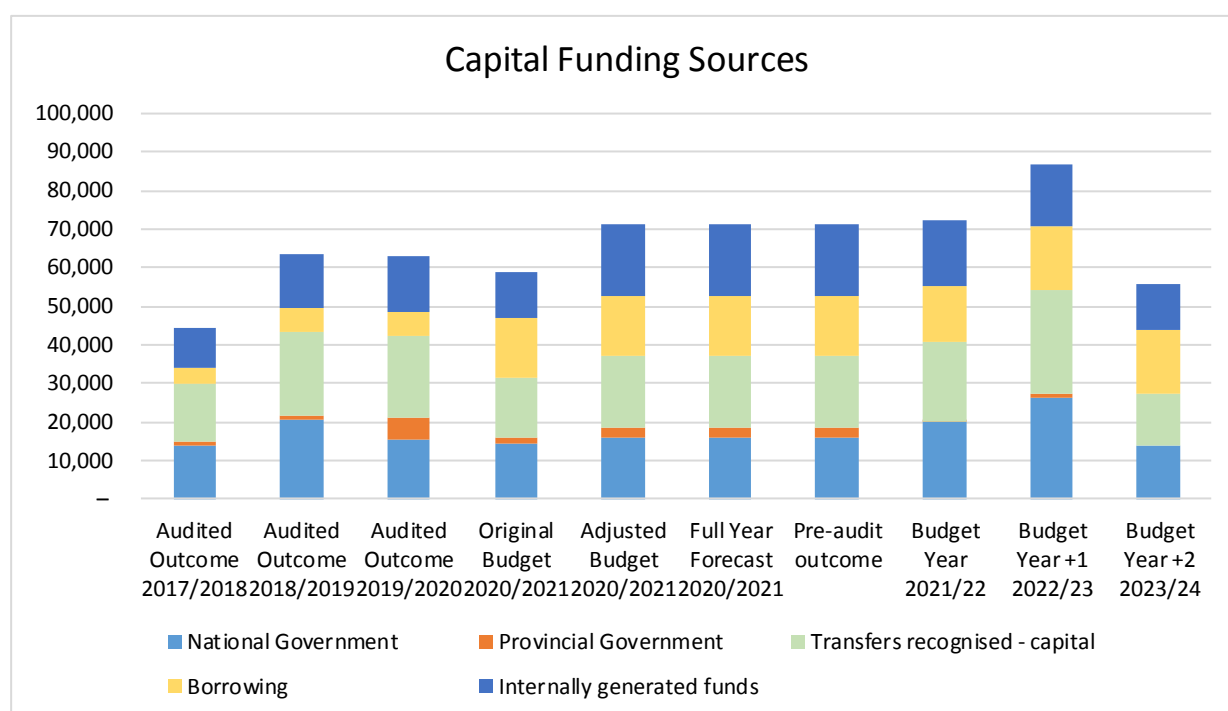
Table 31 Sources of capital revenue over the MTREF

FUNDING SOURCE	Audited Outcome 2017/2018	Audited Outcome 2018/2019	Audited Outcome 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Full Year Forecast 2020/2021	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
National Government	13,703	20,588	15,303	14,570	15,862	15,862	15,862	19,977	26,274	13,668
Provincial Government	1,237	1,060	5,862	1,200	2,587	2,587	2,587	335	810	-
Transfers recognised - capital	14,940	21,648	21,164	15,770	18,449	18,449	18,449	20,312	27,084	13,668
Borrowing	4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Internally generated funds	10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Total Capital Funding	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075

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

The above table is graphically represented as follows for the 2020/21 financial year.

Figure 6 Main sources of capital revenue



Sources of capital revenue for the 2021/22 financial year

National and Provincial capital grant receipts equates to 39.06 percent of the total funding source which represents R 20,311,782 for the 2021/22 financial year.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R 14,500,000 to be raised for the 2020/2021 financial year totalling 27.88 percent of the total funding of the capital budget.

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

Table 32 Detail of borrowings

Borrowing - Categorised by type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue and Expenditure framework		
	2017/18 Audited outcome	2018/19 Audited outcome	2019/20 Audited outcome	2020/21 Original Budget	2020/21 Adjusted Budget	2020/21 Full year forecast	Budget year 2021/2022	Budget year +1 2022/2023	Budget Year +2 2023/2024
Annuity and Bullet Loans	51,243	53,048	53,521	62,042	61,661	61,661	66,823	72,795	77,577

Growth in outstanding borrowing (long-term liabilities)

The following graph illustrates the growth in outstanding borrowing for the period 2017/18 to 2023/24. The gearing ratio remains in a narrow band with gearing not exceeding 23% over the MTREF

Figure 7 Growth in borrowing 2016/2017 to 2022/2023

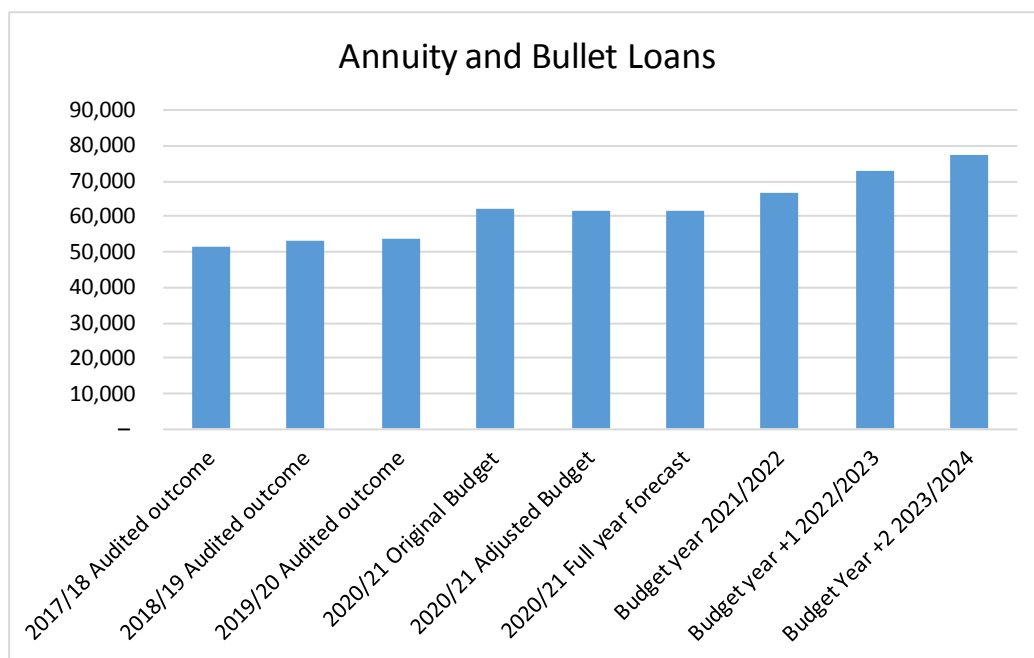


Table 33 MBRR SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Annuity and Bullet Loans		51,243	53,048	53,521	62,042	61,661	61,661	66,823	72,795	77,577
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	51,243	53,048	53,521	62,042	61,661	61,661	66,823	72,795	77,577

2.6.3 Cash Flow Management

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

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

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

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

Table 34 MBRR A7 Budgeted cash flow statement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		54,467	65,465	67,655	70,470	75,243	75,243	75,243	84,190	89,240	94,596
Service charges		141,393	148,525	173,477	177,284	177,763	177,763	177,763	201,765	217,969	235,020
Other revenue		18,293	20,257	17,694	10,502	14,877	14,877	14,877	17,442	18,845	20,308
Transfers and Subsidies - Operational	1	48,799	56,920	63,956	68,914	73,837	73,837	73,837	67,311	95,147	68,137
Transfers and Subsidies - Capital	1	14,704	20,515	20,193	15,770	14,900	14,900	14,900	19,407	26,274	18,016
Interest		6,729	6,203	7,688	7,756	6,437	6,437	6,437	8,760	9,286	9,843
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(251,164)	(274,506)	(273,905)	(305,689)	(318,864)	(318,864)	(318,864)	(345,061)	(391,107)	(389,670)
Finance charges		(6,280)	(6,615)	(6,528)	(6,842)	(6,842)	(6,842)	(6,842)	(7,206)	(7,508)	(7,840)
Transfers and Grants	1	(4,150)	(5,323)	(6,088)	(4,576)	(5,623)	(5,623)	(5,623)	(6,207)	(6,330)	(6,607)
NET CASH FROM/(USED) OPERATING ACTIVITIES		22,792	31,440	64,143	33,588	31,728	31,728	31,728	40,401	51,816	41,803
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		790	786	5,550	-	-	-	-	104	110	116
Decrease (increase) in non-current receivables		15	43	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(29,483)	(40,798)	(40,938)	(43,336)	(53,702)	(53,702)	(53,702)	(52,004)	(59,479)	(42,075)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28,679)	(39,969)	(35,388)	(43,336)	(53,702)	(53,702)	(53,702)	(51,900)	(59,369)	(41,959)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,080	6,950	6,550	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Increase (decrease) in consumer deposits		183	200	220	213	220	220	220	220	220	220
Payments											
Repayment of borrowing		(4,521)	(5,120)	(5,150)	(6,021)	(6,072)	(6,072)	(6,072)	(8,371)	(9,475)	(10,571)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,742	2,031	1,620	9,392	9,693	9,693	9,693	6,349	7,295	6,099
NET INCREASE/ (DECREASE) IN CASH HELD		(4,145)	(6,498)	30,374	(356)	(12,282)	(12,282)	(12,282)	(5,150)	(258)	5,943
Cash/cash equivalents at the year begin:	2	82,080	77,936	71,438	61,549	101,812	101,812	101,812	89,531	84,380	84,122
Cash/cash equivalents at the year end:	2	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Application of cash and investments											
Unspent conditional transfers		199	1,121	5,033	-	-	-	-	-	-	-
Unspent borrowing		1,604	612	345	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(56,220)	(60,564)	(47,335)	(62,892)	(49,943)	(49,943)	(49,943)	(53,868)	(56,885)	(60,130)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
Total Application of cash and investments:		(29,221)	(27,722)	(10,848)	(18,214)	(14,463)	(14,463)	(14,463)	(18,388)	(21,405)	(24,650)
Surplus(shortfall)		107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715

2.6.5 Funding compliance measurement

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

Table 36 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Cash + investments at the yr end less applications - R'000	18(1)b	2	107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
Cash year end/monthly employees/supplier payments	18(1)b	3	3.7	3.1	3.8	2.3	3.1	3.1	3.1	2.7	2.4	2.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.8%	4.7%	(0.0%)	(5.7%)	(6.0%)	(6.0%)	5.5%	1.5%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.4%	87.8%	86.0%	88.9%	86.3%	86.3%	86.3%	87.7%	87.8%	88.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.4%	7.0%	13.7%	9.9%	14.3%	14.3%	14.3%	12.3%	12.1%	11.9%
Capital payments % of capital expenditure	18(1)c:19	8	94.0%	98.1%	97.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	41.8%	34.8%	31.4%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	(1.9%)	3.7%	(1.6%)	5.0%	0.0%	0.0%	3.3%	3.4%	3.6%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	46.3%	(32.5%)	48.1%	(32.5%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.5%	6.3%	5.8%	4.9%	5.4%	5.4%	5.7%	5.3%	5.2%	5.4%
Asset renewal % of capital budget	20(1)(vi)	14	7.9%	12.1%	14.7%	20.9%	19.0%	19.0%	0.0%	11.3%	28.6%	5.2%

Cash/cash equivalent position

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

Cash plus investments less application of funds

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

Monthly average payments covered by cash or cash equivalents

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

Surplus/deficit excluding depreciation offsets

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

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

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

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

Cash receipts as a percentage of ratepayer and other revenue

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

Debt impairment expense as a percentage of billable revenue

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

Capital payments percentage of capital expenditure

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

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

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

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

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

Consumer debtors change (Current and Non-current)

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

Repairs and maintenance expenditure level

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

Asset renewal/rehabilitation expenditure level

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

2.7 Expenditure on grants and reconciliations of unspent funds

Table 37 MBRR SA18 Transfers and grant receipts

WC013 Bergrivier - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		41,976	47,652	51,768	55,534	61,819	61,819	58,238	60,880	60,463
Local Government Equitable Share		37,144	41,390	45,025	48,940	55,355	55,355	50,990	54,587	55,384
Municipal Infrastructure Grant		2,431	3,951	2,478	2,518	2,518	2,518	2,632	2,786	2,877
Expanded Public Works Programme		1,601	1,413	1,422	2,135	2,135	2,135	2,075	-	-
Financial Management Grant		800	898	1,349	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Municipal)		-	-	1,493	391	261	261	130	652	652
Water Services Infrastructure Grant		-	-	-	-	-	-	860	1,304	-
Provincial Government:		6,409	14,958	12,285	12,785	12,045	12,045	9,073	34,267	7,674
Libraries		6,053	7,195	7,060	7,274	6,635	6,635	7,313	7,437	7,564
Human Settlements		-	6,980	3,863	5,000	5,000	5,000	1,400	26,720	-
Maintenance of Roads		76	93	-	110	110	110	110	110	110
Financial Management Support Grant		41	690	330	-	-	-	-	-	-
Municipal Capacity Building Grant		240	-	360	401	300	300	250	-	-
External Bursary Programme		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	600	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	72	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		439	634	512	595	54	54	-	-	-
<i>Heist op den Berg</i>		439	634	512	595	54	54	-	-	-
Total Operating Transfers and Grants	5	48,824	63,244	64,565	68,914	73,918	73,918	67,311	95,147	68,137
Capital Transfers and Grants										
National Government:		13,046	19,455	16,777	14,570	13,700	13,700	19,107	26,274	18,016
Municipal Infrastructure Grant		12,296	15,803	12,070	11,961	11,961	11,961	12,502	13,231	13,668
Financial Management Grant		750	652	201	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	3,000	4,507	2,609	1,739	1,739	870	4,348	4,348
Water Services Infrastructure Grant		-	-	-	-	-	-	5,736	8,696	-
Provincial Government:		1,579	1,060	6,377	1,200	1,200	1,200	300	-	-
Regional Socio - Economic Project		1,000	1,000	4,500	1,000	1,000	1,000	-	-	-
Libraries		290	60	797	200	200	200	-	-	-
Fire Service Capacity Building Grant		-	-	830	-	-	-	-	-	-
Development of Sport and Recreation Facilities Support Grant		-	-	250	-	-	-	300	-	-
Support Grant		289	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	41	-	837	837	-	-	-
<i>Heist op den Berg</i>		-	-	41	-	837	837	-	-	-
Total Capital Transfers and Grants	5	14,625	20,515	23,195	15,770	15,737	15,737	19,407	26,274	18,016

Table 38 MBRR SA19 - Expenditure on transfers and grant programs

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		42,023	47,652	51,768	55,534	62,143	62,143	58,238	60,880	60,463
Local Government Equitable Share		37,144	41,390	45,025	48,940	55,355	55,355	50,990	54,587	55,384
Municipal Infrastructure Grant		2,431	3,951	2,478	2,518	2,518	2,518	2,632	2,786	2,877
Expanded Public Works Programme		1,601	1,413	1,422	2,135	2,135	2,135	2,075	-	-
Financial Management Grant		800	898	1,349	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Muni		46	-	1,493	391	585	585	130	652	652
Water Services Infrastructure Grant		-	-	-	-	-	-	860	1,304	-
Provincial Government:		6,389	13,930	11,796	12,785	12,622	12,622	9,073	34,267	7,674
Libraries		6,053	6,635	6,116	7,274	7,212	7,212	7,313	7,437	7,564
Human Settlements		-	6,513	4,226	5,000	5,000	5,000	1,400	26,720	-
Maintenance of Roads		76	93	97	110	110	110	110	110	110
Financial Management Support Grant		261	690	330	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	355	401	300	300	250	-	-
Local Government Support Grant - COVID-19		-	-	600	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	72	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		333	767	290	595	249	249	-	-	-
<i>Heist op den Berg</i>		333	767	290	595	249	249	-	-	-
Total operating expenditure of Transfers and Grants		48,745	62,349	63,854	68,914	75,014	75,014	67,311	95,147	68,137
Capital expenditure of Transfers and Grants										
National Government:		13,371	19,455	14,291	14,570	15,862	15,862	19,107	26,274	18,016
Municipal Infrastructure Grant		12,296	15,803	12,070	11,961	11,961	11,961	12,502	13,231	13,668
Financial Management Grant		750	652	201	-	-	-	-	-	-
Integrated National Electrification Programme (Muni		325	3,000	2,020	2,609	3,901	3,901	870	4,348	4,348
Water Services Infrastructure Grant		-	-	-	-	-	-	5,736	8,696	-
0										
Provincial Government:		1,579	1,060	5,862	1,200	2,587	2,587	300	-	-
Regional Socio - Economic Project		1,000	1,000	4,041	1,000	1,459	1,459	-	-	-
Libraries		290	60	797	200	1,128	1,128	-	-	-
Fire Service Capacity Building Grant		-	-	820	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	204	-	-	-	300	-	-
Support Grant		289	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	41	-	837	837	-	-	-
<i>Heist op den Berg</i>		-	-	41	-	837	837	-	-	-
Total capital expenditure of Transfers and Grants		14,950	20,515	20,193	15,770	19,286	19,286	19,407	26,274	18,016

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		46	-	-	-	324	324	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		41,976	47,652	51,768	55,534	61,819	61,819	58,238	60,880	60,463
Conditions met - transferred to revenue		42,023	47,652	51,768	55,534	62,143	62,143	58,238	60,880	60,463
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		74	94	1,121	-	657	657	-	-	-
Repaid to Treasury		-	-	(74)	-	(80)	(80)	-	-	-
Current year receipts		6,409	14,958	12,285	12,785	12,045	12,045	9,073	34,267	7,674
Conditions met - transferred to revenue		6,389	13,930	11,796	12,785	12,622	12,622	9,073	34,267	7,674
Conditions still to be met - transferred to liabilities		94	1,121	1,537	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	106	(27)	-	195	195	-	-	-
Current year receipts		439	634	512	595	54	54	-	-	-
Conditions met - transferred to revenue		333	767	290	595	249	249	-	-	-
Conditions still to be met - transferred to liabilities		106	(27)	195	-	-	-	-	-	-
Total operating transfers and grants revenue		48,745	62,349	63,854	68,914	75,014	75,014	67,311	95,147	68,137
Total operating transfers and grants - CTBM	2	199	1,095	1,732	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		325	-	-	-	2,162	2,162	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		13,046	19,455	16,777	14,570	13,700	13,700	19,107	26,274	18,016
Conditions met - transferred to revenue		13,371	19,455	14,291	14,570	15,862	15,862	19,107	26,274	18,016
Conditions still to be met - transferred to liabilities		-	-	2,487	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	1,387	1,387	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		1,579	1,060	6,377	1,200	1,200	1,200	300	-	-
Conditions met - transferred to revenue		1,579	1,060	5,862	1,200	2,587	2,587	300	-	-
Conditions still to be met - transferred to liabilities		-	-	515	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	41	-	837	837	-	-	-
Conditions met - transferred to revenue		-	-	41	-	837	837	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		14,950	20,515	20,193	15,770	19,286	19,286	19,407	26,274	18,016

2.8 Councillor and employee benefits

Table 40 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,188	4,782	5,158	5,419	5,419	5,419	5,449	5,830	6,238
Pension and UIF Contributions		417	350	319	340	255	255	247	265	284
Medical Aid Contributions		16	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		680	614	662	695	780	780	725	776	831
Cellphone Allowance		521	516	530	557	557	557	557	597	638
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5,822	6,262	6,669	7,011	7,011	7,011	6,978	7,468	7,991
% increase	4		7.6%	6.5%	5.1%	-	-	(0.5%)	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,282	4,557	4,316	5,962	5,627	5,627	5,904	6,316	6,758
Pension and UIF Contributions		710	734	591	628	628	628	598	640	685
Medical Aid Contributions		101	93	85	95	95	95	102	109	117
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	646	587	835	988	988	988	1,015	1,085	1,161
Cellphone Allowance	3	7	5	7	10	10	10	-	-	-
Housing Allowances	3	279	309	176	186	186	186	202	215	230
Other benefits and allowances	3	50	95	138	160	250	250	253	272	292
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,076	6,380	6,148	8,028	7,783	7,783	8,073	8,637	9,243
% increase	4		5.0%	(3.6%)	30.6%	(3.1%)	-	3.7%	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		72,308	80,640	85,050	89,522	91,345	91,345	95,735	100,120	106,990
Pension and UIF Contributions		11,252	12,186	13,271	14,244	14,395	14,395	15,206	16,270	17,408
Medical Aid Contributions		4,401	4,997	5,517	5,890	6,067	6,067	6,065	6,487	6,943
Overtime		4,340	5,009	5,251	2,709	4,945	4,945	3,654	3,911	4,185
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3,450	3,753	4,047	4,024	4,024	4,024	4,504	4,815	5,148
Cellphone Allowance	3	15	29	41	41	47	47	-	-	-
Housing Allowances	3	889	881	560	555	627	627	817	869	931
Other benefits and allowances	3	4,909	5,390	5,620	4,926	6,382	6,382	6,291	6,725	7,189
Payments in lieu of leave		1,000	1,345	2,299	1,745	1,745	1,745	1,857	1,989	2,129
Long service awards		449	474	560	607	525	525	1,112	1,190	1,272
Post-retirement benefit obligations	6	1,873	1,697	1,559	1,706	1,341	1,341	1,480	1,584	1,695
Sub Total - Other Municipal Staff		104,887	116,402	123,775	125,968	131,444	131,444	136,719	143,960	153,890
% increase	4		11.0%	6.3%	1.8%	4.3%	-	4.0%	5.3%	6.9%
Total Parent Municipality		116,785	129,044	136,592	141,007	146,237	146,237	151,770	160,065	171,124
			10.5%	5.8%	3.2%	3.7%	-	3.8%	5.5%	6.9%

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		723,100	-	42,800			765,900
Chief Whip			-	-	-			-
Executive Mayor			589,500	88,400	268,800			946,700
Deputy Executive Mayor			477,900	71,700	216,300			765,900
Executive Committee			1,186,400	-	255,200			1,441,600
Total for all other councillors			2,472,300	86,800	498,600			3,057,700
Total Councillors	8	-	5,449,200	246,900	1,281,700			6,977,800
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,417,200	338,600	152,800	-		1,908,600
Chief Finance Officer			1,209,000	26,900	320,000	-		1,555,900
Technical Director			1,267,800	1,800	286,300	-		1,555,900
Corporate Services Director			879,000	196,100	420,000	-		1,495,100
Community Services Director			1,131,000	136,200	289,900	-		1,557,100
								-
Total Senior Managers of the Municipality	8,10	-	5,904,000	699,600	1,469,000	-		8,072,600
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	11,353,200	946,500	2,750,700	-		15,050,400

Table 42 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		13	13	-	13	13	-	13	13	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	4	1	5	5	-	5	4	1
Other Managers	7	11	10	-	11	10	-	10	10	-
Professionals		36	35	-	35	35	-	35	34	-
Finance		2	2	-	2	2	-	2	2	-
Spatial/town planning		3	3	-	3	3	-	3	3	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		3	3	-	3	3	-	3	3	-
Electricity		3	3	-	3	3	-	3	3	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		24	23	-	23	23	-	23	22	-
Technicians		33	33	-	30	30	-	33	31	1
Finance		5	5	-	5	5	-	5	5	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		2	2	-	2	2	-	2	2	-
Roads		8	8	-	6	6	-	6	6	-
Electricity		5	5	-	5	5	-	5	5	-
Water		5	5	-	5	5	-	6	6	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		4	4	-	4	4	-	4	4	-
Other		4	4	-	3	3	-	5	3	1
Clerks (Clerical and administrative)		91	83	-	112	83	-	89	78	4
Service and sales workers		13	13	-	10	10	-	13	12	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		27	27	-	26	26	-	32	29	-
Elementary Occupations		175	172	-	176	176	-	188	175	-
TOTAL PERSONNEL NUMBERS	9	404	390	1	418	388	-	418	386	6
% increase					3.5%	(0.5%)	(100.0%)	-	(0.5%)	-
Total municipal employees headcount	8, 10				403	372		405	373	6
Finance personnel headcount	8, 10				48	46		45	42	-
Human Resources personnel headcount	8, 10				6	6		6	6	-

2.9 Monthly targets for revenue, expenditure and cash flow

Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source																
Property rates		7,576	7,111	7,089	6,872	7,051	7,036	6,999	7,574	7,281	7,180	7,255	7,599	86,624	91,820	97,330
Service charges - electricity revenue		14,235	13,121	12,672	11,494	10,766	12,824	11,515	9,909	9,761	11,485	14,056	14,492	146,330	157,620	169,693
Service charges - water revenue		2,180	2,174	2,448	2,592	2,773	2,744	2,786	2,748	2,520	2,505	2,252	2,221	29,944	32,368	34,692
Service charges - sanitation revenue		1,162	1,165	1,191	1,202	1,186	1,202	1,272	1,324	1,262	1,218	1,355	1,421	14,960	16,355	17,785
Service charges - refuse revenue		1,987	2,001	1,953	2,028	2,092	2,072	2,111	2,079	2,052	2,104	2,100	2,173	24,751	27,101	29,621
Rental of facilities and equipment		105	119	170	106	106	130	153	77	121	117	103	105	1,413	1,498	1,587
Interest earned - external investments		775	834	599	413	434	498	520	546	394	457	379	532	6,382	6,765	7,171
Interest earned - outstanding debtors		456	533	526	404	502	500	475	475	474	463	476	417	5,700	6,042	6,405
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,862	1,602	1,621	2,283	2,968	23,225	24,612	26,089
Licences and permits		6	6	6	6	6	6	6	6	6	6	6	6	73	77	82
Agency services		283	311	260	323	323	303	1,315	311	292	262	355	288	4,627	4,905	5,199
Transfers and subsidies		19,499	-	-	5,686	2,457	17,961	1,378	1,974	12,081	-	-	6,273	67,311	95,147	68,137
Other revenue		579	675	1,027	658	541	821	617	490	611	821	725	775	8,341	8,840	9,366
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		50,686	29,891	29,782	33,626	30,079	47,937	30,988	29,376	38,457	28,241	31,346	39,270	419,680	473,150	473,157
Expenditure By Type																
Employee related costs		10,066	11,001	11,681	11,045	16,733	11,937	12,433	12,473	12,070	12,005	11,805	11,543	144,792	152,597	163,133
Remuneration of councillors		509	526	593	559	496	525	632	746	600	600	600	589	6,978	7,468	7,991
Debt impairment		3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	37,185	39,380	41,705
Depreciation & asset impairment		2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	24,464	25,485	26,603
Finance charges		1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	18,149	18,911	19,744
Bulk purchases - electricity		11,070	10,204	9,855	8,939	8,373	9,973	8,955	7,706	7,591	8,932	10,931	11,270	113,800	123,928	134,958
Inventory consumed		1,648	1,644	1,354	1,450	1,597	1,621	1,899	1,744	1,326	1,458	2,262	1,717	19,718	20,456	21,342
Contracted services		2,394	2,387	1,966	2,106	2,320	2,355	2,758	2,532	1,926	2,117	3,286	2,593	28,740	54,940	29,302
Transfers and grants		2,377	71	259	49	665	78	684	651	257	60	775	280	6,207	6,330	6,607
Other expenditure		2,799	2,791	2,299	2,462	2,712	2,753	3,224	2,960	2,251	2,475	3,841	2,915	33,480	34,382	35,838
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)		13,172	(5,383)	(4,875)	367	(9,467)	12,047	(6,246)	(6,086)	5,787	(6,055)	(8,805)	1,713	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		735	735	735	1,029	1,029	1,029	1,323	1,323	1,323	1,470	1,470	7,206	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	52	-	-	-	-	-	52	104	110	116
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Municipal Manager		14,963	0	0	4,363	1,885	13,782	1,058	1,515	9,271	0	0	4,153	50,991	54,588	55,385
Vote 2 - Finance		9,373	8,521	8,278	7,885	8,088	8,572	8,070	8,680	8,515	8,152	8,157	8,743	101,034	106,737	113,049
Vote 3 - Corporate Services		37	42	62	41	35	51	39	32	39	51	45	48	522	552	585
Vote 4 - Technical Services		22,004	19,491	19,443	19,041	18,266	21,601	19,404	17,721	18,081	19,103	21,514	29,130	244,798	268,696	277,816
Vote 5 - Community Services		5,044	2,572	2,734	3,325	2,833	5,012	3,741	2,752	3,875	2,406	3,100	4,453	41,847	68,961	44,454
Total Revenue by Vote		51,421	30,626	30,517	34,656	31,108	49,018	32,311	30,700	39,780	29,711	32,816	46,528	439,192	499,534	491,289
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		4,290	2,048	2,222	1,983	2,898	2,094	2,947	2,967	2,236	2,089	3,123	2,379	31,278	32,515	34,344
Vote 2 - Finance		3,101	3,233	3,129	3,104	4,029	3,352	3,617	3,515	3,166	3,248	3,779	3,362	40,635	42,908	45,351
Vote 3 - Corporate Services		2,272	2,387	2,371	2,325	3,083	2,495	2,654	2,605	2,409	2,447	2,702	2,580	30,330	32,118	33,867
Vote 4 - Technical Services		22,102	21,614	20,962	19,976	22,066	21,725	21,473	19,928	18,803	20,383	23,921	23,052	256,007	271,950	291,549
Vote 5 - Community Services		5,749	5,992	5,973	5,871	7,469	6,223	6,543	6,448	6,056	6,129	6,626	6,184	75,262	104,386	82,112
Total Expenditure by Vote		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
Governance and administration		24,529	8,743	8,608	12,457	10,161	22,613	9,370	10,349	17,998	8,400	8,375	13,125	154,728	164,190	171,470
Executive and council		14,963	0	0	4,363	1,885	13,782	1,058	1,515	9,271	0	0	4,153	50,991	54,588	55,385
Finance and administration		9,566	8,743	8,608	8,094	8,276	8,830	8,312	8,834	8,728	8,400	8,375	8,971	103,737	109,602	116,085
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,760	2,262	2,474	3,002	2,510	4,709	2,426	2,440	3,583	2,143	2,745	4,166	37,220	64,056	39,255
Community and social services		2,196	58	86	681	318	2,045	209	258	1,383	67	59	659	8,018	8,184	8,355
Sport and recreation		313	362	542	360	300	443	346	280	342	453	404	429	4,574	4,531	4,802
Public safety		1,839	1,840	1,843	1,840	1,839	1,841	1,840	1,859	1,601	1,622	2,280	2,962	23,207	24,599	26,075
Housing		412	2	3	121	53	380	31	43	256	2	2	116	1,421	26,742	23
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,467	1,097	1,102	1,787	1,534	2,709	2,729	1,748	2,481	1,744	1,821	2,180	23,400	22,572	23,486
Planning and development		1,543	786	842	1,277	1,130	1,789	1,369	1,372	1,792	1,481	1,466	1,688	16,535	17,501	18,118
Road transport		925	311	260	510	404	919	1,360	376	690	262	356	492	6,865	5,071	5,368
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19,664	18,524	18,332	17,409	16,902	18,987	17,787	16,163	15,718	17,424	19,876	27,057	223,844	248,716	257,078
Energy sources		14,329	13,178	12,730	11,580	10,846	12,961	11,612	10,006	9,877	11,588	14,161	14,637	147,505	162,805	174,889
Water management		2,180	2,175	2,449	2,592	2,774	2,745	2,786	2,749	2,520	2,505	2,252	2,222	29,949	42,368	34,692
Waste water management		1,164	1,166	1,194	1,204	1,187	1,204	1,274	1,325	1,264	1,221	1,357	8,019	21,579	16,379	17,810
Waste management		1,991	2,006	1,960	2,033	2,095	2,078	2,115	2,082	2,057	2,110	2,105	2,179	24,811	27,164	29,687
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		51,421	30,626	30,517	34,656	31,108	49,018	32,311	30,700	39,780	29,711	32,816	46,528	439,192	499,534	491,289
Expenditure - Functional																
Governance and administration		9,780	7,792	7,858	7,542	10,177	8,073	9,345	9,219	7,951	7,920	9,717	8,346	103,719	109,255	115,535
Executive and council		3,909	1,643	1,820	1,591	2,350	1,667	2,487	2,517	1,827	1,672	2,652	1,955	26,091	27,337	28,837
Finance and administration		5,771	6,041	5,929	5,845	7,677	6,292	6,736	6,581	6,014	6,136	6,942	6,279	76,243	80,448	85,135
Internal audit		101	108	108	105	149	114	122	120	110	112	123	113	1,385	1,470	1,563
Community and public safety		5,430	5,650	5,625	5,535	6,983	5,858	6,155	6,064	5,699	5,768	6,239	5,826	70,831	99,802	77,225
Community and social services		892	955	977	942	1,340	1,017	1,074	1,064	1,000	1,007	1,063	998	12,330	13,067	13,902
Sport and recreation		1,398	1,474	1,459	1,430	1,938	1,546	1,655	1,621	1,485	1,512	1,693	1,537	18,747	19,756	20,951
Public safety		2,901	2,971	2,956	2,930	3,399	3,038	3,140	3,107	2,979	3,005	3,176	3,030	36,632	38,476	40,471
Housing		240	249	233	234	305	257	285	273	235	245	307	261	3,123	28,503	1,901
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,233	3,443	3,498	3,387	4,727	3,648	3,855	3,811	3,577	3,607	3,838	3,691	44,316	44,559	47,173
Planning and development		960	1,026	1,041	1,007	1,431	1,090	1,158	1,143	1,066	1,076	1,155	1,173	13,325	13,867	14,571
Road transport		2,273	2,417	2,457	2,380	3,297	2,557	2,698	2,669	2,511	2,531	2,683	2,518	30,990	30,692	32,602
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19,071	18,389	17,676	16,796	17,659	18,312	17,879	16,369	15,444	17,001	20,357	19,694	214,647	230,261	247,290
Energy sources		12,725	11,919	11,506	10,584	10,448	11,741	10,859	9,555	9,258	10,643	12,929	13,048	135,215	146,567	158,914
Water management		1,884	1,917	1,778	1,808	2,108	1,940	2,117	2,030	1,776	1,849	2,300	1,979	23,486	24,679	26,009
Waste water management		1,318	1,342	1,301	1,304	1,485	1,363	1,433	1,402	1,305	1,331	1,491	1,372	16,447	17,336	18,330
Waste management		3,143	3,211	3,092	3,100	3,618	3,269	3,470	3,382	3,105	3,177	3,637	3,295	39,499	41,679	44,037
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13	13	13	13	13	13	13	13	13	13	13	13	150	-	-	-
Vote 4 - Technical Services		504	504	504	504	504	504	504	504	504	504	504	504	6,052	13,623	12,532	-
Vote 5 - Community Services		53	53	53	53	53	53	53	53	53	53	53	53	630	860	700	-
Capital multi-year expenditure sub-total	2	569	569	569	569	569	569	569	569	569	569	569	569	6,832	14,483	13,232	-
Single-year expenditure to be appropriated																	
Vote 1 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	40	40	10	-
Vote 2 - Finance		168	168	168	168	168	168	168	168	168	168	168	168	2,010	210	-	-
Vote 3 - Corporate Services		224	224	224	224	224	224	224	224	224	224	224	224	2,690	2,060	1,235	-
Vote 4 - Technical Services		2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,577	37,907	23,658	-
Vote 5 - Community Services		571	571	571	571	571	571	571	571	571	571	571	571	6,855	4,780	3,940	-
Capital single-year expenditure sub-total	2	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	45,172	44,997	28,843	-
Total Capital Expenditure	2	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075	-

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional	1															
Governance and administration		418	418	418	418	418	418	418	418	418	418	418	418	5,010	2,615	1,570
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	40	40	10
Finance and administration		414	414	414	414	414	414	414	414	414	414	414	414	4,970	2,575	1,560
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		624	624	624	624	624	624	624	624	624	624	624	624	7,485	5,640	4,640
Community and social services		122	122	122	122	122	122	122	122	122	122	122	122	1,465	2,150	1,320
Sport and recreation		438	438	438	438	438	438	438	438	438	438	438	438	5,255	2,925	2,980
Public safety		64	64	64	64	64	64	64	64	64	64	64	64	765	565	340
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	13,244	16,506	7,472
Planning and development		14	14	14	14	14	14	14	14	14	14	14	14	170	20	-
Road transport		1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	13,074	16,486	7,472
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	26,265	34,718	28,393
Energy sources		465	465	465	465	465	465	465	465	465	465	465	465	5,579	9,198	400
Water management		291	291	291	291	291	291	291	291	291	291	291	291	3,497	18,373	11,497
Waste water management		1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	15,885	2,868	6,770
Waste management		109	109	109	109	109	109	109	109	109	109	109	109	1,304	4,280	9,726
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075
Funded by:																
National Government		1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	19,977	26,274	13,668
Provincial Government		28	28	28	28	28	28	28	28	28	28	28	28	335	810	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	20,312	27,084	13,668
Borrowing		1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	14,500	16,550	16,450
Internally generated funds		1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	17,192	15,845	11,957
Total Capital Funding		4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075

Table 48 MBRR SA30 - Budgeted monthly cash flow

WC013 Bergvriev - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand															
Cash Receipts By Source													1		
Property rates	7,363	6,911	6,890	6,679	6,853	6,838	6,802	7,362	7,076	6,979	7,051	7,385	84,190	89,240	94,596
Service charges - electricity revenue	14,033	12,935	12,492	11,331	10,613	12,642	11,351	9,768	9,622	11,322	13,857	14,286	144,251	155,381	167,282
Service charges - water revenue	1,905	1,900	2,140	2,265	2,424	2,398	2,435	2,402	2,202	2,190	1,968	1,941	26,171	28,290	30,321
Service charges - sanitation revenue	901	903	923	932	919	932	986	1,026	978	944	1,050	1,102	11,595	12,676	13,784
Service charges - refuse revenue	1,585	1,596	1,558	1,618	1,669	1,653	1,684	1,658	1,637	1,679	1,675	1,734	19,748	21,622	23,633
Rental of facilities and equipment	105	119	170	106	106	130	153	77	121	117	103	105	1,413	1,498	1,587
Interest earned - external investments	775	834	599	413	434	498	520	546	394	457	379	532	6,382	6,765	7,171
Interest earned - outstanding debtors	190	222	219	168	209	209	198	198	198	193	199	174	2,378	2,521	2,672
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	237	237	237	237	237	237	237	240	206	209	294	382	2,988	3,525	4,074
Licences and permits	6	6	6	6	6	6	6	6	6	6	6	6	73	77	82
Agency services	283	311	260	323	323	303	1,315	311	292	262	355	288	4,627	4,905	5,199
Transfers and Subsidies - Operational	19,752	-	-	5,760	2,489	18,194	1,396	2,000	12,238	-	-	5,483	67,311	95,147	68,137
Other revenue	579	675	1,027	658	541	821	617	490	611	821	725	775	8,341	8,840	9,366
Cash Receipts by Source	47,715	26,650	26,521	30,497	26,824	44,859	27,701	26,085	35,582	25,179	27,663	34,193	379,468	430,487	427,904
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,043	1,043	1,043	1,461	1,461	1,461	1,878	1,878	1,878	2,087	2,087	2,087	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	52	-	-	-	-	-	52	104	110	116
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	14,500	14,500	16,550	16,450
Increase (decrease) in consumer deposits	18	18	18	18	18	18	18	18	18	18	18	18	220	220	220
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	48,777	27,711	27,583	31,976	28,303	46,390	29,598	27,981	37,478	27,284	29,768	50,850	413,699	473,642	462,706
Cash Payments by Type															
Employee related costs	9,896	10,815	11,484	10,858	16,450	11,735	12,223	12,263	11,866	11,802	11,606	11,348	142,345	149,933	160,239
Remuneration of councillors	509	526	593	559	496	525	632	746	600	600	600	589	6,978	7,468	7,991
Finance charges	601	601	601	601	601	601	601	601	601	601	601	601	7,206	7,508	7,840
Bulk purchases - electricity	11,070	10,204	9,855	8,939	8,373	9,973	8,955	7,706	7,591	8,932	10,931	11,270	113,800	123,928	134,958
Acquisitions - water & other inventory	1,648	1,644	1,354	1,450	1,597	1,621	1,899	1,744	1,326	1,458	2,262	1,717	19,718	20,456	21,342
Contracted services	2,403	2,396	1,973	2,113	2,328	2,363	2,768	2,541	1,932	2,124	3,297	2,502	28,740	54,940	29,302
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	2,377	71	259	49	665	78	684	651	257	60	775	280	6,207	6,330	6,607
Other expenditure	2,799	2,791	2,299	2,462	2,712	2,753	3,224	2,960	2,251	2,475	3,841	2,915	33,480	34,382	35,838
Cash Payments by Type	31,303	29,047	28,417	27,031	33,222	29,647	30,984	29,211	26,424	28,051	33,914	31,221	358,474	404,945	404,117
Other Cash Flows/Payments by Type															
Capital assets	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075
Repayment of borrowing	-	-	-	-	-	4,186	-	-	-	-	-	4,186	8,371	9,475	10,571
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	35,637	33,381	32,751	31,365	37,556	38,167	35,318	33,545	30,758	32,385	38,247	39,741	418,849	473,900	456,763
NET INCREASE/(DECREASE) IN CASH HELD	13,140	(5,670)	(5,168)	612	(9,253)	8,223	(5,720)	(5,564)	6,721	(5,101)	(8,479)	11,109	(5,150)	(258)	5,943
Cash/cash equivalents at the month/year begin:	89,531	102,671	97,001	91,833	92,444	83,191	91,415	85,694	80,131	86,851	81,750	73,271	89,531	84,380	84,122
Cash/cash equivalents at the month/year end:	102,671	97,001	91,833	92,444	83,191	91,415	85,694	80,131	86,851	81,750	73,271	84,380	84,380	84,122	90,065

2.10 Contracts having future budgetary implications

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

2.11 Capital expenditure details

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/	0	-	-	-	-	-	-	-	-	-
Infrastructure	0	3,500	3,888,168	10,569	8,216	8,841	8,841	19,379	11,885	20,998
Roads Infrastructure	0	87	145,568	247	245	350	350	2,700	2,650	150
Roads	0	87	145,568	247	200	200	200	2,700	2,650	150
Road Structures	0	-	-	-	45	150	150	-	-	-
Storm water Infrastructure	0	422	506,557	3,395	245	245	245	585	180	100
Storm water Conveyance	0	422	506,557	3,395	245	245	245	585	180	100
Electrical Infrastructure	0	325	910,282	-	40	40	40	-	-	-
MV Substations	0	-	399,268	-	-	-	-	-	-	-
LV Networks	0	325	511,014	-	40	40	40	-	-	-
Water Supply Infrastructure	0	-	127,844	-	-	-	-	1,100	6,275	7,582
Reservoirs	0	-	-	-	-	-	-	-	6,275	7,582
Pump Stations	0	-	-	-	-	-	-	-	-	-
PRV Stations	0	-	127,844	-	-	-	-	-	-	-
Sanitation Infrastructure	0	562	847,496	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Pump Station	0	112	214,264	355	850	660	660	870	1,000	800
Waste Water Treatment Works	0	451	633,232	5,913	6,286	6,856	6,856	14,124	1,480	6,280
Solid Waste Infrastructure	0	2,103	1,350,421	659	550	690	690	-	300	6,086
Waste Transfer Stations	0	642	486,486	245	250	210	210	-	-	-
Waste Processing Facilities	0	591	863,935	413	300	480	480	-	300	-
Waste Drop-off Points	0	-	-	-	-	-	-	-	-	6,086
Community Assets	0	1,676	2,590,113	5,405	2,470	4,035	4,035	3,000	2,590	1,800
Community Facilities	0	1,406	2,111,272	4,777	1,230	2,532	2,532	1,250	1,100	1,100
Halls	0	-	-	120	250	329	329	200	500	500
Centres	0	951	1,000,191	4,041	-	-	-	-	-	-
Museums	0	-	-	-	-	-	-	-	-	-
Libraries	0	-	40,808	432	80	1,057	1,057	-	-	-
Cemeteries/Crematoria	0	454	197,502	185	600	838	838	1,050	600	600
Parks	0	-	-	-	-	-	-	-	-	-
Public Open Space	0	-	735,652	-	-	31	31	-	-	-
Public Ablution Facilities	0	-	127,120	-	300	278	278	-	-	-
Taxi Ranks/Bus Terminals	0	-	9,999	-	-	-	-	-	-	-
Sport and Recreation Facilities	0	271	478,841	628	1,240	1,502	1,502	1,750	1,490	700
Indoor Facilities	0	9	-	-	20	18	18	-	40	50
Outdoor Facilities	0	262	478,841	628	1,220	1,484	1,484	1,750	1,450	650
Heritage assets	0	-	-	-	50	-	-	-	-	-
Conservation Areas	0	-	-	-	50	-	-	-	-	-
Other assets	0	-	1,399,489	750	700	1,620	1,620	75	25	25
Operational Buildings	0	-	1,399,489	750	700	1,620	1,620	75	25	25
Municipal Offices	0	-	1,399,489	750	700	1,620	1,620	75	25	25
Intangible Assets	0	706	-	14	-	550	550	800	600	-
Licences and Rights	0	706	-	14	-	550	550	800	600	-
Computer Software and Applications	0	706	-	14	-	550	550	800	600	-
Computer Equipment	0	168	747,812	575	660	860	860	1,280	760	610
Computer Equipment	0	168	747,812	575	660	860	860	1,280	760	610
Furniture and Office Equipment	0	295	262,449	563	783	1,470	1,470	829	718	617
Furniture and Office Equipment	0	295	262,449	563	783	1,470	1,470	829	718	617
Machinery and Equipment	0	500	349,289	678	1,367	1,292	1,292	2,213	1,257	1,990
Machinery and Equipment	0	500	349,289	678	1,367	1,292	1,292	2,213	1,257	1,990
Transport Assets	0	3,983	3,563,244	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Transport Assets	0	3,983	3,563,244	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Total Capital Expenditure on new assets	1	10,829	12,800,564	23,044	17,845	24,542	24,542	29,456	23,365	27,620

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Capital expenditure on renewal of existing assets by Ass	0	-	-	-	-	-	-	-	-	-
Infrastructure	0	1,758	3,860	5,171	7,339	8,231	8,231	4,339	15,358	925
Roads Infrastructure	0	21	35	-	50	50	50	50	550	50
Roads	0	21	35	-	50	50	50	50	550	50
Storm water Infrastructure	0	-	-	-	-	-	-	-	-	-
Storm water Conveyance	0	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	0	-	3,129	3,598	3,519	4,811	4,811	3,069	5,298	-
MV Substations	0	-	-	244	-	-	-	1,100	-	-
MV Switching Stations	0	-	-	-	50	50	50	60	-	-
MV Networks	0	-	-	-	80	80	80	80	-	-
LV Networks	0	-	3,129	3,353	3,389	4,681	4,681	1,829	5,298	-
Water Supply Infrastructure	0	1,700	674	1,574	3,770	3,370	3,370	1,220	9,511	875
Boreholes	0	40	45	43	-	-	-	-	50	50
Reservoirs	0	-	-	-	-	-	-	-	-	-
Pump Stations	0	-	101	-	-	-	-	-	-	-
Water Treatment Works	0	-	-	-	50	50	50	-	-	-
Bulk Mains	0	74	-	-	100	100	100	100	-	-
Distribution	0	1,586	528	1,531	3,620	3,220	3,220	1,120	9,461	825
Distribution Points	0	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	0	37	23	-	-	-	-	-	-	-
Pump Station	0	-	-	-	-	-	-	-	-	-
Reticulation	0	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	0	37	23	-	-	-	-	-	-	-
Solid Waste Infrastructure	0	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	0	-	-	-	-	-	-	-	-	-
Community Assets	0	167	314	253	745	749	749	405	745	650
Community Facilities	0	-	80	119	95	123	123	105	145	50
Testing Stations	0	-	-	-	-	-	-	-	-	-
Libraries	0	-	-	-	50	80	80	15	100	-
Cemeteries/Crematoria	0	-	69	100	-	-	-	50	-	-
Parks	0	-	-	-	-	-	-	-	-	-
Public Open Space	0	-	11	19	45	43	43	40	45	50
Sport and Recreation Facilities	0	167	234	134	650	626	626	300	600	600
Indoor Facilities	0	124	175	86	100	100	100	200	250	200
Outdoor Facilities	0	44	59	48	550	526	526	100	350	400
Investment properties	0	29	-	-	50	50	50	50	50	50
Revenue Generating	0	-	-	-	-	-	-	-	-	-
Unimproved Property	0	-	-	-	-	-	-	-	-	-
Non-revenue Generating	0	29	-	-	50	50	50	50	50	50
Improved Property	0	-	-	-	-	-	-	-	-	-
Other assets	0	-	-	-	-	117	117	-	-	-
Operational Buildings	0	-	-	-	-	117	117	-	-	-
Municipal Offices	0	-	-	-	-	117	117	-	-	-
Intangible Assets	0	-	-	-	-	-	-	-	-	-
Licences and Rights	0	-	-	-	-	-	-	-	-	-
Computer Software and Applications	0	-	-	-	-	-	-	-	-	-
Computer Equipment	0	209	366	349	400	500	500	425	410	410
Computer Equipment	0	209	366	349	400	500	500	425	410	410
Furniture and Office Equipment	0	326	492	387	515	561	561	505	425	170
Furniture and Office Equipment	0	326	492	387	515	561	561	505	425	170
Machinery and Equipment	0	-	-	17	-	-	-	170	-	-
Machinery and Equipment	0	-	-	17	-	-	-	170	-	-
Transport Assets	0	-	-	-	-	-	-	-	-	-
Transport Assets	0	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	2,490	5,032	6,177	9,049	10,209	10,209	5,894	16,988	2,205

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class	0	-	-	-	-	-	-	-	-	-
Infrastructure	0	3,788,358	4,067	4,399	3,353	3,905	3,905	3,948	4,142	4,350
Roads Infrastructure	0	314,790	1,021	617	460	660	660	706	731	758
Roads	0	314,790	1,021	617	460	660	660	706	731	758
Storm water Infrastructure	0	494,050	258	202	292	292	292	282	299	317
Storm water Conveyance	0	494,050	258	202	292	292	292	282	299	317
Electrical Infrastructure	0	2,060,423	2,196	2,770	1,859	2,161	2,161	2,109	2,225	2,349
LV Networks	0	2,060,423	2,196	2,770	1,859	2,161	2,161	2,109	2,225	2,349
Water Supply Infrastructure	0	691,535	384	586	450	400	400	446	465	485
Distribution	0	691,535	384	586	450	400	400	446	465	485
Sanitation Infrastructure	0	227,560	208	224	278	378	378	389	406	424
Reticulation	0	227,560	208	224	278	378	378	389	406	424
Solid Waste Infrastructure	0	-	-	-	15	15	15	15	16	17
Landfill Sites	0	-	-	-	15	15	15	15	16	17
Community Assets	0	8,347,818	11,385	10,812	9,517	10,476	10,476	11,035	11,740	12,495
Community Facilities	0	6,662,760	9,239	7,974	6,730	7,560	7,560	7,986	8,504	9,060
Cemeteries/Crematoria	0	480,564	552	501	417	568	568	661	703	747
Sport and Recreation Facilities	0	1,685,058	2,147	2,837	2,787	2,917	2,917	3,048	3,236	3,435
Outdoor Facilities	0	1,685,058	2,147	2,837	2,787	2,917	2,917	3,048	3,236	3,435
Other assets	0	3,180,702	3,803	4,053	3,928	4,372	4,372	4,979	5,264	5,568
Operational Buildings	0	3,175,082	3,796	4,044	3,912	4,356	4,356	4,963	5,248	5,552
Municipal Offices	0	3,175,082	3,796	4,044	3,912	4,356	4,356	4,963	5,248	5,552
Computer Equipment	0	804,168	693	239	344	349	349	362	376	391
Computer Equipment	0	804,168	693	239	344	349	349	362	376	391
Furniture and Office Equipment	0	18,390	75	19	36	35	35	33	33	33
Furniture and Office Equipment	0	18,390	75	19	36	35	35	33	33	33
Machinery and Equipment	0	575,764	687	723	854	814	814	854	889	927
Machinery and Equipment	0	575,764	687	723	854	814	814	854	889	927
Transport Assets	0	2,652,001	2,922	2,203	2,517	2,617	2,617	2,705	2,817	2,939
Transport Assets	0	2,652,001	2,922	2,203	2,517	2,617	2,617	2,705	2,817	2,939
Total Repairs and Maintenance Expenditure	1	19,367,201	23,633	22,448	20,549	22,568	22,568	23,915	25,261	26,703
	0	-	0	0	0	0	0	0	0	0
R&M as a % of PPE	0	0	6.3%	5.8%	4.9%	5.4%	5.4%	5.7%	5.6%	5.5%
R&M as % Operating Expenditure	0	0	7.2%	6.1%	5.4%	5.6%	5.6%	5.9%	5.8%	5.5%

Table 52 MBRR SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Depreciation by Asset Class/Sub-class	0	-	-	-	-	-	-	-	-	-
Infrastructure	0	19,745	12,907	14,018	14,583	15,551	15,551	16,329	17,016	17,769
Roads Infrastructure	0	20,616	1,913	2,017	2,199	2,311	2,311	2,427	2,529	2,641
Roads	0	20,616	1,913	2,017	2,199	2,008	2,008	2,108	2,197	2,294
Road Structures	0	-	-	-	-	180	180	189	197	206
Road Furniture	0	-	-	-	-	123	123	129	135	141
Storm water Infrastructure	0	38	320	327	379	331	331	348	362	378
Drainage Collection	0	38	320	327	379	120	120	126	131	137
Storm water Conveyance	0	-	-	-	-	211	211	222	231	241
Electrical Infrastructure	0	(1)	1,562	1,695	1,907	1,990	1,990	2,090	2,177	2,274
MV Substations	0	(1)	1,549	1,683	1,889	207	207	217	226	236
MV Switching Stations	0	-	-	-	-	137	137	144	150	157
MV Networks	0	-	-	-	-	573	573	602	627	655
LV Networks	0	0	13	13	18	1,073	1,073	1,127	1,174	1,226
Water Supply Infrastructure	0	84	3,260	3,271	3,532	3,299	3,299	3,464	3,610	3,770
Boreholes	0	-	-	-	-	38	38	40	42	44
Reservoirs	0	-	-	-	-	904	904	949	989	1,033
Pump Stations	0	84	2,001	2,029	2,209	180	180	189	197	206
Water Treatment Works	0	-	1,259	1,242	1,323	1,257	1,257	1,320	1,375	1,436
Distribution	0	-	-	-	-	920	920	966	1,007	1,051
Distribution Points	0	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	0	49	2,777	3,231	3,047	3,648	3,648	3,830	3,992	4,168
Pump Station	0	-	2,137	2,515	2,318	263	263	276	288	301
Reticulation	0	49	639	716	729	3,385	3,385	3,554	3,704	3,867
Solid Waste Infrastructure	0	(1,041)	3,076	3,477	3,519	3,972	3,972	4,171	4,346	4,538
Landfill Sites	0	(1,041)	2,622	3,023	3,023	3,523	3,523	3,699	3,855	4,025
Waste Transfer Stations	0	-	0	0	1	388	388	407	425	444
Waste Processing Facilities	0	-	-	-	-	36	36	38	39	41
Waste Drop-off Points	0	-	454	454	495	25	25	26	27	28
Community Assets	0	264	1,760	1,937	2,150	2,088	2,088	2,192	2,284	2,384
Community Facilities	0	152	697	713	790	793	793	833	867	905
Halls	0	-	73	74	87	89	89	93	97	101
Clinics/Care Centres	0	-	-	-	-	16	16	17	18	19
Museums	0	20	307	308	328	52	52	55	57	60
Libraries	0	-	182	182	217	203	203	213	222	232
Cemeteries/Crematoria	0	132	130	143	151	176	176	185	193	201
Parks	0	-	-	-	-	-	-	-	-	-
Public Open Space	0	-	6	5	7	102	102	107	111	116
Public Ablution Facilities	0	-	-	-	-	64	64	67	70	73
Markets	0	-	-	-	-	90	90	95	98	102
Abattoirs	0	-	-	-	-	1	1	1	1	1
Sport and Recreation Facilities	0	112	1,063	1,224	1,360	1,295	1,295	1,360	1,417	1,479
Indoor Facilities	0	-	-	-	-	30	30	32	33	34
Outdoor Facilities	0	112	1,063	1,224	1,360	1,265	1,265	1,328	1,384	1,445
Investment properties	0	-	23	24	2	2	2	2	2	2
Revenue Generating	0	-	23	24	2	2	2	2	2	2
Improved Property	0	-	-	-	-	-	-	-	-	-
Unimproved Property	0	-	23	24	2	2	2	2	2	2
Non-revenue Generating	0	-	-	-	-	-	-	-	-	-
Unimproved Property	0	-	-	-	-	-	-	-	-	-
Other assets	0	-	958	988	1,105	1,109	1,109	1,164	1,213	1,267
Operational Buildings	0	-	958	988	1,105	1,109	1,109	1,164	1,213	1,267
Municipal Offices	0	-	953	984	1,099	1,081	1,081	1,135	1,183	1,235
Yards	0	-	-	-	-	11	11	12	12	13
Stores	0	-	5	4	6	17	17	18	18	19
Intangible Assets	0	118	525	390	589	346	346	363	378	394
Licences and Rights	0	118	525	390	589	346	346	363	378	394
Computer Software and Applications	0	118	525	390	589	346	346	363	378	394
Computer Equipment	0	1	538	478	709	483	483	507	526	546
Computer Equipment	0	1	538	478	709	483	483	507	526	546
Furniture and Office Equipment	0	2	1,133	1,058	1,343	1,021	1,021	1,072	1,114	1,162
Furniture and Office Equipment	0	2	1,133	1,058	1,343	1,021	1,021	1,072	1,114	1,162
Machinery and Equipment	0	16	1,419	1,146	1,516	1,046	1,046	1,098	1,144	1,193
Machinery and Equipment	0	16	1,419	1,146	1,516	1,046	1,046	1,098	1,144	1,193
Transport Assets	0	-	1,124	1,317	1,631	1,653	1,653	1,736	1,808	1,886
Transport Assets	0	-	1,124	1,317	1,631	1,653	1,653	1,736	1,808	1,886
Total Depreciation	1	20,147	20,388	21,357	23,628	23,299	23,299	24,464	25,485	26,603

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Infrastructure	0	16,069	17,844	11,627	15,562	16,600	16,600	12,854	17,726	11,600
Roads Infrastructure	0	2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Roads	0	2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Storm water Infrastructure	0	-	200	-	-	-	-	-	-	-
Storm water Conveyance	0	-	200	-	-	-	-	-	-	-
Electrical Infrastructure	0	1,259	1,882	2,533	3,300	3,300	3,300	2,420	3,200	400
MV Substations	0	-	-	-	-	-	-	600	-	400
MV Switching Stations	0	-	-	-	-	-	-	120	-	-
MV Networks	0	-	805	748	1,100	1,100	1,100	1,000	700	-
LV Networks	0	1,259	1,077	1,785	2,200	2,200	2,200	700	2,500	-
Water Supply Infrastructure	0	99	120	-	450	450	450	790	2,000	2,650
Reservoirs	0	-	-	-	-	-	-	90	500	600
Pump Stations	0	-	-	-	-	-	-	-	-	-
Distribution	0	99	120	-	450	450	450	450	1,500	1,500
Sanitation Infrastructure	0	12,317	12,233	-	-	-	-	-	-	-
Reticulation	0	-	2,866	-	-	-	-	-	-	-
Waste Water Treatment Works	0	12,317	9,367	-	-	-	-	-	-	-
Solid Waste Infrastructure	0	-	-	-	-	-	-	750	1,000	3,000
Waste Separation Facilities	0	-	-	-	-	-	-	-	-	-
Community Assets	0	1,239	5,386	1,005	880	1,351	1,351	2,100	1,400	650
Community Facilities	0	1,107	448	766	250	497	497	100	800	200
Halls	0	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	0	-	98	-	-	-	-	-	-	-
Testing Stations	0	946	350	507	-	-	-	-	-	-
Libraries	0	162	-	-	-	-	-	-	500	-
Cemeteries/Crematoria	0	-	-	87	-	145	145	-	-	-
Public Open Space	0	-	-	172	250	352	352	100	300	200
Sport and Recreation Facilities	0	131	4,938	239	630	854	854	2,000	600	450
Indoor Facilities	0	131	117	-	50	44	44	-	-	-
Outdoor Facilities	0	-	4,820	239	580	810	810	2,000	600	450
Total Capital Expenditure on upgrading	1	18,058	23,776	12,833	16,442	18,951	18,951	16,654	19,126	12,250
0	0	-	-	-	-	-	-	-	-	-
Upgrading of Existing Assets as % of	0	0.0%	57.1%	30.5%	37.9%	35.3%	35.3%	32.0%	32.2%	29.1%
Upgrading of Existing Assets as % of	0	89.6%	116.6%	60.1%	69.6%	81.3%	81.3%	68.1%	75.0%	46.0%

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

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		40	40	10				
Vote 2 - Finance		2,010	210	-				
Vote 3 - Corporate Services		2,840	2,060	1,235				
Vote 4 - Technical Services		39,629	51,529	36,190				
Vote 5 - Community Services		7,485	5,640	4,640				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		52,004	59,479	42,075	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Community Services								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		52,004	59,479	42,075	-	-	-	-

Table 55 MBRR SA36 Detailed capital budget

WC013 Bergrivier - Supporting Table SA36 Detailed capital budget										
R thousand										
Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	Audit Outcome 2019/20	Current Year 2020/21 full year forecast	2021/2022 Medium Term Revenue and Expenditure Framework		
								Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
1.1 - Mayor and Council	Diverse office furniture and equipment	71010490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	50	20	20	20	-
1.2 - Municipal Manager	Corel Draw Graphics 2018 (Software)	71011470101	Intangible Assets	<i>Licences and Rights</i>	<i>1</i>	14	-	-	-	-
1.2 - Municipal Manager	Furniture and equipment - Communication	71011490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	-	-	10	10	10
1.2 - Municipal Manager	Furniture and equipment - MM Office	71011490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	17	10	10	10	-
1.3 - Economic Development/Planning	Furniture and equipment	71012490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	9	-	-	-	-
1.3 - Economic Development/Planning	Furniture and equipment	71012490110	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	25	-	-	-	-
1.3 - Economic Development/Planning	Ward Committee 7 Project	71012490109	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>7</i>	15	108	-	-	-
1.3 - Economic Development/Planning	Ward Committee 6 Project	71012490108	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>6</i>	10	121	-	-	-
1.3 - Economic Development/Planning	Ward Committee 5 Project	71012490107	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>5</i>	7	129	-	-	-
1.3 - Economic Development/Planning	Ward Committee 3 Project	71012490105	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>3</i>	10	155	-	-	-
1.3 - Economic Development/Planning	Ward Committee 4 Project	71012490106	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>4</i>	4	165	-	-	-
2.1 - Finance	VESTA - PHOENIX	72061470601	Intangible Assets	<i>Licences and Rights</i>	<i>Admin</i>	201	-	-	-	-
2.1 - Finance	Vehicle	72061510101	Transport Assets	<i>Transport Assets</i>	<i>Admin</i>	-	170	-	200	-
2.1 - Finance	Furniture & Equipment - Finance	72061490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	19	70	310	10	-
2.1 - Finance	Upgrade Offices - Open Plan	72061350201	Other assets	<i>Operational Buildings</i>		-	-	1,700	-	-
3.1 - Planning and Development	Printer/Scanner (Colour A4/A3) (Planning)	73031490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	3	-	-	-	-
3.1 - Planning and Development	Public Launch Site Boom Gate and Fence DKB (Environmental)	73031290102	Community Assets	<i>Sport and Recreation Facilities</i>	<i>6</i>	10	-	-	-	-
3.1 - Planning and Development	Public Launch Site Parking Bay Allocation DKB(Environmental)	73031290103	Community Assets	<i>Sport and Recreation Facilities</i>	<i>6</i>	10	-	-	-	-
3.1 - Planning and Development	Felt Notice/Info Board + File Cabinets (Planning)	73031490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	31	-	-	-	-
3.1 - Planning and Development	High Volume Scanners (MIS Implementation)	73031490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	82	-	-	-
3.1 - Planning and Development	Furniture & Equipment - Planning & Development	73031490104	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	-	59	20	20	-
3.1 - Planning and Development	Air Pollution Control Monitoring Measurement Apparatus	73031500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	150	-	-
3.1 - Planning and Development	Coastal Protection (By-Law Implementation) (Environmental)	73031290101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	50	104	-	-	-
3.1 - Planning and Development	Pathway upgrade (RSEP)	73031010901	Infrastructure	<i>Roads Infrastructure</i>	<i>6</i>	-	1,459	-	-	-
3.1 - Planning and Development	Regional Socio Projects (Porterville)	73031080902	Community Assets	<i>Community Facilities</i>	<i>2</i>	1,742	-	-	-	-
3.1 - Planning and Development	Regional Socio Projects (Piketberg)	73031080903	Community Assets	<i>Community Facilities</i>	<i>4</i>	2,299	-	-	-	-
3.2 - Human Resources	Portable Meeting Recorder	73071490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	18	-	-	-	-
3.2 - Human Resources	Furniture & Equipment - Human Resources	73071490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	30	47	30	-	-
3.2 - Human Resources	Time and Attendance System (Payday)	73071470101	Intangible Assets	<i>Licences and Rights</i>	<i>Admin</i>	-	-	-	600	-
3.3 - Information Technology	Backup device for meeting recorders	73081480105	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	50	-	-	-
3.3 - Information Technology	Replacement of computers	73081480101	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	289	-	-	-	-
3.3 - Information Technology	Installation of fire suppression system in archives and serv	73081480103	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	-	400	-	-
3.3 - Information Technology	IT Equipment	73081480102	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	160	110	110	110
3.3 - Information Technology	ERP System	73081470201	Intangible Assets	<i>Licences and Rights</i>	<i>Whole</i>	-	-	500	-	-
3.3 - Information Technology	IT System Upgrade	73081481001	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	575	150	-	-	-
3.3 - Information Technology	Replacement of computers	73081480202	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	400	400	400	400
3.3 - Information Technology	IT System Upgrade (Enhancement of IT system : Business conti	73081480201	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	500	750	650	500
3.4 - Administrative and Corporate Support	Furniture & Equipment - Corporate Services	73101490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	24	20	20	20	-
3.4 - Administrative and Corporate Support	Sedan Vehicle	73101510101	Transport Assets	<i>Transport Assets</i>	<i>Admin</i>	222	-	-	-	-
3.4 - Administrative and Corporate Support	Photocopier machine for new office building	73101490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	96	-	400	200	200
3.5 - Director: Corporate Services	Parking Shade/Carport - DIRECTOR CORPORATE SERVICES	73104350101	Other assets	<i>Operational Buildings</i>	<i>Admin</i>	-	-	25	25	25
3.5 - Director: Corporate Services	FURNITURE AND EQUIPMENT - DIRECTOR CORPORATE SERVICES	73104490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	54	34	35	35	-
4.1 - Building Control	Furniture & Equipment - Building Control	74032490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	8	-	-	-	-
4.10 - Water Distribution	Furniture & Equipment - Water	74511500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	8	10	12	12	15
4.10 - Water Distribution	Tools	74511500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	19	25	25	25	25

4.10 - Water Distribution	Replace Mains from Source	74511040111	Infrastructure	Water Supply Infrastructure	Whole	-	100	100	-	-
4.10 - Water Distribution	Replace water meters	74511040104	Infrastructure	Water Supply Infrastructure	1	230	-	-	-	-
4.10 - Water Distribution	Soft Starters Monte Bertha	74511040113	Infrastructure	Sanitation Infrastructure	2	-	-	-	300	-
4.10 - Water Distribution	Water Renewals	74511040101	Infrastructure	Water Supply Infrastructure	Whole	21	150	-	125	125
4.10 - Water Distribution	Replace asbestos pipes and valves	74511040103	Infrastructure	Water Supply Infrastructure	Whole	-	150	150	200	-
4.10 - Water Distribution	Refurbish Water Towers	74511040116	Infrastructure	Water Supply Infrastructure	Whole	-	-	-	500	-
4.10 - Water Distribution	Security Fence at Monte Bertha Reservoirs	74511040117	Infrastructure	Water Supply Infrastructure	2	-	-	-	-	500
4.10 - Water Distribution	Security Fence at Porterville WTW	74511040118	Infrastructure	Water Supply Infrastructure	1	-	-	-	-	550
4.10 - Water Distribution	Pumps (standby)	74511040108	Infrastructure	Sanitation Infrastructure	Whole	95	200	200	-	100
4.10 - Water Distribution	Replace redundant meters	74511040105	Infrastructure	Water Supply Infrastructure	2	194	250	-	250	300
4.10 - Water Distribution	Water Renewals	74511040202	Infrastructure	Water Supply Infrastructure				1,100		
4.10 - Water Distribution	Pyp Vervangingsprogram	74511040204	Infrastructure	Water Supply Infrastructure	Whole	-	300	300	300	500
4.10 - Water Distribution	Prepaid/ Smart Metering	74511040114	Infrastructure	Water Supply Infrastructure	Whole	-	-	-	1,000	1,000
4.10 - Water Distribution	Replace water meters	74511040203	Infrastructure	Water Supply Infrastructure	Whole	-	500	1,000	250	250
4.10 - Water Distribution	Water conservation demand management intervention	74511040102	Infrastructure	Water Supply Infrastructure	Whole	1,086	2,100	-	-	-
4.10 - Water Distribution	Water Conservation and Demand Management	74511041301	Infrastructure	Water Supply Infrastructure	Whole				8,696	-
4.10 - Water Distribution	PB Reservoir	74511040401	Infrastructure	Water Supply Infrastructure	4	-	-	-	6,275	7,582
4.11 - Water Treatment	Purchase new borehole pumps	74512040101	Infrastructure	Water Supply Infrastructure	6	43	-	-	50	50
4.11 - Water Treatment	Dam Safety Reports	74512040106	Infrastructure	Water Supply Infrastructure	Whole	-	-	90	-	100
4.11 - Water Treatment	Telemetry : Water	74512040103	Infrastructure	Water Supply Infrastructure	Whole	-	220	120	140	150
4.11 - Water Treatment	Security at Reservoir/Pump Stations	74512040107	Infrastructure	Sanitation Infrastructure	Whole	129	200	150	250	250
4.12 - Roads	Construction/Design of roads	74551010102	Infrastructure	Roads Infrastructure	5	16	-	-	-	-
4.12 - Roads	Construction/Design of roads	74551010101	Infrastructure	Roads Infrastructure	6	34	-	-	-	-
4.12 - Roads	Furniture & Equipment - Roads	74551490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	2	10	10	10	12
4.12 - Roads	Concrete Mixer	74551500105	Machinery and Equipment	Machinery and Equipment	Whole	-	-	50	-	-
4.12 - Roads	Tracking Devices	74551510101	Transport Assets	Transport Assets	Whole	-	50	50	-	-
4.12 - Roads	Transport Trailers Multi Purpose	74551510104	Transport Assets	Transport Assets	Whole	-	-	70	70	-
4.12 - Roads	Walk Behind Roller	74551500106	Machinery and Equipment	Machinery and Equipment	2	-	-	170	-	-
4.12 - Roads	Street name curb stones	74551010103	Infrastructure	Roads Infrastructure	Whole	-	50	50	50	50
4.12 - Roads	Upgrade Side walks (VD)	74551010114	Infrastructure	Roads Infrastructure	Whole	-	-	-	220	-
4.12 - Roads	Pave sidewalks (PV - 150 & VD - 200)	74551010106	Infrastructure	Roads Infrastructure	Whole	375	-	-	-	-
4.12 - Roads	Cement ditches in Aurora	74551020101	Infrastructure	Storm water Infrastructure	6	80	80	80	80	100
4.12 - Roads	Tools	74551500103	Machinery and Equipment	Machinery and Equipment	Whole	62	100	100	100	110
4.12 - Roads	Reseal Voortrekker Road	74551010212	Infrastructure	Roads Infrastructure	7	-	-	-	500	-
4.12 - Roads	Construction of roads Ward 1	74551010115	Infrastructure	Roads Infrastructure	1	-	200	-	200	400
4.12 - Roads	AUR Sidewalks (low cost)	74551010402	Infrastructure	Roads Infrastructure	6	-	-	870	-	-
4.12 - Roads	RH Sidewalks (low cost)	74551010404	Infrastructure	Roads Infrastructure	5	-	-	870	-	-
4.12 - Roads	Traffic calming measures (Speed bumps) Bring Traffic	74551010104	Infrastructure	Roads Infrastructure	Whole	247	200	200	150	150
4.12 - Roads	Aankoop van Watertrok	74551510103	Transport Assets	Transport Assets	Whole	-	960	-	-	-
4.12 - Roads	Rebuild Kerklaan	74551010213	Infrastructure	Roads Infrastructure	6	-	-	-	-	1,000
4.12 - Roads	Harden pavements (Wyk 3 & 4)	74551010105	Infrastructure	Roads Infrastructure	Whole	224	200	150	250	250
4.12 - Roads	Construction of roads: RDP Houses	74551010201	Infrastructure	Roads Infrastructure	Whole	238	300	300	300	-
4.12 - Roads	PV Sidewalks (low cost)	74551010406	Infrastructure	Roads Infrastructure	2	-	-	-	1,304	-
4.12 - Roads	Upgrade of roads and stormwater	74551011003	Infrastructure	Roads Infrastructure	5	1,345	-	-	-	-
4.12 - Roads	Construction of Roads	74551010211	Infrastructure	Roads Infrastructure	Whole	-	-	-	700	800
4.12 - Roads	Voertuigveranging	74551510102	Transport Assets	Transport Assets	Whole	1,720	-	-	-	-
4.12 - Roads	EK Sidewalks (low cost)	74551010405	Infrastructure	Roads Infrastructure	5	-	-	-	1,739	-
4.12 - Roads	Pave sidewalks (PV - 200 & VD - 200)	74551040201	Infrastructure	Roads Infrastructure	Whole	-	450	500	500	600

4.12 - Roads	VD Sidewalks (low cost)	74551010403	Infrastructure	<i>Roads Infrastructure</i>	7		–	1,304	1,304	–
4.12 - Roads	PB Sidewalks (low cost)	74551010401	Infrastructure	<i>Roads Infrastructure</i>	4	–	–	–	2,609	–
4.12 - Roads	PV Upgrading of Roads	74551011006	Infrastructure	<i>Roads Infrastructure</i>	2		387	2,500	–	–
4.12 - Roads	Upgrade of roads and stormwater	74551011005	Infrastructure	<i>Roads Infrastructure</i>	Whole	–	3,579	–	–	–
4.12 - Roads	Upgrade of roads and stormwater	74551011007	Infrastructure	<i>Roads Infrastructure</i>	5	2,641	1,600	–	–	–
4.12 - Roads	Upgrade of roads and stormwater	74551011002	Infrastructure	<i>Roads Infrastructure</i>	6	2,386	1,897	–	–	–
4.12 - Roads	Munisipale Dienste Ontwikkeling	74551010113	Infrastructure	<i>Roads Infrastructure</i>	Whole	–	–	2,500	2,500	–
4.12 - Roads	Voertuigervanging	74551510203	Transport Assets	<i>Transport Assets</i>	Whole	–	1,637	900	1,500	1,500
4.12 - Roads	Reseal/Construction of streets	74551010202	Infrastructure	<i>Roads Infrastructure</i>	Whole	1,835	2,229	2,400	2,400	2,500
4.13 - Electricity	Radios	74621500103	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	48	–	–	–	–
4.13 - Electricity	High tension circuit breakers	74621030103	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	50	60	–	–
4.13 - Electricity	Larger HT Switches - standby battery cell	74621030107	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	–	120	–	–
4.13 - Electricity	High tension pole replacements	74621030102	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	80	80	–	–
4.13 - Electricity	Bulk meter replacement	74621030104	Infrastructure	<i>Electrical Infrastructure</i>	Whole	24	80	90	–	–
4.13 - Electricity	Replace Switchgear C/O Lang and Kloofstreet PB	74621030204	Infrastructure	<i>Electrical Infrastructure</i>	4	244	–	–	–	–
4.13 - Electricity	Replace O/H feeder to Monte Bertha	74621030111	Infrastructure	<i>Electrical Infrastructure</i>	Whole	297	–	–	–	–
4.13 - Electricity	Mid block lines	74621030101	Infrastructure	<i>Electrical Infrastructure</i>	Whole	338	–	–	–	–
4.13 - Electricity	Install mini - sub for increased demand Basson str Res area	74621030202	Infrastructure	<i>Electrical Infrastructure</i>	1	–	–	–	–	400
4.13 - Electricity	Furniture & Equipment - Electricity	74621500101	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	157	80	90	100	–
4.13 - Electricity	Replace Switchgear Peperstreet Station P/B and Minisub	74621030201	Infrastructure	<i>Electrical Infrastructure</i>	4	–	–	500	–	–
4.13 - Electricity	Replace Dwarskerbos O/H lines with Cable	74621030106	Infrastructure	<i>Electrical Infrastructure</i>	Whole	590	–	–	–	–
4.13 - Electricity	Network Renewals (CRR)	74621030112	Infrastructure	<i>Electrical Infrastructure</i>	Whole	598	–	–	–	–
4.13 - Electricity	Replace switchgear at Museum sub Porterville	74621030203	Infrastructure	<i>Electrical Infrastructure</i>	1	–	–	600	–	–
4.13 - Electricity	Voertuigervanging	74621510202	Transport Assets	<i>Transport Assets</i>	Whole	–	–	–	600	–
4.13 - Electricity	Install mini -replace sub with mini sub Keerom Street	74621030214	Infrastructure	<i>Electrical Infrastructure</i>	4	–	–	600	–	–
4.13 - Electricity	Replacing conventional electricity meters with prepaid	74621030105	Infrastructure	<i>Electrical Infrastructure</i>	Whole	721	–	–	–	–
4.13 - Electricity	Mid block lines	74621030207	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	400	–	500	–
4.13 - Electricity	Replace Dwarskerbos O/H lines with Cable	74621030209	Infrastructure	<i>Electrical Infrastructure</i>	6	–	700	–	800	–
4.13 - Electricity	Replace O/H feeder to Monte Bertha	74621030205	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	700	–	950	–
4.13 - Electricity	Replacing conventional electricity meters with prepaid	74621030208	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	900	700	1,000	–
4.13 - Electricity	Network Renewals	74621030206	Infrastructure	<i>Electrical Infrastructure</i>	Whole	150	1,100	1,000	700	–
4.13 - Electricity	VD Bulk Upgrading switching station and feeders	74621030504	Infrastructure	<i>Electrical Infrastructure</i>	6	3,032	3,901	1,739	4,348	–
4.14 - Street Lighting	Meter streetlights	74622030101	Infrastructure	<i>Electrical Infrastructure</i>	Whole	–	40	–	–	–
4.14 - Street Lighting	Replace street lights	74622030102	Infrastructure	<i>Electrical Infrastructure</i>	Whole	136	200	–	200	–
4.3 - Property Services	Furniture & Equipment - Council Property	74091490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	4	4	5	5	5
4.3 - Property Services	Tools	74091500101	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	7	10	10	10	10
4.3 - Property Services	Generator at municipal office	74091350103	Other assets	<i>Operational Buildings</i>	Whole	187	–	–	–	–
4.3 - Property Services	Replace fence - commonage	74091340101	Investment properties	<i>Non-revenue Generating</i>	Whole	–	50	50	50	50
4.3 - Property Services	Air conditioners - offices	74091350101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	53	50	50	60	60
4.3 - Property Services	Municipal Buildings (including Architectural)	74091350201	Other assets	<i>Operational Buildings</i>	Whole	564	–	–	–	–
4.3 - Property Services	Security at municipal buildings	74091350102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Admin	102	150	175	200	200
4.5 - Solid Waste Removal	Tools	74171500102	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	1	6	8	10	10
4.5 - Solid Waste Removal	Heist op den Berg Visual Awareness Campaign	74171490301	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	41	–	–	–	–
4.5 - Solid Waste Removal	Refuse carts	74171500103	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	–	–	18	20	20
4.5 - Solid Waste Removal	Furniture & Equipment - Refuse Removal	74171500101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	5	46	8	10	10
4.5 - Solid Waste Removal	Trailers x2	74171510101	Transport Assets	<i>Transport Assets</i>	Whole	74	106	–	–	–
4.5 - Solid Waste Removal	Refuse Bins and stands	74171490101	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	27	40	40	40	50
4.5 - Solid Waste Removal	Enlarge recycling building (VD/PB)	74171060203	Infrastructure	<i>Solid Waste Infrastructure</i>	Whole	219	199	–	–	–

4.5 - Solid Waste Removal	Fence at Transfer Station	74171060101	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	245	210	-	-	-
4.5 - Solid Waste Removal	Establish composting facility (VD/PB)	74171060202	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	195	282	-	300	-
4.5 - Solid Waste Removal	Replace CEX 1592	74171510203	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	-	-	900	-
4.5 - Solid Waste Removal	Refuse compactor	74171510202	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	-	-	2,000	-
4.5 - Solid Waste Removal	RH Drop Off	74171060401	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>5</i>	-	-	-	-	3,043
4.5 - Solid Waste Removal	EK Drop Off	74171060402	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>5</i>	-	-	-	-	3,043
4.5 - Solid Waste Removal	Rehabilitation of old Landfill Sites	74171060202	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	-	-	750	1,000	3,000
4.6 - Street Cleaning	Mechanical Brooms (Billy Goats)	74174500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	480	-	550
4.7 - Sewerage	Furniture & Equipment - Sewerage	74291500101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	8	10	12	12
4.7 - Sewerage	Tools	74291500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	33	20	20	20	20
4.7 - Sewerage	Replace rising mains in pump stations	74291050101	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	-	220	100	100
4.7 - Sewerage	Sewer Renewals	74291050102	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	37	120	120	120	150
4.7 - Sewerage	Telemetry	74291050103	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	240	150	180	180
4.7 - Sewerage	Telemetry at pump stations	74291050105	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	56	245	180	200	200
4.7 - Sewerage	PV Pumphine (MIG)	74291050403	Infrastructure	<i>Sanitation Infrastructure</i>	<i>1</i>	1,060	-	-	-	-
4.7 - Sewerage	Sewerage stand by pumps	74291050106	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	29	250	300	300	350
4.7 - Sewerage	Switchgear and pumps	74291050104	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	195	200	300	300	300
4.7 - Sewerage	Fencing Sewer Pump Stations	74291050107	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	132	260	300	350	350
4.7 - Sewerage	AUR WWTW	74291050405	Infrastructure	<i>Sanitation Infrastructure</i>	<i>6</i>	-	-	2,609	-	-
4.7 - Sewerage	RH WWTW	74291050404	Infrastructure	<i>Sanitation Infrastructure</i>	<i>5</i>	-	-	3,861	-	-
4.7 - Sewerage	WSIG PV Waste Water Treatment Works	74291051301	Infrastructure	<i>Sanitation Infrastructure</i>	<i>2</i>	-	-	5,736	-	-
4.7 - Sewerage	VD Pumphine and Pumpstation (St Christopher)	74291051001	Infrastructure	<i>Sanitation Infrastructure</i>	<i>6</i>	1,675	4,499	488	-	-
4.8 - Waste Water Treatment	Chlorine Scale	74292500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	17	-	-	-	-
4.8 - Waste Water Treatment	Upgrade Pikelberg WTW	74292050107	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	-	250	-	-
4.8 - Waste Water Treatment	Security at WWTW	74292050103	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	34	80	80	100
4.8 - Waste Water Treatment	Inlet Works (Green Drop Requirement) Borrowings	74292050204	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	300	-	-	-
4.8 - Waste Water Treatment	Inlet Works (Green Drop Requirement)	74292050106	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	345	-	-	-
4.8 - Waste Water Treatment	Fencing WWTW	74292050105	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	223	300	300	-
4.8 - Waste Water Treatment	Security Fence at Irrigation dam	74292290115	Community Assets	<i>Sport and Recreation Facilities</i>	<i>4</i>	-	-	700	800	-
4.8 - Waste Water Treatment	Refurbishment and upgrade of WWTW (own funding)	74292050202	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	2,862	-	-	-	-
4.8 - Waste Water Treatment	Chlorine Contact Channels	74292050201	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	-	400	-	-	5,000
4.9 - Storm Water Management	Furniture & Equipment - Stormwater Management	74301500101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	2	5	6	6	8
4.9 - Storm Water Management	Flood Prevention (116 Houses)	74301020105	Infrastructure	<i>Storm water Infrastructure</i>	<i>2</i>	-	40	-	-	-
4.9 - Storm Water Management	Low water bridge: Park Street	74301200101	Infrastructure	<i>Storm water Infrastructure</i>	<i>1</i>	15	15	15	-	-
4.9 - Storm Water Management	Stormwater Anchovie street (DKB)	74301020106	Infrastructure	<i>Storm water Infrastructure</i>	<i>6</i>	-	75	-	-	-
4.9 - Storm Water Management	Fencing of stormwater channel	74301020201	Infrastructure	<i>Storm water Infrastructure</i>	<i>5</i>	-	-	-	100	-
4.9 - Storm Water Management	Stabilise "Wintervoor" (Flood prevention)	74301020101	Infrastructure	<i>Storm water Infrastructure</i>	<i>1</i>	35	35	40	-	-
4.9 - Storm Water Management	Subsurface Drains	74301020104	Infrastructure	<i>Storm water Infrastructure</i>	<i>4</i>	-	-	150	-	-
4.9 - Storm Water Management	Construction of storm water channels at low cost houses	74301020102	Infrastructure	<i>Storm water Infrastructure</i>	<i>4</i>	301	-	300	-	-
4.9 - Storm Water Management	Upgrading of existing stormwater network at low cost housing	74301021001	Infrastructure	<i>Storm water Infrastructure</i>	<i>4</i>	2,964	-	-	-	-
5.10 - Sports Grounds and Stadiums	Pitch Covers (PB)	75432290107	Community Assets	<i>Sport and Recreation Facilities</i>	<i>4</i>	-	21	-	-	-
5.10 - Sports Grounds and Stadiums	Furniture & Equipment - Sport Facilities and Swimming	75432490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	8	30	20	-
5.10 - Sports Grounds and Stadiums	Irrigation Pumps	75432290108	Community Assets	<i>Sport and Recreation Facilities</i>	<i>7</i>	-	100	-	-	-
5.10 - Sports Grounds and Stadiums	Upgrade of field drainage	75432290113	Community Assets	<i>Sport and Recreation Facilities</i>	<i>2</i>	-	-	100	-	-
5.10 - Sports Grounds and Stadiums	Construction of Jukskei	75432290110	Community Assets	<i>Sport and Recreation Facilities</i>	<i>7</i>	-	30	100	-	-
5.10 - Sports Grounds and Stadiums	Upgrading of Buildings	75432290105	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	107	69	-	-	-
5.10 - Sports Grounds and Stadiums	Construction of Tennis Courts	75432290111	Community Assets	<i>Sport and Recreation Facilities</i>	<i>7</i>	-	178	-	-	-
5.10 - Sports Grounds and Stadiums	Tools	75432500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	44	65	30	60	-

5.10 - Sports Grounds and Stadiums	Upgrade of sportfield irrigation systems	75432290114	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	-	-	150	100
5.10 - Sports Grounds and Stadiums	Upgrade of New Buildings (Goldsmidt Sportveld)	75432290104	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	6	115	140	-	-
5.10 - Sports Grounds and Stadiums	Mobile Pavilions	75432290109	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	-	-	200	150
5.10 - Sports Grounds and Stadiums	Rollers (VD)	75432290106	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	7	-	180	200	-
5.10 - Sports Grounds and Stadiums	Upgrading Sportgrounds	74432290101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	2	-	-	300	100
5.10 - Sports Grounds and Stadiums	Opragdering van krekietveld	75432291101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	6	204	-	300	-
5.10 - Sports Grounds and Stadiums	Vehicles (PV & VD)	75432510102	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	533	-	-	-	-
5.10 - Sports Grounds and Stadiums	Security Measures	75432470101	Intangible Assets	<i>Licences and Rights</i>	<i>Admin</i>	-	550	300	-	-
5.11 - Swimming Pools	Swimming Pool Renewals	75433290101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	15	-	-	-	300
5.11 - Swimming Pools	Replace pumps at swimmig pools	75433290102	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	33	26	100	150	100
5.11 - Swimming Pools	Swimming Pool Renewals	75433290201	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	500	-	200	-
5.12 - Holiday Resorts	Furniture & Equipment - Resort Halls	75435490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	22	-	-	-
5.12 - Holiday Resorts	Paving at abluion facilities at Beach Resorts	75435290102	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	17	25	-	-	-
5.12 - Holiday Resorts	Tools and Equipment	75435500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	-	-	60
5.12 - Holiday Resorts	Paving at seawiew houses	75435290105	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	7	-	100	-	-
5.12 - Holiday Resorts	Recreational Equipment (Games)	75435280101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	18	-	40	50
5.12 - Holiday Resorts	Floor and Wall tiles	75435290108	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	7	-	150	-	-
5.12 - Holiday Resorts	Tools and Equipment	75435500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	25	30	50	60	-
5.12 - Holiday Resorts	Furniture & Equipment - Holiday Resorts	75435280102	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	86	100	200	250	200
5.12 - Holiday Resorts	Upgrading of resorts	75435290109	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	-	600	150	100
5.12 - Holiday Resorts	Pelikaan Beach Resort Development	75435290104	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	300	1,000	-	-
5.2 - Libraries and Archives	People Counter	75201490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	20	-	20	-
5.2 - Libraries and Archives	Fencing Piketberg Library	75201160101	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	3	-	129	-	-
5.2 - Libraries and Archives	Vehicles	75201510801	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	174	-	-	-	-
5.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	75201490802	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	86	20	20	50	-
5.2 - Libraries and Archives	Airconditioners	75201160801	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	-	80	15	100	-
5.2 - Libraries and Archives	Replacement of photocopiers	75201490801	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	106	100	-	160	-
5.2 - Libraries and Archives	Upgrading of L.B Wernich Library	75201160806	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	4	-	-	500	-
5.2 - Libraries and Archives	Upgrading of Noordhoek Library	75201160805	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	432	928	-	-	-
5.3 - Community Halls and Facilities	Polishers	75221490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	41	50	80	80
5.3 - Community Halls and Facilities	Public Amenities	75221220201	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	-	278	-	-	-
5.3 - Community Halls and Facilities	Furniture & Equipment Community Hall	75221490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	45	226	50	100	100
5.3 - Community Halls and Facilities	Upgrading of Community Halls	75221070103	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	120	329	200	500	500
5.4 - Cemeteries	Furniture & Equipment - Cemeteries	75231490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	5	15	10	20	20
5.4 - Cemeteries	Tools	75231500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	8	10	20	20	20
5.4 - Cemeteries	Gravel access roads - cemetery	75231170101	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	100	-	50	-	-
5.4 - Cemeteries	Toilet & Store - PV	75231290101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	2	85	119	-	-
5.4 - Cemeteries	Expansion of Cemetary - PB	75231170107	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	4	87	145	-	-
5.4 - Cemeteries	Upgrade entrance and parking	75231170102	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	-	100	50	100	100
5.4 - Cemeteries	Fencing Cemetery	75231170201	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	-	500	500	-	-
5.4 - Cemeteries	Fence at cemetery (PB)	75231170106	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	185	238	500	500	500
5.5 - Housing (Core)	Furniture & Equipment - Housing	75341490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	7	-	-	-	-
5.5 - Housing (Core)	Cabinets	75341490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	19	-	-	-	-
5.7 - Traffic Control	Daantjie Kat Costume	75371490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	17	-	-	-	-
5.7 - Traffic Control	Computer Equipment	75371480101	Computer Equipment	<i>Computer Equipment</i>	<i>Whole</i>	-	-	20	-	-
5.7 - Traffic Control	Motorcycle Test Apparatus	75371500108	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	3	-	26	-	-
5.7 - Traffic Control	Trailer for animals	75371510101	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	30	-	-	-
5.7 - Traffic Control	Locked Garage Doors for vehicle security Piketberg	75371350103	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	3	-	-	50	-

5.7 - Traffic Control	PA Loudhailing system	75371510106	Transport Assets	<i>Transport Assets</i>	Whole	-	-	60	-	-
5.7 - Traffic Control	Road marking machines	75371500102	Transport Assets	<i>Transport Assets</i>	Whole	130	-	-	-	-
5.7 - Traffic Control	Furniture & Equipment - Traffic Department	75371490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	15	35	30	35	40
5.7 - Traffic Control	Fire Arms	75371500105	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	13	50	60	60
5.7 - Traffic Control	Riot Gear	75371500106	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	30	50	60	50
5.7 - Traffic Control	Bullet Proof Vests	75371500107	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	22	60	70	50
5.7 - Traffic Control	Driver's Licence Test Yard for Pikelberg	75371120101	Community Assets	<i>Community Facilities</i>	3	507	-	-	-	-
5.7 - Traffic Control	Vehicles: Law Enforcement	75371510104	Transport Assets	<i>Transport Assets</i>	Whole	316	-	300	-	-
5.8 - Fire Fighting and Protection	Furniture & Equipment - Fire	75381490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	8	10	10	10	10
5.8 - Fire Fighting and Protection	Radio network for Disaster Management & Traffic Services	75381500102	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	19	25	-	30	30
5.8 - Fire Fighting and Protection	Computer Equipment & Printers	75381480101	Computer Equipment	<i>Computer Equipment</i>	Whole	60	-	25	10	10
5.8 - Fire Fighting and Protection	Replacement of Fire Fighting Pump	75381500103	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	32	40	40	40
5.8 - Fire Fighting and Protection	Breathing Apparatus	75381500105	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	-	-	200	-
5.8 - Fire Fighting and Protection	Fire fighting equipment	75381500101	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	60	54	70	50	50
5.8 - Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	75381511201	Transport Assets	<i>Transport Assets</i>	5	820	-	-	-	-
5.9 - Community Parks	Furniture & Equipment - Community Parks	75431490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	Whole	5	14	15	20	20
5.9 - Community Parks	Brush Cutter	75431500102	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	27	65	-	-	-
5.9 - Community Parks	Public Toilets	75431290106	Community Assets	<i>Sport and Recreation Facilities</i>		-	-	100	-	-
5.9 - Community Parks	Rotary Cutters	75431500104	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	-	100	-	-
5.9 - Community Parks	Toilets (PV Dam)	75431290101	Community Assets	<i>Sport and Recreation Facilities</i>	1	61	82	-	-	-
5.9 - Community Parks	Spraying Can	75431500105	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	-	60	60	60
5.9 - Community Parks	Drive-on Trailer	75431510103	Transport Assets	<i>Transport Assets</i>	Whole	-	-	50	60	80
5.9 - Community Parks	Benches - open spaces	75431200101	Community Assets	<i>Community Facilities</i>	Whole	19	43	40	45	50
5.9 - Community Parks	4 Ton Tipper (PV)	75431510102	Transport Assets	<i>Transport Assets</i>	Whole	-	100	-	200	-
5.9 - Community Parks	Tractor (VD)	75431510204	Transport Assets	<i>Transport Assets</i>	Whole	-	350	-	-	-
5.9 - Community Parks	Lawn mowers	75431500101	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	134	50	60	60	60
5.9 - Community Parks	Ride-on Lawnmowers	75431500106	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	-	120	150	200
5.9 - Community Parks	Public Toilets	75431290105	Community Assets	<i>Sport and Recreation Facilities</i>	Whole	-	98	-	200	200
5.9 - Community Parks	Tractor (PB & PV)	75431510101	Transport Assets	<i>Transport Assets</i>	Whole	500	-	450	-	-
5.9 - Community Parks	Cherry picker	75431500103	Machinery and Equipment	<i>Machinery and Equipment</i>	Whole	-	-	500	-	500
5.9 - Community Parks	Upgrading of Community Parks	75431290102	Community Assets	<i>Community Facilities</i>	Whole	172	352	100	300	200
5.9 - Community Parks	Fencing	75431290103	Community Assets	<i>Sport and Recreation Facilities</i>	Whole	208	-	350	450	500
Parent Capital expenditure						42,053	53,702	52,004	59,479	42,075

Table 56 MBRR SA37 - Projects delayed from previous financial year

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

2.12 Legislation compliance status

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

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Council's website.

2. Internship programme

The Council's is participating in the Municipal Financial Management Internship programme and is currently in the process of recruiting new interns. Since the introduction of the Internship programme the Council has successfully employed and trained 13 interns through this programme and a majority of them were appointed either within the municipality or other Municipalities.

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and submitted with the revision of the IDP it will be finalised after approval of the 2021/22 MTREF in May 2021 and is directly aligned and informed by the 2021/2022 MTREF.

6. Annual Report

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

7. Policies

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

8. Minimum Competency Training

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

2.13 Other supporting documents

Table 57 MBRR SA1 - Supporting detail to budgeted financial performance

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	64,493	69,058	77,010	82,728	83,728	83,728	83,728	92,777	98,343	104,244
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,887	1,259	2,970	4,962	5,860	5,860	5,860	6,153	6,523	6,914
Net Property Rates		62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	95,252	104,785	117,786	129,361	129,461	129,461	129,461	147,830	159,210	171,378
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		750	373	739	620	1,220	1,220	1,220	1,500	1,590	1,685
Net Service charges - electricity revenue		94,502	104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693
Service charges - water revenue											
Total Service charges - water revenue	6	20,911	26,256	30,864	30,854	30,874	30,874	30,874	32,362	34,957	37,472
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1,602	1,909	2,112	2,719	2,419	2,419	2,419	2,703	2,892	3,094
Net Service charges - water revenue		19,309	24,348	28,752	28,135	28,455	28,455	28,455	29,659	32,065	34,378
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	14,643	15,830	16,769	17,666	17,876	17,876	17,876	18,879	20,549	22,265
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		2,572	2,954	3,371	3,958	3,808	3,808	3,808	3,919	4,194	4,480
Net Service charges - sanitation revenue		12,071	12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785
Service charges - refuse revenue											
Total refuse removal revenue	6	23,617	25,734	27,278	28,483	28,740	28,740	28,740	30,775	33,547	36,527
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		3,875	4,449	5,040	6,068	5,918	5,918	5,918	6,024	6,446	6,906
Net Service charges - refuse revenue		19,742	21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621
Other Revenue											
Application Fees for Land Usage		155	71	49	50	50	50	50	52	55	58
Administration Fees		-	-	-	-	-	-	-	-	-	-
Actuarial Gains		5,261	5,823	8,457	-	-	-	-	-	-	-
Breakages and Losses Recovered		43	72	11	8	6	6	6	67	71	75
Building Plan Approval		1,193	1,025	989	560	1,100	1,100	1,100	1,150	1,219	1,292
Camping Fees		4,169	4,291	3,575	2,021	2,021	2,021	2,021	4,011	4,252	4,507
Cemetery and Burial		350	323	409	388	500	500	500	523	554	587
Cleaning and Removal		115	80	59	233	246	246	246	258	273	288
Clearance Certificates		192	221	230	104	254	254	254	265	281	298
Commission		-	-	-	-	-	-	-	-	-	-
Contributed Assets		-	-	-	-	-	-	-	-	-	-
Development Charges		188	119	39	100	-	-	-	-	-	-
Discounts and Early Settlements		69	-	-	1	1	1	1	1	1	1
Entrance Fees		32	123	46	22	6	6	6	6	6	6
Fire Services		-	-	1	5	5	5	5	5	5	5
Incidental Cash Surpluses		2	14	(5)	5	5	5	5	5	5	5
Insurance		57	70	75	78	78	78	78	82	87	92
Insurance Refund		36	219	17	42	215	215	215	224	238	252
instructor fees		-	0	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		1	16	9	13	4	4	4	4	4	4
Municipal Information and Statistics		0	0	-	1	1	1	1	1	1	1
Photocopies and Faxes		51	49	43	29	19	19	19	20	21	22
Private Works		-	-	-	-	-	-	-	-	-	-
Profit with sale of land held for sale		-	-	-	-	-	-	-	-	-	-
Sale of Property		-	-	-	-	200	200	200	1,209	1,282	1,359
Sale of Refuse Bags		-	-	-	-	-	-	-	-	-	-
Sub-division and Consolidation Fees		116	219	70	135	135	135	135	141	149	158
Skills Development Levy Refund		55	189	124	257	257	257	257	269	285	302
Street Traders		-	-	-	-	-	-	-	-	-	-
Surplus Cash		-	-	-	-	-	-	-	-	-	-
Swimming Pools		-	-	-	-	-	-	-	-	-	-
Tender Documents		-	7	37	11	26	26	26	27	29	31
Valuation Services		19	22	26	10	20	20	20	21	22	23
Total 'Other' Revenue	1	12,103	12,954	14,262	4,073	5,149	5,149	5,149	8,341	8,840	9,366

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	76,590	85,197	89,366	95,484	96,972	96,972	96,972	101,639	106,436	113,748
Pension and UIF Contributions		11,962	12,920	13,862	14,872	15,023	15,023	15,023	15,804	16,910	18,093
Medical Aid Contributions		4,503	5,090	5,602	5,985	6,162	6,162	6,162	6,167	6,596	7,060
Overtime		4,340	5,009	5,251	2,709	4,945	4,945	4,945	3,654	3,911	4,185
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		4,096	4,341	4,882	5,012	5,012	5,012	5,012	5,519	5,900	6,309
Cellphone Allowance		21	34	48	51	57	57	57	–	–	–
Housing Allowances		1,168	1,190	735	741	813	813	813	1,018	1,084	1,161
Other benefits and allowances		4,960	5,484	5,758	5,086	6,632	6,632	6,632	6,543	6,997	7,481
Payments in lieu of leave		1,000	1,345	2,299	1,745	1,745	1,745	1,745	1,857	1,989	2,129
Long service awards		449	474	560	607	525	525	525	1,112	1,190	1,272
Post-retirement benefit obligations	4	1,873	1,697	1,559	1,706	1,341	1,341	1,341	1,480	1,584	1,695
sub-total	5	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Bulk purchases - electricity											
Electricity bulk purchases		73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Total bulk purchases	1	73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Transfers and grants											
Cash transfers and grants		4,147	5,326	6,093	4,576	5,445	5,445	5,445	6,023	6,276	6,551
Non-cash transfers and grants		–	–	–	–	178	178	178	184	54	56
Total transfers and grants	1	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Contracted services											
Accounting and Auditing		1,568	1,986	1,927	1,380	2,286	2,286	2,286	1,273	1,328	1,387
Administrative and Support Staff		150	–	–	1	1	1	1	1	1	1
Allen Vegetation Control		–	–	–	–	–	–	–	100	100	–
Architectural		–	29	90	45	30	30	30	55	57	59
Audio-visual Services		81	–	3	10	20	20	20	31	32	33
Audit Committee		284	76	253	194	174	174	174	179	187	196
Building		–	6,513	3,863	–	–	–	–	–	–	–
Burial Services		3	29	31	40	40	40	40	41	43	45
Business and Financial Management		72	84	62	100	100	100	100	103	107	112
Catering Services		202	298	156	193	184	184	184	152	157	162
Clearing and Grass Cutting Services		–	218	79	240	440	440	440	396	413	431
Collection		209	142	16	160	94	94	94	97	101	105
Commissions and Committees		7	24	21	89	89	89	89	92	96	100
Communication		601	1,022	660	841	739	739	739	1,061	1,106	1,155
Drivers Licence Cards		338	311	245	310	310	310	310	319	332	347
Ecological		18	123	158	300	252	252	252	240	250	261
Engineering		–	230	100	5,280	5,420	5,420	5,420	1,632	26,857	143
Event Promoters		199	357	315	16	16	16	16	31	32	33
Fire Protection		18	18	16	24	24	24	24	250	261	272
Graphic Designers		9	11	2	6	5	5	5	6	6	6
Housing		–	–	–	–	–	–	–	–	–	–
Human Resources		147	143	147	120	120	120	120	124	129	135
Hygiene Services		–	–	–	–	230	230	230	237	247	258
Inspection Fees		–	4	–	16	16	16	16	16	17	18
Internal Audit		–	–	107	–	–	–	–	–	–	–
Interior Décor		–	–	–	10	10	10	10	10	10	10
Issue of Summons		–	0	–	2	2	2	2	2	2	2
Laboratory Services		627	407	373	475	535	535	535	589	613	640
Land and Quantity Surveyors		3	14	363	10	120	120	120	30	–	–
Landscaping		–	24	–	–	–	–	–	–	–	–
Legal Advice and Litigation		78	233	251	299	790	790	790	678	690	720
Maintenance of Buildings and Facilities		353	345	304	90	193	193	193	337	351	367
Maintenance of Equipment		3,379	3,714	3,020	3,443	3,603	3,603	3,603	3,736	3,891	4,059
Management of Informal Settlements		2	–	–	7	–	–	–	50	–	–
Medical Examinations		7	6	15	30	30	30	30	30	32	34
Monitoring Of Alarm System		–	–	–	–	–	–	–	–	–	–
Occupational Health and Safety		37	1	84	15	15	15	15	15	16	17
Organisational		1,433	902	1,051	1,419	1,981	1,981	1,981	2,050	2,175	2,219
Pest Control and Fumigation		53	43	24	91	91	91	91	120	125	131
Plants, Flowers and Other Decorations		8	10	25	53	53	53	53	82	85	88
Prepaid Electricity Vendors		279	309	497	350	350	350	350	361	376	393
Project Management		8	11	9	100	95	95	95	2,098	2,186	2,282
Qualification Verification		1	–	–	–	–	–	–	–	–	–
Refuse Removal		3,999	3,911	4,264	5,456	5,760	5,760	5,760	7,433	7,745	8,086
Removal of Hazardous Waste		–	170	–	–	–	–	–	–	–	–
Research and Advisory		28	7	352	290	1,237	1,237	1,237	1,503	1,566	1,635
Researcher		–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–
Safeguard and Security		17	45	36	116	206	206	206	215	127	132
Security Services		553	490	532	575	760	760	760	814	849	887
Sports and Recreation		15	21	26	24	32	32	32	53	55	57
Traffic Fines Management		199	217	1,054	200	1,550	1,550	1,550	1,787	1,862	1,944
Valuer and Assessors		1,035	293	118	262	264	264	264	251	262	274
Veterinary Services		92	71	62	50	50	50	50	60	63	66
Total contracted services		16,113	22,863	20,712	22,732	28,316	28,316	28,316	28,740	54,940	29,302

Other Expenditure											
Advertising, Publicity and Marketing	884	1,116	917	964	944	944	944	1,060	1,104	1,152	
Assets less than the Capitalisation Threshold	292	545	474	516	480	480	480	555	570	586	
Bank Charges, Facility and Card Fees	617	672	669	700	750	750	750	773	805	840	
Books	-	-	-	-	-	-	-	-	-	-	
Bursaries (Employees)	314	55	65	50	87	87	87	300	313	327	
Cellular Contract (Subscription and Calls)	-	-	-	-	-	-	-	-	-	-	
Cemetery	-	-	-	-	-	-	-	-	-	-	
Chemicals	-	-	-	-	-	-	-	-	-	-	
Commission - Prepaid Electricity	-	-	-	-	-	-	-	-	-	-	
Commission	1,932	2,172	2,456	2,350	2,350	2,350	2,350	2,400	2,501	2,611	
Communication	2,720	2,640	2,488	2,887	3,031	3,031	3,031	3,113	3,134	3,271	
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-	
Courier and Delivery Services	-	-	-	-	-	-	-	-	-	-	
Deeds	6	15	10	16	16	16	16	16	17	18	
Drivers Licence Cards	-	-	-	-	-	-	-	-	-	-	
Electricity - Internal usage	-	-	-	-	-	-	-	-	-	-	
Engineering	-	-	-	-	-	-	-	-	-	-	
Entertainment	186	127	32	26	26	26	26	26	26	26	
External Audit Fees	2,309	2,859	2,823	3,147	3,247	3,247	3,247	3,344	3,484	3,637	
External Computer Service	1,324	1,190	750	1,128	1,028	1,028	1,028	1,056	1,101	1,148	
Fertilizer	-	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	122	104	118	110	110	110	110	113	118	123	
Fuel	-	-	-	-	-	-	-	-	-	-	
Hire Charges	282	515	263	457	530	530	530	595	579	604	
Human Resources	-	-	-	-	-	-	-	-	-	-	
Impact Studies	-	-	-	-	-	-	-	-	-	-	
Insurance Underwriting	1,058	1,002	1,440	1,912	1,915	1,915	1,915	3,169	3,296	3,434	
Internal Charges	-	-	-	-	-	-	-	-	-	-	
Laboratory Services	-	-	-	-	-	-	-	-	-	-	
Land Alienation Costs	-	-	-	5	5	5	5	5	5	5	
Leaverships and Internships	730	722	759	100	100	100	100	200	208	217	
Legal Cost	-	-	-	-	-	-	-	-	-	-	
Leases	51	209	201	210	210	210	210	215	224	233	
Libraries	-	-	-	-	-	-	-	-	-	-	
Licences	253	293	271	337	325	325	325	337	350	364	
Lost Books	-	-	-	-	-	-	-	-	-	-	
Maintenance Materials	-	-	-	-	-	-	-	-	-	-	
Maintenance Services	-	-	-	-	-	-	-	-	-	-	
Membership Fees	-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Licence and Registrations	-	-	-	-	-	-	-	-	-	-	
Organisational	-	-	-	-	-	-	-	-	-	-	
Other Consulting and Professional Fees	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Postage, Stamps and Franking Machines	-	-	-	-	-	-	-	-	-	-	
Printing, Publications and Books	569	601	499	547	590	590	590	684	711	739	
Professional Bodies, Membership and Subscription	1,198	1,256	1,237	1,438	1,436	1,436	1,436	1,481	1,540	1,605	
Professional Fees	-	-	-	-	-	-	-	-	-	-	
Projects	-	-	-	-	-	-	-	-	-	-	
Protective Clothing	-	-	-	-	-	-	-	-	-	-	
RDP Housing Construction Fees	-	-	-	-	-	-	-	-	-	-	
Registration Fees	198	385	171	125	298	298	298	263	271	279	
Refuse bags	-	-	-	-	-	-	-	-	-	-	
Refuse Removal	-	-	-	-	-	-	-	-	-	-	
Rehabilitation of Landfill Sites	-	-	-	300	300	300	300	309	322	336	
Remuneration to Ward Committees	154	172	217	342	320	320	320	250	-	-	
Rent Buildings	-	-	-	-	-	-	-	-	-	-	
Rent Equipment	-	-	-	-	-	-	-	-	-	-	
Resettlement Cost	-	35	121	55	40	40	40	41	43	45	
Municipal Services	1,147	1,275	1,634	8,104	8,304	8,304	8,304	8,487	8,844	9,235	
Security Services	-	-	-	-	-	-	-	-	-	-	
Servitudes and Land Surveys	-	23	16	39	77	77	77	79	82	86	
Signage	144	134	218	209	218	218	218	229	236	244	
Skills Development Fund Levy	928	962	871	1,124	1,130	1,130	1,130	1,160	1,209	1,259	
Small Tools and Equipment	-	-	-	-	-	-	-	-	-	-	
SMS Bulk Message Service	-	-	-	-	-	-	-	-	-	-	
Sport Fields	-	-	-	-	-	-	-	-	-	-	
Stationary	-	-	-	-	-	-	-	-	-	-	
Sundries and Other Consumables	-	-	-	-	-	-	-	-	-	-	
Telephone, Fax, Telegraph and Telex	-	-	-	-	-	-	-	-	-	-	
Traffic Fines Management	-	-	-	-	-	-	-	-	-	-	
Training	-	-	-	-	-	-	-	-	-	-	
Travel Agency and Visa's	122	39	42	29	29	29	29	30	31	32	
Travel and Subsistence	1,235	2,219	1,194	753	724	724	724	796	785	805	
Trees	-	-	-	-	-	-	-	-	-	-	
Unions	-	-	-	-	-	-	-	-	-	-	
Uniform and Protective Clothing	592	558	447	608	698	698	698	1,255	1,284	1,337	
Valuer and Assessors	-	-	-	-	-	-	-	-	-	-	
Vehicle Tracking	163	178	201	221	232	232	232	237	247	257	
Ward Committee	-	-	-	-	-	-	-	-	-	-	
Workmen's Compensation Fund	618	616	1,025	878	878	878	878	904	942	983	
Total 'Other' Expenditure	1	20,148	22,686	21,630	29,686	30,427	30,427	30,427	33,480	34,382	35,838

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

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

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Community Services	Total
R thousand	1						
Revenue By Source							
Property rates		–	86,624	–	–	–	86,624
Service charges - electricity revenue		–	–	–	146,330	–	146,330
Service charges - water revenue		–	–	–	29,944	–	29,944
Service charges - sanitation revenue		–	–	–	14,960	–	14,960
Service charges - refuse revenue		–	–	–	24,751	–	24,751
Rental of facilities and equipment		–	–	–	1,219	194	1,413
Interest earned - external investments		–	6,382	–	–	–	6,382
Interest earned - outstanding debtors		–	5,700	–	–	–	5,700
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	94	23,131	23,225
Licences and permits		–	–	57	–	16	73
Agency services		–	–	–	–	4,627	4,627
Other revenue	1	1	528	465	2,481	4,866	8,341
Transfers and subsidies		50,990	1,800	–	5,808	8,713	67,311
Gains		–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		50,991	101,034	522	225,587	41,547	419,680
Expenditure By Type							
Employee related costs		7,686	20,944	18,001	60,056	38,105	144,792
Remuneration of councillors		6,978	–	–	–	–	6,978
Debt impairment		–	5,313	–	11,635	20,237	37,185
Depreciation & asset impairment		89	139	1,012	19,837	3,387	24,464
Finance charges		2,243	521	4,363	10,944	78	18,149
Bulk purchases - electricity		–	–	–	113,800	–	113,800
Inventory consumed		1,091	258	522	14,749	3,098	19,718
Contracted services		1,189	6,991	1,963	12,316	6,281	28,740
Transfers and grants		6,207	–	–	–	–	6,207
Other expenditure		5,795	6,470	4,468	12,671	4,076	33,480
Losses		–	–	–	–	–	–
Total Expenditure		31,278	40,635	30,330	256,007	75,262	433,513
Surplus/(Deficit)							
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	19,107	300	19,407
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	104	–	104
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		19,713	60,398	(29,808)	(11,210)	(33,415)	5,679

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		101,725	123,316	141,805	170,980	164,070	164,070	164,070	184,046	205,621	228,859
Less: Provision for debt impairment		(19,986)	(46,038)	(61,122)	(89,954)	(80,359)	(80,359)	(80,359)	(97,307)	(115,600)	(135,290)
Total Consumer debtors	2	81,739	77,277	80,682	81,026	83,711	83,711	83,711	86,738	90,021	93,568
Debt impairment provision											
Balance at the beginning of the year		13,536	40,952	46,038	64,883	61,122	61,122	61,122	80,359	97,307	115,600
Contributions to the provision		7,603	10,133	19,129	25,071	19,237	19,237	19,237	16,948	18,293	19,690
Bad debts written off		(1,153)	(5,047)	(4,045)	-	-	-	-	-	-	-
Balance at end of year		19,986	46,038	61,122	89,954	80,359	80,359	80,359	97,307	115,600	135,290
Inventory											
Water											
Opening Balance		129	129	150	160	160	160	160	160	160	160
System Input Volume		4,007	3,419	4,077	5,930	6,200	6,200	6,200	6,386	6,654	6,947
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		4,007	3,419	4,077	5,930	6,200	6,200	6,200	6,386	6,654	6,947
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Billed Authorised Consumption		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Billed Metered Consumption		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Revenue Water		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Closing Balance Water		129	150	160	160	160	160	160	160	160	160
Standard Rated											
Opening Balance		2,490	2,490	1,879	1,944	1,944	1,944	1,944	1,944	1,944	1,944
Acquisitions		7,218	7,529	10,082	7,981	8,482	8,482	8,482	8,982	9,271	9,667
Issues		(7,218)	(8,140)	(10,017)	(7,774)	(8,482)	(8,482)	(8,482)	(8,982)	(9,271)	(9,667)
Closing balance - Consumables Standard Rated		2,490	1,879	1,944	2,151	1,944	1,944	1,944	1,944	1,944	1,944
Zero Rated											
Opening Balance		483	483	218	20	20	20	20	20	20	20
Acquisitions		3,731	4,188	3,695	3,465	3,660	3,660	3,660	4,350	4,531	4,728
Issues		(3,731)	(4,453)	(3,893)	(3,465)	(3,660)	(3,660)	(3,660)	(4,350)	(4,531)	(4,728)
Closing balance - Consumables Zero Rated		483	218	20	20	20	20	20	20	20	20
Closing Balance - Inventory & Consumables		3,102	2,247	2,124	2,330	2,124	2,124	2,124	2,124	2,124	2,124
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		526,070	554,468	591,889	642,390	647,149	647,149	647,149	698,303	757,133	799,158
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		172,201	181,239	202,041	226,409	225,706	225,706	225,706	249,805	274,910	301,117
Total Property, plant and equipment (PPE)	2	353,869	373,229	389,848	415,981	421,443	421,443	421,443	448,499	482,223	498,041
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Total Current liabilities - Borrowing		5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Trade and other payables											
Trade Payables		21,998	15,840	30,249	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		199	1,121	5,033	-	-	-	-	-	-	-
VAT		3,051	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	25,249	16,961	35,281	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Non current liabilities - Borrowing											
Borrowing		51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Provisions - non-current											
Retirement benefits		34,752	32,732	27,979	39,780	30,796	30,796	30,796	35,549	40,543	45,798
Refuse landfill site rehabilitation		66,402	59,642	62,948	71,147	68,817	68,817	68,817	76,022	83,530	91,368
Long-service Awards		5,026	5,241	5,419	5,762	5,780	5,780	5,780	6,191	6,662	7,196
Total Provisions - non-current		106,180	97,615	96,346	116,689	105,393	105,393	105,393	117,762	130,735	144,362
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		301,734	310,832	333,314	326,064	365,414	365,414	365,414	367,220	372,898	388,555
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		301,734	310,832	333,314	326,064	365,414	365,414	365,414	367,220	372,898	388,555
Surplus/(Deficit)		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Transfers to/from Reserves		(7,330)	(5,914)	-	(4,371)	(4,371)	(4,371)	(4,371)	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		3,562	(0)	0	(0)	0	0	0	-	-	-
Accumulated Surplus/(Deficit)	1	313,920	333,314	363,291	323,435	367,220	367,220	367,220	372,898	388,555	392,621
Reserves											
Housing Development Fund		304	261	261	261	261	261	261	261	261	261
Capital replacement		24,892	30,849	30,849	44,417	35,220	35,220	35,220	35,220	35,220	35,220
Total Reserves	2	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
TOTAL COMMUNITY WEALTH/EQUITY	2	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						46	67	67	67	72	72	72
Females aged 5 - 14						4	5	5	5	5	5	5
Males aged 5 - 14						4	5	5	5	5	5	5
Females aged 15 - 34						8	11	11	11	11	11	11
Males aged 15 - 34						9	11	11	11	11	11	11
Unemployment						2	2	2	2	2	2	2
Monthly household income (no. of households)												
No income	1, 12					239	1,793	1,793	1,793	1,793	1,793	1,793
R1 - R1 600						15,083	286	286	286	286	286	286
R1 601 - R3 200						1,891						
R3 201 - R6 400						1,641						
R6 401 - R12 800						690	362	362	362	362	362	362
R12 801 - R25 600						171	2,613	2,613	2,613	2,613	2,613	2,613
R25 601 - R51 200						57	4,272	4,272	4,272	4,272	4,272	4,272
R52 201 - R102 400						31	4,158	4,158	4,158	4,158	4,158	4,158
R102 401 - R204 800						14	2,670	2,670	2,670	2,670	2,670	2,670
R204 801 - R409 600						9	1,736	1,736	1,736	1,736	1,736	1,736
R409 601 - R819 200						-	858	858	858	858	858	858
> R819 200						-	305	305	305	305	305	305
Poverty profiles (no. of households)												
< R2 060 per household per month	13					1170.00	1716.48	1716.48	1716.48	1992.00	1992.00	1992.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						46	67	67	67	72	72	72
Number of poor people in municipal area						11	6	6	6	6	6	6
Number of households in municipal area						12	19	19	19	19	19	19
Number of poor households in municipal area						1	2	2	2	2	2	2
Definition of poor household (R per month)						0-R800						
Housing statistics												
Formal	3					10,737	10,737	10,737	10,737			
Informal						29	29	29	29			
Total number of households						10,766	10,766	10,766	10,766	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings						-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6						5.3%			4.1%	4.4%	4.5%
Interest rate - borrowing							10.3%					
Interest rate - investment							7.5%			7.0%	7.0%	7.0%
Remuneration increases							7.4%			2.3%	2.3%	2.3%
Consumption growth (electricity)							0.0%					
Consumption growth (water)							0.0%			1.5%	1.5%	1.5%
Collection rates												
Property tax/service charges	7						96.5%		96.0%	93.5%	93.5%	93.5%
Rental of facilities & equipment							100.0%		100.0%	100.0%	100.0%	100.0%
Interest - external investments							100.0%		100.0%	100.0%	100.0%	100.0%
Interest - debtors									96.0%	96.0%	96.0%	96.0%
Revenue from agency services									100.0%	100.0%	100.0%	100.0%

Table 61 MBRR SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:	1									
Date of valuation:		01-07-12	01-07-17		01-07-17	01-07-17	01-07-17	01-07-17	01-07-17	
Financial year valuation used		01-07-13	01-07-18		01-07-18	01-07-18	01-07-18	01-07-18	01-07-18	
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes	Yes	Yes			
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Municipal partnership s38 used? (Y/N)		No	No		No	No	No			
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Implementation time of new valuation roll (mths)										
No. of properties	5	12,950	13,365		13,629			13,700		
No. of sectional title values	5	270	267		282			282		
No. of unreasonably difficult properties s7(2)		20	20		20			20		
No. of supplementary valuations		2	2		3			3		
No. of valuation roll amendments										
No. of objections by rate payers		5	6		10			10		
No. of appeals by rate payers										
No. of successful objections	8		5		5			5		
No. of successful objections > 10%	8		2		2			2		
Supplementary valuation		60	60 000 000 +/-		60 000 000 +/-					
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		109	106		106					
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)	5	No	No	No	No					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No					
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)		0	0	0	0					
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2020/21																	
Valuation:																	
No. of properties		10,805	120	380	1,267	184	555	67									
No. of sectional title property values		282		1	2												
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		80 000 000															
No. of valuation roll amendments																	
No. of objections by rate-payers		6															
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5	5															
No. of successful objections > 10%	5	2															
Estimated no. of properties not valued																	
Years since last valuation (select)		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		Market	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		Land & impr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		149															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.009450	0.010390	0.010390	0.001890		0.009450	0.009450									
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2021/22																	
Valuation:																	
No. of properties		10,792	120	380	1,267	184	555	67									
No. of sectional title property values		264		1	2												
No. of unreasonably difficult properties s7(2)		20															
No. of supplementary valuations		2															
Supplementary valuation (Rm)		80 000 000															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		1															
Years since last valuation (select)		5															
Frequency of valuation (select)		Market															
Method of valuation used (select)		Land & Impr.															
Base of valuation (select)		0															
Phasing-in properties s21 (number)		0															
Combination of rating types used? (Y/N)		0															
Flat rate used? (Y/N)		0															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)		-															
Rebates, exemptions - indigent (R'000)		-															
Rebates, exemptions - pensioners (R'000)		1,740															
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

Table 64 MBRR SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates (rate in the Rand)	1								
Residential properties			0.0111	0.0089	0.0094	0.0100	0.0105	0.0111	0.0118
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0028	0.0018	0.0019	0.0020	0.0021	0.0022	0.0024
Farm properties - not used									
Industrial properties			0.0123	0.0098	0.0104	0.0110	0.0115	0.0122	0.0129
Business and commercial properties			0.0123	0.0098	0.0104	0.0110	0.0115	0.0122	0.0129
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			5,000	-	-	-	-	-	-
Indigent rebate or exemption			5,000	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			50%	60%	60%	60%	60%	60%	60%
Temporary relief rebate or exemption			0%	0%	0%	0%	0%	0%	0%
Bona fide farmers rebate or exemption			85%	85%	85%	85%	75%	75%	75%
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)			43.86	46.64	49.44	51.71	57.08	60.51	64.14
Service point - vacant land (Rands/month)			57.24	60.67	64.28	68.17	71.25	75.53	80.06
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff									
Water usage - Block 1 (c/kl)									
Water usage - Block 2 (c/kl)									
Water usage - Block 3 (c/kl)									
Water usage - Block 4 (c/kl)									
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)			134.21	142.00	150.43	157.35	164.35	173.91	184.35
Service point - vacant land (Rands/month)			106.36	112.75	119.49	126.67	132.40	140.37	148.79
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)			181.00	193.38	218.66	232.26			
Service point - vacant land (Rands/month)			139.00	147.33	156.17	165.50			
FBE									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)			0.86	0.92	1.04	1.10			
Meter - IBT Block 2 (c/kwh)			1.09	1.16	1.32	1.40			
Meter - IBT Block 3 (c/kwh)			1.26	1.35	1.52	1.62			
Meter - IBT Block 4 (c/kwh)			1.39	1.49	1.68	1.79			
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)			0.86	0.91	1.03	1.10			
Prepaid - IBT Block 2 (c/kwh)			1.10	1.18	1.33	1.41			
Prepaid - IBT Block 3 (c/kwh)			1.52	1.62	1.83	1.95			
Prepaid - IBT Block 4 (c/kwh)			1.78	1.90	2.15	2.29			
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix ed fee			180.70	192.00	203.48	212.84	222.61	235.65	249.79
80l bin - once a week									
250l bin - once a week									

Table 65 MBRR SA21 Transfers and grants made by the municipality

Cash Transfers to Organisations										
POMA	902	1,360	1,442	700	700	700	700	1,457	1,518	1,585
Toerismeburo's: PB; PV; VD	-	-	-	-	-	-	-	-	-	-
Toerisme: Organisasie BR	1,892	2,035	2,350	1,800	1,873	1,873	1,873	2,173	2,264	2,364
Museums: PB & PV	457	485	513	500	588	588	588	528	550	574
Museums: PV	-	-	-	-	-	-	-	-	-	-
Museums: GV	-	-	-	-	-	-	-	-	-	-
Museums: VD	24	25	27	20	29	29	29	27	28	29
Museums: BR	-	-	-	-	-	-	-	-	-	-
Sportrade: PB	40	-	-	-	-	-	-	-	-	-
Sportrade: PV	40	-	-	-	-	-	-	-	-	-
Sportrade: VD	-	-	-	-	-	-	-	-	-	-
Sportrade: RH; AR; EK; GV; WW	-	-	-	-	-	-	-	-	-	-
Sportforum	180	277	343	200	300	300	300	300	313	327
Boland Rugby	-	-	-	-	-	-	-	-	-	-
SPCA	120	78	82	235	235	235	235	200	208	217
PB Gholf	-	-	-	-	-	-	-	-	-	-
Velddrif Rolbalklub	-	-	-	-	-	-	-	-	-	-
Bergrivier Golf	-	-	-	-	-	-	-	-	-	-
Bergrivier Bewaring	-	-	-	-	-	-	-	-	-	-
BEMF	135	143	542	450	450	450	450	567	591	617
Bergrivier Canoe Marathon	54	57	60	60	60	60	60	60	63	66
Velddrif Animal Welfare	44	103	109	31	54	54	54	31	32	33
Piketberg Animal Welfare	6	-	30	31	8	8	8	31	32	33
St Helena Bay Water Quality Trust	34	41	43	48	48	48	48	49	51	53
FLOW	-	-	-	-	-	-	-	-	-	-
External Bursaries	220	360	355	401	300	300	300	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Verlorenvlei Art Festival	-	3	5	-	-	-	-	-	-	-
Bursaries (non-employees)	-	299	191	100	300	300	300	300	313	327
Boland Cricket	-	60	-	-	-	-	-	50	52	54
Redelinghuys Neighbourhood Watch	-	-	-	-	500	500	500	250	261	272
Total Cash Transfers To Organisations	4,147	5,326	6,093	4,576	5,445	5,445	5,445	6,023	6,276	6,551
Cash Transfers to Groups of Individuals										
<i>Insert description</i>										
Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-	-	-	-	-	-

Table 66 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NEDBANK	Yrs		Bankdienste	30 June 2023	
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2022	
Phoenix Vesta	Yrs		Financial System	30 June 2022	
Lateral Unison (MAAA0026675)	Yrs		Short term insurance tender for a period of 3 years	30 June 2022	
City of choice Travel & Tours (Pty) Ltd	Yrs		Travel and accommodation bookings	30 June 2021	
Verso Financial Services	Yrs		Group Life Insurance Scheme	30 June 2023	
Netstar	Yrs		Supply, installation and monitoring of a vehicle	30 June 2021	
Mubesko	Yrs		Provision of technical support for Asset	30 June 2023	
Weskus Distriksmunisipaliteit	Yrs		Brandveiligheidsooreenkoms tussen Bergrivier	No Termination Date	
MSS Security Services	Yrs		Monitoring van alarmstels	30 June 2021	
Ignite Advisory Services	Yrs		Provisioning of a web based electronic	30 June 2023	
Cab Holdings	Yrs		Service provider for the design, printing, email and	30 June 2023	
Mubesko	Yrs		Provision of technical support for asset	30 June 2023	
Contour Technology	Yrs		Supply, installation and management of a STS	30 June 2023	
Slabig Trust	Yrs		Slabig Trus (Agrisell) Verhuring van kantoorspasie	31 August 2021	
Vodacom	Yrs		Addendum to existing lease agreement to extend	31 July 2025	
Pay day Software Systems	Yrs		Pay day Software Systems Licence Agreement	30 June 2023	
Department of Environmental Affairs	Yrs		Licence to Section 49(1)(a) of the National	31 January 2031	
Department of Environmental Affairs	Yrs		Licence to Section 49(1)(a) of National	30 September 2030	
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier	30 June 2022	

Table 67 MBRR SA38 – Consolidated detailed operational projects

WC013 Bergivier - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2021/22 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
	Parent municipality: List all operational projects grouped by Function																	
	Parent Operational expenditure													-	-	-	-	-
	Entities: List all Operational projects grouped by Entity																	
	Entity A Water project A																	
	Entity B Electricity project B																	
	Entity Operational expenditure													-	-	-	-	-
	Total Operational expenditure													-	-	-	-	-

2.14 Municipal manager's quality certificate

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

Print Name Advocate H. Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 25 March 2021

Annexure A

Budget Main and Supplementary Schedules

WC013 Bergrivier - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Financial Performance										
Property rates	62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges	145,624	162,922	181,435	192,998	193,585	193,585	193,585	215,985	233,444	251,791
Investment revenue	6,729	6,203	7,688	5,145	4,795	4,795	4,795	6,382	6,765	7,171
Transfers recognised - operational	48,745	62,349	63,854	68,914	75,014	75,014	75,014	67,311	95,147	68,137
Other own revenue	31,749	36,522	50,691	19,743	38,854	38,854	38,854	43,379	45,974	48,728
Total Revenue (excluding capital transfers and contributions)	295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Employee costs	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Remuneration of councillors	5,822	6,262	6,669	7,011	7,011	7,011	7,011	6,978	7,468	7,991
Depreciation & asset impairment	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Finance charges	14,939	15,499	15,796	16,676	16,123	16,123	16,123	18,149	18,911	19,744
Inventory consumed and bulk purchases	88,752	96,282	110,728	113,437	114,610	114,610	114,610	133,518	144,384	156,300
Transfers and grants	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Other expenditure	51,574	62,078	77,357	79,271	97,434	97,434	97,434	99,405	128,702	106,845
Total Expenditure	296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit)	(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14,950	20,515	20,152	15,770	18,449	18,449	18,449	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,894	700	41	-	937	937	937	104	110	116
	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Capital expenditure & funds sources										
Capital expenditure	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Transfers recognised - capital	16,833	21,648	21,205	15,770	19,286	19,286	19,286	20,312	27,084	13,668
Borrowing	4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Internally generated funds	10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Total sources of capital funds	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Financial position										
Total current assets	169,481	160,412	193,860	152,052	184,607	184,607	184,607	182,484	185,509	194,999
Total non current assets	371,851	393,003	409,747	436,584	442,273	442,273	442,273	469,813	503,808	519,280
Total current liabilities	44,793	38,329	59,340	41,792	57,126	57,126	57,126	59,334	61,751	64,239
Total non current liabilities	157,423	150,664	149,867	178,731	167,054	167,054	167,054	184,585	203,530	221,939
Community wealth/Equity	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101
Cash flows										
Net cash from (used) operating	22,792	31,440	64,143	33,588	31,728	31,728	31,728	40,401	51,816	41,803
Net cash from (used) investing	(28,679)	(39,969)	(35,388)	(43,336)	(53,702)	(53,702)	(53,702)	(51,900)	(59,369)	(41,959)
Net cash from (used) financing	1,742	2,031	1,620	9,392	9,693	9,693	9,693	6,349	7,295	6,099
Cash/cash equivalents at the year end	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Cash backing/surplus reconciliation										
Cash and investments available	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Application of cash and investments	(29,221)	(27,722)	(10,848)	(18,214)	(14,463)	(14,463)	(14,463)	(18,388)	(21,405)	(24,650)
Balance - surplus (shortfall)	107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
Asset management										
Asset register summary (WDV)	371,546	392,557	409,446	436,138	441,972	441,972	441,972	469,512	503,507	518,979
Depreciation	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Renewal and Upgrading of Existing Assets	20,548	28,808	19,010	25,491	29,160	29,160	29,160	22,548	36,114	14,455
Repairs and Maintenance	19,367	23,633	22,448	20,549	22,568	22,568	22,568	23,915	25,261	26,703
Free services										
Cost of Free Basic Services provided	8,800	9,685	11,262	13,365	13,365	13,365	14,233	14,233	15,215	16,265
Revenue cost of free services provided	1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,153	6,523	6,914
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional	1									
Governance and administration		112,066	124,856	142,884	129,130	133,654	133,654	154,728	164,190	171,470
Executive and council		26,361	31,020	34,720	35,131	41,546	41,546	50,991	54,588	55,385
Finance and administration		85,705	93,836	108,164	93,999	92,108	92,108	103,737	109,602	116,085
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		19,622	26,195	33,618	17,291	38,426	38,426	37,220	64,056	39,255
Community and social services		7,138	7,359	7,591	8,063	9,014	9,014	8,018	8,184	8,355
Sport and recreation		4,254	4,703	3,849	2,224	2,205	2,205	4,574	4,531	4,802
Public safety		8,230	7,621	17,952	1,956	22,187	22,187	23,207	24,599	26,075
Housing		-	6,513	4,226	5,048	5,020	5,020	1,421	26,742	23
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,400	29,095	25,449	23,753	24,647	24,647	23,400	22,572	23,486
Planning and development		3,598	23,189	20,224	16,716	17,724	17,724	16,535	17,501	18,118
Road transport		5,803	5,905	5,224	7,037	6,923	6,923	6,865	5,071	5,368
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		171,209	176,865	195,949	210,162	212,775	212,775	223,844	248,716	257,078
Energy sources		96,476	108,774	121,225	132,499	133,515	133,515	147,505	162,805	174,889
Water management		21,256	26,210	30,870	30,854	31,179	31,179	29,949	42,368	34,692
Waste water management		28,959	15,625	16,510	17,688	18,048	18,048	21,579	16,379	17,810
Waste management		24,518	26,257	27,344	29,122	30,033	30,033	24,811	27,164	29,687
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289
Expenditure - Functional										
Governance and administration		78,700	83,126	92,948	98,859	96,334	96,334	103,719	109,255	115,535
Executive and council		15,995	18,294	22,022	20,876	21,886	21,886	26,091	27,337	28,837
Finance and administration		61,277	63,645	69,549	76,413	72,888	72,888	76,243	80,448	85,135
Internal audit		1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563
Community and public safety		37,873	51,965	58,576	48,524	71,106	71,106	70,831	99,802	77,225
Community and social services		7,540	8,272	8,983	11,592	11,806	11,806	12,330	13,067	13,902
Sport and recreation		13,873	17,524	16,874	15,909	17,345	17,345	18,747	19,756	20,951
Public safety		15,425	18,240	26,854	14,374	35,304	35,304	36,632	38,476	40,471
Housing		1,034	7,930	5,864	6,650	6,651	6,651	3,123	28,503	1,901
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		35,665	39,048	40,071	41,782	42,798	42,798	44,316	44,559	47,173
Planning and development		10,518	11,563	11,526	12,606	12,578	12,578	13,325	13,867	14,571
Road transport		25,147	27,485	28,544	29,177	30,220	30,220	30,990	30,692	32,602
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		144,106	154,476	176,329	189,429	193,088	193,088	214,647	230,261	247,290
Energy sources		91,328	97,074	112,113	119,502	117,739	117,739	135,215	146,567	158,914
Water management		18,536	18,891	21,173	23,100	24,479	24,479	23,486	24,679	26,009
Waste water management		9,044	9,640	11,381	17,457	15,826	15,826	16,447	17,336	18,330
Waste management		25,199	28,872	31,662	29,370	35,044	35,044	39,499	41,679	44,037
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year		15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional	1									
Municipal governance and administration		112,066	124,856	142,884	129,130	133,654	133,654	154,728	164,190	171,470
Executive and council		26,361	31,020	34,720	35,131	41,546	41,546	50,991	54,588	55,385
Mayor and Council		-	2,712	2,804	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		26,361	28,308	31,916	35,131	41,546	41,546	50,991	54,588	55,385
Finance and administration		85,705	93,836	108,164	93,999	92,108	92,108	103,737	109,602	116,085
Administrative and Corporate Support		4	3	3	3	3	3	3	3	3
Finance		79,512	86,687	98,233	92,562	90,453	90,453	101,007	106,708	113,018
Human Resources		5,315	6,011	8,582	257	257	257	269	285	302
Property Services		872	1,127	1,310	1,166	1,369	1,369	2,431	2,577	2,731
Supply Chain Management		-	7	37	11	26	26	27	29	31
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		19,622	26,195	33,618	17,291	38,426	38,426	37,220	64,056	39,255
Community and social services		7,138	7,359	7,591	8,063	9,014	9,014	8,018	8,184	8,355
Cemeteries, Funeral Parlours and Crematoriums		350	323	409	388	500	500	523	554	587
Community Halls and Facilities		192	244	196	150	142	142	148	157	166
Libraries and Archives		6,597	6,792	6,986	7,525	8,372	8,372	7,347	7,473	7,602
Sport and recreation		4,254	4,703	3,849	2,224	2,205	2,205	4,574	4,531	4,802
Recreational Facilities		4,254	4,503	3,645	2,057	2,038	2,038	4,099	4,345	4,605
Sports Grounds and Stadiums		-	200	204	-	-	-	300	-	-
Public safety		8,230	7,621	17,952	1,956	22,187	22,187	23,207	24,599	26,075
Fire Fighting and Protection		1,755	-	821	5	5	5	5	5	5
Police Forces, Traffic and Street Parking Control		6,475	7,621	17,131	1,951	22,182	22,182	23,202	24,594	26,070
Housing		-	6,513	4,226	5,048	5,020	5,020	1,421	26,742	23
Housing		-	6,513	4,226	5,048	5,020	5,020	1,421	26,742	23
Informal Settlements		-	-	-	-	-	-	-	-	-
Economic and environmental services		9,400	29,095	25,449	23,753	24,647	24,647	23,400	22,572	23,486
Planning and development		3,598	23,189	20,224	16,716	17,724	17,724	16,535	17,501	18,118
Economic Development/Planning		420	420	445	445	445	445	-	-	-
Town Planning, Building Regulations and Enforcement, and City		2,464	3,015	5,231	1,792	2,800	2,800	1,401	1,484	1,573
Project Management Unit		714	19,754	14,548	14,479	14,479	14,479	15,134	16,017	16,545
Road transport		5,803	5,905	5,224	7,037	6,923	6,923	6,865	5,071	5,368
Road and Traffic Regulation		4,016	4,313	3,677	4,732	4,627	4,627	4,627	4,905	5,199
Roads		1,786	1,593	1,548	2,305	2,296	2,296	2,238	166	169
Trading services		171,209	176,865	195,949	210,162	212,775	212,775	223,844	248,716	257,078
Energy sources		96,476	108,774	121,225	132,499	133,515	133,515	147,505	162,805	174,889
Electricity		96,476	108,774	121,225	132,499	133,515	133,515	147,505	162,805	174,889
Water management		21,256	26,210	30,870	30,854	31,179	31,179	29,949	42,368	34,692
Water Distribution		21,256	26,210	30,870	30,854	31,179	31,179	29,949	42,368	34,692
Waste water management		28,959	15,625	16,510	17,688	18,048	18,048	21,579	16,379	17,810
Sewerage		28,959	15,625	16,510	17,688	18,048	18,048	21,579	16,379	17,810
Waste management		24,518	26,257	27,344	29,122	30,033	30,033	24,811	27,164	29,687
Solid Waste Removal		24,518	26,257	27,344	29,122	30,033	30,033	24,811	27,164	29,687
Total Revenue - Functional	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289

Expenditure - Functional									
Municipal governance and administration	78,700	83,126	92,948	98,859	96,334	96,334	103,719	109,255	115,535
Executive and council	15,995	18,294	22,022	20,876	21,886	21,886	26,091	27,337	28,837
<i>Mayor and Council</i>	6,882	8,240	9,052	10,046	9,693	9,693	9,487	9,959	10,620
<i>Municipal Manager, Town Secretary and Chief Executive</i>	9,113	10,054	12,970	10,830	12,194	12,194	16,604	17,378	18,217
Finance and administration	61,277	63,645	69,549	76,413	72,888	72,888	76,243	80,448	85,135
<i>Administrative and Corporate Support</i>	11,348	12,460	11,208	12,330	13,118	13,118	14,483	15,241	16,215
<i>Finance</i>	27,637	27,404	31,211	35,178	30,770	30,770	33,186	34,992	36,931
<i>Human Resources</i>	11,365	11,054	11,362	11,427	10,453	10,453	11,283	11,927	12,617
<i>Information Technology</i>	2,922	3,557	3,626	4,320	3,863	3,863	4,263	4,494	4,742
<i>Property Services</i>	6,225	6,629	7,059	7,422	7,811	7,811	5,578	5,878	6,210
<i>Supply Chain Management</i>	1,781	2,541	5,083	5,737	6,873	6,873	7,449	7,916	8,420
Internal audit	1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563
<i>Governance Function</i>	1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563
Community and public safety	37,873	51,965	58,576	48,524	71,106	71,106	70,831	99,802	77,225
Community and social services	7,540	8,272	8,983	11,592	11,806	11,806	12,330	13,067	13,902
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	629	709	667	595	897	897	911	931	984
<i>Community Halls and Facilities</i>	754	859	1,791	3,122	3,237	3,237	3,717	3,951	4,202
<i>Libraries and Archives</i>	6,157	6,704	6,525	7,875	7,673	7,673	7,702	8,185	8,716
Sport and recreation	13,873	17,524	16,874	15,909	17,345	17,345	18,747	19,756	20,951
<i>Community Parks (including Nurseries)</i>	6,757	9,306	8,082	7,010	7,734	7,734	8,099	8,608	9,155
<i>Recreational Facilities</i>	5,230	5,864	5,410	5,900	6,292	6,292	7,166	7,474	7,920
<i>Sports Grounds and Stadiums</i>	1,887	2,355	3,383	2,999	3,318	3,318	3,481	3,674	3,876
Public safety	15,425	18,240	26,854	14,374	35,304	35,304	36,632	38,476	40,471
<i>Fire Fighting and Protection</i>	1,343	1,286	1,026	842	1,767	1,767	2,245	2,354	2,471
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	14,082	16,954	25,828	13,532	33,537	33,537	34,387	36,122	38,000
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	1,034	7,930	5,864	6,650	6,651	6,651	3,123	28,503	1,901
<i>Housing</i>	1,034	7,930	5,864	6,650	6,651	6,651	3,123	28,503	1,901
<i>Informal Settlements</i>	-	-	-	-	-	-	-	-	-
Economic and environmental services	35,665	39,048	40,071	41,782	42,798	42,798	44,316	44,559	47,173
Planning and development	10,518	11,563	11,526	12,606	12,578	12,578	13,325	13,867	14,571
<i>Economic Development/Planning</i>	3,410	4,115	3,550	3,849	3,853	3,853	3,802	3,708	3,944
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Project Management Unit</i>	5,446	5,869	6,116	6,827	6,816	6,816	7,561	8,072	8,428
Road transport	1,662	1,578	1,860	1,930	1,909	1,909	1,963	2,087	2,199
<i>Road and Traffic Regulation</i>	25,147	27,485	28,544	29,177	30,220	30,220	30,990	30,692	32,602
<i>Roads</i>	1,236	1,471	1,487	1,367	1,358	1,358	1,400	1,482	1,571
<i>Roads</i>	23,911	26,014	27,057	27,810	28,863	28,863	29,591	29,210	31,031
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
Trading services	144,106	154,476	176,329	189,429	193,088	193,088	214,647	230,261	247,290
Energy sources	91,328	97,074	112,113	119,502	117,739	117,739	135,215	146,567	158,914
<i>Electricity</i>	90,336	95,989	111,025	118,417	116,552	116,552	134,020	145,295	157,560
<i>Street Lighting and Signal Systems</i>	992	1,085	1,088	1,085	1,187	1,187	1,195	1,272	1,354
Water management	18,536	18,891	21,173	23,100	24,479	24,479	23,486	24,679	26,009
<i>Water Treatment</i>	2,479	2,317	2,013	2,509	2,641	2,641	2,584	2,709	2,846
<i>Water Distribution</i>	16,057	16,574	19,160	20,590	21,838	21,838	20,902	21,970	23,163
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	9,044	9,640	11,381	17,457	15,826	15,826	16,447	17,336	18,330
<i>Sewerage</i>	4,989	5,790	7,355	12,857	13,504	13,504	14,019	14,774	15,623
<i>Storm Water Management</i>	963	707	643	840	792	792	632	663	697
<i>Waste Water Treatment</i>	3,092	3,143	3,382	3,761	1,531	1,531	1,796	1,899	2,010
Waste management	25,199	28,872	31,662	29,370	35,044	35,044	39,499	41,679	44,037
<i>Solid Waste Removal</i>	22,221	25,528	30,109	26,095	31,276	31,276	35,257	37,144	39,188
<i>Street Cleaning</i>	2,978	3,344	1,553	3,276	3,768	3,768	4,242	4,535	4,849
Total Expenditure - Functional	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year	15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Municipal Manager		26,781	31,440	35,165	35,576	41,991	41,991	50,991	54,588	55,385
Vote 2 - Finance		79,512	86,695	98,270	92,573	90,479	90,479	101,034	106,737	113,049
Vote 3 - Corporate Services		6,591	8,005	12,827	1,491	1,959	1,959	522	552	585
Vote 4 - Technical Services		175,774	200,364	214,344	228,673	232,020	232,020	244,798	268,696	277,816
Vote 5 - Community Services		23,639	30,508	37,295	22,023	43,053	43,053	41,847	68,961	44,454
Total Revenue by Vote	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		20,832	23,596	26,949	26,295	27,299	27,299	31,278	32,515	34,344
Vote 2 - Finance		29,418	29,944	36,293	40,914	37,643	37,643	40,635	42,908	45,351
Vote 3 - Corporate Services		26,813	27,615	27,498	28,755	28,017	28,017	30,330	32,118	33,867
Vote 4 - Technical Services		179,100	192,333	215,519	230,752	235,867	235,867	256,007	271,950	291,549
Vote 5 - Community Services		40,180	55,127	61,664	51,878	74,499	74,499	75,262	104,386	82,112
Total Expenditure by Vote	2	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year	2	15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Municipal Manager		26,781	31,440	35,165	35,576	41,991	41,991	50,991	54,588	55,385
1.1 - Mayor and Council		-	2,712	2,804	-	-	-	-	-	-
1.2 - Municipal Manager		26,361	28,308	31,916	35,131	41,546	41,546	50,991	54,588	55,385
1.3 - Economic Development/Planning		420	420	445	445	445	445	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Finance		79,512	86,695	98,270	92,573	90,479	90,479	101,034	106,737	113,049
2.1 - Finance		79,512	86,687	98,233	92,562	90,453	90,453	101,007	106,708	113,018
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	7	37	11	26	26	27	29	31
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		6,591	8,005	12,827	1,491	1,959	1,959	522	552	585
3.1 - Planning and Development		1,271	1,990	4,242	1,231	1,699	1,699	250	264	280
3.2 - Human Resources		5,315	6,011	8,582	257	257	257	269	285	302
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		4	3	3	3	3	3	3	3	3
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		175,774	200,364	214,344	228,673	232,020	232,020	244,798	268,696	277,816
4.1 - Building Control		1,193	1,025	989	561	1,101	1,101	1,151	1,220	1,293
4.2 - Project Management Unit		714	19,754	14,548	14,479	14,479	14,479	15,134	16,017	16,545
4.3 - Property Services		872	1,127	1,310	1,166	1,369	1,369	2,431	2,577	2,731
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		24,518	26,257	27,344	29,122	30,033	30,033	24,811	27,164	29,687
4.6 - Street Cleaning		-	-	-	-	-	-	-	-	-
4.7 - Sewerage		28,959	15,625	16,510	17,688	18,048	18,048	21,579	16,379	17,810
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	-	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		21,256	26,210	30,870	30,854	31,179	31,179	29,949	42,368	34,692
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-
4.12 - Roads		1,786	1,593	1,548	2,305	2,296	2,296	2,238	166	169
4.13 - Electricity		96,476	108,774	121,225	132,499	133,515	133,515	147,505	162,805	174,889
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		23,639	30,508	37,295	22,023	43,053	43,053	41,847	68,961	44,454
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		6,597	6,792	6,986	7,525	8,372	8,372	7,347	7,473	7,602
5.3 - Community Halls and Facilities		192	244	196	150	142	142	148	157	166
5.4 - Cemeteries		350	323	409	388	500	500	523	554	587
5.5 - Housing (Core)		-	-	-	48	20	20	21	22	23
5.6 - Housing (Non-Core)		-	6,513	4,226	5,000	5,000	5,000	1,400	26,720	-
5.7 - Traffic Control		6,475	7,621	17,131	1,951	22,182	22,182	23,202	24,594	26,070
5.8 - Fire Fighting and Protection		1,755	-	821	5	5	5	5	5	5
5.9 - Community Parks		-	-	-	167	167	167	175	186	197
5.10 - Sports Grounds and Stadiums		-	200	204	-	-	-	300	-	-
5.11 - Swimming Pools		14	37	24	15	1	1	1	1	1
5.12 - Holiday Resorts		4,225	4,458	3,621	2,042	2,037	2,037	4,098	4,344	4,604
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		15	8	0	-	-	-	-	-	-
5.15 - Road and Traffic Regulation		4,016	4,313	3,677	4,732	4,627	4,627	4,627	4,905	5,199
Total Revenue by Vote	2	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote	1									
Vote 1 - Municipal Manager		20,832	23,596	26,949	26,295	27,299	27,299	31,278	32,515	34,344
1.1 - Mayor and Council		6,882	8,240	9,052	10,046	9,693	9,693	9,487	9,959	10,620
1.2 - Municipal Manager		9,113	10,054	12,970	10,830	12,194	12,194	16,604	17,378	18,217
1.3 - Economic Development/Planning		3,410	4,115	3,550	3,849	3,853	3,853	3,802	3,708	3,944
1.4 - Internal Audit		1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563
Vote 2 - Finance		29,418	29,944	36,293	40,914	37,643	37,643	40,635	42,908	45,351
2.1 - Finance		24,398	23,499	27,892	30,911	26,385	26,385	28,709	30,222	31,847
2.2 - Budget and Treasury Office		1,695	2,247	1,798	2,124	2,120	2,120	2,207	2,351	2,505
2.3 - Supply Chain Management		1,781	2,541	5,083	5,737	6,873	6,873	7,449	7,916	8,420
2.4 - Director: Finance Services		1,543	1,657	1,520	2,142	2,264	2,264	2,270	2,419	2,579
Vote 3 - Corporate Services		26,813	27,615	27,498	28,755	28,017	28,017	30,330	32,118	33,867
3.1 - Planning and Development		3,771	4,023	4,122	4,660	4,647	4,647	5,361	5,725	5,924
3.2 - Human Resources		11,365	11,054	11,362	11,427	10,453	10,453	11,283	11,927	12,617
3.3 - Information Technology		2,922	3,557	3,626	4,320	3,863	3,863	4,263	4,494	4,742
3.4 - Administrative and Corporate Support		7,111	7,163	6,492	6,348	7,003	7,003	7,340	7,772	8,235
3.5 - Director: Corporate Services		1,644	1,818	1,895	2,000	2,052	2,052	2,083	2,200	2,349
Vote 4 - Technical Services		179,100	192,333	215,519	230,752	235,867	235,867	256,007	271,950	291,549
4.1 - Building Control		1,675	1,847	1,994	2,166	2,169	2,169	2,200	2,347	2,504
4.2 - Project Management Unit		1,662	1,578	1,860	1,930	1,909	1,909	1,963	2,087	2,199
4.3 - Property Services		6,225	6,629	7,059	7,422	7,811	7,811	5,578	5,878	6,210
4.4 - Director: Technical Services		1,521	1,789	1,220	1,995	2,028	2,028	2,029	2,167	2,315
4.5 - Solid Waste Removal		22,221	25,528	30,109	26,095	31,276	31,276	35,257	37,144	39,188
4.6 - Street Cleaning		2,978	3,344	1,553	3,276	3,768	3,768	4,242	4,535	4,849
4.7 - Sewerage		4,989	5,790	7,355	12,857	13,504	13,504	14,019	14,774	15,623
4.8 - Waste Water Treatment		3,092	3,143	3,382	3,761	1,531	1,531	1,796	1,899	2,010
4.9 - Storm Water Management		963	707	643	840	792	792	632	663	697
4.10 - Water Distribution		16,057	16,574	19,160	20,590	21,838	21,838	20,902	21,970	23,163
4.11 - Water Treatment		2,479	2,317	2,013	2,509	2,641	2,641	2,584	2,709	2,846
4.12 - Roads		23,911	26,014	27,057	27,810	28,863	28,863	29,591	29,210	31,031
4.13 - Electricity		90,336	95,989	111,025	118,417	116,552	116,552	134,020	145,295	157,560
4.14 - Street Lighting		992	1,085	1,088	1,085	1,187	1,187	1,195	1,272	1,354
Vote 5 - Community Services		40,180	55,127	61,664	51,878	74,499	74,499	75,262	104,386	82,112
5.1 - Director: Community Services		1,072	1,690	1,601	1,988	2,036	2,036	3,032	3,102	3,316
5.2 - Libraries and Archives		6,157	6,704	6,525	7,875	7,673	7,673	7,702	8,185	8,716
5.3 - Community Halls and Facilities		754	859	1,791	3,122	3,237	3,237	3,717	3,951	4,202
5.4 - Cemeteries		629	709	667	595	897	897	911	931	984
5.5 - Housing (Core)		1,016	1,384	1,631	1,626	1,630	1,630	1,651	1,762	1,880
5.6 - Housing (Non-Core)		18	6,545	4,233	5,024	5,021	5,021	1,471	26,741	21
5.7 - Traffic Control		14,082	16,954	25,828	13,532	33,537	33,537	34,387	36,122	38,000
5.8 - Fire Fighting and Protection		1,343	1,286	1,026	842	1,767	1,767	2,245	2,354	2,471
5.9 - Community Parks		6,757	9,306	8,082	7,010	7,734	7,734	8,099	8,608	9,155
5.10 - Sports Grounds and Stadiums		1,887	2,355	3,383	2,999	3,318	3,318	3,481	3,674	3,876
5.11 - Swimming Pools		511	856	676	911	924	924	1,018	1,075	1,137
5.12 - Holiday Resorts		4,716	5,007	4,729	4,989	5,368	5,368	6,148	6,399	6,783
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		3	(0)	5	-	-	-	-	-	-
5.15 - Road and Traffic Regulation		1,236	1,471	1,487	1,367	1,358	1,358	1,400	1,482	1,571
Total Expenditure by Vote	2	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) for the year	2	15,954	28,395	29,977	1,743	6,176	6,176	5,679	15,657	4,066

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges - electricity revenue	2	94,502	104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693
Service charges - water revenue	2	19,309	24,348	28,752	28,135	28,455	28,455	28,455	29,944	32,368	34,692
Service charges - sanitation revenue	2	12,071	12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785
Service charges - refuse revenue	2	19,742	21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621
Rental of facilities and equipment		1,118	1,416	1,551	1,385	1,343	1,343	1,343	1,413	1,498	1,587
Interest earned - external investments		6,729	6,203	7,688	5,145	4,795	4,795	4,795	6,382	6,765	7,171
Interest earned - outstanding debtors		6,843	7,390	7,880	7,460	5,460	5,460	5,460	5,700	6,042	6,405
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7,098	9,935	18,021	2,044	22,205	22,205	22,205	23,225	24,612	26,089
Licences and permits		3	2	114	49	70	70	70	73	77	82
Agency services		4,016	4,313	3,677	4,732	4,627	4,627	4,627	4,627	4,905	5,199
Transfers and subsidies		48,745	62,349	63,854	68,914	75,014	75,014	75,014	67,311	95,147	68,137
Other revenue	2	12,103	12,954	14,262	4,073	5,149	5,149	5,149	8,341	8,840	9,366
Gains		566	513	5,187	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Expenditure By Type											
Employee related costs	2	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Remuneration of councillors		5,822	6,262	6,669	7,011	7,011	7,011	7,011	6,978	7,468	7,991
Debt impairment	3	15,313	16,123	35,015	26,852	38,691	38,691	38,691	37,185	39,380	41,705
Depreciation & asset impairment	2	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Finance charges		14,939	15,499	15,796	16,676	16,123	16,123	16,123	18,149	18,911	19,744
Bulk purchases - electricity	2	73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Inventory consumed	8	14,956	15,991	17,977	17,169	18,342	18,342	18,342	19,718	20,456	21,342
Contracted services		16,113	22,863	20,712	22,732	28,316	28,316	28,316	28,740	54,940	29,302
Transfers and grants		4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Other expenditure	4, 5	20,148	22,686	21,630	29,686	30,427	30,427	30,427	33,480	34,382	35,838
Losses		-	406	-	-	-	-	-	-	-	-
Total Expenditure		296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		14,950	20,515	20,152	15,770	18,449	18,449	18,449	19,407	26,274	18,016
Transfers and subsidies - capital (in-kind - all)	6	-	-	41	-	937	937	937	104	110	116
Surplus/(Deficit) after capital transfers & contributions		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		951	1,000	4,041	-	-	-	-	150	-	-
Vote 4 - Technical Services		437	5,585	6,720	9,057	10,150	10,150	10,150	6,052	13,623	12,532
Vote 5 - Community Services		579	847	262	150	373	373	373	630	860	700
Capital multi-year expenditure sub-total	7	1,967	7,432	11,022	9,207	10,523	10,523	10,523	6,832	14,483	13,232
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		100	88	161	200	937	937	937	40	40	10
Vote 2 - Finance		1,577	735	220	240	1,340	1,340	1,340	2,010	210	-
Vote 3 - Corporate Services		237	1,866	1,411	2,455	3,095	3,095	3,095	2,690	2,060	1,235
Vote 4 - Technical Services		22,799	24,705	23,787	24,969	29,113	29,113	29,113	33,577	37,907	23,658
Vote 5 - Community Services		4,697	6,782	5,454	6,265	8,694	8,694	8,694	6,855	4,780	3,940
Capital single-year expenditure sub-total		29,409	34,176	31,032	34,129	43,180	43,180	43,180	45,172	44,997	28,843
Total Capital Expenditure - Vote		31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Capital Expenditure - Functional											
Governance and administration		1,978	3,590	2,522	2,399	3,694	3,694	3,694	5,010	2,615	1,570
Executive and council		100	52	80	30	30	30	30	40	40	10
Finance and administration		1,878	3,537	2,442	2,369	3,664	3,664	3,664	4,970	2,575	1,560
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5,276	7,629	5,716	6,415	9,067	9,067	9,067	7,485	5,640	4,640
Community and social services		910	397	1,431	1,675	3,277	3,277	3,277	1,465	2,150	1,320
Sport and recreation		794	6,335	2,304	3,385	4,407	4,407	4,407	5,255	2,925	2,980
Public safety		3,563	889	1,954	1,355	1,383	1,383	1,383	765	565	340
Housing		9	7	27	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,783	8,568	15,438	15,207	19,220	19,220	19,220	13,244	16,506	7,472
Planning and development		995	1,778	4,232	1,460	2,642	2,642	2,642	170	20	-
Road transport		3,788	6,790	11,206	13,747	16,577	16,577	16,577	13,074	16,486	7,472
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		19,340	21,822	18,378	19,315	21,722	21,722	21,722	26,265	34,718	28,393
Energy sources		1,639	5,929	6,336	7,019	8,311	8,311	8,311	5,579	9,198	400
Water management		1,839	1,083	1,824	4,655	4,255	4,255	4,255	3,497	18,373	11,497
Waste water management		13,265	13,410	9,411	6,934	7,314	7,314	7,314	15,885	2,868	6,770
Waste management		2,597	1,400	807	708	1,842	1,842	1,842	1,304	4,280	9,726
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Funded by:											
National Government		13,703	20,588	15,303	14,570	15,862	15,862	15,862	19,977	26,274	13,668
Provincial Government		1,237	1,060	5,862	1,200	2,587	2,587	2,587	335	810	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1,894	-	41	-	837	837	837	-	-	-
Transfers recognised - capital	4	16,833	21,648	21,205	15,770	19,286	19,286	19,286	20,312	27,084	13,668
Borrowing	6	4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Internally generated funds		10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Total Capital Funding	7	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
1.3 - Economic Development/Planning		-	-	-	-	-	-	-	-	-	-
1.4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
2.1 - Finance		-	-	-	-	-	-	-	-	-	-
2.2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		951	1,000	4,041	-	-	-	-	150	-	-
3.1 - Planning and Development		951	1,000	4,041	-	-	-	-	150	-	-
3.2 - Human Resources		-	-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-	-
3.4 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-
3.5 - Director: Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		437	5,585	6,720	9,057	10,150	10,150	10,150	6,052	13,623	12,532
4.1 - Building Control		-	-	-	-	-	-	-	-	-	-
4.2 - Project Management Unit		-	-	-	-	-	-	-	-	-	-
4.3 - Property Services		-	124	102	150	150	150	150	175	200	200
4.4 - Director: Technical Services		-	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal		-	-	-	-	-	-	-	750	1,000	3,000
4.6 - Street Cleaning		-	-	-	-	-	-	-	480	-	550
4.7 - Sewerage		100	2,866	1,675	4,699	4,499	4,499	4,499	708	100	100
4.8 - Waste Water Treatment		-	-	-	-	-	-	-	700	800	-
4.9 - Storm Water Management		-	-	-	-	-	-	-	-	-	-
4.10 - Water Distribution		12	289	95	450	450	450	450	450	6,475	7,682
4.11 - Water Treatment		-	-	-	-	-	-	-	-	-	-
4.12 - Roads		-	463	50	50	50	50	50	50	-	1,000
4.13 - Electricity		325	1,843	4,798	3,709	5,001	5,001	5,001	2,739	5,048	-
4.14 - Street Lighting		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		579	847	262	150	373	373	373	630	860	700
5.1 - Director: Community Services		-	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives		-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls and Facilities		-	-	-	-	-	-	-	-	-	-
5.4 - Cemeteries		200	198	185	-	238	238	238	500	500	500
5.5 - Housing (Core)		-	-	-	-	-	-	-	-	-	-
5.6 - Housing (Non-Core)		-	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control		-	-	-	-	-	-	-	-	-	-
5.8 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-
5.9 - Community Parks		-	-	-	-	-	-	-	-	-	-
5.10 - Sports Grounds and Stadiums		84	16	44	50	65	65	65	30	210	100
5.11 - Swimming Pools		-	38	33	50	26	26	26	100	150	100
5.12 - Holiday Resorts		295	596	-	50	44	44	44	-	-	-
5.13 - Holiday Resorts (old)		-	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)		-	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		1,967	7,432	11,022	9,207	10,523	10,523	10,523	6,832	14,483	13,232

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
Vote 1 - Municipal Manager	100	88	161	200	937	937	937	40	40	10
1.1 - Mayor and Council	100	46	50	20	20	20	20	20	20	-
1.2 - Municipal Manager	-	7	31	10	10	10	10	20	20	10
1.3 - Economic Development/Planning	-	36	80	170	907	907	907	-	-	-
1.4 - Internal Audit	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance	1,577	735	220	240	1,340	1,340	1,340	2,010	210	-
2.1 - Finance	1,577	735	220	240	1,340	1,340	1,340	2,010	210	-
2.2 - Budget and Treasury Office	-	-	-	-	-	-	-	-	-	-
2.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-
2.4 - Director: Finance Services	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	237	1,866	1,411	2,455	3,095	3,095	3,095	2,690	2,060	1,235
3.1 - Planning and Development	-	736	104	1,290	1,735	1,735	1,735	20	20	-
3.2 - Human Resources	-	27	48	50	47	47	47	30	600	-
3.3 - Information Technology	209	1,088	864	1,060	1,260	1,260	1,260	2,160	1,160	1,010
3.4 - Administrative and Corporate Support	27	7	342	20	20	20	20	420	220	200
3.5 - Director: Corporate Services	-	9	54	35	34	34	34	60	60	25
Vote 4 - Technical Services	22,799	24,705	23,787	24,969	29,113	29,113	29,113	33,577	37,907	23,658
4.1 - Building Control	22	6	8	-	-	-	-	-	-	-
4.2 - Project Management Unit	21	-	-	-	-	-	-	-	-	-
4.3 - Property Services	65	1,548	813	814	814	814	814	115	125	125
4.4 - Director: Technical Services	-	-	-	-	-	-	-	-	-	-
4.5 - Solid Waste Removal	2,597	1,400	807	708	1,842	1,842	1,842	74	3,280	6,176
4.6 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
4.7 - Sewerage	430	678	1,542	1,108	1,343	1,343	1,343	13,586	1,482	1,562
4.8 - Waste Water Treatment	12,401	9,414	2,878	957	1,302	1,302	1,302	380	380	5,100
4.9 - Storm Water Management	333	452	3,316	170	170	170	170	511	106	8
4.10 - Water Distribution	1,617	607	1,558	3,885	3,385	3,385	3,385	2,437	11,458	3,265
4.11 - Water Treatment	211	187	172	320	420	420	420	610	440	550
4.12 - Roads	3,788	6,327	11,155	13,697	16,527	16,527	16,527	13,024	16,486	6,472
4.13 - Electricity	1,314	4,047	1,402	3,070	3,070	3,070	3,070	2,840	3,950	400
4.14 - Street Lighting	-	39	136	240	240	240	240	-	200	-
Vote 5 - Community Services	4,697	6,782	5,454	6,265	8,694	8,694	8,694	6,855	4,780	3,940
5.1 - Director: Community Services	-	-	-	-	-	-	-	-	-	-
5.2 - Libraries and Archives	424	60	797	300	1,277	1,277	1,277	35	830	-
5.3 - Community Halls and Facilities	18	62	165	750	873	873	873	300	680	680
5.4 - Cemeteries	268	78	284	625	889	889	889	630	140	140
5.5 - Housing (Core)	9	7	27	-	-	-	-	-	-	-
5.6 - Housing (Non-Core)	-	-	-	-	-	-	-	-	-	-
5.7 - Traffic Control	1,645	662	986	1,175	1,262	1,262	1,262	620	225	200
5.8 - Fire Fighting and Protection	1,918	227	968	180	121	121	121	145	340	140
5.9 - Community Parks	10	354	1,125	985	1,253	1,253	1,253	1,945	1,545	1,870
5.10 - Sports Grounds and Stadiums	100	4,791	959	1,270	1,775	1,775	1,775	1,330	320	200
5.11 - Swimming Pools	-	5	15	500	500	500	500	-	200	300
5.12 - Holiday Resorts	306	535	128	480	745	745	745	1,850	500	410
5.13 - Holiday Resorts (old)	-	-	-	-	-	-	-	-	-	-
5.14 - Holiday Resorts (PW Koorts)	-	-	-	-	-	-	-	-	-	-
5.15 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	29,409	34,176	31,032	34,129	43,180	43,180	43,180	45,172	44,997	28,843
Total Capital Expenditure	31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075

WC013 Bergrevier - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS											
Current assets											
Cash		71,511	64,586	41,653	11,193	39,531	39,531	39,531	14,380	9,122	10,065
Call investment deposits	1	6,425	6,852	60,159	50,000	50,000	50,000	50,000	70,000	75,000	80,000
Consumer debtors	1	81,739	77,277	80,682	81,026	83,711	83,711	83,711	86,738	90,021	93,568
Other debtors		5,401	9,277	9,237	7,330	9,237	9,237	9,237	9,237	9,237	9,237
Current portion of long-term receivables		1,304	173	6	173	6	6	6	6	6	6
Inventory	2	3,102	2,247	2,124	2,330	2,124	2,124	2,124	2,124	2,124	2,124
Total current assets		169,481	160,412	193,860	152,052	184,607	184,607	184,607	182,484	185,509	194,999
Non current assets											
Long-term receivables		305	446	301	446	301	301	301	301	301	301
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12,930	15,025	15,001	16,277	16,278	16,278	16,278	16,326	16,374	16,422
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	353,869	373,229	389,848	415,981	421,443	421,443	421,443	448,499	482,223	498,041
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		4,293	3,849	4,143	3,376	3,797	3,797	3,797	4,233	4,455	4,061
Other non-current assets		454	454	454	504	454	454	454	454	454	454
Total non current assets		371,851	393,003	409,747	436,584	442,273	442,273	442,273	469,813	503,808	519,280
TOTAL ASSETS		541,331	553,415	603,607	588,636	626,880	626,880	626,880	652,297	689,317	714,279
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Consumer deposits		3,464	3,665	3,885	4,016	4,105	4,105	4,105	4,325	4,545	4,765
Trade and other payables	4	25,249	16,961	35,281	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Provisions		10,961	12,558	14,101	14,519	15,061	15,061	15,061	16,082	17,176	18,347
Total current liabilities		44,793	38,329	59,340	41,792	57,126	57,126	57,126	59,334	61,751	64,239
Non current liabilities											
Borrowing		51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Provisions		106,180	97,615	96,346	116,689	105,393	105,393	105,393	117,762	130,735	144,362
Total non current liabilities		157,423	150,664	149,867	178,731	167,054	167,054	167,054	184,585	203,530	221,939
TOTAL LIABILITIES		202,216	188,992	209,207	220,523	224,180	224,180	224,180	243,919	265,281	286,178
NET ASSETS	5	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		313,920	333,314	363,291	323,435	367,220	367,220	367,220	372,898	388,555	392,621
Reserves	4	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
TOTAL COMMUNITY WEALTH/EQUITY	5	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101

WC013 Bergvirivier - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		54,467	65,465	67,655	70,470	75,243	75,243	75,243	84,190	89,240	94,596
Service charges		141,393	148,525	173,477	177,284	177,763	177,763	177,763	201,765	217,969	235,020
Other revenue		18,293	20,257	17,694	10,502	14,877	14,877	14,877	17,442	18,845	20,308
Transfers and Subsidies - Operational	1	48,799	56,920	63,956	68,914	73,837	73,837	73,837	67,311	95,147	68,137
Transfers and Subsidies - Capital	1	14,704	20,515	20,193	15,770	14,900	14,900	14,900	19,407	26,274	18,016
Interest		6,729	6,203	7,688	7,756	6,437	6,437	6,437	8,760	9,286	9,843
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(251,164)	(274,506)	(273,905)	(305,689)	(318,864)	(318,864)	(318,864)	(345,061)	(391,107)	(389,670)
Finance charges		(6,280)	(6,615)	(6,528)	(6,842)	(6,842)	(6,842)	(6,842)	(7,206)	(7,508)	(7,840)
Transfers and Grants	1	(4,150)	(5,323)	(6,088)	(4,576)	(5,623)	(5,623)	(5,623)	(6,207)	(6,330)	(6,607)
NET CASH FROM/(USED) OPERATING ACTIVITIES		22,792	31,440	64,143	33,588	31,728	31,728	31,728	40,401	51,816	41,803
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		790	786	5,550	-	-	-	-	104	110	116
Decrease (increase) in non-current receivables		15	43	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(29,483)	(40,798)	(40,938)	(43,336)	(53,702)	(53,702)	(53,702)	(52,004)	(59,479)	(42,075)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28,679)	(39,969)	(35,388)	(43,336)	(53,702)	(53,702)	(53,702)	(51,900)	(59,369)	(41,959)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		6,080	6,950	6,550	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Increase (decrease) in consumer deposits		183	200	220	213	220	220	220	220	220	220
Payments											
Repayment of borrowing		(4,521)	(5,120)	(5,150)	(6,021)	(6,072)	(6,072)	(6,072)	(8,371)	(9,475)	(10,571)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,742	2,031	1,620	9,392	9,693	9,693	9,693	6,349	7,295	6,099
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	82,080	77,936	71,438	61,549	101,812	101,812	101,812	89,531	84,380	84,122
Cash/cash equivalents at the year end:	2	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Other current investments > 90 days		(0)	0	0	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Application of cash and investments											
Unspent conditional transfers		199	1,121	5,033	-	-	-	-	-	-	-
Unspent borrowing		1,604	612	345	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(56,220)	(60,564)	(47,335)	(62,892)	(49,943)	(49,943)	(49,943)	(53,868)	(56,885)	(60,130)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
Total Application of cash and investments:		(29,221)	(27,722)	(10,848)	(18,214)	(14,463)	(14,463)	(14,463)	(18,388)	(21,405)	(24,650)
Surplus(shortfall)		107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715

WC013 Bergrivier - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	10,829	12,801	23,044	17,845	24,542	24,542	29,456	23,365	27,620
Roads Infrastructure		87	146	247	245	350	350	2,700	2,650	150
Storm water Infrastructure		422	507	3,395	245	245	245	585	180	100
Electrical Infrastructure		325	910	-	40	40	40	-	-	-
Water Supply Infrastructure		-	128	-	-	-	-	1,100	6,275	7,582
Sanitation Infrastructure		562	847	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Solid Waste Infrastructure		2,103	1,350	659	550	690	690	-	300	6,086
Infrastructure		3,500	3,888	10,569	8,216	8,841	8,841	19,379	11,885	20,998
Community Facilities		1,406	2,111	4,777	1,230	2,532	2,532	1,250	1,100	1,100
Sport and Recreation Facilities		271	479	628	1,240	1,502	1,502	1,750	1,490	700
Community Assets		1,676	2,590	5,405	2,470	4,035	4,035	3,000	2,590	1,800
Heritage Assets		-	-	-	50	-	-	-	-	-
Operational Buildings		-	1,399	750	700	1,620	1,620	75	25	25
Other Assets		-	1,399	750	700	1,620	1,620	75	25	25
Licences and Rights		706	-	14	-	550	550	800	600	-
Intangible Assets		706	-	14	-	550	550	800	600	-
Computer Equipment		168	748	575	660	860	860	1,280	760	610
Furniture and Office Equipment		295	262	563	783	1,470	1,470	829	718	617
Machinery and Equipment		500	349	678	1,367	1,292	1,292	2,213	1,257	1,990
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Total Renewal of Existing Assets	2	2,490	5,032	6,177	9,049	10,209	10,209	5,894	16,988	2,205
Roads Infrastructure		21	35	-	50	50	50	50	550	50
Electrical Infrastructure		-	3,129	3,598	3,519	4,811	4,811	3,069	5,298	-
Water Supply Infrastructure		1,700	674	1,574	3,770	3,370	3,370	1,220	9,511	875
Sanitation Infrastructure		37	23	-	-	-	-	-	-	-
Infrastructure		1,758	3,860	5,171	7,339	8,231	8,231	4,339	15,358	925
Community Facilities		-	80	119	95	123	123	105	145	50
Sport and Recreation Facilities		167	234	134	650	626	626	300	600	600
Community Assets		167	314	253	745	749	749	405	745	650
Non-revenue Generating		29	-	-	50	50	50	50	50	50
Investment properties		29	-	-	50	50	50	50	50	50
Operational Buildings		-	-	-	-	117	117	-	-	-
Other Assets		-	-	-	-	117	117	-	-	-
Computer Equipment		209	366	349	400	500	500	425	410	410
Furniture and Office Equipment		326	492	387	515	561	561	505	425	170
Machinery and Equipment		-	-	17	-	-	-	170	-	-
Total Upgrading of Existing Assets	6	18,058	23,776	12,833	16,442	18,951	18,951	16,654	19,126	12,250
Roads Infrastructure		2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Storm water Infrastructure		-	200	-	-	-	-	-	-	-
Electrical Infrastructure		1,259	1,882	2,533	3,300	3,300	3,300	2,420	3,200	400
Water Supply Infrastructure		99	120	-	450	450	450	790	2,000	2,650
Sanitation Infrastructure		12,317	12,233	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	750	1,000	3,000
Infrastructure		16,069	17,844	11,627	15,562	16,600	16,600	12,854	17,726	11,600
Community Facilities		1,107	448	766	250	497	497	100	800	200
Sport and Recreation Facilities		131	4,938	239	630	854	854	2,000	600	450
Community Assets		1,239	5,386	1,005	880	1,351	1,351	2,100	1,400	650
Operational Buildings		-	-	-	-	1,000	1,000	1,700	-	-
Other Assets		-	-	-	-	1,000	1,000	1,700	-	-
Licences and Rights		750	546	201	-	-	-	-	-	-
Intangible Assets		750	546	201	-	-	-	-	-	-
Total Capital Expenditure	4	31,377	41,608	42,053	43,336	53,702	53,702	52,004	59,479	42,075
Roads Infrastructure		2,501	3,590	9,341	12,107	13,250	13,250	11,644	14,726	5,750
Storm water Infrastructure		422	707	3,395	245	245	245	585	180	100
Electrical Infrastructure		1,585	5,921	6,131	6,859	8,151	8,151	5,489	8,498	400
Water Supply Infrastructure		1,799	922	1,574	4,220	3,820	3,820	3,110	17,786	11,107
Sanitation Infrastructure		12,916	13,103	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Solid Waste Infrastructure		2,103	1,350	659	550	690	690	750	1,300	9,086
Infrastructure		21,328	25,592	27,368	31,117	33,672	33,672	36,572	44,969	33,523
Community Facilities		2,513	2,640	5,661	1,575	3,152	3,152	1,455	2,045	1,350
Sport and Recreation Facilities		570	5,651	1,001	2,520	2,983	2,983	4,050	2,690	1,750
Community Assets		3,082	8,290	6,662	4,095	6,134	6,134	5,505	4,735	3,100
Heritage Assets		-	-	-	50	-	-	-	-	-
Non-revenue Generating		29	-	-	50	50	50	50	50	50
Investment properties		29	-	-	50	50	50	50	50	50
Operational Buildings		-	1,399	750	700	2,737	2,737	1,775	25	25
Other Assets		-	1,399	750	700	2,737	2,737	1,775	25	25
Licences and Rights		1,456	546	215	-	550	550	800	600	-
Intangible Assets		1,456	546	215	-	550	550	800	600	-
Computer Equipment		377	1,114	924	1,060	1,360	1,360	1,705	1,170	1,020
Furniture and Office Equipment		621	754	950	1,298	2,031	2,031	1,334	1,143	787
Machinery and Equipment		500	349	695	1,367	1,292	1,292	2,383	1,257	1,990
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
TOTAL CAPITAL EXPENDITURE - Asset class		31,377	41,608	42,053	43,336	53,702	53,702	52,004	59,479	42,075

ASSET REGISTER SUMMARY - PPE (WDV)	5	371,546	392,557	409,446	436,138	441,972	441,972	469,512	503,507	518,979
<i>Roads Infrastructure</i>		65,202	41,943	50,784	57,866	61,414	61,414	70,631	82,828	85,937
<i>Storm water Infrastructure</i>		5,960	8,655	11,765	10,289	11,835	11,835	12,073	11,891	11,613
<i>Electrical Infrastructure</i>		32,910	38,141	41,486	50,029	47,801	47,801	51,201	57,521	55,647
<i>Water Supply Infrastructure</i>		56,369	57,116	57,286	56,199	58,745	58,745	58,391	72,567	79,904
<i>Sanitation Infrastructure</i>		52,702	83,468	83,068	89,909	87,288	87,288	98,451	96,939	99,851
<i>Solid Waste Infrastructure</i>		4,188	21,503	16,014	17,907	11,441	11,441	8,021	4,975	9,523
Infrastructure		217,330	250,826	260,403	282,200	278,525	278,525	298,768	326,721	342,475
Community Assets		33,409	34,944	38,885	46,252	46,441	46,441	49,753	52,204	52,920
Heritage Assets		454	454	454	504	454	454	454	454	454
Investment properties		12,930	15,025	15,001	16,277	16,278	16,278	16,326	16,374	16,422
Other Assets		22,822	26,111	26,188	24,347	28,349	28,349	28,959	27,771	26,529
Intangible Assets		4,293	3,849	4,143	3,376	3,797	3,797	4,233	4,455	4,061
Computer Equipment		1,416	1,831	1,814	2,447	2,691	2,691	3,889	4,533	5,007
Furniture and Office Equipment		4,145	4,141	4,478	3,545	6,043	6,043	6,305	6,334	5,959
Machinery and Equipment		7,400	6,339	6,097	5,506	6,343	6,343	7,628	7,741	8,538
Transport Assets		6,694	9,499	12,444	15,299	16,666	16,666	16,811	20,533	20,227
Land		60,655	39,538	39,538	36,385	36,385	36,385	36,385	36,385	36,385
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	371,546	392,557	409,446	436,138	441,972	441,972	469,512	503,507	518,979
EXPENDITURE OTHER ITEMS		39,514	44,021	43,805	44,177	45,867	45,867	48,379	50,746	53,306
Depreciation	7	20,147	20,388	21,357	23,628	23,299	23,299	24,464	25,485	26,603
Repairs and Maintenance by Asset Class	3	19,367	23,633	22,448	20,549	22,568	22,568	23,915	25,261	26,703
<i>Roads Infrastructure</i>		315	1,021	617	460	660	660	706	731	758
<i>Storm water Infrastructure</i>		494	258	202	292	292	292	282	299	317
<i>Electrical Infrastructure</i>		2,060	2,196	2,770	1,859	2,161	2,161	2,109	2,225	2,349
<i>Water Supply Infrastructure</i>		692	384	586	450	400	400	446	465	485
<i>Sanitation Infrastructure</i>		228	208	224	278	378	378	389	406	424
<i>Solid Waste Infrastructure</i>		-	-	-	15	15	15	15	16	17
Infrastructure		3,788	4,067	4,399	3,353	3,905	3,905	3,948	4,142	4,350
Community Facilities		6,663	9,239	7,974	6,730	7,560	7,560	7,986	8,504	9,060
Sport and Recreation Facilities		1,685	2,147	2,837	2,787	2,917	2,917	3,048	3,236	3,435
Community Assets		8,348	11,385	10,812	9,517	10,476	10,476	11,035	11,740	12,495
Operational Buildings		3,175	3,796	4,044	3,912	4,356	4,356	4,963	5,248	5,552
Housing		6	7	9	16	16	16	16	16	16
Other Assets		3,181	3,803	4,053	3,928	4,372	4,372	4,979	5,264	5,568
Computer Equipment		804	693	239	344	349	349	362	376	391
Furniture and Office Equipment		18	75	19	36	35	35	33	33	33
Machinery and Equipment		576	687	723	854	814	814	854	889	927
Transport Assets		2,652	2,922	2,203	2,517	2,617	2,617	2,705	2,817	2,939
TOTAL EXPENDITURE OTHER ITEMS		39,514	44,021	43,805	44,177	45,867	45,867	48,379	50,746	53,306
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		65.5%	69.2%	45.2%	58.8%	54.3%	54.3%	43.4%	60.7%	34.4%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		102.0%	141.3%	89.0%	107.9%	125.2%	125.2%	92.2%	141.7%	54.3%
<i>R&M as a % of PPE</i>		5.5%	6.3%	5.8%	4.9%	5.4%	5.4%	5.3%	5.2%	5.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>		11.0%	13.0%	10.0%	11.0%	12.0%	12.0%	10.0%	12.0%	8.0%

WC013 Bergrivier - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		7,371	7,458	7,542	7,657	7,657	7,657	7,753	7,908	8,066
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
Energy:										
Electricity (at least min.service level)		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
Refuse:										
Removed at least once a week		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
<i>Minimum Service Level and Above sub-total</i>		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1,746	1,988	1,860	2,050	2,050	2,050	2,255	2,255	2,255
Sanitation (free minimum level service)		1,534	1,758	1,635	1,805	1,805	1,805	1,986	1,986	1,986
Electricity/other energy (50kwh per household per month)		713	521	1,438	1,880	1,880	1,880	2,068	2,068	2,068
Refuse (removed at least once a week)		1,753	1,992	1,862	2,052	2,052	2,052	2,257	2,257	2,257
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		1,602	1,909	2,112	2,719	2,419	2,419	2,790	2,985	3,194
Sanitation (free sanitation service to indigent households)		2,572	2,954	3,371	3,958	3,808	3,808	3,919	4,194	4,480
Electricity/other energy (50kwh per indigent household per month)		750	373	739	620	1,220	1,220	1,500	1,590	1,685
Refuse (removed once a week for indigent households)		3,875	4,449	5,040	6,068	5,918	5,918	6,024	6,446	6,906
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		8,800	9,685	11,262	13,365	13,365	13,365	14,233	15,215	16,265
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000						
Water (kilolitres per household per month)		6	6	6						
Sanitation (kilolitres per household per month)		-	-	-						
Sanitation (Rand per household per month)		134	163	173						
Electricity (kwh per household per month)		50	50	50						
Refuse (average litres per week)		-	-	-						
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,523	6,914
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	1,887	1,259	2,970	4,962	5,860	5,860	6,153	6,523	6,914

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	64,493	69,058	77,010	82,728	83,728	83,728	83,728	92,777	98,343	104,244
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,887	1,259	2,970	4,962	5,860	5,860	5,860	6,153	6,523	6,914
Net Property Rates		62,607	67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	95,252	104,785	117,786	129,361	129,461	129,461	129,461	147,830	159,210	171,378
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		750	373	739	620	1,220	1,220	1,220	1,500	1,590	1,685
Net Service charges - electricity revenue		94,502	104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693
Service charges - water revenue											
Total Service charges - water revenue	6	20,911	26,256	30,864	30,854	30,874	30,874	30,874	32,734	35,353	37,886
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1,602	1,909	2,112	2,719	2,419	2,419	2,419	2,790	2,985	3,194
Net Service charges - water revenue		19,309	24,348	28,752	28,135	28,455	28,455	28,455	29,944	32,368	34,692
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		14,643	15,830	16,769	17,666	17,876	17,876	17,876	18,879	20,549	22,265
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		2,572	2,954	3,371	3,958	3,808	3,808	3,808	3,919	4,194	4,480
Net Service charges - sanitation revenue		12,071	12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785
Service charges - refuse revenue											
Total refuse removal revenue	6	23,617	25,734	27,278	28,483	28,740	28,740	28,740	30,775	33,547	36,527
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		3,875	4,449	5,040	6,068	5,918	5,918	5,918	6,024	6,446	6,906
Net Service charges - refuse revenue		19,742	21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621
Other Revenue											
Application Fees for Land Usage		155	71	49	50	50	50	50	52	55	58
Administration Fees		-	-	-	-	-	-	-	-	-	-
Actuarial Gains		5,261	5,823	8,457	-	-	-	-	-	-	-
Breakages and Losses Recovered		43	72	11	8	6	6	6	67	71	75
Building Plan Approval		1,193	1,025	989	560	1,100	1,100	1,100	1,150	1,219	1,292
Camping Fees		4,169	4,291	3,575	2,021	2,021	2,021	2,021	4,011	4,252	4,507
Cemetery and Burial		350	323	409	388	500	500	500	523	554	587
Cleaning and Removal		115	80	59	233	246	246	246	258	273	288
Clearance Certificates		192	221	230	104	254	254	254	265	281	298
Commission		-	-	-	-	-	-	-	-	-	-
Contributed Assets		-	-	-	-	-	-	-	-	-	-
Development Charges		188	119	39	100	-	-	-	-	-	-
Discounts and Early Settlements		69	-	-	1	1	1	1	1	1	1
Entrance Fees		32	123	46	22	6	6	6	6	6	6
Fire Services		-	-	1	5	5	5	5	5	5	5
Incidental Cash Surpluses		2	14	(5)	5	5	5	5	5	5	5
Insurance		57	70	75	78	78	78	78	82	87	92
Insurance Refund		36	219	17	42	215	215	215	224	238	252
instructor fees		-	0	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		1	16	9	13	4	4	4	4	4	4
Municipal Information and Statistics		0	0	-	1	1	1	1	1	1	1
Photocopies and Faxes		51	49	43	29	19	19	19	20	21	22
Private Works		-	-	-	-	-	-	-	-	-	-
Profit with sale of land held for sale		-	-	-	-	-	-	-	-	-	-
Sale of Property		-	-	-	-	200	200	200	1,209	1,282	1,359
Sale of Refuse Bags		-	-	-	-	-	-	-	-	-	-
Sub-division and Consolidation Fees		116	219	70	135	135	135	135	141	149	158
Skills Development Levy Refund		55	189	124	257	257	257	257	269	285	302
Street Traders		-	-	-	-	-	-	-	-	-	-
Surplus Cash		-	-	-	-	-	-	-	-	-	-
Swimming Pools		-	-	-	-	-	-	-	-	-	-
Tender Documents		-	7	37	11	26	26	26	27	29	31
Valuation Services		19	22	26	10	20	20	20	21	22	23
Total 'Other' Revenue	1	12,103	12,954	14,262	4,073	5,149	5,149	5,149	8,341	8,840	9,366

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	76,590	85,197	89,366	95,484	96,972	96,972	96,972	101,639	106,436	113,748
Pension and UIF Contributions		11,962	12,920	13,862	14,872	15,023	15,023	15,023	15,804	16,910	18,093
Medical Aid Contributions		4,503	5,090	5,602	5,985	6,162	6,162	6,162	6,167	6,596	7,060
Overtime		4,340	5,009	5,251	2,709	4,945	4,945	4,945	3,654	3,911	4,185
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4,096	4,341	4,882	5,012	5,012	5,012	5,012	5,519	5,900	6,309
Cellphone Allowance		21	34	48	51	57	57	57	-	-	-
Housing Allowances		1,168	1,190	735	741	813	813	813	1,018	1,084	1,161
Other benefits and allowances		4,960	5,484	5,758	5,086	6,632	6,632	6,632	6,543	6,997	7,481
Payments in lieu of leave		1,000	1,345	2,299	1,745	1,745	1,745	1,745	1,857	1,989	2,129
Long service awards		449	474	560	607	525	525	525	1,112	1,190	1,272
Post-retirement benefit obligations	4	1,873	1,697	1,559	1,706	1,341	1,341	1,341	1,480	1,584	1,695
sub-total	5	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	110,963	122,782	129,923	133,996	139,227	139,227	139,227	144,792	152,597	163,133
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	20,147	20,388	21,357	23,628	23,299	23,299	23,299	24,464	25,485	26,603
Bulk purchases - electricity											
Electricity bulk purchases		73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Total bulk purchases	1	73,796	80,291	92,751	96,268	96,268	96,268	96,268	113,800	123,928	134,958
Transfers and grants											
Cash transfers and grants		4,147	5,326	6,093	4,576	5,445	5,445	5,445	6,023	6,276	6,551
Non-cash transfers and grants		-	-	-	-	178	178	178	184	54	56
Total transfers and grants	1	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607
Contracted services											
Accounting and Auditing		1,568	1,986	1,927	1,380	2,286	2,286	2,286	1,273	1,328	1,387
Administrative and Support Staff		150	-	-	1	1	1	1	1	1	1
Alien Vegetation Control		-	-	-	-	-	-	-	100	100	-
Architectural		-	29	90	45	30	30	30	55	57	59
Audio-visual Services		81	-	3	10	20	20	20	31	32	33
Audit Committee		284	76	253	194	174	174	174	179	187	196
Building		-	6,513	3,863	-	-	-	-	-	-	-
Burial Services		3	29	31	40	40	40	40	41	43	45
Business and Financial Management		72	84	62	100	100	100	100	103	107	112
Catering Services		202	298	156	193	184	184	184	152	157	162
Clearing and Grass Cutting Services		-	218	79	240	440	440	440	396	413	431
Collection		209	142	16	160	94	94	94	97	101	105
Commissions and Committees		7	24	21	89	89	89	89	92	96	100
Communication		601	1,022	660	841	739	739	739	1,061	1,106	1,155
Drivers Licence Cards		338	311	245	310	310	310	310	319	332	347
Ecological		18	123	158	300	252	252	252	240	250	261
Engineering		-	230	100	5,280	5,420	5,420	5,420	1,632	26,857	143
Event Promoters		199	357	315	16	16	16	16	31	32	33
Fire Protection		18	18	16	24	24	24	24	250	261	272
Graphic Designers		9	11	2	6	5	5	5	6	6	6
Housing		-	-	-	-	-	-	-	-	-	-
Human Resources		147	143	147	120	120	120	120	124	129	135
Hygiene Services		-	-	-	-	230	230	230	237	247	258
Inspection Fees		-	4	-	16	16	16	16	16	17	18
Internal Audit		-	-	107	-	-	-	-	-	-	-
Interior Décor		-	-	-	10	10	10	10	10	10	10
Issue of Summons		-	0	-	2	2	2	2	2	2	2
Laboratory Services		627	407	373	475	535	535	535	589	613	640
Land and Quantity Surveyors		3	14	363	10	120	120	120	30	-	-
Landscaping		-	24	-	-	-	-	-	-	-	-
Legal Advice and Litigation		78	233	251	299	790	790	790	678	690	720
Maintenance of Buildings and Facilities		353	345	304	90	193	193	193	337	351	367
Maintenance of Equipment		3,379	3,714	3,020	3,443	3,603	3,603	3,603	3,736	3,891	4,059
Management of Informal Settlements		2	-	-	7	-	-	-	50	-	-
Medical Examinations		7	6	15	30	30	30	30	30	32	34
Monitoring Of Alarm System		-	-	-	-	-	-	-	-	-	-
Occupational Health and Safety		37	1	84	15	15	15	15	15	16	17
Organisational		1,433	902	1,051	1,419	1,981	1,981	1,981	2,050	2,175	2,219
Pest Control and Fumigation		53	43	24	91	91	91	91	120	125	131
Plants, Flowers and Other Decorations		8	10	25	53	53	53	53	82	85	88
Prepaid Electricity Vendors		279	309	497	350	350	350	350	361	376	393
Project Management		8	11	9	100	95	95	95	2,098	2,186	2,282
Qualification Verification		1	-	-	-	-	-	-	-	-	-
Refuse Removal		3,999	3,911	4,264	5,456	5,760	5,760	5,760	7,433	7,745	8,086
Removal of Hazardous Waste		-	170	-	-	-	-	-	-	-	-
Research and Advisory		28	7	352	290	1,237	1,237	1,237	1,503	1,566	1,635
Researcher		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Safeguard and Security		17	45	36	116	206	206	206	215	127	132
Security Services		553	490	532	575	760	760	760	814	849	887
Sports and Recreation		15	21	26	24	32	32	32	53	55	57
Traffic Fines Management		199	217	1,054	200	1,550	1,550	1,550	1,787	1,862	1,944
Valuer and Assessors		1,035	293	118	262	264	264	264	251	262	274
Veterinary Services		92	71	62	50	50	50	50	60	63	66
Total contracted services		16,113	22,863	20,712	22,732	28,316	28,316	28,316	28,740	54,940	29,302

Other Expenditure											
Advertising, Publicity and Marketing	884	1,116	917	964	944	944	944	1,060	1,104	1,152	
Assets less than the Capitalisation Threshold	292	545	474	516	480	480	480	555	570	586	
Bank Charges, Facility and Card Fees	617	672	669	700	750	750	750	773	805	840	
Bursaries (Employees)	314	55	65	50	87	87	87	300	313	327	
Commission	1,932	2,172	2,456	2,350	2,350	2,350	2,350	2,400	2,501	2,611	
Communication	2,720	2,640	2,488	2,887	3,031	3,031	3,031	3,113	3,134	3,271	
Deeds	6	15	10	16	16	16	16	16	17	18	
Entertainment	186	127	32	26	26	26	26	26	26	26	
External Audit Fees	2,309	2,859	2,823	3,147	3,247	3,247	3,247	3,344	3,484	3,637	
External Computer Service	1,324	1,190	750	1,128	1,028	1,028	1,028	1,056	1,101	1,148	
Fertilizer	-	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	122	104	118	110	110	110	110	113	118	123	
Fuel	-	-	-	-	-	-	-	-	-	-	
Hire Charges	282	515	263	457	530	530	530	595	579	604	
Human Resources	-	-	-	-	-	-	-	-	-	-	
Impact Studies	-	-	-	-	-	-	-	-	-	-	
Insurance Underwriting	1,058	1,002	1,440	1,912	1,915	1,915	1,915	3,169	3,296	3,434	
Internal Charges	-	-	-	-	-	-	-	-	-	-	
Laboratory Services	-	-	-	-	-	-	-	-	-	-	
Land Alienation Costs	-	-	-	5	5	5	5	5	5	5	
Learnerships and Internships	730	722	759	100	100	100	100	200	208	217	
Legal Cost	-	-	-	-	-	-	-	-	-	-	
Leases	51	209	201	210	210	210	210	215	224	233	
Libraries	-	-	-	-	-	-	-	-	-	-	
Licences	253	293	271	337	325	325	325	337	350	364	
Printing, Publications and Books	569	601	499	547	590	590	590	684	711	739	
Professional Bodies, Membership and Subscription	1,198	1,256	1,237	1,438	1,436	1,436	1,436	1,481	1,540	1,605	
Registration Fees	198	385	171	125	298	298	298	263	271	279	
Rehabilitation of Landfill Sites	-	-	-	300	300	300	300	309	322	336	
Remuneration to Ward Committees	154	172	217	342	320	320	320	250	-	-	
Resettlement Cost	-	35	121	55	40	40	40	41	43	45	
Municipal Services	1,147	1,275	1,634	8,104	8,304	8,304	8,304	8,487	8,844	9,235	
Security Services	-	-	-	-	-	-	-	-	-	-	
Servitudes and Land Surveys	-	23	16	39	77	77	77	79	82	86	
Signage	144	134	218	209	218	218	218	229	236	244	
Skills Development Fund Levy	928	962	871	1,124	1,130	1,130	1,130	1,160	1,209	1,259	
Travel Agency and Visa's	122	39	42	29	29	29	29	30	31	32	
Travel and Subsistence	1,235	2,219	1,194	753	724	724	724	796	785	805	
Uniform and Protective Clothing	592	558	447	608	698	698	698	1,255	1,284	1,337	
Valuer and Assessors	-	-	-	-	-	-	-	-	-	-	
Vehicle Tracking	163	178	201	221	232	232	232	237	247	257	
Ward Committee	-	-	-	-	-	-	-	-	-	-	
Workmen's Compensation Fund	618	616	1,025	878	878	878	878	904	942	983	
Total 'Other' Expenditure	1	20,148	22,686	21,630	29,686	30,427	30,427	30,427	33,480	34,382	35,838

by Expenditure Item											
Employee related costs	8	10,962	13,489	13,483	11,652	12,208	12,208	12,208	12,674	13,561	14,510
Inventory Consumed		3,411	4,352	4,618	3,289	4,100	4,100	4,100	4,665	4,857	5,063
Contracted Services		3,813	4,376	3,483	3,939	4,510	4,510	4,510	4,688	4,884	5,096
Other Expenditure		1,181	1,416	863	1,669	1,751	1,751	1,888	1,959	2,034	
Total Repairs and Maintenance Expenditure	9	19,367	23,633	22,448	20,549	22,568	22,568	22,568	23,915	25,261	26,703

Inventory Consumed											
Inventory Consumed - Water		4,007	3,398	4,067	5,930	6,200	6,200	6,200	6,386	6,654	6,947
Inventory Consumed - Other		10,949	12,593	13,910	11,239	12,142	12,142	12,142	13,332	13,802	14,395
Total Inventory Consumed & Other Material		14,956	15,991	17,977	17,169	18,342	18,342	18,342	19,718	20,456	21,342

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

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Community Services	Total
R thousand	1						
Revenue By Source							
Property rates		-	86,624	-	-	-	86,624
Service charges - electricity revenue		-	-	-	146,330	-	146,330
Service charges - water revenue		-	-	-	29,944	-	29,944
Service charges - sanitation revenue		-	-	-	14,960	-	14,960
Service charges - refuse revenue		-	-	-	24,751	-	24,751
Rental of facilities and equipment		-	-	-	1,219	194	1,413
Interest earned - external investments		-	6,382	-	-	-	6,382
Interest earned - outstanding debtors		-	5,700	-	-	-	5,700
Dividends received		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	94	23,131	23,225
Licences and permits		-	-	57	-	16	73
Agency services		-	-	-	-	4,627	4,627
Other revenue		1	528	465	2,481	4,866	8,341
Transfers and subsidies		50,990	1,800	-	5,808	8,713	67,311
Gains		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		50,991	101,034	522	225,587	41,547	419,680
Expenditure By Type							
Employee related costs		7,686	20,944	18,001	60,056	38,105	144,792
Remuneration of councillors		6,978	-	-	-	-	6,978
Debt impairment		-	5,313	-	11,635	20,237	37,185
Depreciation & asset impairment		89	139	1,012	19,837	3,387	24,464
Finance charges		2,243	521	4,363	10,944	78	18,149
Bulk purchases - electricity		-	-	-	113,800	-	113,800
Inventory consumed		1,091	258	522	14,749	3,098	19,718
Contracted services		1,189	6,991	1,963	12,316	6,281	28,740
Transfers and grants		6,207	-	-	-	-	6,207
Other expenditure		5,795	6,470	4,468	12,671	4,076	33,480
Losses		-	-	-	-	-	-
Total Expenditure		31,278	40,635	30,330	256,007	75,262	433,513
Surplus/(Deficit)		19,713	60,398	(29,808)	(30,421)	(33,715)	(13,833)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	19,107	300	19,407
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	104	-	104
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19,713	60,398	(29,808)	(11,210)	(33,415)	5,679

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		101,725	123,316	141,805	170,980	164,070	164,070	164,070	184,046	205,621	228,859
Less: Provision for debt impairment		(19,986)	(46,038)	(61,122)	(89,954)	(80,359)	(80,359)	(80,359)	(97,307)	(115,600)	(135,290)
Total Consumer debtors	2	81,739	77,277	80,682	81,026	83,711	83,711	83,711	86,738	90,021	93,568
Debt impairment provision											
Balance at the beginning of the year		13,536	40,952	46,038	64,883	61,122	61,122	61,122	80,359	97,307	115,600
Contributions to the provision		7,603	10,133	19,129	25,071	19,237	19,237	19,237	16,948	18,293	19,690
Bad debts written off		(1,153)	(5,047)	(4,045)	-	-	-	-	-	-	-
Balance at end of year		19,986	46,038	61,122	89,954	80,359	80,359	80,359	97,307	115,600	135,290
Inventory											
Water											
Opening Balance		129	129	150	160	160	160	160	160	160	160
System Input Volume		4,007	3,419	4,077	5,930	6,200	6,200	6,200	6,386	6,654	6,947
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		4,007	3,419	4,077	5,930	6,200	6,200	6,200	6,386	6,654	6,947
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Billed Authorised Consumption		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Billed Metered Consumption		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Revenue Water		(4,007)	(3,398)	(4,067)	(5,930)	(6,200)	(6,200)	(6,200)	(6,386)	(6,654)	(6,947)
Closing Balance Water		129	150	160	160	160	160	160	160	160	160
Standard Rated											
Opening Balance		2,490	2,490	1,879	1,944	1,944	1,944	1,944	1,944	1,944	1,944
Acquisitions		7,218	7,529	10,082	7,981	8,482	8,482	8,482	8,982	9,271	9,667
Issues		(7,218)	(8,140)	(10,017)	(7,774)	(8,482)	(8,482)	(8,482)	(8,982)	(9,271)	(9,667)
Closing balance - Consumables Standard Rated		2,490	1,879	1,944	2,151	1,944	1,944	1,944	1,944	1,944	1,944
Zero Rated											
Opening Balance		483	483	218	20	20	20	20	20	20	20
Acquisitions		3,731	4,188	3,695	3,465	3,660	3,660	3,660	4,350	4,531	4,728
Issues		(3,731)	(4,453)	(3,893)	(3,465)	(3,660)	(3,660)	(3,660)	(4,350)	(4,531)	(4,728)
Closing balance - Consumables Zero Rated		483	218	20	20	20	20	20	20	20	20
Closing Balance - Inventory & Consumables		3,102	2,247	2,124	2,330	2,124	2,124	2,124	2,124	2,124	2,124
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		526,070	554,468	591,889	642,390	647,149	647,149	647,149	698,303	757,133	799,158
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		172,201	181,239	202,041	226,409	225,706	225,706	225,706	249,805	274,910	301,117
Total Property, plant and equipment (PPE)	2	353,869	373,229	389,848	415,981	421,443	421,443	421,443	448,499	482,223	498,041
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Total Current liabilities - Borrowing		5,120	5,145	6,072	7,206	7,405	7,405	7,405	8,371	9,475	10,571
Trade and other payables											
Trade Payables		21,998	15,840	30,249	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		199	1,121	5,033	-	-	-	-	-	-	-
VAT		3,051	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	25,249	16,961	35,281	16,051	30,556	30,556	30,556	30,556	30,556	30,556
Non current liabilities - Borrowing											
Borrowing		51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	51,243	53,048	53,521	62,042	61,661	61,661	61,661	66,823	72,795	77,577
Provisions - non-current											
Retirement benefits		34,752	32,732	27,979	39,780	30,796	30,796	30,796	35,549	40,543	45,798
Refuse landfill site rehabilitation		66,402	59,642	62,948	71,147	68,817	68,817	68,817	76,022	83,530	91,368
Long-service Awards		5,026	5,241	5,419	5,762	5,780	5,780	5,780	6,191	6,662	7,196
Total Provisions - non-current		106,180	97,615	96,346	116,689	105,393	105,393	105,393	117,762	130,735	144,362
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		301,734	310,832	333,314	326,064	365,414	365,414	365,414	367,220	372,898	388,555
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		301,734	310,832	333,314	326,064	365,414	365,414	365,414	367,220	372,898	388,555
Surplus/(Deficit)		15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Transfers to/from Reserves		(7,330)	(5,914)	-	(4,371)	(4,371)	(4,371)	(4,371)	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		3,562	(0)	0	(0)	0	0	0	-	-	-
Accumulated Surplus/(Deficit)	1	313,920	333,314	363,291	323,435	367,220	367,220	367,220	372,898	388,555	392,621
Reserves											
Housing Development Fund		304	261	261	261	261	261	261	261	261	261
Capital replacement		24,892	30,849	30,849	44,417	35,220	35,220	35,220	35,220	35,220	35,220
Total Reserves	2	25,195	31,109	31,109	44,678	35,480	35,480	35,480	35,480	35,480	35,480
TOTAL COMMUNITY WEALTH/EQUITY	2	339,115	364,423	394,400	368,113	402,700	402,700	402,700	408,378	424,035	428,101

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		–	2,712	2,804	–	–	–	–	–	–
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		4,240	4,466	3,621	2,042	2,037	2,037	4,098	4,344	4,604
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		111,193	121,017	138,771	127,964	132,285	132,285	152,297	161,613	168,739
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201		171,923	196,619	210,497	224,641	227,254	227,254	238,978	264,733	273,623
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S302		420	420	445	445	445	445	–	–	–
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		1,786	1,593	1,548	2,305	2,296	2,296	2,238	166	169
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		–	–	–	48	20	20	21	22	23
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S401		206	480	424	332	310	310	624	344	364
4.2: To promote a safe environment for all who live in and visit Bergvriër	SG4: Promote a safe, healthy, educated and integrated community	S402		12,596	12,256	22,038	7,076	27,314	27,314	28,357	30,058	31,861
4.3: To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development	SG4: Promote a safe, healthy, educated and integrated community	S403		6,597	6,792	6,986	7,525	8,372	8,372	7,347	7,473	7,602
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		2,065	8,664	6,524	6,727	7,470	7,470	4,982	30,517	4,024
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S502		1,271	1,990	4,242	1,231	1,699	1,699	250	264	280
Total Revenue (excluding capital transfers and contributions)			1	312,298	357,011	397,900	380,337	409,502	409,502	439,192	499,534	491,289

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	S101		8,577	10,487	10,851	12,171	11,810	11,810	11,691	12,307	13,122	
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	S102		6,262	6,664	6,254	7,131	7,635	7,635	8,419	8,818	9,362	
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	S103		58,313	59,548	69,265	71,505	68,732	68,732	77,656	81,831	86,346	
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	S104		-	-	-	-	3	3	3	3	3	
1.5: To provide a transparent, ethical and corruption free municipality	SG1: Strengthen financial sustainability and further enhancing good governance	S105		1,428	1,187	1,376	1,569	1,560	1,560	1,385	1,470	1,563	
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	S106		22	138	55	67	88	88	75	78	81	
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	S201		144,312	154,500	177,856	190,079	193,257	193,257	214,396	229,980	246,955	
3.1: To improve the regulatory environment for ease of doing business	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S301		-	-	-	-	-	-	-	-	-	
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S302		3,410	4,115	3,550	3,849	3,853	3,853	3,802	3,708	3,944	
3.3: To improve local mobility in the towns of the municipality	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S303		23,911	26,014	27,057	27,810	28,863	28,863	29,591	29,210	31,031	
3.4: To alleviate poverty	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	S304		1,016	1,384	1,631	1,626	1,630	1,630	1,651	1,762	1,880	
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	S401		9,909	13,376	13,932	14,041	15,213	15,213	16,316	17,308	18,370	
4.2: To promote a safe environment for all who live in and visit Bergvriër	SG4: Promote a safe, healthy, educated and integrated community	S402		21,340	25,454	32,162	21,598	43,362	43,362	46,216	48,526	51,191	
4.3: To create innovative partnerships with sector departments for improved education outcomes and	SG4: Promote a safe, healthy, educated and integrated community	S403		6,157	6,704	6,525	7,875	7,673	7,673	7,702	8,185	8,716	
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	S501		7,917	15,021	13,285	14,612	15,001	15,001	9,249	34,966	8,735	
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	S502		3,771	4,023	4,122	4,660	4,647	4,647	5,361	5,725	5,924	
Allocations to other priorities													
Total Expenditure				1	296,344	328,616	367,923	378,594	403,326	403,326	433,513	483,877	487,223

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
1.1: To budget strategically	SG1: Strengthen financial sustainability and further enhancing good governance	G1O1		1,577	9,462	1,148	5,850	3,807	3,807	7,877	3,505	5,687
1.2: Grow and diversify our revenue and ensure value for money-services	SG1: Strengthen financial sustainability and further enhancing good governance	G1O2		375	2,712	-	1,650	1,400	1,400	1,700	1,250	250
1.3: To create an efficient, effective, economic and accountable administration	SG1: Strengthen financial sustainability and further enhancing good governance	G1O3		-	2,845	916	1,460	1,342	1,342	1,760	1,760	1,010
1.4: Client focussed service delivery	SG1: Strengthen financial sustainability and further enhancing good governance	G1O4		-	10	-	-	-	-	-	-	-
1.6: To communicate effectively with the public	SG1: Strengthen financial sustainability and further enhancing good governance	G1O6		-	4	-	170	837	837	-	-	-
2.1: To develop and provide sustainable bulk and community infrastructure in support of the spacial development framework	SG2: Sustainable service delivery	G2O1		24,435	19,973	29,047	30,422	34,594	34,594	31,952	46,109	29,973
3.2: To facilitate an environment for the creation of jobs and small businesses	SG3: Facilitate an enabling environment for economic growth to alleviate poverty	G3O2		-	1,025	4,041	1,000	1,759	1,759	1,000	-	-
4.1: To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4: Promote a safe, healthy, educated and integrated community	G4O1		1,219	4,804	2,819	1,080	5,479	5,479	6,185	4,545	3,800
4.2: To promote a safe environment for all who live in and visit Bergrivier	SG4: Promote a safe, healthy, educated and integrated community	G4O2		3,389	775	2,201	1,605	1,583	1,583	1,055	715	590
4.3: To create innovative partnerships with sector departments for improved education outcomes and	SG4: Promote a safe, healthy, educated and integrated community	G4O3		285	-	797	-	1,277	1,277	35	830	-
5.1: To develop, manage and regulate the built environment	SG5: A sustainable, inclusive and integrated living environment	G5O1		96	-	1,016	50	1,521	1,521	440	765	765
5.2: To conserve and manage the natural environment and mitigate the impacts of climate change on municipal functions	SG5: A sustainable, inclusive and integrated living environment	G5O2		-	-	70	50	104	104	-	-	-
Total Capital Expenditure			1	31,377	41,609	42,053	43,336	53,702	53,702	52,004	59,479	42,075

WC013 Bergvriev - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Municipal Manager										
Function 1 - Municipal Managers Office										
Sub-function 1 -Municipal Managers Office										
<i>Quarterly leadership development initiatives</i>		400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
Sub-function 2 - Strategic Services										
<i>Client Services Survey</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Internal Audit										
<i>Approved Risk Based Audit Plan</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 -Finance										
Function 1 -Director Finance										
<i>Sub-function 1 - Revenue</i>										
Improve debtor management and revenue		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Sub-function 2 - Expenditure										
<i>December 2015</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 3 - Budget and Treasury										
<i>month</i>		1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Vote 3 -Corporate Services										
Function 1 - Director Corporate Services										
Sub-function 1 - Administration										
<i>software standardisation by 30 March 2015</i>		17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%	17000.0%
Sub-function 2 - Human Resources										
<i>management in approved format</i>		400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
Sub-function 3 -Planning and Development										
<i>Compile Zoning Scheme By-Law</i>										
Vote 4 -Technical Services										
Function 2 - Director Technical Services										
Sub-function 1 -Water										
Restrict annual water losses to 10%		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 2 - Electricity										
<i>Restrict annual electricity losses to 10%</i>		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sub-function 3 - Roads										
<i>grant by 31 March 2016</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Waste management										
<i>approved dumping sites through the recycling</i>		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Sub-function 5 - Project management										
<i>Expenditure on MIG Funding</i>		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 5 -Community Services										
Function 2 - Director Community Services										
Sub-function 1 -Traffic Services										
Collect 95% of budgeted income by 30 June 2019		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Fire Fighting										
<i>Fire Safety compliance inspections</i>		2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%	2400.0%
Sub-function 3 - Housing										
<i>updating applications received within 14 calendar</i>		1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Sub-function 4 - Libraries										
<i>terms of the approved business plan [(Actual amount</i>		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 5 - Community Facilities										
<i>Spend 95% of the Capital budget by 30 June 2019</i>		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
And so on for the rest of the Votes										

WC013 Bergvriev - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.6%	6.3%	5.7%	6.0%	5.5%	5.5%	5.5%	6.1%	5.9%	6.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.9%	7.5%	6.7%	7.7%	7.0%	7.0%	7.0%	7.5%	7.5%	7.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	41.8%	34.8%	31.4%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	203.4%	170.5%	172.0%	138.9%	173.8%	173.8%	173.8%	188.3%	205.2%	218.6%
Liquidity											
Current Ratio	Current assets/current liabilities	3.8	4.2	3.3	3.6	3.2	3.2	3.2	3.1	3.0	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.8	4.2	3.3	3.6	3.2	3.2	3.2	3.1	3.0	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.9	1.7	1.5	1.6	1.6	1.6	1.4	1.4	1.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.1%	92.8%	94.4%	91.5%	93.2%	93.2%	93.2%	94.5%	94.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.1%	92.7%	94.4%	91.5%	93.2%	93.2%	93.2%	94.5%	94.4%	94.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.0%	26.0%	23.9%	24.4%	23.9%	23.9%	23.9%	22.9%	21.0%	21.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		28.2%	22.2%	29.7%	26.2%	34.1%	34.1%	34.1%	36.2%	36.3%	33.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	7,704,397.37	10,174,839.50	7,920,330.00	7,442,500.00	7,442,500.00	7,442,500.00	7,442,500.00	7,889,050.00	8,362,393.00	8,362,393.00
	Total Cost of Losses (Rand '000)	6,959	9,825	8,752	8,019	8,019	8,019	8,019	8,500	9,010	9,010
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	12.4%	11.0%	9.1%	9.1%	9.1%	9.1%	9.1%	9.0%	9.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	120	161	134	139	139	139	139	141		
	Total Cost of Losses (Rand '000)	636,233.58	988,245.36	635,979.51	639,159.40	639,159.40	639,159.40	639,159.40	645,551.00		
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	9.4%	7.8%	8.1%	8.1%	8.1%	8.1%	8.2%	9.0%	9.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.6%	36.6%	34.4%	36.8%	35.7%	35.7%	35.7%	34.5%	32.3%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.5%	38.4%	36.2%	38.7%	37.5%	37.5%	37.5%	36.2%	33.8%	36.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.6%	7.0%	5.9%	5.6%	5.8%	5.8%	5.8%	5.7%	5.3%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.9%	10.7%	9.8%	11.1%	10.1%	10.1%	10.1%	10.2%	9.4%	9.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.8	21.3	22.8	23.6	23.6	23.6	18.4	18.8	18.5	19.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42.2%	37.4%	35.0%	32.5%	34.1%	34.1%	34.1%	31.6%	30.4%	29.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.7	3.1	3.8	2.3	3.1	3.1	3.1	2.7	2.4	2.6

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						46	67	67	67	72	72	72
Females aged 5 - 14						4	5	5	5	5	5	5
Males aged 5 - 14						4	5	5	5	5	5	5
Females aged 15 - 34						8	11	11	11	11	11	11
Males aged 15 - 34						9	11	11	11	11	11	11
Unemployment						2	2	2	2	2	2	2
Monthly household income (no. of households)												
No income	1, 12					239	1,793	1,793	1,793	1,793	1,793	1,793
R1 - R1 600						15,083	286	286	286	286	286	286
R1 601 - R3 200						1,891						
R3 201 - R6 400						1,641						
R6 401 - R12 800						690	362	362	362	362	362	362
R12 801 - R25 600						171	2,613	2,613	2,613	2,613	2,613	2,613
R25 601 - R51 200						57	4,272	4,272	4,272	4,272	4,272	4,272
R52 201 - R102 400						31	4,158	4,158	4,158	4,158	4,158	4,158
R102 401 - R204 800						14	2,670	2,670	2,670	2,670	2,670	2,670
R204 801 - R409 600						9	1,736	1,736	1,736	1,736	1,736	1,736
R409 601 - R819 200						-	858	858	858	858	858	858
> R819 200						-	305	305	305	305	305	305
Poverty profiles (no. of households)												
< R2 060 per household per month	13					1170.00	1716.48	1716.48	1716.48	1992.00	1992.00	1992.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						46	67	67	67	72	72	72
Number of poor people in municipal area						11	6	6	6	6	6	6
Number of households in municipal area						12	19	19	19	19	19	19
Number of poor households in municipal area						1	2	2	2	2	2	2
Definition of poor household (R per month)						0-R800						
Housing statistics												
Formal	3					10,737	10,737	10,737	10,737			
Informal						29	29	29	29			
Total number of households						10,766	10,766	10,766	10,766	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6						5.3%			4.1%	4.4%	4.5%
Interest rate - borrowing							10.3%					
Interest rate - investment							7.5%			7.0%	7.0%	7.0%
Remuneration increases							7.4%			2.3%	2.3%	2.3%
Consumption growth (electricity)							0.0%					
Consumption growth (water)							0.0%			1.5%	1.5%	1.5%
Collection rates												
Property tax/service charges	7						96.5%		96.0%	93.5%	93.5%	93.5%
Rental of facilities & equipment							100.0%		100.0%	100.0%	100.0%	100.0%
Interest - external investments							100.0%		100.0%	100.0%	100.0%	100.0%
Interest - debtors									96.0%	96.0%	96.0%	96.0%
Revenue from agency services									100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22
Household service targets (000)											
Water:											
Piped water inside dwelling		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707	
Minimum Service Level and Above sub-total		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707	
Total number of households		9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707	
Sanitation/sewerage:											
Flush toilet (connected to sewerage)		7,371	7,458	7,542	7,657	7,657	7,657	7,753	7,908	8,066	
Flush toilet (with septic tank)		2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
Minimum Service Level and Above sub-total		9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166	
Total number of households		9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166	
Energy:											
Electricity (at least min.service level)		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885	
Minimum Service Level and Above sub-total		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885	
Total number of households		9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885	
Refuse:											
Removed at least once a week		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573	
Minimum Service Level and Above sub-total		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573	
Total number of households		9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573	

Municipal in-house services	Ref.		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
		Minimum Service Level and Above sub-total	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	9,028	9,168	9,269	9,423	9,423	9,423	9,515	9,611	9,707
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	7,371	7,458	7,542	7,657	7,657	7,657	7,753	7,908	8,066
		Flush toilet (with septic tank)	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
		Minimum Service Level and Above sub-total	9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	9,471	9,558	9,642	9,757	9,757	9,757	9,853	10,008	10,166
		Energy:									
		Electricity (at least min.service level)	9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	9,965	10,214	10,409	10,529	10,529	10,529	10,665	10,765	10,885
		Refuse:									
		Removed at least once a week	9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
		Minimum Service Level and Above sub-total	9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	9,499	9,615	9,720	9,843	9,843	9,843	10,163	10,366	10,573
Detail of Free Basic Services (FBS) provided	Ref.		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	749,743	373,211	585,000	620,000	620,000	620,000	1,500,000	1,590,000	1,685,000
		Number of HH receiving this type of FBS	713	521	1,438	1,880	1,880	1,880	2,068	2,068	2,068
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	1,602,395	1,908,529	2,148,000	2,719,000	2,719,000	2,719,000	2,790,000	2,985,000	3,194,000
		Number of HH receiving this type of FBS	1,746	1,988	1,860	2,050	2,050	2,050	2,255	2,255	2,255
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	2,572,211	2,954,401	3,445,000	3,958,000	3,958,000	3,958,000	3,919,000	4,194,000	4,480,000
		Number of HH receiving this type of FBS	1,534	1,758	1,635	1,805	1,805	1,805	1,986	1,986	1,986
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	3,875,234	4,448,551	5,184,000	6,068,000	6,068,000	6,068,000	6,024,000	6,446,000	6,906,000
		Number of HH receiving this type of FBS	1,753	1,992	1,862	2,052	2,052	2,052	2,257	2,257	2,257
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

WC013 Bergrivier Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	77,936	71,438	101,812	61,193	89,531	89,531	89,531	84,380	84,122	90,065
Cash + investments at the yr end less applications - R'000	18(1)b	2	107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
Cash year end/monthly employee/supplier payments	18(1)b	3	3.7	3.1	3.8	2.3	3.1	3.1	3.1	2.7	2.4	2.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	15,954	28,395	29,977	1,743	6,176	6,176	6,176	5,679	15,657	4,066
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	4.8%	4.7%	(0.0%)	(5.7%)	(6.0%)	(6.0%)	5.5%	1.5%	1.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.4%	87.8%	86.0%	88.9%	86.3%	86.3%	86.3%	87.7%	87.8%	88.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.4%	7.0%	13.7%	9.9%	14.3%	14.3%	14.3%	12.3%	12.1%	11.9%
Capital payments % of capital expenditure	18(1)c,(19)	8	94.0%	98.1%	97.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	41.8%	34.8%	31.4%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	(1.9%)	3.7%	(1.6%)	5.0%	0.0%	0.0%	3.3%	3.4%	3.6%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	46.3%	(32.5%)	48.1%	(32.5%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.5%	6.3%	5.8%	4.9%	5.4%	5.4%	5.7%	5.3%	5.2%	5.4%
Asset renewal % of capital budget	20(1)(vi)	14	7.9%	12.1%	14.7%	20.9%	19.0%	19.0%	0.0%	11.3%	28.6%	5.2%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			10.8%	10.7%	6.0%	0.3%	0.0%	0.0%	11.5%	7.5%	7.3%
% incr Property Tax	18(1)a			8.3%	9.2%	5.0%	0.1%	0.0%	0.0%	11.2%	6.0%	6.0%
% incr Service charges - electricity revenue	18(1)a			10.5%	12.1%	10.0%	(0.4%)	0.0%	0.0%	14.1%	7.7%	7.7%
% incr Service charges - water revenue	18(1)a			26.1%	18.1%	(2.1%)	1.1%	0.0%	0.0%	5.2%	8.1%	7.2%
% incr Service charges - sanitation revenue	18(1)a			6.7%	4.1%	2.3%	2.6%	0.0%	0.0%	6.3%	9.3%	8.7%
% incr Service charges - refuse revenue	18(1)a			7.8%	4.5%	0.8%	1.8%	0.0%	0.0%	8.5%	9.5%	9.3%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		208,231	230,721	255,475	270,765	271,453	271,453	271,453	302,609	325,264	349,121
Service charges	208,231		230,721	255,475	270,765	271,453	271,453	271,453	302,609	325,264	349,121	
Property rates	62,607		67,800	74,040	77,766	77,868	77,868	77,868	86,624	91,820	97,330	
Service charges - electricity revenue	94,502		104,412	117,047	128,741	128,241	128,241	128,241	146,330	157,620	169,693	
Service charges - water revenue	19,309		24,348	28,752	28,135	28,455	28,455	29,944	29,944	32,368	34,692	
Service charges - sanitation revenue	12,071		12,876	13,398	13,708	14,068	14,068	14,068	14,960	16,355	17,785	
Service charges - refuse removal	19,742		21,286	22,238	22,415	22,822	22,822	22,822	24,751	27,101	29,621	
Service charges - other	-		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,118		1,416	1,551	1,385	1,343	1,343	1,343	1,413	1,498	1,587	
Capital expenditure excluding capital grant funding	14,544		19,960	20,849	27,567	34,416	34,416	34,416	31,692	32,395	28,407	
Cash receipts from ratepayers	18(1)a		214,153	234,246	258,827	258,255	267,882	267,882	267,882	303,397	326,054	349,924
Ratepayer & Other revenue	18(1)a		239,413	266,731	300,979	290,508	310,307	310,307	310,307	345,988	371,238	397,849
Change in consumer debtors (current and non-current)	(800)		(1,575)	3,052	(1,251)	3,028	3,028	3,028	7,307	3,283	3,547	
Operating and Capital Grant Revenue	18(1)a		63,695	82,864	84,006	84,684	93,463	93,463	93,463	86,718	121,421	86,153
Capital expenditure - total	20(1)(vi)		31,377	41,608	42,053	43,336	53,702	53,702	52,004	59,479	42,075	
Capital expenditure - renewal	20(1)(vi)		2,490	5,032	6,177	9,049	10,209	10,209	5,894	16,988	2,205	
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
Trend												
Change in consumer debtors (current and non-current)			(800)	(1,575)	3,052	3,028	7,307	3,283	3,547	-	-	-
Total Operating Revenue												
			295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Total Operating Expenditure												
			296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Operating Performance Surplus/(Deficit)												
			(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Cash and Cash Equivalents (30 June 2012)												
										84,380		
Revenue												
% Increase in Total Operating Revenue				13.7%	12.5%	(3.5%)	7.0%	0.0%	0.0%	7.6%	12.7%	0.0%
% Increase in Property Rates Revenue				8.3%	9.2%	5.0%	0.1%	0.0%	0.0%	11.2%	6.0%	6.0%
% Increase in Electricity Revenue				10.5%	12.1%	10.0%	(0.4%)	0.0%	0.0%	14.1%	7.7%	7.7%
% Increase in Property Rates & Services Charges				10.8%	10.7%	6.0%	0.3%	0.0%	0.0%	11.5%	7.5%	7.3%
Expenditure												
% Increase in Total Operating Expenditure				10.9%	12.0%	2.9%	6.5%	0.0%	0.0%	7.5%	11.6%	0.7%
% Increase in Employee Costs				10.7%	5.8%	3.1%	3.9%	0.0%	0.0%	4.0%	5.4%	6.9%
% Increase in Electricity Bulk Purchases				8.8%	15.5%	3.8%	0.0%	0.0%	0.0%	18.2%	8.9%	8.9%
Average Cost Per Budgeted Employee Position (Remuneration)					343712.2458	330854.7259				357510.5556		
Average Cost Per Councillor (Remuneration)					513015.9538	539269.2308				536753.8462		
R&M % of PPE			5.5%	6.3%	5.8%	4.9%	5.4%	5.4%	5.3%	5.2%	5.4%	
Asset Renewal and R&M as a % of PPE			11.0%	13.0%	10.0%	11.0%	12.0%	12.0%	10.0%	12.0%	8.0%	
Debt Impairment % of Total Billable Revenue			7.4%	7.0%	13.7%	9.9%	14.3%	14.3%	14.3%	12.3%	12.1%	11.9%
Capital Revenue												
Internally Funded & Other (R'000)			10,543	13,549	14,542	12,367	18,871	18,871	18,871	17,192	15,845	11,957
Borrowing (R'000)			4,001	6,412	6,306	15,200	15,545	15,545	15,545	14,500	16,550	16,450
Grant Funding and Other (R'000)			16,833	21,648	21,205	15,770	19,286	19,286	19,286	20,312	27,084	13,668
Internally Generated funds % of Non Grant Funding			72.5%	67.9%	69.8%	44.9%	54.8%	54.8%	54.8%	54.2%	48.9%	42.1%
Borrowing % of Non Grant Funding			27.5%	32.1%	30.2%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
Grant Funding % of Total Funding			53.6%	52.0%	50.4%	36.4%	35.9%	35.9%	35.9%	39.1%	45.5%	32.5%
Capital Expenditure												
Total Capital Programme (R'000)			31,377	41,608	42,053	43,336	53,702	53,702	53,702	52,004	59,479	42,075
Asset Renewal			20,548	28,808	19,010	25,491	29,160	29,160	29,160	22,548	36,114	14,455
Asset Renewal % of Total Capital Expenditure			65.5%	69.2%	45.2%	58.8%	54.3%	54.3%	54.3%	43.4%	60.7%	34.4%
Cash												
Cash Receipts % of Rate Payer & Other			89.4%	87.8%	86.0%	88.9%	86.3%	86.3%	86.3%	87.7%	87.8%	88.0%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			6.6%	6.3%	5.7%	6.0%	5.5%	5.5%	5.5%	6.1%	5.9%	6.2%
Borrowing Receipts % of Capital Expenditure			41.8%	34.8%	31.4%	55.1%	45.2%	45.2%	45.2%	45.8%	51.1%	57.9%
Reserves												
Surplus/(Deficit)			107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
Free Services												
Free Basic Services as a % of Equitable Share			23.7%	23.4%	25.0%	27.3%	24.1%	24.1%		27.9%	27.9%	29.4%
Free Services as a % of Operating Revenue (excl operational transfers)			0.8%	0.5%	0.9%	1.7%	1.9%	1.9%		1.7%	1.7%	1.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			295,453	335,796	377,708	364,567	390,116	390,116	390,116	419,680	473,150	473,157
Total Operating Expenditure			296,344	328,616	367,923	378,594	403,326	403,326	403,326	433,513	483,877	487,223
Surplus/(Deficit) Budgeted Operating Statement			(890)	7,180	9,785	(14,027)	(13,210)	(13,210)	(13,210)	(13,833)	(10,728)	(14,066)
Surplus/(Deficit) Considering Reserves and Cash Backing			107,157	99,160	112,661	79,407	103,994	103,994	103,994	102,769	105,528	114,715
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

WC013 Bergrivier - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:	1									
Date of valuation:		2012-07-01	2017-07-01		2017-07-01	2017-07-01	2017-07-01	2017-07-01	2017-07-01	
Financial year valuation used		2013-07-01	2018-07-01		2018-07-01	2018-07-01	2018-07-01	2018-07-01	2018-07-01	
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes	Yes	Yes			
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Municipal partnership s38 used? (Y/N)		No	No		No	No	No			
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Implementation time of new valuation roll (mths)										
No. of properties	5	12,950	13,365		13,629			13,700		
No. of sectional title values	5	270	267		282			282		
No. of unreasonably difficult properties s7(2)		20	20		20			20		
No. of supplementary valuations		2	2		3			3		
No. of valuation roll amendments										
No. of objections by rate payers		5	6		10			10		
No. of appeals by rate payers										
No. of successful objections	8		5		5			5		
No. of successful objections > 10%	8		2		2			2		
Supplementary valuation		60	60 000 000 +/-		60 000 000 +/-					
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		109	106		106					
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)	5	No	No	No	No					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No					
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)		0	0	0	0					
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2020/21																		
Valuation:																		
No. of properties		10,805	120	380	1,267	184	555	67										
No. of sectional title property values		282		1	2													
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		2																
Supplementary valuation (Rm)		80 000 000																
No. of valuation roll amendments																		
No. of objections by rate-payers		6																
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5	5																
No. of successful objections > 10%	5	2																
Estimated no. of properties not valued																		
Years since last valuation (select)		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		Market	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		Land & impr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		149																
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3	0.009450	0.010390	0.010390	0.001890		0.009450	0.009450										
Rate revenue budget (R'000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptns, reductns, discs (R'000)																		

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Budget Year 2021/22																		
Valuation:																		
No. of properties		10,792	120	380	1,267	184	555	67										
No. of sectional title property values		264		1	2													
No. of unreasonably difficult properties s7(2)		20																
No. of supplementary valuations		2																
Supplementary valuation (Rm)		80 000 000																
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued		1																
Years since last valuation (select)		5																
Frequency of valuation (select)		Market																
Method of valuation used (select)		Land & Impr.																
Base of valuation (select)		0																
Phasing-in properties s21 (number)		0																
Combination of rating types used? (Y/N)		0																
Flat rate used? (Y/N)		0																
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R'000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)		-																
Rebates, exemptions - indigent (R'000)		-																
Rebates, exemptions - pensioners (R'000)		1,740																
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptns, reductns, discs (R'000)																		

WC013 Bergrivier - Supporting Table SA13a Service Tariffs by category

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates (rate in the Rand)	1							
Residential properties		0.0111	0.0089	0.0094	0.0100	0.0105	0.0111	0.0118
Residential properties - vacant land								
Formal/informal settlements								
Small holdings								
Farm properties - used		0.0028	0.0018	0.0019	0.0020	0.0021	0.0022	0.0024
Farm properties - not used								
Industrial properties		0.0123	0.0098	0.0104	0.0110	0.0115	0.0122	0.0129
Business and commercial properties		0.0123	0.0098	0.0104	0.0110	0.0115	0.0122	0.0129
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		5,000	-	-	-			
Indigent rebate or exemption		5,000	-	-	-			
Pensioners/social grants rebate or exemption		50%	60%	60%	60%	60%	60%	60%
Temporary relief rebate or exemption		0%	0%	0%	0%	0%	0%	0%
Bona fide farmers rebate or exemption		85%	85%	85%	85%	75%	75%	75%
Other rebates or exemptions	2							
Water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		43.86	46.64	49.44	51.71	57.08	60.51	64.14
Service point - vacant land (Rands/month)		57.24	60.67	64.28	68.17	71.25	75.53	80.06
Waste water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		134.21	142.00	150.43	157.35	164.35	173.91	184.35
Service point - vacant land (Rands/month)		106.36	112.75	119.49	126.67	132.40	140.37	148.79
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		181.00	193.38	218.66	232.26			
Service point - vacant land (Rands/month)		139.00	147.33	156.17	165.50			
Meter - IBT Block 1 (c/kwh)		0.86	0.92	1.04	1.10			
Meter - IBT Block 2 (c/kwh)		1.09	1.16	1.32	1.40			
Meter - IBT Block 3 (c/kwh)		1.26	1.35	1.52	1.62			
Meter - IBT Block 4 (c/kwh)		1.39	1.49	1.68	1.79			
Meter - IBT Block 5 (c/kwh)								
Prepaid - IBT Block 1 (c/kwh)		0.86	0.91	1.03	1.10			
Prepaid - IBT Block 2 (c/kwh)		1.10	1.18	1.33	1.41			
Prepaid - IBT Block 3 (c/kwh)		1.52	1.62	1.83	1.95			
Prepaid - IBT Block 4 (c/kwh)		1.78	1.90	2.15	2.29			
Prepaid - IBT Block 5 (c/kwh)								
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		180.70	192.00	203.48	212.84	222.61	235.65	249.79

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates (Rands)								
R15 000 threshold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		5,000	5,000	-	-	-	-	-
<i>Bona fide farmers rebate or exemption:</i>								
0 - 5 houses on property		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
6 -10 houses on property		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
11-15 houses on property		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
16 -20 houses on property		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
>20 houses on property		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
If electricity provided to worker's houses		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
If water is provided to worker's houses		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
If sewer is provided to worker's houses		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
If refuse is removed from worker's houses		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
If school on property		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
If sport facilities on property		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
If transport is provided to workers		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
If training is provided to workers		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Water tariffs								
<i>Residential</i>								
Basic			46.64	49.44	51.71	57.08	60.51	64.14
0 - 6			6.59	6.99	7.31	7.64	8.10	8.58
7 - 13			13.95	14.79	15.47	16.16	17.13	18.16
14 - 20			16.55	17.54	18.35	19.18	20.33	21.55
21 - 35			20.65	21.89	22.90	23.93	25.36	26.88
36 - 50			25.03	26.53	27.75	29.00	30.74	32.59
51 +			33.36	35.36	36.99	38.65	40.97	43.43
<i>Business</i>								
Basic				49.44	51.71	57.08	60.51	64.14
0 - 6			46.64	6.99	7.31	7.64	8.10	8.58
7 - 20			6.59	14.09	14.73	15.40	16.32	17.30
21 - 50			13.29	14.09	14.73	15.40	16.32	17.30
51 - 100			13.29	16.22	16.97	17.73	18.79	19.92
101 - 200			15.30	17.05	17.83	18.63	19.75	20.94
201 - 1000			16.08	17.94	18.76	19.61	20.78	22.03
1000 - 1500			16.92	15.24	15.94	16.66	17.66	18.72
1501 - 2000			14.38	12.93	13.53	14.14	14.98	15.88
2000 +			12.20		11.46	11.98	12.70	13.46
<i>Flat Rate</i>								
0-500			7.39	7.83	8.20	8.56	9.08	9.62
501+			10.87	11.52	12.05	12.59	13.35	14.15
Waste water tariffs								
Basic charge/fixed fee		134.21	142.00	151.00	160.00	164	174.21	184.66

Electricity tariffs								
<i>Basic charge/ Fixed fee : Single Phase</i>	181.00	193.38	218.66	232.30	246.19	260.96	276.62	
<i>Basic charge/ Fixed fee : Three Phase</i>	646.00	690.19	780.39	829.09	878.67	931.39	987.27	
<i>Basic charge/ Fixed fee : KVA</i>	183.00	192.31	217.45	227.26	240.85	255.30	270.62	
<i>Cons Single Phase</i>								
<i>0 - 50kwh</i>	0.86	0.92	1.04	1.10	1.16	1.23	1.31	
<i>51 - 350 kwh</i>	1.09	1.16	1.32	1.40	1.48	1.57	1.67	
<i>351 - 600kwh</i>	1.26	1.35	1.52	1.62	1.71	1.82	1.93	
<i>601+kwh</i>	1.39	1.49	1.68	1.79	1.90	2.01	2.13	
<i>Cons Three Phase</i>								
<i>0 - 50kwh</i>	1.38	1.47	1.67	1.77	1.88	1.99	2.11	
<i>51 - 350 kwh</i>	1.38	1.47	1.67	1.77	1.88	1.99	2.11	
<i>351 - 600kwh</i>	1.38	1.47	1.67	1.77	1.88	1.99	2.11	
<i>601+kwh</i>	1.38	1.47	1.67	1.77	1.88	1.99	2.11	
<i>Consumption KVA</i>								
<i>0 - 50kwh</i>	0.95	1.03	1.16	1.23	1.31	1.38	1.47	
<i>51 - 350 kwh</i>	0.95	1.03	1.16	1.23	1.31	1.38	1.47	
<i>351 - 600kwh</i>	0.95	1.03	1.16	1.23	1.31	1.38	1.47	
<i>601+kwh</i>	0.95	1.03	1.16	1.23	1.31	1.38	1.47	
<i>Cons Lifeline</i>								
<i>0 - 50kwh</i>	0.86	0.91	1.03	1.10	1.16	1.23	1.31	
<i>51 - 350 kwh</i>	1.02	1.09	1.23	1.31	1.39	1.47	1.56	
<i>351 - 600kwh</i>	1.09	1.16	1.32	1.40	1.48	1.57	1.67	
<i>601+kwh</i>	1.27	1.36	1.54	1.63	1.73	1.84	1.95	
<i>Prepaid Single Phase</i>								
<i>0 - 50kwh</i>	0.86	0.91	1.03	1.10	1.16	1.23	1.31	
<i>51 - 350 kwh</i>	1.10	1.18	1.33	1.41	1.50	1.59	1.68	
<i>351 - 600kwh</i>	1.52	1.62	1.83	1.95	2.06	2.19	2.32	
<i>601+kwh</i>	1.78	1.90	2.15	2.29	2.43	2.57	2.72	
<i>Prepaid Lifeline</i>								
<i>0 - 50kwh</i>	0.86	0.91	1.03	1.10	1.16	1.23	1.31	
<i>51 - 350 kwh</i>	1.02	1.09	1.23	1.31	1.39	1.47	1.56	
<i>351 - 600kwh</i>	1.09	1.16	1.32	1.40	1.48	1.57	1.67	
<i>601+kwh</i>	1.27	1.36	1.54	2.29	2.43	2.57	2.72	
<i>Prepaid Three Phase</i>								
<i>0 - 50kwh</i>	1.53	1.63	1.85	1.96	2.08	2.20	2.34	
<i>51 - 350 kwh</i>	1.53	1.63	1.85	1.96	2.08	2.20	2.34	
<i>351 - 600kwh</i>	1.53	1.63	1.85	1.96	2.08	2.20	2.34	
<i>601+kwh</i>	1.53	1.63	1.85	1.96	2.08	2.20	2.34	

WC013 Bergrivier - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
1											
Rates and services charges:											
Property rates		631.27	508.61	539.15	571.52	571.52	571.52	4.5%	597.26	633.10	671.08
Electricity: Basic levy		181.00	193.38	218.66	232.26	232.26	232.26	14.6%	266.14	282.11	299.04
Electricity: Consumption		1,465.00	1,565.00	1,501.24	1,594.05	1,594.05	1,594.05	14.6%	1,826.62	1,936.22	2,052.39
Water: Basic levy		44.00	46.64	49.44	54.79	54.79	54.79	4.2%	57.08	60.51	64.14
Water: Consumption		338.28	459.56	487.13	509.54	509.54	509.54	4.5%	532.47	564.42	598.28
Sanitation		134.00	142.00	150.13	157.35	157.35	157.35	4.5%	164.48	174.35	184.81
Refuse removal		181.00	192.00	203.48	212.84	212.84	212.84	4.6%	222.63	235.99	250.15
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2,974.55	3,107.19	3,149.22	3,332.34	3,332.34	3,332.34	10.0%	3,666.69	3,886.69	4,119.89
VAT on Services		296.76	389.79	391.56	413.94	413.94	413.94	9.8%	454.67	481.95	510.87
Total large household bill:		3,271.31	3,496.98	3,540.78	3,746.28	3,746.28	3,746.28	10.0%	4,121.36	4,368.64	4,630.76
% increase/-decrease			6.9%	1.3%	5.8%	-	-	10.0%	10.0%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'											
2											
Rates and services charges:											
Property rates		445.60	360.11	381.74	404.65	404.65	404.65	4.5%	422.88	448.25	475.15
Electricity: Basic levy		181.00	193.38	218.66	232.26	232.26	232.26	14.6%	266.14	282.11	299.04
Electricity: Consumption		601.00	643.00	675.33	717.19	717.19	717.19	14.6%	821.81	871.12	923.39
Water: Basic levy		44.00	46.64	49.44	54.79	54.79	54.79	4.2%	57.08	60.51	64.14
Water: Consumption		275.58	356.31	377.70	395.06	395.06	395.06	4.5%	412.84	437.61	463.87
Sanitation		134.00	142.00	150.13	157.35	157.35	157.35	4.5%	164.48	174.35	184.81
Refuse removal		181.00	192.00	203.48	212.84	212.84	212.84	4.6%	222.63	235.99	250.15
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,862.18	1,933.44	2,056.46	2,174.14	2,174.14	2,174.14	8.9%	2,367.87	2,509.94	2,660.54
VAT on Services		198.32	236.00	251.25	265.24	265.24	265.24	7.8%	286.00	303.16	321.35
Total small household bill:		2,060.50	2,169.44	2,307.71	2,439.38	2,439.38	2,439.38	8.8%	2,653.87	2,813.10	2,981.89
% increase/-decrease			5.3%	6.4%	5.7%	-	-	8.8%	8.8%	6.0%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
3											
Rates and services charges:											
Property rates		259.93	211.61	224.32	237.79	237.79	237.79	4.5%	248.50	263.41	279.21
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		330.00	354.00	395.16	392.22	392.22	392.22	14.6%	449.43	476.40	504.98
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		175.56	213.50	226.31	236.72	236.72	236.72	4.5%	247.37	262.22	277.95
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		765.49	779.11	845.79	866.73	866.73	866.73	9.1%	945.30	1,002.02	1,062.14
VAT on Services		70.78	85.13	93.22	94.34	94.34	94.34	#NAME?	109.25	115.80	122.75
Total small household bill:		836.27	864.24	939.01	961.07	961.07	961.07	9.7%	1,054.55	1,117.82	1,184.89
% increase/-decrease			3.3%	8.7%	2.3%	-	-	9.7%	9.7%	6.0%	6.0%

References

WC013 Bergvriev - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		6,425	6,852	60,159	50,000	50,000	50,000	70,000	75,000	80,000

WC013 Bergrivier - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
ABSA		3	Fixed	yes	Fixed	4.62%	0		08 September 2020	25,000	262	(25,262)	-	-
Nedbank		3	Fixed	yes	Fixed	4.62%	0		08 September 2020	25,000	262	(25,262)	-	-
Standard Bank			Fixed	yes	Fixed	4.65%	0		07 October 2020	-	229	(20,229)	20,000	-
Standard Bank			Fixed	yes	Fixed	4.55%	0		11 August 2020	-	42	(10,042)	10,000	-
ABSA			Fixed	yes	Fixed	4.04%	0		23 November 2020	-	100	(10,100)	10,000	-
Standard Bank			Fixed	yes	Fixed	4.03%	0		07 January 2021	-	397	(30,397)	30,000	-
ABSA			Fixed	yes	Fixed	4.02%	0		08 December 2020	-	297	(30,297)	30,000	-
ABSA			Fixed	yes	Fixed	3.90%	0		08 December 2020	-	96	(10,096)	10,000	-
Standard Bank			Fixed	yes	Fixed	3.93%	0		12 February 2021	-	258	(20,258)	20,000	-
Standard Bank			Fixed	yes	Fixed	4.35%	0		09 March 2021	-	107	(10,107)	10,000	-
ABSA			call	yes	call	4.30%	0			-	784	(60,784)	60,000	-
Nedbank			Fixed	yes	Fixed	4.56%	0		19 July 2021	-	266	(266)	30,000	30,000
Nedbank			Fixed	yes	Fixed	4.70%	0		13 September 2021	-	54	(54)	30,000	30,000
Standard Bank			Fixed	yes	Fixed	4.65%	0		13 September 2021	-	18	(18)	10,000	10,000
														-
														-
Municipality sub-total										50,000		(253,173)	270,000	70,000
TOTAL INVESTMENTS AND INTEREST	1									50,000		(253,173)	270,000	70,000

WC013 Bergrivier - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Annuity and Bullet Loans		51,243	53,048	53,521	62,042	61,661	61,661	66,823	72,795	77,577
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	51,243	53,048	53,521	62,042	61,661	61,661	66,823	72,795	77,577
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1,604	612	345	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	1,604	612	345	-	-	-	-	-	-
Total Unspent Borrowing	1	1,604	612	345	-	-	-	-	-	-

WC013 Bergrivier - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		41,976	47,652	51,768	55,534	61,819	61,819	58,238	60,880	60,463
Local Government Equitable Share		37,144	41,390	45,025	48,940	55,355	55,355	50,990	54,587	55,384
Municipal Infrastructure Grant		2,431	3,951	2,478	2,518	2,518	2,518	2,632	2,786	2,877
Expanded Public Works Programme		1,601	1,413	1,422	2,135	2,135	2,135	2,075	-	-
Financial Management Grant		800	898	1,349	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Municipal)		-	-	1,493	391	261	261	130	652	652
Water Services Infrastructure Grant		-	-	-	-	-	-	860	1,304	-
Provincial Government:		6,409	14,958	12,285	12,785	12,045	12,045	9,073	34,267	7,674
Libraries		6,053	7,195	7,060	7,274	6,635	6,635	7,313	7,437	7,564
Human Settlements		-	6,980	3,863	5,000	5,000	5,000	1,400	26,720	-
Maintenance of Roads		76	93	-	110	110	110	110	110	110
Financial Management Support Grant		41	690	330	-	-	-	-	-	-
Municipal Capacity Building Grant		240	-	360	401	300	300	250	-	-
External Bursary Programme		-	-	-	-	-	-	-	-	-
Local Government Support Grant - COVID-19		-	-	600	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	72	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		439	634	512	595	54	54	-	-	-
<i>Heist op den Berg</i>		439	634	512	595	54	54	-	-	-
Total Operating Transfers and Grants	5	48,824	63,244	64,565	68,914	73,918	73,918	67,311	95,147	68,137
Capital Transfers and Grants										
National Government:		13,046	19,455	16,777	14,570	13,700	13,700	19,107	26,274	18,016
Municipal Infrastructure Grant		12,296	15,803	12,070	11,961	11,961	11,961	12,502	13,231	13,668
Financial Management Grant		750	652	201	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		-	3,000	4,507	2,609	1,739	1,739	870	4,348	4,348
Water Services Infrastructure Grant		-	-	-	-	-	-	5,736	8,696	-
Provincial Government:		1,579	1,060	6,377	1,200	1,200	1,200	300	-	-
Regional Socio - Economic Project		1,000	1,000	4,500	1,000	1,000	1,000	-	-	-
Libraries		290	60	797	200	200	200	-	-	-
Fire Service Capacity Building Grant		-	-	830	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	250	-	-	-	300	-	-
Support Grant		289	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	41	-	837	837	-	-	-
<i>Heist op den Berg</i>		-	-	41	-	837	837	-	-	-
Total Capital Transfers and Grants	5	14,625	20,515	23,195	15,770	15,737	15,737	19,407	26,274	18,016
TOTAL RECEIPTS OF TRANSFERS & GRANTS		63,449	83,759	87,760	84,684	89,655	89,655	86,718	121,421	86,153

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		42,023	47,652	51,768	55,534	62,143	62,143	58,238	60,880	60,463
Local Government Equitable Share		37,144	41,390	45,025	48,940	55,355	55,355	50,990	54,587	55,384
Municipal Infrastructure Grant		2,431	3,951	2,478	2,518	2,518	2,518	2,632	2,786	2,877
Expanded Public Works Programme		1,601	1,413	1,422	2,135	2,135	2,135	2,075	-	-
Financial Management Grant		800	898	1,349	1,550	1,550	1,550	1,550	1,550	1,550
Integrated National Electrification Programme (Municipal)		46	-	1,493	391	585	585	130	652	652
Water Services Infrastructure Grant		-	-	-	-	-	-	860	1,304	-
Provincial Government:		6,389	13,930	11,796	12,785	12,622	12,622	9,073	34,267	7,674
Libraries		6,053	6,635	6,116	7,274	7,212	7,212	7,313	7,437	7,564
Human Settlements		-	6,513	4,226	5,000	5,000	5,000	1,400	26,720	-
Maintenance of Roads		76	93	97	110	110	110	110	110	110
Financial Management Support Grant		261	690	330	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	355	401	300	300	250	-	-
Local Government Support Grant - COVID-19		-	-	600	-	-	-	-	-	-
Municipal Disaster Relief Grant (COGTA)		-	-	72	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		333	767	290	595	249	249	-	-	-
<i>Heist op den Berg</i>		333	767	290	595	249	249	-	-	-
Total operating expenditure of Transfers and Grants:		48,745	62,349	63,854	68,914	75,014	75,014	67,311	95,147	68,137
Capital expenditure of Transfers and Grants										
National Government:		13,371	19,455	14,291	14,570	15,862	15,862	19,107	26,274	18,016
Municipal Infrastructure Grant		12,296	15,803	12,070	11,961	11,961	11,961	12,502	13,231	13,668
Financial Management Grant		750	652	201	-	-	-	-	-	-
Integrated National Electrification Programme (Municipal)		325	3,000	2,020	2,609	3,901	3,901	870	4,348	4,348
Water Services Infrastructure Grant		-	-	-	-	-	-	5,736	8,696	-
0										
Provincial Government:		1,579	1,060	5,862	1,200	2,587	2,587	300	-	-
Regional Socio - Economic Project		1,000	1,000	4,041	1,000	1,459	1,459	-	-	-
Libraries		290	60	797	200	1,128	1,128	-	-	-
Fire Service Capacity Building Grant		-	-	820	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	204	-	-	-	300	-	-
Support Grant		289	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	41	-	837	837	-	-	-
<i>Heist op den Berg</i>		-	-	41	-	837	837	-	-	-
Total capital expenditure of Transfers and Grants		14,950	20,515	20,193	15,770	19,286	19,286	19,407	26,274	18,016
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		63,695	82,864	84,046	84,684	94,300	94,300	86,718	121,421	86,153

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		46	-	-	-	324	324	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		41,976	47,652	51,768	55,534	61,819	61,819	58,238	60,880	60,463
Conditions met - transferred to revenue		42,023	47,652	51,768	55,534	62,143	62,143	58,238	60,880	60,463
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		74	94	1,121	-	657	657	-	-	-
Repaid to Treasury		-	-	(74)	-	(80)	(80)	-	-	-
Current year receipts		6,409	14,958	12,285	12,785	12,045	12,045	9,073	34,267	7,674
Conditions met - transferred to revenue		6,389	13,930	11,796	12,785	12,622	12,622	9,073	34,267	7,674
Conditions still to be met - transferred to liabilities		94	1,121	1,537	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	106	(27)	-	195	195	-	-	-
Current year receipts		439	634	512	595	54	54	-	-	-
Conditions met - transferred to revenue		333	767	290	595	249	249	-	-	-
Conditions still to be met - transferred to liabilities		106	(27)	195	-	-	-	-	-	-
Total operating transfers and grants revenue		48,745	62,349	63,854	68,914	75,014	75,014	67,311	95,147	68,137
Total operating transfers and grants - CTBM	2	199	1,095	1,732	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		325	-	-	-	2,162	2,162	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		13,046	19,455	16,777	14,570	13,700	13,700	19,107	26,274	18,016
Conditions met - transferred to revenue		13,371	19,455	14,291	14,570	15,862	15,862	19,107	26,274	18,016
Conditions still to be met - transferred to liabilities		-	-	2,487	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	1,387	1,387	-	-	-
Repaid to Treasury		-	-	-	-	-	-	-	-	-
Current year receipts		1,579	1,060	6,377	1,200	1,200	1,200	300	-	-
Conditions met - transferred to revenue		1,579	1,060	5,862	1,200	2,587	2,587	300	-	-
Conditions still to be met - transferred to liabilities		-	-	515	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	41	-	837	837	-	-	-
Conditions met - transferred to revenue		-	-	41	-	837	837	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		14,950	20,515	20,193	15,770	19,286	19,286	19,407	26,274	18,016
Total capital transfers and grants - CTBM	2	-	-	3,002	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		63,695	82,864	84,046	84,684	94,300	94,300	86,718	121,421	86,153
TOTAL TRANSFERS AND GRANTS - CTBM		199	1,095	4,734	-	-	-	-	-	-

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to Organisations											
POMA		902	1,360	1,442	700	700	700	700	1,457	1,518	1,585
Toerismebero's: PB; PV; VD		-	-	-	-	-	-	-	-	-	-
Toerisme: Organisasie BR		1,892	2,035	2,350	1,800	1,873	1,873	1,873	2,173	2,264	2,364
Museums: PB & PV		457	485	513	500	588	588	588	528	550	574
Museums: PV		-	-	-	-	-	-	-	-	-	-
Museums: GV		-	-	-	-	-	-	-	-	-	-
Museums: VD		24	25	27	20	29	29	29	27	28	29
Museums: BR		-	-	-	-	-	-	-	-	-	-
Sportrade: PB		40	-	-	-	-	-	-	-	-	-
Sportrade: PV		40	-	-	-	-	-	-	-	-	-
Sportrade: VD		-	-	-	-	-	-	-	-	-	-
Sportrade: RH; AR; EK; GV; WW		-	-	-	-	-	-	-	-	-	-
Sportforum		180	277	343	200	300	300	300	300	313	327
Boland Rugby		-	-	-	-	-	-	-	-	-	-
SPCA		120	78	82	235	235	235	235	200	208	217
PB Gholf		-	-	-	-	-	-	-	-	-	-
Velddrif Rolbalklub		-	-	-	-	-	-	-	-	-	-
Bergrivier Golf		-	-	-	-	-	-	-	-	-	-
Bergrivier Bewaring		-	-	-	-	-	-	-	-	-	-
BEMF		135	143	542	450	450	450	450	567	591	617
Bergrivier Canoe Marathon		54	57	60	60	60	60	60	60	63	66
Velddrif Animal Welfare		44	103	109	31	54	54	54	31	32	33
Piketberg Animal Welfare		6	-	30	31	8	8	8	31	32	33
St Helena Bay Water Quality Trust		34	41	43	48	48	48	48	49	51	53
FLOW		-	-	-	-	-	-	-	-	-	-
External Bursaries		220	360	355	401	300	300	300	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Verlorenvlei Art Festival		-	3	5	-	-	-	-	-	-	-
Bursaries (non-employees)		-	299	191	100	300	300	300	300	313	327
Boland Cricket		-	60	-	-	-	-	-	50	52	54
Redelinghuys Neighbourhood Watch		-	-	-	-	500	500	500	250	261	272
Total Cash Transfers To Organisations		4,147	5,326	6,093	4,576	5,445	5,445	5,445	6,023	6,276	6,551
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	4,147	5,326	6,093	4,576	5,445	5,445	5,445	6,023	6,276	6,551
Groups of Individuals											
Social Relief - Covid 19 Feeding of Homeless	5	-	-	-	-	128	128	128	132	-	-
Social Relief - Indigent Dwelling Restoration		-	-	-	-	50	50	50	52	54	56
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	178	178	178	184	54	56
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	178	178	178	184	54	56
TOTAL TRANSFERS AND GRANTS	6	4,147	5,326	6,093	4,576	5,623	5,623	5,623	6,207	6,330	6,607

WC013 Bergvriev - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,188	4,782	5,158	5,419	5,419	5,419	5,449	5,830	6,238
Pension and UIF Contributions		417	350	319	340	255	255	247	265	284
Medical Aid Contributions		16	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		680	614	662	695	780	780	725	776	831
Cellphone Allowance		521	516	530	557	557	557	557	597	638
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5,822	6,262	6,669	7,011	7,011	7,011	6,978	7,468	7,991
% increase	4		7.6%	6.5%	5.1%	-	-	(0.5%)	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,282	4,557	4,316	5,962	5,627	5,627	5,904	6,316	6,758
Pension and UIF Contributions		710	734	591	628	628	628	598	640	685
Medical Aid Contributions		101	93	85	95	95	95	102	109	117
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	646	587	835	988	988	988	1,015	1,085	1,161
Cellphone Allowance	3	7	5	7	10	10	10	-	-	-
Housing Allowances	3	279	309	176	186	186	186	202	215	230
Other benefits and allowances	3	50	95	138	160	250	250	253	272	292
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,076	6,380	6,148	8,028	7,783	7,783	8,073	8,637	9,243
% increase	4		5.0%	(3.6%)	30.6%	(3.1%)	-	3.7%	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		72,308	80,640	85,050	89,522	91,345	91,345	95,735	100,120	106,990
Pension and UIF Contributions		11,252	12,186	13,271	14,244	14,395	14,395	15,206	16,270	17,408
Medical Aid Contributions		4,401	4,997	5,517	5,890	6,067	6,067	6,065	6,487	6,943
Overtime		4,340	5,009	5,251	2,709	4,945	4,945	3,654	3,911	4,185
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3,450	3,753	4,047	4,024	4,024	4,024	4,504	4,815	5,148
Cellphone Allowance	3	15	29	41	41	47	47	-	-	-
Housing Allowances	3	889	881	560	555	627	627	817	869	931
Other benefits and allowances	3	4,909	5,390	5,620	4,926	6,382	6,382	6,291	6,725	7,189
Payments in lieu of leave		1,000	1,345	2,299	1,745	1,745	1,745	1,857	1,989	2,129
Long service awards		449	474	560	607	525	525	1,112	1,190	1,272
Post-retirement benefit obligations	6	1,873	1,697	1,559	1,706	1,341	1,341	1,480	1,584	1,695
Sub Total - Other Municipal Staff		104,887	116,402	123,775	125,968	131,444	131,444	136,719	143,960	153,890
% increase	4		11.0%	6.3%	1.8%	4.3%	-	4.0%	5.3%	6.9%
Total Parent Municipality		116,785	129,044	136,592	141,007	146,237	146,237	151,770	160,065	171,124
			10.5%	5.8%	3.2%	3.7%	-	3.8%	5.5%	6.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		116,785	129,044	136,592	141,007	146,237	146,237	151,770	160,065	171,124
% increase	4		10.5%	5.8%	3.2%	3.7%	-	3.8%	5.5%	6.9%
TOTAL MANAGERS AND STAFF	5,7	110,963	122,782	129,923	133,996	139,227	139,227	144,792	152,597	163,133

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		723,100	–	42,800			765,900
Chief Whip			–	–	–			–
Executive Mayor			589,500	88,400	268,800			946,700
Deputy Executive Mayor			477,900	71,700	216,300			765,900
Executive Committee			1,186,400	–	255,200			1,441,600
Total for all other councillors			2,472,300	86,800	498,600			3,057,700
Total Councillors	8	–	5,449,200	246,900	1,281,700			6,977,800
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,417,200	338,600	152,800	–		1,908,600
Chief Finance Officer			1,209,000	26,900	320,000	–		1,555,900
Technical Director			1,267,800	1,800	286,300	–		1,555,900
Corporate Services Director			879,000	196,100	420,000	–		1,495,100
Community Services Director			1,131,000	136,200	289,900	–		1,557,100
								–
Total Senior Managers of the Municipality	8,10	–	5,904,000	699,600	1,469,000	–		8,072,600
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	11,353,200	946,500	2,750,700	–		15,050,400

WC013 Bergvriev - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			13	13	-	13	13	-	13	13	-
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers	3		5	4	1	5	5	-	5	4	1
Other Managers	7		11	10	-	11	10	-	10	10	-
Professionals			36	35	-	35	35	-	35	34	-
<i>Finance</i>			2	2	-	2	2	-	2	2	-
<i>Spatial/town planning</i>			3	3	-	3	3	-	3	3	-
<i>Information Technology</i>			1	1	-	1	1	-	1	1	-
<i>Roads</i>			3	3	-	3	3	-	3	3	-
<i>Electricity</i>			3	3	-	3	3	-	3	3	-
<i>Water</i>			-	-	-	-	-	-	-	-	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	-	-	-
<i>Other</i>			24	23	-	23	23	-	23	22	-
Technicians			33	33	-	30	30	-	33	31	1
<i>Finance</i>			5	5	-	5	5	-	5	5	-
<i>Spatial/town planning</i>			-	-	-	-	-	-	-	-	-
<i>Information Technology</i>			2	2	-	2	2	-	2	2	-
<i>Roads</i>			8	8	-	6	6	-	6	6	-
<i>Electricity</i>			5	5	-	5	5	-	5	5	-
<i>Water</i>			5	5	-	5	5	-	6	6	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-	-
<i>Refuse</i>			4	4	-	4	4	-	4	4	-
<i>Other</i>			4	4	-	3	3	-	5	3	1
Clerks (Clerical and administrative)			91	83	-	112	83	-	89	78	4
Service and sales workers			13	13	-	10	10	-	13	12	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			27	27	-	26	26	-	32	29	-
Elementary Occupations			175	172	-	176	176	-	188	175	-
TOTAL PERSONNEL NUMBERS		9	404	390	1	418	388	-	418	386	6
% increase						3.5%	(0.5%)	(100.0%)	-	(0.5%)	-
Total municipal employees headcount		6, 10				403	372		405	373	6
Finance personnel headcount		8, 10				48	46		45	42	-
Human Resources personnel headcount		8, 10				6	6		6	6	-

WC013 Bergrivier - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand																
Revenue By Source																
Property rates		7,576	7,111	7,089	6,872	7,051	7,036	6,999	7,574	7,281	7,180	7,255	7,599	86,624	91,820	97,330
Service charges - electricity revenue		14,235	13,121	12,672	11,494	10,766	12,824	11,515	9,909	9,761	11,485	14,056	14,492	146,330	157,620	169,693
Service charges - water revenue		2,180	2,174	2,448	2,592	2,773	2,744	2,786	2,748	2,520	2,505	2,252	2,221	29,944	32,368	34,692
Service charges - sanitation revenue		1,162	1,165	1,191	1,202	1,186	1,202	1,272	1,324	1,262	1,218	1,355	1,421	14,960	16,355	17,785
Service charges - refuse revenue		1,987	2,001	1,953	2,028	2,092	2,072	2,111	2,079	2,052	2,104	2,100	2,173	24,751	27,101	29,621
Rental of facilities and equipment		105	119	170	106	106	130	153	77	121	117	103	105	1,413	1,498	1,587
Interest earned - external investments		775	834	599	413	434	498	520	546	394	457	379	532	6,382	6,765	7,171
Interest earned - outstanding debtors		456	533	526	404	502	500	475	475	474	463	476	417	5,700	6,042	6,405
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,862	1,602	1,621	2,283	2,968	23,225	24,612	26,089
Licences and permits		6	6	6	6	6	6	6	6	6	6	6	6	73	77	82
Agency services		283	311	260	323	323	303	1,315	311	292	262	355	288	4,627	4,905	5,199
Transfers and subsidies		19,499	-	-	5,686	2,457	17,961	1,378	1,974	12,081	-	-	6,273	67,311	95,147	68,137
Other revenue		579	675	1,027	658	541	821	617	490	611	821	725	775	8,341	8,840	9,366
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		50,686	29,891	29,782	33,626	30,079	47,937	30,988	29,376	38,457	28,241	31,346	39,270	419,680	473,150	473,157
Expenditure By Type																
Employee related costs		10,066	11,001	11,681	11,045	16,733	11,937	12,433	12,473	12,070	12,005	11,805	11,543	144,792	152,597	163,133
Remuneration of councillors		509	526	593	559	496	525	632	746	600	600	589	589	6,978	7,468	7,991
Debt impairment		3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	37,185	39,380	41,705
Depreciation & asset impairment		2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	24,464	25,485	26,603
Finance charges		1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	18,149	18,911	19,744
Bulk purchases - electricity		11,070	10,204	9,855	8,939	8,373	9,973	8,955	7,706	7,591	8,932	10,931	11,270	113,800	123,928	134,958
Inventory consumed		1,648	1,644	1,354	1,450	1,597	1,621	1,899	1,744	1,326	1,458	2,262	1,717	19,718	20,456	21,342
Contracted services		2,394	2,387	1,966	2,106	2,320	2,355	2,758	2,532	1,926	2,117	3,286	2,593	28,740	54,940	29,302
Transfers and grants		2,377	71	259	49	665	78	684	651	257	60	775	280	6,207	6,330	6,607
Other expenditure		2,799	2,791	2,299	2,462	2,712	2,753	3,224	2,960	2,251	2,475	3,841	2,915	33,480	34,382	35,838
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)																
Surplus/(Deficit)		13,172	(5,383)	(4,875)	367	(9,467)	12,047	(6,246)	(6,086)	5,787	(6,055)	(8,805)	1,713	(13,833)	(10,728)	(14,066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		735	735	735	1,029	1,029	1,029	1,323	1,323	1,323	1,470	1,470	7,206	19,407	26,274	18,016
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	52	-	-	-	-	-	52	104	110	116
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Municipal Manager		14,963	0	0	4,363	1,885	13,782	1,058	1,515	9,271	0	0	4,153	50,991	54,588	55,385
Vote 2 - Finance		9,373	8,521	8,278	7,885	8,088	8,572	8,070	8,680	8,515	8,152	8,157	8,743	101,034	106,737	113,049
Vote 3 - Corporate Services		37	42	62	41	35	51	39	32	39	51	45	48	522	552	585
Vote 4 - Technical Services		22,004	19,491	19,443	19,041	18,266	21,601	19,404	17,721	18,081	19,103	21,514	29,130	244,798	268,696	277,816
Vote 5 - Community Services		5,044	2,572	2,734	3,325	2,833	5,012	3,741	2,752	3,875	2,406	3,100	4,453	41,847	68,961	44,454
Total Revenue by Vote		51,421	30,626	30,517	34,656	31,108	49,018	32,311	30,700	39,780	29,711	32,816	46,528	439,192	499,534	491,289
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		4,290	2,048	2,222	1,983	2,898	2,094	2,947	2,967	2,236	2,089	3,123	2,379	31,278	32,515	34,344
Vote 2 - Finance		3,101	3,233	3,129	3,104	4,029	3,352	3,617	3,515	3,166	3,248	3,779	3,362	40,635	42,908	45,351
Vote 3 - Corporate Services		2,272	2,387	2,371	2,325	3,083	2,495	2,654	2,605	2,409	2,447	2,702	2,580	30,330	32,118	33,867
Vote 4 - Technical Services		22,102	21,614	20,962	19,976	22,066	21,725	21,473	19,928	18,803	20,383	23,921	23,052	256,007	271,950	291,549
Vote 5 - Community Services		5,749	5,992	5,973	5,871	7,469	6,223	6,543	6,448	6,056	6,129	6,626	6,184	75,262	104,386	82,112
Total Expenditure by Vote		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

Description	Ref	Budget Year 2021/22											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
<i>Governance and administration</i>		24,529	8,743	8,608	12,457	10,161	22,613	9,370	10,349	17,998	8,400	8,375	13,125	154,728	164,190	171,470
Executive and council		14,963	0	0	4,363	1,885	13,782	1,058	1,515	9,271	0	0	4,153	50,991	54,588	55,385
Finance and administration		9,566	8,743	8,608	8,094	8,276	8,830	8,312	8,834	8,728	8,400	8,375	8,971	103,737	109,602	116,085
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4,760	2,262	2,474	3,002	2,510	4,709	2,426	2,440	3,583	2,143	2,745	4,166	37,220	64,056	39,255
Community and social services		2,196	58	86	681	318	2,045	209	258	1,383	67	59	659	8,018	8,184	8,355
Sport and recreation		313	362	542	360	300	443	346	280	342	453	404	429	4,574	4,531	4,802
Public safety		1,839	1,840	1,843	1,840	1,839	1,841	1,840	1,859	1,601	1,622	2,280	2,962	23,207	24,599	26,075
Housing		412	2	3	121	53	380	31	43	256	2	2	116	1,421	26,742	23
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,467	1,097	1,102	1,787	1,534	2,709	2,729	1,748	2,481	1,744	1,821	2,180	23,400	22,572	23,486
Planning and development		1,543	786	842	1,277	1,130	1,789	1,369	1,372	1,792	1,481	1,466	1,688	16,535	17,501	18,118
Road transport		925	311	260	510	404	919	1,360	376	690	262	356	492	6,865	5,071	5,368
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19,664	18,524	18,332	17,409	16,902	18,987	17,787	16,163	15,718	17,424	19,876	27,057	223,844	248,716	257,078
Energy sources		14,329	13,178	12,730	11,580	10,846	12,961	11,612	10,006	9,877	11,588	14,161	14,637	147,505	162,805	174,889
Water management		2,180	2,175	2,449	2,592	2,774	2,745	2,786	2,749	2,520	2,505	2,252	2,222	29,949	42,368	34,692
Waste water management		1,164	1,166	1,194	1,204	1,187	1,204	1,274	1,325	1,264	1,221	1,357	8,019	21,579	16,379	17,810
Waste management		1,991	2,006	1,960	2,033	2,095	2,078	2,115	2,082	2,057	2,110	2,105	2,179	24,811	27,164	29,687
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		51,421	30,626	30,517	34,656	31,108	49,018	32,311	30,700	39,780	29,711	32,816	46,528	439,192	499,534	491,289
Expenditure - Functional																
<i>Governance and administration</i>		9,780	7,792	7,858	7,542	10,177	8,073	9,345	9,219	7,951	7,920	9,717	8,346	103,719	109,255	115,535
Executive and council		3,909	1,643	1,820	1,591	2,350	1,667	2,487	2,517	1,827	1,672	2,652	1,955	26,091	27,337	28,837
Finance and administration		5,771	6,041	5,929	5,845	7,677	6,292	6,736	6,581	6,014	6,136	6,942	6,279	76,243	80,448	85,135
Internal audit		101	108	108	105	149	114	122	120	110	112	123	113	1,385	1,470	1,563
<i>Community and public safety</i>		5,430	5,650	5,625	5,535	6,983	5,858	6,155	6,064	5,699	5,768	6,239	5,826	70,831	99,802	77,225
Community and social services		892	955	977	942	1,340	1,017	1,074	1,064	1,000	1,007	1,063	998	12,330	13,067	13,902
Sport and recreation		1,398	1,474	1,459	1,430	1,938	1,546	1,655	1,621	1,485	1,512	1,693	1,537	18,747	19,756	20,951
Public safety		2,901	2,971	2,956	2,930	3,399	3,038	3,140	3,107	2,979	3,005	3,176	3,030	36,632	38,476	40,471
Housing		240	249	233	234	305	257	285	273	235	245	307	261	3,123	28,503	1,901
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,233	3,443	3,498	3,387	4,727	3,648	3,855	3,811	3,577	3,607	3,838	3,691	44,316	44,559	47,173
Planning and development		960	1,026	1,041	1,007	1,431	1,090	1,158	1,143	1,066	1,076	1,155	1,173	13,325	13,867	14,571
Road transport		2,273	2,417	2,457	2,380	3,297	2,557	2,698	2,669	2,511	2,531	2,683	2,518	30,990	30,692	32,602
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19,071	18,389	17,676	16,796	17,659	18,312	17,879	16,369	15,444	17,001	20,357	19,694	214,647	230,261	247,290
Energy sources		12,725	11,919	11,506	10,584	10,448	11,741	10,859	9,555	9,258	10,643	12,929	13,048	135,215	146,567	158,914
Water management		1,884	1,917	1,778	1,808	2,108	1,940	2,117	2,030	1,776	1,849	2,300	1,979	23,486	24,679	26,009
Waste water management		1,318	1,342	1,301	1,304	1,485	1,363	1,433	1,402	1,305	1,331	1,491	1,372	16,447	17,336	18,330
Waste management		3,143	3,211	3,092	3,100	3,618	3,269	3,470	3,382	3,105	3,177	3,637	3,295	39,499	41,679	44,037
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		37,514	35,274	34,657	33,260	39,546	35,890	37,234	35,463	32,670	34,296	40,151	37,557	433,513	483,877	487,223
Surplus/(Deficit)	1	13,907	(4,648)	(4,140)	1,396	(8,438)	13,128	(4,923)	(4,763)	7,110	(4,585)	(7,334)	8,971	5,679	15,657	4,066

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13	13	13	13	13	13	13	13	13	13	13	13	150	-	-
Vote 4 - Technical Services		504	504	504	504	504	504	504	504	504	504	504	504	6,052	13,623	12,532
Vote 5 - Community Services		53	53	53	53	53	53	53	53	53	53	53	53	630	860	700
Capital multi-year expenditure sub-total	2	569	569	569	569	569	569	569	569	569	569	569	569	6,832	14,483	13,232
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	40	40	10
Vote 2 - Finance		168	168	168	168	168	168	168	168	168	168	168	168	2,010	210	-
Vote 3 - Corporate Services		224	224	224	224	224	224	224	224	224	224	224	224	2,690	2,060	1,235
Vote 4 - Technical Services		2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,577	37,907	23,658
Vote 5 - Community Services		571	571	571	571	571	571	571	571	571	571	571	571	6,855	4,780	3,940
Capital single-year expenditure sub-total	2	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	45,172	44,997	28,843
Total Capital Expenditure	2	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional	1															
Governance and administration		418	418	418	418	418	418	418	418	418	418	418	418	5,010	2,615	1,570
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	40	40	10
Finance and administration		414	414	414	414	414	414	414	414	414	414	414	414	4,970	2,575	1,560
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		624	624	624	624	624	624	624	624	624	624	624	624	7,485	5,640	4,640
Community and social services		122	122	122	122	122	122	122	122	122	122	122	122	1,465	2,150	1,320
Sport and recreation		438	438	438	438	438	438	438	438	438	438	438	438	5,255	2,925	2,980
Public safety		64	64	64	64	64	64	64	64	64	64	64	64	765	565	340
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	13,244	16,506	7,472
Planning and development		14	14	14	14	14	14	14	14	14	14	14	14	170	20	-
Road transport		1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	13,074	16,486	7,472
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	26,265	34,718	28,393
Energy sources		465	465	465	465	465	465	465	465	465	465	465	465	5,579	9,198	400
Water management		291	291	291	291	291	291	291	291	291	291	291	291	3,497	18,373	11,497
Waste water management		1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	15,885	2,868	6,770
Waste management		109	109	109	109	109	109	109	109	109	109	109	109	1,304	4,280	9,726
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075
Funded by:																
National Government		1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	19,977	26,274	13,668
Provincial Government		28	28	28	28	28	28	28	28	28	28	28	28	335	810	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	1,693	20,312	27,084	13,668
Borrowing		1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	14,500	16,550	16,450
Internally generated funds		1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	17,192	15,845	11,957
Total Capital Funding		4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source													1			
Property rates	7,363	6,911	6,890	6,679	6,853	6,838	6,802	7,362	7,076	6,979	7,051	7,385	84,190	89,240	94,596	
Service charges - electricity revenue	14,033	12,935	12,492	11,331	10,613	12,642	11,351	9,768	9,622	11,322	13,857	14,286	144,251	155,381	167,282	
Service charges - water revenue	1,905	1,900	2,140	2,265	2,424	2,398	2,435	2,402	2,202	2,190	1,968	1,941	26,171	28,290	30,321	
Service charges - sanitation revenue	901	903	923	932	919	932	986	1,026	978	944	1,050	1,102	11,595	12,676	13,784	
Service charges - refuse revenue	1,585	1,596	1,558	1,618	1,669	1,653	1,684	1,658	1,637	1,679	1,675	1,734	19,748	21,622	23,633	
Rental of facilities and equipment	105	119	170	106	106	130	153	77	121	117	103	105	1,413	1,498	1,587	
Interest earned - external investments	775	834	599	413	434	498	520	546	394	457	379	532	6,382	6,765	7,171	
Interest earned - outstanding debtors	190	222	219	168	209	209	198	198	198	193	199	174	2,378	2,521	2,672	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	237	237	237	237	237	237	237	240	206	209	294	382	2,988	3,525	4,074	
Licences and permits	6	6	6	6	6	6	6	6	6	6	6	6	73	77	82	
Agency services	283	311	260	323	323	303	1,315	311	292	262	355	288	4,627	4,905	5,199	
Transfers and Subsidies - Operational	19,752	-	-	5,760	2,489	18,194	1,396	2,000	12,238	-	-	5,483	67,311	95,147	68,137	
Other revenue	579	675	1,027	658	541	821	617	490	611	821	725	775	8,341	8,840	9,366	
Cash Receipts by Source	47,715	26,650	26,521	30,497	26,824	44,859	27,701	26,085	35,582	25,179	27,663	34,193	379,468	430,487	427,904	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,043	1,043	1,043	1,461	1,461	1,461	1,878	1,878	1,878	2,087	2,087	2,087	19,407	26,274	18,016	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	52	-	-	-	-	-	52	104	110	116	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	14,500	14,500	16,550	16,450	
Increase (decrease) in consumer deposits	18	18	18	18	18	18	18	18	18	18	18	18	220	220	220	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	48,777	27,711	27,583	31,976	28,303	46,390	29,598	27,981	37,478	27,284	29,768	50,850	413,699	473,642	462,706	
Cash Payments by Type																
Employee related costs	9,896	10,815	11,484	10,858	16,450	11,735	12,223	12,263	11,866	11,802	11,606	11,348	142,345	149,933	160,239	
Remuneration of councillors	509	526	593	559	496	525	632	746	600	600	600	589	6,978	7,468	7,991	
Finance charges	601	601	601	601	601	601	601	601	601	601	601	601	7,206	7,508	7,840	
Bulk purchases - electricity	11,070	10,204	9,855	8,939	8,373	9,973	8,955	7,706	7,591	8,932	10,931	11,270	113,800	123,928	134,958	
Acquisitions - water & other inventory	1,648	1,644	1,354	1,450	1,597	1,621	1,899	1,744	1,326	1,458	2,262	1,717	19,718	20,456	21,342	
Contracted services	2,403	2,396	1,973	2,113	2,328	2,363	2,768	2,541	1,932	2,124	3,297	2,502	28,740	54,940	29,302	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	2,377	71	259	49	665	78	684	651	257	60	775	280	6,207	6,330	6,607	
Other expenditure	2,799	2,791	2,299	2,462	2,712	2,753	3,224	2,960	2,251	2,475	3,841	2,915	33,480	34,382	35,838	
Cash Payments by Type	31,303	29,047	28,417	27,031	33,222	29,647	30,984	29,211	26,424	28,051	33,914	31,221	358,474	404,945	404,117	
Other Cash Flows/Payments by Type																
Capital assets	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	52,004	59,479	42,075	
Repayment of borrowing	-	-	-	-	-	4,186	-	-	-	-	-	4,186	8,371	9,475	10,571	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	35,637	33,381	32,751	31,365	37,556	38,167	35,318	33,545	30,758	32,385	38,247	39,741	418,849	473,900	456,763	
NET INCREASE/(DECREASE) IN CASH HELD	13,140	(5,670)	(5,168)	612	(9,253)	8,223	(5,720)	(5,564)	6,721	(5,101)	(8,479)	11,109	(5,150)	(258)	5,943	
Cash/cash equivalents at the month/year begin:	89,531	102,671	97,001	91,833	92,444	83,191	91,415	85,694	80,131	86,851	81,750	73,271	89,531	84,380	84,122	
Cash/cash equivalents at the month/year end:	102,671	97,001	91,833	92,444	83,191	91,415	85,694	80,131	86,851	81,750	73,271	84,380	84,380	84,122	90,065	

WC013 Bergrivier - NOT REQUIRED - municipality does not have entities

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Inventory consumed and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NEDBANK	Yrs		Bankdienste	30 June 2023	
Siyanda Business Solutions	Yrs		Accounting Services	30 June 2022	
Phoenix Vesta	Yrs		Financial System	30 June 2022	
Lateral Unison (MAAA0026675)	Yrs		Short term insurance tender for a period of 3 years	30 June 2022	
City of choice Travel & Tours (Pty) Ltd	Yrs		Travel and accommodation bookings	30 June 2021	
Verso Financial Services	Yrs		Group Life Insurance Scheme	30 June 2023	
Netstar	Yrs		system for Bergrivier Municipality	30 June 2021	
Mubesko	Yrs		period of three years	30 June 2023	
Weskus Distriksmunisipaliteit	Yrs		Munisiplaiteit en Weskus Distriksmunisipaliteit	No Termination Date	
MSS Security Services	Yrs		Monitering van alarmstels	30 June 2021	
Ignite Advisory Services	Yrs		system and related consulting activities	30 June 2023	
Cab Holdings	Yrs		distribution of Bergrivier Municipality's monthly service	30 June 2023	
Mubesko	Yrs		period of three (3) years	30 June 2023	
Contour Technology	Yrs		prepayment electricity vending system for the period of 01	30 June 2023	
Slabig Trust	Yrs		Slabig Trus (Agrisell) Verhuring van kantoorspasie	31 August 2021	
Vodacom	Yrs		period	31 July 2025	
Payday Software Systems	Yrs		Payday Software Systems Licence Agreement	30 June 2023	
Department of Environmental Affairs	Yrs		Management: Waste Act, 2008 (Piketberg Wastewater	31 January 2031	
Department of Environmental Affairs	Yrs		Management: Waste Act, 2008 (Velddrif Wastewater	30 September 2030	
Konica Minolta	Yrs		Supply, Delivery and Installation of Photocopier Machines	30 June 2022	
Kimru IT Logix (Pty)Ltd	Yrs		OrgPlus HR System	31 January 2023	
HCB Valuers and Services (Ptyd) Ltd	Yrs		Service Level Agreement Valuations Services	30 June 2023	
TGIS	Yrs		Software License, Maintenance and Support Agreement	30 June 2021	
TMT Services and Supplies (Pty) Ltd	Yrs		Service Level Agreement	30 June 2021	

WC013 Bergrivier - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2031/31	Total Contract Value
		Total	Original Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		3,500	3,888	10,569	8,216	8,841	8,841	19,379	11,885	20,998
Roads Infrastructure		87	146	247	245	350	350	2,700	2,650	150
Roads		87	146	247	200	200	200	2,700	2,650	150
Road Structures		-	-	-	45	150	150	-	-	-
Storm water Infrastructure		422	507	3,395	245	245	245	585	180	100
Storm water Conveyance		422	507	3,395	245	245	245	585	180	100
Electrical Infrastructure		325	910	-	40	40	40	-	-	-
MV Substations		-	399	-	-	-	-	-	-	-
LV Networks		325	511	-	40	40	40	-	-	-
Water Supply Infrastructure		-	128	-	-	-	-	1,100	6,275	7,582
Reservoirs		-	-	-	-	-	-	-	6,275	7,582
Distribution		-	-	-	-	-	-	1,100	-	-
PRV Stations		-	128	-	-	-	-	-	-	-
Sanitation Infrastructure		562	847	6,269	7,136	7,516	7,516	14,994	2,480	7,080
Pump Station		112	214	355	850	660	660	870	1,000	800
Waste Water Treatment Works		451	633	5,913	6,286	6,856	6,856	14,124	1,480	6,280
Solid Waste Infrastructure		2,103	1,350	659	550	690	690	-	300	6,086
Waste Transfer Stations		642	486	245	250	210	210	-	-	-
Waste Processing Facilities		591	864	413	300	480	480	-	300	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	6,086
Waste Separation Facilities		870	-	-	-	-	-	-	-	-
Community Assets		1,676	2,590	5,405	2,470	4,035	4,035	3,000	2,590	1,800
Community Facilities		1,406	2,111	4,777	1,230	2,532	2,532	1,250	1,100	1,100
Halls		-	-	120	250	329	329	200	500	500
Centres		951	1,000	4,041	-	-	-	-	-	-
Libraries		-	41	432	80	1,057	1,057	-	-	-
Cemeteries/Crematoria		454	198	185	600	838	838	1,050	600	600
Public Open Space		-	736	-	-	31	31	-	-	-
Public Ablution Facilities		-	127	-	300	278	278	-	-	-
Taxi Ranks/Bus Terminals		-	10	-	-	-	-	-	-	-
Sport and Recreation Facilities		271	479	628	1,240	1,502	1,502	1,750	1,490	700
Indoor Facilities		9	-	-	20	18	18	-	40	50
Outdoor Facilities		262	479	628	1,220	1,484	1,484	1,750	1,450	650
Heritage assets		-	-	-	50	-	-	-	-	-
Conservation Areas		-	-	-	50	-	-	-	-	-
Other assets		-	1,399	750	700	1,620	1,620	75	25	25
Operational Buildings		-	1,399	750	700	1,620	1,620	75	25	25
Municipal Offices		-	1,399	750	700	1,620	1,620	75	25	25
Intangible Assets		706	-	14	-	550	550	800	600	-
Licences and Rights		706	-	14	-	550	550	800	600	-
Computer Software and Applications		706	-	14	-	550	550	800	600	-
Computer Equipment		168	748	575	660	860	860	1,280	760	610
Computer Equipment		168	748	575	660	860	860	1,280	760	610
Furniture and Office Equipment		295	262	563	783	1,470	1,470	829	718	617
Furniture and Office Equipment		295	262	563	783	1,470	1,470	829	718	617
Machinery and Equipment		500	349	678	1,367	1,292	1,292	2,213	1,257	1,990
Machinery and Equipment		500	349	678	1,367	1,292	1,292	2,213	1,257	1,990
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Transport Assets		3,983	3,563	4,489	3,600	5,875	5,875	1,880	5,530	1,580
Total Capital Expenditure on new assets	1	10,829	12,801	23,044	17,845	24,542	24,542	29,456	23,365	27,620

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		1,758	3,860	5,171	7,339	8,231	8,231	4,339	15,358	925
Roads Infrastructure		21	35	-	50	50	50	50	550	50
Roads		21	35	-	50	50	50	50	550	50
Electrical Infrastructure		-	3,129	3,598	3,519	4,811	4,811	3,069	5,298	-
MV Substations		-	-	244	-	-	-	1,100	-	-
MV Switching Stations		-	-	-	50	50	50	60	-	-
MV Networks		-	-	-	80	80	80	80	-	-
LV Networks		-	3,129	3,353	3,389	4,681	4,681	1,829	5,298	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,700	674	1,574	3,770	3,370	3,370	1,220	9,511	875
Boreholes		40	45	43	-	-	-	-	50	50
Pump Stations		-	101	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	50	50	50	-	-	-
Bulk Mains		74	-	-	100	100	100	100	-	-
Distribution		1,586	528	1,531	3,620	3,220	3,220	1,120	9,461	825
Sanitation Infrastructure		37	23	-	-	-	-	-	-	-
Waste Water Treatment Works		37	23	-	-	-	-	-	-	-
Community Assets		167	314	253	745	749	749	405	745	650
Community Facilities		-	80	119	95	123	123	105	145	50
Libraries		-	-	-	50	80	80	15	100	-
Cemeteries/Crematoria		-	69	100	-	-	-	50	-	-
Public Open Space		-	11	19	45	43	43	40	45	50
Sport and Recreation Facilities		167	234	134	650	626	626	300	600	600
Indoor Facilities		124	175	86	100	100	100	200	250	200
Outdoor Facilities		44	59	48	550	526	526	100	350	400
Investment properties		29	-	-	50	50	50	50	50	50
Non-revenue Generating		29	-	-	50	50	50	50	50	50
Unimproved Property		29	-	-	50	50	50	50	50	50
Other assets		-	-	-	-	117	117	-	-	-
Operational Buildings		-	-	-	-	117	117	-	-	-
Municipal Offices		-	-	-	-	117	117	-	-	-
Computer Equipment		209	366	349	400	500	500	425	410	410
Computer Equipment		209	366	349	400	500	500	425	410	410
Furniture and Office Equipment		326	492	387	515	561	561	505	425	170
Furniture and Office Equipment		326	492	387	515	561	561	505	425	170
Machinery and Equipment		-	-	17	-	-	-	170	-	-
Machinery and Equipment		-	-	17	-	-	-	170	-	-
Total Capital Expenditure on renewal of existing assets	1	2,490	5,032	6,177	9,049	10,209	10,209	5,894	16,988	2,205
Renewal of Existing Assets as % of total capex		13.8%	12.1%	14.7%	20.9%	19.0%	19.0%	11.3%	28.6%	5.2%
Renewal of Existing Assets as % of deprecn"		12.4%	24.7%	28.9%	38.3%	43.8%	43.8%	24.1%	66.7%	8.3%

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3,788	4,067	4,399	3,353	3,905	3,905	3,948	4,142	4,350
Roads Infrastructure		315	1,021	617	460	660	660	706	731	758
Roads		315	1,021	617	460	660	660	706	731	758
Storm water Infrastructure		494	258	202	292	292	292	282	299	317
Storm water Conveyance		494	258	202	292	292	292	282	299	317
Electrical Infrastructure		2,060	2,196	2,770	1,859	2,161	2,161	2,109	2,225	2,349
LV Networks		2,060	2,196	2,770	1,859	2,161	2,161	2,109	2,225	2,349
Water Supply Infrastructure		692	384	586	450	400	400	446	465	485
Distribution		692	384	586	450	400	400	446	465	485
Sanitation Infrastructure		228	208	224	278	378	378	389	406	424
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		228	208	224	278	378	378	389	406	424
Solid Waste Infrastructure		-	-	-	15	15	15	15	16	17
Landfill Sites		-	-	-	15	15	15	15	16	17
Community Assets		8,348	11,385	10,812	9,517	10,476	10,476	11,035	11,740	12,495
Community Facilities		6,663	9,239	7,974	6,730	7,560	7,560	7,986	8,504	9,060
Cemeteries/Crematoria		481	552	501	417	568	568	661	703	747
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		6,182	8,687	7,474	6,313	6,992	6,992	7,325	7,801	8,313
Sport and Recreation Facilities		1,685	2,147	2,837	2,787	2,917	2,917	3,048	3,236	3,435
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1,685	2,147	2,837	2,787	2,917	2,917	3,048	3,236	3,435
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		3,181	3,803	4,053	3,928	4,372	4,372	4,979	5,264	5,568
Operational Buildings		3,175	3,796	4,044	3,912	4,356	4,356	4,963	5,248	5,552
Municipal Offices		3,175	3,796	4,044	3,912	4,356	4,356	4,963	5,248	5,552
Housing		6	7	9	16	16	16	16	16	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		6	7	9	16	16	16	16	16	16
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		804	693	239	344	349	349	362	376	391
Computer Equipment		804	693	239	344	349	349	362	376	391
Furniture and Office Equipment		18	75	19	36	35	35	33	33	33
Furniture and Office Equipment		18	75	19	36	35	35	33	33	33
Machinery and Equipment		576	687	723	854	814	814	854	889	927
Machinery and Equipment		576	687	723	854	814	814	854	889	927
Transport Assets		2,652	2,922	2,203	2,517	2,617	2,617	2,705	2,817	2,939
Transport Assets		2,652	2,922	2,203	2,517	2,617	2,617	2,705	2,817	2,939
Total Repairs and Maintenance Expenditure	1	19,367	23,633	22,448	20,549	22,568	22,568	23,915	25,261	26,703
R&M as a % of PPE		5.5%	6.3%	5.8%	4.9%	5.4%	5.4%	5.7%	5.6%	5.5%
R&M as % Operating Expenditure		6.5%	7.2%	6.1%	5.4%	5.6%	5.6%	5.9%	5.8%	5.5%

WC013 Bergrivier - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		19,745	12,907	14,018	14,583	15,551	15,551	16,329	17,016	17,769
Roads Infrastructure		20,616	1,913	2,017	2,199	2,311	2,311	2,427	2,529	2,641
Roads		20,616	1,913	2,017	2,199	2,008	2,008	2,108	2,197	2,294
Road Structures		-	-	-	-	180	180	189	197	206
Road Furniture		-	-	-	-	123	123	129	135	141
Storm water Infrastructure		38	320	327	379	331	331	348	362	378
Drainage Collection		38	320	327	379	120	120	126	131	137
Storm water Conveyance		-	-	-	-	211	211	222	231	241
Electrical Infrastructure		(1)	1,562	1,695	1,907	1,990	1,990	2,090	2,177	2,274
MV Substations		(1)	1,549	1,683	1,889	207	207	217	226	236
MV Switching Stations		-	-	-	-	137	137	144	150	157
MV Networks		-	-	-	-	573	573	602	627	655
LV Networks		0	13	13	18	1,073	1,073	1,127	1,174	1,226
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		84	3,260	3,271	3,532	3,299	3,299	3,464	3,610	3,770
Boreholes		-	-	-	-	38	38	40	42	44
Reservoirs		-	-	-	-	904	904	949	989	1,033
Pump Stations		84	2,001	2,029	2,209	180	180	189	197	206
Water Treatment Works		-	1,259	1,242	1,323	1,257	1,257	1,320	1,375	1,436
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	920	920	966	1,007	1,051
Sanitation Infrastructure		49	2,777	3,231	3,047	3,648	3,648	3,830	3,992	4,168
Pump Station		-	2,137	2,515	2,318	263	263	276	288	301
Reticulation		49	639	716	729	3,385	3,385	3,554	3,704	3,867
Solid Waste Infrastructure		(1,041)	3,076	3,477	3,519	3,972	3,972	4,171	4,346	4,538
Landfill Sites		(1,041)	2,622	3,023	3,023	3,523	3,523	3,699	3,855	4,025
Waste Transfer Stations		-	0	0	1	388	388	407	425	444
Waste Processing Facilities		-	-	-	-	36	36	38	39	41
Waste Drop-off Points		-	454	454	495	25	25	26	27	28
Community Assets		264	1,760	1,937	2,150	2,088	2,088	2,192	2,284	2,384
Community Facilities		152	697	713	790	793	793	833	867	905
Halls		-	73	74	87	89	89	93	97	101
Clinics/Care Centres		-	-	-	-	16	16	17	18	19
Museums		20	307	308	328	52	52	55	57	60
Libraries		-	182	182	217	203	203	213	222	232
Cemeteries/Crematoria		132	130	143	151	176	176	185	193	201
Public Open Space		-	6	5	7	102	102	107	111	116
Public Ablution Facilities		-	-	-	-	64	64	67	70	73
Markets		-	-	-	-	90	90	95	98	102
Abattoirs		-	-	-	-	1	1	1	1	1
Sport and Recreation Facilities		112	1,063	1,224	1,360	1,295	1,295	1,360	1,417	1,479
Indoor Facilities		-	-	-	-	30	30	32	33	34
Outdoor Facilities		112	1,063	1,224	1,360	1,265	1,265	1,328	1,384	1,445
Investment properties		-	23	24	2	2	2	2	2	2
Revenue Generating		-	23	24	2	2	2	2	2	2
Unimproved Property		-	23	24	2	2	2	2	2	2
Other assets		-	958	988	1,105	1,109	1,109	1,164	1,213	1,267
Operational Buildings		-	958	988	1,105	1,109	1,109	1,164	1,213	1,267
Municipal Offices		-	953	984	1,099	1,081	1,081	1,135	1,183	1,235
Yards		-	-	-	-	11	11	12	12	13
Stores		-	5	4	6	17	17	18	18	19
Intangible Assets		118	525	390	589	346	346	363	378	394
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		118	525	390	589	346	346	363	378	394
Computer Software and Applications		118	525	390	589	346	346	363	378	394
Computer Equipment		1	538	478	709	483	483	507	526	546
Computer Equipment		1	538	478	709	483	483	507	526	546
Furniture and Office Equipment		2	1,133	1,058	1,343	1,021	1,021	1,072	1,114	1,162
Furniture and Office Equipment		2	1,133	1,058	1,343	1,021	1,021	1,072	1,114	1,162
Machinery and Equipment		16	1,419	1,146	1,516	1,046	1,046	1,098	1,144	1,193
Machinery and Equipment		16	1,419	1,146	1,516	1,046	1,046	1,098	1,144	1,193
Transport Assets		-	1,124	1,317	1,631	1,653	1,653	1,736	1,808	1,886
Transport Assets		-	1,124	1,317	1,631	1,653	1,653	1,736	1,808	1,886
Total Depreciation	1	20,147	20,388	21,357	23,628	23,299	23,299	24,464	25,485	26,603

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		16,069	17,844	11,627	15,562	16,600	16,600	12,854	17,726	11,600
Roads Infrastructure		2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Roads		2,394	3,410	9,094	11,812	12,850	12,850	8,894	11,526	5,550
Storm water Infrastructure		-	200	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	200	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,259	1,882	2,533	3,300	3,300	3,300	2,420	3,200	400
MV Substations		-	-	-	-	-	-	600	-	400
MV Switching Stations		-	-	-	-	-	-	120	-	-
MV Networks		-	805	748	1,100	1,100	1,100	1,000	700	-
LV Networks		1,259	1,077	1,785	2,200	2,200	2,200	700	2,500	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		99	120	-	450	450	450	790	2,000	2,650
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	90	500	600
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	250	-	550
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		99	120	-	450	450	450	450	1,500	1,500
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12,317	12,233	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2,866	-	-	-	-	-	-	-
Waste Water Treatment Works		12,317	9,367	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	750	1,000	3,000
Landfill Sites		-	-	-	-	-	-	750	1,000	3,000
Community Assets		1,239	5,386	1,005	880	1,351	1,351	2,100	1,400	650
Community Facilities		1,107	448	766	250	497	497	100	800	200
Fire/Ambulance Stations		-	98	-	-	-	-	-	-	-
Testing Stations		946	350	507	-	-	-	-	-	-
Libraries		162	-	-	-	-	-	-	500	-
Cemeteries/Crematoria		-	-	87	-	145	145	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	172	250	352	352	100	300	200
Sport and Recreation Facilities		131	4,938	239	630	854	854	2,000	600	450
Indoor Facilities		131	117	-	50	44	44	-	-	-
Outdoor Facilities		-	4,820	239	580	810	810	2,000	600	450
Other assets		-	-	-	-	1,000	1,000	1,700	-	-
Operational Buildings		-	-	-	-	1,000	1,000	1,700	-	-
Municipal Offices		-	-	-	-	1,000	1,000	1,700	-	-
Intangible Assets		750	546	201	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		750	546	201	-	-	-	-	-	-
Computer Software and Applications		750	546	201	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	18,058	23,776	12,833	16,442	18,951	18,951	16,654	19,126	12,250
Upgrading of Existing Assets as % of total capex		0.0%	57.1%	30.5%	37.9%	35.3%	35.3%	32.0%	32.2%	29.1%
Upgrading of Existing Assets as % of deprecn"		89.6%	116.6%	60.1%	69.6%	81.3%	81.3%	68.1%	75.0%	46.0%

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		40	40	10				
Vote 2 - Finance		2,010	210	-				
Vote 3 - Corporate Services		2,840	2,060	1,235				
Vote 4 - Technical Services		39,629	51,529	36,190				
Vote 5 - Community Services		7,485	5,640	4,640				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		52,004	59,479	42,075	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Community Services								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		52,004	59,479	42,075	-	-	-	-

WC013 Bergvriev - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location			2021/22 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
	1.1 - Mayor and Council	Diverse office furniture and equipment	71010490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	50	20	20	20	-
	1.2 - Municipal Manager	Corel Draw Graphics 2018 (Software)	71011470101	Intangible Assets	<i>Licences and Rights</i>	<i>1</i>	14	-	-	-	-
	1.2 - Municipal Manager	Furniture and equipment - Communication	71011490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	-	-	10	10	10
	1.2 - Municipal Manager	Furniture and equipment - MM Office	71011490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	17	10	10	10	-
	1.3 - Economic Development/Planning	Furniture and equipment	71012490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	9	-	-	-	-
	1.3 - Economic Development/Planning	Furniture and equipment	71012490110	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	25	-	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 2 Project	71012490104	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>2</i>	-	105	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 7 Project	71012490109	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>7</i>	15	108	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 1 Project	71012490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>1</i>	-	125	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 6 Project	71012490108	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>6</i>	10	121	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 5 Project	71012490107	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>5</i>	7	129	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 3 Project	71012490105	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>3</i>	10	155	-	-	-
	1.3 - Economic Development/Planning	Ward Committee 4 Project	71012490106	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>4</i>	4	165	-	-	-
	2.1 - Finance	Replacement of computers	72061480201	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	100	-	-	-
	2.1 - Finance	VESTA - PHOENIX	72061470601	Intangible Assets	<i>Licences and Rights</i>	<i>Admin</i>	201	-	-	-	-
	2.1 - Finance	Vehicle	72061510101	Transport Assets	<i>Transport Assets</i>	<i>Admin</i>	-	170	-	200	-
	2.1 - Finance	Furniture & Equipment - Finance	72061490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	19	70	310	10	-
	2.1 - Finance	Upgrade Offices - Open Plan	72061350101	Other assets	<i>Operational Buildings</i>	<i>Admin</i>	-	1,000	-	-	-
	2.1 - Finance	Upgrade Offices - Open Plan	72061350201	Other assets	<i>Operational Buildings</i>		-	-	1,700	-	-
	3.1 - Planning and Development	Printer/Scanner (Colour A4/A3) (Planning)	73031490102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	3	-	-	-	-
	3.1 - Planning and Development	Public Launch Site Boom Gate and Fence D	73031290102	Community Assets	<i>Sport and Recreation Facilities</i>	<i>6</i>	10	-	-	-	-
	3.1 - Planning and Development	Public Launch Site Parking Bay Allocation DK	73031290103	Community Assets	<i>Sport and Recreation Facilities</i>	<i>6</i>	10	-	-	-	-
	3.1 - Planning and Development	Aankoop van Erf PB	73031200101	Community Assets	<i>Community Facilities</i>	<i>4</i>	-	31	-	-	-
	3.1 - Planning and Development	Felt Notice/Info Board + File Cabinets (Plan	73031490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	31	-	-	-	-
	3.1 - Planning and Development	High Volume Scanners (IMIS Implementation)	73031490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	-	82	-	-	-
	3.1 - Planning and Development	Furniture & Equipment - Planning & Develop	73031490104	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	-	59	20	20	-
	3.1 - Planning and Development	Air Pollution Control Monitoring Measurement	73031500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	150	-	-
	3.1 - Planning and Development	Coastal Protection (By-Law Implementation)	73031290101	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	50	104	-	-	-
	3.1 - Planning and Development	Pathway upgrade (RSEP)	73031010901	Infrastructure	<i>Roads Infrastructure</i>	<i>6</i>	-	1,459	-	-	-
	3.1 - Planning and Development	Regional Socio Projects (Porterville)	73031080902	Community Assets	<i>Community Facilities</i>	<i>2</i>	1,742	-	-	-	-
	3.1 - Planning and Development	Regional Socio Projects (Piketberg)	73031080903	Community Assets	<i>Community Facilities</i>	<i>4</i>	2,299	-	-	-	-
	3.2 - Human Resources	Portable Meeting Recorder	73071490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	18	-	-	-	-
	3.2 - Human Resources	Furniture & Equipment - Human Resources	73071490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	30	47	30	-	-
	3.2 - Human Resources	Time and Attendance System (Payday)	73071470101	Intangible Assets	<i>Licences and Rights</i>	<i>Admin</i>	-	-	-	600	-
	3.3 - Information Technology	Backup device for meeting recorders	73081480105	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	50	-	-	-
	3.3 - Information Technology	Replacement of computers	73081480101	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	289	-	-	-	-
	3.3 - Information Technology	Installation of fire suppression system in arc	73081480103	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	-	400	-	-
	3.3 - Information Technology	IT Equipment	73081480102	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	-	160	110	110	110

3.3 - Information Technology	ERP System	73081470201	Intangible Assets	<i>Licences and Rights</i>	<i>Whole</i>	–	–	500	–	–
3.3 - Information Technology	IT System Upgrade	73081481001	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	575	150	–	–	–
3.3 - Information Technology	Replacement of computers	73081480202	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	–	400	–	400	400
3.3 - Information Technology	IT System Upgrade (Enhancement of IT sys	73081480201	Computer Equipment	<i>Computer Equipment</i>	<i>Admin</i>	–	500	750	650	500
3.4 - Administrative and Corporate Supp	Furniture & Equipment - Corporate Services	73101490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	24	20	20	20	–
3.4 - Administrative and Corporate Supp	Sedan Vehicle	73101510101	Transport Assets	<i>Transport Assets</i>	<i>Admin</i>	222	–	–	–	–
3.4 - Administrative and Corporate Supp	Photocopier machine for new office building	73101490103	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	96	–	400	200	200
3.5 - Director: Corporate Services	Parking Shade/Carport - DIRECTOR CORP	73104350101	Other assets	<i>Operational Buildings</i>	<i>Admin</i>	–	–	25	25	25
3.5 - Director: Corporate Services	FURNITURE AND EQUIPMENT - DIRECTO	73104490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	54	34	35	35	–
4.1 - Building Control	Furniture & Equipment - Building Control	74032490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	8	–	–	–	–
4.10 - Water Distribution	Replace floor of WTW	74511040115	Infrastructure	<i>Water Supply Infrastructure</i>	<i>6</i>	–	50	–	–	–
4.10 - Water Distribution	Furniture & Equipment - Water	74511500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	8	10	12	12	15
4.10 - Water Distribution	Tools	74511500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	19	25	25	25	25
4.10 - Water Distribution	Replace Mains from Source	74511040111	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	100	100	–	–
4.10 - Water Distribution	Replace water meters	74511040104	Infrastructure	<i>Water Supply Infrastructure</i>	<i>1</i>	230	–	–	–	–
4.10 - Water Distribution	Soft Starters Monte Bertha	74511040113	Infrastructure	<i>Sanitation Infrastructure</i>	<i>2</i>	–	–	–	300	–
4.10 - Water Distribution	Water Renewals	74511040101	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	21	150	–	125	125
4.10 - Water Distribution	Replace asbestos pipes and valves	74511040103	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	150	150	200	–
4.10 - Water Distribution	Refurbish Water Towers	74511040116	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	–	–	500	–
4.10 - Water Distribution	Security Fence at Monte Bertha Reservoirs	74511040117	Infrastructure	<i>Water Supply Infrastructure</i>	<i>2</i>	–	–	–	–	500
4.10 - Water Distribution	Security Fence at Porterville WTW	74511040118	Infrastructure	<i>Water Supply Infrastructure</i>	<i>1</i>	–	–	–	–	550
4.10 - Water Distribution	Pumps (standby)	74511040108	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	95	200	200	–	100
4.10 - Water Distribution	Replace redundant meters	74511040105	Infrastructure	<i>Water Supply Infrastructure</i>	<i>2</i>	194	250	–	250	300
4.10 - Water Distribution	Water Renewals	74511040202	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	–	1,100	–	–
4.10 - Water Distribution	Pyp Vervangingsprogram	74511040204	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	300	300	300	500
4.10 - Water Distribution	Prepaid/ Smart Metering	74511040114	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	–	–	1,000	1,000
4.10 - Water Distribution	Replace water meters	74511040203	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	500	1,000	250	250
4.10 - Water Distribution	Water conservation demand management in	74511040102	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	1,086	2,100	–	–	–
4.10 - Water Distribution	Water Conservation and Demand Managem	74511041301	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	–	–	8,696	–
4.10 - Water Distribution	PB Reservoir	74511040401	Infrastructure	<i>Water Supply Infrastructure</i>	<i>4</i>	–	–	–	6,275	7,582
4.11 - Water Treatment	Purchase new borehole pumps	74512040101	Infrastructure	<i>Water Supply Infrastructure</i>	<i>6</i>	43	–	–	50	50
4.11 - Water Treatment	Dam Safety Reports	74512040106	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	–	90	–	100
4.11 - Water Treatment	Telemetry: Water	74512040103	Infrastructure	<i>Water Supply Infrastructure</i>	<i>Whole</i>	–	220	120	140	150
4.11 - Water Treatment	Security at Reservoir/Pump Stations	74512040107	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	129	200	150	250	250
4.12 - Roads	Construction/Design of roads	74551010102	Infrastructure	<i>Roads Infrastructure</i>	<i>5</i>	16	–	–	–	–
4.12 - Roads	Construction/Design of roads	74551010101	Infrastructure	<i>Roads Infrastructure</i>	<i>6</i>	34	–	–	–	–
4.12 - Roads	Furniture & Equipment - Roads	74551490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	2	10	10	10	12
4.12 - Roads	Hardening of Pavements - Walking Routes	74551010109	Infrastructure	<i>Roads Infrastructure</i>	<i>Whole</i>	–	50	–	–	–
4.12 - Roads	Concrete Mixer	74551500105	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	–	–	50	–	–
4.12 - Roads	Tracking Devices	74551510101	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	–	50	50	–	–
4.12 - Roads	Transport Trailers Multi Purpose	74551510104	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	–	–	70	70	–
4.12 - Roads	Protea Deurgang	74551010116	Infrastructure	<i>Roads Infrastructure</i>	<i>2</i>	–	150	–	–	–
4.12 - Roads	Walk Behind Roller	74551500106	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>2</i>	–	–	170	–	–
4.12 - Roads	Street name curb stones	74551010103	Infrastructure	<i>Roads Infrastructure</i>	<i>Whole</i>	–	50	50	50	50
4.12 - Roads	Upgrade Side walks (VD)	74551010114	Infrastructure	<i>Roads Infrastructure</i>	<i>Whole</i>	–	–	–	220	–
4.12 - Roads	Pave sidewalks (PV - 150 & VD - 200)	74551010106	Infrastructure	<i>Roads Infrastructure</i>	<i>Whole</i>	375	–	–	–	–
4.12 - Roads	Cement ditches in Aurora	74551020101	Infrastructure	<i>Storm water Infrastructure</i>	<i>6</i>	80	80	80	80	100
4.12 - Roads	Tools	74551500103	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	62	100	100	100	110

4.12 - Roads	Reseal Voortrekker Road	74551010212	Infrastructure	Roads Infrastructure	7	-	-	-	500	-
4.12 - Roads	Construction of Smit Street	74551010111	Infrastructure	Roads Infrastructure	2	-	500	-	-	-
4.12 - Roads	Construction of roads Ward 1	74551010115	Infrastructure	Roads Infrastructure	1	-	200	-	200	400
4.12 - Roads	AUR Sidewalks (lowcost)	74551010402	Infrastructure	Roads Infrastructure	6	-	-	870	-	-
4.12 - Roads	RH Sidewalks (lowcost)	74551010404	Infrastructure	Roads Infrastructure	5	-	-	870	-	-
4.12 - Roads	Aankoop van Veeldoelige Watertrok	74551510204	Transport Assets	Transport Assets	Whole	-	900	-	-	-
4.12 - Roads	Traffic calming measures (Speed bumps) B	74551010104	Infrastructure	Roads Infrastructure	Whole	247	200	200	150	150
4.12 - Roads	Aankoop van Watertrok	74551510103	Transport Assets	Transport Assets	Whole	-	960	-	-	-
4.12 - Roads	Rebuild Kerklaan	74551010213	Infrastructure	Roads Infrastructure	6	-	-	-	-	1,000
4.12 - Roads	Digger Loader	74551510105	Transport Assets	Transport Assets	6 & 7	-	1,050	-	-	-
4.12 - Roads	Harden pavements (Wyk 3 & 4)	74551010105	Infrastructure	Roads Infrastructure	Whole	224	200	150	250	250
4.12 - Roads	Construction of roads: RDP Houses	74551010201	Infrastructure	Roads Infrastructure	Whole	238	300	300	300	-
4.12 - Roads	PV Sidewalks (lowcost)	74551010406	Infrastructure	Roads Infrastructure	2	-	-	-	1,304	-
4.12 - Roads	Upgrade of roads and stormwater	74551011003	Infrastructure	Roads Infrastructure	5	1,345	-	-	-	-
4.12 - Roads	Construction of Roads	74551010211	Infrastructure	Roads Infrastructure	Whole	-	-	-	700	800
4.12 - Roads	Voertuigvervanging	74551510102	Transport Assets	Transport Assets	Whole	1,720	-	-	-	-
4.12 - Roads	EK Sidewalks (lowcost)	74551010405	Infrastructure	Roads Infrastructure	5	-	-	-	1,739	-
4.12 - Roads	Pave sidewalks (PV - 200 & VD - 200)	74551040201	Infrastructure	Roads Infrastructure	Whole	-	450	500	500	600
4.12 - Roads	VD Sidewalks (lowcost)	74551010403	Infrastructure	Roads Infrastructure	7	-	-	1,304	1,304	-
4.12 - Roads	PB Sidewalks (lowcost)	74551010401	Infrastructure	Roads Infrastructure	4	-	-	-	2,609	-
4.12 - Roads	PV Upgrading of Roads	74551011006	Infrastructure	Roads Infrastructure	2	-	387	2,500	-	-
4.12 - Roads	Upgrade of roads and stormwater	74551011005	Infrastructure	Roads Infrastructure	Whole	-	3,579	-	-	-
4.12 - Roads	Upgrade of roads and stormwater	74551011007	Infrastructure	Roads Infrastructure	5	2,641	1,600	-	-	-
4.12 - Roads	Upgrade of roads and stormwater	74551011002	Infrastructure	Roads Infrastructure	6	2,386	1,897	-	-	-
4.12 - Roads	Munisipale Dienste Ontwikkeling	74551010113	Infrastructure	Roads Infrastructure	Whole	-	-	2,500	2,500	-
4.12 - Roads	Voertuigvervanging	74551510203	Transport Assets	Transport Assets	Whole	-	1,637	900	1,500	1,500
4.12 - Roads	Reseal/Construction of streets	74551010202	Infrastructure	Roads Infrastructure	Whole	1,835	2,229	2,400	2,400	2,500
4.13 - Electricity	Radios	74621500103	Machinery and Equipment	Machinery and Equipment	Whole	48	-	-	-	-
4.13 - Electricity	Radios	74621500104	Machinery and Equipment	Machinery and Equipment	Whole	-	80	-	-	-
4.13 - Electricity	High tension circuit breakers	74621030103	Infrastructure	Electrical Infrastructure	Whole	-	50	60	-	-
4.13 - Electricity	Larger HT Switches - standby battery cell	74621030107	Infrastructure	Electrical Infrastructure	Whole	-	-	120	-	-
4.13 - Electricity	High tension pole replacements	74621030102	Infrastructure	Electrical Infrastructure	Whole	-	80	80	-	-
4.13 - Electricity	Bulk meter replacement	74621030104	Infrastructure	Electrical Infrastructure	Whole	24	80	90	-	-
4.13 - Electricity	Replace Switchgear C/O Lang and Kloofstre	74621030204	Infrastructure	Electrical Infrastructure	4	244	-	-	-	-
4.13 - Electricity	Replace O/H feeder to Monte Bertha	74621030111	Infrastructure	Electrical Infrastructure	Whole	297	-	-	-	-
4.13 - Electricity	Mid block lines	74621030101	Infrastructure	Electrical Infrastructure	Whole	338	-	-	-	-
4.13 - Electricity	Install mini - sub for increased demand Bas	74621030202	Infrastructure	Electrical Infrastructure	1	-	-	-	-	400
4.13 - Electricity	Furniture & Equipment - Electricity	74621500101	Machinery and Equipment	Machinery and Equipment	Whole	157	80	90	100	-
4.13 - Electricity	Replace Switchgear Peperstreet Station P/E	74621030201	Infrastructure	Electrical Infrastructure	4	-	-	500	-	-
4.13 - Electricity	Replace Dwarskerbos O/H lines with Cable	74621030106	Infrastructure	Electrical Infrastructure	Whole	590	-	-	-	-
4.13 - Electricity	Network Renewals (CRR)	74621030112	Infrastructure	Electrical Infrastructure	Whole	598	-	-	-	-
4.13 - Electricity	Replace swithgear at Museum sub Porterville	74621030203	Infrastructure	Electrical Infrastructure	1	-	-	600	-	-
4.13 - Electricity	Voertuigvervanging	74621510202	Transport Assets	Transport Assets	Whole	-	-	-	600	-
4.13 - Electricity	Install mini -replace sub with mini sub Keer	74621030214	Infrastructure	Electrical Infrastructure	4	-	-	600	-	-
4.13 - Electricity	Replacing conventional electricity meters wi	74621030105	Infrastructure	Electrical Infrastructure	Whole	721	-	-	-	-
4.13 - Electricity	Mid block lines	74621030207	Infrastructure	Electrical Infrastructure	Whole	-	400	-	500	-
4.13 - Electricity	Replace Dwarskerbos O/H lines with Cable	74621030209	Infrastructure	Electrical Infrastructure	6	-	700	-	800	-
4.13 - Electricity	Replace O/H feeder to Monte Bertha	74621030205	Infrastructure	Electrical Infrastructure	Whole	-	700	-	950	-

4.13 - Electricity	Replacing conventional electricity meters with	74621030208	Infrastructure	<i>Electrical Infrastructure</i>	<i>Whole</i>	–	900	700	1,000	–
4.13 - Electricity	Network Renewals	74621030206	Infrastructure	<i>Electrical Infrastructure</i>	<i>Whole</i>	150	1,100	1,000	700	–
4.13 - Electricity	VD Bulk Upgrading switching station and feeder	74621030504	Infrastructure	<i>Electrical Infrastructure</i>	6	3,032	3,901	1,739	4,348	–
4.14 - Street Lighting	Meter streetlights	74622030101	Infrastructure	<i>Electrical Infrastructure</i>	<i>Whole</i>	–	40	–	–	–
4.14 - Street Lighting	Replace street lights	74622030102	Infrastructure	<i>Electrical Infrastructure</i>	<i>Whole</i>	136	200	–	200	–
4.3 - Property Services	Furniture & Equipment - Council Property	74091490101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	4	4	5	5	5
4.3 - Property Services	Tools	74091500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	7	10	10	10	10
4.3 - Property Services	Generator at municipal office	74091350103	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	187	–	–	–	–
4.3 - Property Services	Replace fence - commonage	74091340101	Investment properties	<i>Non-revenue Generating</i>	<i>Whole</i>	–	50	50	50	50
4.3 - Property Services	Air conditioners - offices	74091350101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	53	50	50	60	60
4.3 - Property Services	Generator at municipal office (VD)	74091350203	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	–	300	–	–	–
4.3 - Property Services	Generator at municipal office (AU/RH/EK)	74091350204	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	–	400	–	–	–
4.3 - Property Services	Municipal Buildings (including Architectural)	74091350201	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	564	–	–	–	–
4.3 - Property Services	Security at municipal buildings	74091350102	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Admin</i>	102	150	175	200	200
4.5 - Solid Waste Removal	Tools	74171500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	1	6	8	10	10
4.5 - Solid Waste Removal	Heist op den Berg Visual Awareness Campaign	74171490301	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	41	–	–	–	–
4.5 - Solid Waste Removal	Refuse carts	74171500103	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	–	–	18	20	20
4.5 - Solid Waste Removal	Furniture & Equipment - Refuse Removal	74171500101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	5	46	8	10	10
4.5 - Solid Waste Removal	Heist op den Berg Mobile Office Containers	74171350101	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	–	117	–	–	–
4.5 - Solid Waste Removal	Trailers x2	74171510101	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	74	106	–	–	–
4.5 - Solid Waste Removal	Refuse Bins and stands	74171490101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	27	40	40	40	50
4.5 - Solid Waste Removal	Enlarge recycling building (VD/PB)	74171060203	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	219	199	–	–	–
4.5 - Solid Waste Removal	Fence at Transfer Station	74171060101	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	245	210	–	–	–
4.5 - Solid Waste Removal	Establish composting facility (VD/PB)	74171060202	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	195	282	–	300	–
4.5 - Solid Waste Removal	Heist op den Berg Mobile Office Containers	74171350301	Other assets	<i>Operational Buildings</i>	<i>Whole</i>	–	837	–	–	–
4.5 - Solid Waste Removal	Replace CEX 1592	74171510203	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	–	–	–	900	–
4.5 - Solid Waste Removal	Refuse compactor	74171510202	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	–	–	–	2,000	–
4.5 - Solid Waste Removal	RH Drop Off	74171060401	Infrastructure	<i>Solid Waste Infrastructure</i>	5	–	–	–	–	3,043
4.5 - Solid Waste Removal	EK Drop Off	74171060402	Infrastructure	<i>Solid Waste Infrastructure</i>	5	–	–	–	–	3,043
4.5 - Solid Waste Removal	Rehabilitation of old Landfill Sites	74171060202	Infrastructure	<i>Solid Waste Infrastructure</i>	<i>Whole</i>	–	–	750	1,000	3,000
4.6 - Street Cleaning	Mechanical Brooms (Billy Goats)	74174500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	–	–	480	–	550
4.7 - Sewerage	Furniture & Equipment - Sewerage	74291500101	Furniture and Office Equipment	<i>Furniture and Office Equipment</i>	<i>Whole</i>	–	8	10	12	12
4.7 - Sewerage	Tools	74291500102	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	33	20	20	20	20
4.7 - Sewerage	Replace rising mains in pump stations	74291050101	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	–	–	220	100	100
4.7 - Sewerage	Sewer Renewals	74291050102	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	37	120	120	120	150
4.7 - Sewerage	Telemetry	74291050103	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	–	240	150	180	180
4.7 - Sewerage	Telemetry at pump stations	74291050105	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	56	245	180	200	200
4.7 - Sewerage	PV Pumphline (MIG)	74291050403	Infrastructure	<i>Sanitation Infrastructure</i>	1	1,060	–	–	–	–
4.7 - Sewerage	Sewerage stand by pumps	74291050106	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	29	250	300	300	350
4.7 - Sewerage	Switchgear and pumps	74291050104	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	195	200	300	300	300
4.7 - Sewerage	Fencing Sewer Pump Stations	74291050107	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	132	260	300	350	350
4.7 - Sewerage	AUR WWTW	74291050405	Infrastructure	<i>Sanitation Infrastructure</i>	6	–	–	2,609	–	–
4.7 - Sewerage	RH WWTW	74291050404	Infrastructure	<i>Sanitation Infrastructure</i>	5	–	–	3,861	–	–
4.7 - Sewerage	WSIG PV Waste Water Treatment Works	74291051301	Infrastructure	<i>Sanitation Infrastructure</i>	2	–	–	5,736	–	–
4.7 - Sewerage	VD Pumphline and Pumpstation (St Christoph)	74291051001	Infrastructure	<i>Sanitation Infrastructure</i>	6	1,675	4,499	488	–	–
4.8 - Waste Water Treatment	Chlorine Scale	74292500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	17	–	–	–	–
4.8 - Waste Water Treatment	Upgrade Piketberg WTW	74292050107	Infrastructure	<i>Sanitation Infrastructure</i>	–	–	–	250	–	–
4.8 - Waste Water Treatment	Security at WWTW	74292050103	Infrastructure	<i>Sanitation Infrastructure</i>	<i>Whole</i>	–	34	80	80	100

4.8 - Waste Water Treatment	Inlet Works (Green Drop Requirement) Borm	74292050204	Infrastructure	Sanitation Infrastructure	Whole	-	300	-	-	-
4.8 - Waste Water Treatment	Inlet Works (Green Drop Requirement)	74292050106	Infrastructure	Sanitation Infrastructure	Whole	-	345	-	-	-
4.8 - Waste Water Treatment	Fencing WWTW	74292050105	Infrastructure	Sanitation Infrastructure	Whole	-	223	300	300	-
4.8 - Waste Water Treatment	Security Fence at Irrigation dam	74292290115	Community Assets	Sport and Recreation Facilities	4	-	-	700	800	-
4.8 - Waste Water Treatment	Refurbishment and upgrade of WWTW (own	74292050202	Infrastructure	Sanitation Infrastructure	Whole	2,862	-	-	-	-
4.8 - Waste Water Treatment	Chlorine Contact Channels	74292050201	Infrastructure	Sanitation Infrastructure	Whole	-	400	-	-	5,000
4.9 - Storm Water Management	Furniture & Equipment - Stormwater Manag	74301500101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	2	5	6	6	8
4.9 - Storm Water Management	Flood Prevention (116 Houses)	74301020105	Infrastructure	Storm water Infrastructure	2	-	40	-	-	-
4.9 - Storm Water Management	Low water bridge: Park Street	74301200101	Infrastructure	Storm water Infrastructure	1	15	15	15	-	-
4.9 - Storm Water Management	Stormwater Anchovie street (DKB)	74301020106	Infrastructure	Storm water Infrastructure	6	-	75	-	-	-
4.9 - Storm Water Management	Fencing of stormwater chanel	74301020201	Infrastructure	Storm water Infrastructure	5	-	-	-	100	-
4.9 - Storm Water Management	Stabilise "Wintervoort" (Flood prevention)	74301020101	Infrastructure	Storm water Infrastructure	1	35	35	40	-	-
4.9 - Storm Water Management	Subsurface Drains	74301020104	Infrastructure	Storm water Infrastructure	4	-	-	150	-	-
4.9 - Storm Water Management	Construction of storm water channels at low	74301020102	Infrastructure	Storm water Infrastructure	4	301	-	300	-	-
4.9 - Storm Water Management	Upgrading of existing stormwater network at	74301021001	Infrastructure	Storm water Infrastructure	4	2,964	-	-	-	-
5.10 - Sports Grounds and Stadiums	Pitch Covers (PB)	75432290107	Community Assets	Sport and Recreation Facilities	4	-	21	-	-	-
5.10 - Sports Grounds and Stadiums	Furniture & Equipment - Sport Facilities and	75432490102	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	8	30	20	-
5.10 - Sports Grounds and Stadiums	Irrigation Pumps	75432290108	Community Assets	Sport and Recreation Facilities	7	-	100	-	-	-
5.10 - Sports Grounds and Stadiums	Upgrade of field drainage	75432290113	Community Assets	Sport and Recreation Facilities	2	-	-	100	-	-
5.10 - Sports Grounds and Stadiums	Construction of Jukskei	75432290110	Community Assets	Sport and Recreation Facilities	7	-	30	100	-	-
5.10 - Sports Grounds and Stadiums	Upgrading of Buildings	75432290105	Community Assets	Sport and Recreation Facilities	Whole	107	69	-	-	-
5.10 - Sports Grounds and Stadiums	Construction of Tennis Courts	75432290111	Community Assets	Sport and Recreation Facilities	7	-	178	-	-	-
5.10 - Sports Grounds and Stadiums	Tools	75432500101	Machinery and Equipment	Machinery and Equipment	Whole	44	65	30	60	-
5.10 - Sports Grounds and Stadiums	Upgrade of sportfield irrigation systems	75432290114	Community Assets	Sport and Recreation Facilities	Whole	-	-	-	150	100
5.10 - Sports Grounds and Stadiums	Upgrade of New Buildings (Goldsmid Sport	75432290104	Community Assets	Sport and Recreation Facilities	6	115	140	-	-	-
5.10 - Sports Grounds and Stadiums	Mobile Pavilions	75432290109	Community Assets	Sport and Recreation Facilities	Whole	-	-	-	200	150
5.10 - Sports Grounds and Stadiums	Rollers (VD)	75432290106	Community Assets	Sport and Recreation Facilities	7	-	180	200	-	-
5.10 - Sports Grounds and Stadiums	Upgrading Sportgrounds	74432290101	Community Assets	Sport and Recreation Facilities	2	-	-	300	100	50
5.10 - Sports Grounds and Stadiums	Fencing Rhino Park	75432290112	Community Assets	Sport and Recreation Facilities	3	-	500	-	-	-
5.10 - Sports Grounds and Stadiums	Opgradering van krekietveld	75432291101	Community Assets	Sport and Recreation Facilities	6	204	-	300	-	-
5.10 - Sports Grounds and Stadiums	Vehicles (PV & VD)	75432510102	Transport Assets	Transport Assets	Whole	533	-	-	-	-
5.10 - Sports Grounds and Stadiums	Security Measures	75432470101	Intangible Assets	Licences and Rights	Admin	-	550	300	-	-
5.11 - Swimming Pools	Swimming Pool Renewals	75433290101	Community Assets	Sport and Recreation Facilities	Whole	15	-	-	-	300
5.11 - Swimming Pools	Replace pumps at swimmig pools	75433290102	Community Assets	Sport and Recreation Facilities	Whole	33	26	100	150	100
5.11 - Swimming Pools	Swimming Pool Renewals	75433290201	Community Assets	Sport and Recreation Facilities	Whole	-	500	-	200	-
5.12 - Holiday Resorts	Furniture & Equipment - Resort Halls	75435490102	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	22	-	-	-
5.12 - Holiday Resorts	Paving at ablation facilities at Beach Resort	75435290102	Community Assets	Sport and Recreation Facilities	Whole	17	25	-	-	-
5.12 - Holiday Resorts	Replace Cupboards of chalets at Beach Res	75435280103	Community Assets	Sport and Recreation Facilities	Whole	-	44	-	-	-
5.12 - Holiday Resorts	Tools and Equipment	75435500101	Machinery and Equipment	Machinery and Equipment	Whole	-	-	-	-	60
5.12 - Holiday Resorts	Paving at seaview houses	75435290105	Community Assets	Sport and Recreation Facilities	7	-	100	-	-	-
5.12 - Holiday Resorts	Recreational Equipment (Games)	75435280101	Community Assets	Sport and Recreation Facilities	Whole	-	18	-	40	50
5.12 - Holiday Resorts	Floor and Wall tiles	75435290108	Community Assets	Sport and Recreation Facilities	7	-	150	-	-	-
5.12 - Holiday Resorts	Tools and Equipment	75435500102	Machinery and Equipment	Machinery and Equipment	Whole	25	30	50	60	-
5.12 - Holiday Resorts	Furniture & Equipment - Holiday Resorts	75435280102	Community Assets	Sport and Recreation Facilities	Whole	86	100	200	250	200
5.12 - Holiday Resorts	Upgrading of resorts	75435290109	Community Assets	Sport and Recreation Facilities	Whole	-	-	600	150	100
5.12 - Holiday Resorts	Pelikaan Beach Resort Development	75435290104	Community Assets	Sport and Recreation Facilities	Whole	-	300	1,000	-	-
5.2 - Libraries and Archives	People Counter	75201490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	20	-	20	-
5.2 - Libraries and Archives	Fencing Piketberg Library	75201160101	Community Assets	Community Facilities	3	-	129	-	-	-

5.2 - Libraries and Archives	Vehicles	75201510801	Transport Assets	Transport Assets	Whole	174	-	-	-	-
5.2 - Libraries and Archives	Shelves/Tables/Office furniture for libraries	75201490802	Furniture and Office Equipment	Furniture and Office Equipment	Whole	86	20	20	50	-
5.2 - Libraries and Archives	Airconditioners	75201160801	Community Assets	Community Facilities	Whole	-	80	15	100	-
5.2 - Libraries and Archives	Replacement of photocopiers	75201490801	Furniture and Office Equipment	Furniture and Office Equipment	Whole	106	100	-	160	-
5.2 - Libraries and Archives	Upgrading of L.B Wernich Library	75201160806	Community Assets	Community Facilities	4	-	-	-	500	-
5.2 - Libraries and Archives	Upgrading of Noordhoek Library	75201160805	Community Assets	Community Facilities	Whole	432	928	-	-	-
5.3 - Community Halls and Facilities	Polishers	75221490103	Furniture and Office Equipment	Furniture and Office Equipment	Whole	-	41	50	80	80
5.3 - Community Halls and Facilities	Public Amenities	75221220201	Community Assets	Community Facilities	Whole	-	278	-	-	-
5.3 - Community Halls and Facilities	Furniture & Equipment Community Hall	75221490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	45	226	50	100	100
5.3 - Community Halls and Facilities	Upgrading of Community Halls	75221070103	Community Assets	Community Facilities	Whole	120	329	200	500	500
5.4 - Cemeteries	Furniture & Equipment - Cemeteries	75231490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	5	15	10	20	20
5.4 - Cemeteries	Tools	75231500101	Machinery and Equipment	Machinery and Equipment	Whole	8	10	20	20	20
5.4 - Cemeteries	Gravel access roads - cemetery	75231170101	Community Assets	Community Facilities	Whole	100	-	50	-	-
5.4 - Cemeteries	Toilet & Store - PV	75231290101	Community Assets	Sport and Recreation Facilities	2	85	119	-	-	-
5.4 - Cemeteries	Expansion of Cemetery - PB	75231170107	Community Assets	Community Facilities	4	87	145	-	-	-
5.4 - Cemeteries	Upgrade entrance and parking	75231170102	Community Assets	Community Facilities	Whole	-	100	50	100	100
5.4 - Cemeteries	Fencing Cemetery	75231170201	Community Assets	Community Facilities	Whole	-	500	500	-	-
5.4 - Cemeteries	Fence at cemetery (PB)	75231170106	Community Assets	Community Facilities	Whole	185	238	500	500	500
5.5 - Housing (Core)	Furniture & Equipment - Housing	75341490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	7	-	-	-	-
5.5 - Housing (Core)	Cabinets	75341490102	Furniture and Office Equipment	Furniture and Office Equipment	Admin	19	-	-	-	-
5.7 - Traffic Control	Daantjie Kat Costume	75371490102	Furniture and Office Equipment	Furniture and Office Equipment	Whole	17	-	-	-	-
5.7 - Traffic Control	Computer Equipment	75371480101	Computer Equipment	Computer Equipment	Whole	-	-	20	-	-
5.7 - Traffic Control	Motorcycle Test Apparatus	75371500108	Machinery and Equipment	Machinery and Equipment	3	-	26	-	-	-
5.7 - Traffic Control	Trailer for animals	75371510101	Transport Assets	Transport Assets	Whole	-	30	-	-	-
5.7 - Traffic Control	Locked Garage Doors for vehicle security P	75371350103	Other assets	Operational Buildings	3	-	-	50	-	-
5.7 - Traffic Control	PA Loudhailing system	75371510106	Transport Assets	Transport Assets	Whole	-	-	60	-	-
5.7 - Traffic Control	Vervanging van die staalhekke by Piketberg	75371350103	Other assets	Operational Buildings	Whole	-	83	-	-	-
5.7 - Traffic Control	Road marking machines	75371500102	Transport Assets	Transport Assets	Whole	130	-	-	-	-
5.7 - Traffic Control	Furniture & Equipment - Traffic Department	75371490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	15	35	30	35	40
5.7 - Traffic Control	Fire Arms	75371500105	Machinery and Equipment	Machinery and Equipment	Whole	-	13	50	60	60
5.7 - Traffic Control	Riot Gear	75371500106	Machinery and Equipment	Machinery and Equipment	Whole	-	30	50	60	50
5.7 - Traffic Control	Bullet Proof Vests	75371500107	Machinery and Equipment	Machinery and Equipment	Whole	-	22	60	70	50
5.7 - Traffic Control	Surveillance Cameras	75371500201	Machinery and Equipment	Machinery and Equipment	Whole	-	500	-	-	-
5.7 - Traffic Control	Driver's Licence Test Yard for Piketberg	75371120101	Community Assets	Community Facilities	3	507	-	-	-	-
5.7 - Traffic Control	New Traffic Vehicles	75371510202	Transport Assets	Transport Assets	Whole	-	523	-	-	-
5.7 - Traffic Control	Vehicles: Law Enforcement	75371510104	Transport Assets	Transport Assets	Whole	316	-	300	-	-
5.8 - Fire Fighting and Protection	Furniture & Equipment - Fire	75381490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	8	10	10	10	10
5.8 - Fire Fighting and Protection	Radio network for Disaster Management &	75381500102	Machinery and Equipment	Machinery and Equipment	Whole	19	25	-	30	30
5.8 - Fire Fighting and Protection	Computer Equipment & Printers	75381480101	Computer Equipment	Computer Equipment	Whole	60	-	25	10	10
5.8 - Fire Fighting and Protection	Replacement of Fire Fighting Pump	75381500103	Machinery and Equipment	Machinery and Equipment	Whole	-	32	40	40	40
5.8 - Fire Fighting and Protection	Breathing Apparatus	75381500105	Machinery and Equipment	Machinery and Equipment	Whole	-	-	-	200	-
5.8 - Fire Fighting and Protection	Fire fighting equipment	75381500101	Machinery and Equipment	Machinery and Equipment	Whole	60	54	70	50	50
5.8 - Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	75381511201	Transport Assets	Transport Assets	5	820	-	-	-	-
5.9 - Community Parks	Furniture & Equipment - Community Parks	75431490101	Furniture and Office Equipment	Furniture and Office Equipment	Whole	5	14	15	20	20
5.9 - Community Parks	Brush Cutter	75431500102	Machinery and Equipment	Machinery and Equipment	Whole	27	65	-	-	-
5.9 - Community Parks	Upgrading of Security Measures Ablution Fa	75431290104	Community Assets	Sport and Recreation Facilities	1	-	100	-	-	-
5.9 - Community Parks	Public Toilets	75431290106	Community Assets	Sport and Recreation Facilities	-	-	100	-	-	-
5.9 - Community Parks	Rotary Cutters	75431500104	Machinery and Equipment	Machinery and Equipment	Whole	-	-	100	-	-

5.9 - Community Parks	Toilets (PV Dam)	75431290101	Community Assets	<i>Sport and Recreation Facilities</i>	1	61	82	-	-	-
5.9 - Community Parks	Spraying Can	75431500105	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	60	60	60
5.9 - Community Parks	Drive-on Trailer	75431510103	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	-	50	60	80
5.9 - Community Parks	Benches - open spaces	75431200101	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	19	43	40	45	50
5.9 - Community Parks	4 Ton Tipper (PV)	75431510102	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	100	-	200	-
5.9 - Community Parks	Tractor (VD)	75431510204	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	-	350	-	-	-
5.9 - Community Parks	Lawn mowers	75431500101	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	134	50	60	60	60
5.9 - Community Parks	Ride-on Lawnmowers	75431500106	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	120	150	200
5.9 - Community Parks	Public Toilets	75431290105	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	-	98	-	200	200
5.9 - Community Parks	Tractor (PB & PV)	75431510101	Transport Assets	<i>Transport Assets</i>	<i>Whole</i>	500	-	450	-	-
5.9 - Community Parks	Cherry picker	75431500103	Machinery and Equipment	<i>Machinery and Equipment</i>	<i>Whole</i>	-	-	500	-	500
5.9 - Community Parks	Upgrading of Community Parks	75431290102	Community Assets	<i>Community Facilities</i>	<i>Whole</i>	172	352	100	300	200
5.9 - Community Parks	Fencing	75431290103	Community Assets	<i>Sport and Recreation Facilities</i>	<i>Whole</i>	208	-	350	450	500
Parent Capital expenditure						42,053	53,702	52,004	59,479	42,075
Total Capital expenditure						42,053	53,702	52,004	59,479	42,075

WC013 Bergrivier - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Parent municipality: List all capital projects grouped by Function																			
Entities: List all capital projects grouped by Entity																			
Entity Name Project name																			

WC013 Bergrivier - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2021/22 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
	Parent municipality: <i>List all operational projects grouped by Function</i>																	
	Parent Operational expenditure													-	-	-	-	-
	Entities: <i>List all Operational projects grouped by Entity</i>																	
	Entity A Water project A																	
	Entity B Electricity project B																	
	Entity Operational expenditure													-	-	-	-	-
	Total Operational expenditure													-	-	-	-	-

Annexure B

Budget Related Policies

BERGRIVIER

Munisipaliteit / Municipality



BATEBESTUURSBELEID

INHOUDSOPGAW E

1. INLEIDING	2
2. DOELWIT	2
3. STATUTêRE RAAMWERK	2
4. REKENINGKUNDIGE STANDAARDE	3
5. DEFINISIES	3
6. AGTERGROND	7
7. DELEGASIE VAN PLIGTE	8
8. VERANTWOORDELIKHEID	8
9. FINANSIële BESTUUR	9
10. INTERNE KONTROLES	11
11. FISIESE KONTROLES EN BESTUUR	13
12. BESTUUR EN BEDRYF VAN BATES	14
13. KLASSIFIKASIE EN KOMPONENTE VAN BATES	15
14. REKENINGKUNDIGE HANTERING VAN BATES	16
15. ONDERHOUD	24
16. KORT TITEL	24

1. INLEIDING

Hierdie beleid, vir die bestuur van bates, is ontwerp om die bestuur en amptenare van die Bergrivier Munisipaliteit by te staan met die beskrywing van bestuursprosedures vir Eiendom, Aanleg en Toerusting (EAT), Beleggingseiendom, Erfenis Bates en Ontasbare Bates. Dit is ook bedoel om te onderskei tussen aktiwiteite wat aanvaarbaar is in terme van algemene goedkeuring, toesighoudende verantwoordelikhede en limiete van gesag oor die bestuur van bates en funksies van die organisasie.

Die beleid verskaf sekerheid oor die hantering van bates bestuur wat onderneem word binne die organisasie en sal verseker dat bestuur en amptenare hulle verskeie pligte en verantwoordelikhede verstaan.

Vir die doeleindes van hierdie beleid, sluit bates voorraad en monitêre bates soos debiteure uit.

Hierdie beleid vervang alle bates bestuursprosedures/instruksies en memoranda wat voorheen uitgereik is.

Nie-nakoming van hierdie beleid sal die instelling van dissiplinêre prosedures, in terme van die Menslike Hulpbron beleid en prosedures van die Munisipaliteit, tot gevolg hê.

2. DOELWIT

Die doelwit van hierdie beleid is om te verseker dat bates van die Munisipaliteit behoorlik bestuur en van rekenskap gegee word deur:

- Die akkurate teboekstelling van essensiële bates inligting;
- Die akkurate teboekstelling van bates bewegings;
- Streng fisiese beheer oor alle bates uit te oefen;
- Bates korrek te hanteer in die Munisipaliteit se finansiële state;
- Akkurate en betekenisvolle bestuursinligting te verskaf;
- Nakoming van die Raad se rekeningkundige beleide en Algemeen Erkende Rekeningkundige Praktyk;
- Voldoende versekering van bates;
- Voldoende onderhoud van die Raad se bates;
- Te verseker dat bestuurders bewus is van hulle verantwoordelikhede met betrekking tot die bates; en
- Standaard van bestuur uiteen te sit, boekstawing en interne kontroles om bates te beskerm teen onbehoorlike gebruik of verlies ingestel word.

3. STATUTÊRE RAAMWERK

Die statutêre raamwerk vir hierdie beleid is:

- Die Grondwet van die Republiek van Suid Afrika, 1996;
- Plaaslike Owerheid: Wet op Munisipale Strukture, No 117 van 1998;
- Plaaslike Owerheid: Munisipale Stelselwet, No 32 van 2000;
- Plaaslike Owerheid: Munisipale Finansiële Bestuurswet, No. 56 van 2003
- Regulasie No. 31346 van 2008; (Asset Transfer Regulations)
- Munisipale Voorsieningskanaal Bestuurs Regulasies No. 27636;
- Algemeen Erkende Rekeningkundige Praktyk.

4. REKENINGKUNDIGE STANDAARDE

Hierdie dokument verteenwoordig 'n beleid formulering en sal nie voorrang geniet bo die standaard gespesifiseer deur die Raad van Rekeningkundige Standaard nie. Die relevante rekeningkundige standaard sluit in:

- GRAP 1 – Uiteensetting van Finansiële State;
- GRAP 13 – Hure;
- GRAP 16 – Beleggingseiendom;
- GRAP 17 – Eiendom, Aanleg en Toerusting;
- GRAP 21 – Permanente Waardedaling van Nie-Kontantgenerende Bates;
- GRAP 26 – Permanente Waardedaling van Kontantgenerende Bates;
- GRAP 31 – Ontasbare Bates;
- GRAP 100 -Beëindigde Bedrywighede;
- GRAP 101 – Landbou; en
- GRAP 103 – Erfenis Bates.

Ander relevante rekeningkundige standaard is:

- GRAP 12 – Voorraad; en
- GRAP 11 – Konstruksie kontrakte.

5. DEFINISIES

'n Poging is aangewend om Afrikaanse definisies te gebruik in terme van wetgewing, rekeningkundige standaard en ander riglyne oor bate bestuur. Sou daar enige onduidelikheid oor 'n spesifieke definisie ontstaan, moet daar na die definisie soos per die oorspronklike relevante wetgewing of rekeningkundige standaard verwys word.

“Afskryfbare Bedrag” vir die berekening van waardevermindering – is die koste van 'n bate of ander bedrag wat die koste vervang, minus die reswaarde.

“Aktiewe mark” is 'n mark waarin al die volgende omstandighede teenwoordig moet wees:

- Die bates wat binne die mark verhandel word, is homogeen;
- 'n Gewillige koper en verkoper kan normaalweg op enige stadium gekry word; en
- Pryse is beskikbaar aan die publiek.

“Amortisasie” is die stelselmatige allokasie van die afskryfbare bedrag van 'n ontasbare bate oor sy bruikbare leeftyd.

“Ander Bates” – word gedefinieer as bates aangewend in normale bedrywighede. Voorbeelde hiervan is aanleg, eiendom en toerusting, voertuie en meubels en toebehore.

“Bate Bestuurder” is enige amptenaar aan wie die verantwoordelikheid gedelegeer is en wat rekenskap moet doen vir die beheer, gebruik, fisiese- en finansiële bestuur van die Munisipaliteit se bates, in terme van die munisipaliteit se standaard, beleide, prosedures en relevante riglyne.

“Bate Register” is die rekordhouding van inligting oor elke bate wat die effektiewe finansiële- en tegniese bestuur van die bates ondersteun en wat aan statutêre vereistes voldoen.

“Bates” is hulpbronne wat beheer word deur die Munisipaliteit as gevolg van geskiedkundige gebeure en waarvan verwag word dat toekomstige ekonomiese voordele of potensiele diens sal voortspruit. Derhalwe, vir die doel van hierdie beleid, sluit bates voorraad en ander monetêre bates uit.

“Beleggingseiendom” – word gedefinieer as eiendom (grond of ’n gebou of deel van ’n gebou of albei) besit (deur die eienaar of die huurder binne ’n bruikhuurkontrak) om huur te verdien of vir kapitale groei of beide, anders as vir:

- (a) gebruik in die produksie en voorsiening van goedere en dienste of vir administratiewe doeleindes; of
- (b) verkope in die normale verloop van besigheid.

“Bestuurder” is enige senior bestuurder en elke munisipale amptenaar betrokke in die uitvoering van finansiële bestuurs verantwoordelikhede.

“Billike Waarde” – is die bedrag waarvoor bates verruil kan word tussen kundige, gewillige partye in ’n armlengte transaksie.

“Biologiese Bate” is ’n lewendige dier of plant.

“Biologiese Transformasie” behels die proses van groei, degenerasie, produksie en pro-ontwerp wat kwalitatiewe en kwantitatiewe veranderinge aan ’n biologiese bate veroorsaak.

“Bruikbare Leeftyd” – is:

- die periode waarvoor ’n bate verwag word om gebruik te word deur die Munisipaliteit, of
- die hoeveelheid produksie of soortgelyke eenhede wat verwag word om verkry te word vanuit die bate deur die Munisipaliteit.

“Diensverskaffer” –

- (a) in verband met ’n munisipale diens, beteken ’n privaat sektor party of staatsorgaan aangestel deur ’n munisipaliteit, in terme van Artikel 8 van die MSW, om ’n munisipale diens in ooreenstemming met die Wet te verrig; of
- (b) in verband met ’n kommersiële diens, beteken ’n privaat sektor party of staatsorgaan, aangestel in terme van die voorsieningskanaal bestuursbeleid van ’n munisipaliteit of munisipale entiteit, om ’n kommersiële diens te verleen aan of vir die munisipaliteit of entiteit, as ’n onafhanklike kontrakteur.

“Die Wet” beteken die Plaaslike Owerheid: Munisipale Finansiële Bestuurswet, 2003 (Wet No 56 van 2003).

“Drabedrag” is die bedrag waarteen ’n bate erken word na aftrekking van enige opgehoopte waardevermindering en opgehoopte permanente waardedalings.

“Eiendom, Aanleg en Toerusting” (EAT) – is tasbare bates wat:

- deur die munisipaliteit gehou word vir gebruik in die produksie of voorsiening van goedere of dienste, vir verhuring aan ander, of vir administratiewe doeleindes; en
- wat verwag word om gebruik te word gedurende meer as een periode.

“Erfenis Bates” – word gedefinieer as kultureel betekenisvolle hulpbronne. Voorbeelde hiervan is kunswerke, historiese geboue en standbeelde.

“Gedepresieërde vervangingskoste”, in verband met kapitale bates, beteken ’n bedrag gelykstaande aan die koste om die kapitale bate te vervang op die datum van oorplasing, aangepas deur ’n geagte gedepresieërde koste op die datum wat oorplasing plaasvind met inagneming van die toestand en ouderdom van die bates.

“Gemeenskapsbates” – word gedefinieer as enige bate wat tot die gemeenskap se welstand bydra. Voorbeelde hiervan is parke, biblioteke en brandweerstasies.

“GRAP” is Standaard van Algemeen Erkende Rekeningkundige Praktyk.

“Historiese Koste” – beteken die oorspronklike aankoopprys of koste van aanskaffing van die kapitale bates ten tyde van die aanskaffing van die bate.

“Hoof Finansiële Beampte” beteken ’n amptenaar van die munisipaliteit wat deur die Munisipale Bestuurder aangesê is om administratief in beheer te wees van die begroting en tesourie funksies.

“Infrastruktuur bates” – word gedefinieer as enige bate wat deel is van ’n netwerk of soortgelyke bates. Voorbeelde hiervan is paaie, water suiweringsnetwerke, riool suiweringsnetwerke, hoofweë, vervoer terminale en parkeerareas.

“Klas van aanleg, eiendom en toerusting” beteken ’n groepering van bates van soortgelyke aard of funksie in ’n munisipaliteit se bedrywighede, wat as ’n enkel item getoon word vir die doel van openbaarmaking in die finansiële state.

“Kommersiële diens” beteken ’n diens anders as ’n munisipale diens:

- (a) Verskaf deur ’n private sektor party of staatsorganisasie aan of vir ’n munisipaliteit of munisipale entiteit op ’n kommersiële basis; en
- (b) Wat deur die munisipaliteit of munisipale entiteit aangekoop is deur die voorsieningskanaal bestuursbeleid.

“Koste” – is die bedrag van kontant of kontant ekwivalente betaal of die billike waarde van die ander teenprestasie wat gegee word om ’n bate aan te skaf op die tyd van aanskaffing of konstruksie of waar van toepassing, die bedrag toegeken aan daardie bate tydens aanvaarskerenning in terme van die spesifieke vereistes van GRAP Standaard.

“Landboukundige Aktiwiteit” is die bestuur deur die munisipaliteit van die biologiese transformasie van biologiese bates gehou vir verkoop, in landboukundige produksie, of in addisionele bates.

“Landboukundige Opbrengs” is die produk van die oes van die entiteit se biologiese bates.

“Munisipaliteit” beteken die Bergrivier Munisipaliteit.

“Munisipale Waardasie” beteken die amptelike waardasie van ’n vaste eiendom soos aangedui in die Munisipaliteit se waardasierol.

“Ontasbare bates” – is identifiseerbare nie-monitêre bates sonder fisiese bestaan.

“Oordrag”, met betrekking tot ’n kapitale of sub bate, beteken die oordrag van eienaarskap as gevolg van verkope of ander transaksies.

“Permanente Waardedalings Verlies” – van kontant genererende bates is die bedrag waarmee die drawaarde van bates die verhaalbare bedrag oorskry.

“Permanente Waardedalings Verlies” – van nie-kontant genererende bates is die bedrag waarmee die drabedrag van bates die verhaalbare diens bedrag oorskry.

“Reg om te benut, beheer en bestuur” beteken die reg om die kapitale bate te gebruik, beheer of bestuur vir ’n periode langer as een kalender maand, sonder om eienaarskap oor die bate af te staan. Met ander woorde, waar die vergunning van so ’n reg nie tot die oorplaas of permanente vervreemding van die bate lei nie, byvoorbeeld wanneer ’n reg verkry is deur ’n huurkontrak, verhuring of huur ooreenkoms.

“Rekenpligtige beampte” beteken die Munisipale Bestuurder aangestel in terme van Artikel 82 van die Plaaslike Owerheid: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) en in beheer is van die administrasie en rekenpligtige verantwoordelikhede in terme van Artikel 60 van die Plaaslike Owerheid: Munisipale Finansiële Bestuurswet, 2003 (Wet. 56 van 2003);

“Reswaarde” -is die geskatte bedrag wat die munisipaliteit tans sou verkry met die vervreemding van die bate, na aftrekking van die geskatte koste van vervreemding, indien die bates reeds die ouderdom en verwagte toestand aan die einde van die bruikbare leeftyd bereik het.

“Realiseerbare Waarde” beteken die bedrag in kontant of kontant ekwivalente wat tans verkry kan word deur die kapitale bates, minus die beraamde koste van voltooiing en die beraamde koste benodig om die oorplasing te doen, oor te plaas.

“Senior Bestuurder” is ’n besuurder waarna verwys word in Artikel 57 van die Munisipale Stelsels Wet (MSW) en wat iemand is wat direk aan die Munisipale Bestuurder rapporteer.

“Verhaalbare Bedrag” – is die hoogste van die kontant genererende bate se verkoopprijs en die toekomstige waarde in gebruik.

“Verhaalbare diensbedrag” is die hoogste van ’n nie-kontant genererende bate se redelike waarde minus die koste van verkope en die toekomstige waarde in gebruik.

“Vervreemding”, in verband met kapitale bates, sluit in –

- (a) Die afbreek, sloop of vernietiging van die kapitale bates; of
- (b) Enige ander proses toegepas op kapitale bates wat lei tot die verlies in eienaarskap van die kapitale bates, anders as deur oordra van eienaarskap.

“Vervreemdings bestuurstelsel” beteken die stelsel oorweeg in regulasie 40 van die Munisipale Voorsieningskanaal Bestuur Regulasies, gepubliseer deur Algemene Kennisgewing No. 868 van 2005.

“Verbetering / Rehabilitasie” is ’n verbetering of verandering van ’n bestaande bates wat oorspronklik erkende diens potensiaal, byvoorbeeld bruikbare leeftyd, kapasiteit, kwaliteit en funksionaliteit.

“Voorsieningskanaal bestuursbeleid” beteken die voorsieningskanaal bestuursbeleid wat ’n munisipaliteit of munisipale entiteit moet hê in terme van Hoofstuk 11 van die Wet.

“Waardevermindering” – is die stelselmatige allokasie van die afskryfbare bedrag van bates oor hulle bruikbare leeftyd.

6. AGTERGROND

Die aanwending en bestuur van EAT, beleggingseiendom, ontasbare bates, erfenis bates en landboukundige bates is die primêre meganisme waardeur die Munisipaliteit sy grondwetlike mandaat kan vervul vir: -

- Lewering van volhoubare dienste;
- Sosiale en ekonomiese ontwikkeling;
- Bevordering van ’n veilige en gesonde omgewing; en
- Vervulling van die basiese behoeftes van die gemeenskap.

Die Munisipaliteit het ’n wetgewende en morele plig om te verseker dat beleide geïmplementeer word om die effektiewe en doeltreffende gebruik van bates oor hulle bruikbare leeftyd te verseker.

Die beleid vir die bestuur van bates handel oor die munisipale reëls wat vereis word om die afdwinging van toepaslike rentmeesterskap oor bates te verseker. Rentmeesterskap het drie komponente naamlik:-

- Bestuur, benutting en beheer deur die Munisipale Amptenare;
- Fisiese administrasie deur die Hoof Finansiële Beampte; en
- Fisiese administrasie deur die Bestuurder: Bates.

Statutêre voorsienings word geïmplementeer om publieke eiendom te beskerm teen arbitrêre en onbehoorlike bestuur of vervreemding deur plaaslike owerheid.

Rekeningkundige standaarde is goedgekeur deur die Raad van Rekeningkundige Standaarde (ASB) om die behoorlike finansiële hantering van eiendom, aanleg en toerusting, beleggings eiendom, ontasbare bates, erfenis bates en landboukundige bates te verseker. Die vereistes van hierdie nuwe rekeningkundige standaarde sluit in:-

- Die opstel van bates registers wat alle bates insluit wat deur die Munisipaliteit beheer word.
- Rekeningkundige hantering vir die aanskaffing, vervreemding, teboekstelling en waardevermindering / amortisasie van bates.
- Die standaarde waarvolgens finansiële rekords bygehou moet word om aan die nuwe rekeningkundige standaarde te voldoen.

7. DELEGASIE VAN PLIGTE

Hierdie beleid behoort toegepas te word met inagneming van die Munisipaliteit se beleid met betrekking tot gedelegeerde magte. Sulke magte verwys na delegasies

tussen die Munisipale Bestuurder en ander verantwoordelike amptenare asook tussen die Raad en die Uitvoerende Burgemeester en die Raad en die Munisipale Bestuurder. Alle delegasies in terme van hierdie beleid moet skriftelik gedoen word.

Ooreenkomstig die Plaaslike Owerheid: Munisipale Finansiële Bestuurswet (Wet 56 van 2003) (MFMA), is die Munisipale Bestuurder die rekenpligtige beampte van die Munisipaliteit en daarom moet alle afgevaardigde amptenare aan hom/haar rekenskap gee. Die Munisipale Bestuurder is daarom verantwoordelik vir alle transaksies aangegaan deur sy/haar afgevaardigdes.

Die oorhoofse verantwoordelikheid van bate bestuur berus by die Munisipale Bestuurder alhoewel die dag-tot-dag hantering van bates die verantwoordelikheid van alle amptenare in terme van skriftelik gedelegeerde magtiging behoort te wees.

8. VERANTWOORDELIKHEID

Munisipale Bestuurder

Die Munisipale Bestuurder is verantwoordelik vir die bestuur van die bates van die Munisipaliteit, insluitend die veilige bewaring en die onderhoud van daardie bates. Hy/sy moet verseker dat:-

- Die Munisipaliteit beskik oor 'n bestuurs-, rekeningkundige- en inligtingstelsel wat van die bates van die Munisipaliteit rekenskap gee en dit in stand hou.
- Die Munisipaliteit se bates waardeer word in terme van GRAP.
- Die Munisipaliteit 'n stelsel het van interne beheer oor bates, insluitend 'n bate register, en dit in stand hou.
- Senior bestuurders en ander amptenare voldoen aan hierdie beleid.

Hoof Finansiële Beampte

Die Hoof Finansiële Beampte moet verseker dat:-

- Geskikte finansiële bestuurstelsels en interne beheer gevestig en pligsgetrou uitgevoer word.
- Die finansiële en ander bronne van die Munisipaliteit aan hom/haar toegeken effektief, ekonomies en doeltreffend benut word.
- Enige ongemagtigde, onreëlmatige, vrugtelose of verkwiste uitgawes en verliese as gevolg van kriminele of nalatige gedrag, verhoed word.
- Die stelsels, prosesse en registers, wat vereis word om die finansiële waardes van die Munisipaliteit se bates te ondersteun, onderhou word volgens voldoende standaarde wat aanvaarbaar is volgens vereistes van effektiewe bestuur.
- Finansiële prosesse gevestig en onderhou word om te verseker dat die Munisipaliteit se finansiële hulpbronne optimaal benut word deur gepaste bate beplanning-, begroting-, aankoop-, onderhoud- en vervreemdingsbesluite.
- Die Munisipale Bestuurder toepaslik geadviseer is oor die uitoefening van magte en pligte ten opsigte van die finansiële administrasie van bates.
- Die bestuurders en senior bestuursspanne toepaslik geadviseer word oor die uitoefening van hulle magte en pligte ten opsigte van die finansiële administrasie van bates.

Senior Bestuurders

Die Senior Bestuurders moet verseker dat:

- Gepaste stelsels gevestig en uitgevoer word vir fisiese bestuur en beheer oor bates in hulle gebied van verantwoordelikheid.
- Die Munisipale hulpbronne aan hom/haar toegeken effektief, ekonomies en doeltreffend benut word.
- Die bates onder hulle beheer behoorlik beveilig is en onderhou word tot op die vereiste vlak en dat risiko bestuurstelsels bestaan en onderhou word.
- Enige ongemagtigde, onreëlmatige, vrugtelose of verkwiste uitgawe en verliese as gevolg van kriminele of nalatige gedrag, verhoed word.
- Hulle bestuurstelsels en kontroles akkurate, betroubare en op-datum rekenskap van bates onder hulle beheer kan voorsien.
- Hulle planne, begrotings-, aankope-, onderhoud- en vervreemdingsbesluite rakende bates regverdig kan word en dat die Munisipaliteit se strategiese doelwitte optimaal bereik word.
- Die aankope van bates voldoen aan alle munisipale beleide en prosedures.
- Alle bates teboekgestel tydig is en geïdentifiseer en geïnspekteer is voordat dit in hulle sorg ontvang word.
- Alle los bates ontvang in hulle sorg is behoorlik beveilig teen onregmatige gebruik of verlies. Dit sal beheer oor die fisiese toegang tot die bates insluit asook gereelde bate bevestigings ten einde te verseker dat geen verliese gely is nie. Enige bekende verliese moet onmiddellik aan die Hoof Finansiële Beampte gerapporteer word.
- Bates toepaslik gebruik word vir die doel waarvoor die munisipaliteit dit bekom het.

Die Senior Bestuurder mag delegeer of andersins verantwoordelikheid aan andere toeken om hierdie funksies te verrig maar hulle sal steeds verantwoordelik bly om te verseker dat hierdie aktiwiteite uitgevoer word.

9. FINANSIËLE BESTUUR

Beplanning voor die Aankoop van Bates

Wanneer 'n kapitale projek ingesluit word in die begroting en voor dit geïmplementeer kan word, moet die relevante bestuurder die volgende aan die Raad voorlê vir oorweging:

- Die beraamde koste van die projek oor al die finansiële jare totdat die projek in bedryf is;
- Die toekomstige bedryfskoste en inkomste van die projek insluitend die belasting en tarief implikasies.
- Die finansiële volhoubaarheid van die projek oor sy lewensduur insluitend die generering van inkomste en subsidiëring vereistes;
- Die fisiese en finansiële verwantskap van die bate gedurende alle stadiums van sy lewensduur, insluitend die aanskaffing, installasie, onderhoud, bedryf, vervreemding en rehabilitasie,
- Die insluiting van die kapitale projek in die Geïntegreerde Ontwikkelingsplan (GOP) en toekomstige begrotings; en
- Alternatiewe tot die kapitaal aankoop.

Die Hoof Finansiële Beampte is verantwoordelik om te verseker dat alle moontlike hulp, leiding en verduidelikings aan die hoofde van die betrokke departemente verleen word, sodat hy/sy in staat sal wees om sy beplannings vereistes na te kom.

Goedkeuring vir die Aankoop van Bates

Fondse kan slegs op 'n projek spandeer word, indien:

- Die fondse toegedeel was in 'n goedgekeurde kapitale begroting;
- Die projek, ingesluit die totale koste, goedgekeur was deur die Raad;
- Die Hoof Finansiële Beampte bevestig dat befondsing beskikbaar is vir die betrokke projek; en
- Enige kontrak wat finansiële verpligtinge sal veroorsaak vir meer as twee jaar na die begrotingstydperk, behoorlik geopenbaar is.
- Die Voorsieningskanaal Bestuursbeleid nagekom is.

Goedkeuring vir die aankoop van bates sal ingevolge die Munisipaliteit se delegasie van bevoegdhede geskied en die betaling vir die aankoop van bates sal in ooreenstemming met die finansiële beleid en regulasies van die Munisipaliteit gedoen word.

Befondsing van Bates

Die Hoof Finansiële Beampte sal binne die munisipaliteit se deurlopende finansiële, wetlike of administratiewe kapasiteit befondsing-strategieë daarstel en onderhou wat die munisipaliteit se vermoë optimaliseer ten einde die strategiese doelwitte te bereik, soos uiteengesit in die Geïntegreerde Ontwikkelingsplan. Die aankoop van bates sal nie befonds word oor 'n periode wat die bruikbare leeftyd van die bate oorskry nie.

Tipes befondsingsbronne kan die volgende insluit:

- Eksterne lenings;
- Regerings toekennings;
- Publieke bydraes en donasies;
- Bruikhure;
- Kapitaal Vervangings Reserwe; en
- Surplus kontant.

Vervreemding van Bates

In terme van Artikel 14 van die MFMA mag die Munisipaliteit nie eienaarskap oordra as gevolg van verkope of ander transaksie of andersins bates permanent vervreem wat benodig word vir die lewering van die minimum vlak van basiese munisipale dienste nie, tensy so bate oorbodig is, surplus is tot vereistes, nie reggemaak kan word nie of vervang word met die voorbehoud dat die minimum vlak van basiese munisipale dienste nie benadeel word met die verkoop van die bate nie.

Die Raad delegeer die bevoegdheid om die vervreemding van voertuie met 'n geraamde drawaarde van minder as R100 000 (een honderd duisend rand) en ander roerende bates met 'n geraamde drawaarde van minder as R20 000 (twintig duisend rand) goed te keur, aan die Munisipale Bestuurder. (RB 666 08/02/2012) Indien die drawaarde bo die genoemde bedrae is, mag die Munisipaliteit eienaarskap oordra of andersins vervreem, buiten in die bogenoemde geval, maar slegs nadat die Raad in 'n vergadering wat oop is vir die publiek:

- Op redelike gronde besluit het dat die bate nie vir die lewering van basiese munisipale dienste benodig word nie;
- Die billike markwaarde van die bate oorweeg het en die ekonomiese- en gemeenskaps waarde wat ontvang sal word in ruil vir die bate oorweeg het.

Die besluit of 'n spesifieke bate nie benodig word vir die lewering van 'n basiese munisipale diens nie, mag nie deur die Munisipaliteit herroep word nadat die bate verkoop, oorgedra of andersins vervreem is nie.

Met voldoening aan beginsels en voorskrifte van die MFMA sal die oordrag van eienaarskap van enige EAT item regverdig, gelyk, deursigtig, kompetierend en konsekwent met die Munisipaliteit se Voorsieningskanaal Bestuursbeleid en die Munisipaliteit se Munisipale Bate Oorplasingregulasies wees. Die oordrag van bates na 'n ander munisipaliteit, munisipale entiteit, nasionale departement of provinsiale departement is uitgesluit van hierdie voorskrifte met die voorbehoud dat die oordrag gedoen word in terme van 'n voorgeskrewe wetsraamwerk.

Elke Departementshoof sal skriftelik aan die Hoof Finansiële Beampte rapporteer, voor/op 31 Oktober van elke finansiële jaar, oor alle bates onder beheer of gebruik deur die betrokke departement, wat daardie departement wil vervreem deur publieke veiling of publieke tender.

Die Hoof Finansiële Beampte sal daarna alle versoeke soos ontvang vanaf die verskeie departemente konsolideer en sal kortliks die gekonsolideerde inligting aan die Raad of die Munisipale Bestuurder van die Munisipaliteit, wat die geval ook al mag wees, rapporteer, wat die proses van vervreemding wat gevolg behoort te word voorstel.

Wanneer die bates vervreem is sal die Hoof Finansiële Beampte die vervreemding van die items hanteer in terme van GRAP en die relevante rekords van die Bate Register aanpas. Indien die opbrengs van die vervreemding minder is as die drawaarde aangedui in die Bate Register, moet so verskil erken word as 'n verlies in die Staat van Finansiële Prestasie van die betrokke departement of pos.

Alle bates wat vir afskrywing geormerk is, moet per openbare veiling of tender verkoop word nadat die volgende stappe geneem is:

- 'n kennisgewing van die voorneme van die munisipaliteit om die bate te verkoop in die plaaslike pers gepubliseer is;
- die munisipaliteit 'n onafhanklike waardeerder in die geval van tenderverkope aangestel het om 'n minimum verkoopprijs vas te stel;
- in die geval van 'n openbare veiling die munisipaliteit 'n onafhanklike afslaer aangestel het om die veiling waar te neem; en
- in die geval van 'n openbare tender die voorgeskrewe tender prosedures nagekom is.

Verlies, Diefstal, Vernietiging of Permanente Waardedaling van Bates

Elke Bestuurder moet verseker dat enige geval van verlies, diefstal, vernietiging of wesenlike permanente waardedaling van bates onder sy/haar beheer of wat gebruik word deur die betrokke departement tydig en skriftelik aan die Hoof Finansiële Beampte, interne ouditeur en in gevalle van vermoedelike diefstal of opsetlike skade aan die Suid-Afrikaanse Polisie gerapporteer word.

10. INTERNE KONTROLES

Bate Register

Die Hoof Finansiële Beampte sal 'n Bate Register daarstel en onderhou wat alle belangrike data rakende elke item van Eiendom, Aanleg en Toerusting,

Beleggingseiendomme, Ontasbare Bates, Erfenis Bates en Landboukundige Bates saamvat wat aan die kriteria van erkenning voldoen.

Die bate register sal bygehou word in die formaat vasgestel deur die Hoof Finansiële Beampte, en moet voldoen aan die vereistes van GRAP en enige ander rekeningkundige vereistes wat voorgeskryf mag wees.

Die bate register behoort sover moontlik die volgende inligting bevat:

- 'n Kort maar betekenisvolle beskrywing van elke bate;
- Die datum waarop die bate aangeskaf is of in gebruik geneem is;
- Die ligging van die bate;
- Die verantwoordelike bestuurder en departement(e) of pos(te) waarbinne die bates gebruik gaan word;
- Die titel akte nommer, in die geval van eiendom;
- Die erf nommer, in die geval van eiendom;
- Die metingsbasis gebruik (Kosprys of Billike waarde);
- Die oorspronklike bruikbare leeftyd;
- Die hersiene bruikbare leeftyd;
- Die reswaarde;
- Die hersiene reswaarde;
- Die oorspronklike koste of die herwaardeerde bedrag of die billike waarde indien geen koste beskikbaar is nie;
- Die (laaste) herwaarderingsdatum van die bates wat nog waardeer moet word;
- Die herwaardeerde waarde van daardie bates;
- Wie die (laaste) herwaardasie gedoen het;
- Opgehoopte waardevermindering tot op datum;
- Die waardeverminderingseffing vir die huidige finansiële jaar;
- Die drawaarde van die bate;
- Die metode en koers van waardevermindering;
- Permanente waardedalings wat plaasgevind het gedurende die finansiële jaar (en die terugskryf van sulke dalings waar van toepassing);
- Metode waarop verhaalbare bedrag bereken is (wanneer permanente waardedaling vereis word in terme van GRAP);
- Toenames of afnames as gevolg van herwaardasie (indien van toepassing);
- Die bron van finansiering;
- Toestand van die bate;
- Die huidige versekeringsreëlings/ooreenkoms;
- Of die bate vereis word om basiese munisipale dienste te verskaf;
- Of die bate gebruik is as sekuriteit vir enige skuld en indien wel, die aard en tydperk daarvan;
- Sekuriteit reëlings;
- Die datum waarop die bate vervreem is;
- Die verkoopprijs;
- Die datum waarop die bate uitgetree het uit diens, indien dit nie vervreem is nie.

Alle departementshoofde onder wie se beheer enige bate is, sal enige inligting wat vereis word om die bate register saam te stel, kortliks in skrif aan die Hoof Finansiële Beampte verskaf en sal ook die Hoof Finansiële Beampte skriftelik in kennis stel van enige wesentliche verandering wat mag plaasvind met betrekking tot daardie inligting.

'n Bate sal gekapitaliseer word, dus in die bate register opgeteken word, so spoedig soos dit aangeskaf word. Indien die bate oor 'n periode opgerig word, sal dit as werk-in-proses opgeteken word totdat dit beskikbaar is vir gebruik waarna dit toepaslik

gekapitaliseer word as 'n vaste bate. 'n Bate sal in die bate register bly vir so lank as wat dit fisies bestaan. Die feit dat 'n bate ten volle gedeprisieër is, is nie alleenlik 'n rede wees om dit uit die Bate Register te verwyder nie.

Bate Register verwante kontroles moet voldoende wees om Senior Bestuurders te voorsien van 'n akkurate, betroubare en op-datum oorsig van bates onder hulle beheer in terme van standarde vasgestel deur die Hoof Finansiële Beampte en in terme van die relevante wetgewende- en ander vereistes..

Hierdie kontroles moet die volgende insluit:

- Besonderhede van fisiese bestuur;
- Teboekstelling van alle aankope, opdragte, oordragte, verliese en vervreemdings van bates;
- Gereelde fisiese bate opnames; en
- Stelsel oudits om die akkuraatheid van die rekords te bevestig.

Die Hoof Finansiële Beampte moet 'n stelsel daarstel wat verseker dat alle los bates voorsien is van 'n unieke identiteitsnommer/strepietkode wat in die bate register opgeneem sal word.

Die Senior Bestuurders moet verseker dat die goedgekeurde bate identifikasie stelsel noukeurig toegepas word op alle bates onder hulle beheer of in gebruik deur die betrokke departement.

11. FISIESE KONTROLES EN BESTUUR

Die verantwoordelikheid van die Bate Kontrole afdeling

- Die Bate Kontrole afdeling sal die jaarlike bate opname onderneem as deel van hulle jaarlikse rapporterings proses.

Die datum van aankoop

- Die aankoopdatum word geag te wees die tyd wanneer die eienaarskap oorgaan na die Munisipaliteit. Dit mag verskil tussen die verskillende bate klasse maar sal gewoonlik die punt wees waar die bate in gebruik geneem word of wanneer die finale betaling vir die item goedgekeur is.

Oordragte tussen Bestuurders

Permanente Oordrag na Ander Bestuurder

'n Bestuurder mag 'n bate onder sy beheer oordra mits 'n ander Senior Bestuurder skriftelik verantwoordelikheid vir die bate aanvaar. Kopieë van sulke goedkeurings moet aan die Finansiële Dienste Departement oorhandig word.

Die Finansiële Dienste Departement moet die Bate Register aanpas vir al sulke goedgekeurde oordragte.

Die Bestuurder na wie die bate oorgeplaas word moet verantwoordelikheid vir die oorgeplaasde bate aanvaar vanaf 'n datum in die bogenoemde kommunikasie gespesifiseer.

'n Bestuurder moet verseker dat die bates verseker is teen verlies, skade of misbruik, waar ook al die bate geleë is. Beskerming sluit die versekering van redelike fisiese beperkings in.

Ver skuiving of Herontplooing van Bates

'n Bestuurder moet die Hoof Finansiële Beampte skriftelik in kennis stel wanneer 'n bate verskuif of her-ontploo is vanaf sy ligging of koste sentrum soos opgeteken in die Bate Register.

In die geval van bates soos voertuie wat onder normale bedrywighede weg van sy basis gebruik word, is hierdie rapportering nie nodig nie.

Verifikasie van Bates

Elke Bestuurder, in samewerking met die Bate Kontrole afdeling, sal ten minste jaarliks 'n fisiese bate bevestiging doen van alle bates onder hulle beheer.

Die resultate van die opname sal aan die Hoof Finansiële Beampte gerapporteer word in 'n formaat soos deur die Hoof Finansiële Beampte voorgeskryf.

Die jaarlikse bevestiging sal so na as moontlik aan jaareinde gedoen word en die verslag moet die Hoof Finansiële Beampte nie later as 30 Junie bereik nie.

Versekering van Bates

Die Munisipale Bestuurder moet verseker dat alle roerende bates ten minste teen brand en diefstal verseker is en munisipale geboue en infrastruktuur teen brand en natuur rampe verseker is.

Die Munisipale Bestuurder moet besluit, na konsultasie met die Hoof Finansiële Beampte, oor 'n basis van versekerings dekking wat of die drabedrag of vervangings waarde van die bates kan wees. So aanbeveling sal die Munisipaliteit se begrotings hulpbronne in ag moet neem.

12. BESTUUR EN BEDRYF VAN BATES

Verantwoordelikheid om bates te bestuur

Elke Senior Bestuurder is verantwoordelik om te verseker dat munisipale hulpbronne aan hulle toegewys, effektief, doeltreffend, ekonomies en deursigtig benut word. Dit sluit in:

- Die ontwikkeling van toepaslike bestuurstelsels, prosedures, prosesse en kontroles vir bestuur van bates;
- Die voorsiening van akkurate, betroubare en op-datum rekenskap van bates onder hulle beheer; en
- Die ontwikkeling en motivering van relevante strategiese bestuursplanne en bedryfsbegrotings wat die Munisipaliteit se strategiese doelwitte optimaal bereik.

Inhoud van 'n strategiese bestuursplan

Senior Bestuurders moet bates onder hulle beheer bestuur om die vereiste vlak van diens of ekonomiese voordeel teen die laagste moontlike langtermyn koste te voorsien.

Om dit te bereik moet die Senior Bestuurders strategiese bate bestuursplanne ontwikkel wat die volgende dek:-

- Vergelyking met die GOP;
- Bedryfsriglyne;
- Prestasie monitering;
- Onderhoudsprogramme;
- Hernuwing, opknapping en vervangingsplanne;
- Vervreemding en Rehabilitasie planne;
- Bedryfs, finansiële en kapitale ondersteunings vereistes; en
- Risiko bestuursplanne, insluitend versekering strategieë.

Die bedryfsbegroting is die kort- tot medium- termyn plan vir implementering van hierdie strategiese bate bestuursplan.

Rapportering van Opkomende Kwessies

Elke Funktionele Bestuurder behoort kwessies, wat die bate item se vermoëns om die vereiste vlak van diens of ekonomiese voordeel te bereik beduidend belemmer, aan die Munisipale Bestuurder te rapporteer.

13. KLASSIFIKASIE EN KOMPONENTE VAN BATES

Klassifikasie van Bates

Enige bate erken as 'n bate in terme van hierdie beleid sal geklassifiseer word in terme van nasionaal erkende kategorieë.

Hierdie kategorieë word deur die Raad van Rekeningkundige Standaarde vasgestel.

Alle bate moet onder die volgende opskrifte geklassifiseer word in die Bate Register:

13.1 Eiendom, Aanleg en Toerusting (EAT)

- Grond (nie gehou as beleggingsbates).
- Infrastruktuur bates (bates wat deel is van 'n netwerk van soortgelyke bates).
- Gemeenskapsbates (bates wat bydra tot die algemene welstand van die gemeenskap).
- Ander bates (normale operasionele bates).

13.2 Beleggingseiendom

13.3 Ontasbare Bates

13.4 Landboukundige Bates

13.5 Erfenis Bates

Opsionele Hantering van Wesenlike Komponente

'n Bestuurder moet, met goedkeuring van die Hoof Finansiële Beampte, wesenlike komponente van 'n item van eiendom, aanleg en toerusting as 'n aparte bate vir die doeleindes van hierdie beleid hanteer.

Hierdie wesenlike komponente mag gedefinieer word deur sy fisiese eienskappe of sy finansiële eienskappe.

By oorweging vir goedkeuring van hierdie hantering van komponente moet die Bestuurder tevrede wees dat die komponente

- 'n Verskillende bruikbare leeftyd of gebruikspatroon het van die van die hoof bate.
- In lyn is met die bate bestuursplanne;
- Regverdig die koste van aparte identifikasie;
- Waarskynlike toekomstige ekonomiese voordele of potensiële dienslewering uit die bate het wat sal vloei na die Munisipaliteit;
- Se koste betroubaar gemeet kan word;
- Beheer word deur die munisipaliteit; en
- Vir meer as een finansiële gebruik gaan word.

Al sulke besluite en ooreenkomste moet bevestig word voor die begin van die finansiële jaar en moet ingedien word vir goedkeuring saam met die begroting. Enige wysiginge sal slegs toegelaat word as deel van die begrotings oorsig (m.a.w. een of twee keer deur die jaar).

Wanneer 'n wesenlike komponent erken is as 'n aparte bate, mag dit aangekoop, gedeprezieer en vervreem word asof dit 'n aparte bate is.

14. REKENINGKUNDIGE HANTERING VAN BATES

Erkenning van Bates

'n Item van eiendom, aanleg en toerusting sal erken word as 'n bate wanneer:

- Dit waarskynlik is dat toekomstige ekonomiese voordeel of potensiële dienslewering uit die bate sal vloei na die Munisipaliteit;
- Die koste van die bate betroubaar gemeet kan word;
- Die munisipaliteit beheer het oor die bate; en
- Daar verwag word dat die bate vir meer as een finansiële gebruik gaan word.

Aanvanklike Meting

Die oorspronklike koste van 'n item van EAT of ontasbare bates mag die volgende insluit:

- Kosprys;
- Afleweringkoste;
- Installasiekoste;
- Professionele fooie;
- Terrein ontwikkelingskoste;
- Kontrakteurs fooie;
- Invoerbelasting;
- Belasting wat nie teruggeëis kan word nie (Bv. BTW op passasiers voertuie).

Donasies en Verruilings

Wanneer 'n item van eiendom, aanleg en toerusting verkry is teen geen koste of teen 'n nominale koste, sal dit oorspronklik gemeet word teen sy billike waarde op die datum van verkryging en in die Bate Register ingesluit word.

Drawaarde van Bates

Na die aanvanklike erkenning as 'n bate sal 'n item van eiendom, aanleg en toerusting gedra word teen sy koste minus opgehoopte waardevermindering en opgehoopte permanente waardedalings.

Waardevermindering

Alle EAT uitgesluit grond, werk-in-proses en erfnis bates, sal gedepresieer word of geamortiseer word, in die geval van ontasbare bates.

Waardevermindering en amortisasie word gedefinieer as die monetêre kwantifikasie van die omvang waarvolgens EAT en Ontasbare Bates gebruik word in die voorsiening van ekonomiese voordele of die lewering van dienste.

Die afskryfbare bedrag van 'n bate word bepaal nadat die reswaarde van die bate afgetrek is. In praktyk is die reswaarde meestal nie wesenlik nie.

Wanneer die standaard hantering aanvaar is en die reswaarde waarskynlik wesenlik gaan wees, word die reswaarde geraam op die datum van aankoop. Die raming word gebaseer op die heersende reswaarde op die datum van soortgelyke bates wat reeds die einde van hulle bruikbare leeftyd bereik het en wat onder soortgelyke omstandighede bedryf is.

Die waardeverminderings uitgawe vir elke periode sal as 'n uitgawe erken word in die bedryfsbegroting van elke Departement.

Die waardeverminderings metode gebruik sal die verwagte patroon reflekteer waardeur die bate se toekomstige ekonomiese voordele of dienslewering potensiaal die waarde van die bate verminder.

'n Verskeidenheid waardeverminderings metodes kan gebruik word om die afskryfbare bedrag te allokkeer op 'n sistematiese wyse oor die bruikbare leeftyd van die bate. Die metodes sluit die volgende in:

- Reguitlyn metode;
- Verminderde saldo metode; en
- Som van produksie eenhede metode.

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

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

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

Die metode van waardevermindering word konstant toegepas van periode tot periode tensy daar 'n verandering was in die verwagte patroon van gebruik van toekomstige ekonomiese voordele of diensleweringse potensiaal.

Die reguitlyn metode geniet voorkeur tensy anders skriftelik ooreengekom met die Hoof Finansiële Beampte.

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

Elke Departementshoof, wat optree in konsultasie met die Hoof Finansiële Beampte, sal verseker dat daar jaarliks in die begroting redelike voorsiening gemaak word vir die waardevermindering en amortisasie van alle toepaslike EAT of Ontasbare Bates wat beheer word of gebruik word deur die departement of wat verwag word om beheer of gebruik te word gedurende die opvolgende finansiële jaar.

Aanvanklike Bepaling van Nuttige Lewensduur

Die Hoof Finansiële Beampte moet die bruikbare leeftyd van 'n spesifieke bate of klas van bates bepaal deur die ontwikkeling van 'n strategiese bate bestuursplan. Die bepaling van die bruikbare leeftyd behoort as deel van enige voor-aankoopse beplanning ingesluit te word wat onder andere die volgende faktore sal oorweeg:

- Die program wat die langtermyn kostes om die bate te besit optimaliseer;
- Ekonomiese oorbodigheid omdat dit te duur is om te onderhou;
- Funksionele oorbodigheid omdat dit nie langer aan die munisipaliteit se behoeftes voldoen nie;
- Tegniese oorbodigheid;
- Sosiale oorbodigheid weens veranderende demografie; en
- Wetlike oorbodigheid wees statutêre bepalinge.

'n Skedule van lewensdure is aangeheg as Aanhangsel A. Dit kan slegs as 'n riglyn dien, want werklike lewensdure mag drasties verskil van hierdie aanbevole lewensdure.

In die geval van 'n item van EAT of Ontasbare Bate wat nie gelys is in die bylaag nie, moet die relevante departementshoof in konsultasie met Hoof Finansiële Beampte die bruikbare leeftyd bepaal en sal gelei word in die bepaling van die bruikbare leeftyd deur die patroon waarvolgens die item se ekonomiese voordele of diens potensiaal verbruik sal word.

Onderdele spesifiek aangekoop vir 'n bate of klas bates tydens die aanvanklike aankoop van die bate en wat oorbodig sal raak indien 'n bate of klas bates uittree of die bate of klas bates se gebruik gestaak word, moet oorweeg word om deel te vorm van die historiese koste van daardie bate of klas bates. Die afskryfbare bedrag van die onderdele sal afskryf word oor dieselfde lewensduur as die bate of klas bates.

Hersiening van Nuttige Lewensdure en Reswaarde

Slegs die Hoof Finansiële Beampte in konsultasie met die relevante Bestuurder mag die bruikbare leeftyd of reswaarde van 'n bate bepaal of aanpas.

Die Hoof Finansiële Beampte sal die bruikbare leeftyd of reswaarde toegeken aan enige bate aanpas indien dit bekend word dat die bate 'n wesentliche permanente waardedaling gehad het, nie behoorlik onderhou is nie, tot so mate dat die verwagte lewensduur van die bate nie bereik sal word nie, of enige ander insident wat

plaasgevind het wat 'n wesenlike invloed het op die patroon waarmee die bate se ekonomiese voordele of dienslewering potensiaal verbruik word.

Indien die waarde van enige item van EAT of 'n ontasbare bate verminder word in so 'n mate dat dit geen of 'n onbeduidende nuttige bedryfslewenduur van waarde het, sal die item ten volle gedeprimeer of geskrap word in die finansiële jaar waarin die waardedaling plaasgevind het.

Ooreenkomstig, indien enige item van EAT verlore, gesteel of beskadig is in so 'n mate dat dit onherstelbaar is, sal die item(s) ten volle gedeprimeer word in die finansiële jaar waarin die gebeurtenis plaasgevind het. Indien die item fisies nie meer bestaan nie, sal dit afgeskryf word in die bateregister.

In al die voorafgaande gevalle, sal die bykomende waardevermindering uitgawes gedebiteer word teen die departement of pos wat die item van EAT of ontasbare bates beheer of gebruik.

Addisionele waardevermindering waarvoor nie begroot was nie, as gevolg van onvoorsiene of onvermydelike uitgawes, moet voorsien word in 'n gewysigde begroting. Indien sulke omstandighede na aan die einde van die finansiële jaar ontstaan en daar nie tyd is vir die Raad om die wysiging te oorweeg voor die einde van die finansiële jaar nie, mag 'n die Burgemeester dit goedgekeur in terme van Artikel 29 van die MFMA, met die voorbehoud dat enige ander bepalings van die MFMA nagekom word.

Hersiening van die Waardevermindering Metode

Die waardevermindering metode toepaslik vir elke klas bates moet jaarliks hersien word en indien daar 'n wesenlike verandering is in die verwagte patroon van ekonomiese voordele of dienslewering potensiaal van daardie bates, moet die metode aangepas word om daardie verandering te reflekteer.

Wanneer so verandering in waardevermindering metode nodig is, moet die verandering as 'n verandering in rekeningkundige raming hanteer word en die waardevermindering uitgawe van huidige en toekomstige periodes moet aangepas word.

Daaropvolgende Uitgawes

Daaropvolgende uitgawes met betrekking tot 'n bate wat reeds gekapitaliseer is behoort slegs by die drabedrag van die bate bygevoeg te word wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of potensiële dienslewering, bo die oorspronklik geassesseerde standaard van werkverrigting van die bestaande bate, na die Munisipaliteit sal vloei.

Alle ander uitgawes sal as 'n uitgawe hanteer word in die periode waarin dit plaasgevind het.

Voordat die kapitalisering van daaropvolgende uitgawes goedgekeur word, moet die Hoof Finansiële Beampte tevrede wees dat die uitgawe 'n wesenlike:

- Toename in die lewenduur van die bate tot gevolg sal hê bo dit wat in die Bate Register aangedui is; of
- Toename in die kwaliteit van diens gelewer bo die huidige vlak van dienslewering; of
- Toename in die hoeveelheid diens wat die bate kan lewer; of

- Afname in die toekomstige verwagte onderhoudskostes van die bate.

Uitgawes wat oorweeg word vir kapitalisering moet ook voldoen aan die erkennings kriteria van bates en moet toepaslik ingesluit word in die kapitaal begroting.

Waardedalingsverliese

Die drabedrag van 'n item of groep identiese items van Eiendom, Aanleg en Toerusting, Beleggingseiendomme en Ontasbare Bates moet periodiek hersien word ten einde te bepaal of die verhaalbare bedrag nie gedaal het na 'n bedrag wat laer is as die drabedrag nie.

Die verhaalbare bedrag is die bedrag wat die munisipaliteit verwag om te verhaal uit die toekomstige gebruik van die bate insluitend sy reswaarde met vervreemding. Wanneer so daling plaasgevind het, moet die drabedrag verlaag word na die verhaalbare bedrag. Die bedrag van hierdie waardedaling sal onmiddellik as 'n uitgawe in die Staat van Finansiële Prestasie erken word. Indien dit 'n omkeer van 'n vorige herwaardasie is sal die nie-verdeelbare reserwe verminder word.

Die verhaalbare bedrag van individuele bates of groepe identiese bates word afsonderlik bereken en die drabedrag word verlaag na die verhaalbare bedrag van die individuele bate of groep identiese bates, basis. Daar mag egter omstandighede bestaan waar dit nie moontlik is om die verhaalbare bedrag van 'n bate te oorweeg op hierdie basis nie, byvoorbeeld waar al die aanleg en toerusting in 'n rioolsuiweringsaanleg vir dieselfde doel gebruik word. Onder sulke omstandighede sal die drabedrag van elk van die verwante bates proporsioneel verminder in verhouding tot die daling in verhaalbare bedrag van die kleinste groepering van bates waarvoor dit moontlik is om 'n oorweging van die verhaalbare bedrag te maak.

Die volgende is aanwysers van 'n moontlike permanente waardedaling van 'n bate:

- Die bate is beskadig;
- Die bate is tegnologies verouderd en is nie meer bruikbaar nie;
- Die bate is vir lang periodes in onbruik voor of gedurende die tydperk waarbinne dit in gebruik geneem is; en
- Grond wat teen markwaarde gekoop is maar vir gesubsidieerde behuisings projekte gebruik gaan word en waar die subsidie minder is as die aankoopsprys.

Die volgende stappe sal gereeld gedurende die jaar uitgevoer moet word ten einde waardedalingsverliese te erken:

- Die departemente sal bates identifiseer en die Hoof Finansiële Beampte en Bate Kontrole afdeling in kennis stel wat:
 - Beskadig is op jaareinde;
 - Tegnologies verouderd is op jaareinde;
 - Vir lang periodes in onbruik was voor die bate in gebruik geneem is of gedurende sy leeftyd;
 - Onderworpe is aan waardedalingsverliese omdat die subsidie wat ontvang gaan word in ruil vir bates minder is as die drabedrag van die bates. 'n Voorbeeld hiervan is grond wat gekoop is teen markwaarde en wat gebruik gaan word vir gesubsidieerde behuisings ontwikkelinge.
- Die verhaalbare bedrag van hierdie bates moet bepaal word deur die netto verkoopprys per bate te bepaal soos hierbo gedefinieer.

- Die waardedalingsverlies per bate is die verskil tussen die netto verkoopprijs en die drawaarde van die bate.

Daaropvolgende Toename in die Verhaalbare Bedrag

'n Daaropvolgende toename in die verhaalbare bedrag van 'n bate, wat voorheen onderworpe was aan 'n waardedalingsverlies weens 'n afname in die drabedrag, sal teruggeskryf word indien die omstandighede wat die verlies veroorsaak het ophou bestaan het en na verwagting in die nabye toekoms so sal bly.

Die bedrag wat teruggeskryf word behoort verminder te word met die bedrag wat as waardevermindering erken sou word indien die afskrywing nie plaasgevind het nie.

Rekeningkundige Hantering van Vervreemdings

'n Bate behoort uit die Bate Register verwyder te word op vervreemding of wanneer die bate permanent van gebruik onttrek word en geen verdere ekonomiese voordele of potensiële dienslewering weens sy bestaan verwag word nie.

Winste en verliese wat ontstaan weens die uittrede of verkoop van 'n bate sal bereken word as die verskil tussen die werklike of verwagte verkoops-opbrengs en die drawaarde van die bate en sal as 'n inkomste of uitgawe in die finansiële rekords erken word.

Herindiensneming, Onderhoud en Ander Uitgawes

Slegs uitgawes aangegaan vir die verbetering van 'n bate (in die vorm van verbeterde of verhoogde dienste, of voordele wat vloei van die gebruik van so bate) of 'n wesenlike verlenging van die bruikbare leeftyd van 'n bate, sal gekapitaliseer word.

Uitgawes aangegaan vir die onderhoud of herindiensneming van 'n bate sal erken word as bedryfsuitgawes aangegaan om te verseker dat die bate se bruikbare leeftyd volhou word en sal daarom nie gekapitaliseer word nie, ongeag die aard van die uitgawes.

Uitgawes wat redelik toeskryfbaar is om die bate in gebruik te neem mag gekapitaliseer word as deel van die koste van daardie bate. Sulke uitgawes kan die volgende, maar is nie beperk tot die volgende, insluit: invoer belastings, termyn kontrak koste, vervoer koste, installasie koste, oprigtings koste en kommunikasie kostes.

Die volgende tabel kan gebruik word om kapitale uitgawes van onderhoud- uitgawes te onderskei:

KAPITALE UITGAWES	ONDERHOUD
<ul style="list-style-type: none"> • Aankoop van 'n nuwe bate 	<ul style="list-style-type: none"> • Restourering van 'n bate sodat dit kan voortgaan om gebruik te word vir sy bedoelde gebruik.

<ul style="list-style-type: none"> • Vervanging van 'n bestaande bate • Verbetering van 'n bestaande bate sodat sy gebruik uitgebrei word. • Verdere ontwikkeling van bestaande bates sodat sy aanvanklike bruikbare leeftyd verleng word. 	<ul style="list-style-type: none"> • Onderhoud van 'n bate sodat dit vir die aanvanklike bedoelde periode gebruik kan word.
---	--

Bruikhure en Bedryfshuur

Bruikhure is huur, wat in effek alle risiko's en vergoeding verbonde aan eienaarskap van die bate van die verhuurder na die huurder oordra. Bates wat gehou word onder bruikhure sal deur die Munisipaliteit gekapitaliseer word en in die Bate Register opgeneem word. Die bate sal teen sy huurwaarde gekapitaliseer word aan die begin van die huur, wat die prys sal wees soos aangedui in die huur ooreenkoms, of teen 'n prys wat bereken is nadat 'n redelike rente op die huur betalings oor die periode van die huur in ag geneem is. Waardevermindering word op die bate afgeskryf oor sy verwagte bruikbare leeftyd.

Bedryfhure is huur wat nie binne die definisie van bruikhure val nie. Bedryfshuur se uitgawes word erken soos wat dit betaalbaar word. Bates wat onder bedryfshuur gehou word sal nie in die Bate Register erken word nie.

Beleggingseiendomme

Beleggingseiendom sal hanteer word in terme van GRAP 16 en sal afsonderlik geklassifiseer word in die Staat van Finansiële Posisie.

Beleggingseiendomme bestaan uit grond of geboue (of gedeeltes van geboue) of beide wat gehou word deur die Munisipaliteit, as eienaar of as verhuurder onder 'n bruikhuur, om huur inkomste te ontvang of vir kapitale groei of vir beide.

Beleggingseiendomme sal in 'n aparte gedeelte van die Bate Register opgeneem word, soortgelyk aan ander bates.

Waardevermindering sal jaarliks op beleggingseiendomme oor hul oorblywende nuttige lewensduur afgeskryf word.

Bates Gehou as Voorraad

Enige grond of geboue wat deur die Munisipaliteit besit of aangekoop is, met die bedoeling om sulke eiendom te verkoop in die normale verloop van besigheid of om sulke eiendom te ontwikkel met die bedoeling om te verkoop in die normale verloop van besigheid, sal as voorraad openbaar word. Sulke eiendom sal nie ingesluit word by enige van eiendom, aanleg, toerusting of beleggingseiendom in die Munisipaliteit se Staat van Finansiële Posisie nie.

Die voorraad moet opgeteken word in die bate register op dieselfde manier as ander vaste bates maar 'n afsonderlike afdeling in die bate register moet onderhou word vir hierdie doel.

Erfernis Bates

Erfernis bates sal hanteer word in terme van GRAP 103 en sal afsonderlik geklassifiseer word in die Staat van Finansiële Posisie.

Erfernis bates sal in 'n aparte gedeelte van die Bate Register opgeneem word, soortgelyk aan ander bates.

Indien geen oorspronklike koste of billike waarde beskikbaar is vir een of meer erfernis bates nie, kan die Hoof Finansiële Beamppte, indien geglo word dat die bepaling van die billike waarde van die bates onder oorsig 'n buitensporige of duur onderneming gaan wees, daardie bate of bates in die bate register erken sonder 'n aanduiding van die kosprys of billike waarde.

Vir die doeleindes van die Staat van Finansiële Posisie sal die bestaan van sulke erfernis bates met behulp van 'n gepaste nota openbaar gemaak word.

Ander Afskrywings van Bates

'n Bate item, selfs al is dit ten volle gedeprisieer, sal slegs afgeskryf word wanneer dit nie meer gebruik kan word nie, op aanbeveling van die Departementshoof wat die betrokke item beheer of gebruik. Die Hoof Finansiële Beamppte moet dit ook goedkeur.

Elke Departementshoof sal voor/op 31 Oktober van elke finansiële jaar aan die Hoof Finansiële Beamppte rapporteer oor enige bate item wat daardie Departementshoof afgeskryf wil hê, met die volle redes vir so aanbeveling. Die Hoof Finansiële Beamppte sal al sulke verslae konsolideer en sal kortliks die Munisipale Bestuurder in kennis stel oor die bate wat afgeskryf moet word.

Die enigste redes vir die afskrywing van bates anders as deur vervreemding sal verlies, diefstal, vernietiging en permanente waardedalings van die betrokke items insluit.

Indien 'n bate item afgeskryf moet word as gevolg van 'n gebeurtenis buite die beheer van die Munisipaliteit, soos kwaadwillige beskadiging, diefstal of vernietiging, moet die Munisipale Bestuurder bepaal of 'n derde party of 'n werknemer betrokke was in die verlies en alle redelike stappe neem om so verlies te verhaal, insluitend om die insident aan die Suid Afrikaanse Polisie diens, die Ouditeur-Generaal en versekering te rapporteer asook om dissiplinêre stappe teen so werknemer wie betrokke by so insident mag gewees het te neem.

In elke geval waar 'n nie ten volle gedeprisieerde bate item afgeskryf word, sal die Hoof Finansiële Beamppte so departement of pos onmiddellik met die volle drawaarde van die betrokke item debiteer as addisionele waardevermindering uitgawes.

15. ONDERHOUD

Onderhoudsplanne

Elke Departementshoof sal verseker dat 'n onderhoudsplan met betrekking tot elke nuwe bate met 'n bate waarde en/of kategorie, soos van tyd tot tyd deur die Munisipale Bestuurder bepaal, vroegtydig voorberei en aan die Munisipale Bestuurder voorlê.

Indien deur die Munisipale Bestuurder aanbeveel, sal die onderhoudsplan aan die Raad voorgelê word voordat enige goedkeuring gegee mag word vir die aanskaf of konstruksie van die infrastruktuur bate betrokke.

Die Departementshoof wat die betrokke infrastruktuur bate beheer of gebruik, moet jaarliks aan die Raad rapporteer, nie later nie as Julie of die vroegste Raadsvergadering daarna, tot die mate waartoe die relevante onderhoudsplan aan voldoen is en die waarskynlike effek wat enige nienakoming mag hê op die bruikbare bedryfsleef tyd van die betrokke item.

Algemene Onderhoud van Bates

Elke Departementshoof sal direk verantwoordelik wees om te verseker dat alle bates behoorlik onderhou word en op so 'n wyse wat sal verseker dat so item sy bruikbare leeftyd bereik.

16. KORT TITEL

Hierdie beleid sal die Bate Bestuursbeleid van die **Bergrivier Munisipaliteit** genoem word.

AANHANGSEL A

SKEDULE VAN VERWAGTE BRUIKBARE LEEFTYD VAN BATES

	BATE LEEFTYD		BATE LEEFTYD
Infrastruktuur Bates		Gemeenskap Bates (vervolg)	
Paaie, Sypaadjies, Brûe, Snelweë, Plaveisel, Randstene en Stormwater	5-50	Museums en Galerye	20-50
Elektrisiteit Netwerk	5-50	Ander	3-30
Water Netwerk	3-100	Werk-in-proses	N/A
Riool Netwerk	5-100		
Vullisverwydering	3-50		
Kapitaal Restourasiekoste / Stortingsterreine	10-100	Ander Bates	
Ander	3-50	Motor voertuie	2-10
Werk-in-proses	N/A	Gespesialiseerde Voertuie	2-30
		Plantasie en Toerusting	2-30
Gemeenskap Bates		Meubels en Kantoor Toerusting	5-30
Parke en Openbare geriewe	20-30	Geboue	5-100
Sportsvelde en Stadions	5-50	Diverse	3-15
Gemeenskap saal	20-30	Huurkontrakte	2-5
Biblioteke	20-50	Werk-in-proses	N/A
Rekreasie Fasiliteite	20-50		
Klinieke	20-50		

GOEDKEURING

Opgedateer en goedgekeur in terme van Raadsbesluit
_____ gedateer _____ wat dit stel,
“Dat die Rekenpligtige Beampte gedelegeer word om die Rekeningkundige- en
Batebestuursbeleide aan te pas in terme van die vereistes van die GRAP
standpunte, wetgewende vereistes of vereistes gestel deur die Ouditeur-
Generaal, wanneer ook al so nodig en dat sulke veranderinge ingesluit word in
die volgende verslag oor die hersiening van begrotings verwante beleide.”

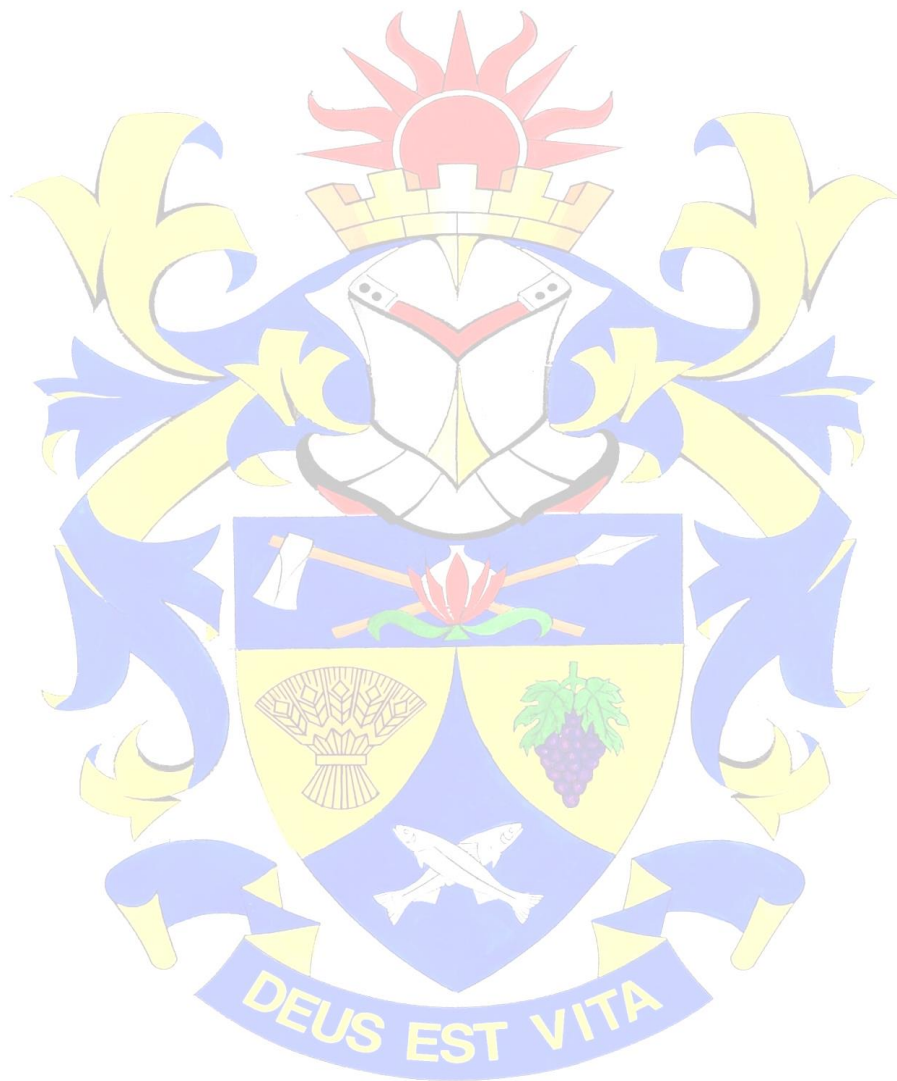
Goedgekeur:

Datum:

Munisipale Bestuurder (Rekenpligtige Beampte)

BERGRIVIER

Munisipaliteit / Municipality



CASH MANAGEMENT AND INVESTMENT POLICY

TABLE OF CONTENTS

	PAGE
1. INTRODUCTION.....	1
2. REGULATORY FRAMEWORK.....	1
3. OBJECTIVES.....	1
4. DEFINITIONS.....	2
5. CASH MANAGEMENT.....	2
6. BANKING.....	6
7. INVESTMENT.....	15
8. INVESTMENT DIVERSIFICATION.....	18

1. Introduction

- 1.1 As trustees of public funds, the Council has an obligation to ensure that cash resources are managed as effectively as possible
- 1.2 Council has a responsibility to manage and invest public funds with great care and is accountable to the community in this regard.
- 1.3 The cash management, banking and investment policy should be aimed at gaining the highest possible return without undue risk during those periods when surplus cash is not needed. In this regard it is essential to have an effective cash management system.
- 1.4 Relevant legislation must be adhered to at all times and where this policy is in conflict with legislation, the relevant legislation will supersede this policy. It is the responsibility of the Municipal Manager and / or the Chief Financial Officer to bring such conflicts to the attention of the Council immediately when he / she become aware of such situations / circumstances and to propose the necessary amendments to this policy to eliminate any practices contrary to legislation.
- 1.5 This policy is a requirement in terms of the provisions of the Municipal Finance Management Act 56 of 2003 (MFMA).

2. Regulatory Framework

- 2.1 The Municipal Finance Management Act, (Act 56 of 2003) (MFMA); and
- 2.2 Treasury regulations in terms of Section 13(1) of the MFMA.

3. Objectives

- 3.1 The objectives of this policy is to:
 - a) Comply with the regulatory framework in terms of the relevant legislation;
 - b) To ensure that the investment of surplus funds forms part of the financial system of the municipality;
 - c) To manage Council's investments within its strategic objectives and invest surplus cash in liquid and creditworthy approved institutions;

- d) To ensure that prudent investment procedures are consistently applied;
- e) To raise appropriate finance, whilst recognising maturity and interest rates, in accordance with budgetary requirement;
- f) To manage the overall cash position of Council's operations;
- g) To ensure that the municipality's bank account(s) are effectively managed and accounted for;
- h) To ensure that receipts of revenue are adequately safeguarded and accounted for; and
- i) To ensure that, overall, an effective cash management plan is established and adhered to at all times.

4. Definitions

4.1 For the purpose of this policy, the following words will be defined as follows:

MFMA	Municipal Finance Management Act 56 of 2003
SMME	Small, medium and Micro Enterprises as defined in the National Small Business Act as a separate and distinct business entity, including non-governmental organisations, with less than 200 employees and an annual turnover of less than R10 million.
EFT	Electronic Funds Transfer

5. Cash Management

Adequate and effective cash management is one of the main functions of the Accounting Officer.

5.1 Debtor Collections

- 5.1.1 All monies due to the municipality must be collected as soon as possible and banked on a daily basis, if practically possible. Cash left in the safe can pose a security risk, could necessitate additional insurance coverage and does not earn any interest. Special deposits should be arranged for larger amounts to make sure this is banked

on the same day that it is received.

- 5.1.2 All monies due to the municipality must be correctly reflected in the debtor system. The following control measures are necessary:
- a) A well managed debtors and banking control system will ensure that funds owed to the municipality are received and banked;
 - b) A review of debt collection performance by comparing the debtors outstanding in relation to total turnover and comparing this to previous financial years.
 - c) All monies collected by the municipality must be banked in the primary bank account of the municipality or a designated bank account in the municipality's name (i.e. a designated revenue account).
 - d) Monies collected by other agency on behalf of the municipality shall be paid over to the municipality daily and deposited in the bank account of the municipality.

5.2 Payment to Creditors

- 5.2.1 The Chief Financial Officer shall ensure that all tenders and quotations invited by and contracts entered into by Bergrivier Municipality stipulate payment terms favourable to Bergrivier, that is, payment to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by Bergrivier. This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and any such departure shall be approved by the Chief Financial Officer or his/her delegate, before any payment is made.
- 5.2.2 In the case of small, micro and medium enterprises (SMME's), where such a policy may cause financial hardship to the contractor, payment may be effected at the conclusion of the month during which the service is rendered or within fourteen days of the date of such service being rendered, whichever is the later. Any such early payment shall be approved by the Chief Financial Officer or his/her delegate, before any payment is made.
- 5.2.3 Special payments to creditors shall only be made with the express approval of the Chief Financial Officer or his/her delegate, who shall be satisfied that there are compelling reasons for making such payments prior to the normal processing.

- 5.2.4 To reduce bank costs with regard to cheque payments it is essential to limit the payment of creditors to one payment per creditor per month if possible and to make use of electronic transfer facilities, subject to strict control measures.
- 5.2.5 When considering the timing of payments to creditors, proper consideration must be given to the conditions of credit / terms of payment offered. In cases where a cash discount is offered for early settlement, the discount, if the relevant time scale is taken into account, will in most cases be more than any investment return from temporarily investing the funds. If discounts are therefore offered for early settlement, they should be assessed and utilised if beneficial.
- 5.2.6 In addition, the normal conditions of credit / terms of payment offered by suppliers should be considered and utilised by timing payments so that they are received by the creditor on the due date.

5.3 Receipt of Payments

- 5.3.1 Receipt of money over the counter:
- a) Every amount of payment received by a cashier or other officer responsible for the receipt of money shall be acknowledged at once by the issue of a **pre-numbered official receipt** or computer generated official receipts; and
 - b) Every receipt form, which is cancelled, will be reattached, in the correct place, in the receipt book and indicated as cancelled. Where computer generated receipts are used, the original receipt must be filed for audit purposes.
- 5.3.2 Receipt of money by post
- a) When money (including postal orders and cheques) is received with the Council's mail, the Registry Clerk shall record all payment remittances as and when received in the cheque register in the presence of a witness. Post-dated cheques received in the Council's mail must also be recorded in the cheque register. The cheque register shall be regarded as the register of remittances received by post;
 - b) The cheque register together with all remittances received must be sent to a designated official in the finance section;
 - c) The designated official, on receipt of the cheque register together

with the remittances, will code all remittances and submit it to the cashier for receipting;

- d) The cashier will receipt all remittances and issue official receipts to the designated official;
- e) The designated official will record all receipts in the cheque register and return same to registry. The Registry Clerk must ensure that all receipts are recorded in the cheque register;
- f) All documents relating to remittances received in the mail must be filed for audit purposes;
- g) A separate register for post dated cheques will be maintained by the registry strong-room; and the Registry Clerk will ensure that all post-dated cheques, which become due, are sent promptly to the designated official for receipting and recording of receipts in the post-dated cheque register.

5.4 Debt

The municipality may only incur debt in terms of Chapter 6, sections 45 and 46, of the MFMA. The municipality may incur two types of debt, namely short term and long-term debt.

5.4.1 Short Term Debt

The municipality may incur short-term debt only when necessary to bridge:

- i. Short falls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year;

OR

- ii. Capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.

5.4.2 Long Term Debt

The municipality may incur long-term debt only for the purpose of:

- i. Capital expenditure on property, plant or equipment to be used for the purpose of achieving the objects of local government as set

out in section 152 of the Constitution. section 152 of the Constitution states that the objects of local government are:

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

ii. Refinancing existing long-term debt is subject to the conditions of subsection (5) of section 46 of the MFMA as set out below:

- ➔ the existing long-term debt was lawfully incurred;
- ➔ the re-financing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;
- ➔ the net present value of projected future payments (including principal and interest payments) after re-financing is less than the net present value of projected future payments before re-financing; and
- ➔ the discount rate used in projecting net present value referred to in paragraph (c), and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

6. Banking

6.1 The primary bank account

6.1.1 In terms of section 7(1) of the MFMA, the municipality must open and maintain at least one bank account in its name. All money received by the municipality must promptly be paid into its bank account or accounts. The municipality may not open a bank account abroad, with an institution that is not registered as a bank in terms of the Banks Act 94 of 1990, or otherwise than in the name of the municipality.

- 6.1.2 The municipality must have a primary bank account. If the municipality only has one bank account, that account is its primary bank account. However, if the municipality has more than one bank account, it must designate one of its bank accounts as the primary bank account.
- 6.1.3 The Municipal Manager must submit to the National Treasury, Provincial Treasury and the Auditor-General, in writing, the name of the bank where the primary bank account of the municipality is held and the type and number of the account.
- 6.1.4 If the municipality decides to change its primary bank account, it may do so only after the Municipal Manager has informed the National Treasury, Provincial Treasury and the Auditor-General, in writing, at least 30 days before effecting the change.
- 6.1.5 The following monies must be deposited into the municipality's primary bank account:
- i. All allocations to the municipality, including those made to it for transmission to an external service-delivery mechanism assisting the municipality in the performance of its functions;
 - ii. All income received by the municipality on its investments;
 - iii. All income received by the municipality in connection with its interest in any municipal entity, including dividends;
 - iv. All money collected by an external-delivery mechanism on behalf of the municipality and
 - v. Any other monies as the Minister of Finance may prescribe by regulation.
- 6.1.6 The transfer of an allocation of money by another organ of state in the national, provincial or local sphere of government to the municipality must be made through the municipality's primary bank account.

6.2 Administration

- 6.2.1 Section 9 of the MFMA requires that the Municipal Manager must submit to the Provincial Treasury and the Auditor-General, in writing, at least 90 days after the municipality has opened a new bank account, the name of the bank where the account has been opened, and the type and number of the account.

- 6.2.2 Annually before the start of a financial year, the name of each bank where the municipality holds a bank account, and the type and number of each account must be submitted, in writing, to the Provincial Treasury and the Auditor-General.
- 6.2.3 The Municipal Manager must administer all the municipality's bank accounts and is accountable to the Council for the municipality's bank accounts, but may delegate these duties to the Chief Financial Officer.

6.3 Withdrawal of funds

- 6.3.1 In terms of section 11(1) of the MFMA, only the Municipal Manager, the Chief Financial Officer or another senior financial official acting on written authority from the Municipal Manager, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts.
- 6.3.2 Money may be withdrawn from the municipality's bank accounts only:
- i. To defray expenditure appropriated in terms of an approved budget;
 - ii. To defray expenditure authorised by the MEC for finance if the municipality has failed to approve a budget before the end of the financial year, until a budget is approved;
 - iii. To defray unforeseeable and unavoidable expenses for which no provision has been made in the budget that was authorised by the councillor responsible for financial matters in emergency or other exceptional circumstances;
 - iv. In the case of a bank account opened for the purpose of a relief, charitable or trust fund established by the Council, to make payments from the account for the purpose for which the fund was established;
 - v. To pay over to a person or organ of state money received on behalf of that person or organ of state, including money collected by the municipality on behalf of that person or organ of state by agreement or any insurance or other payments received by the municipality for that person or organ of state;
 - vi. To refund money incorrectly paid into a bank account;

- vii. To refund guarantees, sureties and security deposits;
 - viii. For cash management and investment purposes in accordance with this policy;
 - ix. To defray increased expenditure in terms of section 31 of the MFMA; and
 - x. For such other purposes as may be described, including emergency purposes, as may be prescribed by regulation, instruction or guidelines issued by the National Treasury.
- 6.3.3 The Municipal Manager may not authorise any official other than the Chief Financial Officer to withdraw money or to authorise the withdrawal of money from the municipality's primary bank account if the municipality's primary bank account is separate from its other bank accounts.
- 6.3.4 The Municipal Manager must, within 30 days after the end of each quarter, table a consolidated report of all withdrawals made in terms of paragraph 6.3.2 (ii) to (x) during that quarter to Council and submit a copy of the report to the Provincial Treasury and the Auditor-General.

6.4 Relief, Charitable and Trust Funds

- 6.4.1 In terms of section 12 of the MFMA, no political structure or office-bearer of a municipality may set up a relief, charitable, trust or other fund of whatever description except in the name of the municipality. Only the municipal manager may be the Accounting Officer of any such fund.
- 6.4.2 A municipality may in terms of section 7 of the MFMA open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund.
- 6.4.3 Money received by the municipality for the purpose of a relief, charitable, trust or other fund must be paid into a bank account of the municipality, or if a separate bank account has been opened in terms of 6.4.2 above, into that account.
- 6.4.4 Money in a separate account opened, in terms of 6.4.2 above, may be withdrawn from the account without appropriation in terms of an approved budget, but only:
- i. by or on the written authority of the accounting officer acting in accordance with decisions of the municipal council; and

- ii. for the purposes for which, and subject to any conditions on which, the fund was established or the money in the fund was donated.

6.5 Banking Arrangements

- 6.5.1 The Municipal Manager is responsible and accountable for the management of the municipality's bank account(s). The Municipal Manager may delegate such functions, duties and powers in relation to the management of the municipality's bank account(s) as may be necessary for the effective and efficient administration thereof.
- 6.5.2 The Municipal Manager may sign any document, relating to the management of the municipality's bank account(s), provided that under no circumstances shall only one person sign a cheque of the municipality.
- 6.5.3 The Chief Financial Officer will identify from time to time employees who can sign cheques on behalf of the municipality. A minimum of two employees must sign cheques.
- 6.5.4 In compliance with the requirements of good governance, the Municipal Manager may request to open a separate bank account for:
 - i. Ordinary operating purposes;
 - ii. The external finance fund;
 - iii. The asset financing fund;
 - iv. Capital receipts in the form of grants, donations or contributions from whatever source; and
 - v. Any other reserves as per Funding and Reserves Policy.
- 6.5.5 In determining the number of accounts to be maintained, the Municipal Manager, in consultation with the Chief Financial Officer, shall consider the following:
 - i. The likely number of transactions affecting each of the accounts referred to;
 - ii. The cost of maintaining more than one bank account;

- iii. The capacity of the Directorate: Financial Services to perform the accounting functions relevant to bank accounts.
- 6.5.6 Unless there are compelling reasons to do otherwise and the Council expressly so directs, the Municipality's bank accounts shall be maintained with the same banking institution to ensure the pooling of balances for purposes of determining the interest payable to the municipality on any credit balance.
- 6.5.7 The Municipal Manager shall invite bids for the placing of the municipality's bank accounts in accordance with the Supply Chain Management Policy. Any new banking arrangements shall take effect from the first day of the financial year ensuing after the bid has been awarded. However, the Municipal Manager may invite such tenders at any earlier stage, if he/she, after consultation with the Chief Financial Officer, is of the opinion that the services offered by the municipality's current banking institution(s) are materially defective or not cost-effective.

6.6 Collection and Banking of Revenue

- 6.6.1 The Municipal Manager must implement and enforce the municipality's credit control and debt collection policy and by-laws and establish effective administrative mechanisms, processes and procedures to collect money that is due to the municipality. All monies due to the municipality must be collected as soon as possible, either before or on the due date.
- 6.6.2 The Directorate: Financial Services must receive all payments. No cash payment may be accepted unless an official receipt can be issued immediately.
- 6.6.3 The Chief Financial Officer must ensure that all monies received by any department other than the Directorate: Financial Services are regularly paid to his/her department, or alternatively, deposited into the bank account of the municipality designated by the Chief Financial Officer.
- 6.6.4 All monies received must be deposited in the municipality's bank account(s) not later than the first working day after its receipt.
- 6.6.5 In respect of monies received at smaller cashiers offices of the municipality (i.e. where receipts are small amounts), the Municipal Manager:
 - i. Shall make appropriate arrangements to ensure that all monies received are deposited into the municipality's bank account, as

designated by the Chief Financial Officer, as often as practicably possible, or alternatively, the risk of keeping cash on the premises should be adequately addressed;

6.6.6 Every departmental head must, without delay, notify the Chief Financial Officer in writing of any monies due to the municipality and the reasons why such monies are owed must be explained in such notification. All amounts owing to the municipality must be levied by way of a debit in the applicable debtors system.

6.6.7 The Chief Financial Officer shall ensure that:

- i. All revenues are properly accounted for; and
- ii. The municipality's accounting system recognises revenue when it is earned and accounts for debtors and receipts of revenue.

6.7 Permissible Methods of Payment

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

- i. Cash payment or payment by cheque at a pay point of the municipality;
- ii. Posting of a cheque by prepaid ordinary post to the municipality or postal orders;
- iii. Stop-order in favour of the municipality against his/her bank account; or
- iv. Direct deposit or EFT into the municipality's bank account; or
- v. Credit or Debit Card

6.7.2 In order to reduce the risk of theft and fraud, the Chief Financial Officer shall encourage debtors to effect payment by any method in paragraph 6.7.1 (IV) and (v).

6.7.3 A debtor who settles his/her debt to the municipality using a payment option other than that stipulated in paragraph 6.7.1 (i) shall ensure that his/her account number with the municipality is clearly indicated on any deposit slip or other confirmation of payment issued.

6.8 Receipts

- 6.8.1 The receipt of all monies must immediately be recorded by means of a pre-numbered / system generated official receipt.
- 6.8.2 No alterations shall be made to a receipt or other form of acknowledgement of payment.
- 6.8.3 Any error that appears on a receipt must be corrected by issuing a new receipt and the cancellation of the erroneous one.
- 6.8.4 Every cancelled receipt must be returned to its proper place in the receipt book, or in the absence of a receipt book, file according to the instructions of the Chief Financial Officer.
- 6.8.5 Any cash surplus found at any time must immediately be declared, a receipt issued for the amount of such surplus and deposited without delay into the municipality's bank account.
- 6.8.6 Any cash deficits must immediately be reported and made good in accordance with the instructions of the Chief Financial Officer.

6.9 Security of cash at pay points

- 6.9.1 The municipal manager shall:
 - i. Regularly, in co-operation with the Chief Financial Officer and the Internal Auditor, assess the impact and likelihood of loss to monies received due to theft, robbery or fraud or its destruction; and
 - ii. Implement such measures as may be necessary to reduce the risk of loss through theft, robbery or fraud or its destruction.
- 6.9.2 Nobody shall instruct or permit an employee who is responsible for receiving payments made to the municipality not to comply with any security measures or procedures prescribed by the Municipal Manager in terms of paragraph 6.9.1 (ii).
- 6.9.3 Whenever loss or destruction of monies received occurs, the Chief Financial Officer shall report the loss to the Internal Auditor who shall:
 - i. As soon as practicable after he/she became aware of the matter:

- ➔ Investigate circumstances of the loss or destruction; and
 - ➔ Determine the amount of the loss or damage the municipality suffered;
- ii. Take appropriate to:
- ➔ Recover any loss the municipality may have suffered; and
 - ➔ Prevent a recurrence of the event; and
- iii. In appropriate cases:
- ➔ Institute disciplinary action; and
 - ➔ Report the matter to the South African Police Services.

6.9.4 An employee who fails or refuses to implement or to comply with any security measures and procedures prescribed by the Municipal Manager in terms of paragraph 6.9.1 (ii) shall be guilty of disciplinary offence. In any disciplinary enquiry pursuant to paragraph 6.9.3 (iii) it shall not be a defence for an employee or a councillor if it is found that he/she did not comply with any security measures or procedures prescribed by the Municipal Manager.

6.10 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.

7. Investments

7.1 General

- 7.1.1 Council may only invest surplus funds with deposit taking institutions registered in terms of the Banks Act 94 of 1990, for terms not exceeding one year in anticipation of cash flow expectations. From time to time, with prior Council approval, investments can exceed one year and be made at other institutions/instruments as approved in the National Treasury regulations.
- 7.1.2 The way in which surplus funds and other monies of the Municipality can be invested is controlled in terms of section 13 of the MFMA.

- 7.1.3 Council will only make investments with approved institutions which have an A rating.

7.2 Cash Flow Estimates

- 7.2.1 Before any money can be invested, the Municipal Manager, in consultation with the Chief Financial Officer, has to determine whether there will be surplus funds available. The term of investment should also be investigated to ensure that surplus cash would be invested for the period it is not required.
- 7.2.2 Prior to making investments other than for short-term investments, it is essential that cash-flow estimates be compiled monthly for at least the forthcoming twelve months.
- 7.2.3 When compiling cash-flow estimates on a monthly basis, it is essential that the Municipal Manager / Chief Financial Officer are aware of all expected cash-flow and when it is to take place. The timing with regard to cash outflows should be determined as far as possible by reference to both the operational and the capital budgets.

7.3 Investment Ethics

- 7.3.1 In dealing with financial institutions, the following ethical principles must be observed:
 - i. Under no circumstances may inducements to invest be accepted;
 - ii. Interest rates quoted by one institution must not be disclosed to another institution;
 - iii. The business ethics of any controlling body of which the relevant financial institution is a member must be observed by such institution or body at all times.

7.4 Investment Principles

The following guiding principles are to be adhered to in order to facilitate the administration of Council's investment portfolio.

7.4.1 Limit Exposure to a Single Institution:

- i. Investment of funds, where this involves large amounts, should preferably be distributed over more than one institution in order to limit Council's risk exposure.

7.4.2 Risk and Return:

- i. As a general principle, it must be accepted that the greater the return, the greater the risk.

7.4.3 Borrowing for Re-Investment:

- i. Council should refrain from borrowing monies for the purpose of re-investment, as this is tantamount to speculation with public funds.

7.4.4 Nominee Accounts:

- i. All moneys shall be invested directly with the relevant institutions. On no account may moneys be placed in a nominee account.

7.5 General Investment Practice

7.5.1 General

- i. Prior to an investment being made at least three written quotations must be obtained from financial institutions for various forms of investment, investment terms and rates of interest. Acceptance of the above must be governed in order of priority by:
 - ➔ Preservation and safety of principal;
 - ➔ Liquidity;
 - ➔ Yield;
 - ➔ Where appropriate, match dates of repayment of maturing loans.
- ii. Institutions should be advised that, in submitting quotations, they must offer their best rates of interest and that no further negotiation or discussion will be entered into with them after they have submitted their quotation.

7.5.2 Payment of Commission:

- i. A certificate shall be issued in respect of each and every investment made by the financial institution receiving the investment and no payment of any commission or payment in kind will be made to any party in respect of the investment so made.

7.5.3 Internal Investments:

- i. Before planning to invest funds externally, consideration must be given to whether the funds may be utilised at an equivalent rate to substitute external borrowing as there is normally a margin between the rate at which Council may borrow funds and the rate at which investments may be made over similar periods.

7.5.4 Cash at Bank:

- i. When funds are held in a current account, it is a good business practice to operate a call account. The overriding principle is that funds in the current account are to be kept at an absolute minimum.

7.5.5 Credit Worthiness:

- i. Prior to investing in smaller registered financial institutions, the Investment Committee must ensure that the Council is not over-exposed and should satisfy itself as to the credit-worthiness and previous track record of the institution before placing funds.

7.5.6 Control over Investments:

- i. A proper record must be maintained of all investments made indicating at least the institution, fund, interest rate, maturing date and purpose of investment.
- ii. The Chief Financial Officer must retain all quotations received for record and audit purposes.
- iii. Interest must be correctly calculated, received and recorded timeously.
- iv. All investment certificates are to be kept in a securities file which shall be safeguarded in a fire proof safe.
- v. In respect of grant funds, a separate file must be kept of the letter of grant and other pertinent information. Regular reports must be submitted to all grant agencies.
- vi. The Chief Financial Officer must compile and will be responsible for the maintenance of an Investment Register complying with audit requirements.

7.5.7 Reporting

- vii. The Chief Financial Officer should every months submit a report to the Council on the Council's investment portfolio, as in the format prescribed by National Treasury.

8. INVESTMENT DIVERSIFICATION

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

8.7.2 Having determined that funds are available for investment and the maximum period for which the funds may be invested, the Chief Financial Officer (CFO) (or his delegated nominee in the treasury and budget section) needs to consider the manner in which the investments are placed. As rates can vary according to the money market perception related to the term of the investment, there is merit in obtaining quotes for periods within the maximum determined.

BERGRIVIER MUNISIPALITEIT

**KREDIETBEHEER &
SKULDINVORDERINGSBELEID**

INHOUDSOPGAWE

BL.

1. WOORDOMSKRYWING	3
2. KLIËNTESORG- EN BESTUUR	6
2.1 Kommunikasie en die oordra van inligting	6
2.2 Meting van munisipale dienste	7
2.3 Munisipale rekeninge	7
2.4 Navrae, appèlle en diensklagtes	8
2.5 Betaalfasiliteite	8
2.6 Toewysing van inkomste	9
KREDIETBEHEER EN SKULDINVORDERINGSMAATREËLS	
3. Aansoek vir munisipale dienste	10
4. Aanspreeklikheid vir betaling van gelde	11
5. Staking van dienste	13
6. Datum van betaling van gelde	13
7. Aksies	13
7.1 Eiendomsbelasting agterstallig	13
7.2 Gelde en heffings agterstallig t.o.v. munisipale dienste	14
7.3 Agterstallige huurgelde en/of leningspaaieimente	16
7.4 Ander gelde verskuldig	16
8. Heffing van rente	16
9. Afsluiting en her aansluiting van dienste	17
10. Vordering van deposito	17
11. Instelling van geregtelike stappe	18
ALGEMENE BEPALINGS	
12. Koste van invordering	19
13. Gedishonoreerde betalings	19
14. Toegang tot persele	19
15. Veilige akkommodasie van dienste aansluitings ens	20
16. Diefstal, skade en ongemagtigde gebruik van water en elektrisiteit	20
17. Ondertekening van kennisgewings en dokumente	21
18. Waarmerk van dokumente	21
19. Prima facie getuienis	21
FINANSIËLE BYSTAND AAN HULPBEHOEWENDE HUISHOUDINGS	
20. Bron van finansiële bystand	22
21. Vereistes vir registrasie as 'n hulpbehoewende huishouding	22
22. Aansoek om registrasie	23
23. Oorweging van aansoeke	24
24. Aanwending van en beperking op finansiële bystand	25
25. Kansellasië van registrasie	25

INLEIDING

Ingevolge artikel 96 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 moet 'n Munisipaliteit –

- alle gelde invorder wat aan hom verskuldig en betaalbaar is, behoudens die bepalings van die Wet en enige ander toepaslike wetgewing; en
- vir dié doel, 'n kredietbeheer- en skuldinvorderingsbeleid aanneem, in standhou en implementeer wat nie strydig is nie met sy eiendomsbelastingbeleid en sy tariefbeleid en wat aan die bepalings van die Wet voldoen.

Ten einde uitvoering te gee aan die voorafgaande bepalings van die Wet het die raad van die Munisipaliteit Bergrivier 'n kredietbeheer- en skuldinvorderingsbeleid, soos hierna uiteengesit, aanvaar.

HOOFSTUK 1

WOORDOMSKRYWING

1. Vir die doeleindes van hierdie beleidsdokument het enige woord of uitdrukking waaraan 'n bepaalde betekenis geheg is in die Wet, dieselfde betekenis, tensy uit die samehang anders blyk, en beteken -

“agterstallige bedrae” enige bedrag verskuldig en betaalbaar aan die Munisipaliteit wat nie voor of op die datum van betaling betaal is nie;

“Direkteur: Finansiële Dienste” 'n persoon wat deur die raad in dié hoedanigheid aangestel is om die raad se finansies te administreer en sluit enige persoon in –

(1) wat in sodanige pos waarneem;

(2) aan wie die Direkteur: Finansiële Dienste 'n bevoegdheid, funksie of verpligting gedelegeer het ten opsigte van sodanige gedelegeerde bevoegdheid, funksie of verpligting;

“datum van betaling” soos omskryf in paragraaf 6 hiervan ten opsigte van die onderskeie gelde, tariewe en belasting betaalbaar aan die Munisipaliteit;

“eienaar” met betrekking tot onroerende goed--

(1) die persoon by wie die regstitel daarvan berus;

(2) in die geval waar die persoon by wie die regstitel daarvan berus, insolvent of oorlede is, of aan enige vorm van wetlike diskwalifikasie onderhewig is, dié persoon in wie die administrasie of beheer van sodanige onroerende goed berus as kurator, trustee, eksekuteur, administrateur, geregtelike bestuurder, likwidateur of enige ander wetlike verteenwoordiger;

- (3) in enige geval waar die raad nie in staat is om die identiteit van so 'n persoon te bepaal nie, 'n persoon wat geregtig is op die voordelige gebruik van sodanige onroerende goed;
- (4) in die geval van onroerende goed waarvoor 'n huurooreenkoms van 30 jaar of langer aangegaan is, die huurder daarvan;
- (5) met betrekking tot –
 - (i) 'n gedeelte grond afgebaken op 'n deeltitelplan en wat geregistreer is ingevolge die Wet op Deeltitels, 1986 (Wet No. 95 van 1986), die ontwikkelaar of die bestuursliggaam ten opsigte van die gemeenskaplike eiendom;
 - (ii) 'n gedeelte grond soos gedefinieer in dié Wet, die persoon in wie se naam dié gedeelte geregistreer is ingevolge 'n deeltitelakte, insluitende die wettige aangestelde verteenwoordiger van sodanige persoon;
- (6) enige regspersoon insluitende, maar nie beperk nie tot:
 - (i) 'n maatskappy geregistreer ingevolge die Wet op Maatskappye, 1973 (Wet No 61 van 1973), 'n trust *inter vivos*, trust *mortis causa*, 'n beslote korporasie geregistreer ingevolge die Wet op Beslote Korporasies, 1984 (Wet No 69 van 1984), en 'n vrywillige assosiasie;
 - (ii) enige staatsdepartement;
 - (iii) enige raad of bestuursliggaam ingestel ingevolge enige wetgewing van toepassing in die Republiek van Suid-Afrika; en
 - (iv) enige ambassade of ander buitelandse entiteit;

“hulpbehoewende huishouding” 'n huishouding wat as sulks by die Munisipaliteit geregistreer is en wat –

- (1) aan die kwalifikasie vereistes soos bepaal in paragraaf 21 hiervan, voldoen;
en
- (2) 'n perseel binne die regsgebied van die Munisipaliteit okkupeer;

“Munisipale Bestuurder” die persoon wat deur die raad in dié hoedanigheid aangestel is ingevolge artikel 82 van die Wet op Plaaslike Regering: Munisipale Strukture Wet No 117 van 1998 en sluit enige persoon in –

- (1) wat in sodanige pos waarneem;
- (2) aan wie die Munisipale Bestuurder 'n bevoegdheid, funksie of verpligting gedelegeer het ten opsigte van sodanige gedelegeerde bevoegdheid, funksie of verpligting;

“munisipale dienste” die voorsiening van water, die voorsiening van elektrisiteit, die verwydering van huisvuilis, die wegdoen van rioolvuil of enige een of kombinasie van dié dienste;

“Munisipaliteit” die Munisipaliteit Bergrivier

“perseel” enige gedeelte grond, geleë binne die regsgebied van die munisipaliteit, waarvan die buite grense afgebaken is op:

- (1) ’n algemene plan of diagram wat geregistreer is ingevolge die Opmetingswet, 1927 (Wet no. 9 van 1927) of die Registrasie van Aktes Wet, 1937 (Wet no. 47 van 1937) of;
- (2) ’n deeltitelplan geregistreer ingevolge die Wet op Deeltitels, 1986 (Wet no. 95 van 1986);

“raad” die munisipale raad van die Munisipaliteit Bergrivier

“rekening” sluit in-

- (1) heffings, bobelasting of dienstegelde ten opsigte van die volgende dienste:
 - elektrisiteitsverbruik;
 - waterverbruik;
 - vullisverwydering;
 - riool dienste;
- (2) eiendomsbelasting;
- (3) huurgeld;
- (4) lenings paaieimente;
- (5) rente op agterstallige bedrae;
- (6) enige ander heffings en gelde wat regtens aan die Munisipaliteit verskuldig is;

en het **die “munisipale rekening”** ’n ooreenstemmende betekenis;

“standaard rentekoers” ’n rentekoers wat een persent hoër is as die rentekoers wat die Munisipaliteit aan sy bank moet betaal ten opsigte van ’n oortrekking;

“Wet” die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000) soos van tyd tot tyd gewysig;

HOOFSTUK 2

KLIËNTESORG EN – BESTUUR

2.1 KOMMUNIKASIE EN DIE OORDRA VAN INLIGTING

2.1.1 Ten einde uitvoering aan die bepalings van artikel 95(a), (b) en (c) van die Wet te gee, sal die Munisipaliteit alles binne sy vermoë doen om –

- ’n kliëntediensforum daar te stel waar verteenwoordigers van die gemeenskap en lede van die raad mekaar kan ontmoet;
- wyksvergaderings te hou waar verteenwoordigers van die Munisipaliteit en ander diensverskaffers met wykslede en hul wyksraadslid kan beraadslaag;
- sorg te dra dat gebruikers van munisipale dienste en/of enige ander diens, belastingbetalers en inwoners in die algemeen, behoorlik ingelig word met betrekking tot dienslewering en in besonder die koste van verskaffing van dienste.

Om dié oogmerke te bereik -

- sal daar, onder meer, gedurende die begrotingsproses openbare vergaderings belê word waarby politieke partye, belastingbetalers- en inwonersverenigings, gemeenskapsorganisasies, sakekamers, die publiek in die algemeen en enige ander belanghebbende partye betrek sal word en waartydens begrotingsprioriteite, -beginsels en -raamwerke ontleed en bespreek sal word;
- sal daar van tyd tot tyd behoefte-identifisering werkswinkels in wyke gehou word met die doel om-
 - (1) die behoeftes in die wyke wat wettiglik die verantwoordelikheid van die Munisipaliteit is, te identifiseer;
 - (2) die gemeenskap by die prioritisering van sodanige behoeftes te betrek;
 - (3) die gemeenskap te betrek by die Munisipaliteit se beplanning van projekte en wat die Munisipaliteit doen en wat ander regeringsvlakke doen; en
 - (4) gemeenskappe in te lig wat die vlakke van betaling en nie-betaling in so ’n wyk is ten opsigte van Munisipale dienste, belastings en ander gelde verskuldig aan die Munisipaliteit en om strategieë in dié verband te bepaal.
- sal daar nadat die konsepbegroting opgestel is, verdere openbare vergaderings gehou word om die implementering van tariewe en die wyse waarop die begroting aangewend sal word, bespreek word;
- sal wyksraadslede aangemoedig word om gereelde wyksvergaderings te hou waar, onder meer, in besonder aandag verleen sal word aan klantensorg- en skuld-kwessies.

2.1.2 Ander metodes van kommunikasie sal insluit-

- die gebruik van munisipale rekeninge as 'n hoogs effektiewe metode van kommunikasie om allerhande soort inligting oor te dra;
- die verspreiding van 'n kwartaallikse nuusbrief waarin prominensie verleen sal word aan klantesorg- en skuldkwessies;
- aanmoediging van die openbare pers om prominensie te verleen aan die Munisipaliteit se klantesorg- en skuldkwessies en om die pers aan te moedig om raadsvergaderings by te woon waar hierdie kwessies bespreek word.
- Elektroniese diens kan gebruik word om inligting aan verbruikers deur te gee

2.2 METING VAN MUNISIPALE DIENSTE

2.2.1 Die Munisipaliteit sal op 'n deurlopende grondslag sorg dat elektriese energie en water wat aan verbruikers voorsien word, deur middel van akkurate en verifieerbare metingstelsels gemeet word soos en wanneer hierdie dienste gelewer word.

2.2.2 Meters sal sover as wat moontlik is, met tussenposes van een maand gelees word.

2.2.3 Indien 'n perseel waarop metertoerusting geïnstalleer is, gesluit is, of vir welke rede ook al ontoeganklik is vir die beampte wat verantwoordelik daarvoor is om die meters te lees, sal die Munisipaliteit geregtig wees om 'n rekening gebaseer op die geskatte gebruik, soos deur die Direkteur: Finansiële Dienste geskat, aan die verbruiker te lewer. Wanneer 'n meter vir meer as vier (4) keer binne 'n periode van 12 maande nie toeganklik is nie, mag die Munisipaliteit die metertoerusting op koste van die verbruiker geskuif word om toeganklik te wees.

2.2.4 Waar 'n meter geïnstalleer is, word beskou dat 'n persoon van die elektriese energie of die hoeveelheid water voorsien is wat deur die meter geregistreer word; met dien verstande dat vir die tydperk wat 'n meter buite werking is, die elektriese energie of die water gelewer aan so 'n persoon bereken sal word op die grondslag van die gemiddelde hoeveelheid wat onafgebroke gelewer is vir die drie maande wat die voormelde tydperk voorafgaan.

2.2.5 Waar 'n verbruiker vir 'n geskatte verbruik ooreenkomstig paragraaf 2.2.3 aangeslaan word, moet die verskil tussen werklike verbruik en die geskatte verbruik verreken word sodra 'n gemeterde lesing verkry is.

2.2.6 Indien 'n verbruiker verlang dat 'n spesiale meterlesing geneem word, kan so 'n lesing verkry word teen betaling van 'n voorgeskrewe tarief.

2.3 MUNISIPALE REKENINGE

Die Munisipaliteit sal sover as wat dit moontlik is, verseker dat 'n persoon wat aanspreeklik is vir betaling van munisipale dienste en eiendomsbelasting, akkurate

rekenings op 'n maandelikse grondslag kry, waarop die volgende besonderhede aangedui word:

- alle bedrae uitstaande en die balanse oorgedra;
- bedrae verskuldig;
- totale bedrag betaalbaar;
- meterlesing.

2.4 NAVRAE, APPÈLLE EN DIENSKLAGTES

2.4.1 Indien 'n persoon oortuig is dat sy of haar rekening vir munisipale dienste onakkuraat is, kan hy of sy 'n versoek aan die Munisipaliteit rig om sodanige rekening te hersien.

2.4.2 Geldige redes moet aangevoer waarom verbruiker dink rekening is onakkuraat

2.4.3 Betaling van toetsfooi vir meter apparaat moet gemaak word alvorens daar enige verdere stappe geneem kan word (Waar die metingsapparaat in twyfel getrek word)

2.4.4 In die tussentyd moet die persoon 'n bedrag betaal wat gelyk is aan die gemiddelde verbruik vir die voorafgaande drie maande, waar die geskiedenis van sodanige rekening beskikbaar is. Waar geen sodanige geskiedenis beskikbaar is nie, moet die betrokke persoon 'n geskatte bedrag, soos deur die Direkteur: Finansiële Dienste bepaal, voor die betaaldatum betaal en totdat die aangeleentheid opgelos is.

2.4.5 Die betrokke afdeling in die Munisipaliteit moet binne een maand vanaf datum van ontvangs van so 'n versoek, die aangeleentheid ondersoek en die betrokke persoon van die uitslag van so 'n ondersoek verwittig.

2.4.6 Versuim om voor of op datum van betaling die bedrag soos by paragraaf 2.4.4 bepaal te vereffen, stel so 'n persoon daaraan bloot dat sy elektrisiteit- en/of watervoorsiening afgesluit sal word.

2.4.7 'n Persoon mag appèl aanteken teen die bevinding van die Munisipaliteit waarna in paragraaf 2.4.5 verwys word.

2.4.8 'n Appèl ingevolge paragraaf 2.4.7 moet gemaak en aan die Munisipale Bestuurder besorg word binne 21 dae nadat die appellant bewus geword het van die bevinding waarna in paragraaf 2.4.5 verwys word en moet –

- (1) die redes uiteensit vir die appèl, en
- (2) indien toepaslik die gelde insluit wat deur die Munisipaliteit vasgestel is vir die toets van 'n meettoestel.

2.5 BETAALFASILITEITE

2.5.1 Die Munisipaliteit sal strategies geleë toeganklike betaalkantore en kassiers-betaalpunke regoor sy regsgebied voorsien en in stand hou in aggenome die beskikbaarheid van publieke vervoer asook konsentrasie van verbruikers en afstand vanaf naaste betaalpunt en kostes daaraan verbonde.

- 2.5.2 Die Munisipaliteit kan enige alternatiewe metodes van betaling ondersoek en implementeer om betalings meer toeganklik te maak vir die publiek
- 2.5.3 Waar gebruik gemaak word van alternatiewe betaalfasiliteite, rus die onus op die persoon wat van sodanige fasiliteite gebruik maak om bewys van betaling te lewer en aanvaar die Munisipaliteit nie aanspreeklikheid vir nie-ontvangs van sodanige betalings of vir foutiewe toewysings indien sodanige foutiewe toewysings te wyte is aan die nalate van sodanige persoon nie.
- 2.5.4 Die munisipaliteit erken betalings (elektroniese oorplasing/direkte deposito's) wanneer dit verskyn op die Raad se bankrekening voor/op die betaaldatum.
- 2.5.5 Waar betaling van gelde verskuldig by wyse van 'n direkte deposito op die Munisipaliteit se goedgekeurde bankrekening gedoen word, rus die onus op die skuldenaar om die Munisipaliteit nie later nie as die datum van betaling van sodanige gelde soos beoog by paragraaf 6.2 hiervan skriftelik of per faksimilee van sodanige deposito te verwittig.

2.6 TOEWYSING VAN INKOMSTE

Ooreenkomstig artikel 102 van die Wet mag 'n Munisipaliteit-

- Alle dienste op 'n munisipale rekening konsolideer, en dienste staak waar enige diens op die rekening uitstaande is;
- enige afsonderlike rekenings van persone wat vir betalings aan die Munisipaliteit aanspreeklik is, konsolideer; en
- 'n betaling deur so 'n persoon krediteer teen enige rekening van daardie persoon.

Betalings wat deur die Munisipaliteit ontvang word, sal derhalwe in die volgende orde van voorkeur toegewys word:-

- (1) rente op agterstallige bedrae;
- (2) betalings wat ingevolge 'n ooreenkoms aan die Munisipaliteit in maandelikse paaielemente afbetaal word;
- (3) rioolgelde;
- (4) huurgelde ten opsigte van behuising en ander hure;
- (5) leningterugbetalings;
- (6) diverse gelde en heffings;
- (7) vullisverwyderingsgelde;
- (8) water;
- (9) elektrisiteit;
- (10) beskikbaarheidsgelde;
- (11) eiendomsbelasting.

HOOFSTUK 3

KREDIETBEHEER- EN SKULDINVORDERINGSMAATREËLS

3. AANSOEK VIR MUNISIPALE DIENSTE

3.1 Niemand sal geregtig wees op toegang tot Munisipale dienste of mag Munisipale dienste gebruik of daarvan gebruik maak nie, tensy aansoek op 'n voorgeskrewe vorm gedoen is en die Munisipaliteit sodanige aansoek goedgekeur het nie.

3.2 Indien munisipale dienste, by die inwerkingstelling van hierdie beleid of te enige ander tyd, voorsien word terwyl geen geskrewe ooreenkoms vir die voorsiening daarvan bestaan nie, sal dit geag word dat –

- (1) 'n ooreenkoms ooreenkomstig die bepalings van paragraaf 3.6 wel bestaan; en
- (2) die standaard of vlak van diens wat aldus gelewer word die standaard of vlak van diens te wees wat die verbruiker of die persoon wat daarvan gebruik maak, verkies;

tot tyd en wyl die Munisipaliteit en die betrokke persoon 'n ooreenkoms soos beoog by paragraaf 3.1 aangegaan het.

3.3 Die Munisipaliteit moet by ontvangs van 'n aansoek vir die voorsiening van munisipale dienste, die betrokke aansoeker in kennis stel van die verskillende vlakke of standaarde van dienste en die toepaslike tariewe en/of gelde betaalbaar ten opsigte van elke vlak van diens.

3.4 Die Munisipaliteit sal slegs verplig wees om 'n spesifieke vlak van 'n munisipale diens wat versoek word, te voorsien indien dit reeds in normale loop van sake deur die Munisipaliteit gelewer word en dan slegs indien die Munisipaliteit oor die middele en die kapasiteit beskik om sodanige vlak van 'n diens te voorsien.

3.5 'n Persoon mag te enige tyd aansoek doen om die vlak van 'n Munisipale diens, waartoe oorspronklik by ooreenkoms ooreengekom is, te verander, met dien verstande dat die vlak van diens wat versoek word, beskikbaar is en dat die koste en uitgawe verbonde aan die verandering van die vlak van sodanige diens deur die aansoeker betaal word.

3.6 Die aansoekvorm waarna in paragraaf 3.1 verwys word, behoorlik voltooi en onderteken deur die aansoeker en die Munisipaliteit se goedkeuring daarvan sal 'n bindende ooreenkoms tussen die Munisipaliteit en sodanige aansoeker uitmaak en sal in werking tree op die datum aangedui op sodanige vorm.

3.7 By voltooiing van 'n aansoekvorm vir munisipale dienste, sal die Munisipaliteit seker maak dat die dokument en die proses van interaksie met die eienaar, verbruiker of enige ander persoon wat aldus aansoek doen, deur sodanige persoon verstaan word en sal hy of sy bewus gemaak word van die opsie om as hulpbehoewende huishouding te registreer.

3.8 In die geval van 'n ongeletterde of 'n dienooreenkomstig gestremde persoon, sal die Munisipaliteit die nodige stappe neem om seker te maak dat die persoon bewus is van en die inhoud van 'n aansoekvorm begryp en dat hy of sy bygestaan word met die voltooiing daarvan.

3.9 Indien die Munisipaliteit –

- (1) 'n aansoek vir die voorsiening van munisipale dienste of 'n spesifieke diens of vlak van 'n diens, weier;
- (2) nie in 'n posisie is om sodanige munisipale diens of vlak van 'n diens op die datum waarop dit versoek word, te lewer nie;
- (3) nie in 'n posisie is om hoegenaamd sodanige munisipale diens of vlak van 'n diens te lewer nie;

sal die Munisipaliteit binne 'n redelike tyd, die aansoeker verwittig van sodanige weiering of onvermoë om die diens te lewer, die redes daarvoor en indien van toepassing wanneer die Munisipaliteit in 'n posisie sal wees om sodanige munisipale diens of 'n spesifieke diens of vlak van 'n diens, te lewer.

3.10 Indien 'n aansoeker 'n uitstaande bedrag het wat verskuldig en betaalbaar aan die munisipaliteit is, moet die agterstallige betaal word; of 'n ooreenkoms vir die betaling van agterstallige bedrag moet gesluit word met die munisipaliteit voordat 'n aansoek om dienste goedgekeur kan word.

3.11 Alle aansoeke vir bouplanne en grondgebruike sal slegs oorweeg word indien die aansoeker se munisipale dienste en eiendomsbelasting rekeninge op die genoemde eiendom te volle vereffen is.

Volledige munisipale rekeninge moet elke aansoek vergesel en moet afgeteken word deur die Direkteur: Finansiële Dienste of sy gevolmagtigde.

4. AANSPREEKLIKHEID VIR BETALING VAN GELDE VERSKULDIG EN BETAALBAAR AAN DIE MUNISIPALITEIT

4.1 Die persoon aanspreeklik vir die betaling van gelde verskuldig en betaalbaar aan die Munisipaliteit sal in die gevalle hierna vermeld, soos volg wees:

- (1) eiendomsbelasting – die geregistreerde eienaar van die perseel waarop dit betrekking het;
- (2) munisipale dienste – vanaf 1 Julie 2016 sal geen dienste rekening meer deur 'n huurder geopen kan word nie. Alle dienste heffings sal vir die rekening van die eienaar wees. Nieteenstaande bogenoemde kan die munisipaliteit steeds op eie diskresie dienskontrakte sluit met huurders. Aansoeke sal op meriete oorweeg word.
- (3) Huidige dienskontrakte met huurders sal voortgaan tot datum van diensbeëindiging, of eerste wanbetaling, watter ookal eerste plaasvind.

- (4) Met die sluit van die dienskontrak aanvaar die verbruiker enige koste wat gehef mag word wanneer die rekening laat betaal word, ingesluit rente.
- (5) die verbruiker of die persoon aan wie die diens gelewer is, met dien verstande dat indien die eienaar nie die verbruiker of die persoon is aan wie munisipale dienste gelewer is nie en die Munisipaliteit redelike stappe geneem het om bedrae verskuldig deur so 'n verbruiker of persoon te verhaal en sodanige bedrae nie kon verhaal nie, sal die eienaar van sodanige perseel aanspreeklik wees vir betaling van die bedrae verskuldig en betaalbaar deur so 'n verbruiker of persoon aan die Munisipaliteit, in terme van Artikel 118 (1) van die Munisipale Stelsels Wet;
- (6) huurgeld ten opsigte van die verhuring van staatsgefinansierde behuising en ander munisipale eiendom – die persoon met wie die huurooreenkoms aangegaan is en ingeval geen huurooreenkoms aangegaan is nie, die persoon wat aansoek gedoen het om die verhuurde eiendom te huur, of indien geen sodanige persoon geïdentifiseer kan word nie, die hoof van die huishouding wat so 'n perseel okkupeer of enige ander persoon wat verantwoordelikheid aanvaar vir die betaling van huurgeld verskuldig, hetsy so 'n persoon die perseel okkupeer al dan nie;
- (7) terugbetaling van behuisingslenings – die persoon of persone met wie 'n leningsooreenkoms of skuldakte gesluit is;
- (8) enige ander dienste, die persoon aan wie sodanige dienste gelewer is.

4.2 Waar 'n maatskappy, trust, beslote korporasie of 'n bestuursliggaam ingevolge die Wet op Deeltitels, 1986 (Wet No 95 van 1986) –

- die eienaar is van onroerende eiendom en/of;
- die aansoeker ingevolge paragraaf 3.1 is vir die lewering van munisipale dienste en sodanige dienste inderdaad gelewer word of gelewer is;

sal die verpligting van sodanige entiteit vir betaling van eiendomsbelasting op onroerende eiendom en/of enige bedrae verskuldig ten opsigte van munisipale dienste, uitgebrei word na die direkteure, trustees of lede daarvan wie as sulks gesamentlik en afsonderlik aanspreeklik sal wees.

4.3 Waar 'n rekening nie ten volle vereffen word nie, sal enige mindere bedrag wat aangebied en deur die Munisipaliteit aanvaar word, nie geag word as volle en finale vereffening van sodanige rekening te wees nie, tensy die Munisipale Raad skriftelik die betaling van so 'n mindere bedrag aanvaar het as volle en finale vereffening van die betrokke rekening. Aansoeke sal op meriete hanteer word.

4.4 Die Munisipale Bestuurder het die reg om enige skuld van 'n huurder oor te plaas na die rekening van die eienaar van dieselfde eiendom, soos vervat in Art 118 (3) van die Munisipale Stelsels Wet, Wet 32 van 2000.

- 4.5 Dit is die verantwoordelikheid van die verbruiker om sy korrekte kontakbesonderhede aan die munisipaliteit te verskaf en op datum te hou.
- 4.6 Die onus berus by die skuldenaar om 'n opgawe van sy of haar rekeninge te verkry sodat dit voor of op datum van betaling vereffen kan word.

5. STAKING VAN MUNISIPALE DIENSTE

- 5.1 'n Verbruiker moet vooraf 'n skriftelike kennisgewing aan die munisipaliteit gee vir die beëindig van die ooreenkoms vir die voorsiening van munisipale dienste.
- 5.2 Dit is die verantwoordelikheid van die verbruiker om die munisipaliteit in kennis stel indien dienste nie meer vereis word nie, as gevolg van die verkoop van eiendom of enige ander rede.
- 5.3 Versuim om te voldoen aan die bepalings van die bogenoemde paragraaf bly die verbruikers aanspreeklik vir alle dienste gehef en rente daarop van die datum waarop die perseel ontruim is tot die datum waarop die Raad bewus geword het van die ontruiming.
- 5.4 'n Verbruiker sal aanspreeklik wees vir alle agterstallige gelde wat betaalbaar is vir munisipale dienste gelewer voor die beëindiging van 'n ooreenkoms.

6 DATUM VAN BETALING VAN GELDE VERSKULDIG

- 6.1 Eiendomsbelasting word verskuldig en betaalbaar soos uiteengesit in die Raad se Verordening op Eiendomsbelasting asook die Eiendomsbelastingbeleid deur die Raad aanvaar.
- 6.2 Gelde betaalbaar ten opsigte van munisipale dienste word verskuldig en betaalbaar op die datum wat as sulks aangedui word op die rekening wat elke maand ten opsigte van sodanige dienste gelewer word en moet sodanige **betaling gemaak word voor of op die laaste werksdag van elke maand.**
- 6.3 Betaling van huur- en/of leningspaaielemente verskuldig ten opsigte van staatsgefinansierde behuising en/of ander munisipale eiendom moet gemaak word op die datums en ooreenkomstig die bepalings vervat in die onderskeie huur- en leningsooreenkomste.
- 6.4 Betaling van bedrae verskuldig aan die Munisipaliteit anders as eiendomsbelasting, gelde verskuldig ten opsigte van munisipale dienste en huur- en leningspaaielemente, moet gemaak word op die datum **soos** aangedui op die rekening wat aan sodanige skuldenaar ten opsigte van sodanige verskuldigde bedrag gelewer word.
- 6.5 Waar die laaste datum vir betaling van enige gelde verskuldig aan die Munisipaliteit op 'n dag is waarop die kantore van die Munisipaliteit gesluit is, sal die finale datum van betaling van sodanige gelde geag te wees die **voorafgaande** werksdag.

7. AKSIES GENEEM TE WORD WAAR SKULDENAARS AGTERSTALLIG RAAK OF VERSUIM OM GELDE VERSKULDIG VOOR OF OP DATUM VAN BETALING TE VEREFFEN

7.1 EIENDOMSBELASTING AGTERSTALLIG

- 7.1.1 Rente, ooreenkomstig die bepalings van paragraaf 8, sal gehef en betaalbaar wees op alle agterstallige bedrae.
- 7.1.2 Indien enige belasting of ander jaargelde onbetaald bly na die datum van betaling soos in paragraaf 6.1 aangedui, word die eienaar in kennis gestel.
- 7.1.3 Indien die eienaar nie reageer op die kennisgewing nie, kan die dienste gestaak word vir die nie-betaling van die eiendomsbelasting.
- 7.1.4 Waar die eiendom verhuur word en daar geen dienste is om te staak nie, kan die munisipaliteit in terme van artikel 28 en 29 van die Eiendomsbelasting wet, Wet 6 van 2004, beslag lê op die huurgeld betaalbaar aan die eienaar, ongeag enige ooreenkoms tussen die huurder en eienaar.

7.2 GELDE EN HEFFINGS AGTERSTALLIG TEN OPSIGTE VAN MUNISIPALE DIENSTE

- 7.2.1 Rente, ooreenkomstig die bepalings van paragraaf 8, sal gehef en betaalbaar wees op alle agterstallige bedrae.
- 7.2.2 Kan die verbruiker per elektroniese media in kennis gestel dat die rekening onbetaald is.
- 7.2.3 Indien bedrae verskuldig ten opsigte van munisipale dienste, of enige gedeelte daarvan, onbetaal bly na die datum van betaling soos in paragraaf 6.2 aangedui,

- (1) sal die elektrisiteitsvoorsiening na die betrokke perseel afgesluit word, en
- (2) Kan die konvensionele elektrisiteitsmeter vervang met 'n voorafbetaalde elektrisiteitsmeter.
- (3) Kan die uitstaande bedrae op die voorafbetaalde elektrisiteitstelsel gelaai word. Wanneer die voorafbetaalde elektrisiteit gestaak word, moet die verbruiker die nodige reëlings tref ter afbetaling van die uitstaande rekening. Met die tref van hierdie reëling word daar ooreengekom teen watter persentasie van die kragverkope aangewend sal word vir die delging van die uitstaande skuld. Die volgende maatstaf sal gebruik word vir die betaling van die koers wat gelaai word:

0 – 30 dae uitstaande	0%
31 – 60 dae uitstaande	50% 90%
61 – 90 dae uitstaande	65% 90%
91 – 120 dae uitstaande	80% 90%
120 dae plus uitstaande	90%

Uitstaande reëlingspaaieimente 90% (ongeaag dae uitstaande)

Wanneer 'n verbruiker gekoppel is aan 'n lewensnoodsaaklike masjien/toerusting, kan daar aansoek gedoen word om 100 eenhede Kwh aan te koop sonder enige kredietbeheer stappe. Hierdie krag word steeds teen die normale tarief gekoop. Bewys van die dokter moet die aansoek vergesel. Na die aankope sal normale kredietbeheer steeds op die rekening toegepas word

(4) sal die Direkteur: Finansiële Dienste die diskresie kan uitoefen –

- om die voorsiening van water na die betrokke perseel te beperk deur 'n waterbeheermeganisme op die dienste aansluiting na so 'n perseel te installeer wat nagenoeg 6 kiloliter water per maand sal deurlaat;

of

- om die voorsiening van water te beperk

of

- met inagneming van die betrokke skuldenaar se rekord van betaling, die beperking of afsluiting van die voorsiening van water vir 'n tydperk van nie meer as 14 dae nie, uit te stel.

(5) Dat die volgende wysiging aan die betalingstermyn goedgekeur word, en dat klousule 7.2.4 van die kredietbeheerbeleid soos volg gewysig word:

“Indien 'n persoon nie in staat is om agterstallige gelde ten opsigte van munisipale dienste te betaal nie, die Munisipaliteit 'n ooreenkoms met sodanige persoon aangaan, in terme waarvan so 'n persoon toegelaat word om die agterstallige gelde in maandelikse paaieimente soos volg af te betaal, afbetaling van die verskuldigde bedrag binne die volgende riglyne moet geskied.

R0 – R1 000	:	12 maande
R1 001 – R2 000	:	18 maande
R2 001 – R3 000	:	24 maande
R3 001 – R4 000	:	30 maande
R4 000 en meer	:	10% van lopende rekening”; en

Dat, waar die uitstaande rekening nie in 'n bekostigbare paaieiment, soos vervat in klousule 7.2.3. van die beleid berekening kan word nie, 'n paaieiment van 10% van die maandelikse lopende rekening, uitgesluit enige krediete wat gegee mag word, bereken word. Sodanige versoek moet aan die Rekenmeester: Kredietbeheer gestuur word, met nodige motivering oor hoekom daar afgewyk moet word van klousule 7.2.3. Die Rekenmeester: Kredietbeheer kan sodanige reëling dan goedgekeur. Enige reëling wat op die basis getref word, moet maandeliks ten volle betaal word. Indien sodanige reëling nie maandeliks ten volle vereffen word nie, sal normale kredietbeheer teen die rekening geïmplementeer word.

- Met 'n minimum van 20% van die gemiddelde rekening bereken oor 'n tydperk van 6 maande toe verbruik plaasgevind het (*RB 707 9(28/08/2008)*).
- die persoon alle toekomstige rekenings ten opsigte van eiendomsbelasting, munisipale dienste, huurgelde en leningspaaieimente verskuldig aan die Munisipaliteit gereeld op of voor die datum van betaling, vereffen;
- die persoon erken dat rente op enige paaieimente wat nie teen die betaaldatum betaal is nie heef kan word teen die voorgeskrewe koers en hy of sy instem om dit te betaal;
- die persoon erken dat indien hy of sy te enige tyd in gebreke bly om die bepaling van so 'n ooreenkoms na te kom, so 'n ooreenkoms nietig geag sal word; dat geen verdere onderhandelings met so 'n persoon moontlik sal wees nie en dat onmiddellik oorgegaan sal word om elektrisiteit- en watervoorsiening aan die betrokke perseel af te sluit of te beperk, waarna geregtelike stappe sal volg.

7.2.4 Indien 'n rekening aan 'n persoon gelewer word waarvan die verskuldigde bedrag ten opsigte van munisipale dienste buitengewoon hoog is en dit te wyte is aan –

- een of ander nalate of versuim aan die kant van die Munisipaliteit; of
- 'n lekkasie van water uit 'n waterpypleiding of afsluitkraan wat op so 'n perseel geïnstalleer is en wat nie deel vorm van die Munisipaliteit se dienste aansluiting nie

en met dien verstande dat so 'n verskuldigde bedrag regtens verskuldig en betaalbaar is deur so 'n persoon, kan die Munisipaliteit in die diskresie van die Direkteur: Finansiële Dienste, 'n ooreenkoms met sodanige persoon aangaan ingevolge waarvan so 'n persoon toegelaat word om die verskuldigde bedrag in maandelikse paaieimente af te betaal, onderworpe aan die voorbehoudsbepalings vervat in paragraaf 7.2.3 en met dien verstande dat waar so 'n hoë rekening te wyte is aan die nalate en/of versuim van die Munisipaliteit, geen rente betaalbaar sal wees ten opsigte van sodanige verskuldigde bedrag nie.

Indien enige gelde verskuldig ten opsigte van munisipale dienste gelewer, **waar die verbruiker intussen die dienste afgesluit het**, en geen ooreenkoms gesluit is vir die afbetaling van die uitstaande bedrae nie, die Direkteur: Finansiële Dienste, onderhewig aan die bepaling van paragraaf 11.3 –

- Die rekening vir gelde aldus verskuldig aan 'n skuldinvorderaar of prokureur oorhandig vir invordering indien daar na sy mening 'n redelike kans bestaan dat die skuld wel ingevorder sal kan word; (vir doeleindes hiervan sal skuldinvordering ook geag word enige beampte van die raad te wees wat met die bevoegdheid beklee is om skuld in te vorder)

7.3 AGTERSTALLIGE HUURGELDE EN/OF LENINGSPAAIEMENTE

7.3.1 Waar huur- of leningsooreenkomste voorsiening maak vir rente betaalbaar op agterstallige huurgelde of leningspaaieimente, word rente heef ooreenkomstig die voorwaardes vervat in sodanige huur- of leningsooreenkomste.

7.3.2 'n Ooreenkoms om agterstallige bedrae in maandelikse paaiemente te betaal, kan ter enige tyd met die persoon wat sodanige gelde verskuldig is, aangegaan word onderworpe egter aan die voorwaardes en bepalings vervat in paragraaf 7.2.3 welke bepalings mutatis mutandis van toepassing sal wees.

7.3.3 Waar 'n ooreenkoms om bedrae verskuldig in maandelikse paaiemente af te betaal nie aangegaan is nie, en sodanige bedrae steeds na meer as 30 dae gereken vanaf datum van betaling uitstaande is, moet die Direkteur: Finansiële Dienste die stappe neem soos uiteengesit in paragraaf 7.2.5.

7.4 GELDE VERSKULDIG ANDER DAN GELDE TEN OPSIGTE VAN EIENDOMSBELASTING, MUNISIPALE DIENSTE, HUURGELDE EN LENINGSPAAIEMENTE

Die bepalings van paragrawe 7.3.3 en 7.3.4 ten opsigte van agterstallige huurgelde en/of leningspaaiemente is mutatis mutandis van toepassing.

8. HEFFING VAN RENTE

8.1 Rente teen die standaardkoers moet gehef en gevorder word ten opsigte van alle agterstallige bedrae wat aan die Munisipaliteit verskuldig en betaalbaar is, vir elke maand wat sodanige bedrae na die datum vermeld in paragraaf 8.2, onbetaal bly met dien verstande dat 'n gedeelte van 'n maand geag word 'n maand te wees.

8.2 Sodanige rente word gehef vanaf die dag wat volg op die datum van betaling ten opsigte van sodanige uitstaande bedrae wat op sodanige datum van betaling nog nie vereffen is nie.

9. AFSLUITING EN HERAANSLUITING VAN DIENSTE

9.1 Ingeval die water- of elektrisiteitstoevoer na 'n perseel, ooreenkomstig die bepalings van paragrawe 7.2.3 afgesluit word, word sodanige water- of elektrisiteitstoevoer heraangesluit slegs sodra –

(1) die bedrae verskuldig tesame met rente ten volle vereffen is of 'n ooreenkoms vir afbetaling daarvan met die skuldenaar aangegaan is ooreenkomstig die bepalings en voorwaardes vervat in paragrawe 7.2.3 en 7.2.4; en

(2) die afsluiting- en/of heraansluitingsgelde soos in die Munisipaliteit se tarief beleid vasgestel, betaal is.

10. VORDERING VAN DEPOSITO

10.1 Wanneer 'n persoon ooreenkomstig die bepalings van paragraaf 3.1 aansoek doen vir die lewering van munisipale dienste en alvorens sodanige dienste gelewer word, word 'n deposito/bankwaarborg van sodanige persoon gevorder welke deposito as sekuriteit of gedeeltelike sekuriteit sal dien vir betaling van munisipale dienste gelewer aan so 'n persoon.

- 10.2 'n Deposito soos in paragraaf 10.1 beoog, word aangewend ter delging van of ter vermindering van bedrae deur 'n persoon aan die Munisipaliteit verskuldig vir munisipale dienste gelewer, indien so 'n skuldenaar sou verdwyn en nie geredelik opgespoor kan word nie, of insolvent verklaar word of om welke rede ook al weier of versuim om sy of haar verpligtinge teenoor die Munisipaliteit na te kom.
- 10.3 Die bedrag van die deposito word van tyd tot tyd in die Munisipaliteit se Begroting vasgestel vir die volgende kategorieë. Minimum deposito word bereken op twee (2) maande se gebruik, behalwe waar anders gemeld-
- (1) nuwe aansoekers vir munisipale dienste (huishoudelike verbruikers);
 - (2) nuwe aansoekers vir munisipale dienste (besighede/grootmaat verbruikers);
 - (3) nuwe aansoekers vir lae koste behuising, hulpbehoewende of Staatsouderdompensioenarisse.
- 10.4 Diskresionêre bevoegdheid word aan die Direkteur: Finansiële Dienste verleen om die deposito betaalbaar deur 'n persoon, soos vasgestel ooreenkomstig paragraaf 10.4, te verhoog telkens wanneer enige munisipale diens ingevolge paragraaf 7.2.3 afgesluit of beperk word, met dien verstande egter dat 'n deposito slegs aldus verhoog mag word tot 'n maksimum bedrag soos volg bereken:
- 2½ maal die bedrag van die hoogste rekening vir munisipale dienste gelewer aan die betrokke persoon in enige maand gedurende die 12 maande wat die datum van afsluiting of beperking van die dienste voorafgaan. Waar munisipale dienste in enige gegewe stadium nog nie 12 maande lank aan 'n persoon gelewer is nie, sal die bedrag van die hoogste maandelikse rekening vir enige maand gedurende die mindere tydperk, bepalend wees.
- 10.5 Wanneer 'n persoon wat reeds 'n deposito aan die Munisipaliteit betaal het, van een perseel binne die regsgebied van die Munisipaliteit na 'n ander perseel binne die regsgebied van die Munisipaliteit verhuis, sal die normale deposito betaalbaar wees. Geen dienstedeposito word oorgedra nie.
- 10.6 Die munisipaliteit behou die reg voor om dienste deposito's ter enige tyd aan te pas om te voldoen aan die bepalings van paragraaf 10.4 hierbo.
- 10.7 Die Munisipaliteit is nie aanspreeklik vir betaling van rente op deposito's wat deur die Munisipaliteit gehou word nie
- 10.8 Wanneer 'n persoon, wat 'n deposito aan die Munisipaliteit betaal het, skriftelik versoek dat munisipale dienste wat aan hom of haar gelewer word gestaak word en dat die deposito wat aldus deur die Munisipaliteit gehou word aan hom of haar terugbetaal word, word sodanige deposito of enige gedeelte daarvan wat nie ooreenkomstig paragraaf 10.2 aangewend is nie aan sodanige persoon terugbetaal.

11. INSTELLING VAN GEREGETELIKE STAPPE

- 11.1 Die instelling van geregetelike stappe sluit in, maar is nie beperk nie tot –

- (1) Lys by Kredietburo as stadige/swak betaler (Word deur die Munisipaliteit self gedoen)
 - (2) die dagvaarding van 'n skuldenaar vir betaling van agterstallige skuld;
 - (3) die beslaglegging van huur betaalbaar op 'n eiendom;
 - (4) die beslaglegging op die besoldiging van 'n skuldenaar;
 - (5) die beslaglegging en geregtelikeverkoop van roerende goed;
 - (6) die beslaglegging en geregtelike verkoping van onroerende eiendom;
 - (7) die uitsetting van 'n huurder uit 'n verhuurde eiendom in die geval van huurgelde verskuldig aan die Munisipaliteit ten opsigte van so 'n verhuurde eiendom.
- 11.2 Die instelling van geregtelike stappe word geneem met inagneming van alle wetlike vereistes en die nakoming van wetlike voorskrifte en prosedure reëlings in dié verband.
- 11.3 Diskresionêre bevoegdheid word aan die Direkteur: Finansiële Dienste verleen om te besluit of –
- (1) 'n rekening aan 'n skuldinvorderaar of 'n prokureur vir invordering oorhandig moet word en, of
 - (2) geregtelike stappe teen 'n skuldenaar ingestel moet word;
- in daardie gevalle waar die totale skuld van 'n skuldenaar 'n bedrag soos deur die Direkteur: Finansiële Dienste bepaal oorskry.
- By die uitoefening van hierdie bevoegdheid neem die Direkteur: Finansiële Dienste slegs as enigste oorweging in ag of dit koste-effektief sal wees om sodanige rekening vir invordering te oorhandig en/of geregtelike stappe teen die skuldenaar in te stel al dan nie.
- 11.4 Die Direkteur: Finansiële Dienste sal die bevoegdheid hê om te bepaal welke van die geregtelike stappe in paragraaf 11.1 vermeld die mees aangewese en doeltreffendste stap sal wees ten opsigte van elk en iedere skuldenaar teen wie geregtelike stappe ingevolge hierdie beleid van die raad ingestel moet word.

HOOFSTUK 4

ALGEMENE BEPALINGS

12. KOSTE VAN INVORDERING

Die Munisipaliteit sal alle regs-koste, invorderingskommissie en enige ander kostes wat deur die Munisipaliteit aangegaan mag word om die gelde verskuldig deur 'n skuldenaar aan die Munisipaliteit, in te vorder, teen die rekening van sodanige skuldenaar hef en dit van hom of haar verhaal.

13. GEDISHONOREERDE BETALINGS

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

- (1) koste- en administrasiefooie op die rekening van sodanige skuldenaar hef teen 'n koers wat van tyd tot tyd deur die raad bepaal word; en
- (2) nadat betaling aangebied deur 'n skuldenaar vir 'n derde keer deur die bank gedishonoreer word, by wyse van skriftelike kennisgewing aan sodanige persoon vereis dat alle toekomstige rekeninge in kontant betaal word.
- (3) Persone gelys word by Kredietburo as swak betalers.

14. TOEGANG TOT PERSELE

Die bewoner van 'n perseel in die regsgebied van die Munisipaliteit moet te alle redelike ure aan 'n gemagtigde verteenwoordiger van die Munisipaliteit of van 'n diensverskaffer, toegang verleen tot die perseel ten einde enige meter- of diensverbinding vir verspreiding te lees, te inspekteer, te installeer of te herstel of om die verskaffing van 'n munisipale diens af te sluit of dit te beperk.

Waar toegang nie moontlik is nie, aanvaar die eienaar verantwoordelikheid vir die koste vir die skuif van die meteringstoestel.

15. VEILIGE AKKOMMODASIE VAN DIENSAANSLUITINGS, METERS, AFSLUITKRANE, APPARAAT ENS.

Waar water en/of elektrisiteit aan 'n perseel gelewer word, is die verbruiker van sodanige dienste verantwoordelik vir die veilige akkommodasie van enige diens aansluitings, meters, afsluitkrane, diensbeveiligingstoestelle en -toerusting wat op sodanige perseel is en is die verbruiker ook aanspreeklik vir vergoeding aan die Munisipaliteit vir enige koste of verliese of skade wat die Munisipaliteit ten opsigte daarvan mag aangaan of ly.

16. DIEFSTAL, SKADE EN ONGEMAGTIGDE GEBRUIK VAN WATER EN ELEKTRISITEIT

16.1 Geen persoon mag:

- (1) op enige wyse of om enige rede hoegenaamd aan enige diens aansluiting, meter, afsluitkraan, diensbeveiligingstoestel en -apparaat, seëls of hooftoevoerleiding, wat geïnstalleer is om water en/of elektrisiteit te voorsien te meet of te beperk, peuter of beskadig of breek of hom of haar daarmee bemoei of dit verwyder nie;
- (2) enige waterpyplyn of -pyleiding of netwerk of 'n elektriese installasie regstreeks of onregstreeks aansluit, probeer aansluit of duld of toelaat dat dit

aangesluit word by die Munisipaliteit se hooftoevoerleiding of diens-aansluiting nie, tensy sodanige persoon skriftelik deur die Munisipaliteit spesifiek daartoe gemagtig is.

- (4) enige wateraansluiting of elektriese installasie wat, vir welke rede ook al, deur die Munisipaliteit afgesluit is, heraansluit, probeer heraansluit of duld of toelaat dat dit heraangesluit word by die Munisipaliteit se hooftoevoerleiding of diens aansluitings nie, tensy sodanige persoon skriftelik deur die Munisipaliteit spesifiek daartoe gemagtig is.
- (5) water of elektrisiteit, wat op 'n onregmatige wyse verkry is, gebruik nie.

16.2 Die Munisipale Bestuurder moet, sodra dit tot sy kennis kom en hy oor voldoende feitelike getuienis beskik dat 'n oortreding van enige van die bepalings van paragraaf 16.1 plaasgevind het, 'n strafregtelike vervolging teen die persoon wat vermoedelik so 'n oortreding begaan het, instel.

16.3 Benewens en ondanks strafregtelike vervolging en oplegging van gevangenisstraf en/of 'n boete ingevolge enige verordening deur die Munisipaliteit gemaak of ingevolge enige ander Wet, regulasie of verordening, aan enige persoon wat hom of haar skuldig maak aan 'n oortreding in paragraaf 16.1 vermeld, sal die Munisipaliteit geregtig wees om –

- (1) enige koste of skade of verliese wat die Munisipaliteit mag aangaan, opdoen of mag ly as gevolg van sodanige oortredings van sodanige persoon te verhaal, wat insluit die boete soos bepaal deur die Raad se tariefstruktuur, koste van nuwe meter, asook enige ander koste wat nodig is om die aansluiting te beveilig, en
- (2) ingeval water en/of elektrisiteit onregmatig verbruik is, die persoon wat dit onregmatig verbruik het aan te slaan vir betaling van 'n verbruik bereken ooreenkomstig die bepalings van paragraaf 2.2.4. Sodanige verbruike word teen die tarief bereken soos van toepassing op die datum wat die ongemagtige gebruik bepaal is.
- (3) die voorsiening van water en/of elektrisiteit aan die betrokke perseel summier af te sluit.
- (4) Volle uitstaande bedrag van die rekeninghouer te eis alvorens die diens weer aangesluit word, of 'n aanvaarbare reëling aan te gaan vir die betaling van die rekening.

17. ONDERTEKENING VAN KENNISGEWINGS EN DOKUMENTE

'n Kennisgewing of dokument uitgereik deur die Munisipaliteit ingevolge 'n verordening gemaak deur die Munisipaliteit en wat onderteken is deur 'n personeellid van die Munisipaliteit word geag behoorlik uitgereik te wees en moet by blote voorlegging daarvan deur die hof aanvaar word as getuienis van daardie feit

18. WAARMERK VAN DOKUMENTE

Enige bestelling, kennisgewing of ander dokument wat deur die Munisipaliteit gewaarmerk moet word, word as voldoende gewaarmerk geag indien dit onderteken is deur die Munisipale Bestuurder of 'n behoorlik gemagtigde beampte van die Munisipaliteit aan wie sodanige bevoegdheid opgedra is by wyse van 'n besluit van die raad van die Munisipaliteit of kragtens 'n verordening

19. **PRIMA FACIE GETUIENIS**

In regsgedinge wat deur die Munisipaliteit aanhangig gemaak word, moet die blote voorlegging van 'n sertifikaat wat die bedrag verskuldig en betaalbaar aan die Munisipaliteit reflekteer, en onderteken is deur die Munisipale Bestuurder, of 'n toepaslik gekwalifiseerde beampte wat deur die Munisipale Bestuurder daartoe gemagtig is, deur die hof aanvaar word as prima facie bewys dat die bedrag verskuldig is.

HOOFSTUK 5

FINANSIËLE BYSTAND AAN HULPBEHOEWENDE HUISHOUDINGS

INLEIDING

Bergrivier Munisipaliteit se visie is om 'n **voortuitstrewende gemeenskap** te skep waar almal wil leef, werk, leer en speel op 'n **menswaardige manier**. Die klem is op voortuitstrewendheid en menswaardigheid. Dit is twee kante van dieselfde muntstuk. Die Munisipaliteit wil voluit gaan vir voortuitstrewendheid, maar nie ten koste van menswaardigheid nie. Aan die anderkant word daar voluit gegaan vir menswaardigheid, maar nie ten koste van voortuitstrewendheid nie.

Hiermee ingedagte wil die Munisipaliteit 'n kultuur skep waar hulpbehoewende gesinne nie slegs 'n toelaag ontvang nie, maar waar die ontvangs van 'n toelaag (gratis basiese dienste) gekoppel word aan 'n verantwoordelikheid wat bereikbaar is en wat menswaardigheid kweek.

Bergrivier Munisipaliteit het soos baie ander gedeeltes in Suid-Afrika, 'n bewese uitdaging ten opsigte van ontydige skoolverlaters. In Bergrivier Munisipale Area is dit tot so hoog soos 40% (2015 Onderwys Departement statistiek). Om hierdie rede word daar van elke hulpbehoewende gesin, wat registreer vir gratis basiese dienste, verwag om te bewys dat alle kinders wat op die perseel woonagtig is, en wat wetlik verplig is om skoolgaande te wees, wel skoolgaande is. Die bewys hiervan sal tydens registrasie gelewer word en slegs die nuutste amptelike skoolrapport/skooluitslagadvies sal aanvaar word. Verder hiertoe sal ouers ook van 1 Julie 2019 'n "letter of good standing" van die skool moet kry, hierdie brief dui nie aan of skoolfonds betaal is nie, maar die ouer se betrokkenheid by die kind se skoolwerk en skool aktiwiteite in geheel.

20. **BRON VAN FINANSIËLE BYSTAND**

Finansiële bystand aan 'n hulpbehoewende huishouding word gefinansier uit –

- (1) finansiële toekennings deur die Nasionale Regering aan die Munisipaliteit vir dié doel, en
- (2) 'n bewilliging vir dié doel deur die Munisipaliteit en word die bedrag van sodanige bewilliging jaarliks deur die Raad bepaal tydens die opstel van die Raad se begroting.

21. VEREISTES VIR REGISTRASIE AS 'N HULPBEHOEWENDE HUISHOUDING

'n Huishouding wat as 'n hulpbehoewende huishouding wil registreer en vir finansiële bystand ingevolge die raad se beleid in dié verband in aanmerking wil kom, kan slegs as sulks geregistreer word indien –

- (1) (a) die totale inkomste van al die lede van die huishouding wat normaalweg op 'n perseel woonagtig is, insluitende die inkomste van enige ander persoon wat saam met die huishouding op sodanige perseel woon, **bereken word as twee staatspensioene plus 40%; tot 'n maksimum bedrag van R5000.00 per maand per huishouding.**

OF

- (b) die hoof van die huishouding in wie se naam die rekening geregistreer is, 'n Staatsouderdomspensioen of ongeschiktheidstoelae ontvang¹.

OF

- (c) seisoenwerkers se jaarlikse inkomste nie die perk oorskrei soos in 1(a) bepaal nie
- (2) die hoof van die huishouding en sy of haar gesin self die perseel waarop die aansoek betrekking het, bewoon; en
- (3) die hoof van die huishouding en/of sy of haar gade en/of hul wettige kinders wat saam met hul ouers op 'n perseel woonagtig is, nie die wettige eienaar is van 'n ander woning/eiendom nie; en
- (4) aansoek om registrasie op 'n vorm wat deur die Munisipaliteit vir dié doel voorgeskryf is en wat by enige kantoor van die Munisipaliteit verkrygbaar is, gedoen is.

22. AANSOEK OM REGISTRASIE

22.1 'n Huishouding wat aansoek wil doen om as 'n hulpbehoewende huishouding te kwalifiseer moet die **voorgeskrewe** aansoekvorm voltooi.

22.2 'n Aansoekvorm, of enige ander vorm, verklaring of sertifikaat wat deur die Munisipaliteit vereis word, moet tensy anders aangedui op sodanige vorm, verklaring of sertifikaat, deur die hoof van die huishouding onderteken of gesertifiseer word. Vir doeleindes hiervan word hoof van die huishouding geag die wettige eienaar of die wettige huurder van 'n perseel te wees of die persoon wat andersins die beheer oor so 'n perseel uitoefen.

22.3 Alle aansoek in terme van paragraaf 21.1 (a & b) **moet** vergesel word van die volgende besonderhede:

- (1) bewys van staatspensioen of ongeskiktheidstoelaag wat ontvang word, tesame met 'n afskrif van die Sassa kaart, en
- (2) dokumentêre bewys van die bruto-inkomste van al die persone woonagtig op 'n perseel, soos 'n brief van 'n werkgewer waarin die bruto salaris of loon van die betrokke persoon verklaar en gesertifiseer word, 'n salarisadviesstrokie, 'n pensioenkaart, 'n werkloosheidsversekeringskaart;
- (3) seisoenwerkers moet 'n IRP5 van die werkgewer inhandig vir die voorafgaande 12 maande voor die datum van aansoek; en
- (4) 'n beëdigde verklaring deur daardie persone woonagtig op die perseel wat geen inkomste het nie, waarin verklaar word dat sodanige lid werkloos is en nie in ontvangs van inkomste van enige aard is nie; en
- (5) Munisipale rekening; en
- (6) 'n gesertifiseerde afskrif van die aansoeker se identiteitsdokument; en
- (7) die name en identiteitsnommer van alle persone wat op 'n bepaalde perseel woonagtig is; en
- (8) Bewys dat alle kinders woonagtig op die perseel wat van wetlike skoolgaande ouderdom is, wel skoongaande is. 'n Afskrif van die nuutste skoolrapport van elke skolier moet ingehandig word, asook 'n "letter of goodstanding" (brief van toewyding) soos per vervat in die inleiding tot Finansiële bystand aan hulpbehoewende huishoudings.

22.4 Dit sal van die hoof van 'n huishouding, wat aansoek om registrasie as 'n hulpbehoewende huishouding doen, vereis word om te verklaar dat alle inligting wat op die aansoekvorm en ander dokumentasie verstrekkend word, waar en korrek is.

22.5 Die Munisipaliteit of sy gemagtigde agent kan deur sy gemagtigde verteenwoordiger enige stappe wat nodig mag wees, neem om die korrektheid van inligting wat deur 'n aansoeker verstrekkend word, na te gaan en/of die korrektheid daarvan te verifieer insluitende onderhoude met en die afneem van verklarings van lede van 'n huishouding.

22.6 Die Munisipaliteit of sy gemagtigde verteenwoordiger sal ten minste een keer per jaar die aansoeker besoek ten einde die korrektheid van alle inligting te verifieer.

22.7 Die lys van hulpbehoewende/deernisgevalle aan die wykskomitee lede beskikbaar gestel word.

23. OORWEGING VAN AANSOEKE

- 23.1 'n Aansoek ontvang ooreenkomstig die bepalings van paragraaf 22.1 sal deur die Munisipaliteit oorweeg word en indien die Munisipaliteit tevrede is dat die aansoeker ooreenkomstig die bepalings van paragraaf 21 kwalifiseer, sal so 'n huishouding as hulpbehoewende huishouding geregistreer word.
- 23.2 Die Munisipaliteit sal die reg hê om 'n aansoek af te keur indien die jaarlikse bewilliging vir finansiële bystand aan hulpbehoewende huishoudings, waarna in paragraaf 20 verwys word, te enige tyd uitgeput is of uitgeput word.
- 23.3 Indien 'n huishouding as 'n hulpbehoewende huishouding geregistreer word, word finansiële bystand aan sodanige huishouding verleen ooreenkomstig die bepalings van paragraaf 24.1, met dien verstande egter dat –
- (1) die huishouding op 'n jaarlikse grondslag, gereken vanaf die datum waarop die finansiële bystand toegestaan word, aan die Direkteur: Finansiële Dienste en tot sy bevrediging, bewys lewer dat so 'n huishouding steeds aan die vereistes van paragraaf 21 voldoen;
 - (2) indien 'n huishouding te eniger tyd na verstryking van 'n vier maande siklus in gebreke gebly het of geweier het om bewys of bevredigende bewys ten opsigte van die kwalifikasie vereistes waarna in paragraaf 21 verwys word ooreenkomstig sub-paragraaf (1) hierbo te lewer, word alle finansiële bystand aan so 'n huishouding onverwyld opgeskort tot tyd en wyl sodanige bewys, behoudens die bepalings van paragraaf 25.1 (2), gelewer word.

24. AANWENDING VAN EN BEPERKING OP FINANSIËLE BYSTAND

- 24.1 Onderworpe aan die volhoubaarheid en bekostigbaarheid daarvan met in agneming van die bepalings van paragraaf 23.2, sal finansiële bystand aan 'n hulpbehoewende huishouding wat vir sodanige bystand kwalifiseer, beperk wees tot en aangewend word vir vereffening of gedeeltelike vereffening van die volgende munisipale dienste en tariewe:
- (1) 50 kWh elektrisiteit per maand vir 'n huishouding ten opsigte waarvan die elektrisiteitsaansluiting beperk is tot 20 ampère;
 - (2) 6 Kiloliter water per maand
 - (3) Basiese fooi ten opsigte van water
 - (4) rioolgelde ten opsigte van die een rioolaansluiting of die gelde betaalbaar ten opsigte van die pomp van 'n suigtenk tot 'n bedrag gelyk aan die tarief vasgestel vir 'n eerste riool pan
 - (5) vullisverwyderingsgelde.
- 24.2 Die Munisipaliteit sal die reg hê om minstens een keer per jaar tydens die begrotingsproses, maar ook as tussentydse maatreël, op enige ander stadium, die mate waartoe finansiële bystand aan kwalifiserende hulpbehoewende huishoudings

toegestaan kan word te bepaal of te herbepaal, insluitende die koers waarteen en ten opsigte van welke munisipale dienste finansiële bystand verleen kan word.

- 24.3 Waar 'n voorafbetaalde elektrisiteitsmeter op 'n perseel, wat deur 'n kwalifiserende hulpbehoewende huishouding geokkupeer word, geïnstalleer is, en mits die elektrisiteitsaansluiting beperk is tot 20 ampère, sal sodanige huishouding eweneens in aanmerking kom vir finansiële bystand ten opsigte van elektrisiteitsverbruik en wel tot die mate soos bepaal by paragraaf 24.1 (1).
- 24.4 Die huishouding mag een keer van ampère verander van 60 na 20 Ampere. Indien die verbruiker se krag verbruik nie die toegelate 20 Ampere kan hanteer nie sal die Ampere weer verander word na 60 Ampere en sal die koste van die verbruiker verhaal word wanneer die aansluiting buite kantore ure heraangesluit moet word. Meters wat beperk word tot 20 Ampere kan op 'n gereelde basis nagegaan word vir korrektheid.

'n Krediet op sodanige rekening verwerf, word aangewend ter vereffening van eiendomsbelasting verskuldig of bedrae verskuldig ten opsigte van enige van die ander munisipale dienste

25. KANSELLASIE VAN REGISTRASIE

- 25.1 Registrasie as 'n hulpbehoewende huishouding word in die volgende gevalle gekanselleer en verbeur sodanige huishouding alle finansiële bystand wat aan die betrokke huishouding toegestaan is vir die onverstreke termyn waarvoor die bystand toegestaan is:
- (1) waar dit bevind word dat valse inligting in die aansoekvorm of ander dokumentasie en/of verklarings verstrekk is;
 - (2) indien die hoof van die hulpbehoewende huishouding na verloop van 30 dae nadat finansiële bystand aan so 'n huishouding ooreenkomstig paragraaf 23.3 opgeskort is, weier, versuim of in gebreke bly om die inligting soos vereis by paragraaf 22.3 aan die Munisipaliteit te verstrek;
 - (3) indien dit bevind word dat omstandighede sodanig verander het dat die hulpbehoewende huishouding nie meer voldoen aan een of meer van die vereistes vir registrasie, soos vermeld in paragraaf 21 nie;
- 25.2 Die onus rus op die hoof van die hulpbehoewende huishouding om die Munisipaliteit in kennis te stel sodra omstandighede ter enige tyd sodanig verander dat daar nie meer voldoen word aan die vereistes van paragraaf 21 nie en terselfdertyd volledige besonderhede van sodanige veranderde omstandighede aan die Munisipaliteit te verstrek.
- 25.3 Nieteenstaande enigiets andersluidend hierin vervat, sal die Munisipaliteit geregtig wees om, benewens die strafregtelike vervolging van die hoof of enige lid van so 'n huishouding, die finansiële bystand toegestaan en ingevolge die bepaling van paragraaf 24 aangewend, terug te vorder –

- (1) in die geval vermeld in paragrawe 25.1 (1) en (2) – vanaf die datum waarop die finansiële bystand toegestaan is; en
- (2) in die geval vermeld in paragraaf 25.1 (3) – vanaf die datum waarop die omstandighede waarna in paragraaf 25.1 (3) verwys word, verander het of indien so 'n datum nie vasgestel kan word nie, vanaf die datum waarop dit vasgestel is dat die betrokke huishouding nie meer aan die kwalifiserende vereistes voldoen nie.

25.4 Ingeval die registrasie van 'n hulpbehoewende huishouding ingevolge die bepalings van paragraaf 25.1 (1) beëindig word, sal sodanige huishouding vir 'n periode van 2 – 5 jaar van kansellasie datum, nie weer in aanmerking kom vir finansiële bystand nie.

BERGRIVIER MUNICIPALITY

RATES POLICY

**RATES POLICY
2020/2021 FINANCIAL YEAR**

INDEX

PAGE

PREAMBLE	3
1. OBJECTIVE	4
2. DEFINITIONS	5
3. PURPOSE OF THE POLICY	15
4. POLICY PRINCIPLES	15
5. APPLICATION OF POLICY	17
6. CLASSIFICATION OF SERVICES AND EXPENDITURE	17
7. CATEGORIES OF PROPERTIES	17
8. DEFFERENTIAL RATES	20
9. MULTI PURPOSE PROPERTIES	20
10. CATEGORIES OF OWNERS	21
11. LEVYING OF RATES	21
12. IMPERMISSIBLE RATES	26
13 EXEMPTIONS, REBATES AND DEDUCTION	27
13.1 EXEMPTIONS	29
13.2 REBATES	30
14. COST OF EXEMPTIONS, REBATES & REDUCTION	35
15. ADDITIONAL RATING AREAS	35
16. RATES INCREASES/DECREASES	36
17. NOTIFICATION OF RATES	36
18. CORRECTIONS OF ERRORS AND OMISSIONS	37
19. SHORT TITLE	37

PREAMBLE

WHEREAS section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) determines that a municipality must adopt a rates policy in accordance to the determination of the Act; and

In terms of section 229 of the Constitution of the Republic of South Africa, 1996, a municipality may impose rates on property; and

In terms of the Local Government: Municipal Property Rates Act, 2004 (no 6 of 2004) a municipality in accordance with –

- (a) section 2(1) may levy a rate on property in its area; and
- (b) section 2 (3) must exercise its powers to levy a rate on property subject to-
 - (i) Section 229 and any other applicable provisions of the Constitution;
 - (ii) The provisions of the Property Rates Act; and
 - (iii) The Rates Policy and

In terms of section 4(1) (c) of the Local Government: Municipal Systems Act, 2000 (no 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property; and

In terms of section 62(1) (f) (ii) of the Local Government: Municipal Finance Management Act, 2003 (no 56 of 2003) the Municipal Manager must ensure that the municipality has and implements a rates policy.

NOW THEREFORE the following policy on the levying of property rates is accepted.

1. OBJECTIVES:

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution requires local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities; and
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates including any regulations promulgated in terms of that Act.

The objectives of this policy are also to ensure that-

- all ratepayers within a specific category are treated equal and reasonable;
- All rates levied are affordable. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions or rebates.
- rates are levied in accordance with the market value of the property;
- the rate will be based on the value of all rateable property in that category and the amount required by the municipality to balance the operational

- budget, taking into account the surplus obtained from the trading- and economical services and the amounts required to finance exemptions, reductions and rebates that the municipality may approve from time to time;
- income derived from rates will be used to finance community- and subsidised services only;
 - to optimally safeguard the income base of the municipality through exemptions, reductions and rebates that are reasonable and affordable taking into account the poor/indigent ratepayers;
 - In order to minimize major shocks to certain ratepayers the market values in the new valuation roll or tariffs determent by Council may be phased-in over the entire periods as stipulated in the Rates Act.
 - to adhere to the legal requirements of the Property Rates Act.

2. DEFINITIONS

In this policy, unless the context indicates otherwise—

“Act”, means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) as amended

“Agent”, in relation to the owner of a property, means a person appointed by the owner of the property –

- (a) to receive rental or other payments in respect of the property on behalf of the owner; and/or
- (b) to make payments in respect of the property on behalf of the owner;

“accommodation establishment” means a facility zoned for single residential purposes, that provides for lettable residential accommodation on a regular and continuous basis in addition to its permitted use for a single family and includes guesthouses, “bed & Breakfast” and “Self-catering” establishments;

“Agricultural property”, means property that is used primarily for agricultural purposes and excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of ecotourism or for the trading in or hunting of game.

“annually” means once every financial year;

“business” means the activity of buying, selling or trade in goods or services and includes any office or other accommodation on the same erf, the use of which is incidental to such business, with the exclusion of the business of mining, agriculture, farming, or inter alia, any other business consisting of cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms.

“category” –

- (a) in relation to property, means a category of property determined in terms of section 8 (2) of the Act;
- (b) in relation to owners of property, means a category of owners determined in terms of section 15 (2) of the Act;

“district municipality” means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155 (1) of the Constitution as a Category C municipality;

“exclusion” in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17 of the Act;

“exemption” in relation to the payment of a rate, means an exemption granted in terms of section 15 of the Act;

“financial year” means the period starting from 1 July in a year to 30 June of the next year;

“household income” means the income accruing to all members of the household permanently residing at the address. It includes income of spouses;

“income tax act” means the Income Tax Act ,1962 (Act 58 of 1962)

“indigent person” means a person whose household income does not exceed the minimum household income as predetermined by the council;

“land reform beneficiary” in relation to a property, means a person who-

- (a) acquired the property through-
 - (i) the Provincial Land and Assistance Act, 1993 (Act 126 of 1993);
 - (ii) the Restitution of Land Rights Act, 1994 (act 22/1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

“land tenure right” means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004

“local community”, in relation to a municipality—

- (a) means that body of persons comprising—
 - (i) the residents of the municipality;
 - (ii) the ratepayers of the municipality;

- (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality.
- (b) Includes, more specifically, the poor and other disadvantaged sections of such body of persons.

“local municipality” means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

“market value”, in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

“MEC for Local Government” means the member of the Executive Council of a province who is responsible for local government in that province;

“mining” means any operation or activity for extracting any mineral on, in or under the earth, water or any residue deposit, whether by underground or open working or otherwise and includes any operation or activity incidental thereto;

“minister” means the Cabinet member responsible for local government;

“multiple purposes”, in relation to a property, means the use of a property for more than one purpose, subject to section 9 of the MPRA, 2004 (Act 6 of 2004) and cannot be assigned to a single category.

“municipal council” or **“council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

“Municipal Finance Management Act” means the Local Government; Municipal Finance Management Act, 2003 (Act 56 of 2003);

“municipality”—

- (a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and
- (b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act. 27 of 1998);

“municipal manager” means a person appointed in terms of section 82 of the Municipal Structures Act;

“municipal properties” means those properties of which the municipality is the owner;

“Municipal Systems Act” means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000);

“newly rateable property” means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date;

“occupier”, in relation to a property, means a person in actual occupation of a property whether or not that person has a right to occupy the property;

“Office bearer”, in relation to places of public worship, means the primary person who officiates at services at that place of worship.

“Official residence”, in relation to places of public worship, means

- a) a portion of the property used for residential purposes; or
- b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer.

“owner”—

- (a) in relation to property referred to in paragraph (a) of the definition of “property”, means—
 - a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered; or
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
 - (i) A trustee, in the case of a property in a trust excluding state trust land;
 - (ii) an executor or administrator, in the case of a property, in a deceased estate;
 - (iii) a trustee or liquidator, in the case of a property, in an insolvent estate or in liquidation;
 - (iv) a judicial manager, in the case of a property, in the estate of a person under judicial management;

- (v) a curator, in the case of a property, in the estate of a person under curatorship;
- (vi) an usufructuary or other person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

“permitted use”, in relation to a property, means the limited purposes for which the property may be used in terms of –

- (a) any restrictions imposed by –
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties; or
- (b) any alleviation of any such restrictions;

“person” includes an organ of the state;

“Place of public worship”, means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is—

- i. registered in the name of the religious community;
- ii. registered in the name of a trust established for the sole benefit of a religious community; or
- iii. subject to a land tenure right

“private open space” means any land in private ownership used primarily as a private site for play, rest or recreation without financial gain.

“property” means—

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation;

“property register” means a register of properties referred to in section 23 of the Act;

“protected area” means an area that is or has to be listed in the register referred to in section 10 of the National Environmental Management: Protected Areas Act, 2003;

“public benefits organisation” means an organisation conducting specified public benefit activities as defined in the act and registered in terms of the Income Tax Act for tax reductions because of those activities.

“publicly controlled” means owned by or otherwise under the control of an organ of the state, including-

- (a) a public entity listed in the Public Finance Management Act, (Act 1/1999)
- (b) a municipality; or
- (c) a municipal entity as defined in the Municipal Systems Act

“public service infrastructure” means publicly controlled infrastructure as determined in terms of chapter 1 of the Local Government: Municipal Property Rates Act (Act 6/2004)

“Public Service Purposes”, in relation to the use of a property, means property owned and used by an organ of state as—

- (a) hospitals or clinics;
- (b) schools, pre-schools, early childhood development centres or further education and training colleges;
- (c) national and provincial libraries and archives;
- (d) police stations;
- (e) correctional facilities; or
- (f) courts of law, but excludes property contemplated in the definition of ‘public service infrastructure’

“rate” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“rateable property” means property on which a municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;

“Ratio”, in relation to section 19 of the Municipal Property Rates Act, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category.

“rebate”, in relation to a rate payable on a property, means a discount on the amount of the rate payable on the property;

“Reduction”, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount;

“Residential property” means property included in a valuation roll in terms of section 48 (2) (b) of the Act (read with section 8) as residential inclusive of a suite of rooms which forms a living unit that is exclusively used for human habitation purposes, or a multiple number of such units on a property, excluding accommodation establishments, bed & breakfast, hotel, guest house, commune, boarding and undertaking, hostel, place of instruction and sectional title units.

“Sectional Titles Act” means the Sectional Titles Act, 1986 (Act 95 of 1986)

“Sectional title unit” means a unit defined in section 1 of the Sectional Titles Act;

“Specified public benefit activity” means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act:

“State-owned properties” means properties owned by the State, which are not included in the definition of public service infrastructure in the Act. These state-owned properties are classified as follows:

- (a) State properties that provide local services.
- (b) State properties that provide regional/municipal district-wide/ metro-wide service.
- (c) State properties that provide provincial/national service.

“The Act” means the Local Government Municipal Property Rates Act, 2004 (No. 6 of 2004).

(Herein after called “The Act)

“Vacant land” means all undeveloped land irrespective of its current or future intended zoning. Agricultural properties will not be considered as being vacant erven.

3. PURPOSE OF THE POLICY

The policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the various property rates are determined when the budget is considered and approved every year

4. POLICY PRINCIPLES

Rates are levied in accordance with the Act as an amount in the Rand based on the market value of rateable property contained in the municipality’s valuation roll and supplementary valuation rolls.

As allowed for in the Act, the municipality may choose to differentiate between various categories of property and categories of owners of property. Some categories of property and categories of owners are granted relief from rates. The municipality does not, however, grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties, on an individual basis, other than by way of an exemption, rebate or reduction provided for in this policy.

The rates policy for the municipality is based on the following principles:

a. Equity

The municipality will treat all similar ratepayers with similar properties the same.

b. Affordability

The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, and/or reductions and/or rebates.

c. Sustainability

Rating of property will be implemented in a way that-

- i. It supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality; and
- ii. Supports local social and economic development.

d. Cost efficiency

Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget after taking into account the amounts required to finance exemptions, rebates and reductions as approved by the municipality from time to time. The implementation of the policy must be as cost-effective as possible.

5. APPLICATION OF THE POLICY

In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

6. CLASSIFICATION OF SERVICES AND EXPENDITURE

The Chief Financial Officer shall, subject to the guidelines provided by the legislation and the Executive Mayor, provide for the classification of services as outlined in the Municipality's annual budget into trading and economic services.

7. CATEGORIES OF PROPERTIES

7.1 Criteria for determining categories of properties for the purpose of levying different rates and for the purpose of granting exemptions, rebates and reductions will be according to the–

- (a) use of the property
- (b) permitted use of the property, or
- (c) geographical area in which the property is situated.

7.2 Categories of property for the municipality may include, but not limited to-

- (a) Residential properties.
- (b) Institutional
- (c) Industrial
- (d) Business and Commercial properties
- (e) Agricultural purposes;
- (f) State-owned properties:
- (g) Municipal owned properties:
- (h) Public service infrastructure

8. DIFFERENTIAL RATES

A municipality may levy different rates for different categories of rateable property, determined in subsection (2) and (3), which must be determined according to the—

- (a) use of the property;
- (b) permitted use of the property; or
- (c) a combination of (a) and (b).

Differential rating among the various property categories will be done by way of setting different Cents in the Rand for each property category.

9. MULTIPLE PURPOSE PROPERTIES

(1) A property used for multiple purposes must, for rates purposes, be assigned to a category determined by the municipality for properties used for-

- (a) A purpose corresponding with the permitted use of the property;
- (b) A purpose corresponding with the dominant use of the property; or
- (c) Multiple purpose in terms of section 8(2)(i)

Dominant use is used in the compilation of the General Valuation Roll which is implemented 1 July 2018 and rates are levied accordingly.

10. CATEGORIES OF OWNERS

Criteria for determining categories of owners of properties, for the purpose of granting exemptions, rebates and reductions may be according to the-

- (a) indigent status of the owner of a property
- (b) sources of income or/and monthly household income of the owner of a property
- (c) owners of property situated within an area affected by-

- (i) a disaster within the meaning of the Disaster Management Act, 2002 (Act no 57 of 2002) ; or
- (ii) any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value below a determined threshold; or
- (e) owners of agricultural properties who are *bona fide* farmers.

11. LEVYING OF RATES

(1) Liability for rates by property owners:

Rates levied by a municipality on a property must be paid by the owner of the property, subject to Chapter 9 of the Municipal Systems Act. Joint owners are jointly and severally liable for the amount due for rates on that property.

In a case of agricultural property owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the subdivision of the Agricultural Land Act (Act 70 of 1970) the municipality may consider the following options for determining the liability for rates:

- (i) If the joint owners are all available, the issue of who is liable for rates will be dealt with in the context of whether they have entered into an agreement or not regarding payment of rates liabilities. Where the joint owners have a written agreement that a specific joint owner is liable for all the rates, the municipality will hold such a joint owner liable in respect of all the rates. A certified copy of the agreement must be submitted to the municipality.

Where there is no agreement, the municipality will hold anyone of the joint owners responsible for the whole property or hold any joint owner only liable for his undivided share.

- (ii) If the joint owners are not traceable with the exception of one joint owner and such joint owner is occupying or using the entire property or a significant larger portion the municipality will hold that joint owner liable for the total rates bill.
- (iii) If the traceable joint owner is only using or occupying a small portion of the entire property, the municipality will hold that joint owner only responsible for his own undivided share in that property

(2) Method and time of payment

The municipality will recover the rate levied in periodic instalments of equal amounts in twelve months. The instalment is payable on or before due date indicated on monthly account. Interest will be charged at 1% above the prime interest rate for any late payments received. For the interest calculation, part of a month will be calculated as a full month.

(3) Annual Payment Arrangements

By prior arrangement with the municipality the rate may be paid in a single amount before 30 September of the year it is levied in, however, application, in writing, must be submitted before 30 June prior to the financial year of implementation of the arrangement. The Director of Financial Services will consider any applications after this date.

(4) Recovery of arrear rates from owner

Recovery of arrear rates is dealt with in accordance with the Credit Control and Debt Collection Policy.

(5) Recovery of arrear rates from tenants, occupiers and agents

Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of the Act.

(5A) Deferral of payment of rates liabilities

Refer to Credit Control and Debt Collection Policy.

(6) Supplementary Valuation Debits

In the event that a property has been transferred to a new owner and a Supplementary Valuation took place, the previous owner as well as the new owner will jointly and separately be held responsible for the settling the supplementary rates account.

(7) Ownership

Properties, which vest in the Municipality during developments, i.e. open spaces and roads should be transferred at the cost of the developer to the Municipality.

Until such time, rates levied will be for the account of the developer.

(8) Clearance Certificate

8.1 On the sale of any property in the municipal jurisdiction, Council will withhold the transfer until all rates, service and sundry charges and any

estimated amounts for the duration of the certificate in connection with the property are paid, by withholding a clearance certificate.

- 8.2 When debt has been written off as irrecoverable it will not be recovered again when a clearance certificate on a property is issued.
- 8.3 The municipality will issue such clearance certificate on receipt of an application on the prescribed form from the conveyor.
- 8.4 All payments will be allocated to the subject property.
- 8.5 No interest shall be paid in respect of these payments.
- 8.6 The Municipality will only issue a clearance certificate once a completed prescribed application form from the conveyor has been received.
- 8.7 Where any residential or non-residential debtor has entered into an arrangement with the Municipality in respect of the arrears on a property, the prescribed certificate as referred to in Section 118 of the Systems Act, will not be issued until such time as the full outstanding amount have been paid.
- 8.8 The rates clearance certificate validation period is 60 days and the amount due for payment is calculated as follows:
 - a. Applications received between the 1st and the 14th of the month will include 3 (three) months advance collections plus all current outstanding debt on the property.
 - b. Applications received between the 15th and the end of the month will include 4 (four) months advance collections plus all current outstanding debt on the property.

(9) Levying of rates on property in sectional title schemes

A rate on property, which is subject to a sectional title scheme, will be levied on the individual sectional title units in the scheme.

12. IMPERMISSIBLE RATES

A municipality may not levy the following rates in terms of sections 16 (1) and 17 (1) of the Act:

- (1) Rates that would prejudice national economic policies.
- (2) Rates that would prejudice economic activities across boundaries
- (3) Rates that would prejudice national mobility of goods, services, capital or labour.

(see conditions under section 16(2-5) of the Property Rates Act)

- (4) On the first 30% of market value of public service infrastructure
- (5) On any part of the seashore as defined in the Seashore Act
- (6) On any part of the territorial waters of the Republic in terms of the Marine Zones Act (15/1994)
- (7) On any island of which the state is the owner including the Prince Edward Islands
- (8) On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act 57 of 2003), or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004 (Act 10 of 2004) which are not developed or used for commercial, business, agricultural or residential purposes.
- (9) On a mineral right within the definition of property.
- (10) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of deeds
- (11) On the first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll to a category determined as residential property or multiple used property provided that one or more component is used for residential purposes.
- (12) On property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence

registered in the name of that community, which is occupied by an office-bearer of that community who is, officiates at services at that place of worship.

(The exclusion lapses if not used for the purposes as indicated above).
(See conditions under section 17(2-5) of the Property Rates Act)

13. EXEMPTIONS, REBATES AND REDUCTIONS

The following criteria may be taken into consideration for the purpose of granting exemptions, reductions and rebates:

- indigent status of the owner of a property;
- income of the owner and/or household on a property;
- Owners temporarily without income
- The services provided to the community by public service organisations
- The need to preserve the cultural heritage of the local community
- The need to encourage the expansion of public service infrastructure
- The indispensable contribution which property developers make towards local economic development and the continuing needs to encourage such development
- market value of residential property below a determined threshold;
- owners of property situated within an area affected by –
 - a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - any other serious adverse social or economic conditions;
- zoning and/or actual use of the property; and
- availability of services funded by rates for a property.

To qualify for the rebate a property owner must:

- (i) occupy the property as his/her normal residence;
- (ii) be at least 60 years of age **or** in receipt of a disability pension from the Department of Social Development;
- (iii) be in receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding R 5,000.00;**
- (iv) not be the owner of more than one property;
- (v) Sectional titles with a unit for the apartment and a separate garage unit number will be dealt as one unit and will be granted a rebate on both accounts; and
- (vi) provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.
- (vii) Owners of rateable property registered in the name of institutions or organizations, which in the opinion of the council, performs welfare, charitable and humanitarian work; cultural work; amateur sport and social activities; protect or maintain collections or buildings of historical or cultural interest, including art galleries, archives and libraries; conservation; environment and animal welfare; education and development; health care; agricultural (Experimental farms); municipal property and usage where the council is engaged in land sales transactions which take place after the financial year has started; where the municipality register a road reserve or servitude on a privately owned property a pro-rata rebate equal to the value of the reserve or servitude will be given to the owner; state hospitals, clinics and institutions for mentally ill persons, which are not performed for gain.

Property owners must apply on a prescribed application form for a rebate as determined by the municipality.

Applications must be accompanied by—

- (i) a certified copy of the identity document or any other proof of the owner's age which is acceptable to the municipality;
- (ii) sufficient proof of income of the owner and his/her spouse;
- (iii) an affidavit from the owner;
- (iv) if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
- (v) if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.

These applications must reach the municipality before the end of May preceding the start of the new municipal financial year for which relief is sought.

Rates rebate are calculated at 60% of the rates levied after the R 15 000.00 impermissible value has been deducted.

The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false.

13.1 EXEMPTIONS

The following properties **may be** exempted from rates

- (i) municipal properties
- (ii) municipal public infrastructure
- (iii) informal settlements
- (iv) museums
- (v) national monuments
- (vi) property lower in value than the amount determined by the municipality
- (vii) a right registered against immovable property

- (viii) public benefit organizations uses their property for specific public benefit activities and listed in part 1 of the 9th schedule of the Income Tax Act
- (ix) Cemeteries & Crematoriums
- (x) 30% of Public Service Infrastructure

13.2 REBATES

Categories of properties & owners

Rebates for the following categories of owners will be considered:

- (d) Rebates in respect of income categories:

The following owners may be granted a rebate on, or a reduction in the rates payable on their property if they meet the following criteria-

- Registered owner of the property that resides on the property;
- Income must not exceed an amount annually set by the Council

- (e) Public benefit organisations:

- (i) Welfare and humanitarian

Rateable property registered in the name of an institution or organisation, which, in the opinion of the council, performs welfare and humanitarian work as contemplated in the ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962).

Rateable property, registered in the name of a trustee or trustees or any organisation, which is maintained for the welfare of war veterans.

(ii) Cultural:

Rateable property registered in the name of Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any other organisation which in the opinion of the council is similar or any rateable property let by a council to any of the said organizations.

The promotions, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, proclaimed national heritage sites, museums, including art galleries, archives and libraries.

(iii) Sports:

Sports grounds used for the purpose of amateur and any social activities, which are connected with such sport.

(iv) Conservation, environment and animal welfare:

Means properties that is registered in the name of an organisation or institution that is engaging in the conservation, rehabilitation or protection of the natural environment, including flora and fauna. Rateable property registered in the name of an institution or organisation, which has as its exclusive objective the protection of tame or wild animals or birds.

(v) Education and development:

Rateable property registered in the name of an educational institution established, declared or registered by or under any law.

(vi) Health care:

Rateable property registered in the name of an institution or organisation which has as its exclusive objective is health care or counselling of terminally ill persons or persons with a severe physical or mental disability and persons affected with HIV/AIDS.

(c) Agricultural (Experimental Farms):

Rateable property, registered in the name of an agricultural society affiliated to or recognised by the South African Agricultural Union, which is used for the purposes of such a society.

(d) Municipal property and usage:

A pro-rata rebate will be granted where the municipality is engaged in land sales transactions which have taken place after the financial year has started. Where the municipality register a road reserve or servitude on a privately owned property a pro-rata rebate equal to the value of the reserve or servitude will be given to the owner of the property.

(e) Municipal interim valuation:

When a municipal interim valuation is effected during a financial year a pro-rata rebate will be given from the beginning of the financial year until the interim valuation became effective as per Section 78 (2) b of the Act.

(f) Rateable property registered in the name of the Council, if such property is used in supplying electricity, water, or sewerage services

(g) State hospitals, state clinics and institutions for mentally ill persons, which are not operated for gain;

(h) Rateable property registered in the name of an institution or organisation which, in the opinion of the Council, performs charitable work;

(i) Local, Social and Economic Developments

The municipality may grant rebates to organisations that promote local, social and economic development in its area of jurisdiction based on the criteria determined in its local, social and economic development policy.

The following criteria will apply:

(a) job creation in the municipal area;

(b) social upliftment of the local community; and poverty alleviation to the indigents

(c) Improve local economic growth

(d) Promote service delivery

(j) Agricultural properties will be granted rebates as determined by Council in its annual Budget.

(k) An additional 10% rebate calculated as follow could also be granted:

i.	1 x Two bedroom houses on property	1.00%
ii.	2 x Two bedroom houses on property	2.00%
iii.	3 x Two bedroom houses on property	4.00%
iv.	>3 x Two bedroom houses on property	5.00%
v.	If electricity provided to worker's houses	0.25%
vi.	If water is provided to worker's houses	0.25%
vii.	If sewer is provided to worker's houses	0.25%
viii.	If refuse is removed from worker's houses	0.25%
ix.	If school on property or transport is provided to learners	1.00%
x.	If sport facilities on property	1.00%

- | | | |
|------|---|-------|
| xi. | If transport to nearest town is provided at
no cost to workers at least once per month | 1.00% |
| xii. | If training is provided to workers | 1.00% |

The above additional 10% will only be granted to Bona Fide farmers with submission of the following documentation with their application:

- (i) Proof of VAT registration
- (ii) Existing account must not be in arrears with the Municipality.
- (iii) Copy of I.D. document of all workers residing on the farm

Where the farming operations are spread across different property even as registered at the Deeds office, the above rebate will be extended to all adjoining farms which are used as a combined farming operation. The additional rebate can only be granted on the value of property as it appears on the valuation roll. Properties of the same owner but valued separately cannot be added together for the calculation purposes.

- (l) Disaster relief can be sought in years when the Municipal area or Region is classified as a disaster area by Provincial or National Authorities.

Agricultural Properties a disaster relief rebate of between 5 and 10% limited to the amount budgeted annually by the municipality.

The application must be lodged on the prescribed form and must include proof of substantial loss of income because of the disaster. Evidence can include, but is not limited to:

1. Audited Financial Statements or Management Accounts
2. Produce delivery statements

3. Letter from the Company's Banker stating the year-on-year loss of income

Applications will be considered by the Financial Services committee and recommend for approval to the Executive Mayoral Committee.

Applications for the rebate must be submitted before the 15 July of the financial year for which relief is sought. Late applications may be considered for a pro-rata approval based on date of receipt of application.

14. COSTS OF EXEMPTIONS, REBATES, REDUCTIONS, PHASING IN OF RATES

- (1) During the budget process the Chief Financial Officer must inform council of all the costs associated with the suggested exemptions, rebates, reductions, phasing in of rates.
- (2) Provisions must be made in the operating budget –
 - (a) for the full potential income associated with property rates; and
 - (b) for the full costs associated with exemptions, rebates, reductions, phasing in of rates.
 - (c) A list of all exemptions, rebates, reductions, exclusions, phasing in etc. must be tabled before council.

15. ADDITIONAL RATING AREA

The municipality may by council resolution determine an area within its boundaries as a special rating area for the purpose of raising funds for improving or upgrading that area; and differentiate between categories of property when levying an additional rate

Before determining a special rating area the municipality must consult the local community on the proposed boundaries of the area, the proposed improvement or upgrading of the area and obtain the consent of the majority of the ratepayers in that proposed special rating area.

The municipality must determine the boundaries and indicate how the area is to be improved or upgraded by the funds derived from the additional rate. Establish a separate accounting and record-keeping system regarding the revenue generated by the special rate and the improvement or upgrading of the area.

The municipality may establish a committee composed of persons representing the community to act as a consultative and advisory forum. Representatively, including gender must be taken into account when such a committee is established.

16. RATE INCREASES/DECREASES

- (2) The municipality may consider increasing/decreasing rates annually during the budget process.
- (2) Rate increases will be used to finance the increase in operating costs of rates funded services.
- (3) Rates adjustments may be made taking into account all or any of the following factors:
 - all salary and wage increases as agreed at the South African Local Government Bargaining Council;
 - inflation;
 - the cost of capital;
 - statutory increases affecting the Municipality; and
 - increases or decreases on operating subsidies received

17. NOTIFICATION OF RATES

- (1) The council will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days' notice will be based on the new rates.
- (2) A notice stating council's resolution, date on which the new rates shall become operational will be published in the media and the ***Provincial Gazette*** and displayed by the municipality at places installed for that purpose.

18. CORRECTION OF ERRORS AND OMISSIONS

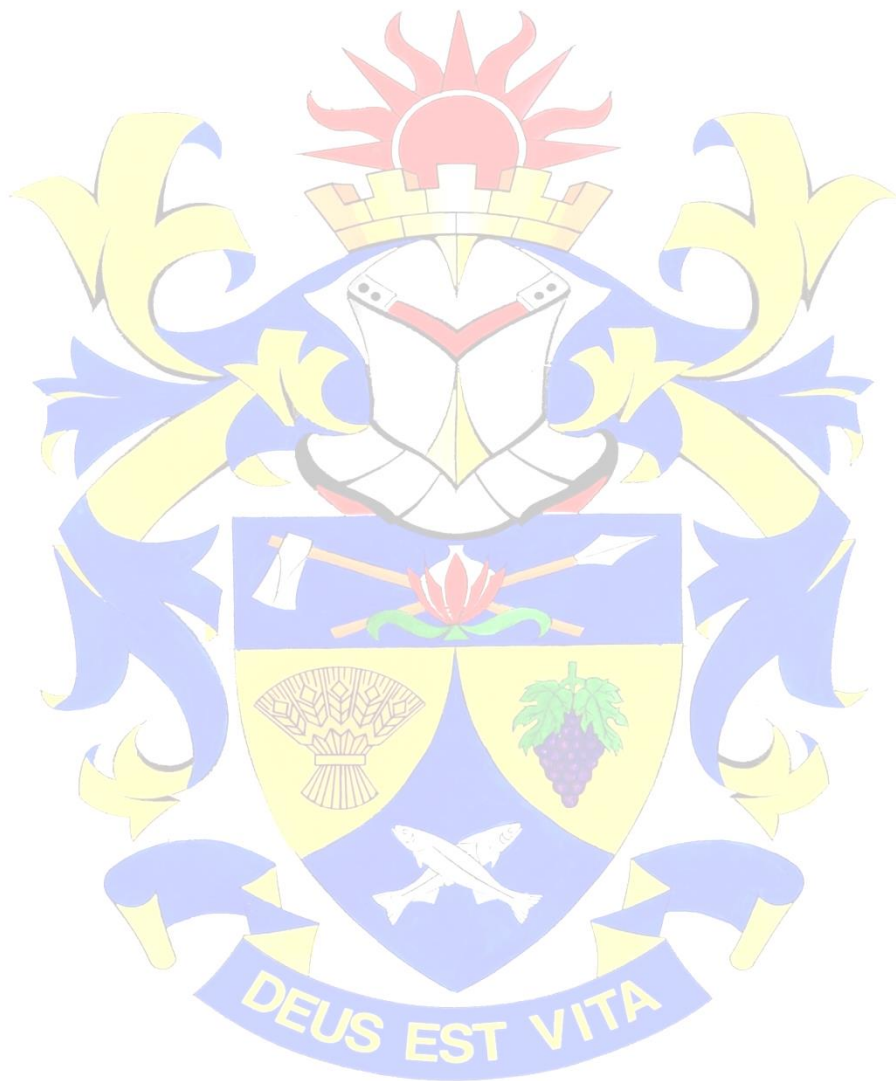
Where the rates levied on a particular property have been incorrectly determined, whether by an error or omission on the part of the municipality, or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected, back to the date on which rates were first levied in terms of the current valuation roll. In addition, where the error occurred because of false information provided by the property owner or because of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

19. SHORT TITLE

This policy is the **Rates Policy** of the **Bergrivier Local Municipality**.

BERGRIVIER

Munisipaliteit/Municipality



TARIEF BELEID

INHOUDSOPGAW E

BLADSY

1. ALGEMENE INLEIDING EN DOELWIT.....	1
2. ALGEMENE BEGINSELS.....	1
3. BEPALING VAN TARIEWE VIR GROOTMAATDIENSTE.....	3
4. ELEKTRISITEIT.....	4
5. WATER.....	5
6. VULLISVERWYDERING.....	6
7. RIOOL.....	7
8. ANDER TARIEWE.....	7
9. BESKIKBAARHEIDSFOOIE.....	9

1. ALGEMENE INLEIDING EN DOELWIT

- 1.1 Ingevolge die bepalings van artikel 74 van die Wet op Plaaslike Regering: Munisipale Stelselwet, Wet 32 van 2000, moet 'n tariefbeleid saamgestel, goedgekeur en geïmplementeer word en moet sodanige beleid onder andere voorsiening maak vir die heffing van fooie vir die lewering van munisipale dienste deur die munisipaliteit self of ooreenkomstige dienslewering-ooreenkomste. Alle munisipale dienste word tans gelewer deur die Munisipaliteit en is geen dienslewering ooreenkomste van toepassing nie.
- 1.2 Die tariefbeleid is saamgestel met inagneming, waar toepaslik, van die riglyne soos uiteengesit in artikel 74 van die Stelselwet.
- 1.3 Wanneer die Raad die jaarlikse tariewe vasstel, moet tariewe wat elders geld in die Weskus Distriksgebied in ag geneem word asook die impak wat die raad se eie tariewe kan hê op plaaslike ekonomiese ontwikkeling.

2. ALGEMENE BEGINSELS

- 2.1 Dienstetariewe wat neergelê word deur die munisipaliteit moet gesien word as verbruikersheffings en nie as belastings nie en dus kan die vermoë om te betaal vir die dienste van die betrokke verbruikers of gebruikers van dienste waarop die tariewe van toepassing is, nie as relevante kriteria oorweeg word nie (behalwe in die geval van noodlenigingsmaatreëls soos van tyd tot tyd goedgekeur deur die munisipaliteit).
- 2.2 Die munisipaliteit moet toesien dat tariewe eenvormig en regverdig deur die hele munisipale gebied toegepas word.
- 2.3 Tariewe vir die vier grootste dienste wat deur die munisipaliteit gelewer word, naamlik:
 - 2.3.1 elektrisiteit
 - 2.3.2 water
 - 2.3.3 riool (afvalwater)
 - 2.3.4 vullisverwydering (soliede afval)

Moet sover moontlik uitgawes verhaal wat verband hou met die lewering van elke betrokke diens en die rekening bedryf soos handelsrekenings, behalwe in die geval van vullisverwydering. Die tarief wat deur 'n bepaalde verbruiker of verbruiker betaal word, moet direk verband hou met die diens gelewer en die hoeveelheid wat gebruik is.

(Let wel: Belastings word eksklusief aangespreek in 'n belastingbeleid en word gevolglik uitgesluit uit hierdie beleidsdokument)

- 2.4 ~~Die munisipaliteit moet, sover as wat omstandighede dit toelaat, toesien dat tariewe gehef word met betrekking tot voorgaande dienste, binne 'n finansiële jaar 'n bedryf surplus van minimum 10% sal laat realiseer met die opstel en goedkeuring van die jaarlikse bedryfs begroting. Sodanige surplusse moet~~

~~aangewend word vir die verligting van eiendomsbelasting en die gedeeltelike finansiering van algemene dienste of vir die toekomstige kapitaal uitbreiding van die betrokke diens, of albei. (Hierdie bepaling is egter nie van toepassing op die vullisverwyderings diens nie).~~

- 2.5 Die Raad moet 'n noodlenigingshulpprogram vir die munisipale gebied ontwikkel, goedkeur en ten minste jaarliks hersien. Die program moet die munisipaliteit se invorderingsbeleid duidelik uiteensit ten opsigte van tariewe wat gehef is op geregistreerde hulpbehoewendes en die implikasie van so 'n beleid op ander verbruikers en verbruikers in die munisipale gebied. (Vir die doel het die Raad reeds 'n volledige goedgekeurde hulpverleningbeleid aan hulpbehoewende gesinne – 'indigent').
- 2.6 Die munisipaliteit kan, in lyn met die beginsels vervat in die Grondwet en ander wetgewing ten opsigte van plaaslike regering, onderskeid tref tussen die verskillende verbruikers- en verbruikerskategorieë met betrekking tot die tariewe wat gehef word. Sulke onderskeid moet nogtans ten alle tye redelik wees en moet volledig uiteengesit word in elke jaarlikse begroting.
- 2.7 Die munisipaliteit se tariefbeleid moet deursigtig wees en die mate waartoe daar 'n kruissubsidie tussen die kategorieë verbruikers en verbruikers bestaan, moet duidelik wees vir alle verbruikers en verbruikers van die betrokke diens.
- 2.8 Die munisipaliteit moet verder toesien dat die tariewe maklik verstaanbaar is deur alle verbruikers en verbruikers wat deur die tariefbeleid geraak word.
- 2.9 Die munisipaliteit moet ook toesien dat dienste koste-effektief gelewer word ten einde die beste moontlike koste van dienslewering te verseker.
- 2.10 In die geval waar dienste direk gemeet kan word, naamlik elektrisiteit en water, moet die verbruik van hierdie dienste behoorlik gemeet word deur die munisipaliteit en meters moet op 'n maandelikse basis gelees word, soos omstandighede dit redelik toelaat, of waar nie van voorafbetaalde meters gebruik gemaak word nie. Die kostes wat ten opsigte van verbruikers gehef word, moet in verhouding wees met die hoeveelheid eenhede wat hulle verbruik.
- 2.11 Daarbenewens kan die munisipaliteit maandeliks beskikbaarheidsfooie of basiese fooie hef vir die betrokke dienste en kostes moet bepaal word vir elke tipe diens soos bepaal ingevolge die beleidsriglyne hieronder uiteengesit. Gewoonlik betaal verbruikers van water en elektrisiteit dus twee heffings: basiese vaste koste, wat nie verband hou met die volume van verbruik nie en wat gehef word ten opsigte van die beskikbaarheid van die betrokke diens; die ander hou direk verband met die verbruik van die betrokke diens.
- 2.12 Wanneer die koste van water, elektrisiteit en riooldienste oorweeg word, moet die munisipaliteit die kapitaalkoste in ag neem met betrekking tot die daarstelling en uitbreiding van sodanige dienste en van die gevolglike vaste koste in teenstelling met die wisselende koste om hierdie dienste te administreer. Die munisipaliteit moet dus onderneem om die bestuur en uitbreiding van dienste versigtig te beplan ten einde te verseker dat voldoende voorsiening gemaak is ten opsigte van sowel

die huidige asook toekomstige verbruik en dat hierdie vlakke, wat kan wissel, oor korter tydperke ook aangespreek word. Dit kan beteken dat die dienste teen minder as die volle kapasiteit oor verskillende tydperke gelewer word en moet voorsiening in die jaarlikse tariewe gemaak word vir die koste verbonde aan hierdie surplus kapasiteit.

- 2.13 Wanneer 'n tweeledige tariewestruktuur, naamlik die basiese beskikbaarheid fooi gekoppel aan 'n heffing, asook op verbruike, goedgekeur word, is die munisipaliteit van mening dat voldoende voorsiening gemaak is in die behoeftes van beide toekomstige ontwikkeling en wisselende aanvraag siklusse asook ander afwykings.
- 2.14 Dit word ook aanvaar dat 'n gedeelte van die munisipaliteit se tariewe beleid vir elektriese dienste moet verseker dat sodanige verbruikers, wie hoofsaaklik verantwoordelik is vir spits tyd verbruik en gevolglik verwante gebruik heffings by Eskom tot gevolg het, die koste ten opsigte van hierdie heffings moet dra. Vir hierdie doeleindes moet die munisipaliteit meters installeer ten einde die maksimum aanvraag van sodanige verbruikers oor 'n bepaalde tydperk te monitor. Hierdie verbruikers betaal dus die betrokke aanvraag heffing sowel as 'n dienste-heffing wat direk verband hou met die werklike verbruik van elektrisiteit gedurende die bepaalde meter tydperk.
- 2.15 Die Raad kan ook as aansporingsmaatreëls om ontwikkeling te stimuleer en aan te moedig, tariewe en heffings vrystel, tydelik vrystel en/of rabatte instel. Die toekenning van aansporingsmaatreëls sal in elk geval op meriete, individueel beoordeel word en sal die toekenning daarvan gebaseer word op grond van swartbemaagtiging, werkskepping, ens.
- 2.16 Waar daar meer as een aansluiting vir 'n diens per erf is, sal elke aansluiting geag word as 'n aansluitingspunt en sal die basiese dienste op elke aansluiting van toepassing wees.

3. BEPALING VAN TARIEWE VIR GROOTMAATDIENSTE

- 3.1 Ten einde tariewe te bepaal wat gehief moet word vir die verskaffing van die vier groot dienste, moet die munisipaliteit die lopende koste identifiseer, wat die volgende insluit:
 - 3.1.1 Koste van grootmaat aankope in die geval van water en elektrisiteit;
 - 3.1.2 Verspreidingskoste;
 - 3.1.3 Verspreiding verliese in die geval van elektrisiteit en water.
 - 3.1.4 Waardevermindering;
 - 3.1.5 Onderhoud van infrastruktuur en ander vaste bates;
 - 3.1.6 Administrasie en dienste koste, insluitend –

- 3.1.6.1 kostes gehef deur ander departemente;
 - 3.1.6.2 redelike algemene oorhoofse uitgawes, byvoorbeeld koste wat verband hou met die kantoor van die munisipale bestuurder.
- 3.2 Voldoende bydraes met betrekking tot slegte skuld.
- 3.3 Alle ander werk uitgawes wat verband hou met die betrokke diens, insluitend, in die geval van elektrisiteit, die koste om straatbeligting in die munisipale gebied te voorsien (let wel – die koste van die demokratiese proses binne die munisipaliteit, d.i. alle uitgawes wat verband hou met die politieke struktuur van die munisipaliteit, moet deel vorm van die uitgawes wat gefinansier word deur erfbelasting en algemene inkomstes, en mag nie ingesluit word in die koste van grootmaat dienste gelewer deur die munisipaliteit nie).
- 3.4 Die verwagte surplus wat vir die finansiële jaar gegeneer word, moet soos volg aangewend word:
- 3.4.1 toewysing aan kapitaal reserwes; en/of
 - 3.4.2 in die algemeen om belasting en algemene dienste te verlig.

4. ELEKTRISITEIT

- 4.1 Die toepaslike tariewe, soos goedgekeur deur die Raad, moet gehef word ten opsigte van die onderskeie kategorieë elektrisiteitsverbruikers, soos hieronder uiteengesit,
- 4.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.
- 4.3 Die verbruik- en heffingskategorieë is soos volg:
- 4.3.1 Alle gemete elektrisiteitsverbruikers moet 'n rekening ontvang ten opsigte van elektrisiteitsverbruik, gehef teen die toepaslike kategorie waarin die betrokke verbruiker val.
- 4.4 Ten einde elektrisiteit verbruik te bestuur, word bloktariewe in die vorm van glyskale gebruik.
- 4.5 Die munisipaliteit verskaf die eerste 50 kwh elektrisiteit per maand gratis aan geregistreerde hulpbehoewendes deernisgevalle en huishoudelike enkelfase aansluitings, waar die aansluiting vrywilliglik tot 20 ampère beperk word.
- 4.6 Alle ander huishoudelike elektrisiteitsverbruikers, met uitsluiting van gebruikers in 4.5 moet addisioneel aangeslaan word vir 'n basiese heffing per geïnstalleerde meter.
- 4.7 Alle handel-, nywerheid- en ander nie-huishoudelike eiendom met konvensionele meters moet addisioneel aangeslaan word met 'n maandelikse basiese heffing per

meter en waar toepaslik, moet 'n aanvraagheffing wat verband hou met hulle onderskeie vlakke van verbruik, ingestel word.

- 4.7 Die munisipaliteit se departementele elektrisiteitsverbruik moet teen kosprys gehê word.

5 WATER

'n Tweeledige tarief sal van toepassing wees op alle waterverbruikers, die tarief sal bestaan uit 'n vaste komponent in die vorm van 'n basiese heffing wat van toepassing is op alle verbruikers wat deur die waterspreidingsnetwerk watertoevoer ontvang, hetsy by wyse van 'n enkel of gedeelde aansluiting en 'n verbruiksheffing gebaseer op die gemete verbruik.

- 5.1 Waterverbruik sal gebaseer word op die onderskeie kategorieë van verbruikers soos hieronder uiteengesit, en moet gehê word teen die toepaslike tariewe soos goedgekeur deur die Raad tydens elke jaarlikse begroting.
- 5.2 Tarief aanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.
- 5.3 Hulpbehoewende huishoudelike waterverbruikers, ontvang die eerste 6 (ses) kiloliter water wat per maand gebruik word, gratis. Daarna sal 'n progressiewe tarief per kiloliter geld soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in die jaarlikse tariefvaststelling wat deur die Raad goedgekeur word.
- 5.3 Die kategorieë van verbruik en heffings word in die jaarlikse tariefstruktuur deur die Raad goedgekeur is soos volg:

~~5.3.1 Hulpbehoewende huishoudelike waterverbruikers wat vir een of meer dienste van die Raad aangesluit is, ontvang die eerste 6 (ses) kl water wat per maand gebruik word, gratis. Daarna sal 'n progressiewe tarief per kl geld soos vasgestel deur die Raad van tyd tot tyd en soos uiteengesit in Paragraaf 5.3.3 van hierdie beleid.~~

~~5.3.2 Alle ander verbruikers sal aangeslaan word vir werklike waterverbruik teen 'n progressiewe tarief per kl soos vasgestel deur die Raad van tyd tot tyd. Die tarief vir verbruik moet gebaseer wees op 'n maandelikse verbruik van:~~

- ~~tot en met 6 kl~~
- ~~7 kl tot 20 kl~~
- ~~21 kl tot 50 kl~~
- ~~51 kl tot 100 kl~~
- ~~101 kl tot 200 kl~~
- ~~201 kl tot 1 000 kl~~
- ~~1 001 kl tot 1 500 kl~~
- ~~1 501 kl tot 2 000 kl~~
- ~~en meer as 2 000 kl~~

5.3.3 Huishoudelike verbruikers sal aangeslaan word vir werklike waterverbruik teen 'n progressiewe tarief per kl soos vasgestel deur die Raad van tyd tot tyd. Die tarief vir huishoudelike verbruik moet gebaseer wees op 'n maandelikse verbruik van:

- tot en met 6 kl
- 7 kl tot 13 kl
- 14 kl tot 20 kl
- 21 kl tot 35 kl
- 36 kl tot 50 kl
- en meer as 50 kl

(Let wel): Bogenoemde glyskaal van tariewe kan tydens noodmaatreëls as gevolg van waterskaarste aangepas word met 'straf' tariewe as water beperkende maatreëls en as 'n instrument om waterbesparings af te dwing.

5.4 'n Basiese heffing per watermeter gebaseer op die **grootte** van aansluiting kan deur die Raad van tyd tot tyd vasgestel word en sal geld ten opsigte van alle waterverbruikers.

5.5 Waar meer as een Vrystaande/gedeeltelik vrystaande, selfonderhoudende wooneenheid of besigheidseenheid op 'n perseel van water voorsien word, hetsy deur gebruik te maak van 'n enkele gedeelde water aansluiting of meerdere individuele aansluitings, sal 'n basiese heffing soos van toepassing op die betrokke kategorie van verbruiker op elke gebruiker wat deur die betrokke aansluiting(s) voorsien word van toepassing wees

5.6 Die munisipaliteit se departementele waterverbruik sal teen kosprys aangeslaan word.

6 VULLISVERWYDERING

6.1 Die kategorieë vullisverwyderingverbruikers soos hieronder uiteengesit, moet aangeslaan word teen die toepaslike tariewe, soos goedgekeur deur die Raad tydens elke jaarlikse begroting.

6.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.

6.3 'n Aparte vaste maandelikse vullisverwyderingheffing is op elk van die volgende kategorieë verbruikers van toepassing, gebaseer op die koste van die betrokke diens:

6.3.1 Huishoudelike en ander verbruikers (verwydering een keer per week)

6.3.2 Besighede en ander verbruikers (verwydering twee keer per week)

6.4 Die hoeveelheid vullis wat gegenereer word deur 'n verbruiker sal bepaal hoeveel eenhede elke verbruiker moet betaal vir die diens wat gelewer word. 'n Fisiese opname sal van tyd tot tyd gedoen word ten einde die volumes te bepaal en om te

verseker dat verbruikers korrek aangeslaan word volgens die hoeveelheid vullis wat gegenereer word.

- 6.5 Geregistreerde hulpbehoewendes kan korting kry op hierdie heffing soos deur die Raad bekostigbaar geag tydens die goedkeuring van elke jaarlikse begroting, maar met die verstandhouding dat sodanige korting nie meer as 100% van die maandelikse rekening ten opsigte van die vullisverwydering heffing beloop nie.
- 6.6 'n Vaste maandelikse heffing, wat nie die huishoudelike heffing mag oorskry nie, is betaalbaar deur die munisipaliteit se departemente.
- 6.7 Dit is die plig van elke eenaar van 'n besigheid, van 'n winkel of handelsperseel om toe te sien dat die sypaadjie voor of aangrensend aan die perseel, skoon en vry gehou word van vullis wat van sodanige perseel afkomstig is of wat voortspruit uit die verskaffing of verkoop van goedere vanuit sodanige perseel. Indien dit nie gedoen word nie, kan die Munisipaliteit 'n tarief bepaal en die koste teen die eenaar se dienste rekening hef.

7 RIOOL

- 7.1 Die kategorieë van rioolverbruikers soos hieronder uiteengesit moet maandeliks aangeslaan word teen die toepaslike tarief soos goedgekeur deur die Raad tydens elke jaarlikse begroting.
- 7.2 Tariefaanpassings sal in werking tree vanaf die eerste rekening wat gelewer word na 1 Julie van elke jaar.
- 7.3 Die kategorieë vir gebruik en heffings is soos volg:
 - 7.3.1 'n Vaste maandelikse fooi gebaseer op die koste van die diens moet gehef word ten opsigte van alle huishoudelike wooneenhede insluitende woonstelle, deeltitel- en tyddeeleenhede.
 - 7.3.2 Geregistreerde hulpbehoewendes kan korting ontvang mits die Raad dit as bekostigbaar ag tydens die goedkeuring van elke jaarlikse begroting, maar met die verstandhouding dat hierdie korting nie meer as 100% van die maandelikse rekening vir hierdie diens sal beloop nie.
 - 7.3.3 'n Vaste maandelikse fooi, gebaseer op die koste vir die diens moet gehef word ten opsigte van alle besighede, nywerhede en institusionele verbruikers.
 - 7.3.4 Waar meer as een Vrystaande/gedeeltelik vrystaande, selfonderhoudende wooneenheid of besigheidseenheid aan die spoelrioolstelsel van die munisipaliteit gekoppel is, hetsy by wyse van 'n aparte of gedeelde riool aansluiting, sal 'n fooi gelykstaande aan die basiese heffing op elke gebruiker van toepassing wees
 - 7.3.5 'n Vaste maandelikse fooi gelykstaande aan die laagste (huishoudelike) tarief, moet gehef word ten opsigte van die munisipaliteit se departemente.
 - 7.3.6 'n Afvalwaterfooi is voorts betaalbaar deur fabrieke en ander nywerhede waar afvalwater, wat afkomstig is vanaf hierdie kategorie van verbruikers, spesiale suiweringsmaatreëls deur die munisipaliteit vereis. Sodanige

fooie sal gebaseer word op die toksiese inhoud van die betrokke afvalwater en die koste vir die suiwing

8 ANDER TARIIEWE

- 8.1 Ander tariewe, naamlik alle tariewe uitgesonder water, elektrisiteit, riool en vullisverwydering.
- 8.2 Alle ander tariewe moet gestandaardiseer wees binne die munisipale gebied
- 8.3 Alle ander tariewe moet deur die Raad goedgekeur word tydens elke jaarlikse begroting en moet, waar raadsaam geag deur die Raad, deur erfbelasting en algemene inkomste gesubsidieer word, veral wanneer die tariewe onekonomies blyk te wees wanneer die betrokke diens se koste gedek moet word, of wanneer die koste nie akkuraat bepaal kan word nie, of wanneer die tarief daarop gemik is slegs om die betrokke diens of gerief te reguleer eerder as te finansier.
- 8.4 Alle ander tariewe waarvoor die munisipaliteit volle beheer het en wat nie direk verband hou met die koste van 'n betrokke diens nie, moet jaarliks aangepas word om ten minste in lyn te wees met die heersende verbruikersprysindeks, mits daar goeie redes is hoekom 'n aanpassing nie gedoen gaan word nie.
- 8.5 Die volgende dienste behoort as gesubsidieerde dienste geag word en die tariewe gehef behoort sover moontlik die jaarlikse werklike uitgawes waarvoor begroot is te dek vir die betrokke diens:
 - 8.5.1 begrafnisse en begraafplase
 - 8.5.2 huur vir die gebruik van munisipale sportfasiliteite
 - 8.5.3 munisipale swembad
 - 8.5.4 munisipale museums
 - 8.5.5 verwydering van tuin-en besigheidsafval na die munisipale stortingsterrein
 - 8.5.6 ander diverse tariewe bv. verhuur van toerusting, bouplangelde, grondgebruik beplanning, ens.
- 8.6 Die volgende dienste moet as gemeenskapsdienste beskou word en geen tariewe mag gehef word vir die gebruik daarvan nie:
 - 8.6.1 munisipale biblioteek (behalwe vir boetes)
 - 8.6.2 munisipale tuine en alle ander parke en openbare oop ruimtes
- 8.7 Die volgende dienste behoort as ekonomiese dienste beskou word en die tariewe gehef behoort 100%, of so na as moontlik aan 100%, die begrote jaarlikse werklike uitgawes van die betrokke diens dek.
 - 8.7.1 onderhoud van grafte en gedenk tuin
 - 8.7.2 huishuur
 - 8.7.3 huur vir die gebruik van munisipale sale en ander persele (onderworpe aan die voorwaardes soos hieronder uiteengesit)
 - 8.7.4 bouplanfooie

- 8.7.5 verkoop van plastiek vullissakke
 - 8.7.6 verkoop van vullisdromme
 - 8.7.7 skoonmaak van persele
 - 8.7.8 elektrisiteit, water, riool, nuwe aansluitingsfooie
 - 8.7.9 verkoop van plante
 - 8.7.10 fotostatiese afdrukke en fooie
 - 8.7.11 uitklaringsertifikate en ander sertifikate (bv. sonering)
 - 8.7.12 aansoekfooie vir grondgebruik
 - 8.7.13 dorpskaarte en soneringsplanne
- 8.8 Die volgende heffings en tariewe moet as 'n regulerende of strafmaatreël oorweeg word en moet toepaslik oorweeg word tydens elke jaarlikse begroting.
- 8.8.1 boetes vir verlore of laat biblioteekboeke
 - 8.8.2 skutfooie
 - 8.8.3 elektrisiteit, water, afsluitings- en aansluitingsfooie
 - 8.8.4 boetes en ander heffings neergelê ingevolge die goedgekeurde beleid ten opsigte van kredietbeheer en skuldinvordering
 - 8.8.5 boetes vir die indiening van afgekeurde, verouderde, vooruitgedateerde of andersins onaanvaarbare tjeks.
- 8.9 Markverwante huur moet gehef word ten opsigte van die verhuring van elke munisipale eiendom, insluitende karavaanparke en strandoorde.
- 8.10 Indien die munisipale bestuurder tevrede is dat sale en persele benodig word vir nie-winsgewende instansies en vir die lewering van 'n diens aan die gemeenskap, kan die munisipale bestuurder tot 100% afslag toestaan ten opsigte van die betrokke huur.
- 8.11 Die munisipale bestuurder moet bepaal of enige vrywaring of waarborge gegee moet word ten opsigte van die huur van munisipale sale, persele en sportgronde en moet in ag neem watter skade die munisipaliteit kan ly as gevolg van die gebruik van die betrokke fasiliteite.

9 BESKIKBAARHEIDSFOOIE

- 9.1 Beskikbaarheid fooie, soos jaarliks in sy begroting deur die raad bepaal, ten opsigte van Water, Elektrisiteit, Riool en Vullisverwydering is betaalbaar deur alle eienaars van onbeboude eiendomme waar geeneen van die dienste aangesluit is nie maar redelikerwys aangesluit kan word. Indien een of meer van hierdie dienste aangesluit word, sal die basiese fooie t.o.v. al die dienste wat redelikerwys aangesluit kan word, geld soos bepaal in die gedeelte van hierdie beleidsdokument wat daarmee handel. Elke eiendom per aansluitingspunt word geag 'n wooneenheid te wees.

~~9.2 Dat leë erwe met 'n markwaarde, soos van tyd tot tyd deur die Raad bepaal, kwytgeskeld word van beskikbaarheidsgelde vir 'n tydperk van een jaar na oordrag van die eiendom om sodoende sodanige eenaar die geleentheid te bied om finansiële hulp te bekom vir die aanbring van verbeterings op die erf.~~

BERGRIVIER MUNICIPALITY

VIREMENT POLICY

VIREMENT POLICY

1 INTRODUCTION

- 1.1 Webster's New Millennium Dictionary of English defines "Virement" as "a regulated transfer or reallocation of money from one account to another, especially public funds."
- 1.2 A virement represents a flexible mechanism to effect budgetary amendments within a municipal financial year.
- 1.3 Changing circumstances and priorities during a financial period may give rise to a need to virement (transfer) funds within or between approved Votes, as defined in the Municipal Finance Management Act 56 of 2003(MFMA). The treatment of such instances may, however, be dependent on whether an adjustment budget is required or not.

2 PURPOSE

- 2.1 The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. A municipality's virement policy and its underlying administrative process within the system of delegations is one of these controls.
- 2.2 Section 81(1)(d) of the MFMA states inter alia that "The chief financial officer of a municipality...must advise senior managers and other senior officials in the exercise of powers and duties assigned to them in terms of section 78 or delegated to them in terms of section 79;..."
- 2.3 It is the responsibility of each Director to which funds are allocated, to plan and conduct assigned operations so as not to expend more funds than budgeted and to ensure that funds are utilized effectively and efficiently.
- 2.4 Section 78(1) (b) of the MFMA states inter alia that:

"Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure...that the financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently..."
- 2.5 This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day to day management of their budgets.

In addition it specifically aims to empower senior managers with an efficient financial– and budgetary system to ensure optimum service delivery within the current legislative framework of the MFMA and the municipality’s system of delegations.

3 DEFINITIONS

3.1 **Accounting Officer (MFMA)**

(a) in relation to a municipal official referred to in Section 60 of the MFMA

3.2 **Approved budget (MFMA)**

(a) means an annual budget approved by a municipal council, or

(b) approved by a provincial or the national executive following an

intervention in terms of section 139 of the Constitution, and includes

such an annual budget as revised by an adjustments budget in terms

of section 28

3.3 **Chief Financial Officer (MFMA)**

“a person designated in terms of section 80(2) (a)”

3.4 **Cost Centre**

A Cost Centre is a logical point at which cost (expenditure) is managed by a responsible cost center owner. A cost center is identified by the second 3 digits of the ledger account number.

3.5 **Cost Item**

Cost items distinguish between different cost sections or categories of expenditure. These are identified by the next 4 digits of the ledger account number.

3.6 **Director**

Section 56 of the System Act states inter alia that:

”Appointment of managers directly accountable to municipal managers (a) a municipal council, after consultation with the municipal manager, appoints a manager directly accountable to the municipal manager...”

3.7 **Financial Year**

The 12 month period between 1 July and 30 June of the following year.

3.8 **Vote (MFMA)**

3.8.1 “(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality, and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.”

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

3.9 **Virement**

The process of transferring an approved budgetary provision from one operating cost center or capital project to another within a vote during a municipal financial year and which results from changed circumstances from that which prevailed at the time of the budget adoption.

4 **MFMA REGULATIONS ON BUDGET VERSUS EXPENDITURE**

4.1 The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.

4.1.1 Section 15

Appropriation of funds for expenditure “A municipality may, except where otherwise provided in this Act, incur expenditure only

(a) in terms of an approved budget, and

(b) within the limits of the amounts appropriated for the different votes in an approved budget.”

4.1.2 Unauthorized Expenditure (MFMA Definition)

“in relation to a municipality, means any expenditure incurred by a Municipality otherwise than in accordance with section 15 of 11(3), and includes

- (a) Overspending of the total amount appropriated in the municipality’s approved budget
- (b) Overspending of the total amount appropriated for a vote in the approved Budget
- (c) Expenditure from a vote unrelated to the department or functional area covered by the vote
- (d) Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose
- (e) Spending of an allocation referred to in paragraph(b), (c) or (d) of the definition of “allocation” otherwise than in accordance with any conditions of the allocation, or
- (f) A grant by the municipality otherwise than in accordance with this Act”

4.1.3 Overspending (MFMA Definition)

“in relation to the budget of a municipality means

- (a) causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year’s budget for its operational or capital expenditure, as the case may be;
- (b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) in relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section;”

4.1.4 Section 71(1) (g) (iii) states inter alia

“(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the

municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:...(g) when necessary, an explanation of...(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget....”

5 VIREMENT REQUIREMENTS

- 5.1 The virement process represents the major mechanism to align and take corrective (financial/budgetary) action within a vote (Directorate) during a financial year.
- 5.2 In order for a vote (Directorate) to transfer funds from one cost center or capital project to another cost center or capital project, a saving has to be identified within the monetary limitations of the approved “giving” cost center or capital project allocations on the respective budgets.
- 5.3 Sufficient, (no committed) budgetary provision should be available within the “giving” vote’s cost center or project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost center or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.
- 5.4 Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA Section 28)
- 5.5 In terms of Section 17 of the MFMA a municipality’s budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.
- 5.6 Virements are not permissible between votes.
- 5.7 Virements between Trading and Rate funded functions are not allowed, due to the differing impacts on respective tariffs or Rates borne services’ budgets, unless adopted via adjustment budgets (per MFMA Section 28)

6 OPERATING BUDGET VIREMENTS

- 6.1 Virements are not allowed to utilize special purpose budgetary allocations, adopted by Council as such and to which specific Council recommendations apply.

- 6.2 Sound motivations should be provided for all virements, as provided for on pro forma virement application documentation.
- 6.3 Specific virement limitations:
 - 6.3.1 No virements are permitted between cost item of employee related costs (100) and other cost items within a cost center or vote without the written consent of both the municipal manager and the CFO.
 - 6.3.2 No virements are permitted between cost items and other cost items within a cost center or vote without the written consent of both the Municipal Manager and the CFO.
 - 6.3.3 All virements must be approved for completeness before processing by the Budget and Treasury office.
 - 6.3.4 No virements are permitted to and from Grants and Subsidies Paid, except if supported by Council decision for such transfer and as per the approved Grants-in-Aid Policy.
 - 6.3.5 No virements are permitted between cost items and repairs and maintenance votes without the written consent of the Municipal Manager and the CFO.
 - 6.3.6 No virements are permitted from 1 December until 28 February (after the release of the Adjustment Budget on the financial system). Only on approval by the CFO.
 - 6.3.7 Virements will not be allowed more than twice to and from a capital and operating vote.

7 CAPITAL BUDGET VIREMENT

- 7.1 Specific virement limitations
 - 7.1.1 Sound motivations should be provided for all virements, as provided for on pro forma virement documentation.
 - 7.1.2 No virements are permitted to and from assets financed from different financial sources within a vote.
 - 7.1.3 Virements are only allowed between asset classes within a vote at the discretion of the relevant Director and the Municipal Manager.

BERGRIVIER MUNISIPALITEIT

PROPERTY RATES BY-LAW

1. PREAMBLE

- (1) Section 229(1) of the Constitution authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the Municipality.
- (2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (3) In terms of section 6 (1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (4) In terms of section 6 (2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

2. INTERPRETATION

In this by-law, the English text prevails in the event of any conflict with the Afrikaans texts, and, unless the context otherwise indicates-

“**Municipality**” means Bergrivier Municipality;

“**Bergrivier Rates Policy**” means a rates policy adopted by the Bergrivier Municipality in terms of this by-law;

“**Constitution**” means the Constitution of the Republic of South Africa;

“**Credit Control and Debt Collection By-Law and Policy**” means Bergrivier Municipality’s Credit Control and Debt Collection By-Law and Policy as required by section 96(b), 97 and 98 of the Systems Act;

“**Property Rates Act**” means the Local Government: Municipal Property Rates Act, 6 of 2004;

“**rate**” or “**rates**” means a municipal rate on property as envisaged in section 229 of the Constitution.

3. ADOPTION AND IMPLEMENTATION OF RATES POLICY

- (1) The Municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.
- (2) The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

4. CONTENTS OF RATES POLICY

The Municipality’s rates policy shall, *inter alia*:

- (1) Apply to all rates levied by the municipality pursuant to the adoption of the municipality’s annual budget;
- (2) Comply with the requirements for:

- (a) The adoption and contents of a rates policy specified in terms of section 3 of the Property Rates Act;
 - (b) The process of community participation specified in section 4 of the Property Rates Act;
 - (c) The annual review of a rates policy specified in terms of section 5 of the Property Rates Act;
- (3) Specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Municipality may wish to adopt;
- (4) Include such further enforcement mechanisms, if any, as the municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Laws and Policy.

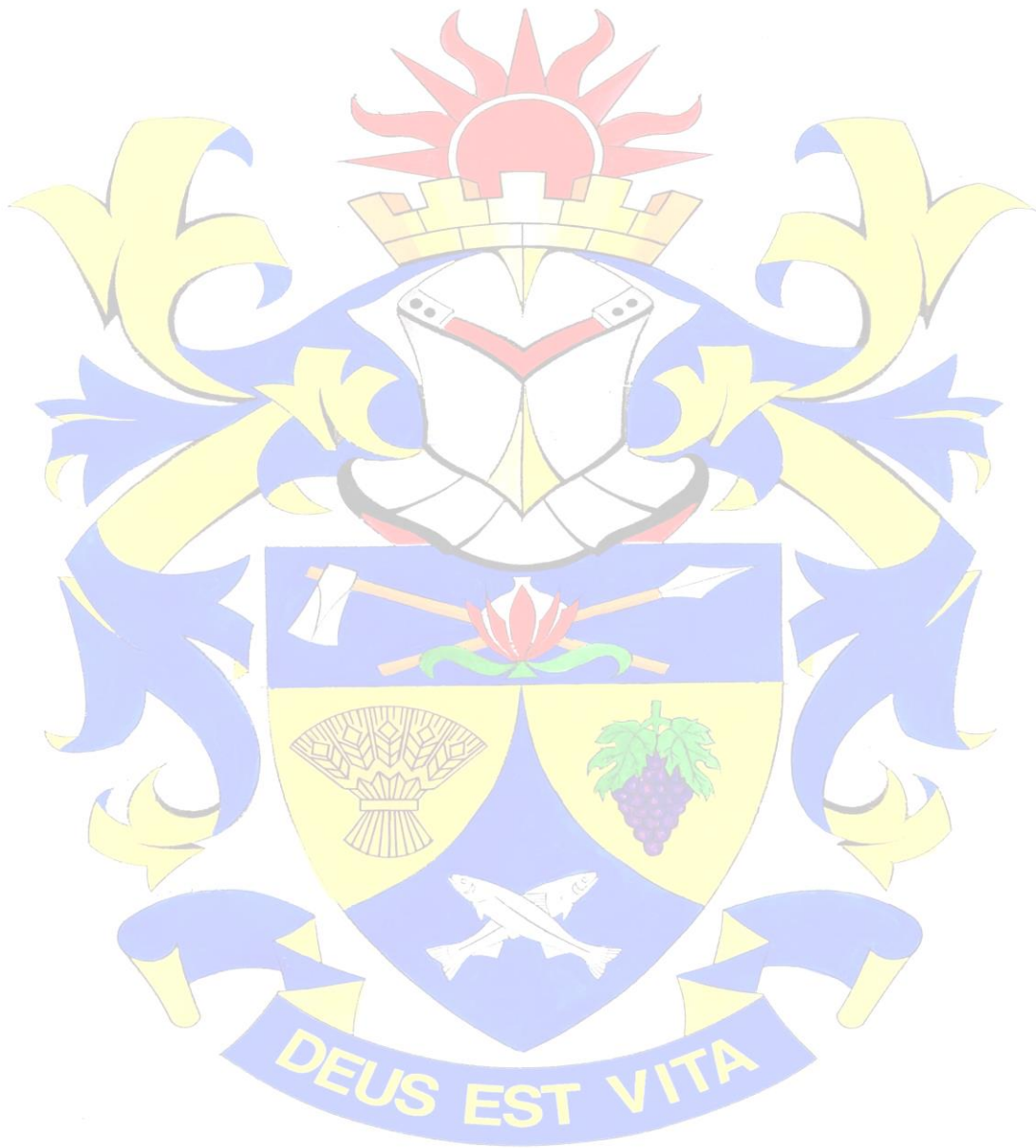
5. ENFORCEMENT OF RATES POLICY

The Municipality's rates policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the Municipality's rates policy.

6. OPERATIVE DATE

This By-Law shall take effect on 1 July 2012

BERGRIVIER MUNICIPALITY



**REVISED
SUPPLY CHAIN MANAGEMENT
POLICY- MAART 2021**

BERGRIVIER MUNICIPALITY

REVISED MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

Date of adoption:

Council resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the under-mentioned revised policy as the Supply Chain Management Policy of the municipality.

TABLE OF CONTENTS		PAGE
1.	Definitions	5
<u>CHAPTER 1</u> <u>IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY</u>		
2.	Supply chain management policy	10
3.	Amendment of supply chain management policy	11
4.	Delegation of supply chain management powers and duties	11
5.	Sub-delegations	12
6.	Oversight role of council	13
7.	Supply chain management unit	14
8.	Training of supply chain management officials	14
<u>CHAPTER 2</u> <u>SUPPLY CHAIN MANAGEMENT SYSTEM</u>		
9.	Format of supply chain management system	14
Part 1: Demand management		
10.	System of demand management	14
Part 2: Acquisition management		
11.	System of acquisition management	16
12.	Range of procurement processes	16
12.A	Special categories of bidders and suppliers	17
12.A.1	Exempted micro-enterprises	17
12.A.2	Qualifying small enterprises	18
12.A.3	Start-up enterprises	18
13.	General preconditions for consideration of written quotations or bids	18
14.	Lists of accredited prospective providers	19

	PAGE
15. Petty cash purchases	20
16. Written or verbal price quotations	20
17. Formal written price quotations	21
18. Procedures for procuring goods or services through written or verbal quotations and formal written price quotations	21
19. Competitive bidding process	23
20. Process for competitive bidding	23
21. Bid documentation for competitive bids	24
22. Public invitation for competitive bids	25
23. Procedure for handling, opening and recording of bids	26
24. Negotiations with preferred bidders	26
25. Two-stage bidding process	26
26. Committee system for competitive bids	27
27. Bid specification committees	27
27.A Bid Specifications or Terms of reference	28
27.A.1 General requirements	28
27.A.2 Functionality	28
27.A.3 80/20 Preference Points System	28
27.A.4 90/10 Preference Points System	31
27.A.5 Local production	33
27.A.6 B-BBEE status level certificates and scorecards	34
27.A.7 Additional Conditions	35
27.A.7.1 Sub-contracting as a condition of tender	35
27.A.7.2 Sub-contracting after award of tender	36
27.A.7.2 Specific goals	36
27.A.8 Miscellaneous Special Conditions of Contract	36
27.A.8.1 General	36
27.A.8.2 Cancelling a tender	37
27.A.8.3 Declarations	37
27.A.8.4 Remedies	37
27.A.9 Pre-qualification criteria for preferential procurement	38
27.B Procurement from tertiary institutions	38
27.C Re-invitation of tenders	39
28. Bid evaluation committees	39
29. Bid adjudication committees	42
30. Procurement of banking services	43

	PAGE
31. Procurement of IT related goods or services	44
32. Procurement of goods and services under contracts secured by other organs of state	44
33. Procurement of goods necessitating special safety arrangements	44
34. Proudly SA Campaign	45
35. Appointment of consultants	45
36. Deviation from, and ratification of minor breaches of, procurement processes	45
37. Unsolicited bids	46
38. Combating of abuse of supply chain management system	47
Part 3: Logistics, Disposal, Risk and Performance Management	
39. Logistics management	48
40. Disposal management	49
41. Risk management	50
42. Performance management	50
Part 4: Other matters	
43. Prohibition on awards to persons whose tax matters are not in order	51
44. Prohibition on awards to persons in the service of the state	51
45. Awards to close family members of persons in the service of the state	51
46. Ethical standards	51
47. Inducements, rewards, gifts and favours	52
48. Sponsorships	52
49. Objections and complaints	52
50. Resolution of disputes, objections, complaints and queries	52
51. Contracts providing for compensation based on turnover	53
51.A Contract management – issue of variation orders	53
51.B Application of policy to municipal entities	54
51.C Fronting	54
52. Commencement	55

52. INFRASTRUCTURE PROCUREMENT

Introduction **62**

53. Infrastructure Procurement Gates **74**

Annexures:

A. Code of Conduct for Supply Chain Management Practitioners
and other role players. **56**

B. Schedule to Small Businesses Act No. 102 of 1996 **59**

1. Definitions

In this policy and any bid documentation or directive issued in terms thereof, the singular includes the plural and vice versa, any one gender includes both genders and, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Municipal Finance Management Act has the same meaning as in this Act, and -

“Accounting Officer” means the manager of the municipal administration and accounting officer of the municipality appointed by the council in terms of section 54A of the Local Government: Municipal Systems Act No. 32 of 2000 as amended in Act No. 7 of 2011 and includes any employee of the municipality who acts in his stead and, in the event of the municipality being subject to an intervention in terms of section 139 of the Constitution or any other applicable law, includes the “Administrator” appointed as a consequence of such intervention or in terms of the conditions pertaining thereto;

"All applicable taxes" includes value-added tax, pay as you earn, income tax, skills development levies and unemployment insurance fund contributions;

"B-BBEE" means broad-based black economic empowerment as defined in section 1 of the Broad-Based Black Economic Empowerment Act;

"B-BBEE status level of contributor" means the B-BBEE status received by a measured entity based on its overall performance using the relevant scorecard contained in the Codes of Good Practice on Black Economic Empowerment;

Bid Committees” means the committees established in terms of this policy to prepare bid specifications, bid documentation, evaluate responsive bids and, where so authorized, to adjudicate responsive bids and any reference in section 117 of the Municipal Finance Management Act to municipal tender committees shall be construed as a reference to the aforesaid committees;

“Bid documentation” means all documentation relating to or necessary in order to complete a procurement or disposal including but not limited to such specification, bidding, certification and contractual documentation as may be prescribed by National Treasury or the Construction Industry Development Board, as the case may be, for municipal supply chain management purposes and the implementation of this policy;

“Bidder” means any person who submits a bid or quotation to the municipality in response to an invitation to bid or quote and includes a **“tenderer”**;

“Bid rigging” means a prohibited collusive bidding practice in terms of which bidders that would normally be expected to compete in a procurement process either singularly or by association with other persons or firms in a horizontal relationship, secretly conspire to raise prices or lower the quality of goods and/or services or agree not to compete against each other in such process;

"Black designated groups" has the meaning assigned to it in the codes of good practice issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act;

"Black people" is a generic term which means Africans, Coloureds and Indians;

"Broad-Based Black Economic Empowerment Act” means the Broad-Based Black Economic Empowerment Act No. 53 of 2003;

“Chief Financial Officer” means the official of the municipality designated as such in terms of section 80(2)(a) of the Municipal Finance Management Act;

“CIDB” means the Construction Industry Development Board

“CIDB regulations” means any regulations issued in terms of the Construction Industry Development Board Act No. 38 of 2000;

“Codes of Good Practice” means the Codes of Good Practice on Black Economic Empowerment issued in terms of section 9 (1) of the Broad-Based Black Economic Empowerment Act and contained in General Notice 12 of 9 February 2007;

“Comparative price” means the price after the factors of a non-firm price and all unconditional discounts that can be utilized, have been taken into consideration;

“Competitive bidding process” means a transparent procurement method in which bids from competing contractors, suppliers or vendors are invited by openly advertising the scope, specifications, terms and conditions of the proposed contract as well as the criteria by which responsive bids received will be evaluated;

“Competitive bid” means a bid in terms of a competitive bidding process;

“Consortium or joint venture” means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract;

“Construction works” means the provision of a combination of goods and services arranged for the development, extension, installation, repair, maintenance, renewal, removal, renovation, alteration, dismantling or demolition of a fixed asset including building and engineering infrastructure;

“Contractor” means a person or body of persons who undertakes to execute and complete construction works for or on behalf of the municipality;

“Contract” means the agreement that results from the acceptance of a tender by the municipality in accordance with this policy;

“Council” means the council of Bergrivier Municipality;

“Day” unless expressly otherwise provided in this policy, means a calendar day, provided that when any particular number of days is prescribed for the doing of any act, or for any other purpose, the same shall be reckoned exclusively of the first and inclusively of the last day, unless the last day happens to fall on a Sunday or on any public holiday, in which case the time shall be reckoned exclusively of the first day and exclusively also of every such Sunday or public holiday;

“Delegating authority” means the council, a duly authorized political structure or office bearer thereof, the Accounting Officer or other employee to whom original powers are assigned in terms of legislation and, in relation to a sub-delegation of a power, that delegated body;

“Delegation” means the issuing of a written authorization by a delegating authority to a delegated body to act in his stead and, in relation to a duty, includes an instruction or request to perform or to assist in performing the duty and **“delegate”** and **“sub-delegate”** has a corresponding meaning;

“Delegated body” in relation to the delegation of a power means the person to whom a power has been delegated by the delegating authority in writing;

“Designated group” means-

- (a) Black designated groups;
- (b) Black people;
- (c) Women;
- (d) People with disabilities; or
- (e) Small enterprises, as defined in section 1 of the National Small Enterprise Act, 1996 (Act No. 102 of 1996)

“Designated Official” means the official of the municipality to whom the accounting officer or the chief financial officer, as the case may be, have, in accordance with sections 79 and 82 of the Municipal Finance Management Act No. 56 of 2003 delegated powers, functions and duties in connection with the application and implementation of this policy; provided that a sub-delegation by the chief financial officer to an official that has not been allocated to him by the accounting officer or to a person contracted by the municipality for the work of its budget and treasury office may only be so authorized with the concurrence of the accounting officer and provided further that the said chief financial officer is satisfied that effective systems and procedures are in place to ensure control and accountability by the person concerned;

"Designated sector" means a sector, sub-sector or industry that has been designated by the Department of Trade and Industry in line with national development and industrial policies for local production, where only locally produced services, works or goods or locally manufactured goods meet the stipulated minimum threshold for local production and content;

“Disposal” means a process of preparing, negotiating and concluding a written contract relating to the alienation of a capital asset whether movable or immovable owned by or under the control of the municipality or rights in respect thereof, by means of a sale, lease, donation or cession and **“dispose of”** has a similar meaning;

“Final award” in relation to bids or quotations submitted for a contract, means the final decision on which a bid or quote was accepted;

"Firm price" means the price that is only subject to adjustments in accordance with the actual increase or decrease resulting from the change, imposition, or abolition of customs or excise duty and any other duty, levy or tax which, in terms of any applicable law or regulation, is binding on the contractor and demonstrably has an influence on the price of any supplies or the rendering costs of any service, for the execution of a contract;

“Formal written price quotations” means quotations referred to in paragraph 12 (1) (d) of this policy;

“Functionality” means the measurement according to predetermined norms, as set out in the tender specification, of a service or commodity that is designed to be practical and useful, working or operating, taking into account, among other factors, the quality, reliability, viability and durability of a service and the technical capacity and ability of a tenderer;

“Fronting” means a deliberate circumvention or attempted circumvention of the "Broad-Based Black Economic Empowerment Act and the Codes of Good Practice;

“Head of Department” means a senior manager as defined in the Municipal Finance Management Act and who is responsible for a vote as assigned by the accounting officer;

"Imported content" means that portion of the tender price represented by the cost of components, parts or materials which have been or are still to be imported (whether by the supplier or its sub-contractors) and which costs are inclusive of the costs abroad, plus freight and other direct importation costs, such as landing costs, dock dues, import duty, sales duty or other similar tax or duty at the South African port of entry;

“In the service of the state” means to be -

- (a) A member of -
 - (i) any municipal council;
 - (ii) any provincial legislature; or
 - (iii) the National Assembly or the National Council of Provinces;
- (b) A member of the board of directors of any municipal entity;
- (c) An official of any municipality or municipal entity;
- (d) An employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Act and the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (e) An executive member of the accounting authority of any national or provincial public entity; or
- (f) An employee of Parliament or a provincial legislature;

“Line manager” means a manager reporting directly to a senior manager and who is responsible for a cost centre as assigned by the relevant senior manager;

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

“Long term contract” means a contract with a duration period exceeding one (1) year, but not exceeding three (3) years. For contracts exceeding three (3), section 33 of the Municipal Finance Management Act No. 56 of 2003 must be applied.

“List of accredited prospective providers” means the list of accredited prospective providers which the municipality must keep in terms of paragraph 15 of this policy;

"Mayor" means the councillor elected by the council as Mayor in terms of section 48 of the Local Government: Municipal Structures Act No. 117 of 1998 read with section 58 of the Municipal Finance Management Act;

“Municipality” means the Bergrivier Municipality, a municipality established in terms of section 12 of the Local Government: Municipal Structures Act No. 117 of 1998 and includes any employee entitled to or duly authorized to perform any function or duty in terms of this policy and/or is responsible for the implementation of this policy or any part thereof;

“Municipal Finance Management Act” means the Local Government: Municipal Finance Management Act No. 56 of 2003 and, unless otherwise stated in this policy, any reference to “the Act” shall mean a reference to this Act;

“Municipal Systems Act” means the Local Government: Municipal Systems Act No. 32 of 2000 and includes the regulations under this Act;

"Non-firm prices" means all prices other than "firm" prices;

“Other applicable legislation” means any other legislation applicable to municipal supply chain management, including but not limited to -

- (a) the Preferential Procurement Policy Framework Act No. 5 of 2000;
- (b) the Broad-Based Black Economic Empowerment Act No. 53 of 2003;

- (c) The Construction Industry Development Board Act No. 38 of 2000;
- (d) The Local Government: Municipal Systems Act No. 32 of 2000 (Municipal Systems Act);
- (e) the Promotion of Administrative Justice Act No. 3 of 2000;
- (f) the Promotion of Access to Information Act No. 2 of 2000;
- (g) the Protected Disclosures Act No. 26 of 2000;
- (h) the Competition Act No. 89 of 1998;
- (i) the Prevention and Combating of Corrupt Activities Act No. 12 of 2004;

"**Person**" includes an enterprise, partnership, trust, association, consortium, joint venture or a juristic person;

"**Petty cash**" means a relatively small amount of cash kept at hand for making immediate payment for miscellaneous small expenses incurred by the municipality.

"**Preferential Procurement Regulations**" means the Preferential Procurement Regulations, 2017 contained in Government Notice R32 of 20 January 2017 promulgated in Government Gazette No. 40553 of this date;

"**Procurement**" means the processes leading to the negotiation and conclusion of contracts whether in writing or verbally for the acquisition of goods, services or construction works or any combination thereof or the disposal of assets whether movable or immovable or any rights in such assets by means of purchase, sale, lease or donation and includes the preparation of all associated bid and contractual documentation and "**procured**" or "**procuring**" has a similar meaning;

"**Responsive bid**" means a bid that complies in all material aspects with the requirements set out in or contained in an invitation to bid including the applicable specification;

"**Small enterprise**" means a separate and distinct business entity, together with its branches or subsidiaries, if any, including cooperative enterprises, managed by one owner or more predominantly carried on in any sector or sub-sector of the economy mentioned in column 1 of the Schedule to the National Small Business Act No. 102 of 1996 which is contained in Annexure B to this policy and classified as a micro-, a very small, a small or a medium enterprise by satisfying the criteria mentioned in columns 3, 4 and 5 of the said schedule;

"**Stipulated minimum threshold**" means that portion of local production and content as determined by the Department of Trade and Industry from time to time;

"**Sub-contract**" means the primary contractor's assigning, leasing, making out work to, or employing, another person to support such primary contractor in the execution of part of a project in terms of a contract;

"**Rand value**" means the total estimated value of a contract in South African currency calculated at the time of tender invitations, and includes all applicable taxes and excise duties;

"**SANAS**" means the South African National Accreditation System;

"**Tender**" means a written offer in a prescribed or stipulated form in response to an invitation by the municipality for the provision of services, works or goods, through price quotations, advertised competitive tendering processes or proposals and "**bid**" has a corresponding meaning;

"Total revenue" bears the same meaning assigned to this expression in the Codes of Good Practice;

"Trust" means the arrangement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person;

"Trustee" means any person, including the founder of a trust, to whom property is bequeathed in order for such property to be administered for the benefit of another person;

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister of Finance in terms of section 168 of the Municipal Finance Management Act;

"The Regulations" means the Local Government: Municipal Finance Management Act, 2003: Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;

"Verbal quotations" means a verbal process of inviting quotation from an identified limited number of potential suppliers for the supply of goods, services and/or works;

"Verification Certificate" means a B-BBEE certificate issued in compliance with the B-BBEE Codes of Good Practice and all Sector Codes issued in terms of Section 9(1) of the Broad-Based Black Economic Empowerment Act;

"Written quotations" means quotations referred to in paragraph 12 (1) (c) of this policy.

CHAPTER 1 **IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY**

2. Supply chain management policy

(1) All officials and other role players in the supply chain management system of the municipality must implement this policy in a way that -

- (a)** gives effect to Section 217 of the Constitution and Part 1 of Chapter 11 and other applicable provisions of the Act;
- (b)** is fair, equitable, transparent, competitive and cost effective;
- (c)** complies with the Regulations and any minimum norms and standards that may be prescribed in terms of section 168 of the Act;
- (d)** is consistent with other applicable legislation;
- (e)** does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
- (f)** is consistent with national economic policy concerning the promotion of investments and the conduct of business with the public sector.

(2) This policy applies when the municipality -

- (a)** procures goods or services;
- (b)** disposes of goods no longer needed;
- (c)** selects contractors to provide assistance with the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
- (d)** selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

- (3) This policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including, but not limited to -
- (a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
 - (b) electricity from Eskom or another public entity, another municipality or a municipal entity.
 - (c) the acquisition of services of information and communication technology, IT licences and systems in use, financial system (Linked to the transversal tender of National Treasury as per SLA), IT programs and services that the acquisition of such services be dealt with in terms of the delegated powers as provided for in the Municipality's delegation register as amended from time to time, **Telemetry IT and communication system.**
 - (d) The acquisition of services from specific vehicle agents, for repair and out of warranty services subject that the acquisition of such services be dealt with in terms of the delegated powers as provided for in the Municipality's delegation register as amended from time to time.
 - (e) Insurance claims, Telkom, payments to the Auditor General, refunds to individuals
 - (f) **Bursary payments to certain registered institutions and the assistance of the accommodation of the student.**
 - (g) **Print rolls for bank card machines and printing of salary payday payslips.**
 - (h) **Rental of machinery for emergency purposes for example pipe burst and digging of graves and trenches.**
 - i) **Sole Provider of Biodyne and Envirobeads for wastewater treatment.**

(A) Notwithstanding anything to the contrary in this policy, the municipality shall not award a contract to a contractor in respect of the undertaking, carrying out or completion of any construction works or a portion thereof in terms of a competitive tender or quotation process provided for in this policy unless such contractor is registered with the Construction Industry Development Board established by section 2 of the Construction Industry Development Board Act No. 32 of 2000 and holds a valid registration certificate issued by such Board or is exempted from such registration either in terms of the Act or the "CIDB Regulations".

Amendment and adoption of the supply chain management policy

- (1) The accounting officer must at least annually review the implementation of this policy and, when necessary, submit proposals for the amendment thereof to the council through the mayor acting in conjunction with the mayoral committee with a view to its adoption by the council.
- (2) If the accounting officer submits proposed amendments to this policy to the council, he must ensure that same comply with the Regulations and Treasury guideline standards determining standards for municipal supply chain management policies.
- (3) The accounting officer must report any deviation from the Regulations and Treasury guideline standards determining standards for municipal supply chain management policies to the National and Western Cape Provincial Treasuries.
- (4) When amending this policy, the need for uniformity in supply chain practices, procedures and forms between all spheres of organs of state particularly to promote accessibility of supply chain management systems for small businesses, must be taken into account.

4. Delegation of supply chain management powers and duties

- (1)** The council hereby delegates all powers and duties to the accounting officer which are necessary to enable him -
 - (a)** to discharge the supply chain management responsibilities conferred on accounting officers in terms of –
 - (i)** chapters 8 or 10 of the Act; and
 - (ii)** this policy; and
 - (b)** to maximize administrative and operational efficiency in the implementation of this policy; and
 - (c)** to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this policy; and
 - (d)** to comply with his responsibilities in terms of section 115 and other applicable provisions of the Act.
- (2)** Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an accounting officer in terms of subparagraph (1).
- (3)** The accounting officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of the municipality or to a committee which is not exclusively composed of officials of the municipality.
- (4)** This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 27 of this policy.

5. Sub-delegations

- (1)** The accounting officer may, in terms of section 79 of the Act, sub-delegate any supply chain management powers and duties, including those bestowed upon him in terms of legislation or delegated to him in terms of this policy or by resolution of the council, but any such sub-delegation must be consistent with subparagraph (2) and paragraph 4 of this policy.
- (2)** The power to make a final award -
 - (a)** above R10 million (VAT included) may not be sub-delegated by the accounting officer;
 - (b)** above R2 million (VAT included), but not exceeding R10 million (VAT included), may be sub-delegated but only to a bid adjudication committee of which the chief financial officer or a senior manager is a member;
 - (c)** not exceeding R2 million (VAT included) may be sub-delegated but only to -
 - (i)** the chief financial officer;
 - (ii)** a senior manager; or
 - (iii)** a manager directly accountable to the chief financial officer or a senior manager; or
 - (iv)** a bid adjudication committee.

- (3)** An official or bid adjudication committee to whom or which the power to make final awards has been sub-delegated in accordance with subparagraph (2) must, within five days of the end of each month, submit to the official referred to in subparagraph (4) a written report containing particulars of each final award made by such committee during that month, including -
 - (i)** the amount of the award;
 - (ii)** the name of the person to whom the award was made; and
 - (iii)** the reason why the award was made to that person.
- (4)** A written report referred to in subparagraph (3) must be submitted-
 - (a)** to the accounting officer, in the case of an award by –
 - (i)** the chief financial officer;
 - (ii)** a senior manager; or
 - (iii)** a bid adjudication committee of which the chief financial officer or a senior manager was a member;
 - (b)** to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by -
 - (i)** a manager referred to in subparagraph (2) (c) (iii); or
 - (ii)** a bid adjudication committee of which the chief financial officer or a senior manager was not a member.
- (5)** Subparagraphs (3) and (4) do not apply to procurements out of petty cash.
- (6)** This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 27 of this policy.
- (7)** No supply chain management decision-making powers may be delegated to an advisor or consultant.
- (8)** Notwithstanding the delegations, the Manager: Expenditure & SCM is authorised to amend orders between R0 till R30 000.00 that was subject to price fluctuations within **5%** of the contract value after satisfying himself with the reason/s for the amendment.

6. Oversight role of the council

- (1)** A councillor cannot be a member of a bid committee or any other committee evaluating or approving quotations or bids nor attend any meeting of such committees as an observer.
- (2)** The council must maintain oversight over the implementation of this policy to ensure that the accounting officer implements all supply chain management activities in accordance therewith.
- (3)** For the purposes of such oversight, the accounting officer must -
 - (a)** within 30 days of the end of each financial year, submit a report on the

implementation of this policy to the council through its mayor;

- (b) whenever there are serious and material problems in the implementation of this policy, immediately submit a report thereon to the council through its mayor.
- (4) The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of this policy to the mayor.
- (5) The aforesaid reports must be made public in accordance with section 21A of the Municipal Systems Act.

7. Supply chain management unit

- (1) A supply chain management unit is hereby established to implement this policy.
- (2) The supply chain management unit shall operate under the direct supervision of the Chief Financial Officer to whom this duty is delegated by the accounting officer in terms of section 82 of the Act.
- (3) Where, due to operational reasons, the council appoints a senior manager to be responsible for the direct supervision of the supply chain unit referred to in subparagraph (1), the application and implementation of this policy and the municipality's supply chain management system, the accounting officer shall, in terms of section 79 of the Act, delegate appropriate duties, functions and powers to such senior manager to enable him to perform his duties aforesaid and such senior manager shall be included in the definition of "designated official" in section 1 of this policy.
- (4) Where the council appoints a senior manager in terms of subparagraph (3) for the purposes stated therein, any reference to the Chief Financial Officer in paragraph 5 (2) of this policy shall be construed as reference to the said designated official acting after consultation with the Chief Financial Officer.

8. Training of supply chain management officials

The training of officials involved in implementing this policy should be in accordance with any Treasury guidelines on supply chain management training and applicable prescribed competency level requirements.

CHAPTER 2 **SUPPLY CHAIN MANAGEMENT SYSTEM**

9. Format of supply chain management system

This policy provides systems for -

- (i) Demand management;
- (ii) Acquisition management;
- (iii) Logistics management;
- (iv) Disposal management;
- (v) Risk management; and
- (vi) Performance management.

Part 1: Demand management

10. System of demand management

- (1) The accounting officer must establish and implement an appropriate demand management system in order to ensure that the resources required by the municipality supports its operational commitments and its strategic goals as outlined in the municipality's Integrated Development Plan.
- (2) The demand management system must –
 - (a) include timely planning and management processes to ensure that all goods and services required by the municipality are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates and are of the appropriate quality and quantity procured at a fair cost;
 - (b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature;
 - (c) provide for the compilation of the required specifications to ensure that municipal needs are met
 - (d) allow for the undertaking of appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.
- (3) The accounting officer must, prior to making an invitation for tenders-
 - (a) properly plan for, and, as far as possible, accurately estimate the costs for the provision of services, works or goods for which an invitation to tenders is to be issued;
 - (b) determine and stipulate, in such invitation, the appropriate preference point system to be utilized in the evaluation and adjudication of such tenders; and
 - (c) determine whether the services, works or goods for which an invitation to tender is to be made has been designated for local production and content in terms of section 8 of the Preferential Procurement Regulations and paragraph 29(5) of this policy.
- (4) The accounting officer must indicate in the invitation to submit a tender and in the tender specification -
 - (a) that such tender will be evaluated on functionality and, in such event, the following shall be clearly stated:
 - (i) the evaluation criteria for measuring functionality which criteria must be objective;
 - (ii) the weight of each criterion which should not be generic but be determined separately for each bid on a case by case basis;
 - (iii) the applicable values that will be utilized when scoring each criterion which values must be objective;
 - (iv) the minimum qualifying score for functionality in order to enable the bid concerned to be further evaluated in terms of this policy provided that the aforesaid qualifying score:
 - (a) should not be generic but be determined separately for each

bid on a case by case basis; and

- (b) should not be prescribed so low that it may jeopardize the quality of the service required nor so high that it may be restrictive to the extent that it jeopardizes the fairness of the supply chain management system;
 - (b) the fact that no tender will be regarded as an acceptable tender if it fails to achieve the minimum qualifying score for functionality as indicated in the invitation to tender and the relevant tender specification; and
 - (c) That tenders that have achieved the minimum qualification score for functionality will be evaluated further in terms of the preference point systems referred to in paragraphs 29(3) and 29(4) of this policy.
- (5) Any system designed in terms of this paragraph shall take cognizance of the provisions of this policy.

Part 2: Acquisition management

11. System of acquisition management

- (1) The accounting officer must implement an efficient system of acquisition management in order to ensure -
 - (a) that goods and services are procured by the municipality in accordance with authorized processes only;
 - (b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
 - (c) that the threshold values for the different procurement processes are complied with;
 - (d) that bid documentation, evaluation and adjudication criteria and the general conditions of a contract, are in accordance with any applicable legislation; and
 - (e) that any Treasury guidelines on acquisition management are properly taken into account.
- (2) When procuring goods or services from an organ of state as contemplated in section 110 (2) of the Act, the accounting officer must make public the fact that such goods or services are procured otherwise than through the municipality's supply chain management system, including -
 - (a) the kind of goods or services; and
 - (b) the name of the supplier.

12. Range of procurement processes

- (1) Goods and services may only be procured by way of -
 - (a) petty cash purchases up to a transaction value of R500 (VAT included) for items specified in the municipality's Petty Cash policy;
 - (b) one written price quotations for procurements of a transaction value up to R2,000 (VAT included);

- (c) three formal written price quotations for procurements of a transaction value over R2,001 up to R30,000 (VAT included);
 - (d) at least three written (formal) quotations in response to a published call for quotations for procurements of a transaction value over R30,000 up to R200,000 (VAT included);
 - (e) a competitive bidding process for -
 - (i) procurements above a transaction value of R200 000 (VAT included); and
 - (ii) the procurement of long term contracts.
- (2) The accounting officer may, in writing:
- (a) lower but not increase, the different threshold values specified in subparagraph (1) above; or
 - (b) direct that -
 - (i) written or verbal quotations be obtained for any specific procurement of a transaction value lower than R2 000;
 - (ii) formal written price quotations be obtained for any specific procurement of a transaction value lower than R10 000; or
 - (iii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000.
- (3) Calls for quotations and bids for the procurement of goods or services may not deliberately be split into parts or items of a lesser value than the threshold amounts referred to in subparagraph (1) merely to avoid complying with the requirements of this policy or any applicable legislation. When determining transaction values, a requirement for goods or services consisting of different parts or items must, as far as possible, be treated and dealt with as a single transaction.

12A. Special categories of bidders and suppliers

In order to promote B-BBEE and comply with applicable legislation including the Codes of Good Practice, this policy recognizes the following special categories of bidders and suppliers:

12. A Exempted Micro-Enterprise

- (a) An exempted Micro-Enterprise (EME) is an entity with an annual turnover of R10 million or less provided that this amount may be reduced in accordance with sector charter thresholds for specific sectors or industries.
- (b) The current thresholds for the Tourism and Construction Sector charters are R2.5 million and R1.5 million respectively.
- (c) Exempted Micro-Enterprises are deemed to possess a B-BBEE Status of "Level Four Contributor", having a B-BBEE procurement recognition of 100%.
- (d) An Exempted Micro-Enterprise qualifies for a promotion to a B-BBEE Status of "Level Three Contributor" having a B-BBEE procurement recognition of 110%

if it is more than 50% owned by black people or by black women.

- (e) Exempted Micro-Enterprises are allowed to be measured in terms of the QSE scorecard contained in the applicable code of good practice in the event of them wishing to maximize their points and move to the next procurement recognition level.
- (e) Sufficient evidence of qualification as an Exempted Micro-Enterprise is an affidavit signed by a Commissioner of Oath.

12.A Qualifying Small Enterprise

- (a) Any enterprise with an annual Total Revenue of between R10 million and R50 million qualifies as a Qualifying Small Enterprise (QSE).
- (b) Enterprises claiming qualifying small enterprise status must include in any bid submitted to the municipality, an original and valid B-BBEE status level affidavit /SANAS certificate if the black ownership is less than 51% substantiating their B-BBEE rating. The latter certificate must be issued by a verification agency accredited by SANAS.

12.A Start-up enterprises

- (a) Start-up enterprises must be measured as Exempted Micro-Enterprises for the first year following their formation or incorporation. This provision applies regardless of the expected total revenue of the start-up enterprise.
 - (b) Start-up Enterprises are deemed to have a "B-BBEE Status of Level Four Contributor".
 - (c) In order to qualify as a Start-up Enterprise, the enterprise must provide an independent confirmation of its status.
 - (d) Despite subparagraphs (a) and (b), Start-up Enterprises must submit a QSE Scorecard when tendering for any contract or seeking any other business with a value higher than R5 million but less than R35 million. For contracts above R35 million, they should submit the generic scorecard. The preparation of such scorecards must use annualized data.
 - (e) The accounting officer shall reserve the right to require a Start-up Enterprise referred to in subparagraph (d) to submit a verification certificate issued by a verification agency approved by SANAS.

13. General preconditions for consideration of written quotations or bids

- (1) A written quotation or bid may not be considered unless the provider who submitted the quotation or bid concerned -
 - (a) has furnished his -
 - (i) full name or names including trading name,
 - (ii) identification number or company or other registration number;
 - (iii) tax reference number and VAT registration number, if any;
 - (iv) address, date, validity period, description of goods, items or service
 - (b) has provided the municipality with:-
 - (i) an original valid tax clearance certificate from the South African

- Revenue Services; or
 - (ii) the permission to verify the Tax Clearance status via SARS e-filing with the relevant tax clearance certificate number and the relevant pin;
in order for the municipality to verify that his tax matters are in order;
- (c) has, where applicable, provided the municipality with proof from the Construction Industry Development Board to the effect that he holds a valid registration certificate issued by the Board which may include their CIDB registration number which will be verified.
- (d) has provided the municipality with a “Certificate of Independent Bid Determination” on Form MBD 9.
- (e) has certified that he and, in the event of the bidder being a company, also any of its directors, is not indebted to the municipality or to any other municipality or municipal entity for rates, taxes and/or municipal service which are in arrear for a period of more than three months and that no dispute exists between such bidder and the relevant municipality or municipal entity in respect of any such arrear amounts as per MBD 8, or an arrangement is made with the Municipality to pay the outstanding debt, and kept in good order and paid up to date.
- (f) has submitted a “Declaration of interest” on Form MBD 4 certifying -
 - (i) that he is not in the service of the state or has been in the service of the state in the previous twelve months;
 - (ii) that, in the event of the bidder not being a natural person, none of its directors, managers, principal shareholders or stakeholders are in the service of the state nor have they been in the service of the state in the previous twelve months; or
 - (iii) that if his spouse, child or parent is in the service of the state or has been in the service of the state in the previous twelve months that it be reported on the MBD 4.
 - (iv) that he is not an advisor or consultant contracted by the municipality to advise it on the procurement under consideration;
- (g) has submitted the prescribed B-BBEE status level affidavit/certificate, as the case may be.

(2) This paragraph must be read in conjunction with paragraph 22 of this policy.

14. Lists of accredited prospective providers

- (1) The accounting officer may-
 - (a) ~~have a list of~~ select accredited prospective providers from the CSD website, or the Municipalities own data base of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations; and
 - (b) at least once a year through newspapers commonly circulating locally, the municipal website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;
 - (c) specify the listing criteria for accredited prospective providers; and

- (d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector.
- (2) The ~~listing~~ criteria for accredited prospective providers are as follows:
- (a) Registration on National Treasury's Central Supplier Database (CSD);
 - (b) Valid Tax Clearance Certificate (either original hard copy or verified via SARS e-filing);
 - (c) Declaration of interest;
 - (d) Valid Municipal Billing Clearance; or Lease Agreement with confirmation of rental paid up to date by Lessor.
- (e) Proof of Banking Detail; and
 - (f) Any other documents as required on the municipality's database registration form.
- (3) ~~The aforesaid list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.~~
- ~~(4) The aforesaid list must also be compiled per commodity and per type of service.~~
- (5) The municipality may use the National Treasury Central Supplier Database for its procurement requirements, and may obtain information from Services Providers that are not registered on CSD to use for unpractical purposes of procurement.

15. Petty cash purchases

- (a) Petty cash purchases may only be made in accordance with the Petty Cash policy of the municipality.
- (b) The accounting officer may delegate responsibility for the management of petty cash to an official directly or indirectly reporting to the chief financial officer.
- (c) The accounting officer must determine the maximum number of transactions or the maximum amount of the permissible petty cash expenditure per month;
- (d) A monthly reconciliation report must be provided to the chief financial officer within five days of the end of each month by the official authorized to make petty cash purchases and such report shall contain particulars of each final award made by such official during that month, including:
 - (i) the total amount of petty cash purchases for that month; and
 - (ii) receipts and supporting documents for each purchase.

16. Written or verbal price quotations

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

- (a) Quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality or of the CSD, provided that if quotations are obtained from providers who are not so listed, such providers must meet the ~~listing~~ criteria set out in paragraph 14(2) of this Policy;
- (b) Following are possible examples of not being in a position to obtain three written or verbal quotations namely:-

- i. Publication of official and legal notices as well as advertisements in the media
 - ii. Disciplinary hearings, training events, courses, seminars, membership fees, Doctor consultations, medical specialists, local travel agencies, accommodation, subscription, tow in services, services agents, franking machine postage, library books, books, monitoring of alarms, advertisements, motivational speakers, Artists, subscription fees, security services in case of emergency or as determined by the Manager: Expenditure & SCM.
 - iii. In the event of a strip and quote or adhoc repairs to plant, equipment and machinery where it is not possible to ascertain the nature or extent of the work required in order to call for quotations, authorised by the relevant Director.
- (c) To the extent feasible, providers must be requested to submit such quotations in writing;
- ((d) If it is not possible to obtain at least three quotations, the reasons for such inability must be recorded on the invitation to submit quotations and reported quarterly to the chief financial officer;
- (d) The designated officer must record the names of the potential providers requested to provide quotations with their quoted prices; and
- (f) If a quotation was submitted verbally, the order may be placed only against written confirmation of the price and conditions of supply by the selected provider within the period stipulated in the invitation to submit quotations.
- (g) Quotations can be sourced online from the internet, if the Supplier is registered on the Central Database of National Treasury, as long as the Supplier meets all the requirements.

17. Formal written price quotations

- (1) The conditions for the procurement of goods or services through formal written price quotations, are as follows:
- (a) Quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the municipality;
 - (b) In the event of it not being possible to obtain quotations from at least three different providers whose names appear on the list of accredited prospective providers of the municipality, quotations may be obtained from providers who are not so listed, provided that such providers meet the listing criteria set out in paragraph 15(2) of this policy;
 - (c) that if it is not possible to obtain at least three quotations, the reasons must be recorded and be approved by the chief financial officer or an official designated by the chief financial officer; and
 - (d) that the accounting officer must record the names of the potential providers and their written quotations; and
- (2) A designated official referred to in sub regulation (1)(c) must within three days of the end of each month report to the Chief Financial Officer on any approvals given during that month by that official in terms of that sub regulation.

18. Procedures for procuring goods or services through written or verbal quotations

and formal written price quotations

The procedure for the procurement of goods or services through written or verbal quotations or formal written price quotations is as follows:

- (a) When using the list of accredited prospective providers, the accounting officer must promote ongoing competition amongst providers by inviting providers to submit quotations on a rotation basis;
- (b) All requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 18, be advertised for at least seven days on the website of and on the official notice board of the municipality;
- (c) Offers received must be evaluated on a comparative basis taking into account unconditional discounts;
- (d) The accounting officer or chief financial officer must on a monthly basis be notified in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;
- (c) Offers below R30 000 (all taxes included) must be awarded based on compliance with specifications, conditions of contract, ability, capacity and capability to deliver the required goods and/or services and lowest price; provided that the accounting officer may direct, in appropriate cases, that the formula referred to in subparagraph (e) be used to calculate points for price;
- (e) Offers above R30 000 (all applicable taxes included) must be awarded based on compliance with specifications, conditions of contract, ability, capacity and capability to deliver the required goods and/or services and lowest price provided that the accounting officer may direct, in appropriate cases, that the following formula be used to calculate points for price:

$$P_s = 80 \left\| \left\| 1 - \frac{P_t - P_{\min}}{P_{\min}} \right\| \right\|$$

Where:

- Ps = Points scored for comparative price of tender or offer under consideration;
Pt = Comparative price of tender or offer under consideration; and
Pmin = Comparative price of lowest acceptable tender or offer.

- (g) Prior to the award of a contract with a price in excess of R30 000, the designated official must verify the status of recommended bidders (including their directors(s), owners(s) or trustee(s) by checking the Data Base of Restricted Suppliers maintained by National Treasury in order to ensure that no recommended bidder or any of its directors/owners/trustees are listed as companies or persons prohibited from doing business with the public sector;
- (h) A call for quotations in terms of preceding paragraphs must be in writing and contain a specification for the goods and/or services to be procured as well as details of the preference points system to be used in adjudicating quotations;
- (i) The designated official must, in writing, notify the chief financial officer within 3 days after the end of each month of all written, verbal and formal written price quotations accepted or approvals given in terms of the preceding subparagraphs;
- (j) The chief financial officer must ensure that adequate systems are in place to meet the requirements for proper record keeping;
- (k) Acceptable offers must be awarded to the bidder who scored the highest points in accordance with the stipulated preference points system.

19. Competitive bidding process

- (1) Subject to paragraph 11 (2) of this policy, goods or services above a transaction value of R200 000 (VAT included) and long term contracts may only be procured through a competitive bidding process.
- (2) No requirement for goods or services above an estimated transaction value of R200 000 (VAT included) may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.
- (3) The accounting officer may split unduly large quantities of work into smaller contracts (units) to promote manageability and provide opportunities for emerging entrepreneurs. This procedure may only be followed when technically, logistically and financially feasible

20. Process for competitive bidding

The procedures for the following stages of a competitive bidding process are as follows:

- (a) Compilation of bidding documentation as detailed in paragraph 22;
- (b) Public invitation of bids as detailed in paragraph 23;
- (c) Site meetings or briefing sessions as detailed in paragraph 23;
- (d) Handling of bids submitted in response to public invitation as detailed in paragraph 24;
- (e) Evaluation of bids as detailed in paragraph 32;

- (f) Award of contracts as detailed in paragraph 33;
- (g) Administration of contracts - after the award of a bid, the accounting officer and the bidder must enter into a written agreement;
- (h) Proper record keeping;
- (i) Original/legal copies of written contracts agreements should be kept in a secure place for reference and audit purposes.

21. Bid documentation for competitive bids

Bid documentation for a competitive bidding process must, in addition to the requirements of paragraph 14 -

- (a) Take into account -
 - (i) the general conditions of contract and any special conditions of contract, if specified;
 - (ii) any Treasury guidelines on bid documentation;
 - (iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction works;
 - (iv) relevant B-BBEE verification and certification requirements;
 - (v) relevant local content or production requirements.
- (b) Include the preference points system to be used in adjudicating bids, namely 80/20 or 90/10 as prescribed in the Preferential Procurement Regulations;
- (c) Compel bidders to declare, by means of an affidavit, any conflict of interest they may have in the transaction for which the bid is submitted;
- (d) Compel bidders to submit a "Certificate of Independent Bid Determination" on form MBD 9 or similar document;
- (e) If the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish on form MBD 5 or similar document -
 - (i) if the bidder is required by law to prepare annual financial statements for auditing, his audited annual financial statements -
 - (a) for the past three years; or
 - (b) since establishment, if established during the past three years;
 - (ii) a certificate signed by the bidder certifying that he has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;
 - (iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contracts;

- (iv) a statement indicating whether or not any portion of the goods or services required by the municipality are expected to be sourced from outside the Republic, and, if so, what portion and also whether or not any portion of the payment to be made by the municipality is expected to be transferred out of the Republic; and
- (f) Stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

22. Public invitation for competitive bids

- (1) The procedure for the invitation of competitive bids is as follows:
 - (a) any invitation to prospective providers to submit bids must be by means of , the website of the municipality, notice boards and advertisement in the Government E-portal) ; and
 - (b) the information contained in a public advertisement, must include -
 - (i) subject to subparagraph 2, the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included) or which are of a long term nature, or 14 days in any other case, reckoned from the date on which the advertisement was placed on the E-portal;
 - (ii) a statement that bids may only be submitted on the bid documentation provided by the municipality; and
 - (iii) the date, time and venue of any compulsory site meetings or briefing session;
 - (iv) a statement to the effect that a bid from a prospective bidder who did not attend a prescribed compulsory site meeting or briefing session referred to in subparagraph (iii) will not be considered.
- (2) The accounting officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or in any exceptional case where it is impractical or impossible to follow the official procurement process and such fact shall, for auditing purposes, be recorded in the authority to invite bids.
- (3) Bids submitted must be sealed and marked in a manner stipulated in the invitation to bid.
- (4) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies which must reach the accounting officer before the closing time for the receipt of bids on the bid closing date as stipulated in the invitation to bid.
- (4) Where the municipality invites expressions of interest or bids for construction works with a value in excess of R200 000, it must publish such invitations on the website of the CIDB.

- (6) The municipality must also comply with the applicable provisions of the Standard for Uniformity in Construction Procurement contained in Board Notice No. 86 of 2010 issued by the Construction Industry Development Board insofar as such provisions relate to the invitation of bids.
- (7) Bidding documents will be available with prices ranging from R70 to R750 which will cover our expenses to compile them.

23. Procedure for handling, opening and recording of bids

The procedures for the handling, opening and recording of bids, are as follows:

- (a) Bids -
 - (i) must be opened only in public;
 - (ii) must be opened at the same time and as soon as possible after the published closing time or period for the submission of bids; and
 - (iii) received after the published closing time or period should not be considered and be returned to the bidder, after being opened by the Head: SCM & Assets to gain address, immediately.
- (b) Any bidder or member of the public has the right to request that the names of the bidders who submitted responsive bids before the closing time or period be read out and, if practical, also each bidder's total bidding price;
- (c) No information, except the information referred to in subparagraph (b), relating to a bid should be disclosed to bidders or other persons until the successful bidder is notified of the award of the relevant bid; and
- (d) The designated official opening received bids must -
 - (i) record in a register to be provided for this purposes, all bids received before the closing time or period for the submission of same;
 - (ii) make the aforesaid register available for public inspection during the normal office hours of the municipality; and
 - (iii) publish the entries in the aforesaid register and the bid results on the website of the municipality.
- (e) This SCM policy hereby allows SCM-Bergrivier officials to request any outstanding documents from the bidders if these documents were not included in the offer to maximise financial gain for the municipality.

24. Negotiations with preferred bidders

- (1) The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation -
 - (a) does not allow any preferred bidder a second or unfair opportunity;
 - (b) is not to the detriment of any other bidder; and
 - (c) does not lead to a higher price than the bid as submitted;
 - (d) will not be contrary to any legal requirement or amount to a prohibited practice.

- (2) Minutes of such negotiations must be kept for record and audit purposes.

25. Two-stage bidding process

- (1) A two-stage bidding process is permissible for -
 - (a) large complex projects;
 - (b) projects where it may be undesirable to prepare complete detailed technical specifications; or
 - (c) long term projects with a duration period exceeding three years.
- (2) In the first stage, technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.
- (3) In the second stage, final technical proposals and priced bids should be invited.

26. Committee system for competitive bids

- (1) A committee system for competitive bids shall be established, consisting of the following committees for procurement as the accounting officer may determine:
 - (a) a bid specification committee;
 - (b) a bid evaluation committee; and
 - (c) a bid adjudication committee;
- (2) The accounting officer shall, in writing, appoint the members of each committee in respect of each competitive bid invitation, taking into account the provisions of section 117 of the Act in terms of which no councillor may be a member of any such committee or attend any of its meetings as an observer.
- (3) A neutral or independent observer, appointed by the accounting officer, may attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency.
- (4) The committee system must be consistent with -
 - (a) paragraphs 28, 32 and 33 of this policy; and
 - (b) any other applicable legislation.
- (5) The accounting officer may, in appropriate cases and in his sole discretion, apply the committee system to formal written price quotations.

27. Bid specification committees

- (1) A bid specification committee must compile the specifications or, where applicable, the terms of reference for procurement of goods or services by the municipality.
- (2) A bid specification committee must be composed of one or more officials of the municipality preferably the line manager responsible for the function concerned, and may, when appropriate, include external specialist advisors.
- (3) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.
- (5) Where a bid specification or terms of reference is compiled with due regard to the

findings and recommendations contained in a prior, associated feasibility study, the person, advisor or corporate entity who or which prepared the said feasibility study may be prohibited from bidding for the resulting contracts in circumstances where such person, advisor or corporate entity may obtain an unfair advantage or where a conflict of interest may arise.

- (5) A specification referred to in this paragraph must be approved by the accounting officer in writing prior to publication of the invitation for bids in terms of paragraph 23.

27A. Bid Specifications or Terms of Reference

27.A.1 General Requirements

Bid Specifications or Terms of Reference, as the case may be -

- (a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services to the municipality;
- (b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organization or an authority accredited or recognized by the South African National Accreditation System with which the equipment or material or workmanship should comply;
- (c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
- (d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;
- (e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word “equivalent”;

27.A.2 Functionality

Where functionality is utilized as an evaluation criterion, specifications must clearly specify in the tender documents:

- (i) the evaluation criteria for measuring functionality which criteria must be objective, the weight of each criterion, the applicable values and the minimum qualifying score for functionality; and
- (ii) the fact that no tender will be regarded as an acceptable tender if it fails to achieve the minimum qualifying score for functionality as indicated in the tender specification concerned; and
- (iii) that tenders that have achieved the minimum qualification score for functionality will be evaluated further in terms of the preference point systems referred to in subparagraphs (3) and (4) below.

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

(3.1) Where applicable, specifications must include the following preference points evaluation system for the acquisition of services, works or goods up to a Rand value of R 50 000 000 (all applicable taxes included):

- (i)** the following formula will be used to calculate the points for price in respect of tenders (including price quotations) with a Rand value equal to, or above R 30 000 and up to a Rand value of R 50 000 000 (all applicable taxes included):

$$P_s = 80 \left\| 1 - \frac{P_t - P_{\min}}{P_{\min}} \right\|$$

Where:

- Ps = Points scored for comparative price of tender or offer under consideration;
- Pt = Comparative price of tender or offer under consideration; and
- Pmin = Comparative price of lowest acceptable tender or offer.

- (ii) subject to subparagraph (iii), points must be awarded to a tenderer for attaining the B-BBEE status level of contributor in accordance with the following tables:

B-BBEE Status Level of Contributor	Number of Points
1	20
2	18
3	14
4	12
5	8
6	6
7	4
8	2
Non-compliant contributor	0

or

In respect of Exempted Micro Enterprises (EME's)

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

- (iii) a maximum of 20 points may be allocated under subparagraph (ii);
- (iv) the points scored by a tenderer in respect of B-BBEE contribution contemplated in subparagraph (ii) must be added to the points scored for price as calculated in accordance with subparagraph (i);

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

(3.3) Specifications must also provide, as a special condition of contract, that if it is unclear which preference point system will be applicable, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system.

(3.4) (i) A tenderer must submit proof of its B-BBEE status level of contributor.

(ii) A tenderer failing to submit proof of B-BBEE status level of contributor or is a non-compliant contributor to B-BBEE may not be disqualified, but-

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

- (3.5) A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract.
- (3.6) The points scored must be rounded off to the nearest two decimal places.
- (3.7) Subject to subregulation (7)(9) and regulation 11 of the PPPFA Regulations of 2017 (paragraphs 29.3.8 and 29.7.3 respectively), the contract must be awarded to the tenderer scoring the highest points.
- (3.8) (a) If the price offered by a tenderer scoring the highest points is not market-related, the municipality may not award the contract to that tenderer.
- (b) The municipality may –
- (i) negotiate a market-related price with the tenderer scoring the highest points or cancel the tender;
 - (ii) if the tenderer does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the second highest points or cancel the tender;
 - (iii) if the tenderer scoring the second highest points does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the third highest points or cancel the tender
- (c) If a market-related price is not agreed as envisaged in paragraph (b)(iii), the municipality must cancel the tender

27.A.4 90/10 Preference Points System for acquisition of goods or services for Rand value above R50 million

- (4.1) Where applicable, specifications must include the following preference points evaluation system for the acquisition of services, works or goods with a Rand value above R 50 000 000 (all applicable taxes included):
- (i) the following formula will be used to calculate the points for price in respect of tenders with a Rand value above R 50 000 000 (all applicable taxes included):

$$P_s = 90 \left\| \left| 1 - \frac{P_t - P_{min}}{P_{min}} \right| \right\|$$

Where:

Ps = Points scored for comparative price of tender or offer under consideration;

Pt = Comparative price of tender or offer under consideration; and

Pmin = Comparative price of lowest acceptable tender or offer.

- (ii) subject to subparagraph (iii), points must be awarded to a tenderer for attaining the B-BBEE status level of contributor in accordance with the following table:

B-BBEE Status Level of Contributor	Number of Points
1	10
2	9
3	6
4	5
5	4
6	3
7	2
8	1
Non-compliant contributor	0

Or

In respect of Exempted Micro Enterprises (EME's)

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

- (iii) a maximum of 10 points may be allocated under subparagraph (ii).

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

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

(4.3) Specifications must also must provide as a special condition of contract, that, if it is unclear which preference point system will be applicable, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system.

(4.4) (i) A tenderer must submit proof of its B-BBEE status level of contributor.

(ii) A tenderer failing to submit proof of B-BBEE status level of contributor or is a non-compliant contributor to B-BBEE may not be disqualified, but-

- (a) may only score points out of 90 for price; and
- (b) scores 0 points out of 10 for B-BBEE

- (4.5) A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract.
- (4.6) The points scored must be rounded off to the nearest two decimal places.
- (4.7) Subject to subregulation (7)(9) and regulation 11 of the PPPFA Regulations of 2017 (paragraphs 29.4.8 and 29.7.3 respectively), the contract must be awarded to the tenderer scoring the highest points.
- (4.8) (a) If the price offered by a tenderer scoring the highest points is not market-related, the municipality may not award the contract to that tenderer.
- (b) The municipality may –
- (i) negotiate a market-related price with the tenderer scoring the highest points or cancel the tender;
 - (ii) if the tenderer does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the second highest points or cancel the tender;
 - (iii) if the tenderer scoring the second highest points does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the third highest points or cancel the tender
- (c) If a market-related price is not agreed as envisaged in paragraph (b)(iii), the municipality must cancel the tender

27.A.5 Local Production

- (5.1) Where, in the case of tenders in designated sectors, local production and content is of critical importance, the tender specification must clearly state, as a condition of tender, that only locally produced goods, services or works or locally manufactured goods, with a stipulated minimum threshold for local production and content, will be considered.
- (5.2) The tender specification must also stipulate:
- (a) that the exchange rate to be used for the calculation of local content or local production will be the exchange rate published by the South African Reserve Bank at 12:00 on the date the tender was advertised;
 - (b) that only the South African Bureau of Standards (SABS) approved technical specification number SATS 1286:201x will be used to calculate local content in accordance with the following formula:

$$LC = 1 - \frac{X}{y} \times 100$$

Where

x imported content

y bid price excluding value added tax (VAT)

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

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

- (c) that the Form MBD 6.2 (Declaration Certificate for Local Content) duly complete and signed must form part of the bid documentation;
- (d) that the municipality reserves the right to verify the accuracy of the rates of exchange quoted by the bidder in paragraph 4.1 of the aforesaid Certificate.

(5.3) The accounting officer may decide to include in any invitation to bid a specific bidding condition that only locally produced goods, services or works or locally manufactured goods with a stipulated minimum threshold for local production and content, will be considered on condition that such prescript and threshold(s) are in accordance with the specific directives issued for this purpose by National Treasury in consultation with the Department of Trade and Industry and, in such event, the requirements stipulated in subparagraph 5.2 shall be inserted in the tender specification.

(5.4) Where necessary, bid specifications for tenders referred to in subparagraph 5.1 may state that a two- stage tendering process will be followed, where the first stage will involve functionality and minimum threshold for local production and content and the second stage price and B-BBEE with the possibility of price negotiations only with the short listed tenderers with a view to effecting cost savings in circumstances where the tendered prices are obviously inflated or to ensure the award of the tender concerned within budgetary constraints provided that, where such negotiations take place, the principles contained in paragraph 25.1 of this policy shall be applied.

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

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

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

Bid specifications must state that:

- (i) Those tenderers who qualify as Exempted Micro Enterprises (EME's) in terms of the Broad-Based Black Economic Empowerment Act, must submit, together with their tender, an affidavit confirming their B-BBEE status level.

An EME may alternatively submit a sworn affidavit confirming their annual total revenue of R 10 million or less and level of black ownership or the above-mentioned B-BBEE level verification certificate to claim points as prescribed by regulation 6 and 7 of the Preferential Procurement Regulations, 2017.

- (ii) Tenderers other than Exempted Micro-Enterprises (EME's) must submit, with their tender, their original and valid B-BBEE Status Level Verification Certificate complying at least with the provisions subparagraphs (v) and (vi), or a certified copy thereof, in support of their B-BBEE rating.
- (iii) A trust, consortium or joint venture will qualify for points for its B-BBEE status level as a legal entity, provided its submits its B-BBEE Status Level Verification Certificate with its tender.
- (iv) A trust, consortium or joint venture will qualify for points for its B-BBEE status level as an unincorporated entity, provided that it submits its consolidated B-BBEE scorecard as if were a group structure and, provided further, that such a consolidated B-BBEE scorecard is prepared for every separate tender.
- (v) As a minimum requirement, all valid B-BBEE Status Level Verification Certificates should have the following information detailed on the face of the certificate.
 - The name and physical location of the measured entity;
 - The registration number and, where applicable, the VAT number of the measured entity;
 - The date of issue and date of expiry;
 - The certificate number for identification and reference for large entities threshold > R50 000 000 ;
 - The scorecard that was used (for example EME, QSE or Generic);
 - The name and / or logo of the Verification Agency for for large entities threshold > R50 000 000 ;
 - The SANAS logo for large entities threshold > R50 000 000;
 - The signature of the authorized person from the Verification Agency concerned; and
 - The B-BBEE Status Level of Contribution obtained by the measured entity.

27.A.7 Additional Conditions

A bid specification must include a reference to the following additional conditions, where applicable:

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

- (a) If feasible to subcontract for a contract above R30 million, the municipality must apply subcontracting to advance designated groups.
- (b) If an organ of state applies subcontracting as contemplated in paragraph (a), the municipality must advertise the tender with a specific tendering condition that the successful tenderer must subcontract a minimum of 30% of the value of the contract to-
 - (i) an EME or QSE;
 - (ii) an EME or QSE which is at least 51% owned by black people;
 - (iii) an EME or QSE which is at least 51% owned by black people who are youth;
 - (iv) an EME or QSE which is at least 51% owned by black people who are women;
 - (v) an EME or QSE which is at least 51% owned by black people with disabilities;
 - (vi) an EME or QSE which is 51% owned by black people living in rural or underdeveloped areas or townships;

- (vii) a cooperative which is at least 51% owned by black people;
- (viii) more than one of the categories referred to in subparagraphs (i) to (vii).

- (c) The municipality must make available the list of all suppliers registered on a database approved by the National Treasury to provide the required goods or services in respect of the applicable designated groups mentioned in paragraph (b) from which the tenderer must select a supplier
- (d) The municipality may apply similar subcontracting principles as outlined in paragraph (a) and (b) for tenders below R30 million with the minimum percentage of subcontracting determined per individual tender.

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

- (a) A person awarded a contract may only enter into a subcontracting arrangement with the approval of the municipality.
- (b) A person awarded a contract may not sub-contract more than 25% of the value of the contract to any other enterprise that does not have an equal or higher B-BBEE status level than the person concerned, unless the contract is sub-contracted to an exempted micro enterprise that has the capability and ability to execute the sub-contract.
- (c) A person awarded a contract in relation to a designated sector, may not sub-contract in such a manner that the local production and content of the overall value of the contract is reduced to below the stipulated minimum threshold.

27.A.7.3 Specific goals

- (a) In terms of section 7 of the Preferential Procurement Regulations, a contract may be awarded to a tenderer that did not score the highest total number of points, only in accordance with section 2 (1) (f) of the Preferential Procurement Policy Framework Act No. 5 of 2000.
- (b) In the application of section 2 (1)(f) of the aforesaid Act, the municipality must stipulate the objective criteria in the tender documents.

27.A.8 Miscellaneous Special Conditions of Contract

A bid specification must, inter alia, include the following conditions as Special Conditions of Contract:

27.A.8.1 General

- (a) Only a tenderer who has completed and signed the declaration part of the tender documentation may be considered;
- (b) When comparative prices must be calculated, any discounts which have been offered unconditionally will be taken into account;
- (c) A discount which has been offered conditionally will, despite not being taken into account for evaluation purposes, be implemented when payment to a tenderer in respect of an accepted tender is effected;
- (d) Points scored will be rounded off to the nearest 2 decimal places.

- (e) (i) In the event that two or more tenders score equal total points, the successful tender will be the one scoring the highest number of preference points for B-BBEE;
- (ii) However, when functionality is part of the evaluation process and two or more tenders have scored equal points including equal preference points for B-BBEE, the successful tender will be the one scoring the highest score for functionality.
- (iii) Should two or more tenders be equal in all respects, the award shall be made according to paragraph 38.
- (iv) Should two or more tenders still be equal in all respects after applying paragraph 38, then the award shall be decided by the drawing of lots.

27.A.8.2 Cancelling a tender

- (a) The accounting officer may, prior to the award of a tender, cancel such tender if:
 - (i) due to changed circumstances, there is no longer a need for the services, works or goods requested; or
 - (ii) funds are no longer available to cover the total envisaged expenditure; or
 - (iii) no acceptable tenders are received; or
 - (iv) there is a material irregularity in the tender process.
- (b) The decision to cancel a tender invitation in terms of paragraph (a) must be published in the same manner in which the original tender invitation was advertised.
- (c) The municipality may only with the prior approval of the relevant treasury cancel a tender invitation for the second time

27.A.8.3 Declarations

- (a) A tenderer must -
 - (i) declare that the information provided in a tender document is true and correct;
 - (ii) declare that the signatory to a tender document is duly authorised; and
 - (iii) undertake to submit documentary proof regarding any tendering issue when required to the satisfaction of the municipality.

27.A.8.4 Remedies

- (a) In addition to the action contemplated in paragraph 41 of this policy which shall be read in conjunction with this subparagraph:
 - (i) Upon detecting that a tenderer submitted false information regarding its BBBEE status level of contributor, local production and content, or any other matter required in terms of the PPPFA Regulations 2017 which will affect or has affected the evaluation of a tender, or where a tenderer has failed to declare any subcontracting arrangements, the municipality must-
 - (a) inform the tenderer accordingly;
 - (b) give the tenderer an opportunity to make representations within 14 calendar days as to why-
 - (i) the tender submitted should not be disqualified or, if the tender has already been awarded to the tenderer, the contract should not be terminated in whole or in part;
 - (ii) if the successful tenderer subcontracted a portion of the tender to another person without disclosing it, the tenderer should not be penalised up to 10 percent of the value of the contract; and
 - (iii) the tenderer should not be restricted by the National Treasury from

- conducting any business for a period not exceeding 10 years with any organ of state; and
- (c) if it concludes, after considering the representations referred to in subparagraph (i)(b), that-
- (i) such false information was submitted by the tenderer-
 - (aa) disqualify the tenderer or terminate the contract in whole or in part; and
 - (bb) if applicable, claim damages from the tenderer; or
 - (ii) the successful tenderer subcontracted a portion of the tender to another person without disclosing, penalise the tenderer up to 10 percent of the value of the contract.
- (ii)** (a) The municipality must-
- (i) inform the National Treasury, in writing, of any actions taken in terms of subparagraph (i);
 - (ii) provide written submissions as to whether the tenderer should be restricted from conducting business with any organ of state; and
 - (iii) submit written representations from the tenderer as to why that tenderer should not be restricted from conducting business with any organ of state.
- (b) The National Treasury may request the municipality to submit further information pertaining to subparagraph (1) within a specified period.
- (iii)** The National Treasury must-
- (a) after considering the representations of the tenderer and any other relevant information, decide whether to restrict the tenderer from doing business with any organ of state for a period not exceeding 10 years; and
 - (b) maintain and publish on its official website a list of restricted suppliers.

27.A.9 Pre-qualification criteria for preferential procurement

- (1)** If the municipality decides to apply pre-qualifying criteria to advance certain designated groups, they must advertise the tender with a specific tendering condition that only one or more of the following tenderers may respond-
- (a) a tenderer having a stipulated minimum B-BBEE status level of contributor;
 - (b) an EME or QSE;
 - (c) a tenderer subcontracting a minimum of 30% to-
 - (i) an EME or QSE which is at least 51% owned by black people;
 - (ii) an EME or QSE which is at least 51% owned by black people who are youth;
 - (iii) an EME or QSE which is at least 51% owned by black people who are women;
 - (iv) an EME or QSE which is at least 51% owned by black people with disabilities;
 - (v) an EME or QSE which is 51% owned by black people living in rural or Underdeveloped areas or townships;
 - (vi) a cooperative which is at least 51% owned by black people;
 - (vii) an EME or QSE which is at least 51% owned by black people who are military veterans;
 - (viii) an EME or QSE.
- (2)** A tender that fails to meet any pre-qualifying criteria stipulated in the tender documents is an unacceptable tender

27.B. Procurement from tertiary institutions

- (a)** Where the municipality is in need of a service provided by only tertiary institutions, such services must be procured through a tendering process with the identified tertiary institutions.

- (b) Tertiary institutions referred to in subparagraph (a) will be required to submit their B-BBEE status in terms of the specialized scorecard contained in the B-BBEE Codes of Good Practice.
- (c) Should the municipality require a service that can be provided by one or more tertiary institutions or public entities and enterprises from the private sector, the appointment of a contractor will be done by means of a tendering process.
- (d) Public entities must be required to submit their B-BBEE status in terms of the specialized scorecard contained in the B-BBEE Codes of Good Practice.
- (e) For purposes of this paragraph, a tendering process includes a written offer in a prescribed or stipulated form in response to an invitation by the municipality for the provision of services, works or goods, through price quotations, advertised competitive tendering processes or proposals.

27.C. Re-invitation of tenders

The accounting officer must re-invite tenders cancelled in terms of paragraphs 29(3.3) and 29(4.3) and must, in the new tender documents, stipulate the correct preference point system to be applied.

28. Bid evaluation committees

- (1) A bid evaluation committee must, as far as possible, be composed of-
 - (a) officials from departments requiring the goods or services; and
 - (b) at least one supply chain management practitioner of the municipality.
- (2) A bid evaluation committee must -
 - (a) evaluate bids in accordance with the relevant bid specification, inclusive of unconditional discounts, sub-contracting and this policy; and
 - (b) evaluate each bidder's ability to execute the contract provided that, where bids are invited on the basis of functionality as a criterion, they must be evaluated in the following two stages:
 - (i) **First stage - evaluation of functionality**
 - (a) bids must be evaluated in terms of the evaluation criteria embodied in the bid specification. The amendment of evaluation criteria, weights, applicable values and/or the minimum qualifying score for functionality after the closure of bids is not allowed as this may jeopardize the fairness of the process;
 - (b) a bid will be considered further if it achieves the prescribed minimum qualifying score for functionality;
 - (c) bids that fail to achieve the minimum qualifying score for functionality must be disqualified;
 - (d) score sheets should be prepared and provided to panel members to evaluate the bids;

- (e) a score sheet should contain all the criteria and the weight for each criterion as well as the values to be applied for evaluation as indicated in the bid specification or terms of reference;
- (f) each panel member should, after thorough evaluation, independently award his own value to each individual criterion;
- (g) score sheets should be signed by panel members and if necessary, a written motivation may be requested from panel members where vast discrepancies in the values awarded for each criterion exist -

provided that if the minimum qualifying score for functionality is indicated as a percentage in the bid specification, the percentage scored for functionality may be calculated as follows:

- (h) the value awarded for each criterion should be multiplied by the weight for the relevant criterion to obtain the score for the various criteria;
- (i) the scores for each criterion should be added to obtain the total score; and
- (j) the following formula should be used to convert the total score to percentage for functionality:

$$P_s = \frac{S_o}{M_s} \times 100$$

Where:

Ps = percentage scored for functionality by bid under consideration

So = total score of bid under consideration

Ms = maximum possible score

- (k) the percentage of each panel member should be added and divided by the number of panel members to establish the average percentage obtained by each bidder for functionality.

(ii) Second stage - Evaluation in terms of the 80/20 or 90/10 preference point systems

Only bids that achieve the minimum qualifying score / percentage for functionality must be evaluated further in accordance with the bid specification.

(c) evaluate bids based on a stipulated minimum threshold for local production and content as required in the relevant bid specification in the following two stages:

(i) First stage – Evaluation in terms of the stipulated minimum threshold for local production and content

(a) bids must be evaluated in terms of the evaluation criteria stipulated in the bid specification. The amendment of the stipulated minimum threshold for local production and content after the closure of bids is not allowed as this may jeopardize the fairness of the process;

(b) a bid must be disqualified if:

- the bidder fails to achieve the stipulated minimum threshold for local production and content; and
- the Declaration Certificate for Local Content (Form MBD 6.2) is not submitted as part of the bid;

(c) calculate the local content (LC) as a percentage of the bid price in accordance with the SABS approved technical specification number SATS 1286: 201x;

(d) verify the accuracy of the rates of exchange quoted by the bidder in paragraph 4.1 of the Declaration Certificate for Local Content (Form MBD 6.2)

(ii) Second stage - Evaluation in terms of the 80/20 or 90/10 preference point systems

(e) only bids that achieve the minimum stipulated threshold for local production and content must be evaluated further in accordance with the relevant preference point system referred to in the bid specification.

(f) where appropriate, prices may be negotiated only with short listed or preferred bidders. Such negotiations must, however, not prejudice any other bidders.

(d) check in respect of the recommended bidder and its directors' whether or not such bidder's and its directors' municipal rates and taxes and municipal service charges are not in arrears;

(e) verify the status of recommended bidders (including their directors(s), owners(s) or trustee(s)) by checking the Data Base of Restricted Suppliers maintained by National Treasury in order to ensure that no recommended bidder or any of its directors/owners/trustees are listed as companies or persons prohibited from doing business with the public sector.

- (f) submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter provided that:
 - (i) a contract must be awarded to the bidder who scored the highest total number of points in terms of the preference points systems referred to in paragraphs 29(3.3) and 29(4.3) as may be applicable; and
 - (ii) in exceptional circumstances and as provided in paragraph 29(7.2) of this policy, a contract may be awarded to a bidder that did not score the highest number of points provided that the reasons for such a recommendation must be recorded for audit purposes and be defensible in a court of law.

29. Bid adjudication committees

- (1) A bid adjudication committee must consist of at least four senior managers of the municipality which must include -
 - (a) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and
 - (b) at least one senior supply chain management practitioner who is an official of the municipality; and
 - (c) a technical expert in the relevant field who is an official of the municipality if the municipality has such an expert;
 - (d) the accounting officer may second a person with same authority as a member of the committee, temporarily in the event of a member being sick or on leave;
 - (e) a Quorum for the bid adjudication committee shall be, half plus one (rounded up to nearest whole number) member of the total number of members with voting rights.
- (2) The accounting officer must appoint the chairperson of the committee who shall preferably be the chief financial officer. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting and such election must be recorded in the minutes of the meeting concerned.
- (3) Only with the consent of the accounting officer and upon request by the bid adjudication committee, a member of a bid specification, bid evaluation committee and/or an advisor or person assisting these committees may be a member of a bid adjudication committee for the purpose of providing clarity and an explanation of difficult technical aspects relating to the bid being adjudicated.
- (4) A bid adjudication committee must –
 - (a) consider the report and recommendations of the bid evaluation committee submitted in terms of paragraph 32; and
 - (b) either –

- (i) depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or
 - (ii) make another recommendation to the accounting officer on how to proceed with the relevant procurement.
- (5) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid -
 - (a) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears; and
 - (b) notify the accounting officer.
- (6) The accounting officer may -
 - (a) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in subparagraph 5(a); and
 - (b) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.
- (7) The accounting officer may, at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.
- (8) If a tender other than the one recommended in the normal course of implementing this policy is approved, the accounting officer must, in writing and within 10 working days, notify the Auditor-General and the National and Provincial Treasuries of the reasons for deviating from such recommendation.
- (9) Subparagraph 8 does not apply if a different tender was approved in order to rectify an irregularity.

30. Procurement of banking services

- (1) A contract for banking services -
 - (a) must be procured through competitive bids;
 - (b) must be consistent with section 7 or 85 of the Act; and
 - (c) may not be for a period of more than five years at a time.
- (2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.
- (3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 23 (1).
- (4) Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. Procurement of IT related goods or services

- (1)** The accounting officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.
- (2)** Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
- (3)** The accounting officer must notify SITA together with a motivation of the IT needs if -
 - (a)** the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or
 - (b)** the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).
- (4)** If SITA comments on the submission and the municipality does not agree with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National and Provincial Treasuries and the Auditor-General.

32. Procurement of goods and services under contracts secured by other organs of state

- (1)** The accounting officer may procure goods or services under a contract secured by another organ of state, but only if -
 - (a)** the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
 - (b)** there is no reason to believe that such contract was not validly procured;
 - (c)** there are demonstrable discounts or benefits to do so; and
 - (d)** that other organ of state and the provider have consented to such procurement in writing.
- (2)** Subparagraphs (1) (c) and (d) do not apply if -
 - (a)** a municipal entity procures goods or services through a contract secured by its parent municipality; or
 - (b)** a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

33. Procurement of goods necessitating special safety arrangements

- (1)** The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.
- (2)** Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.

34. Proudly SA Campaign

The municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:

Firstly – suppliers and businesses within the Bergvriër municipal area;

Secondly – suppliers and businesses within the West Coast district municipal area and Western Cape provincial area;

Thirdly – suppliers and businesses within the rest of Republic of South Africa.

35. Appointment of consultants

- (1)** The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
- (2)** Consultancy services must be procured through competitive bids if -
 - (a)** the value of the contract exceeds R200 000 (VAT included); or
 - (b)** the duration period of the contract exceeds one year.
- (3)** In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of -
 - (a)** all consultancy services provided to an organ of state in the last five years; and
 - (b)** any similar consultancy services provided to an organ of state in the last five years.
- (4)** The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised by a consultant in the course of the consultancy service is vested in the municipality.

36. Deviation from, and ratification of minor breaches of, procurement processes

- (1)** The accounting officer may -
 - (a)** dispense with the official procurement processes established by this policy and procure any required goods or services through any convenient process, which may include direct negotiations, but only -
 - (i)** in an emergency;
 - (ii)** if such goods or services are produced or available from a single provider only;
 - (iii)** for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (iv)** acquisition of animals for zoos and/or nature and game reserves; or

- (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
 - (b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (2) The accounting officer must record the reasons for any deviations in terms of subparagraphs (1) (a) and (b) of this policy and report them to the next meeting or any other appropriate meeting of the council and also include such reasons as a note to the annual financial statements.
 - (3) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

37. Unsolicited bids

- (1) An unsolicited bid is a bid that is submitted by a prospective supplier to the municipality without any procurement requirement first having been identified and advertised. This situation arises when a supplier identifies an opportunity to render services or supply products not ordinarily required by the municipality.
- (2) In accordance with section 113 of the Act, there is no obligation upon the municipality to consider unsolicited bids received outside a normal bidding process.
- (3) The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid but only if -
 - (a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
 - (b) the product or service will be exceptionally beneficial to the municipality or have exceptional cost advantages;
 - (c) the person who made the bid is the sole provider of the product or service concerned; and
 - (d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.
- (4) If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (3), his decision must be made public in accordance with section 21A of the Municipal Systems Act, together with -
 - (a) reasons as to why the bid should not be open to other competitors;
 - (b) an explanation of the potential benefits if the unsolicited bid were accepted; and
 - (c) an invitation to the public or other potential suppliers to submit their comments on the proposal within 30 days of the publication of the relevant notice.
- (5) The accounting officer must submit all written comments received pursuant to subparagraph (4), including any responses from the unsolicited bidder, to the National and Provincial Treasuries for comment.

- (6) Subject to subparagraphs (7) and (8) below, the adjudication committee must consider the unsolicited bid and may, depending on its delegations, award the bid or make a recommendation to the accounting officer.
- (7) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.
- (8) When considering the matter, the adjudication committee must take into account -
 - (a) any comments submitted by the public; and
 - (b) any written comments and recommendations of the National and Provincial Treasuries.
- (9) If any recommendations of the National and Provincial Treasuries are rejected or not followed, the accounting officer must submit to the Auditor-General and the National and Provincial Treasuries the reasons for rejecting or not following those recommendations.
- (10) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.
- (11) The processes to be followed by the municipality with regard to the acceptance or rejection of an unsolicited bid shall clearly be made known to the bidder who submits the unsolicited bid concerned.
- (12) The council shall exercise caution when interviewing a potential supplier or a person who may wish to offer services to the municipality in circumstance which may be tantamount to the submission of or negotiation with regard to an unsolicited bid and shall not do anything or cause anything to be done which may be contrary to this policy.

38. Combating of abuse of supply chain management system

- (1) The accounting officer must-
 - (a) take all reasonable steps to prevent abuse of the supply chain management system;
 - (b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this policy, and when justified -
 - (i) take appropriate steps against such official or other role player; or
 - (ii) report any alleged criminal conduct to the South African Police Service;
 - (c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;
 - (d) reject any bid from a bidder –

- (i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or
 - (ii) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;
- (e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;
- (f) cancel a contract awarded to a person if -
- (i) such person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or
 - (ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and
- (g) Reject the bid of any bidder if that bidder or any of its directors -
- (i) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;
 - (ii) has been convicted for fraud or corruption during the past five years;
 - (iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
 - (iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).
- (2) The accounting officer must inform the National and Provincial Treasuries in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) above.
- (3) If the accounting officer, on reasonable grounds, believes that a bidder or a contractor has engaged in bid rigging, he shall refer the matter to the Competition Tribunal for investigation and the taking of action against the bidder or contractor concerned in a manner contemplated in the Competition Act No. 89 of 1998.

Part 3: Logistics, Disposal, Risk and Performance Management

39. Logistics management

The accounting officer must establish and implement an effective system of logistics management, which must include -

- (a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

- (b)** the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
- (c)** the placing of manual or electronic orders for all acquisitions other than those from petty cash;
- (d)** before payment is approved , certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;
- (e)** appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;
- (f)** regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
- (g)** monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

40. Disposal management

- (1)** In terms of section 14 of the Act, the municipality may not transfer ownership as a result of sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.
- (2)** A municipality may transfer ownership or otherwise dispose of capital asset other than one contemplated in subsection (1), but only after the council, in a meeting open to the public-
 - (a)** has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
 - (b)** has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

In consideration of (a) and (b) above it is necessary to understand the terminology and principles contained in the requirements as follows:

Minimum levels of basic service – Consideration must be given to current need for services as well as future needs, we can therefore not sell a property now and then need to buy a similar property later at a higher price to provide a municipal service.

Fair market value – The price that a willing buyer is willing to pay a willing seller in an arms-length transaction. Only a professional registered valuer can determine this valuation.

It also determines in Section 14(5) of the MFMA that any transfer of ownership of a capital asset must be fair equitable, transparent, competitive and consistent with the disposal management system, thus the supply chain management policy of the municipality.

The supply chain policy of the municipality requires the disposal of capital assets to be fair, equitable transparent and competitive.

WHEN AN APPLICATION IS RECEIVED, DO THE FOLLOWING:

1. Determine whether the property in question is an exempted or non-exempted capital asset in terms of the MFMA. Property is exempted if transferred to a municipality, municipal entity, provincial organ of state etc. **(See definitions in the Regulations and MFMA, Sect 14(6) to determine whether an asset is exempted or not)**
2. **All moveable assets will be sold by way of a public auction and immovable assets will be sold on a SCM process.**
3. If Non-exempted it may only be transferred after the following was done:

Council
MUST
consider
these 2
points at
start of
process

- a. Accounting officer has conducted a public participation process.
- b. Municipal council has made the following determinations in terms of Section 14(2) of the MFMA in a meeting open to the public
 - i. That the asset is not needed to provide the minimum level of basic municipal services
 - ii. Considered the fair market value and economic and community value to be received in exchange for the asset.
- c. Public participation process only needed to inform the determination by council in (i) and (ii) above if the asset is a high value capital asset (R10 Mil) or (exceeds 1% of total value of assets thus more than R3.8 Million)
- d. Only the council may authorise a public participation process referred to in (a) and a request to approve the process must be accompanied by the following:
 - i. Valuation
 - ii. Reasons for disposal
 - iii. Expected benefits to municipality
 - iv. Expected proceeds to be received
 - v. Any expected gain or loss
- e. If a public participation process is authorised the Accounting officer must:
 - i. At least 60 days prior to meeting make public i.t.o. Section 21A of the Municipal Systems Act (Advertisement in Local Media and on Web page) the proposal to transfer or dispose.
 - ii. Invite the local community to comment
 - iii. Solicit views from NT and PT

4. Consideration of proposals – Upon consideration of a proposal, a municipal council must take into account:

- The factors as set out in Regulation 7 (a) to (l) must be considered
 - (a) Whether it may be required for own use
 - (b) The expected loss or gain to result from the transaction
 - (c) The extent to which the compensation will result in a financial loss or gain to the municipality
 - (d) The risk and reward associated with the operation or control of the asset in relation to the municipality's interests
 - (e) The effect of the disposal/transfer on the credit rating ability to raise loans, cash flow position
 - (f) Any limitations or conditions attached to the asset
 - (g) Estimated cost of the proposed transfer
 - (h) Transfer of any liabilities and reserves associated with the asset
 - (i) Comments or representations received from the local community
 - (j) Written views from the NT and PT
 - (k) Interests of the state, municipality or community at stake

The report to council should contain these questions in a table format and the questions needs to be answered by the department submitting the report.

(l) Compliance with legislative regime

5. Conditional approval – Regulation 11 states that; Approval **in principle** may be given to transfer a non-exempted capital **asset subject to any conditions**, including
 - a. The way it is to be sold or disposed of
 - b. Floor price or minimum compensation
 - c. If price is less than fair market value consider the following: (Reg. 13(2))
 - i. Is it in the public interest
 - ii. Does it address the plight of the poor
 - iii. Take into account the interest of the local community and the state
 - iv. The strategic economic interest of the municipality including long term
 - v. Constitutional rights of all parties affected by the decision
 - vi. Whether the interest of the affected carries more weight than that of the local community (individual interest vs. collective interest)
 - vii. If local community would be served better if the asset is transferred at less than fair market value compared to fair market value.
 - d. A framework within which direct negotiations for the transfer or disposal of the capital asset must be conducted with another person if the proposal is subject to direct negotiations.
6. Regulation 12 determines that; Disposal of a non-exempted capital asset may take place only in accordance with Disposal Management Process (SCM process), irrespective of;
 - a. The value of the capital asset.
 - b. Whether the asset is to be transferred to a private sector party or an organ of state.

Thus after council decides upon the disposal method, whether sale or rental, an appropriate SCM process must be followed, the value of the property will determine the SCM process.

If an offer is received prior to council decision or as a triggering occurrence, it should still be subjected to an appropriate SCM process after the in-principle decision has been obtained from the council. An offer to purchase or rent is regarded as being an unsolicited bid and the process to be followed is long and arduous and requires National Treasury input and have prolonged timeframes, advertisement requirements, it is therefore not recommended.

7. Regulation 12(2) determines when the disposal management system (usually SCM system) does not apply and that is only:
 - a. If the municipality reviews its service delivery mechanism i.t.o. chapter 8 of the Munisipal Systems Act
 - b. If the municipality appoint a private sector party through a competitive process for the performance of a municipal service
 - c. If the capital asset is transferred as an integral component of the performance of that municipal service to the service provider

GRANTING OF RIGHTS TO USE CONTROL OR MANAGE CAPITAL ASSETS

8. The requirements of chapter 4 does not apply to:

- a. Right to use, control or manage i.t.o. PPP's
- b. Right on municipal to housing for the poor

Regulation

The granting of a right to use, manage and control a capital asset must be dealt with in accordance with Chapter 2 (Thus similar to disposal of capital assets) if:

- a. The right is granted for an undetermined period
 - b. The period exceeds the useful life or economic usefulness
 - c. Confers on the person to whom the right is granted;
 - i. The option to buy or acquire ownership
 - ii. The power to use, control or manage as if the person is the beneficial but not legal owner.
9. A municipality may grant the right to use, manage or control a capital asset (Reg. 34 (1)(b) but only after the accounting officer has conducted a public participation process in accordance with Reg. 35 and the council has given an in-principle approval. A request to authorise a public participation process must be accompanied by an information statement containing:

- i. Reasons for disposal
- ii. Expected benefits to municipality
- iii. Expected proceeds to be received
- iv. Any expected gain or loss

Public participation only necessary is Value in excess of R10 Million **and** a long-term right is proposed to be granted. (Long-term - a period of more than 3 years)

10. Regulation 35 determines that the accounting officer must at least 60 days before the meeting where the council considers the decision to grant a right to use, manage and control a high value capital asset (in excess of R10 Million) make public the proposal in accordance with Section 21A of the MSA inclusive of
- a. Information statement
 - b. Invite the local community for comment and representations
 - c. Solicit views from NT and PT
11. If the control of the property is relinquished by decision of council for a long term lease or other means of controlling the asset than that of an outright sale, the determinations in terms of Regulation 36 of the MAT regulations must also be taken into account being:
- a. Whether the capital asset may be required for the municipality's own use during the period for which the right is granted
 - b. The extent to which any compensation to be received for the right together with the estimated value of any improvements or enhancements to the capital asset that the private sector party or organ of state to whom the right is granted will be required to make, will result in a significant economic or financial benefit to the municipality.

- c. The risks and rewards associated with the use, control or management of the capital asset in relation to the municipality's interests;
 - d. Any comments representations on the proposed granting of the right received from the local community and other interested persons;
 - e. Any written views and recommendations on the proposed granting of the right by the National Treasury and relevant provincial treasury
 - f. The interests of any affected organ of state, the municipality's own strategic, legal and economic interests of the local community; and
 - g. Compliance with the legislative regime applicable to the proposed granting of the right.
12. Once the decision of the council has been taken in disposing the asset or to relinquish the control over the asset by means of a rental or a long-term rental, the SCM processes must be followed for the disposal of the property. (Regulation 41)
 13. When an item is taken to council for consideration, the council must be made aware of the valuation of the property as well as give consideration to the requirements in point 10 above.
 14. In-principle approval can be granted and conditions may also be attached to the in-principle approval as contained in Regulation 40 (a)(b) and(c).
 15. Delegations – The power to make a determination as prescribed in Section 14 (2)(a) and(b) of the MFMA in respect of the need for municipal services and valuation, in accordance with Regulation 5 as well as 34 and to then decide to either sell or relinquish control can be delegated to the Accounting officer below a prescribed value (The municipal council to determine the value)
- (3)** Assets may be disposed of by -
- (i)** transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
 - (ii)** transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
 - (iii)** selling the asset; or
 - (iv)** destroying the asset.
- (4)** The accounting officer must ensure that -
- (a)** when immovable property is sold by means of a competitive bidding process, the highest price offered shall be accepted, provided such price is equal to or higher than the market related price for the relevant immovable property;
 - (b)** in other cases, only at a market related price except when the public interest or the plight of the poor demands otherwise in which event the sale price shall be determined in accordance with the applicable land disposal or indigent policy adopted by the council;
 - (c)** movable assets are sold either by way of by public auction at the highest offered price, provided such price is market related;
 - (c)** firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control

Committee;

- (e) immovable property is let at market related rentals except when the public interest or the plight of the poor demands otherwise in which event the rental shall be determined in accordance with the applicable land disposal or indigent support policy adopted by the council;
 - (f) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;
 - (f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and
 - (g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate, within 30 days, whether any of the local schools are interested in the equipment.
 - (h) The SCM unit will prepare a list for disposal and then the office of the Mayor can decide if assets must be removed from the list for the use by registered NGO,s that have a need, before the SCM process can start.
- (5) This paragraph must be read with and applied in conjunction with the Municipal Asset Transfer Regulations contained in Government Notice R. 878 of 22 August 2008 and the associated policies adopted by the council. In the event of conflict, the provisions of the aforesaid Regulations shall be applied.

41. Risk management

- (1) The accounting officer must establish and implement an effective system of risk management for the identification, consideration and avoidance of potential risks in the supply chain management system.
- (2) Risk management must include -
 - (a) the identification of risks on a case-by-case basis;
 - (b) the allocation of risks to the party best suited to manage such risks;
 - (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
 - (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
 - (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

42. Performance management

The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorized supply chain management processes were followed and whether the objectives of this policy were achieved.

Part 4: Other matters

43. Prohibition on awards to persons whose tax matters are not in order

- (1) No award above R 15 000 may be made in terms of this policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.
- (2) Before making an award to a person, the accounting officer must first check with SARS whether that person's tax matters are in order.
- (3) If SARS does not respond within 7 days of request for confirmation in terms of subparagraph (2), such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.
- (4) Allow service providers 7 days to rectify their online status with SARS if it shows non-compliant or in-active.

44. Prohibition on awards to persons in the service of the state

Irrespective of the procurement process followed, no award may be made to a person in terms of this policy -

- (a) who is in the service of the state;
- (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or
- (c) who is an advisor or consultant contracted with the municipality.

45. Awards to close family members of persons in the service of the state

The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2 000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including -

- (a) the name of that person;
- (b) the capacity in which that person is in the service of the state; and
- (c) the amount of the award.

46. Ethical standards

(1) The code of ethical standards annexed to this policy as Annexure A shall apply to all officials and other role players in the supply chain management system of the municipality in order to promote -

- (a) mutual trust and respect; and
- (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

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

- (a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;
- (b) in the case a role player who is not an employee, through other appropriate

means with due regard to the severity of the breach;

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

47. Inducements, rewards, gifts and favours to municipalities, officials and other role players

- (1) No person who is a provider or prospective provider of goods or services or a recipient or prospective recipient of goods disposed of or to be disposed of may either directly or through a representative or intermediary promise, offer or grant -
 - (a) any inducement or reward to the municipality for or in connection with the award of a contract; or
 - (b) any reward, gift, favour or hospitality to -
 - (i) any official; or
 - (ii) any other role player involved in the implementation of this policy.
- (2) The accounting officer must promptly report any alleged contravention of subparagraph 1 to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.
- (3) Subparagraph (1) does not apply to gifts less than R350 in value.

48. Sponsorships

The accounting officer must promptly disclose to the National and Western Cape Provincial Treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary by any person who is -

- (a) a provider or prospective provider of goods or services to the municipality; or
- (b) a recipient or prospective recipient of goods disposed of or to be disposed of by the municipality.

49. Objections and complaints

Persons aggrieved by decisions or actions taken in the implementation of the supply chain management system, may lodge with the accounting officer, within 14 days of the decision or action, a written objection or complaint against the decision or action concerned.

50. Resolution of disputes, objections, complaints and queries

- (1) The accounting officer may appoint an independent and impartial person, not directly involved in the supply chain management processes -
 - (a) to assist in the resolution of disputes between the municipality and other persons regarding -
 - (i) any decisions or actions taken in the implementation of the supply chain management system; or
 - (ii) any matter arising from a contract awarded in the course of the supply

- (ii) the need for such order has been fully motivated by the responsible project manager and supported by the head of department concerned; and
- (iii) the chief financial officer has certified that funds are available to cover the cost the required additional work.

- (c) That it is noted that new guidelines in terms of SIPDM are being drafted. Bergrivier Municipality will adhere to it from inception date.
- (d) A request for the issue of a variation order in an amount exceeding R200 000 shall first be referred to the Bid Adjudication Committee which considered the initial bid for approval provided that the accounting officer may constitute a new Bid Adjudication Committee for this purpose.
- (e) No request for a variation order may be approved in circumstance where new bids may be invited for the additional work concerned.
- (f) The line manager responsible for the implementation of a project undertaken either departmentally or through an appointed contractor must keep a proper record of all variation orders issued in respect of a project.
- (g) The original copy of an issued variation order must be filed with the original bid and contract documents;
- (h) The responsible line manager must, upon completion of additional work or the expiry of any extended contract period authorized by a variation order, certify that the terms and conditions of such variation order have been complied with.

51.B. Application of policy to municipal entities

- (a) The provisions of this policy generally do not apply to municipal entities.
- (b) The supply chain management system of a municipal entity shall be applied with due regard to the provisions of this policy and the Regulations and, in the event of conflict, the provisions of the Regulations shall enjoy preference.

51.C. Fronting

- (a) For purposes of this paragraph, “fronting” shall include the under-mentioned acts on the part of a tenderer or any person or party associated with a tenderer:
 - (i) **Window-dressing:** This includes cases in which black people are appointed or introduced to an enterprise on the basis of tokenism and may subsequently be discouraged or inhibited from substantially participating in the core activities of the enterprise concerned and/or be discouraged or inhibited from substantially participating in the declared areas and/or levels of their participation;
 - (ii) **Benefit Diversion:** This includes initiatives where the economic benefits received by an organization for having B-BBEE Status do not flow to black people in the ratio specified by law;

- (iii) **Opportunistic Intermediaries:** This includes enterprises that have concluded agreements with other enterprises in order to leverage the opportunistic intermediary's favourable B-BBEE status in circumstances where the agreement involves:
 - (a) Significant limitations or restrictions on the identity of the opportunistic intermediary's suppliers, service providers, clients or customers;
 - (b) The maintenance of their business operations in a context reasonably considered improbable having regard to resources; and
 - (c) Terms and conditions that are not negotiated at arms-length on a fair and reasonable basis.
- (b) Where the accounting office detects fronting, he must act against a tenderer concerned in terms of paragraph 29(8.4) and, in addition, report such fronting to the Department of Trade and Industry.

52. Infrastructure Procurement

52.1 Introduction

The framework for infrastructure procurement outlines the minimum infrastructure procurement policy requirements for municipal planning and implementation. The strategic direction set in the Integrated Development Plan (IDP) informs the framework for infrastructure procurement. For example, procurement strategies must be aligned to the municipality's developmental and internal transformation needs, as specified in the IDP.

52.2 MINIMUM REQUIREMENT FOR INFRASTRUCTURE PROCUREMENT

52.2.1 Infrastructure procurement must be undertaken in accordance with all applicable Infrastructure Procurement related legislation and this Framework.

52.2.2 Infrastructure procurement must be implemented in accordance with the institutional Supply Chain Management System, which promotes differentiated procurement for infrastructure.

52.2.3 Infrastructure procurement must be implemented in accordance with the procurement gates prescribed in clause 6.3 below.

52.2.4 The Accounting Officer must ensure that a budget is available for the duration of the project, in line with MFMA provisions for capital and operating budgets.

52.2.5 The Accounting Officer must ensure that cash flow management processes are in place to meet payment obligations within the time periods specified in the contract.

52.2.6 Procurement gates provided in 53.3 below must be used, as appropriate, to:

- a) Authorise commencement of activities that lead to the next control gate;
- b) Confirm conformity with requirements; and/or
- c) Provide information to eliminate any cause of non-conformity and to prevent reoccurrence.

52.2.7 The authorisation to proceed to the next procurement gate must be given by a delegated person or body. The delegated person or body must be able to apply relevant built environment knowledge and skill to achieve the intended results required at the relevant procurement gate. The level of detail contained in the documentation on which a decision to proceed to the next procurement gate is made, must be sufficient to enable an informed decision.

52.2.8 The Accounting Officer must develop and implement effective and efficient emergency procurement procedures, including relevant approval delegation, in compliance with relevant legislation.

52.2.9 The Accounting Officer must develop and implement an effective and efficient infrastructure disposal policy in line with the Municipal Asset Transfer Regulations. The institution may consider disposal strategies aligned to their internal disposal policy, prior to proceeding with the procurement strategy.

52.2.10 The Accounting Officer must keep records of Procurement Gate Approvals, in a manual or electronic format, with the following minimum requirements:

- a) Procurement gate;
- b) Delegated person/s or body;
- c) Date on which the approval request was received;
- d) Date on which the approval was actioned; and
- e) Signature of the delegated person or body.

52.2.11 All assets must be recorded in the municipal asset register as required by the GRAP standards.

53. Infrastructure Procurement Gates

53.1 Procurement **Gate 1**

- a) Initiate a procurement process;
- b) Minimum Requirement for Gate 1:
 - 1) Establish and clarify the procurement need, aligned to the municipality's development and transformation priorities specified in the IDP.
 - 2) Determine a suitable title for the procurement, to be applied as the project description.
 - 3) Prepare the broad scope of work for the procurement.
 - 4) Perform market analysis.
 - 5) Estimate the financial value of proposed procurement and contract for budgetary purposes, based on the broad scope of work.
 - 6) Confirm the budget.
 - 7) Compliance with section 33 of the MFMA with respect to community and stakeholder consultation.
- c) **Gate 1 is complete when a designated person or body makes the decision to proceed/not to proceed, with the procurement of the infrastructure.**

53.2 Procurement **Gate 2**

- a) Approve procurement strategy to be adopted.
- b) Minimum Requirement for Gate 2:
 - 1) Develop a procurement strategy aligned to the institutional procurement strategy:
 - a. Establish contracting and pricing strategy comprising of an appropriate allocation of responsibilities and risks; and the methodology for contractor payments.
 - b. Identify service required for works.
 - c. Decide on contracting strategy.
 - d. Decide on pricing strategy.
 - e. Decide on form of contract.
 - f. Establish opportunities for promoting preferential procurement in compliance with legislative provisions and the Construction Sector Code.
- c) **Gate 2 is complete when a delegated person or body approves the procurement strategy that is to be adopted.**

53.3 Procurement **Gate 3**

- a) Approve procurement documents.
- b) Minimum requirements for Gate 3:
 - 1) Prepare procurement documents that are compatible with:
 - (i) approved procurement strategies.
 - (ii) project management design documentation.
- c) **Gate 3 is complete when the Bid Specification Committee approves the procurement document. .**

53.4 Procurement **Gate 4**

- a) Confirm that cash flow processes are in place to meet projected contractual obligations.
- b) Minimum requirement for Gate 4
 - 1) Confirm that cash flow processes are in place to meet contractual obligations.
 - 2) Establish control measures for settlement of payments within the time period specified in the contract.
- c) **Gate 4 is complete when a delegated person or body confirms in writing that cash flow processes are in place; and control measures are established for the procurement to take place.**

53.5 Procurement **Gate 5**

- a) Solicit tender offers.
- b) Minimum requirements for Gate 5
 - 1) Invite contractors to submit tender offers.
 - 2) Receive tender offers.
 - 3) Record tender offers.
 - 4) Safeguard tender offers.
- c) **Gate 5 is complete when tender offers received are recorded and safeguarded by a delegated person from the SCM unit.**

53.6 Procurement **Gate 6**

- a) Evaluate tender offers premised on undertakings and parameters established in procurement documents.
- b) Minimum Requirement for gate 6:
 - 1) Determine whether tender offers are complete.
 - 2) Determine whether tender offers are responsive.
 - 3) Evaluate tender submissions.
 - 4) Review minimum compliance requirements for each tender.
 - 5) Perform a risk analysis.
 - 6) Prepare a report on tender offers received, and on their achievement of minimum compliance.
- c) **Gate 6 is complete when the chairperson of the Bid Evaluation Committee approves the BEC report.**

53.7 Procurement **Gate 7**

- a) Award the contract.
- b) Minimum Requirement for Gate 7:
 - 1) Bid adjudication committee review of the BEC evaluation report.
 - 2) Bid Adjudication Committee makes a recommendation of an award.
 - 3) Accounting Officer approval of the tender process.
 - 4) Notify successful tenderer and unsuccessful tenderers of the outcome.
 - 5) Sign contract document.
 - 6) Formally accept tender offer.
- c) **Gate 7 is complete when the Accounting Officer, or the Bid Adjudication Committee where delegated, confirms that the tenderer has provided evidence of complying with all requirements stated in the tender data and formally accepts the tender offer in writing, and issues the contractor with a signed copy of the contract.**

53.8 Procurement **Gate 8**

- a) Administer and monitor the contract.
- b) Minimum Requirements for Gate 8:

1) Finance department to:

- (i) Capture contract award data.
- (ii) Manage cash flow projection.

2) Delivery department to:

- (i) Ensure compliance with contractual requirements.
- (ii) Administer contract in accordance with the terms and provisions of the contract.

c) Gate 8 is complete when a delegated person captures the contract completion/termination data (close out reports and relevant documents), including payment certificates due.

ANNEXURE A

BERGRIVIER MUNICIPALITY

CODE OF CONDUCT FOR SUPPLY CHAIN MANAGEMENT PRACTITIONERS AND OTHER ROLE PLAYERS

The purpose of this Code of Conduct is to promote mutual trust and respect and an environment where business can be conducted with integrity and in a fair and reasonable manner.

1. General Principles

The municipality commits itself to a policy of fair dealing and integrity in the conducting of its business. Officials and other role players involved in supply chain management (SCM) are in a position of trust which implies a duty to act in the public interest. Officials and other role players should not perform their duties to unlawfully gain any form of compensation, payment or gratuity from any person, or provider / contractor either for themselves, their family, their friends and business associates.

Officials and other role players involved in SCM should ensure that they perform their duties efficiently, effectively and with integrity, in accordance with the relevant legislation, policies and guidelines. They should ensure that public resources are administered responsibly.

Officials and other role players involved in SCM should be fair and impartial in the performance of their functions. They should, at no time, afford any undue preferential treatment to any group or individual or unfairly discriminate against any group or individual, they should also not abuse the power and authority vested in them.

2. Conflict of interest

An official or other role player involved with supply chain management -

- (a)** must treat all providers and potential providers equitably and fairly;
- (b)** may not use his or her position for private gain or to improperly benefit another person;
- (c)** may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
- (d)** must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;
- (e)** must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process, or in any award of a contract by the municipality;
- (f)** must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;

- (g) must declare any business, commercial and financial interests or activities undertaken for financial gain that may raise a possible conflict of interest;
- (h) should not place him/herself under any financial or other obligation to outside individuals or organizations that might seek to influence them in the performance of their official duties; and
- (i) should not take improper advantage of their previous office after leaving their official position.

3. Accountability

- 3.1 Practitioners are accountable for their decisions and actions to the public.
- 3.2 Practitioners should use public property scrupulously.
- 3.3 Only accounting officers or their delegates have the authority to commit the municipality to any transaction for the procurement of goods and / or services.
- 3.4 All transactions conducted by a practitioner should be recorded and accounted for in an appropriate accounting system. Practitioners should not make any false or misleading entries into such a system for any reason whatsoever.
- 3.5 Practitioners must assist the accounting officer in combating fraud, corruption, favoritism and unfair and irregular practices in the supply chain management system.
- 3.6 Practitioners must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including but not limited to -
 - (i) any alleged fraud, corruption, favoritism or unfair conduct;
 - (ii) any alleged contravention of the policy on inducements, rewards, gifts and favours to municipalities or municipal entities, officials or other role players; and
 - (iii) any alleged breach of this code of conduct.
- 3.7 Any declarations made must be recorded in a register which the accounting officer must keep for this purpose. Any declarations made by the accounting officer must be made to the mayor who must ensure that such declaration is recorded in the register.

4. Openness

Practitioners should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only if it is in the public interest to do so.

5. Confidentiality

- 5.1 Any information that is the property of the municipality or its providers should be protected at all times. No information regarding any bid/contract/bidder/contractor may be revealed if such an action will infringe on the relevant bidder's/contractors personal rights.

5.2 Matters of confidential nature in the possession of officials and other role players involved in SCM should be kept confidential unless legislation, the performance of duty or the provisions of law requires otherwise. Such restrictions also apply to officials and other role players involved in SCM after separation from service.

6. Bid Specification / Evaluation / Adjudication Committees

6.1 Bid specification, evaluation and adjudication committees should implement supply chain management on behalf of the municipality in an honest, fair, impartial, transparent, cost-effective and accountable manner.

6.2 Bid evaluation / adjudication committees should be familiar with and adhere to the prescribed legislation, directives and procedures in respect of supply chain management in order to perform effectively and efficiently.

6.3 All members of bid adjudication committees should be cleared by the accounting officer at the level of "CONFIDENTIAL" and should be required to declare their financial interest annually.

6.4 No person should-

6.4.1 interfere with the supply chain management system of the municipality; or

6.4.2 Amend or tamper with any price quotation / bid after its submission.

7. Combative Practices

Combative practices are unethical and illegal and should be avoided at all cost. They include but are not limited to:

(i) suggestions to fictitious lower quotations;

(ii) reference to non-existent competition;

(iii) exploiting errors in price quotations / bids;

(iv) soliciting price quotations / bids from bidders / contractors whose names appear on the Register for Tender Defaulters.

ANNEXURE B

SCHEDULE TO SMALL BUSINESSES ACT NO. 102 OF 1996

Column 1	Column 2	Column 3	Column 4	Column 5
Sector or sub-sector in accordance with the Standard Industrial Classification	Size of class	The total full-time equivalent of paid employees	Total turnover	Total gross asset value (fixed property excluded)
Agriculture	Medium	100	R 5 m	R 5 m
	Small	50	R 3 m	R 3 m
	Very small	10	R 0.50 m	R 0.50 m
	Micro	5	R 0.20 m	R 0.10 m
Mining and Quarrying	Medium	200	R 39 m	R 23 m
	Small	50	R 10 m	R 6 m
	Very small	20	R 4 m	R 2 m
	Micro	5	R 0.20 m	R 0.10 m
Manufacturing	Medium	200	R 51 m	R 19 m
	Small	50	R 13 m	R 5 m
	Very small	20	R 5 m	R 2 m
	Micro	5	R 0.20 m	R 0.10 m
Electricity, Gas and Water	Medium	200	R 51 m	R 19 m
	Small	50	R 13 m	R 5 m
	Very small	20	R 5.10 m	R 1.90 m
	Micro	5	R 0.20 m	R 0.10 m
Construction	Medium	200	R 26 m	R 5 m
	Small	50	R 6 m	R 1 m
	Very small	20	R 3 m	R 0.50 m
	Micro	5	R 0.20 m	R 0.10 m
Retail and Motor Trade and Repair Services	Medium	200	R 39 m	R 6 m
	Small	50	R 19 m	R 3 m
	Very small	20	R 4 m	R 0.60 m
	Micro	5	R 0.20 m	R 0.10 m
Wholesale Trade, Commercial Agents and Allied Services	Medium	200	R 64 m	R 10 m
	Small	50	R 32 m	R 5 m
	Very small	20	R 6 m	R 0.60 m
	Micro	5	R 0.20 m	R 0.10 m
Catering, Accommodation and other Trade	Medium	200	R 13 m	R 3 m
	Small	50	R 6 m	R 1 m
	Very small	20	R 5.10 m	R 1.90 m
	Micro	5	R 0.20 m	R 0.10 m
Transport, Storage and Communications	Medium	200	R 26 m	R 6 m
	Small	50	R 13 m	R 3 m
	Very small	20	R 3 m	R 0.60 m
	Micro	5	R 0.20 m	R 0.10 m
Finance and Business Services	Medium	200	R 26 m	R 5 m
	Small	50	R 13 m	R 3 m
	Very small	20	R 3 m	R 0.50 m
	Micro	5	R 0.20 m	R 0.10 m
Community, Social and Personal Services	Medium	200		
	Small	50		
	Very small	20		
	Micro	5		



A2: Approval to apply the procurement strategy

(GATE 2)

Proposed procurement

Project no: **Project description:**

Reference No: **Title:**

Type of contract: *(check appropriate box)*

- | | |
|---|---|
| <input type="checkbox"/> Professional service | <input type="checkbox"/> Engineering and construction works |
| <input type="checkbox"/> Service | <input type="checkbox"/> Supply |

Subclause 14.2.1 of the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires that goods or services or a combination thereof should generally be procured from the open market. Tenders may, however, be solicited from a confined market where:

- a) it is established with reasonable certainty that only a sole contractor is able to provide the goods or services or any combination thereof or only a very limited number of contractors are able to provide goods, services or works which are not freely available in the market, or which are provided solely for the organ of state in accordance with unique requirements;
- b) there is justification for standardising goods or making use of manufacturer-accredited service providers;
- c) a change in product or manufacturer requires modifications to related equipment and fixtures, e.g. a replacement pump requires costly changes to mountings, pipework or electrical connections or the replacement of circuit breakers requires costly changes to mounting frames, face panels, busbars, wiring and the like; or
- d) a replacement model requires the holding of additional spares or maintenance personnel.

Subclause 14.2.3 of the SIPDM requires that prior approval be obtained for the confined market procedure, unless such a procedure is already provided for in the approved procurement strategy, except where a rapid response is required in the presence of, or the imminent risk of, an extreme or emergency situation arising from the conditions (presence of, or the imminent risk of, an extreme or emergency situation arising from human injury or death, human suffering or deprivation of human rights, serious damage to property or financial loss, livestock or animal injury, suffering or death, serious environmental damage or degradation or interruption of essential services) and which can be dealt with, or the risks relating thereto arrested, within 48 hours.

Broad scope of work

Estimated financial value of procurement including VAT

R

Confined market to be approached

(tick one box)

- The list of tenderers to be invited to submit tender offers is as follows:

- The basis for determining the list of tenderers to be invited to submit tender offers:

Motivation

Recommended for approval by:

[name of person]

[Designation]

Signature:

Date:

Approval to use the confined market procedure:

[name of designated person – see SCM policy]

[Designation]

Signature:

Date:



BERGRIVIER MUNICIPALITY

PG3: Approval of the procurement document

Gate 3

Proposed contract

Project no: _____ **Project description:** _____

Tender No: _____ **Title:** _____

Brief description of work associated with the contract:

Framework contract: yes no

Estimated total of the prices for the proposed contract including VAT and price adjustment for inflation:

(if a framework agreement – state not applicable)

Time (no of weeks from start of the contract to completion/ delivery / end of service):

Procurement procedure: (check appropriate box)

Negotiation Confined market Competitive selection Competitive negotiation

Type of procurement document (check appropriate box):

expression of interest tender contract

Procurement Gate 3 of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires that approval of the procurement documents be obtained. The clauses in the SIPDM relating to this activity are as follows:

4.2.2.1 The approval of procurement documents at Procurement Gate 3 or Framework Agreement Gate 2 shall be based on the contents of a procurement documentation review report. Where the procurement relates to the provision of new infrastructure or the rehabilitation, refurbishment or alteration of existing infrastructure, such a report shall be prepared by one or more persons who participated in the review and who are registered as:

- a) a professional architect or professional senior architectural technologist in terms of the Architectural Profession Act or a professional landscape architect or a professional landscape technologist in terms of the Landscape Architectural Profession;
- b) a professional engineer or professional engineering technologist in terms of the Engineering Profession Act; or a professional quantity surveyor in terms of the Quantity Surveying Professions Act.

4.2.2.2 The review of procurement documents associated with the negotiation, competitive selection or competitive negotiation procedure shall confirm that:

- a) the procurement documents have been formatted and compiled in accordance with the requirements of SANS 10845-2, this standard and, where applicable, the CIDB Standard for Uniformity in Construction Procurement, and are aligned with the approved procurement strategy;
- b) appropriate prompts for judgement are included in procurement documents in accordance with the requirements of SANS 10845-1 whenever quality is evaluated and scored in the evaluation of calls for expressions of interest or tender offers;
- c) the selected form of contract in the case of a tender that is solicited is in accordance with the requirements of 14.5.3 and any standard templates required by the organ of state have been correctly applied;
- d) the necessary approval has been obtained for additional clauses or variations to the standard clauses in the conditions of contract, conditions of tender or conditions for the calling for expressions of interest, as relevant, not provided for in the organ of state's approved templates;
- e) the selected submission data in the case of a call for an expression of interest, or tender data and contract data options in the case of a tender, are likely to yield best value outcomes;
- f) the scope of work adequately establishes what is required and the constraints to the manner in which the contract work is to be provided, and satisfies the drafting requirements of SANS 10845-1;
- g) the submission or returnable documents are necessary and will enable submissions to be evaluated fairly and efficiently; and
- h) the risk allocations in the contract and pricing data are appropriate.

4.2.2.3 The review conducted to confirm the provisions of 4.2.2.2 and 4.2.2.3 shall identify sections, if any, which require amendments or improvements.

4.2.2.4 The documentation review report shall:

- a) list the names and qualifications of the team members;
- b) confirm that the documents are in accordance with the requirements of this standard;
- c) capture any comments or opinions which the team may wish to express; and
- d) recommend that the procurement documents be accepted with or without modifications.

Clause 4.2.2.1 requires that the review report be prepared by one or more persons who are registered as a professional architect, professional senior architectural technologist, professional landscape architect, professional landscape technologist, professional engineer, professional engineering technologist or professional quantity surveyor where the procurement relates to the provision of new infrastructure or the rehabilitation, refurbishment or alteration of existing infrastructure.

Procurement documentation reviewers

Name	Qualifications (professional registration and number, if applicable)

Attach copy of procurement documentation review report (see Annexure A)

Members of the procurement documentation committee

Name	Designation / qualifications

Procurement document approved by:

Chairperson of the Procurement Documentation Committee

Signature:

Date:



Bergrivier local Municipality

Confirmation of the budget

Gate 4

Proposed contract

Project no: _____ **Project description:** _____

Tender No: _____ **Title:** _____

Estimated total of the prices for the contract: _____

Brief description of work associated with the contract: _____

Time (no of weeks from start of the contract to completion/ delivery / end of service): _____

Estimated starting date: _____

Procurement Gate 4 of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires confirmation that budgets are in place before proceeding with the tender process.

Infrastructure is delivered in terms of a multiyear budget. Budget provisions accordingly need to be considered in the first instance over the financial years that payment for the order needs to be made.

Expending budget on a contract frequently has an impact on a programme of projects. The appropriateness of the allocation of budget to the proposed contract in question in relation to the prioritisation and remaining budget for other projects within a programme also needs to be considered. Clause 6.1 of the SIPDM states the following:

6.1 The demand management system shall be aimed at ensuring that goods and services, and any combination thereof required to support strategic and operational commitments, are delivered at the right price, time and place, and that the quality and quantity of such goods or services satisfy needs.

Demand management considerations dictate that this confirmation is not simply a check to confirm that there is sufficient budget available for the work covered by the order. Value for money and impact on other projects in the issuing of the order may also need to be considered.

Risk provisions and price adjustment for inflation

Is the contract subject to price adjustment for inflation? (*check appropriate box*):

No Yes If yes, what is the estimated value, including VAT - R

What contingency amount should be made for risk events expressed as a percentage of the estimated value:
%

NOTE A contingency amount is a provision for a future event or circumstance which is possible but cannot be predicted with certainty.

Budgetary provision for the order

Component	Rand	Total
Estimated total of the prices for the contract	R	
Estimated price adjustment for inflation	R	
Contingency provision	R	
Subtotal		R
Vat		R
Total		R

Recommendation for confirmation of budget made by:

[name of person]

[Designation]

Signature:

Date:

Budget confirmed by:

[name of designated person – see SCM policy]

[Designation]

Signature:

Date:



BERGRIVIER MUNICIPALITY

PG5: Authorisation to proceed to the next phase of the procurement process

(qualified, nominated, proposal or open / restricted competitive negotiations procedure only)

Gate 5

Proposed contract

Project no: _____ **Project description:** _____

Tender No: _____ **Title:** _____

Framework contract: yes no *(tick appropriate box)*

Estimated total of the prices for the contract including VAT and price adjustment for inflation:
(if a framework agreement – state not applicable)

Time (no of weeks from start of contract to completion/ delivery / end of service): _____

Brief description of work associated with the contract:

Authorisation required: *(tick appropriate box)*

Procedure	Authorisation sought
Competitive selection procedure	
<input type="checkbox"/> nominated	admit to an electronic data base
<input type="checkbox"/> proposal using two envelope system	open financial proposals
<input type="checkbox"/> proposal procedure using a two stage system	proceed with the next round
<input type="checkbox"/> qualified	invite respondents to submit tender offers
Competitive negotiation procedure	
<input type="checkbox"/> restricted	invite respondents to submit tender offers
<input type="checkbox"/> restricted / open	Invite tenderers to make next round submissions/ best and final offers

other *(specify):* _____

Procurement Gate 5 of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires that authorisation is required to proceed to the next phase of the tender process where the qualified, proposal or competitive procurement procedure is pursued. Such authorisation is based on the acceptability of an evaluation report.

The clause in the SIPDM relating to this activity are as follows:

4.2.4 The person authorised to enable a procurement process to progress to the next phase of the process shall review the evaluation report and either refer the report back to those responsible for such a report or authorise the procurement process to proceed to the next phase after:

- a) confirming that the report is complete and addresses all considerations necessary to make a decision;
- b) confirming the validity and reasonableness of reasons provided for the elimination of tenderers or respondents; and
- c) considering commercial risks and identifying any risks that have been overlooked which warrant investigation prior to taking a final decision.

Attach duly completed evaluation report

The conditions or constraints contained in the evaluation report relating to the next stage are as follows:

Recommendation for approval to proceed to the next phase of the procurement process made by:

[name of person]

[Designation]

Signature:

Date:

Approval to proceed to the next phase of the procurement process

[name of designated person – see SCM policy]

[Designation]

Signature:

Date:



PG6: Approval of tender evaluation committee recommendations

GATE 6

Proposed contract

Project no: _____ **Project description:** _____

Contract No: _____ **Title:** _____

Framework contract: yes no (tick appropriate box)

Estimated total of the prices for the contract including VAT and price adjustment for inflation:
(if a framework agreement – state not applicable)

Time (no of weeks from start of contract to completion/ delivery / end of service):

Brief description of work associated with the contract:

Procurement Gate 6 of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires that the tender evaluation recommendations be approved.

Attach duly completed evaluation report(s) and if relevant, authorisations to proceed to the next phase

Recommendation for approval of tender evaluation recommendations made by:

[name of person]

[Designation]

Signature:

Date:

Outcome of submission

- The recommendations of the tender evaluation report are approved.
- The recommendations of the tender evaluation report are approved are confirmed subject to the following being effected:
- The tender evaluation report is hereby returned to the evaluation committee for the following reasons:

Name:

Signature:

Date:

Chairperson of the Tender Committee

The members of the Tender Committee participating in this decision were as follows:

Name	Designation

BERGRIVIER LOCAL MUNICIPALITY

PG7: Acceptance of a tender offer

Gate 7

Proposed contract

Project no: **Project description:**

Contract No: **Title:**

Name of contractor:

Time (no of weeks from start of contract to completion/ delivery / end of service):

Framework contract: yes no (*tick appropriate box*)

Estimated total of the prices for the contract including VAT and price adjustment for inflation:
(if a framework agreement – state not applicable)

Time (no of weeks from start of contract to completion/ delivery / end of service):

Brief description of work associated with the contract:

Procurement Gate 7 of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires that the tender offer be accepted.

The clause in the SIPDM relating to this activity are as follows:

14.5.1.2 The Form of Offer and Acceptance contained in Annex B of SANS 10845-2 shall be used, with minimal contract-specific amendments, to form the basis of agreement arising from the solicitation of tender offers

Clause 4.4.1.1 of SANS 10845-1 states that "A tenderer's covering letter shall not be included in the final contract document. Should any matter in such letter, which constitutes a deviation as aforesaid, become the subject of agreements reached during the process of offer and acceptance, the outcome of such agreement shall be recorded in the schedule of deviations."

Attach a duly completed copy of Gate6: Approval of tender evaluation recommendations together the evaluation report(s)

Attached the proposed contract

Recommendation for the acceptance of the tender offer:

[name of person]

[Designation]

Signature:

Date:

Acceptance of tender offer made by:

[name of designated person – see SCM policy]

[Designation]

Signature:

Date:

(sign the acceptance portion of the forms of offer and acceptance and initial the pages to the contract)



BERGRIVIER LOCAL MUNICIPALITY

PG8A: Approval for waiving of penalties / damages

GATE 8

Project no: _____ **Project description:** _____

Contract No: _____ **Title:** _____

Name of Contractor: _____

Framework contract: **yes** **no** (check appropriate box(es))

If yes, **Order no:** _____ **Title:** _____

Estimated final total of the prices for the contract including VAT and price adjustment for inflation: _____

Time (no of weeks from start of contract to completion/ delivery / end of service): _____

Contract type and option:
(check appropriate box) and insert main Option e.g. F)

CIDB	<input type="checkbox"/> Standard professional service contract <input type="checkbox"/> General conditions of service	<input type="checkbox"/> Contract for the supply and delivery of goods <input type="checkbox"/> General conditions of purchase
FIDIC	<input type="checkbox"/> Green Book <input type="checkbox"/> Red Book <input type="checkbox"/> Yellow Book	<input type="checkbox"/> Silver Book <input type="checkbox"/> Gold Book
JBCC	<input type="checkbox"/> Principal Building Agreement	<input type="checkbox"/> Minor works agreement
NEC3	<input type="checkbox"/> NEC3 ECC main Option: <input type="checkbox"/> NEC3 ECSC <input type="checkbox"/> NEC3 TSC main Option: <input type="checkbox"/> NEC3 TSSC	<input type="checkbox"/> NEC3 SC <input type="checkbox"/> NEC3 SSC <input type="checkbox"/> NEC3 PSC main Option: <input type="checkbox"/> NEC3 PSSC
SAICE	<input type="checkbox"/> GCC	

NOTE See Table 10 of the National Treasury Standard for infrastructure Procurement and Delivery Management for full titles of standard contracts

Procurement Gate 8A of the control framework for infrastructure procurement contained in the National Treasury Standard for Infrastructure Procurement and Delivery Management (SIPDM) requires prior approval for the waiving of penalties and / or low performance damages from the person authorised to do so in terms of the employer's SCM policy.

Clause 8.1a) of the SIPDM requires that the person responsible for the administration of the contract or an order on behalf of the employer acts as stated in the contract that is entered into, subject to any constraints that may be imposed by the employer or the employer's supply chain management policy for infrastructure procurement and delivery management. Prior approval is required before any penalties / damages are waived.

NOTE: Penalties (any sum of money for the payment of which or anything for the delivery or performance of which a person may so become liable) are governed by the Conventional Penalties Act of 1962 (Act 15 of 1962). This Act permits a court to reduce the penalty if the penalty is out of proportion to the prejudice suffered to the extent that the court considers equitable in the circumstances.

Brief description of work associated with the contract:

Approval sought for: (check appropriate box)

waiving of delay damages / penalty for delay

specify particulars and quantum of such damages / penalties

waiving of low performance damages

specify particulars and quantum of such damages

waiving of other penalties / damages

describe and specify particulars and quantum of such damages

Motivation to waive penalties / damages

Recommendation for the approval for waiving of penalties / damages made by:

[name of person]

[Designation]

Signature:

Date:

Approval for waiving of penalties / damages made by:

[name of designated person – see SCM policy]

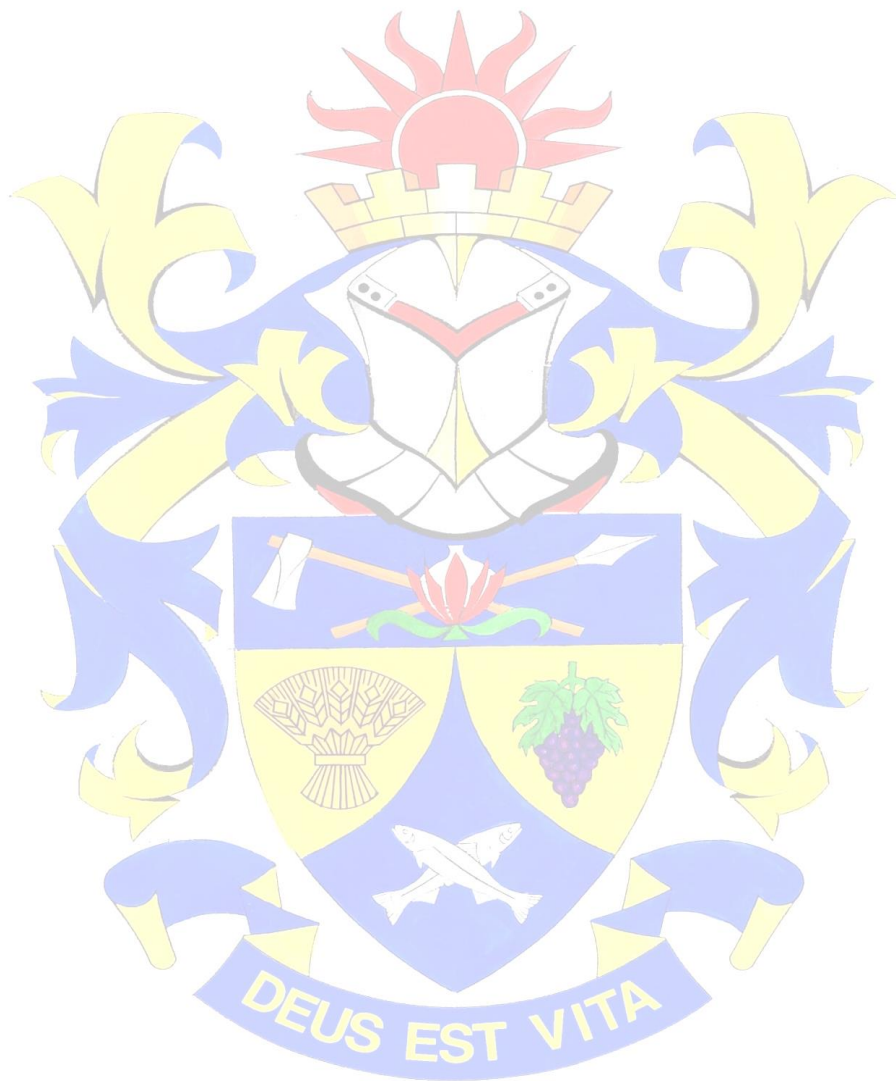
[Designation]

Signature:

Date:

BERGRIVIER

Munisipaliteit / Municipality



BORROWING POLICY

INDEX	PAGE
1. INTRODUCTION	2
2. POLICY FRAMEWORK	2
3. OBJECTIVES	2
4. DUE DELIGENCE	3
5. DELEGATIONS	3
6. MANGEMENT AND INTERNAL CONTROL PROCEDURES	4
7. DEBT	4
7.1. Debt Management	4
7.2. Debt Ethics	5
7.3. Types of Debt	5
7.4. Security for Debt	7
7.5. Procedures for debt approval and securities	8
7.6. Cost of Debt	10
7.7. Competitive Bidding	10
7.8. Types of Debt and Financing sources	10
7.9. Commission or Cost	11
7.10. Performance	11
7.11. Forbidden activities	11
7.12. Reporting	12
8. REVIEW OF THE POLICY	12

1. INTRODUCTION

In terms of Chapter 6 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003), (The “Act”) the municipality may incur long- and short-term debt, subject to certain conditions.

The municipality sometimes need additional bridging funding for over short-term periods and to finance long-term projects (capital projects).

This Debt Policy provides for the municipality to obtain short- and long-term debt and set out all conditions under which the municipality will be entitled to obtain such debt.

All employees of the municipality should adhere to this policy.

2. POLICY FRAMEWORK

This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term debt, to ensure sufficient management of debt. The policy includes the following:

- Objectives of the policy
- Due diligence
- Delegations
- Management and internal control procedures
- Debt Management
- Types of Debt
- Securities for Debt
- Approval procedures
- Cost of Debt
- Competitive selection of bids
- Types of Debt and financing sources
- Commission and discounts
- Forbidden activities
- Reporting and monitoring of requirements
- Review of the policy

3. OBJECTIVES

The objectives of this policy are to ensure optimal performance with the lowest possible risk through managing the debt, and to ensure accountability, responsibility and transparency throughout the process.

4. DUE DELIGENCE

Each official involved in the process of debt must do so with such judgments and care, under prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in managing his or her own affairs and with his or her primary goal to protect the municipality's cash resources, the municipality's interests with its funders, and in general the municipality's good name.

Speculation may not be undertaken in any of the processes.

5. DELEGATIONS

The management of all cash resources of the municipality is the responsibility of the Municipal Manager. The Municipal manager will be responsible for:

- the proper implimentation of this policy;
- developing of a relevant system for delegation which will ensure administrative as well as operational effictiveness; and
- appropriate controles on balancing of the managment of cash resources

The Chief Financial Officer, as designated in writing by the Municipal Manager, should advise the Municipal Manager on the exercise of powers and duties with regard to this policy, and assist the Municipal Manager in the administration of the cash resources, bank accounts and debt account.

The Municipal Manager may not delegate any powers or duties in the administration of the municipality's cash resources to any political structure or councilor and no council member is allowed to interfere or attempt to interfere in the management of the municipality's cash resources.

Any delegation by the Municipal Manager in terms of this policy:

- Must be in writing.
- Is subject to any restrictions and conditions as the Municipal Manager shall prescribe.
- May be either to a specific individual or to the holder of a specific position in the municipality and may not be a committee of officials.
- Can not deprive the Municipal Manager of the responsibility concerning the exercise of delegated powers or the performance of the delegated duty.

The municipal manager may question any decision taken as a result of a delegation or sub-delegation in terms of this policy to confirm, amend or repeal, but no such amendment or repeal of an act may be done to break down any rights that would arise as a result of the decision.

For the implementation of this policy, any reference to "Municipal Manager" also means "any other person acting under a delegated power or function as exercising delegated by the Municipal Manager in terms of paragraph 5.

6. MANGEMENT AND INTERNAL CONTROL PROCEDURES

The Municipal Manager, assisted by the Chief Financial Officer must take all reasonable steps to ensure:

- That the municipality have a managerial-, accounting- and information system to maintain all debt-, accounts-, receipting-, withdrawals- and debt transactions.
- That, in the case of debt, amounts due been calculated on a monthly basis.
- That the municipality have a system of internal controls over bank- and debt accounts, receipting-, withdrawal- and debt transactions.

The Internal Audit department should advise the municipal manager and evaluate and report on compliance with the above, at least on an annual basis.

7. DEBT

7.1. Debt Management

The Municipal Manager is responsible for the administration of all debt procedures and must take all reasonable steps to ensure that debts are managed in compliance with all audit requirements and any legal requirements included as prescribed in the Municipal Finance Management Act, 2003 and in particular Chapter 6 of the Act.

The Municipal Manager may delegate the duties, linked to investments, as per paragraph 5 of this policy.

7.2. Debt Ethics

All officials involved in the debt management process must act with fidelity, honesty, integrity and in the best interest of the municipality and must strive, within the sphere of influence of the officials, to prevent any impairment of the debt of the municipality and other municipalities' good name and solvency problems.

No officials involved in the debt management process should use his or her position or privileges as, or confidential information obtained officials in the process for personal gain or unfair advantage to another person.

The Municipal Manager must report as soon as practicable to the Mayor as well as the National Treasury any alleged violation of the above and may also make recommendations whether the alleged offending party must be listed on the National Treasury's database of persons prohibited from doing any business with the public sector. Any such report by the Municipal Manager must complete details of the alleged violation and a written response from the alleged offending party, as proof that the alleged offending party did receive the allegations in writing and had at least 7 (seven) working days to respond to the allegations.

Any sponsor, offered or granted to the municipality must be immediately reported to the National Treasury.

7.3. Types of Debt

7.3.1. Short-term Debt

To ensure that the municipality has sufficient cash to meet the objectives of local government, as contained in Article 152 of the Constitution of the Republic of South Africa (Act 108 of 1996), it is sometimes necessary to obtain short-term financing in order to finance cash shortages in a financial year to cover the bridging operation and / or temporary capital financing.

Short-term debts may only be incurred if the Council is convinced that it will be refunded during the financial year and a report to the Council should indicate how and when it will be repaid, with specific reference to the conditions set in Article 45 of the Act on Local

Government: Municipal Finance Management Act (Act No. 56 of 2003).

No debt agreement for short-term debts may be incurred for a period that expires after the end of the financial year in which they are incurred. The Municipal Manager must, as part of the budgeting, determine in time whether the Council will need short term debt for the new financial year ahead and take such steps to ensure that the Council could consider a debt agreement before the date on which the Council will require such financing.

By considering the cash flow of the municipality it must be provided for emergency situations that additional cash may be needed and should be kept in mind to determine whether the Council should enter into short-term debts.

Nothing prevents the Municipal Manager to, if it appears that during the financial year a cash shortage arises, obtain approval from the Council for the introduction of short-term debts. However if it will not be repaid in the same financial year as a result of under-performance in terms of credit control or over expenditure, the Council will not be able to approve such agreement.

The conditions set out in Chapter 6 of the Act on Local Government: Municipal Finance Management, 2003 (Act No. 56 of 2003) must at all times be complied with by the Municipal Manager.

7.3.2. Long-term Debt - Capital Asset

The Council has an obligation to acquire assets and to maintain it in order to ensure service delivery, however it is not always possible for the Council to finance these assets from its own cash reserves. It is for this purpose that the Council may incur long-term debt.

No capital projects may be entered into before the financing sources have been considered, approved and are available. For the purposes of this, "available" means a legally enforceable document in the municipality's possession that

guarantees the funding. Short-term bridging finance for capital expenditure may be incurred in anticipation of the disbursement of the long-term debt, provided that the long-term financing is "available" and the conditions for engaging in short-term debts, as per par.7.3.1. above, are met.

The cost of long-term assets which may be incurred include the cost of securities, finance costs, advertising, legal, advisory, trustee, credit ratings and other costs of finance, professional services, where it directly applicable to the project and other amounts that the Minister of Finance may approve.

The terms of repayment of any debt must be calculated according to the expected useful life of the assets financed with the debt.

No long-term debt may be incurred if it is not compatible with the municipality's capital budget, excluded for refinancing.

7.3.3. Long-term Debt – Refinancing

The municipality is, in terms of Section 46 (5) of the Act on Local Government: Municipal Finance Management Act, 2003, allowed refinancing of long-term debt with the aim to save on the cost of debt. The Municipal Manager may, for this purpose, at least annually and as part of the budget process evaluate and report to the Council about the cost of existing debt, or if the refinancing is a benefit to the municipality. As part of the evaluation, the Municipal Manager should consider if a once-off payment at the end of the loan period would not be more favorable to the municipality if the repayments are invested in an investment fund with reasonable projected return on such investment.

Refinancing may only be for long-term debt which has been incurred lawfully in the past and with the further condition that the loan period does not exceed the expected lifespan of the assets financed thereby.

7.4. Security for Debt

It is common practice that investors or financiers required security for granting loans. The municipality will provide security for the inclusion of debt, as set out in section 48 of the Act on Local Government: Municipal

Finance Management Act, 2003, but the Council will consider each form of security, together with the debt agreement.

7.5. Procedures for debt approval and securities

The procedures for approval of debt and debt security as defined in Chapter 6 of the Act on Local Government: Municipal Finance Management Act, 2003, as amended from time to time. For completeness of this policy is shown below:

7.5.1. Short-term Debt

“45 (2) A municipality may incur short-term debt only if –

- (a) a resolution of the municipal council, signed by the mayor, has approved the debt agreement; and
- (b) The accounting officer has signed the agreement or other document which creates or acknowledges the debt.”

7.5.2. Long-term Debt

“46 (2) A municipality may incur long-term debt only if –

- (a) A resolution of the municipal council, signed by the mayor, has approved the debt agreement; and
 - (b) The accounting officer has signed the agreement or other document which creates or acknowledges the debt.
- (3) A municipality may incur long-term debt only if the accounting officer of the municipality -
- (a) has, in accordance with section 21A of the Municipal System Act-
 - (i) at least 21 days prior to the meeting of the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount for the proposed debt, the purposes for which the debt is

to be incurred and particulars of any security to be provided; and

- (ii) invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt; and
- (b) Has submitted a copy of the information statement to the municipal council at least 21 days prior to the meeting of the council, together with particulars of-
- (i) The essential repayment terms, including the anticipated debt repayment schedule; and
 - (ii) The anticipated total cost in connection with such debt over the repayment period.”

7.5.3. Security

“48 (3) A council resolution authorising the provision of security in terms of subsection (2) (a) –

- (a) must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and
 - (b) if so, must indicate the manner in which the availability of the asset or right for the provision of that minimum level of basic municipal services will be protected.
- (4) If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with the asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

- (5) A determination in terms of subsection (3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.”

7.6. Cost of Debt

The municipality must guard that the cost of long-term debt do not rise to such a level that it have a remarkable negative effect on taxes or other municipal charges such as maintenance. The maximum percentage of the operating budget for the repayment of debt must be calculated in the municipality's long-term budget with thorough consideration of the needs identified in the Integrated Development Plan, the cost of new or replacement of existing infrastructure and equipment and other administrative needs.

7.7. Competitive Bidding

The Municipal Manager should adhere to the process as per Supply Chain policy when considering the biddings received. For purposes of marking in terms of costs, the expected interest debt over the full term of the proposed debt agreement must be calculated and used as the basis for the 80/20 and 90/10 allocations.

7.8. Types of Debt and Financing sources

The types of debt that may be incurred and the debt financing of which may be incurred are as follows:

7.8.1. Types of Short-term Debt

- Bank overdraft
- Short Term Loans
- Marketable Bonds
- Non-Marketable Bonds
- Other Securities

7.8.2. Types of Long-term Debt

- Long-Term Loans
- Installment Credits

- Finance Leasing
- Marketable Bonds
- Non-Marketable Bonds
- Other Securities

7.8.3. Financing Sources

- Public
- Banks
- Development Bank of South Africa
- Infrastructure Finance Corporation
- Public Investment Commissioners
- Insurance Companies
- Municipal Pension Funds
- Other Public Pension Funds
- Bond Trusts
- Internal Funds
- Other Sources

7.9. Commission or Cost

No Commission is payable to an officer, councilor or board member, or spouse to, business partner or immediate relative of an officer, councilor or board member by an institution, investors or financiers, for any reference made by them.

Any commission, fee or other compensation paid to any person by an institution must be certified to the municipality by the institution through a certificate. Any quotation / tender to the municipality given by an institution must be net of fees, commissions or rewards, but also need to include commission, rewards or costs, that will be paid in respect of the debt.

7.10. Performance

The Municipal Manager must annually measure and report to the Council on the performance of its debt in terms of the stipulated objectives of this policy.

7.11. Forbidden activities

- No debt may be made otherwise than in the name of the municipality.
- Money cannot be borrowed for the purpose of investments.

- No person, including officers, councilors and board members, may interfere or attempt to interfere in the management of the municipality's debt by the Municipal Manager or anybody delegated by the Municipal Manager;
- No debt may be made in any other currency than the South African Rand, and that is not linked, or is affected by any change in the value of the Rand against any foreign currency.
- No debt shall be made for expenses not related to the functions and powers of the municipality.

7.12. Reporting

The Municipal Manager may request at any time a report setting out the detail of each debt portfolio

The above report must be in the format provided by National Treasury for reporting and monitoring of debt.

8. Review of the Policy

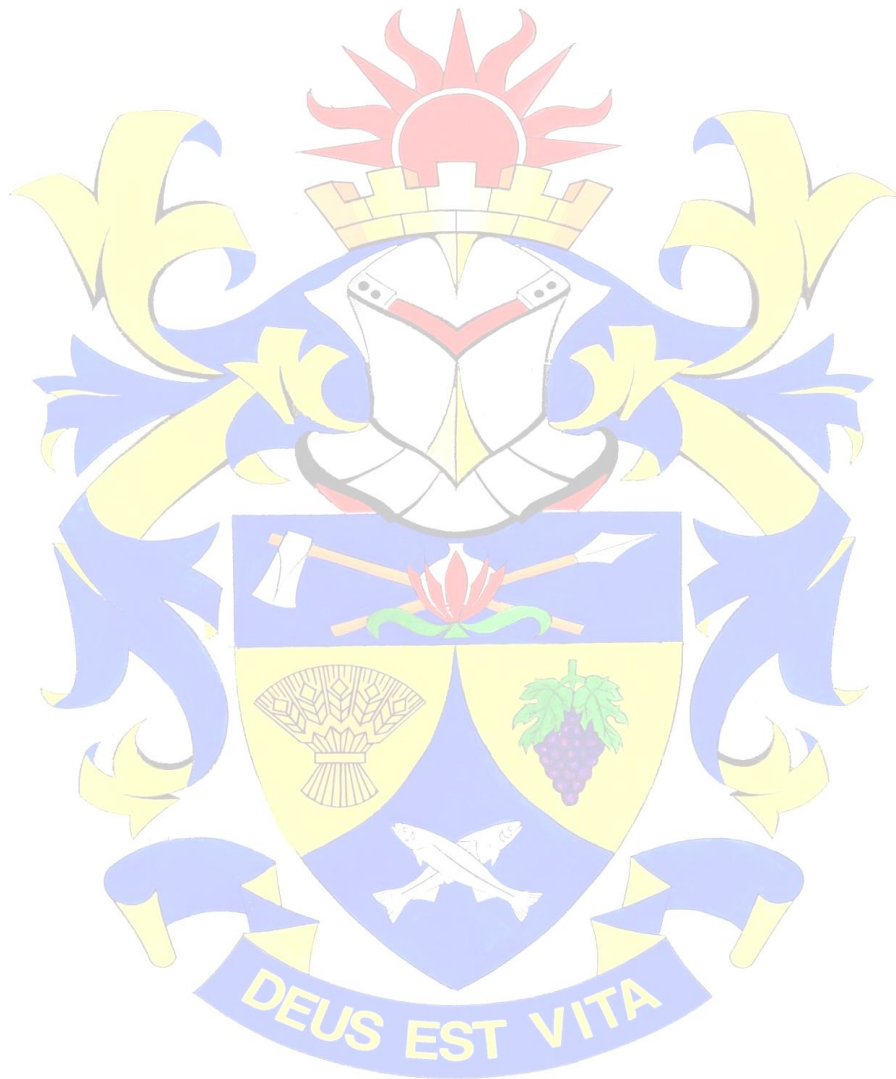
This Debt Policy is the only policy of the municipality and replaces any past policies in this regard. Any revision of the policy must be approved by the Municipal Council.

All proposed changes to this policy should be tabled by the Mayor as part of the annual review of policies and budget documentation.

Whenever the Minister of Finance or the National Treasury or the Auditor – General requests changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed and submitted for consideration by the Council. Such submission must be accompanied with a full description of the reasons for the change to the policy.

BERGRIVIER

Munisipaliteit / Municipality



FUNDING, RESERVES AND LONG-TERM FINANCIAL PLANNING POLICY

INDEX

	FUNDING, RESERVES AND LONG-TERM FINANCIAL PLANNING POLICY	0
1.	INTRODUCTION AND OBJECTIVE	3
2.	SECTION A: FUNDING POLICY	3
2.1	LEGISLATIVE REQUIREMENTS	3
2.2	STANDARD OF CARE	3
2.3	STATEMENT OF INTENT	4
2.4	CASH MANAGEMENT	4
2.5	DEBT MANAGEMENT	4
2.6	FUNDING THE OPERATING BUDGET	4
2.7	FUNDING THE CAPITAL BUDGET	6
2.8	FUNDING COMPLIANCE MEASUREMENT	7
3.	SECTION B: RESERVES POLICY	12
3.1	INTRODUCTION	12
3.2	LEGAL REQUIREMENTS.....	12
3.3	TYPES OF RESERVES	12
3.4	ACCOUNTING FOR RESERVES	13
4.	SECTION C: LONG-TERM FINANCIAL PLANNING	14
4.1	LEGISLATIVE REQUIREMENTS	14
4.2	PREPARATION AND REVIEW.....	14
4.3	ELEMENTS OF LONG-TERM FINANCIAL PLAN	14
4.4	LIQUIDITY AND RATIO MANANGEMENT	14
5.	SECTION D: REVIEW OF THE POLICY.....	15
	APPENDIX A	16
	APPENDIX B	17

Version: First Draft

Date: 14 March 2014

Summary: This document describes the Funding and Reserves Policy that will be applicable to the municipality, detailed.

Approved: This policy was approved by the Municipal Council on 27 May 2014

Signature: _____ **Date:** _____

Municipal Manager

FUNDING, RESERVES AND LONG-TERM FINANCIAL PLANNING POLICY

1. INTRODUCTION AND OBJECTIVE

The Council sets as objective a long term financially sustainable municipality with acceptable levels of service delivery to the community.

This policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

2. SECTION A: FUNDING POLICY

2.1 LEGISLATIVE REQUIREMENTS

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes.

The requirements of the MFMA are therefore clear in that the budget must be cash – funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid.

In determining whether the budget is actually cash funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, tools and benchmarks, including those specified or developed by the National- and Provincial Treasuries, from time to time.

2.2 STANDARD OF CARE

Each functionary in the budgeting and accounting process must do so with judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise to the management of his or her own finances with the primary objective of ensuring that the objectives of this policy are achieved.

2.3 STATEMENT OF INTENT

The municipality will not pass a budget which is not cash – funded or where any of the indicators as listed in this document are negative, unless acceptable reasons can be provided for non-compliance, provided that the requirements of the MFMA must at all times be adhered to.

2.4 CASH MANAGEMENT

Cash must be managed in terms of the municipality's Cash Management and Investment Policy.

2.5 DEBT MANAGEMENT

Debt must be managed in terms of the municipality's Debt Management Policy, together with any requirements in this policy.

2.6 FUNDING THE OPERATING BUDGET

2.6.1 INTRODUCTION

The municipality's objective is that the user of municipal resources must pay for such usage in the period it occurs.

The municipality however, recognises the plight of the poor, and in line with national and provincial objectives, the municipality commits itself to subsidised services to the poor. This may necessitate cross subsidisation in tariffs to be calculated in the budget process.

2.6.2 GENERAL PRINCIPLE WHEN COMPILING THE OPERATING BUDGET

The following specific principles apply when compiling the budget:

- a) The budget must be cash – funded, i.e. revenue and expenditure projections must be realistic and the provision for impairment of receivables must be calculated on proven recovery rates;
- b) Growth parameters must be realistic and be based on historic patterns adjusted for current reliable information;
- c) Tariff adjustments must be fair, taking into consideration general inflation indicators and guidance from National Treasury;
- d) Revenue from Government Grants and Subsidies must be in accordance with the amounts promulgated in the Division of Revenue Act, proven

provincial transfers and any possible transfers to or from other municipalities.

For the purpose of the Cash flow budget any National or Provincial grants that have been re-appropriated for roll-over purposes must be excluded from the calculation as it must be included in changes in Cash and Cash Equivalents and Payables.

Furthermore, in the budget the total grants recognised as revenue must equal the total expected expenditure from grants, inclusive of capital expenditure and VAT as per directive given in MFMA circular 48.

- e) Projected revenue from services charges must be reflected as net (all billing less revenue foregone, which is free basic services, discounts and rebates).
- f) Projected revenue from property rates must include all rates to be levied, but rebates and discounts must be budgeted for as revenue foregone as per directive in MFMA Budget Circular 51, depending on the conditions of the exemption, rebate or reduction.

For the purpose of the Cash flow Budget all rebates and discounts must be deducted from the projected revenue.

- g) Only changes in fair values related to cash may be included in the cash flow budget. Changes to unamortised discount must be included in the Operating Budget but excluded in the cash flow budget.
- h) Employee related costs include contributions to non-current and current employee benefits. It is acknowledged that the non-current benefits' requirements are well above the cash capabilities of the municipality, and it is therefore determined that provision for the short term portion of employee benefits, be included in the operating budget, in order to build sufficient cash for the requirements.
- i) Depreciation must be fully budgeted for in the operating budget.

In order to ensure a sufficient accumulation of cash for the replacement of Property, Plant and Equipment and Intangible Assets, the amount of depreciation on assets funded from own sources, excluding assets funded from grants, public contributions and external loans must be reflected as a surplus on the cash flow budget.

- j) Contributions to provisions (non-current and current) do not form part of the cash flow. It is however, necessary to provide for an increase in cash resources in order to comply with the conditions of the provision at the time when it is needed.

It is therefore a requirement that the contribution to current provisions is budgeted as cash surpluses until the necessary funding level is obtained.

2.7 FUNDING THE CAPITAL BUDGET

2.7.1 INTRODUCTION

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

In order to achieve this objective the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets.

2.7.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

The capital budget can be funded by way of own contributions, grants, public contributions as well as external loans.

Own Contributions

The capital budget financed from own contributions must primarily be funded from the Capital Replacement Reserve.

The Capital Replacement Reserve should be at least equal to the expected capital expenditure financed from the Capital Replacement Reserve in the following year.

Grants (Including Public Contributions)

Grants for capital expenditure have become a common practice, especially in order to extend service delivery to previously disadvantaged areas. While such grants are welcomed, care should also be taken that unusual grant funding does not place an unreasonable burden on the residents for future maintenance costs which may be higher than their ability to pay.

It is therefore determined that the accounting officer must evaluate the long term effect of unusual capital grants on future tariffs, and if deemed necessary, report on such to Council.

It is furthermore determined that the depreciation charges on assets financed from grants and donations must not have a negative effect on tariffs charged to the users of such assets. The Accounting Officer must put such accounting measures, including the use of the Equitable Share, in place to comply with this requirement, to a reasonable extent.

External Loans

The municipality may only raise loans in accordance with its Debt Management Policy.

The Accounting Officer must also put such accounting measures in place to ensure that no unspent portions of loans are utilised for operating purposes.

For budgeting purposes any difference between proposed capital spending from loans and proposed loans raised must be included in the cash surplus for the year but excluded from the calculation whether the budget is credible.

2.8 FUNDING COMPLIANCE MEASUREMENT

2.8.1 INTRODUCTION

The municipality wants to ensure that the budget or adjustments budget complies with the requirements of the MFMA and this policy. For this purpose a set of indicators must be used as part of the budget process and be submitted with the budget. These indicators include all the indicators as recommended by the National- and Provincial Treasuries as well as reconciliations according to this policy. Any additional indicators recommended by the said Treasuries in future must also be taken into account, as well as any additional reconciliation items as either determined by the Council or the Accounting Officer.

If any of the indicators are negative during the compilation or approval process of the budget, the budget may not be approved until all the indicators provide a positive return, unless any negative indicators can be reasonably explained and future budget projections address the turn-around of these indicators to within acceptable levels.

2.8.2 CASH AND CASH EQUIVALENTS AND INVESTMENTS

A positive Cash and Cash Equivalents position throughout the year is crucial. In addition, the forecasted cash position at year-end must at least be the amount as calculated in the Reconciliation of Cash Requirements as determined by this policy and attached to this policy as Appendix "A".

2.8.3 CASH PLUS INVESTMENTS LESS APPLICATION OF FUNDS

The overall cash position of the municipality must be sufficient to include:

- unspent conditional grants;
- unspent conditional public contributions;

- unspent borrowings;
- vat due to SARS;
- secured investments;
- the cash portion of statutory funds such as the Housing Development Fund;
- other working capital requirements; and
- In addition, it must be sufficient to back reserves as approved by the municipality and the portions of provisions as indicated elsewhere in this policy.

2.8.4 MONTHLY AVERAGE PAYMENT COVERED BY CASH AND CASH EQUIVALENTS (“CASH COVERAGE”)

This indicator shows the level of risk should the municipality experience financial stress.

2.8.5 SURPLUS/DEFICIT EXCLUDING DEPRECIATION OFFSETS

It is almost certain that the operating budget, which includes depreciation charges on assets funded by grants and public contributions, as well as on revalued assets, will result in a deficit.

As determined elsewhere in this policy it is not the intention that the users of the assets funded from grants, public contributions and revaluations must be burdened with tariff increases to provide for such depreciation charges. In order to ensure a “balanced” budget but excluding such depreciation charges, the depreciation charges may be offset against the net surplus / deficit.

Should the budget result in a deficit after the offsetting, the budget will be deemed unfunded and must be revised.

2.8.6 PROPERTY RATES/SERVICE CHARGE REVENUE PERCENTAGE INCREASE LESS MACRO INFLATION TARGET

The intention of this indicator is to ensure that tariff increases are in line with macro economic targets, but also to ensure that revenue increases for the expected growth in the geographic area is realistically calculated.

The formula to be used is as follows:

	DESCRIPTION	PROPERTY RATES	SERVICE CHARGES	TOTAL
A	Revenue of budget year	R XX	R XX	R XX
B	Less: Revenue of prior year	R XX	R XX	R XX
C	=Revenue increase/decrease	R XX	R XX	R XX
D	% Increase/(Decrease)	C/B %	C/B %	C/B %
E	Less: Upper limit of macro Inflation target	%	%	%
F	=Growth in excess of inflation target	%	%	%
G	Less: Expected growth %	%	%	%
H	=Increase attributed to tariff Increase above macro inflation target	%	%	%

In the event that the percentage in (h) above is greater than zero, a proper motivation must accompany the budget at submission, or the budget must be revised.

2.8.7 CASH COLLECTION % RATE

The object of the indicator is to establish whether the projected cash to be collected is realistic and complies with section 18 of the MFMA.

The collection rate for calculating the provision for impairment of receivables must be based on past and present experience. Past experience refers to the collection rates of the prior years and present experience refers to the collection rate of the current financial year as from 1 July.

It is not permissible to project a collection rate higher than the rate currently being obtained, even if the municipality recently approved a debt collection policy or implemented additional debt collection measures. Any improvement in collection rates during the budget year may be appropriated in an Adjustment Budget.

2.8.8 DEBT IMPAIRMENT EXPENSE AS A PERCENTAGE OF BILLABLE REVENUE

This indicator provides information whether the contribution to the provision for impairment of receivables is adequate. In theory it should be equal to the difference between 100% and the cash collection rate, but other factors such as

past performance might have an influence on it. Any difference, however, must be motivated in the budget report.

2.8.9 CAPITAL PAYMENTS AS A PERCENTAGE OF CAPITAL EXPENDITURE

This indicator provides information as to the timing for payments on capital projects and utilising allowed payment terms.

2.8.10 BORROWING AS A PERCENTAGE OF CAPITAL EXPENDITURE (EXCLUDING GRANTS AND CONTRIBUTIONS)

This indicator provides information as to compliance with the MFMA in determining borrowing needs. The Accounting Officer must ensure compliance with the Municipality's Debt Management Policy.

2.8.11 GRANTS REVENUE AS A PERCENTAGE OF GRANTS AVAILABLE

The percentage should never be less than 100% and the recognition of expected unspent grants at the current year-end as revenue in the next financial year must be substantiated in a report.

2.8.12 CONSUMER DEBTORS CHANGE (CURRENT AND NON - CURRENT)

The object of the indicator is to determine whether budgeted reductions in outstanding debtors are realistic.

An unacceptable high increase in either current– or non– current debtors' balances should be investigated and acted upon.

2.8.13 REPAIRS AND MAINTENANCE EXPENDITURE LEVEL

It is of utmost importance that the municipality's Property Plant and Equipment and Investment Properties be maintained properly, in order to ensure sustainable service delivery. The budget should allocate sufficient resources to maintain assets and care should be exercised not to allow a declining maintenance program in order to fund other less important expenditure requirements.

Similarly, if the maintenance requirements become excessive, it could indicate that a capital renewal strategy should be implemented or reviewed.

As a general benchmark the maintenance budget should be between 4% and 8% of the carrying value of assets.

2.8.14 ASSET RENEWAL/REHABILITATION EXPENDITURE LEVEL

This indicator supports further the indicator for repairs and maintenance.

The Accounting Officer must, as part of the capital budget, indicate whether each project is a new asset or a replacement/renewal asset in order to determine whether the renewal program is sufficient or needs revision. As a general benchmark, and in line with National Treasury directives, should not be least than 40% of the capital budget must be allocated to the renewal of existing assets.

2.8.15 FINANCIAL PERFORMANCE BUDGET

Although it is not a legal requirement that the financial performance budget should balance, it only makes management sense that it should balance.

A number of line-items influence the net result of the financial performance budget. It includes capital grant revenue, depreciation charges including those where assets were funded from grants and public contributions, unamortised discounts and gains/losses on the disposal of Property Plant and Equipment. These items need to be taken into consideration in order to establish if the operating budget is realistic and credible.

2.8.16 FINANCIAL POSITION BUDGET

This indicator provides an overall view of the projected financial position over the periods of the Medium Term Expenditure framework, including movements in inventory and payables.

2.8.17 CASH FLOW BUDGET

A positive cash flow is a good indicator of a balanced budget, as well as the ability of the municipality to meet its future commitments.

The cash flow budget, however, does not include those items such as contributions to the provisions described elsewhere in this policy, the effect of depreciation charges etc, and care must be taken not to let a projected positive cash inflow lead to additional expenditure requests, without taking the requirements of those items into consideration.

3. SECTION B: RESERVES POLICY

3.1 INTRODUCTION

Fund accounting historically formed a huge part of municipal finance in the IMFO standards.

Since the municipality changed to General Recognised Accounting Practices (GRAP), fund accounting is no more allowed.

The municipality, however, recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

3.2 LEGAL REQUIREMENTS

There are no specific legal requirements for the creation of reserves, except for the Housing Development Fund. The National Treasury, in Circular 70 of 2014, recommends that a cash funded reserve be created for non-current provisions. The GRAP Standards itself also do not provide for reserves.

However, the GRAP “Framework for the Preparation and Presentation of Financial Statements” states in paragraph 91 that such reserves may be created, but “Fund Accounting” is not allowed and any such reserves must be a “legal” reserve, i.e. created by law or Council Resolution. The accounting for reserves is specified in GRAP 1 (Presentation of Financial Statements).

3.3 TYPES OF RESERVES

Reserves can be classified into two main categories being “cash funded reserves” and “non – cash funded reserves”.

3.3.1 CASH FUNDED RESERVES

In order to provide for sufficient cash resources for future expenditure, the municipality hereby approves the establishment of the following reserves:

(a) Capital Replacement Reserve (CRR)

The CRR is to be utilised for future capital expenditure from own funds and may not be used for maintenance– or other operating expenditure.

The CRR must be cash-backed and the Accounting Officer is hereby delegated to determine the contribution to the CRR during the compilation of the annual financial statements.

(b) Other statutory reserves

It may be necessary to create reserves prescribed by law, such as the Housing Development Fund. The Accounting Officer must create such reserves according to the directives in the relevant laws.

3.3.2 NON – CASH FUNDED RESERVES

It might be necessary to create non – cash funded reserves for a variety of reasons, including GRAP requirements. The Accounting Officer must create any reserves prescribed by the accounting standards, such as the Revaluation Reserve, if required.

The Accounting Officer is hereby delegated and may also in the discretion of the Accounting Officer, create reserves for future depreciation offsetting, in the absence of a standard similar to IAS 20.

3.4 ACCOUNTING FOR RESERVES

3.4.1 REVALUATION RESERVE

The accounting for the Revaluation Reserve must be done in accordance with the requirements of GRAP 17.

3.4.2 OTHER RESERVES

The accounting for all other reserves must be processed through the Statement of Financial Performance. The required transfer to or from the reserves must be processed in the Statement of Net Assets to or from the accumulated surplus.

It is a condition of GRAP and this policy that no transactions may be directly appropriated against these reserves.

4. SECTION C: LONG-TERM FINANCIAL PLANNING

4.1 LEGISLATIVE REQUIREMENTS

Paragraph 7(1) of the Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations requires municipalities to have a policy related to long-term financial planning

4.2 PREPARATION AND REVIEW

Bergvriër Municipality decided to prepare their first Long-term Financial Plan, for a 10 year period, before 31 December 2014.

The Long-term Financial Plan should be reviewed annually during the annual budget process.

4.3 ELEMENTS OF LONG-TERM FINANCIAL PLAN

The Long-term Financial Plan should consist of at least the following items:

- (a) Financial assessment of the municipality's demographic, economic, household infrastructure and financial perspectives;
- (b) Future Municipal Revenues
- (c) Future Operational Expenditure
- (d) Demand for Future Capital Expenditure
- (e) Affordability of Future Capital Expenditure
- (f) Funding of Future Capital Expenditure
- (g) Liquidity and Ratio Management

4.4 LIQUIDITY AND RATIO MANAGEMENT

Healthy Liquidity is considered the key factor to effectively managing the financial viability of a municipality in the longer term in conjunction with the necessary financial ratios against which to monitor actual performance.

The norm for each ratio is attached to this policy as Annexure B

5. SECTION D: REVIEW OF THE POLICY

This Funding and Reserves Policy is the only policy of the municipality and replaces any past policies in this regard. Any revision of the policy must be approved by the Municipal Council.

Whenever the Minister of Finance or the National Treasury or the Auditor – General requests changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed and submitted for consideration by the Council on an annual basis. Such submission must be accompanied with a full description of the reasons for the change to the policy.

APPENDIX A

RECONCILIATION OF CASH REQUIREMENTS

Cash flow from operating activities	R XX
Add : Depreciation from own funds	R XX
Add : Contribution to current provisions	R XX
Add : Unspent conditional grants	R XX
Add : Unspent public contributions	R XX
Add : Unspent borrowings	R XX
Add : VAT due to SARS	R XX
Add : Secured investments	R XX
Add : Cash portion of Statutory Reserves	R XX
Add : Working Capital Requirements	R XX
= Minimum Cash Surplus Requirements for the year	<u>R XX</u>

APPENDIX B

1. FINANCIAL POSITION

A. Asset Management

RATIO		FORMULA	DATA SOURCE	NORM/ RANGE
1	Capital Expenditure to Total Expenditure	$\text{Total Capital Expenditure} / \text{Total Expenditure (Total Operating expenditure} + \text{Capital expenditure)} \times 100$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	$\text{Property, Plant and Equipment} + \text{Investment Property} + \text{Intangible Assets Impairment} / (\text{Total Property, Plant and Equipment} + \text{Investment Property} + \text{Intangible Assets}) \times 100$	Statement of Financial Position, Notes to the AFS and AR	0%
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	$\text{Total Repairs and Maintenance Expenditure} / \text{Property, Plant and Equipment and Investment Property (Carrying value)} \times 100$	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	4% - 8%

B. Debtors Management

1	Collection Rate	$\frac{\text{(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)}}{\text{Billed Revenue}} \times 100$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	93%
2	Bad Debts Written-off as % of Provision for Bad Debt	$\frac{\text{Bad Debts Written-off}}{\text{Provision for Bad debts}} \times 100$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%
3	Net Debtors Days	$\frac{\text{((Gross Debtors - Bad debt Provision) / Actual Billed Revenue)}}{\text{Revenue}} \times 365$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days

C. Debtors Management

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.1 - 2:1

D. Liability Management

1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 100	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Noncurrent Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%

E. Sustainability

<p>1</p>	<p>Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)</p>	<p>(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100</p>	<p>Statement Financial Position, Budget and AR</p>	<p>100%</p>
----------	---	---	--	-------------

2. FINANCIAL POSITION

A. Efficiency

1	Net Operating Surplus Margin	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue}$	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%
2	Net Surplus /Deficit Electricity	$\text{Total Electricity Revenue less Total Electricity Expenditure} / \text{Total Electricity Revenue} \times 100$	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%
3	Net Surplus /Deficit Water	$\text{Total Water Revenue less Total Water Expenditure} / \text{Total Water Revenue} \times 100$	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
4	Net Surplus /Deficit Refuse	$\text{Total Refuse Revenue less Total Refuse Expenditure} / \text{Total Refuse Revenue} \times 100$	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
5	Net Surplus /Deficit Sanitation and Waste Water	$\text{Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water}$	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-	= or > 0%

		Expenditure/Total Sanitation and Waste Water Revenue × 100	Year reports and AR	
--	--	--	---------------------	--

B. Distribution Losses

1	Electricity Distribution Losses (Percentage)	$(\text{Number of Electricity Units Purchased and/or Generated} - \text{Number of units sold}) / \text{Number of Electricity Units Purchased and/or generated} \times 100$	Annual Report, Audit Report and Notes to Annual Financial Statements	5% - 10%
2	Water Distribution Losses (Percentage)	$(\text{Number of Kilolitres Water Purchased or Purified} - \text{Number of Kilolitres Water Sold}) / \text{Number of Kilolitres Water Purchased or Purified} \times 100$	Annual Report, Audit Report and Notes to Annual Financial Statements	5% - 10%

C. Revenue Management

1	Growth in Number of Active Consumer Accounts	$\frac{\text{(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)}}{\text{previous number of Active Debtor Accounts}} \times 100$	Debtors System	None
2	Revenue Growth (%)	$\frac{\text{(Period under review's Total Revenue - previous period's Total Revenue)}}{\text{previous period's Total Revenue}} \times 100$	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI
3	Revenue Growth (%) - Excluding capital grants	$\frac{\text{(Period under review's Total Revenue Excluding capital grants - previous period's Total Revenue excluding capital grants)}}{\text{previous period's Total Revenue excluding capital grants}} \times 100$	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI

D. Expenditure Management

1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%

E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%

BERGRIVIER MUNICIPALITY

BUDGET IMPLEMENTATION AND MONITORING POLICY

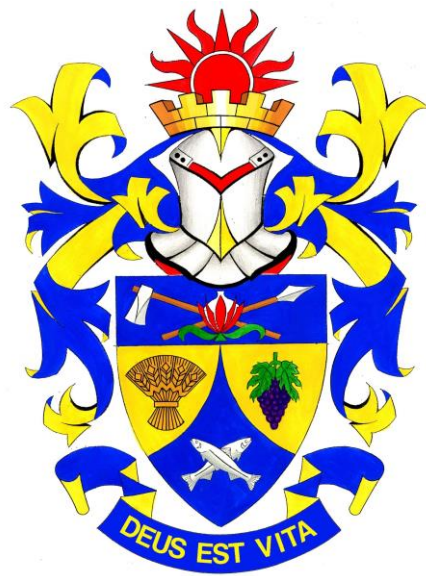


Table of Contents	Page
1. PREAMBLE	2
2. DEFINITIONS	3-6
3. OBJECTIVES OF POLICY	6
4. BUDGET PRINCIPLES	6-11
4.1 Capital Budgets.	
4.1.1 Basis of Calculation	
4.1.2 Financing	
4.1.3 Process and responsible parties	
4.1.4 Implementation	
4.2 Operational Budget	
4.2.1 Basis of Calculation	
4.2.2 Financing	
4.2.3 Budget Categories	
4.2.4 Process	
4.2.5 Implementation	
5. ADJUSTMENTS BUDGET	11
6. BUDGET IMPLEMENTATION	12-13
7. REVIEW OF THE POLICY	13

1. PREAMBLE

In the spirit of the Municipal Finance Management Act, (No.56 of 2003) to modernize budget and financial management practices by placing local government finances on a sustainable footing in order to maximize the capacity of municipalities to deliver services to all residents, customers, users and investors; and

Whereas chapter 4 of the Municipal Finance Management Act, (No 56 of 2003) determines that a municipality may, except where otherwise provided in the Act, incur expenditure only in terms of an approved budget; and within the limits of the amounts appropriated for the different votes in an approved budget,

In terms of the Budget and Reporting Regulations the municipality has to adopt a policy which include the following:

1. a policy dealing with the shifting of funds within votes
2. a policy dealing with the introduction of adjustment budgets
3. policies dealing with unforeseen and unavoidable expenditure
4. policies dealing with management and oversight

Therefore the BERGRIVIER Municipality adopted a Budget Policy to give effect to the Budget and Reporting Regulations as set out in this policy.

2. DEFINITIONS

"Accounting officer" means a person appointed in terms of section 82(1) (a) or (b) of the Municipal Structures Act;

"Allocation" means

- (a) a municipality's share of the local government's equitable share referred to in section 214(1) (a) of the Constitution;
- (b) an allocation of money to a municipality in terms of section 214(1) (c) of the Constitution;
- (c) an allocation of money to a municipality in terms of a provincial budget; or
- (d) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

"Approved budget" means an annual budget

- (a) approved by a municipal council, or
- (b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget-related Policy" means a policy of a municipality affecting or affected by the annual budget of the municipality, including

- (a) the tariff policy, which the municipality must adopt in terms of section 74 of the Municipal Systems Act;
- (b) the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or
- (c) the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

"Budget steering committee" means a committee established in terms of section 4 of the Municipal Budget and Reporting Regulations, published in Government Gazette 32141 dated 17 April 2009

"Budget transfer" means transfer of funding within a function / vote subject to limitations.

"Budget Year" means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

"Chief Financial Officer" means a person designated in terms of section 80(2) (a) of the MFMA;

"Councillor" means a member of a municipal council;

"Current year" means the financial year, which has already commenced, but not yet ended;

"Delegation", in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"Executive mayor" means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act;

"Financial recovery plan" means a plan prepared in terms of section 141 of the MFMA

"Financial year" means a twelve months period commencing on 1 July and ending on 30 June each year

"Financing agreement" includes any loan agreement; lease; and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay a long-term debt over a period of time;

"Fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"Irregular expenditure" means

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA , and which has not been condoned by Council
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"Investment/s" in relation to funds of a municipality, means

- (a) The placing on deposit of funds of a municipality with a financial institution; or
- (b) The acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"Local community" has the meaning assigned to it in section 1 of the Municipal Systems Act;

"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"Long-term debt" means debt repayable over a period exceeding one year;

"Municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"Municipality"

- (a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or
- (b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"Municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"Municipal tariff" means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act;

"Official" means

- (a) an employee of a municipality or municipal entity;
- (b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- (c) a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"Overspending"

- (a) means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- (b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;
 - 1 July to 30 September;
 - 1 October to 31 December;
 - 1 January to 31 March; or
 - 1 April to 30 June;

"Service delivery and budget implementation plan" means a detailed plan approved by the executive mayor of a municipality in terms of section 53(1) (c) (ii) of the MFMA for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate

- (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; and
- (c) any other matters that may be prescribed, and includes any revisions of such plan by the executive mayor in terms of section 54(1) (c) of the MFMA;

"Unauthorised expenditure" means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes

- (a) overspending of the total amount appropriated in the municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific

purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with the MFMA;

"Quarter" means any of the following periods in a financial year:

"Virement" refer to the definition of budget transfer

"Vote" means

(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

3. OBJECTIVES OF POLICY

The policy sets out the budgeting principles which BERGRIVIER Municipality will follow in preparing and implementing each annual budget. This policy shall give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the planning, preparation and approval of the annual and adjustments budgets. The policy shall apply to all staff and councillors of the BERGRIVIER Municipality that are involved in budget implementation.

4. BUDGET PRINCIPLES

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

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

The annual budget will consist of a Capital and Operating Budget which will be discussed below:

4.1. Capital Budgets

The capital budget refers to the allocations made to specific infrastructural projects and the purchase of equipment and other forms of assets having a lifespan of more than one year.

4.1.1. Basis of Calculation

- a) The **zero based method** is used in preparing the new MTREF capital budget, except in cases where a contractual commitment has been made that would span over more than one financial year.
- b) The annual capital budget shall be based on realistically anticipated revenue (capital loans to be taken up will be deemed to be part of this), which should be equal to the anticipated capital expenditure in order to result in a balanced budget.

- c) The impact of the capital budget on the current and future operating budgets in terms of finance charges to be incurred on external loans, depreciation of fixed assets, maintenance of fixed assets and any other operating expenditure to be incurred resulting directly from the capital expenditure, should be carefully analysed when the annual capital budget is being compiled.
- d) In addition, the council shall consider the likely impact of such operational expenses, net of any revenues expected to be generated by such item, on future property rates and service tariffs.

4.1.2. Financing

Own Financing Sources

The Council shall establish a Capital Replacement Reserve (CRR) for the purpose of financing capital projects and the acquisition of capital assets. Such reserve shall be established from the following:

- a) Unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes
- b) Further amounts appropriated as contributions in each annual or adjustments budget; and

Other Finance Sources

The Ad-Hoc capital budget shall be financed from external sources such as the following:

- a) Grants and subsidies as allocated in the annual Division of Revenue of Act
- b) Grants and subsidies as allocated by Provincial government.
- c) External Loans
- d) Private Contributions
- e) Any other financing source secured by the local authority.

4.1.3. Process and responsible parties

The process to be followed in the compilation of the capital budget is as follows:

- a) The CFO, in conjunction with the Manager: Budget Office, and after consultation with the Portfolio Councillor of Finance sets the realistic growth level of the capital budget to be financed out of own sources (CRR).
- b) The draft capital budget is compiled based on the projects that emanated out of the engagements with the different stakeholders.
- c) The CFO, together with the Manager: Budget Office, engage with the Directors and the IDP Manager in order to determine the priorities for a particular financial year and to determine the ranking of projects based on these priorities.
- d) The draft capital budget is submitted to the Budget Steering Committee for their perusal and suggestions.
- e) The draft capital budget is tabled to Council 90 days before the start of the new financial year 31 March.

- f) After the draft budget is approved by Council, it is released for public comment.
- g) Once the comments from the public have been submitted, noted and considered, amendments are made to the draft budget and the budget is tabled to Council for final approval 30 days before the start of the financial year (31 May).

4.1.4. Implementation

- a) After the budget has been approved, the service delivery and budget implementation plan (SDBIP) should be compiled.
- b) The SDBIP must be tabled to the Mayor within 14 days after aforementioned approval.
- c) Each director has to indicate the intended spending patterns of both their capital and operating budgets. (Cash flows)
- d) These listed cash flows are consolidated into the Service Delivery and Budget Implementation Plan of the organisation.
- e) The SDBIP will be monitored on a monthly basis where actual spending will be compared with the planned spending as indicated by the directors at the beginning of the year.
- f) Each directorate can use their respective vote numbers as indicated on the capital budget

4.2. Operational Budget

The operational budget refers to the funds that would be raised in the delivery of basic services, grants and subsidies and any other municipal services rendered. These funds are in turn used to cover the expenses incurred in the day to day running of the organization.

4.2.1. Basis of Calculation

- a) The **zero based approach** is used in preparing the annual operating budget, except in cases where impractical. In these instances the incremental method will be followed.
- b) The annual operating budget shall be based on realistically anticipated revenue.
- c) An income based approach shall be used whereby realistically anticipated income is determined first and the level of operating expenditure would be based on the determined income flows.

4.2.2. Financing

The operating budget shall be financed from the following sources:

- a) Service Charges
 - (i) Electricity Charges
 - (ii) Water Sales
 - (iii) Refuse Removal Fees

- (iv) Sewerage Fees
- (v) Property Rates
- b) Taxes: Increases in tariffs and rates will as far as possible be limited to inflation plus an additional percentage increase to accommodate the growth of the town.
- c) Grants and Subsidies: Grants and subsidies shall be based on all the gazetted grants and subsidies plus all other subsidies received by the organization.
- d) Interest on Investments: The budget for interest and investment shall be in accordance with the Cash Management and Investment policy of the organization.
- e) Rental Fees: Income from rental property will be budgeted for based on the percentage growth rate as determined by Financial Services for a particular budget year
- f) Fines: Income from fines will be budgeted for based on the actual income received in the preceding year (calculated on the basis of actual receipts until end of February of each year, extrapolated over 12 months) and the percentage growth rate as determined by Financial Services for a particular budget year
- g) Other Income: All other income items will be budgeted for based on the actual income received in the preceding year (calculated on the basis of actual receipts until end of February of each year, extrapolated over 12 months) and the percentage growth rate as determined by Financial Services for a particular budget year
- h) Notwithstanding the aforementioned, National and other benchmarks and ratios shall also be utilized to prevent uncontrolled negative growth of this source of income

4.2.3. Budget Categories

The following expenditure categories shall be accommodated in the operating budget.

- a) Salaries, Wages and Allowances The salaries and allowances are calculated based on the percentage increases as per the collective agreement between organised labour and the employer for a particular period. The remuneration of all political office bearers is based on the limitations and percentages as determined by the responsible National Minister.
- b) Collection Costs: It refers to costs attributed to the maintenance of the financial system used for the collection of outstanding amounts and is based on the service level agreement.
- c) Depreciation: The above is calculated at cost, using the straight line method, to allocate their cost to their residual values over the estimated useful lives of the assets
- d) Interest External Borrowings: The above refers to interest that has to be paid on an external loan taken up by Council. The budget will be determined by the repayments that the municipality is liable for based on the agreements entered into with the other party.
- e) Bulk Purchases: The expenditure on bulk purchases shall be determined using the tariffs as stipulated by NERSA and by any other service provider from time to time.

- f) Other General Expenditure: A percentage growth for all other general expenditure will be based on the percentage determined by Financial Services in line with prevailing growth rates, CPI and prior actual expenditure trends.
- g) Repairs and Maintenance: The budget of repairs and maintenance shall be based on the increment as determined by Financial Services in conjunction with the needs of the departments in terms of repairing their assets.
- h) Contributions to Funds: Refers to the contribution made to provisions (e.g. leave reserve fund) on annual basis and are determined based on the actual expenditure in the previous year and any other factor that could have an effect.
- i) Less: Debited Elsewhere This category refers to interdepartmental charges within the organization. The performance of each of line item is analysed where after the budget is based on the preceding year's performance.
- j) Appropriations: Refers to the transfers to-and from the Capital Replacement Reserve, to offset depreciation charges. Appropriations are determined on an annual basis.

4.2.4. Process

- a) The CFO, in conjunction with the Budget Steering Committee, set the reasonable growth level of the operational budget based on the current financial performance and the prevailing industry growth levels. (i.e. CPI).
- b) After the income has been determined, an acceptable growth level for the operating expenditure is determined and the principles informing the compilation of the draft operating budget are discussed at directors' forum.
- c) The draft operating budget is compiled based on realistically anticipated revenue resulting from detailed income modelling exercises.
- d) The draft operating budget is submitted to the Steering Committee for consideration.
- e) The draft operating budget is tabled to Council 90 days before the start of the new financial year (31 March).
- f) After the draft operating budget is approved by Council, it is released for public comment.
- g) Once the comments from the public have been submitted, same is considered in terms of the MFMA, where after the final budget is tabled to Council for approval, at least 30 days before the start of the new financial year (31 May)

4.2.5. Implementation

- a) The draft SDBIP must be submitted with the draft budget as per the new treasury guideline and can be refined after budget approval
- b) The SDBIP must be tabled to the Mayor within 14 days after aforementioned approval.
- c) Each director has to indicate the intended spending patterns of both their capital and

operating budgets. (Cash flows)

- d) These listed cash flows are consolidated into the Service Delivery and Budget Implementation Plan of the organisation.
- e) The SDBIP will be monitored on a monthly basis where actual spending will be compared with the planned spending as indicated by the directors at the beginning of the year.
- f) Each directorate can use their respective vote numbers as indicated on the capital budget.
- g) The principles of efficient, effective and economic implementation should at all times be applied.
- h) Standard for income and expenditure where such have been determined via NT Circulars shall be adhered to, eg Water losses and electricity distribution allowable losses.

5. Adjustments Budget

- a) An adjustments budget will be compiled only once a year if intended adjustments fall in one of the following categories:
 - i. to appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - ii. to authorise the utilisation of projected savings in one vote towards spending under another vote;
 - iii. to authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - iv. to correct any errors in the annual budget. The adjustments budget for above mentioned categories will be tabled to council at any time after the mid-year budget and performance assessment but not later than 28 February of the that financial year.
- b) An adjustments budget will be compiled more than once a year if intended adjustments fall in one of the following categories:
 - i. to adjust the revenue and expenditure downwards if there is material under collection of revenue during the current year
 - ii. to appropriate additional revenues from National and Provincial Government that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
 - iii. to authorise unforeseeable and unavoidable expenditure recommended by the mayor to authorise unauthorised expenditure as anticipated by section

28(2) (g) of the MFMA

- iv. to authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council
- vi. to correct any errors in the annual budget

The adjustments budgets for above mentioned categories will be tabled to council at the first available opportunity after above mentioned events occurred.

- c) The adjustments budget will be treated in the same manner as the annual budget in terms of calculation and implementation.
- d) The adjustments budget must be approved by Council.

6. BUDGET IMPLEMENTATION

6.1 Monitoring (Section 71 of MFMA)

The Accounting Officer with the assistance of the Chief Financial Officer and other senior managers is responsible for the implementation of the budget, and must take all reasonable steps to ensure that:

- i. funds are spent in accordance with the budget;
- ii. expenses are reduced if expected revenues are less than projected; and
- iii. revenues and expenses are properly monitored.

6.2 Reporting

6.2.1 Monthly budget statements (Section 71 of the MFMA)

The Accounting Officer with the assistance of the Chief Financial Officer must, not later than ten working days after the end of each calendar month, submit to the Executive Mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

This report must reflect the following:

- i. actual revenues per source, compared with budgeted revenues;
- ii. actual expenses per vote, compared with budgeted expenses;
- iii. actual capital expenditure per vote, compared with budgeted expenses;
- iv. actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- v. the amount of allocations received, compared with the budgeted amount;
- vi. actual expenses against allocations, but excluding expenses in respect of the equitable share;
- vii. explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in

- the service delivery and budget implementation plan;
- viii. the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and
 - ix. projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

The Executive Mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality. The report submitted to National and Provincial Treasury must be both in electronic format and in a signed written document.

6.2.3 Mid-year budget and performance assessment (Section 72 and 88 of MFMA)

The Accounting Officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan. The Accounting officer must then submit a report on such assessment to the Executive Mayor by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.

The Accounting Officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

7. REVIEW OF POLICY

This policy took effect on 1 July 2015 (excluding the amended sections for consideration) and shall be reviewed on an annual basis to ensure that it is in line with the municipality's strategic objectives, good governance, and prudent expenditure management and with relevant legislation.

PETTY CASH POLICY 2021/2022

Contents

1. INTRODUCTION	3
2. REGULATORY FRAMEWORK	3
3. OBJECTIVES	3
4. RESPONSIBILITY AND ACCOUNTABILITY	3
5. PETTY CASH FRAMEWORK	4
5.1 General Policy	4
5.2 Purchases through Petty Cash Float – Supply Chain Management Office	5
5.3 Establishing and Operating a Petty Cash Float	5
5.4 Security of Petty Cash Floats	6
5.5 Completing a Cash Purchase Claim Form	6
5.6 Sub-Advances to staff members	7
5.7 Out-of-Pocket Payments	7
5.8 Reimbursement of Petty Cash Floats	7
5.9 Shortages	8
5.10 Procedure applicable when a Petty Cash Float is repaid/cancelled	8
5.11 Financial year-end procedures	8

1. INTRODUCTION

The accounting officer of a municipality is responsible for the management of the expenditure

of the municipality in an effective and controlled manner. Therefore the Bergrivier Municipality adopts the following petty cash policy.

2. REGULATORY FRAMEWORK

- a) The Municipal Finance Management Act (56 of 2003)
- b) Section 15 of the Municipal Supply Chain Regulations
- c) Treasury regulations in terms of Section 13(1) of the Act.

3. OBJECTIVES

Compliance with the regulatory framework in terms of the relevant legislation is required.

4. RESPONSIBILITY AND ACCOUNTABILITY

The key responsibilities in terms of the MFMA (Section 65) are:

Accounting Officer (Municipal Manager)-

(1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality.

(2) The accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure—

(a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;

(b) that the municipality has and maintains a management, accounting and information system which—

(i) recognises expenditure when it is incurred;

(ii) accounts for creditors of the municipality; and

(iii) accounts for payments made by the municipality;

(c) that the municipality has and maintains a system of internal control in respect of creditors and payments;

(d) that payments by the municipality are made—

(i) directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed; and

(ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit;

The Municipal Manager delegates authority to the Chief Financial Officer to ensure compliance and adherence to the principles established by this policy.

5. PETTY CASH FRAMEWORK

5.1 General Policy

a. The use of petty cash floats is strictly confined to individual cash purchases of:

i) up to a maximum of R500, where the petty cash floats in other departments are used to make purchases,

ii) Petty cash maybe used for the purchase of prepaid sell phone costs, postage, cleaning products, and minor equipment for example a plug, wire etc. Maybe used to be cost effective items that would not warrant a requisition. Must be minor items.

iii) up to a maximum of R3 000, when claimed from the Financial Services Petty Cash Float, and the Mayor's office up to R5000.00.

iv) the office of the Mayor may make a once off payment above R500.00 but not exceeding R2000.00, the evidence must be attached (Request from the community in writing, program for the event or a written request from the Mayor. Attach the cash receipt with a signature or an actual receipt from the business for the items purchased from.)

b. It is not acceptable for one receipt or a number of receipts, in respect of the same event, which have been obtained by the same person, to be split over two cash purchase claims.

c. A petty cash float is not to be used for any of the following:

- i) the cashing of cheques;
- ii) loans to any person whatsoever;
- iii) payment of personal remuneration to any employee whatsoever, whether for fees, salaries, wages, travel allowance as part of remuneration, honorarium or other reason.
- iv) Purchase of capital items

d. Other cash floats may also be established for the purpose of providing change, for a cash register, or any other purpose approved by the Chief Financial Officer. Use of such floats is restricted to the purpose for which they were established.

e. The Chief Financial Officer may approve the use of petty cash for specific use, based on practical reasons or cost-benefit reasons. Such an authority will be done on a case by case basis for the purposes of considering merit.

f. The CFO may determine and approve the maximum amount to be held in any individual petty cash float.

g. The petty cash tin must be locked at all times in a safe. The responsible person given the permission to keep the petty cash will be granted permission in writing.

h. Petty Cash maybe used to pay out both donations and make purchases by the Mayor's office only, but evidence must be submitted with either the signatures of receipt of money or an actual receipt from the Supplier/Beneficiary up to an amount not exceeding R2000.00, otherwise a cheque must be requested.

5.2 Purchases through Petty Cash Float – Supply Chain Management Office

a. Purchases from SCM database suppliers shall be allowed in the following instance, provided that a monthly submission are made to the CFO of all purchases and the respective director confirming the enforcement of rotation of suppliers:

i) When the amount of the individual purchase / event is less than R250.00, irrespective of it being an emergency or not.

b. Purchases from SCM database suppliers are NOT allowed for capital items or fuel.

c. Petty claims will be dealt with on a first come, first serve basis and it is subject to the monetary limit of the petty cash.

5.3 Establishing and Operating a Petty Cash Float

a. To establish a new petty cash float or increase an existing advance, a written application is to be made to the Chief Financial Officer by the relevant Department, motivating the need for such petty cash float.

b. The total value of the advance requested will be an amount which would normally necessitate reimbursement approximately once a fortnight. This level of advances keeps to a minimum the overall cash in the buildings on municipal property and

ensures regular inclusion of information regarding expenditure in financial reports and for budget control purposes.

c. A request for the establishment of an advance will indicate the name and status of senior administrative or clerical staff to be held responsible for the operation of the petty cash float. The staff member's specimen signature must also be submitted by the Department to the Chief Financial Officer, together with the application documentation.

d. The application will indicate the security arrangement in place to ensure safe custody of funds in the office. The minimal security arrangement that will be acceptable is that the float will be kept in a locked box which will be kept in a locked filing cabinet or safe. If an advance is approved, the Assistant Accountant: Creditors will advise the Department accordingly and request that the responsible staff member collect the advance. This establishing advance will be charged to a "Petty Cash Advances - ...Name/Dept..." in the General Ledger and not against any expenditure votes. A register of advances is thus maintained per Ledger Account for the purpose of accounting for all petty cash floats.

5.4 Security of Petty Cash Floats

a. The cash on hand and used petty cash vouchers are to be kept in a locked box for which there should be two keys. One key is to be retained by the officer (on their person) normally responsible for the petty cash and the other to be kept in a sealed envelope in the office safe or other secure place, to be used only in an emergency.

b. The locked petty cash box must be kept in a secure place/safe when not in use and should be removed and returned by the responsible staff member only. At no stage should staff other than the responsible administrative/clerical staff member have access to the storage place of the petty cash box. **If the locked petty cash box is in a draw, the draw must be locked at all times and the keys be kept safe with the responsible staff member.**

c. Under no circumstance are keys to be left in the lock to the petty cash box, cabinet or safe.

d. If the responsible officer is either going on leave or is leaving the Municipality's employment, the petty cash float is to be reconciled and signed by the departing- as well as replacement staff members, to indicate their agreement as to its balance. The replacement staff specimen signature must also be submitted to the Chief Financial Officer and Director responsible.

5.5 Completing a Cash Purchase Claim Form

a. Petty cash stationery is available from the Expenditure Section (Financial Services). The form consists of two parts:

(i) Cash Purchase Claim page

(ii) Cash Purchase Record page - register

(iii) Receipt for cash advance (Only when appropriate, refer paragraph on Advances).

b. All details entered on the Cash Purchase Claim appear on the Cash Purchase record page.

c. The Cash Purchase Claim must be completed as follows:

(i) description and cost of the goods/services purchased

(ii) purchaser's signature

(iii) vote number to be charged

(iv) signature of the Officer in Charge of Petty Cash.

d. Original receipts or other valid documentation as required must be attached as proof of payment, with the signature of an appropriate financial delegate on this documentation. A financial delegate cannot authorise a cash purchase claim where she or he is the purchaser.

5.6 Sub-Advances to staff members

a. If it is necessary to make an initial sub-advance to a staff member for various needs, a receipt for cash advance must be completed. The receipt for Cash Advance Form must be completed as follows:

(i) description and estimated cost of the goods/services purchased

(ii) purchaser's signature

(iii) vote number to be charged

(iv) signature of the Officer in Charge of Petty Cash.

b. On completion of the purchase, the recording-, documentation- and authorization requirements will be as stated in the above paragraph: Completing a Cash Purchase Claim Form.

All such sub-advances will be accounted for within 24 hours, by submitting original receipts and other applicable documentation required, attached as proof of payment (with the approval signature on the documentation). Where this cannot be achieved, the buyer will be liable to pay back the advance without any delay or the money will be deducted on his/her next salary irrespective of consent being given or noted. Not more than one advance will be made to any one person at a time.

5.7 Out-of-Pocket Payments

a. Where a staff member has made purchases from their own funds and now seeks reimbursement from the petty cash, supporting documentation must be provided to substantiate the claim.

b. The supporting documentation is to be attached to the Claim.

c. The recording-, documentation- and authorization requirements will be as stated in the above paragraph (Completing a Cash Purchase Claim Form).

5.8 Reimbursement of Petty Cash Floats

a. A petty cash float is operated on the basis that expenditure from the float is periodically reimbursed. Such reimbursement-

(i) returns the cash level of the petty cash float to its original level and

(ii) charges the expenditure which has been made, to the correct expenditure vote.

b. Accordingly, at any point of time, the sum of the cash on hand, i.e. remaining unspent, plus the cash advances for un-finalised purchases, plus the completed cash purchase claim forms, will equal the level of the petty cash advanced to the Department.

c. Completed Cash Purchase Claim forms, with attached cash register slips, etc., must be taken by the officer in charge of the Petty Cash in a Directorate/Department, to the Assistant Accountant: Accounts Payable for reimbursement, after the Summary Claim Cover Page and attached documentation have been authorised by a financial delegate at least once in 14 days. Reimbursement of claims where supporting documentation is missing will not be entertained.

d. The prescribed Summary Cash Purchase Claim form as well as other relevant forms attached to it must be completed in full.

e. The most recently completed Cash Purchase Claim form must record the reconciliation of the petty cash float. The Assistant Accountant: Accounts Payable will refuse reimbursement of claims where this is not supplied.

f. A petty cash float must never be reimbursed with funds derived from any other source whatsoever.

5.9 Shortages

a. Any shortages in respect of a petty cash float must be paid in immediately.

b. Where a petty cash float is stolen the incident must be reported promptly to the Chief Financial Officer in the required format, after which same needs to be reported to the South African Police Services and a case number provided to the Assistant Accountant: Accounts Payable.

c. If the Petty Cash is not reconciled daily, weekly or monthly and there is non adherence to the Petty Cash Policy disciplinary action can be instituted by Bergrivier Municipality.

5.10 Procedure applicable when a Petty Cash Float is repaid/cancelled

When an advance is no longer required, a statement in a form of a memorandum is to be completed and signed by the Head of the relevant Department and submitted to the Assistant Accountant: Accounts Payable, with the balance of cash on hand and completed and authorized Cash Purchase Claim forms. The most recently completed Cash Purchase Claim form will record the reconciliation of the petty cash float, where after a cheque will be issued to the relevant person to effect completion of the transaction..

The Cashier will issue a receipt to the affected department.

5.11 Financial year-end procedures

Reconciled petty cash registers (cash slips attached), accompanied with the cash balance must be returned to the Senior Accountant: Expenditure a week before the financial year end.

Addendum:-

The register must be on excel and should look like the undermentioned format for each month of the financial year:-

The reconciliation must be done daily and closed off on a monthly basis, and signed off by the relevant Director/Manager.

This is an example:-

KLEINKAS FINANSIES					
Besonderhede	MPTENAA	DATUM	VOTE	UITGAWES	BALANS
Openings balans	Aanvulling				R2 000,00
FOX BOUERS	UVW	2018-12-10	012/061/2270/00	R 22,50	R1 977,50
PIKETBERG DRUKKERS	PA	2018-12-11	012/102/2430/00	R 130,80	R1 846,70
E KANKOWSKI	EK	2018-12-15	012/102/2140/00	R 89,95	R1 756,75
STIK EN STOFFEER	EK	2018-12-18	012/102/2140/00	R 200,00	R1 556,75
CRAZY STORE	ES	2018-12-18	012/102/2140/00	R 249,90	R1 306,85
BOLAND SPAR	EK	2018-12-18	012/102/2570/00	R 144,50	R1 162,35
ZAP ZONE	HJ	2018-12-19	012/061/2270/00	R 100,00	R1 062,35
C TURNER	CT	2019-01-02	012/061/2060/00	R 200,00	R 862,35
PIKETBERG DRUKKERS	EK	2019-01-18	012/102/2430/00	R 73,30	R 789,05
CRAZY STORE	EK	2019-01-18	012/102/2430/00	R 19,90	R 769,15
MAGNOLIA KEYS	EK	2019-01-25	012/061/2270/00	R 120,00	R 649,15
BOLAND SPAR	EK	2019-01-30	012/063/2570/00	R 97,10	R 552,05
			012/063/2570/00	R 33,80	R 518,25
PIKETBERG BANDEDIENS	MC	2019-02-05	012/061/3090/00	R 84,30	R 433,95
MIDAS	MC	2019-02-05	012/061/2270/00	R 96,00	R 337,95
UITGAWES TOTAAL				R 1 662,05	
BALANS					R 337,95
AANVRAAG					R1 662,05

ADDENDUM

BERGRIVIER MUNICIPALITY



CREDITORS, COUNCILLORS AND PERSONNEL PAYMENT POLICY

Council Resolution No:

Date: March 2021

TABLE OF CONTENTS

- A. OBJECTIVE
- B. LEGISLATIVE REQUIREMENTS
- C. DEFINITIONS
- D. DUTIES OF ACCOUNTING OFFICER
- E. PAYMENTS TO CONTRACTORS / SUPPLIERS / CONSULTANTS
- F. PAYMENTS TO COUNCILLORS / STAFF
- G. DELEGATION OF FUNCTIONS AND POWERS

A. POLICY OBJECTIVE

The objective of this policy is to provide standard procedures relating to payments due to creditors, councillors and personnel of Bergrivier Municipality from municipal funds.

B. LEGISLATIVE REQUIREMENTS

In terms of section 65 of the Municipal Finance Management Act, Act 56 of 2003, the Municipal Manager as an Accounting Officer of the Municipality is responsible for the management of the expenditure of the municipality and, to this end, must take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorization, withdrawal and payment of funds.

The municipality must, when it approves the annual budget for each year, also approve a cash flow projection for the year by revenue source broken down per month in terms of section 17(3) (c) of the MFMA. The municipality's Service Delivery and Budget Implementation Plan (SDBIP) must contain revenue and expenditure projections for each month as required by section 53 (3) (a) of the MFMA. The Municipal Manager must ensure, in terms of section 54 (1) (d) of the MFMA, that spending of funds and revenue collection proceed according to the budget.

The Municipal Manager must in terms of section 65 (2) of the MFMA for the purpose of giving account of the discharge of her/his responsibilities in respect of expenditure management take all reasonable steps to ensure —

- (a) That the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;
- (b) That the municipality has and maintains a management, accounting and information system which recognises expenditure when it is incurred, and which accounts for creditors of and payments made by the municipality;
- (c) That the municipality has and maintains a system of internal control in respect of creditors and payments;
- (d) That payments by the municipality are made directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed and either electronically or by direct deposit. No cash payments, payments by way of transferable and/or cash cheques may be made;
- (e) That all money owing by the municipality be paid within 30 days of receiving the relevant invoice and/or statement, unless prescribed otherwise by the Minister of Finance in terms of a regulation for certain categories of expenditure;
- (f) That the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments;
- (g) That any dispute concerning payments due by the municipality to another organ of state is disposed of in terms of legislation regulating disputes between organs of state;

- (h) That the municipality's available working capital is managed effectively and economically in terms of the cash management and investment policy of the municipality and within the framework prescribed by the Minister of Finance, and;
- (i) That the Accounting Officer takes all reasonable steps, according to the MFMA Act No. 56 of 2003 sec 5 (2), to ensure that expenditure management of all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

C. DEFINITIONS

In this policy –

“Act”	refers to the Local Government: Municipal Finance Management Act, 56 of 2003;
“Accounting Officer”	refers to the Municipal Manager;
“Chief Financial Officer”	refers to the official of the Municipality designated as such by the accounting officer in terms of section 80 [2] [a] of the Act;
“Creditor”	refers to the person to whom money is owed by the Municipality;
“Municipality”	refers to the Bergrivier Municipality;
“Procurement documents”	refer to quotation(s), requisition(s), SCM electronically generated order number;
“Small Enterprises”	refers to emerging business enterprises supplying the municipality with goods and services.

D. DUTIES OF ACCOUNTING OFFICER

The Accounting Officer must take all reasonable steps to ensure –

- (a) That the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;
- (b) That the municipality has and maintains a management, accounting and information system that –
 - (i) recognises expenditure when it is incurred;
 - (ii) accounts for creditors of the Municipality; and
 - (iii) accounts for payments made by the Municipality;

- (c) That the municipality has and maintains a system of internal control in respect of creditors and other payments.

E. PAYMENTS TO CONTRACTORS/SUPPLIERS/CONSULTANTS

- (1) The Accounting Officer must ensure:–

- (a) That all payments made by the municipality are made directly to the person or creditor that had supplied the relevant goods and/or services and/or to whom such payment is due, as informed by the municipality's SCM generated order number, unless otherwise agreed upon for good reasons in writing between the Accounting Officer and creditor.
- (b) That all tenders and quotations invited by and/or contracts entered into by the municipality, stipulate payment terms favourable to the municipality, i.e. payment due to fall not sooner than the conclusion of the month following the month in which a particular service is rendered to and/or goods are received by the municipality, provided that all reasonable steps shall be taken to ensure that payments are made within thirty (30) days from the date of in which the municipality receiving an invoice.
- (c) That no payments exceeding the value of R30 000 (inclusive of VAT) will be made out by way of non-transferable cheques; except for statutory requirements and suppliers such as Eskom and DWA.
- (d) That the municipality will not issue "cash cheques" for creditors' payments.
- (e) More than two (2) payments to the same creditor may be effected during any period of thirty (30) days, only on approval of the Expenditure Manager, and may not be in breach of Sec 65 (e) of the MFMA.
- (f) That no payment will be processed to any creditor if not accompanied by a creditor's statement.
- (g) In respect of "small enterprises"; where the total annual turnover of the creditor for contract works with the municipality does not exceed the value of R500 000.00; the payment may be effected within fifteen (15) days of receipt of tax invoice or statement concerned unless otherwise agreed upon with the Manager Expenditure, provided that:
- The Creditors Section is in possession of the procurement documents including the creditor's statement (s) and invoice(s) on/before the cut-off date as determined by the Manager Expenditure, depending on which payments is due for the 30 day period.
- (h) The municipality will not perform any creditors' payment runs on Fridays unless specific approval is granted by the Chief Financial Officer.
- (i) Banking details – Any changes to the Creditors' banking details will only be allowed when the following procedures have been met:

- The Creditor must inform the Municipality of its banking details on an original letterhead from the specific company and approved by the relevant banking institution with their official stamp and signature.
 - The Creditor must also update the banking details on the National Treasury website - Central Supplier Database.

 - Bank details changes must be authorised by two Senior Officials as identified by the Chief Financial Officer, in the Financial Department.
 - Before payment is processed by the Creditors department for Service Level Agreement contracts the service delivery department must confirm:
 - All prices, calculations and any taxes are correct.
 - The account has not previously been paid.
 - Sufficient budgetary provisions exist.
 - The creditors checklist is completed and attached to the invoice.(This list must also be checked and signed off by the Accountant: Expenditure)
- (2) Notwithstanding the foregoing policy directives; the Accounting Officer must, when it is financially beneficial to the municipality, make full use of any extended terms of payment offered by suppliers of goods and/or services to the municipality and may not settle any accounts earlier than such extended due date.
- (3) No payment for the provision of services, the supply of goods and/or the execution of work shall be processed unless an original supplier tax invoice containing a reference to the relevant municipality's SCM purchase order and such other relevant information as the Chief Financial Officer may determine, has been received.
- (4) Suppliers' original tax invoices processed for payment shall be certified by the originator of the order and/or Departmental Head. This will represent confirmation of receipt of goods and/or services being received and/or rendered and/or executed in ways that are acceptable to the relevant departmental head and; where applicable, the relevant contract manager or according to contract conditions.
- (5) Suppliers must submit their original tax invoices and delivery notes as well as monthly statements to the Creditors Accounts Section in the Finance Department. Any invoice submitted to another department shall retard the

speed of processing the referred payment; and shall not hold the Creditors Accounts liable for the delaying of such payment and the municipality's standard settlement terms will apply.

- (6) The Chief Financial Officer can process creditor payments more than once a week, provided that special payments to creditors may be made with the express approval of the Manager Expenditure if he/she is satisfied that there are compelling reasons for making such payments. The normal day for payment of Creditors will be on a Thursday of each week. Creditors' payments such as accommodation, travelling and subsistence will be dealt with on a case by case basis, as approved by the Chief Financial Officer or delegated authority.
- (7) Payments in terms of this policy are subject to compliance with all financial requirements relating to payments to creditors by the municipality and the submission of all documentation substantiating particular payments.
- (8) The suppliers' invoices and/or delivery notes must reflect the municipality's unique order number for the goods purchased and/or services rendered; quantity purchased; date of the invoice as well as the VAT registration number (of the municipality); failure which will result to the referred invoice not being processed for payment.
- (9) All delivery notes on stock items must reflect the municipality's Stores stamp and the signature of the Senior SCM Practitioner: Logistics to confirm the delivery of the goods; failure which will result to the referred invoice not being processed for payment.
- (10) No municipal official; councillor; supplier; contractor and/or consultant will interfere in the processes of creditors' payments and/or accentuate the Creditors personnel to process payments outside the normal creditors' payment processes.
- (11) Any Council official who may wilfully/intentionally/or unintentionally misplace the creditors' payment documents, viz. Tax Invoices; Delivery Notes and/or Statements; will be fully liable for the recovery costs incurred; that includes the duplicate documentation fees and/or interest charged to the municipality.

Any municipal councillor and/or official who fails to submit payment documents and/or process creditors' payments within two (2) days after receiving such documents; in a manner that his/her actions result to interest and/or penalties being charged against the municipality shall be liable for such fruitless or wasteful expenditure and he/she will be dealt with in terms of the municipality's Unauthorized, Irregular, Wasteful and Fruitless Expenditure Policy.

The Municipality shall, if determined to be financially beneficial, and subject to cash flow being available, make use of early settlement discounts offered by suppliers to effect payment before the scheduled payment intervals as determined herein above, such payments may be approved by the CFO on recommendation by the Manager Expenditure.

F. PAYMENTS TO COUNCILLORS/STAFF

- (1) All subsistence and travel claims submitted by Councillors and personnel for payment will be processed in terms of the Council's approved Subsistence and Travel Allowance Policy. All claims submitted before the 10th of the month, will be paid on or before the 15th of the month and claims submitted thereafter will be paid with the monthly salary.
- (2) All approved documentation relating to such subsistence and travel claims, approved by the relevant Head of Department must reach the Payroll Office by not later than Tuesday, end of business. Such payments will only be processed on Thursdays for payment that will be released only on Fridays, the same week.
- (3) Where a claim for payment is received after the day determined as per paragraph (2), such claim may be considered for processed provided that such action will not place an unnecessary work load or undue pressure on the Payroll Office and Creditors section.
- (4) The submission of overtime claims, standby, shift allowance claims must reach the Payroll Office on/before the 10th day of the month. Such payments will be dealt with per normal monthly payroll procedures. Late submissions will only be dealt with in the following month.
- (5) The submission of any other human resource requests such as leave encashment, allowances, acting allowances and/or any other statutory related payments must reach the Payroll Office on/before the cut off dates annually determined by the Chief Financial Officer. Such payments will be dealt with per normal monthly payroll procedures
- (6) Salary payments shall be on the 25th of each month or the closest working day thereto for all employees whether permanent, temporary or appointed on contract as well as Councillors, taking into consideration the bank cut-off times and related practical considerations; However, for the months of December; salaries will be processed within four (4) days prior to Christmas Day. The Chief Financial Officer will annually determine the salary payment dates and distribute same for information to all departments.
- (7) The practice for the processing of salary advances for the municipal Councillors and staff is forbidden in terms of Section 164 (c) (i) – (iii) of the Municipal Finance Management Act.
- (8) Closure for the submission of monthly payroll documentation for processing will be approved by the Chief Financial Officer, and will be communicated to other Heads of Department.
- (9) No municipal official and/or Councillor will interfere in the processes of salaries and wages payments or to accentuate the Payroll Office to process payments outside the normal salaries and wages payment processes.
- (10) The municipality, through the Payroll Office, shall not issue "cash cheques" to employees for payments relating travel and subsistence, overtime, standby, nightshift claims, etc. Such payments must electronically be transferred into the employees banking accounts. For claims on S&T's banking details as registered on the payroll system will be used for payment. It is the

responsibility of each councillor and official to ensure that their banking details are correctly provided to the Human Resource Section for payroll purposes. The Salary office will not be held liable for incorrect payment details and the subsequent delay in payments or disbursements because of incorrect information supplied.

- (11) All instructions to the Payroll Office must be directed and reviewed by the Manager: Expenditure or his/her delegated official prior to such request being processed on the municipal payroll system.

- (12) The municipality shall not process payroll deductions if such deductions are not statutory related. Only statutory and/or collective agreement deductions as well as other deductions such as mortgage bonds, garnishee orders, pension fund loans, maintenance orders, and employees' rental accounts for municipal properties and arrear employees' municipal accounts recovered in terms of the municipal credit control and debt collection policy will be approved for processing by the Payroll Office.

- (13) The following deductions will not be allowed:
 - (13.1) Insurance policies (Example: Old Mutual, Legal Wise, AVBOB, Metropolitan, SANLAM etc.)
 - (13.2) Current Municipal Accounts for rates and services, unless a written instruction is signed and provided to the Payroll office on or before the 10th of each month.
 - (13.3) Savings and investment account contributions
 - (13.4) Only the Unions that have a written agreement with a Broker and the Municipality is allowed to deduct contributions,

G. DELEGATION OF FUNCTIONS AND POWERS

The Accounting Officer may, in terms of section 79 of the Act, delegate his or her functions and powers in terms of this policy to the Chief Financial Officer.

BERGRIVIER

Munisipaliteit / Municipality

DRAFT COST CONTAINMENT POLICY

TABLE OF CONTENTS

ITEM	CONTENT	PAGE NO.
1.	Definitions	3
2.	Object of Policy	3
3.	Application of Policy	3
4.	Use of consultants	4-5
5.	Vehicles used for political office-bearers	5
6.	Travel and subsistence	6-7
7.	Domestic accommodation	7
8.	Credit cards	7
9.	Sponsorships, events and catering	7-8
10.	Communication	8
11.	Conferences, meetings and study tours	8-10
12.	Other related expenditure items	10
13.	Enforcement procedures	11
14.	Disclosures of cost containment measures	11
15.	Short title and commencement	11

1. DEFINITIONS

In this Policy, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, unless the context indicates otherwise, and-

"Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"Consultant" means a professional person, individual, partnership, corporation, or a Company appointed to provide technical and specialist advice or to assist with a design and implementation of projects or to assist a municipality to perform its functions to achieve the objects of local government in terms of section 152 of the Constitution;

"Cost containment" means measures implemented to curtail spending in terms of this Policy; and

"Credit card" means a card issued by a financial services provider, which creates a revolving account and grants a line of credit to the cardholder.

"Social events" means events involving only municipal councilors and / or members of Bergrivier Municipality does not include events where the public is involved or held to the benefit of the public.

2. OBJECT OF POLICY

The object of this Policy, in line with sections 62(1) (a) and 78(1) (b) of the Act, is to ensure that resources of the municipality are used effectively, efficiently and economically by implementing cost containment measures.

3. APPLICATION OF POLICY

This Policy apply to all officials and political office-bearers in Bergrivier Municipality.

This policy overrides provisions of any other policy of the Municipality on the same content. In the case of differences between policies, this policy will suffice.

4. USE OF CONSULTANTS

4.1 The municipality may only appoint consultants if an assessment of the needs and requirements confirms that the Municipality does not have the requisite skills or resources in its full -time employ to perform the function. (See attached “Use of Consultants (all service providers) – an assessment of the needs and requirements” which is compulsory to accompany relevant requisitions for approval)

4.2 The accounting officer adopt the following fair and reasonable remuneration framework for consultants taking into account the rates –

- (a) determined in the "Guideline on fees for audits undertaken on behalf of the Auditor -General of South Africa", issued by the South African Institute of Chartered Accountants;
- (b) set out in the "Guide on Hourly Fee Rates for Consultants", issued by the Department of Public Service and Administration; or
- (c) as prescribed by the body regulating the profession of the consultant.
- (d) any other reasonable framework prescribed by Professional Bodies and/or spheres of Government.

4.3 The tender documentation for the appointment of consultants must include a clause that the remuneration rates will be subject to negotiation, not exceeding the applicable rates mentioned in sub-regulation (2).

4.4 When negotiating cost-effective consultancy rates for international consultants, the accounting officer may take into account the relevant international and market – determined rates.

4.5 When consultants are appointed, the accounting officer must -

- (a) appoint consultants on a time and cost basis with specific start and end dates;
- (b) where practical, appoint consultants on an output-specified basis, subject to specific measurable objectives and associated remuneration;

- (c) ensure that contracts with consultants include overall cost ceilings by specifying whether the contract price is inclusive or exclusive of travel and subsistence disbursements;
- (d) ensure the transfer of skills by consultants to the relevant officials of a municipality or municipal entity;
- (e) undertake all engagements of consultants in accordance with the Municipal Supply Chain Management Regulations, 2005 and the municipality's Supply chain management policy; and
- (f) develop consultancy reduction plans to reduce the reliance on consultants.
(The Procurement Plan will indicate this plan)

4.6 All contracts with consultants must include a fee retention or penalty clause for poor performance.

4.7 The municipality must ensure that the specifications and performance are used as a monitoring tool for the work to be undertaken and are appropriately recorded and monitored.

4.8 The travel and subsistence costs of consultants must be in accordance with the national travel policy issued by the National Department of Transport, as updated from time to time

4.9 The contract price must specify all travel and subsistence costs and if the travel and subsistence costs for appointed consultants are excluded from the contract price, such costs must be reimbursed in accordance with the national travel policy of the National Department of Transport.

4.10 The Accounting Officer may approve the utilization of a consultant outside of the above mentioned, when required for service delivery.

5. VEHICLES USED FOR POLITICAL OFFICE-BEARERS

Bergvriër Municipality does not purchase vehicles for political office-bearers.

6. TRAVEL AND SUBSISTENCE

6.1 ~~The accounting officer~~ – **As per approved Council delegations the Accounting Officer, Director's or Managers:-**

(a) may only approve the purchase of economy class tickets for all officials and/or political office bearers.

6.2 In the case of the accounting officer, the mayor may only approve the purchase of economy class tickets for any required flying.

6.3 International travel will be limited to meetings or events that are considered critical and really necessary. The number of officials or political office bearers attending such meetings or events must be limited to those officials or political office bearers directly involved in the subject matter related to such meetings or events.

6.4 The accounting officer, or the mayor in the case of the accounting officer, may approve accommodation costs that exceed an amount as determined from time to time by the National Treasury through a notice only -

(a) during peak holiday periods; or

(b) when major local or international events are hosted in a particular geographical area that results in an abnormal increase in the number of local and /or international guests in that particular geographical area.

6.5 An official or a political office-bearer of the municipality must -

(a) utilize the municipal fleet, where viable, before incurring costs to hire vehicles;

(b) make use of available public transport or a shuttle service if the cost of such a service is lower than -

(i) the cost of hiring a vehicle;

(ii) the cost of kilometers claimable by the official or political office bearer;
and

(iii) the cost of parking.

(c) not hire vehicles from a category higher than Group B or an equivalent class;
and

(d) where a different class of vehicle is required for a particular terrain or to cater for the special needs of an official, seek the written approval of the accounting officer before hiring the vehicle.

6.6 The municipality must utilize the negotiated rates for flights and accommodation as communicated from time to time by the National Treasury through a notice or any other available cheaper flight and accommodation.

7. DOMESTIC ACCOMMODATION

7.1 The accounting officer must ensure that costs incurred for domestic accommodation and meals are in accordance with the maximum allowable rates for domestic accommodation and meals as communicated from time to time by the National Treasury through a notice.

7.2 Overnight accommodation may only be booked where the return trip exceeds 500 kilometers.

7.3 There may be circumstances when the 500 kilometers limitation may be impractical. For example, in instances where attendance is required over a number of days, or there is a risk to the health of the official or councilor and cost vs benefit considerations can warrant such expenditure. The Accounting Officer may approve overnight accommodation with these factors in mind. 7.4 If the event last more than a day, then accommodation may be booked with prior approval.

8. CREDIT CARDS

8.1 The accounting officer must ensure that no credit card or debit card linked to a bank account of a municipality is issued to any official or political office bearer.

8.2 Where officials or political office bearers incur expenditure in relation to official municipal activities, such officials or political officer bearers must use their personal credit cards or cash or arrangements made by the municipality, and request reimbursement in accordance with the written approved policy and processes.

9. SPONSORSHIPS, EVENTS AND CATERING

9.1 The municipality may not incur catering expenses for meetings which are only attended by persons in the employ of the municipality, unless the prior written approval of the accounting officer is obtained.

9.2 The accounting officer may incur catering expenses for the hosting of meetings, conferences, workshops, courses, forums, recruitment interviews, and proceedings of council that exceed five hours including travel time of participants.

9.3 Entertainment allowances of qualifying officials may not exceed two thousand rand per person per financial year, unless approved otherwise by the accounting officer.

9.4 The municipality may not incur expenses on alcoholic beverages unless the municipality recovers the cost from the sale of such beverages.

9.5 The accounting officer must ensure that social events, team building exercises, year-end functions, sporting events and budget vote dinners are not financed from the municipality budgets or by any suppliers or sponsors.

9.6 The municipality may not incur expenditure on corporate branded items like clothing or goods for personal use of officials, other than uniforms, office supplies and tools of trade unless costs related thereto are recovered from affected officials or is an integral part of the business model.

9.7 The accounting officer may incur expenditure not exceeding the limits for petty cash usage to host farewell functions in recognition of officials who retire after serving the municipality for ten or more years or retire on grounds of ill health.

9.8 Catering may be provided for the following:

9.8.1 Meetings of Council

9.8.2 Performance and Audit Committee

9.8.3 Oversight Committee

9.8.4 Performance reviews

9.8.5 Labour forum

9.8.6 Better Together Games

9.8.7 Executive Mayor's Golf Day

9.8.8 Fish factory tournament

9.8.9 VIP Golden Games

9.8.10 Other meetings/events as authorised by the Accounting Officer

The amounts applicable for the 2020/21 financial year is as approved in the report which accompany this policy.

9.9 The year end social function will be cancelled for cost containment.

Bergrivier Municipality will suffice with the Prize-giving function once a year where training and merit will be awarded.

10. COMMUNICATION

10. The municipality may, as far as possible, advertise municipal related events on its website instead of advertising in magazines or newspapers, unless required by law.

10.2 The accounting officer must ensure that allowances to officials for private calls and data costs are limited to an amount as determined by the accounting officer.

10.3 Newspapers and other related publications for the use of officials must be discontinued on expiry of existing contracts or supply orders, unless required for professional purposes and where unavailable in electronic format.

10.4 The municipality may participate in the transversal term contract arranged by the National Treasury for the acquisition of mobile communication services.

11. CONFERENCES, MEETINGS AND STUDY TOURS

11.1 The accounting officer must establish policies and procedures to manage applications to attend conferences or events hosted by professional bodies or non – governmental institutions held within and outside the borders of South Africa taking into account their merits and benefits, costs and available alternatives.

11.2 When considering applications from officials or political office bearers to attend conferences or events within and outside the borders of South Africa, the accounting officer or mayor as the case may be, must take the following into account -

- (a) the official's or political office bearer's role and responsibilities and the anticipated benefits of the conference or event;

- (b) whether the conference or event addresses relevant concerns of the institution;
- (c) the appropriate number of officials or political office bearers, not exceeding three, attending the conference or event; and
- (d) the availability of funds to meet expenses related to the conference or event.

11.3 The accounting officer may consider appropriate benchmark costs with other professional bodies or regulatory bodies prior to granting approval for an official to attend a conference or event within and outside the borders of South Africa.

11.4 The benchmark costs referred to in sub -regulation (3) may not exceed an amount as determined from time to time by the National Treasury through a notice.

11.5 The amount referred to in sub -regulation (4) excludes costs related to travel, accommodation and related expenses, but includes -

- (a) conference or event registration expenses; and
- (b) any other expense incurred in relation to the conference or event.

11.6 When considering costs for conferences or events these may not include items such as laptops, tablets and other similar tokens that are built into the price of such conferences or events.

11.7 The accounting officer of a municipality must ensure that meetings and planning sessions that entail the use of municipal funds are, as far as may be practically possible, held in- house.

11.8 Municipal or provincial office facilities must be utilized for conference, meetings, strategic planning sessions, inter alia, where an appropriate venue exists within the municipal jurisdiction.

11.9 The accounting officer must grant the approval for officials and in the case of political office bearers and the accounting officer, the mayor, as contemplated in sub - regulation (2).

11.10 The municipality must, where applicable, take advantage of early registration discounts by granting the required approvals to attend the conference, event or study tour, in advance.

12. OTHER RELATED EXPENDITURE ITEMS

12.1 All commodities, services and products covered by a transversal contract concluded by the National Treasury must be considered before approaching the market, to benefit from savings where lower prices or rates have been negotiated.

12.2 Municipal resources may not be used to fund elections, campaign activities, including the provision of food, clothing, printing of agendas and brochures and other inducements as part of, or during election periods or to fund any activities of any political party at any time.

12.3 Expenditure on tools of trade for political office bearers must be limited to the upper limits as approved and published by the Cabinet member responsible for local government in terms of the Remuneration of Public Office Bearers Act, 1998.

12.4 The municipality must avoid expenditure on elaborate and expensive office furniture.

12.5 The municipality may only use the services of the South African Police Service to conduct periodical or quarterly security threat assessments of political office bearers and key officials and a report must be submitted to the speaker's office.

12.6 The municipality may consider providing additional time -off in lieu of payment for overtime worked. Planned overtime must be submitted to the relevant manager for consideration on a monthly basis. A motivation for all unplanned overtime must be submitted to the relevant manager.

12.7 The municipality must ensure that due process is followed when suspending or dismissing officials to avoid unnecessary litigation costs.

13. ENFORCEMENT PROCEDURES

Failure to implement or comply with these Regulations may result in any official of the municipality, political office bearer or director of the board that authorized or incurred any expenditure contrary to these regulations being held liable for financial misconduct or a financial offence in the case of political office bearers as defined in

Chapter 15 of the Act read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

14. DISCLOSURES OF COST CONTAINMENT MEASURES

14.1 The disclosure of cost containment measures applied by the municipality must be included in the municipal in-year budget reports and annual costs savings disclosed in the annual report.

14.2 The measures implemented and aggregate amounts saved per quarter, together with the regular reports on reprioritization of cost savings and on the implementation of the cost containment measures must be submitted to the Municipal Council for review and resolution.

14.3 The reports referred to in sub-regulation (2) must be copied to the National Treasury and the relevant provincial treasury within seven calendar days after the report is submitted to the municipal council.

15. SHORT TITLE AND COMMENCEMENT

This policy is called the Cost Containment Policy and will commence on date of approval by Council

Attachment in terms of section 4.1 of the Policy

**Use of consultants (all service providers) –
an assessment of the needs and requirements**

Failure to undertake the latter assessment will result in the expenditure incurred being classified as irregular expenditure.

confirms that the affected municipality or municipal entity **does not have the requisite skills or resources in its full -time employ to perform the function.**



fair and reasonable remuneration framework for consultants taking into account the rates - (a) determined in the "Guideline on fees for audits undertaken on behalf of the Auditor - General of South Africa ", issued by the South African Institute of Chartered Accountants; (b) set out in the "Guide on Hourly Fee Rates for Consultants ", issued by the Department of Public Service and Administration; or (c) as prescribed by the body regulating the profession of the consultant.

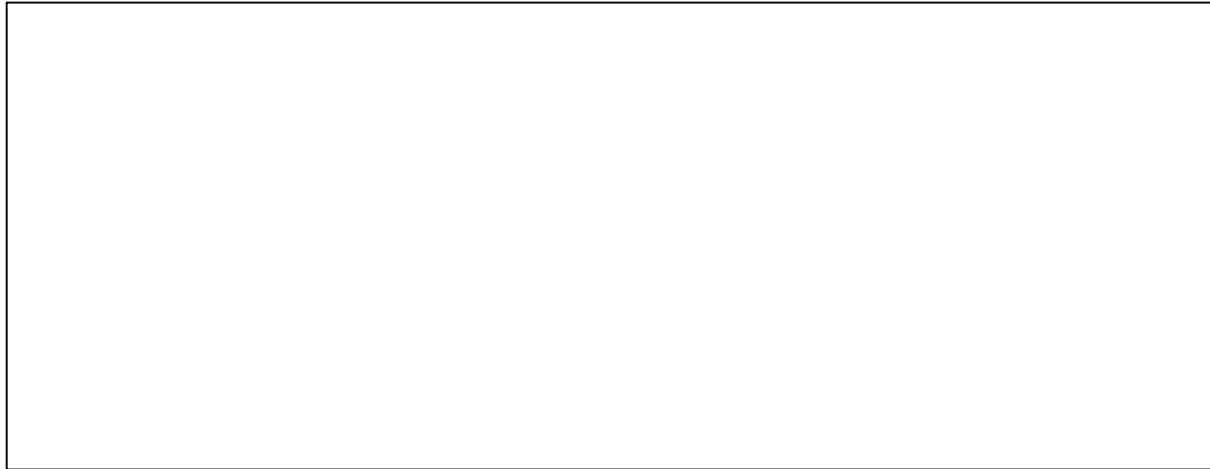
It is always advisable to negotiate lower rates than the maximum.

Some useful links regarding rates follow, this is not exhaustive, as there may be different rates for different professions, for example, engineers' contracts may relate to time, cost and rates, etc.

www.dpsa.gov.za/dpsa2g/consultant_fees.asp

https://www.saica.co.za/portals/0/documents/Circular_01_2018_Guideline_on_AGSA_Fees.pdf

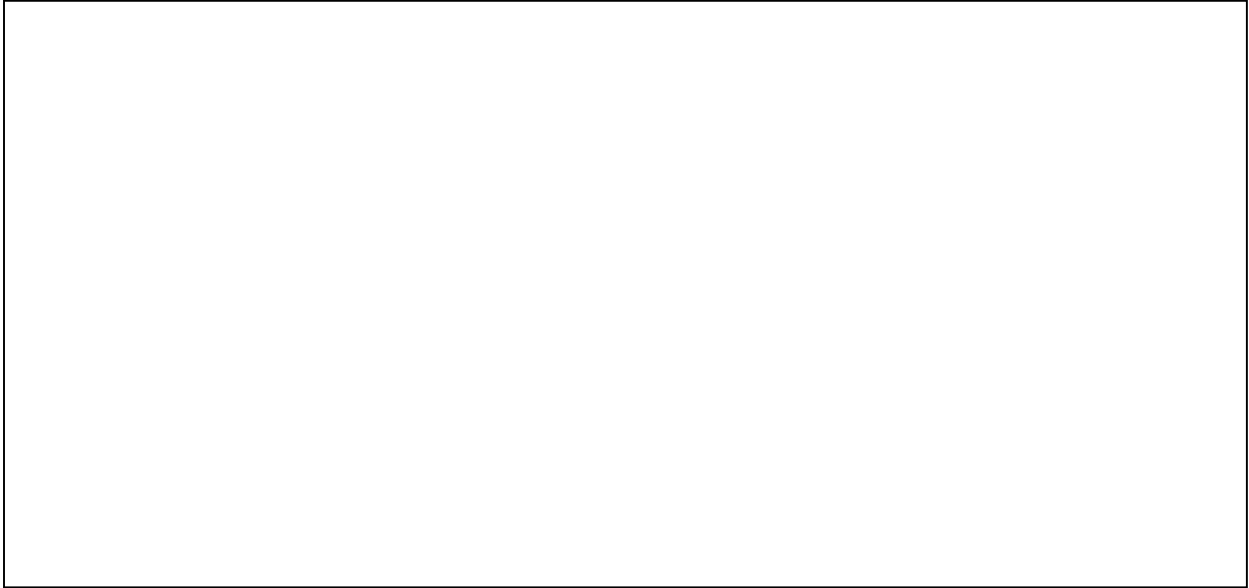
The tender documentation for the appointment of consultants must include a clause that the remuneration rates will be subject to negotiation, not exceeding the applicable rates mentioned in sub -regulation (2). (4) When negotiating cost -effective consultancy rates for international consultants, the accounting officer may take into account the relevant international and market -determined rates.



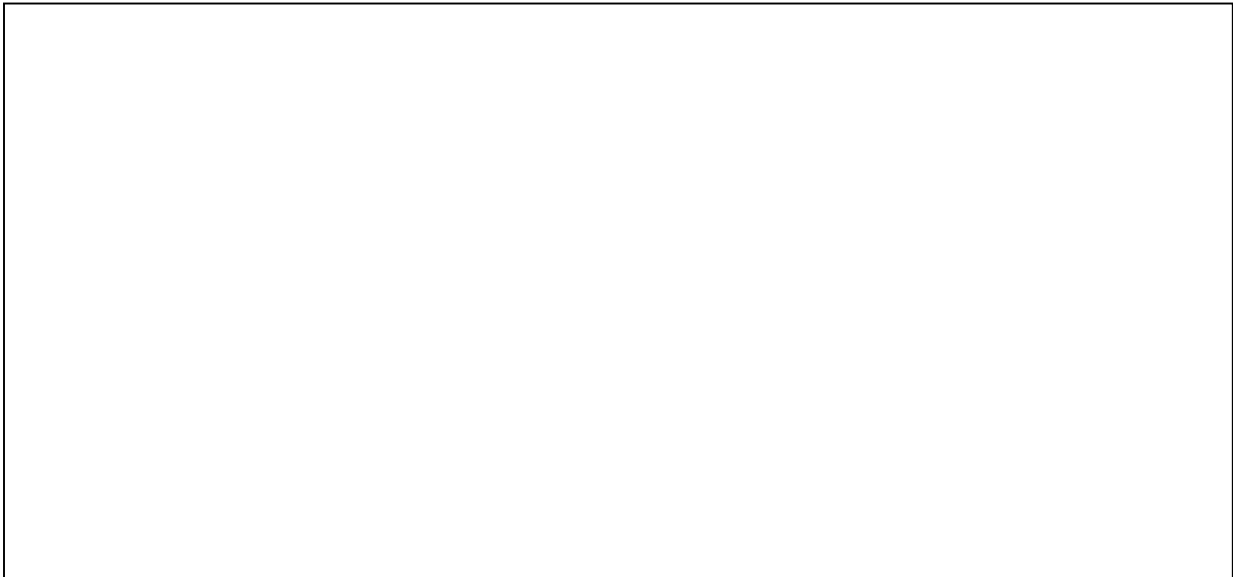
(5) When consultants are appointed, an accounting officer must - (a) appoint consultants on a **time and cost basis** with specific start and end dates; (b) where practical, appoint consultants on an **output- specified basis**, subject to specific measurable objectives and associated remuneration;



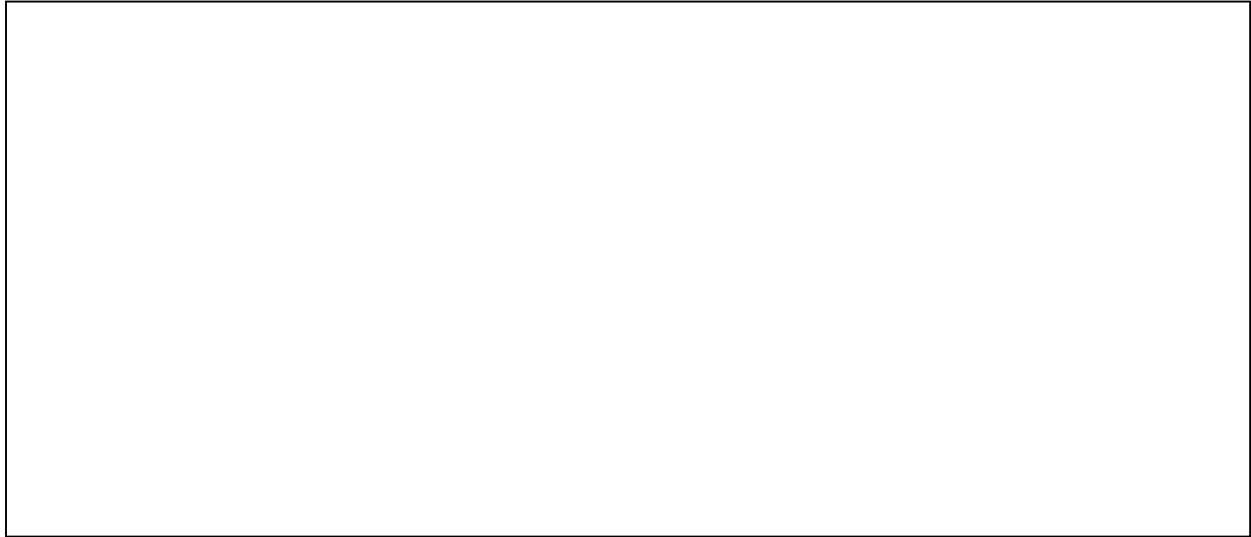
(c) ensure that contracts with consultants **include overall cost ceilings** by specifying whether the contract price is inclusive or exclusive of travel and subsistence disbursements;



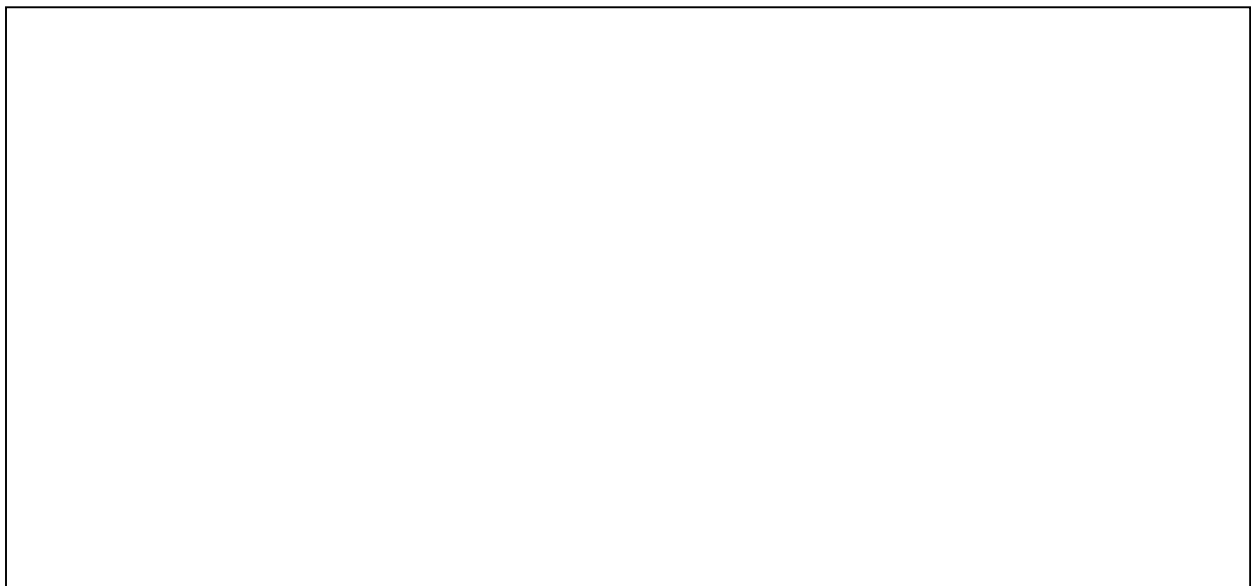
(d) ensure the **transfer of skills** by consultants to the relevant officials of a municipality or municipal entity;



(e) undertake all engagements of consultants in accordance with the Municipal Supply Chain Management Regulations, 2005 and the municipality's **supply chain management policy**; and



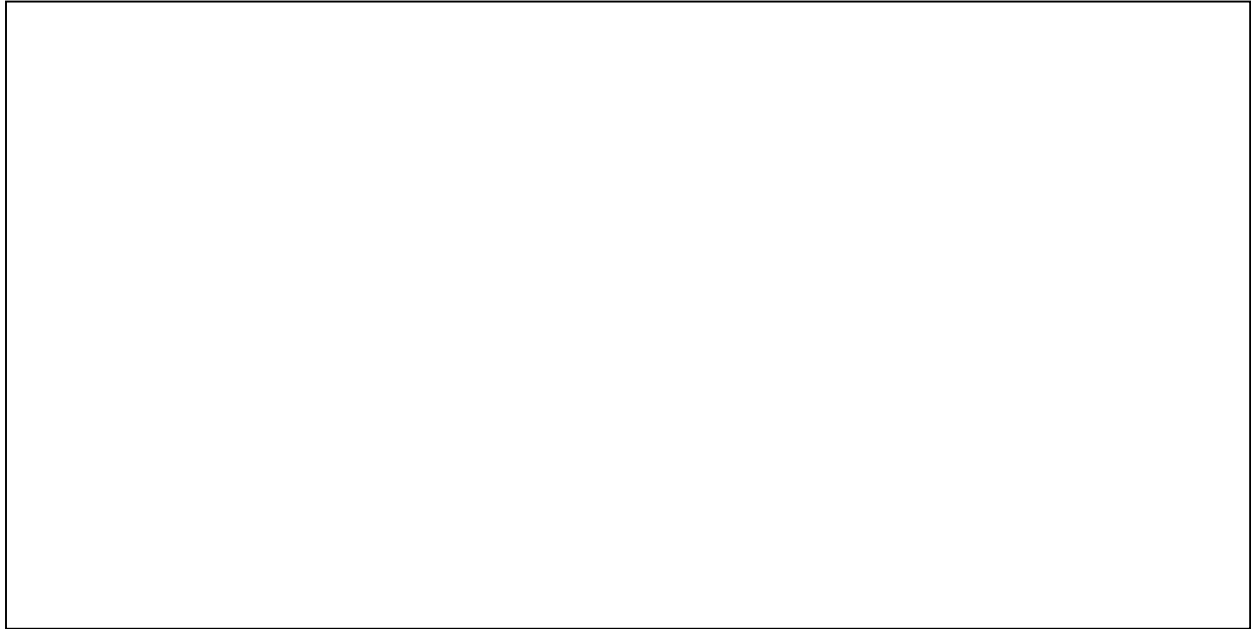
(f) **develop consultancy reduction plans** to reduce the reliance on consultants. Look at consultancy reduction plan issued by the National Treasury for PFMA institutions and customize it for its own internal use. These documents can be accessed using the following link: <http://www.treasury.gov.za/legislation/pfma/guidelines/default.aspx>



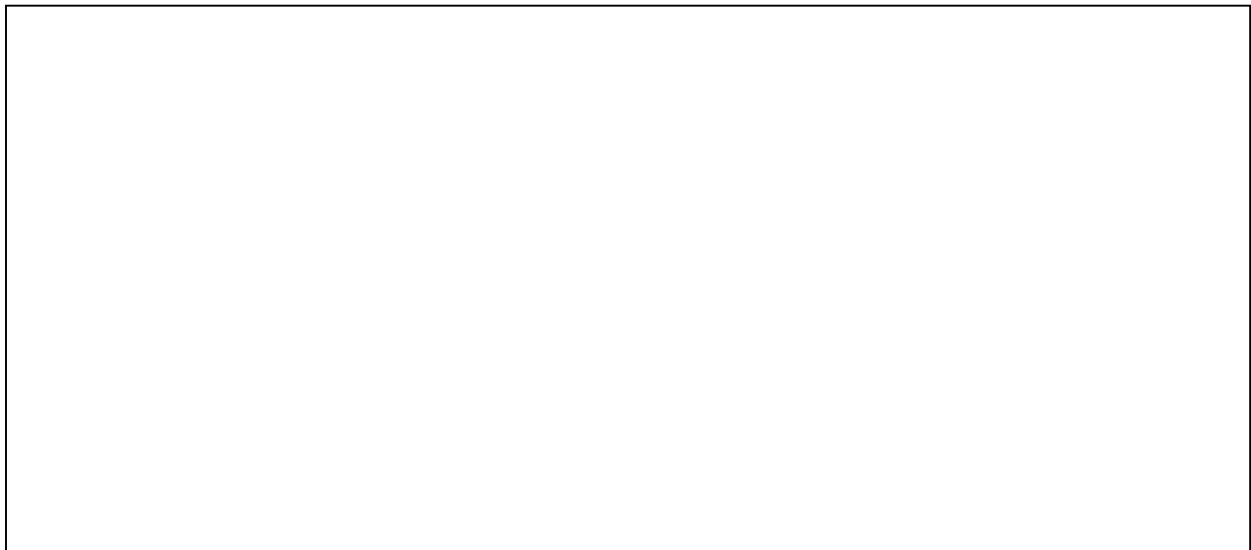
(6) All contracts with consultants must include a **fee retention or penalty clause for poor performance.**

(7) A municipality or municipal entity must ensure that the **specifications and performance are used as a monitoring tool** for the work to be undertaken and are appropriately recorded and monitored.

Monitoring of performance against contracts must also ensure **skills are transferred** to municipal officials, which forms an integral part of the contract or arrangements arising from such contracts. Skills may be transferred through the provision of **workshops or on the job training**.



(8) The **travel and subsistence costs** of consultants must be in accordance with the national travel policy issued by the National Department of Transport, as updated from time to time.



NAME OF USER:
POSITION OF USER:

DATE

SUPPORT ASSESSMENT	
DO NOT SUPPORT ASSESSMENT	

N BOTHMA
MANAGER SUPPLY CHAIN AND EXPENDITURE
BERGRIVIER MUNICIPALITY

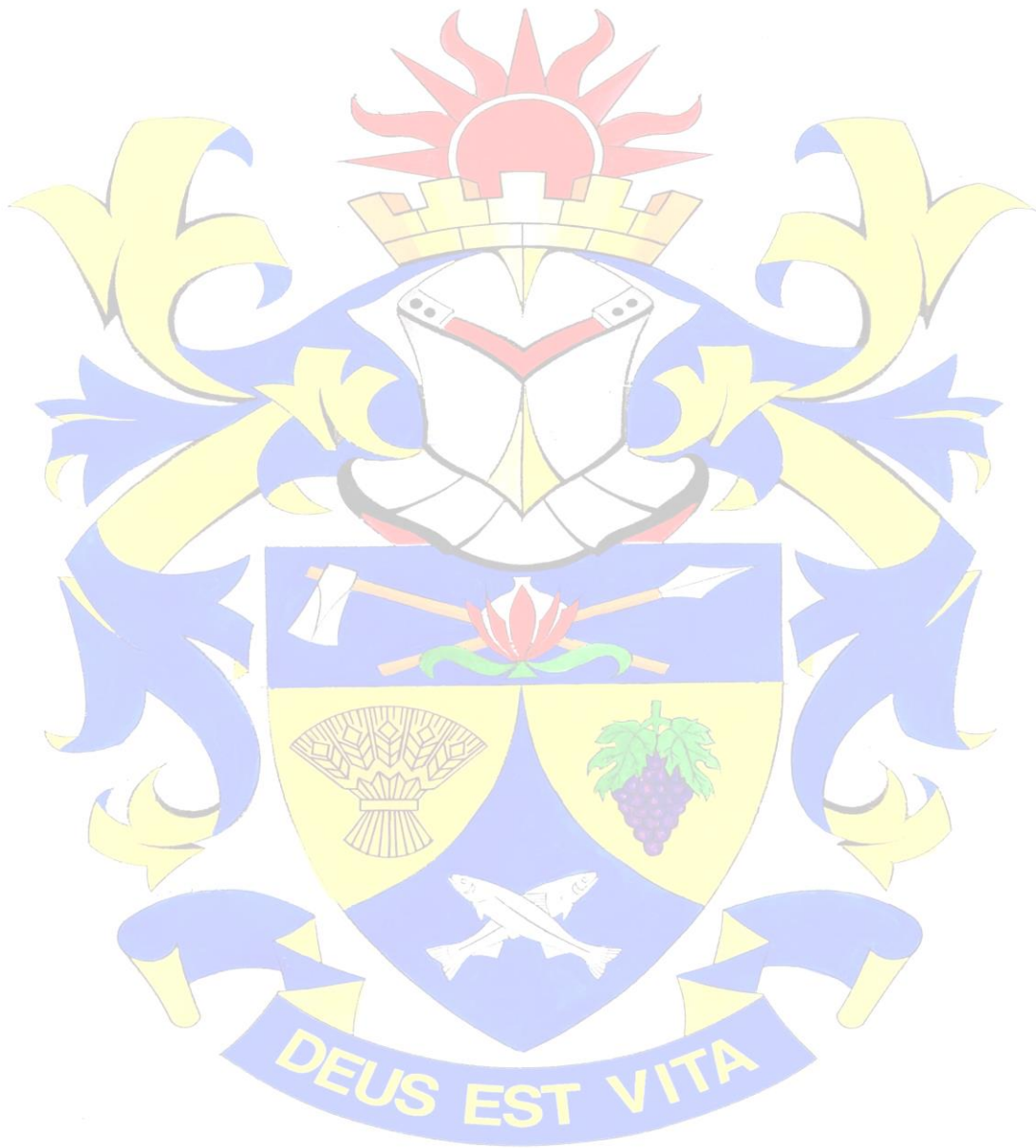
DATE

APPROVE ASSESSMENT	
DO NOT APPROVE ASSESSMENT	

ADV H LINDE
MUNICIPAL MANAGER
BERGRIVIER MUNICIPALITY

DATE

BERGRIVIER MUNICIPALITY



2020/2021 PREFERENTIAL PROCUREMENT POLICY

BERGRIVIER MUNICIPALITY

PREFERENTIAL PROCUREMENT POLICY

	PAGE
1. PREAMBLE	3
2. FOREWORD	4
3. PURPOSE AND OBJECTIVES	4
4. LEGISLATIVE FRAMEWORK	5
5. PRINCIPLES	6
6. POLICY STATEMENTS	7
7. PREFERENCE TARGETS IDENTIFIED	9
8. IMPLEMENTATION	11
9. DEFINITIONS	11

1. PREAMBLE

1.1 The Constitution of the Republic of South Africa, 1996 in section 217 requires an organ of state to contract for goods or services in accordance with a procurement system which is fair, equitable, transparent, competitive and cost effective and to grant preferences within a framework prescribed by National Legislation.

1.2 A National Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000) – [PPPFA] was promulgated in response to the Constitutional provision and allow for an organ of state to develop a preferential procurement policy and to implement such policy within the PPPFA framework.

From the preamble from the Constitution:

We therefore, through our freely elected representatives, adopt this Constitution as the supreme law of the Republic so as to

- Heal the divisions of the past and establish a society based on democratic values, social justice and fundamental human rights;
- Lay the foundations for a democratic and open society in which government is based on the will of the people and every citizen is equally protected by law;
- Improve the quality of life of all citizens and free the potential of each person; and
- Build a united and democratic South Africa able to take its rightful place as a sovereign state in the family of nations.

From Chapter 7 of the Constitution:

152. Objects of local government

1. The objects of local government are -

- a. to provide democratic and accountable government for local communities;
- b. to ensure the provision of services to communities in a sustainable manner;
- c. to promote social and economic development;
- d. to promote a safe and healthy environment; and
- e. to encourage the involvement of communities and community organisations in the matters of local government.

2. A municipality must strive, within its financial and administrative capacity, to achieve the objects set out in subsection (1).

153. Developmental duties of municipalities

A municipality must

- a. structure and manage its administration, and 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; and

b. participate in national and provincial development programmes.

2. FOREWORD

The policy of Bergrivier Municipality – in respect of Preferential Procurement is that:

2.1 State expenditure is recognised as an instrument of government policy to achieve economic, socio-economic and development objectives.

2.2 Procurement can be applied as an instrument of secondary redistribution to alter primary income distribution and as a means to address historic imbalances by means of creating employment and business opportunities for historically disadvantaged groups in the South African society.

2.3 Preferential Procurement is recognised as a valid instrument for such social reform.

2.4 It is recognised that preferential procurement cannot be applied without cost and that such cost should be subject to the Municipal Budget and the prioritisation processes applicable to all Municipal expenditure.

2.5 Ultimately, preferential procurement could go some way to providing a springboard to encourage redistribution and reducing economic concentration, which in turn would foster competition and promote effective and appropriate resource allocation.

2.6 The Bergrivier Municipality Preferential Procurement Policy will be reviewed regularly.

1 This Policy marks the beginning of a long term path the Bergrivier Municipality intends to walk with the citizens of Bergrivier and that this Policy represents the first phase of implementation. With the increase in maturity of the Bergrivier Municipality as well as its suppliers, it is further accepted that this Policy will also mature to the extent that visible socio-economic benefits can be experienced by all citizens living in Bergrivier.

2 PURPOSE AND OBJECTIVES

The broad purpose of the Preferential Procurement Policy is to:

3.1 Validate Bergrivier Municipality's commitment to Preferential Procurement.

3.2 Ensure effective and efficient application of resources.

3.3 Promote accountability, transparency and fairness.

3.4 Create opportunities for local small, medium and micro enterprises.

3.5 Enhance quality of services.

3.6 Stimulate socio-economic development.

3.7 Eliminate and counter corruption.

3.8 Contribute towards reduction of unemployment, especially within the Bergrivier Municipal

Area.

3.9 Broadening the tax base within the Bergrivier Municipal Area.

3.10 Encourage linkages between small and large enterprises.

3.11 Promote skills transfer and training of the historically disadvantaged.

3.12 Protect local industry against unfair competition.

4. LEGISLATIVE FRAMEWORK

Constitution, 1996 (Act 108 of 1996)

4.1 Section 217(1) of the Constitution, 1996 (Act 108 of 1996) provides that when contracting for goods and services, organs of state must do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective.

4.2 Section 217(2) and (3) of the Constitution allows organs of state to grant preferences when procuring for goods and services within a Framework prescribed by National legislation.

Local Government Municipal Finance Management Act, 2003 (Act 56 of 2003) – [MFMA] and related SCM Treasury Regulations, 2005 [SCM TR]

4.3 The MFMA aims to regulate financial management and Supply Chain Management [SCM] of local government to ensure that all revenue, expenditure, assets and liabilities are managed efficiently and effectively.

4.4 Sections 110 – 119 of the MFMA deals with SCM requirements and must be read together with the SCM TR's 1 – 52 issued in terms of section 168 of the MFMA through GG 27636 effective from 30 May 2005. Both these sets of prescripts supports the application of the PPPFA.

Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000) – [PPPFA]

4.5 The PPPFA, 2000 took effect on 3 February 2000. The main thrust of the PPPFA, 2000 is that an organ of state must determine its preferential procurement policy and implement such within the preferential procurement framework, the latter which is commonly called the '80/20 of 90/10 principle'.

1 The National Treasury, in consultation with the Department of Trade and Industry, reviewed the Regulations issued in terms of the PPPFA, in 2001, and issued new Regulations that become effective on 01 April 2017

2 PRINCIPLES

5.1. The principles that underpin this policy are as follows:

5.1.1 Sound commercial principles will underlie all transactions. There will be no compromise on quality, service delivery or any other commercial aspects related to the delivery of business

objectives.

5.1.2 All preferential procurement processes will be transparent and subjected to audit in accordance with sound business principles and practices.

5.1.3 Bergrivier Municipality will only conduct business with service providers that comply with legal requirements (registered with SARS; municipal taxes are not in arrears for more than three months; not on the restricted suppliers or tender defaulters lists; suppliers not deemed as in the service of the State, etc.)

5.2. The Policy is founded upon the following core principles:

5.2.1. Value for money Price alone is often not a reliable indicator and will not necessarily obtain the best value for money by accepting the lowest price offer that meets mandatory requirements. Best value for money means the best available outcome when all relevant costs and benefits over the procurement cycle are considered.

5.2.2. Open and effective competition All procurement laws, policies, practices and procedures must be readily accessible to all parties involved in the procurement process. The procurement process must be open and transparent and reasons must be provided for decisions in terms of current legislation.

5.2.3. Ethics and fair dealing

All procurement officials must comply with the municipal ethical standards to promote mutual trust and respect and an environment where business can be conducted in a fair and reasonable manner. The following is regarded as an acceptable ethical behaviour:

- Open, honest and co-operative business relations.
- Confidentiality of commercial information.
- Avoidance of conflict of interest or a perception of bias.
- Disclosure of conflict of interest as soon as they arise.
- Fair dealing and impartiality in the conduct of tender evaluations.
- Avoidance of combative or collusive practices.

5.2.4. Accountability and reporting

Procurement officials and other officials involved in SCM must be answerable for their decisions and actions to the public.

5.2.5. Equity

Bergrivier Municipality will at all times strive to enhance the development of SMME's and B-BBEE enterprises' to allow them to contribute meaningfully in the economy of the Bergrivier Municipal Area.

6. POLICY STATEMENTS

6.1 Application

6.1.1. This Policy will apply to all active industry sectors in the Bergrivier Municipal Area. It is accepted that through the population of reliable data, trends will be evident which will continuously require a review of the Policy to ensure its relevance of all active industry sectors.

6.1.2. This Policy must be read with the Bergrivier Municipality's SCM Policy

6.1.3. Construction tenders will also have to adhere to the requirements of the CIDBA.

6.2 Targeting

6.2.1. Targeting will be regarded as a specific goal identified by Bergrivier Municipality and will be reflected in Part 7 to this Policy.

6.2.2. These targets will be determined prior to the invitation of tenders and reflected as special conditions.

6.3 Payment cycles

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

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

6.3.3. Officials must endeavour to, where feasible, process invoices of SMME's within 7-15 days in order to promote their cash flow position.

7. PREFERENCE TARGETS IDENTIFIED

7.1 Considering all the data available this Policy for the 2018/19 financial years will strive to achieve the following targets linked to its identified opportunities listed in paragraph 7.1 above:

POLICY OBJECTIVE	TARGET
Improve the local economic market	⑩ Make 15% appointments to local businesses through Formal Quotations for appointments below R200,000
Improve the local economic market	⑩ Obtain 30% quotations from local businesses for appointments below R30,000
Employment of local semi-& unskilled workers	⑩ Identify 25% of SCM tenders that are labour intensive to include specific conditions of a practical content of local semi-& unskilled workers from LED database / Indigent list.

Methodology to achieve targets in the short term is to include specific conditions in the SCM documents for Formal Quotations and Bids similar to the following two examples:

Example No 1:

“SPECIFIC CONDITIONS: TOTAL MAINTENANCE OF PARKS AND P.O.S WITH MANUAL MACHINES AS WELL AS ALL FLOWERBEDS AND YOUNG TREES IN THE MUNICIPAL AREA:

The intention of the municipality is to promote development of all enterprises. Suitably qualified contractors will be expected to spend at least 80% of the value of the work on local people to ensure that local economic development is promoted. For this purpose the municipal area is divided into 5 smaller areas. For each area the service provider will be required to appoint a supervisor, and a team of at least 6 people.”

Monitoring will be based on the following methods by the End user dept.

1. Local Municipal accounts / Affidavits with ID numbers certified
2. Training and skills development certificates issued

Example No 2:

TENDER DATA: SPECIAL CONDITIONS RELEVANT TO PROJECT.

The following conditions shall be adopted as per the Municipal PPPFA Policy:

SPECIAL CONDITIONS OF TENDER		
	Comply Y/N	Ref in proposal
A. CONDITIONS APPLICABLE TO THE PROMOTION OF MUNICIPAL LOCAL AND SOCIO-ECONOMIC DEVELOPMENT		
The full portion budgeted for unskilled labour will be executed by unskilled, unemployed labourers who are beneficiaries of this project. The service provider must provide evidence of the identity and addresses of these labourers within 14 days after award of the contract. Minimum prescribed wages must be paid. In the event that this condition cannot be adhered to the contractor must obtain prior approval from the Municipality.		
All materials procured for this project MUST be sourced from local suppliers In the event that this condition cannot be adhered to the contractor must obtain prior approval from the Municipality.		
Use a local EME sub-contractor in for all manual labour in regards to excavations, filling and compaction of cable trenches, pole holes road crossings etc. Suppliers must submit sub-contracting agreement with the tender proposal, together with an indication of the payment arrangements. In the event that this condition cannot be adhered to the contractor must obtain prior approval from the Municipality.		
Suppliers must submit sub-contracting agreement with the tender proposal, together with an indication of the payment arrangements		
B. CONDITIONS APPLICABLE AFTER CLOSING OF TENDER BUT BEFORE A SELECTED SERVICE PROVIDER IS ANNOUNCED		
Any additional information upon request must be submitted in writing within 48 hours of receipt.		
C. CONDITIONS APPLICABLE AFTER AWARDING OF THE TENDER		
The service provider must provide the Municipality with a completed list of local labourers to be used, within 14 days after final award of the tender for approval by the Municipality.		
The aforesaid list must be updated and submitted together with the service providers progress report and invoice, inclusive of the following details: <ul style="list-style-type: none"> a) Salary / wages spent on local employees versus total wages / salary budget at site b) Number of local employees employed versus per total workforce at site c) Payments made to the subcontractor and his performance Any amendments prior approval from the Municipality. The service provider must provide local labourers with basic on-the-job training and provide them with a reference letter after completion of their services.		

8. IMPLEMENTATION

8.1 This Policy is effective from 1 July 2018.

8.2 It is the responsibility of the Office of the CFO and various Line Department Managers to bring the content of this Policy to the attention of all parties concerned.

8.3 This Policy marks the beginning of a long term path the Bergrivier Municipality intends to walk with the citizens of Bergrivier and that this Policy represents the first phase of implementation. With the increase in maturity of the Bergrivier Municipality as well as its suppliers, it is further accepted that this Policy will also mature to the extent that visible socio- and economic benefits can be experienced by all citizens living in Bergrivier.

8.4 In order to achieve the above, the following immediate implementation steps are required:

By 31 December 2018 (within the approved budget):

- a. Increased capacity in the SCM Unit.
- b. Identification and appointment of a PPPFA Champion.

9. DEFINITIONS

The words in this policy shall bear a meaning as prescribed and/or ascribed by applicable legislation, and in the event of a conflict, the meaning attached thereto by National Legislation shall prevail.

9.1 “**Act**” means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);

9.2 “**Black people**” as defined in the Broad-Based Black Economic Empowerment Act, 2003 (Act No 53 of 2003), is a generic term which means Africans, Coloured and Indians.

9.3 “**B-BBEE**” means broad-based black economic empowerment defined as the economic empowerment of all black people including women, workers, youth, people with disabilities and people living in rural areas through diverse but integrated socio-economic strategies that include, but are not limited to:

- Increasing the number of black people that manage, own and control enterprises and productive assets;
- Facilitating ownership and management of enterprises and productive assets by communities, workers cooperatives and other collective enterprises;
- Human resource and skills development;
- Achieving equitable representation in all occupational categories and levels in the workforce;

- Preferential procurement; and
- Investment in enterprises that are owned or managed by black people.

9.4 “B-BBEE status level of contributor” means the B-BBEE status received by a measured entity based on its overall performance using the relevant scorecard contained in the Codes of Good Practice on Black Economic Empowerment, issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act.

9.5 “Broad-Based Black Economic Empowerment Act” means the Broad-Based Black Economic Empowerment Act, 2003 (Act No 53 of 2003);

9.6 “Collusion” means an intentional and unlawful agreement by two or more companies/firms which is intended or calculated to misrepresent facts or defraud with the sole purpose of influencing the procurement process thereby prejudicing the interests of the service provider;

9.7 “Companies and Shares” shall be read so as to include Close Corporations and members interests mutatis mutandis;

9.8 “Comparative price” means the price after the factors of a non-firm price and all unconditional discounts that can be utilised have been taken into consideration;

9.9 “Consortium or Joint Venture” means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract;

9.10 “Contract” means the agreement that results from the acceptance of a tender by an organ of state;

9.11 “CFO” means Chief Financial Officer

9.12 “Disability” means, in respect of a person, a permanent impairment of a physical, intellectual, or sensory function, which results in restricted, or lack of, ability to perform an activity in the manner, or within the range, considered normal for a human being;

9.13 “Executive Management Committee” shall mean a committee comprising the Agency’s Heads of Divisions and any other Manager so invited.

9.14 “Firm price” is the price that is only subject to adjustments in accordance with the

actual increase or decrease resulting from the change, imposition, or abolition of customs or excise duty and any other duty, 'levy, or tax, which, in terms of a law or regulation, is binding on the contractor and demonstrably has an influence on the price of any supplies, or the rendering costs of any service, for the execution of the contract;

- 9.15 “Individual”** an individual shall mean a natural person;
- 9.16 “Indigent”** any person who appears on the Municipality’s indigent register as of 1 July of the year under consideration;
- 9.17 “Local Labour”** means South African residents who permanently resides in the Bergrivier Municipal area;
- 9.18 “Local Business”** means an enterprise which has its sole office or head office located within the Bergrivier Municipal area;
- 9.19 “Local Content”** means local manufacturing as contemplated in PPPFA Regulations 2011, Regulation 1;
- 9.20 “Local economic development”** means local and socio-economic development as contemplated in section 152 of the Constitution, 1998;
- 9.21 “Management”** in relation to an enterprise or business, means an activity inclusive of control and performed on a daily basis, by any person who is a principal executive officer of the company, by whatever name that person may be designated, and whether or not that person is a director;
- 9.22 “Non-firm prices”** means all prices other than “firm” prices;
- 9.23 “Person”** includes reference to a juristic person;
- 9.24 “Rand value”** means the total estimated value of a contract in Rand denomination which is calculated at the time of tender invitations and includes all applicable taxes and excise duties;
- 9.25 “Sub-Contracting”** means the primary contractor’s assigning or leasing or making out work to, or employing another person to support such primary contractor in the execution of part of a project in terms of the contract;
- 9.26 “Nominated Sub-contractor”** means contractors accredited on the Municipal database

for construction related work as contemplated in the CIDBA.

9.27 “**Tender**” means a written offer or bid in a prescribed or stipulated form in response to an invitation by an organ of state for the provision of services or goods;

9.28 “**Tender format/strategy**” means the special conditions describing the tender strategy approach in order to achieve identified targets.

9.29 “**Trust**” means the arrangement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person; and

9.30 “**Trustee**” means any person, including the founder of a trust, to whom property is bequeathed in order for such property to be administered for the benefit of another person.

DRAFT COMMUNITY UPLIFTMENT POLICY 2021/2022

Contents

1. INTRODUCTION.....	3
2. REGULATORY FRAMEWORK.....	3
3. OBJECTIVES	3
4. RESPONSIBILITY AND ACCOUNTABILITY	3
5. COMMUNITY UPLIFTMENT POLICY FRAMEWORK.....	4
6. IMPLEMENTATION OF THE POLICY	4
7. DEFINITIONS	5

1. INTRODUCTION

The accounting officer of a municipality is responsible for the management of the expenditure of the municipality in an effective and controlled manner. Therefore the Bergrivier Municipality adopts the following Community Upliftment policy.

2. REGULATORY FRAMEWORK

- a) The Municipal Finance Management Act (56 of 2003)
- b) Section 15 of the Municipal Supply Chain Regulations.
- c) Treasury regulations in terms of Section 13(1) of the Act.

3. OBJECTIVES

Compliance with the regulatory framework in terms of the relevant legislation is required. The Policy serves as the conduit through the Council aim to facilitate access, create opportunities; develop partnerships, enhance and promote sustainable livelihoods within communities, with due consideration for the natural environment. The Policy forms the basis for engagement with development stakeholders, operationalization of Council approved programmes and support for community involvement.

Notwithstanding geographical locations in Bergrivier Municipality, applicable legislation and financial and operational limitations the Municipality is encouraged to invest in and support locally appropriate community development initiatives. Application of the LED policy and allocation of the annual budget is however limited to Bergrivier Municipality, in alignment with the Broad-Based Black Economic Empowerment (“B-BBEE”) Codes of Good Practise (2013) and the Revised Construction Sector Code (2017).

4. RESPONSIBILITY AND ACCOUNTABILITY

The key responsibilities in terms of the MFMA (Section 65) are:

Accounting Officer/Municipal Manager;

- (1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality.
- (2) The accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure:
 - (a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;
 - (b) that the municipality has and maintains a management, accounting an information system which:

- (i) recognises expenditure when it is incurred;
 - (ii) accounts for creditors of the municipality; and
 - (iii) accounts for payments made by the municipality;
- (c) that the municipality has and maintains a system of internal control in respect of creditors and payments;
- (d) that payments by the municipality are made;
- (i) directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed; and
 - (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit;

The Municipal Manager delegates authority to the Chief Financial Officer to ensure compliance and adherence to the principles established by this policy.

5. COMMUNITY UPLIFTMENT POLICY FRAMEWORK

Principles

The Community Upliftment policy and programmes is underpinned by the following principles which promotes:

- Transformation, diversity and inclusion of the whole community of Bergrivier Municipality
- Development and responsiveness to local contexts and needs,
- Transparency and accountability towards the Community of Bergrivier Municipality,
- Adherence to relevant legislation, codes of good practice and best practice trends within the MFMA; and
- Delivering on Bergrivier Municipality mandate in a responsible, accountable and sustainable manner to the whole community.

6. IMPLEMENTATION OF THE POLICY

This Policy is effective from 1 July 2021.

It is the responsibility of the Office of the Municipal Manager and to bring the content of this Policy to the attention of all parties concerned.

This Policy marks the beginning of a long term path the Bergrivier Municipality intends to walk with the citizens of Bergrivier and that this Policy represents the first phase of implementation. With the increase in maturity of the Bergrivier Municipality as well as its Stakeholders/Community, it is further accepted that this Policy will also mature to the extent that visible socio- and economic benefits can be experienced by all citizens living in Bergrivier.

The Community Upliftment is operationalised through programmes approved by Council, in consultation with ward committees, with the approval of the annual budget.

The Council may prioritise programmes for education, skills development and support for disadvantage communities, in line with objectives described in both the National Development Plan and the Revised PPPFA (2017).

Funds should be utilised for the whole community and is not allowed to be used for individual persons/households.

7. DEFINITIONS

The words in this policy shall bear a meaning as prescribed and/or ascribed by applicable legislation, and in the event of a conflict, the meaning attached thereto by National Legislation shall prevail.

“Act” means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000); and the Municipal Finance Management Act (Act 56 of 2003)

“Individual” an individual shall mean a natural person;

“Person” includes reference to a juristic person;

“Community” all residents of Bergrivier Municipality.

POLICY SIGNED OFF BY THE ACCOUNTING OFFICER.....

DATE:

Annexure C

Tariff Schedules

MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
ALLE TARIEWE SLUIT B.T.W. IN	R		

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
R		

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
R		

1 DIENSTE DEPOSITO'S

A Huishoudelik												
Vooruitbetaalde Elektriesiteit, Water, Riool, Vullisverwydering	1,199.00	1,042.61	156.39	4.50%	1,252.96			6.00%	1,328.14			
Konvensionele Elektriesiteit, Water, Riool, Vullisverwydering	1,875.00	1,630.43	244.57	4.50%	1,959.38			6.00%	2,076.94			
B Besighede												
Elektriesiteit, Water, Riool, Vullisverwydering. Die bedrag sal aangepas word om 1 maand se gemiddelde rekening (Berekon op die voorafgaande 6 maande) te dek na wanbetaling die eerste keer voorkom. Bankwaarborges kan in die plek van 'n deposito ingedien word.	1,875.00	1,630.43	244.57	4.50%	1,959.38			6.00%	2,076.94			
C Laekoste behuising/Hulpbehoewende/Staatsouderdomspensioenarisse.												
Betaalbaar by betrekking van die huis of nadat wanbetaling die eerste keer voorkom.	445.00	386.96	58.04	4.50%	465.03			6.00%	492.93			

2 RIOOL

A Besikbaarheidsfooie												
Riool per erf - per jaar	1,748.00	1,520.00	228.00	4.50%	1,826.66	1,588.40	238.26	6.00%	1,936.26	1,683.70	252.56	
B Spoelriool												
Alle Dorpe												
Standaardheffing per aansluiting/wooneenheid (insluitende woonstel, deeltitel, tyddeeleenheid) wat ookal die meeste per maand.	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Residensieel - Standaardheffing per aansluiting/enkel wooneenheid per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Residensieel - Vir elke selfstandige addisionele bewoonbare wooneenheid op 'n enkel perseel, hetsy vrystaande of gedeeltelik vrystaande per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Residensieel - Skakelhuse, vir elke eenheid op 'n erf/perseel per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Woonstel - Per wooneenheid in 'n woonstelblok per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Ouetehuse - Per losstaande wooneenheid per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
Ouetehuse - Per wooneenheid/kamer toegerus met eie ablusiefasieliteit per maand	45.24	39.34	5.90	4.49%	47.27	41.10	6.17	6.01%	50.11	43.57	6.54	
Ouetehuse - Per toilet/urinaal in gedeelde badkamers per maand	36.19	31.47	4.72	4.50%	37.82	32.89	4.93	6.00%	40.09	34.86	5.23	
Institusioneel												
Insluitend - Koshuise, Hostels, Skole, Hospitale, Gevangenis, Polisiestasies en ander Staatsinstellings												
Gebruiksheffing per perseel/sake eenheid per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15	
n Addisionele gebruiksheffing vir elke toilet/urinaal meer as 4 op of aan die perseel gekoppel	60.32	52.45	7.87	4.50%	63.03	54.81	8.22	6.00%	66.81	58.10	8.71	

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	---	--	---------	--	---	--	---------	--	---	--	---------

Kommersieel

Insluitend Besigheidspersele, Akkommodasie geriewe, Hotelle, Gastehuise, Kleinsake en Nywerheidspersele											
Gebruiksheffing per perseel/sake eenheid per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15
'n Addisionele gebruiksheffing vir elke toilet/urinaal meer as 4 op of aan die perseel gekoppel	60.32	52.45	7.87	4.50%	63.03	54.81	8.22	6.00%	66.81	58.10	8.71
Per selfsorgeenheid op 'n enkel perseel per maand	181.00	157.35	23.65	4.50%	189.15	164.48	24.67	6.00%	200.50	174.35	26.15

C Suig van Septiese Tenke (Binne voormalige munisipale gebiede)

Velddrif/Aurora (Riool suigrok 7 KI)

Gedurende werksure - Ma tot Vr 08h00 tot 16h30 - per vrag (Maksimum 7 KI)	423.00	367.83	55.17	4.50%	442.04	384.38	57.66	6.00%	468.56	407.44	61.12
Buite werksure - Ma tot Sat 08h00 tot 16h30 - per vrag (Maksimum 7 KI)	693.00	602.61	90.39	4.50%	724.19	629.73	94.46	6.00%	767.64	667.51	100.13
Sondae & Openbare Vakansiedae - per vrag (Maksimum 7 KI)	1,217.00	1,058.26	158.74	4.50%	1,271.77	1,105.89	165.88	6.00%	1,348.08	1,172.24	175.84

Eendekuil/Redelinghuys (Trekker en wa - 3 KI)

Slegs gedurende werksure - per vrag (Maks 1 Hef per eiendom per maand)	177.00	153.91	23.09	4.50%	184.97	160.84	24.13	6.00%	196.07	170.50	25.57
--	--------	--------	-------	-------	--------	--------	-------	-------	--------	--------	-------

D Suig van Septiese Tenke (Buite voormalige munisipale gebiede)

Buite Munisipale gebied binne werksure - per vrag + per km	693.00	602.61	90.39	4.50%	724.19	629.73	94.46	6.00%	767.64	667.51	100.13
Buite Munisipale gebied buite werksure - per vrag + per km	1,574.00	1,368.70	205.30	4.50%	1,644.83	1,430.29	214.54	6.00%	1,743.52	1,516.10	227.42
Buite Munisipale gebied Sondae & Openbare Vakansiedae - per vrag + per km	2,434.00	2,116.52	317.48	4.50%	2,543.53	2,211.77	331.76	6.00%	2,696.14	2,344.47	351.67
Buite voormalige dorpsgrense per km vanaf rioolsuiweringswerke	11.00	9.57	1.43	4.55%	11.50	10.00	1.50	6.00%	12.19	10.60	1.59

E Aansluiting

Nuwe aansluiting selfde kant van straat	1,048.00	911.30	136.70	53.63%	1,610.00	1,400.00	210.00	6.00%	1,706.60	1,484.00	222.60
Nuwe aansluiting oorkant van straat	2,098.00	1,824.35	273.65	53.48%	3,220.00	2,800.00	420.00	6.00%	3,413.20	2,968.00	445.20

F Oopmaak van rioolverstopping op privaat erwe (slegs binne munisipale gebied)

Maandag tot Vrydag (gedurende werksure)	393.00	341.74	51.26	4.50%	410.69	357.12	53.57	6.00%	435.33	378.55	56.78
Maandag tot Saterdag (buite normale werksure)	506.00	440.00	66.00	4.50%	528.77	459.80	68.97	6.00%	560.50	487.39	73.11
Sondag en Publieke Vakansiedae	899.00	781.74	117.26	4.50%	939.46	816.92	122.54	6.00%	995.83	865.94	129.89

G Allerlei

Verkoop van gesuiwerde rioolwater by suiweringswerke (per kl)	1.00	0.87	0.13	0.00%	1.00	0.87	0.13	0.00%	1.00	0.87	0.13
Wegdoen van riool met privaat trokke by riolsuiweringswerke (per kl)	34.00	29.57	4.43	4.50%	35.53	30.90	4.63	5.99%	37.66	32.75	4.91
Leegmaak van chemiese toilette (per toilet/drom)	51.00	44.35	6.65	4.51%	53.30	46.35	6.95	6.00%	56.50	49.13	7.37

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

3

VULLISVERWYDERING

'n Pak met 25 sakke in word een maal elke ses maande gratis verskaf aan elke huishouding. Dit sal die bewoner / eienaar se verantwoordelikheid wees om te verseker dat hy/sy dit wel ontvang het.

A Besikbaarheidsfooie

Vullis per erf - per jaar	1,914.00	1,664.35	249.65	4.50%	2,000.13	1,739.24	260.89	6.00%	2,120.14	1,843.60	276.54
---------------------------	----------	----------	--------	-------	----------	----------	--------	-------	----------	----------	--------

a) Huishoudelik

Verwydering 1 maal per week - per maand	245.00	212.84	32.16	4.50%	256.03	222.63	33.40	6.00%	271.39	235.99	35.40
Goedverwacht/Wittewater	Werklike Koste				Werklike Koste				Werklike Koste		

b) Besighede

Die huishoudelike tarief is ook op alle besighede van toepassing as 'n maandelikse minimum diens vir die verwydering van 2 sakke een maal per week. Enige addisionele verwyderings sal soos hieronder aangedui gehew word.	864.00	751.30	112.70
--	--------	--------	--------

Sien nuwe tariewe hieronder

Nuwe Besigheidstarief van toepassing op alle eiendomme en gebouke wat nie onder enkel residensieel resorteer nie.			
Die volumes wat elke besigheid genereer sal deur die tegniese departement bevestig word, gebaseer op geskiedenis van hoeveelhede verwyder oor 'n tydperk van 2 maande ten einde die minimum hoeveelheid per besigheid te bereken. (Elke 3 swartsakke verteenwoordig een huishoudelike eenheid, 20% korting word toegestaan op 9 sakke en meer)			

Besighede een maal per week											
Besigheid een maal per week 6 sakke maksimum	408.07	354.84	53.23	4.50%	426.43	370.81	55.62	6.00%	452.02	393.06	58.96
Besigheid een maal per week 9 sakke maksimum	612.11	532.27	79.84	4.50%	639.65	556.22	83.43	6.00%	678.03	589.59	88.44
Besigheid een maal per week 12 sakke maksimum	816.14	709.69	106.45	4.50%	852.87	741.63	111.24	6.00%	904.04	786.12	117.92
Besigheid een maal per week 15 sakke maksimum	1,020.18	887.11	133.07	4.50%	1,066.08	927.03	139.05	6.00%	1,130.04	982.64	147.40
Besigheid een maal per week 18 sakke maksimum	1,224.21	1,064.53	159.68	4.50%	1,279.30	1,112.43	166.87	6.00%	1,356.06	1,179.18	176.88
Besigheid een maal per week 21 sakke maksimum	1,428.25	1,241.95	186.29	4.50%	1,492.52	1,297.84	194.68	6.00%	1,582.07	1,375.71	206.36
Vir elke addisionele 3 sakke	209.52	182.19	27.33	4.50%	218.95	190.39	28.56	6.00%	232.09	201.82	30.27
Besighede twee maal per week											
Besigheid twee maal per week 6 sakke maksimum	816.14	709.69	106.45	4.50%	852.87	741.63	111.24	6.00%	904.04	786.12	117.92
Besigheid twee maal per week 9 sakke maksimum	1,020.18	887.11	133.07	4.50%	1,066.08	927.03	139.05	6.00%	1,130.04	982.64	147.40
Besigheid twee maal per week 12 sakke maksimum	1,224.21	1,064.53	159.68	4.50%	1,279.30	1,112.43	166.87	6.00%	1,356.06	1,179.18	176.88
Besigheid twee maal per week 15 sakke maksimum	1,428.25	1,241.95	186.29	4.50%	1,492.52	1,297.84	194.68	6.00%	1,582.07	1,375.71	206.36
Besigheid twee maal per week 18 sakke maksimum	1,632.28	1,419.38	212.91	4.50%	1,705.73	1,483.24	222.49	6.00%	1,808.07	1,572.23	235.84
Besigheid twee maal per week 21 sakke maksimum	1,836.32	1,596.80	239.52	4.50%	1,918.95	1,668.65	250.30	6.00%	2,034.09	1,768.77	265.32
Vir elke addisionele 3 sakke	204.04	177.42	26.61	4.50%	213.22	185.41	27.81	6.00%	226.01	196.53	29.48
Elke addisionele 3 swartsakke verteenwoordig 'n addisionele enkel residensieel tarief (20% korting geld op eenhede meer as ses swartsakke)	204.04	177.42	26.61	4.50%	213.22	185.41	27.81	6.00%	226.01	196.53	29.48
Enige addisionele verwyderings sal soos hieronder aangedui gehew word. Per vraag of gedeelte daarvan gedurende werksure (Na ure werklike koste)											
Addisionele verwyderings: op versoek. Per vraag of gedeelte daarvan. (Hierdie heffing sal geld bo en behalwe die besigheidstariewe per sak soos hierbo uiteengesit)	900.29	782.86	117.43	4.50%	940.80	818.09	122.71	6.00%	997.25	867.17	130.08
Na ure spesiale addisionele verwyderings indien versoek. Per vraag of gedeelte daarvan. (Hierdie heffing sal geld bo en behalwe die besigheidstariewe per sak soos hierbo uiteengesit)	1,350.43	1,174.29	176.14	4.50%	1,411.20	1,227.13	184.07	6.00%	1,495.87	1,300.76	195.11

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
Per vrag of gedeelte daarvan gedurende werksure (Na ure werklike koste)	864.00	751.30	112.70	-100.00%							
c) Tuinvullis											
Per vrag of gedeelte daarvan	220.00	191.30	28.70	4.50%	229.90	199.91	29.99	6.00%	243.69	211.90	31.79
d) Vullissakke											
per pak van 25	51.00	44.35	6.65	4.51%	53.30	46.35	6.95	6.00%	56.50	49.13	7.37
e) Bourommel (Trekker en wa - 3 m³)											
Per vrag	456.00	396.52	59.48	4.50%	476.52	414.37	62.15	6.00%	505.11	439.23	65.88
Halwe vrag	236.00	205.22	30.78	4.50%	246.62	214.45	32.17	6.00%	261.42	227.32	34.10
f) Storting van vullis by Beheerde Oorlaastasies											
Huishoudelik van buite dorpsgebied (3 sakke)	72.00	62.61	9.39	4.50%	75.24	65.43	9.81	5.99%	79.75	69.35	10.40
Bakkie (0.5 ton - 1 ton)	136.00	118.26	17.74	4.50%	142.12	123.58	18.54	6.00%	150.65	131.00	19.65
Vragmotor (1 - 3 ton) half vrag	202.00	175.65	26.35	4.50%	211.09	183.56	27.53	6.00%	223.76	194.57	29.19
Vragmotor (1 - 3 ton) vol vrag	407.00	353.91	53.09	4.50%	425.32	369.84	55.48	6.00%	450.84	392.03	58.81
Vragmotor (3 - 5 ton) half vrag	407.00	353.91	53.09	4.50%	425.32	369.84	55.48	6.00%	450.84	392.03	58.81
Vragmotor (3 - 5 ton) vol vrag	676.00	587.83	88.17	4.50%	706.42	614.28	92.14	6.00%	748.81	651.14	97.67
Vragmotor (5 - 10 ton) half vrag	676.00	587.83	88.17	4.50%	706.42	614.28	92.14	6.00%	748.81	651.14	97.67
Vragmotor (5 - 10 ton) vol vrag	1,353.00	1,176.52	176.48	4.50%	1,413.89	1,229.47	184.42	6.00%	1,498.72	1,303.23	195.49

- g) Optel van vullis soos bepaal in paragraaf 6.6 van die tariefbeleid. Optel van vullis wat deur die betrokke winkel verkoop/verpak word** **Werklike koste +10%**

4 WATER

Besikbaarheidsfooie	940.00	817.39	122.61	4.50%	982.30	855.00	127.30	6.00%	1,041.24	905.43	135.81
A Water per erf - per jaar											

B Basiese Heffing per maand	60.00	52.17	7.83		Nuwe tariewe hieronder

Residensieel, insluitend deeltitelskema, woonstelle, geslote ontwikkelinge
Basiese heffing per erf en/of verbruikspunt per maand waar meerdere selfstandige bewoonbare wooneenhede deur een aansluiting op die netwerk bedien word
Kommersieel / Nywerheid / Institusioneel
Basiese heffing per erf en/of verbruikspunt per maand vir aansluitings kleiner as 50mm
Basiese heffing per erf en/of verbruikspunt per maand vir aansluitings kleiner as 100mm
Basiese heffing per erf en/of verbruikspunt per maand vir aansluitings kleiner as 150mm
Basiese heffing per erf en/of verbruikspunt per maand vir aansluitings kleiner as 200mm

65.65	57.08	8.56
-	-	-
65.65	57.08	8.56
196.94	171.25	25.69
328.23	285.42	42.81
459.52	399.58	59.94

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
Commercial							
0 - 6	8.41	7.31	1.10	4.46%	8.78	7.64	1.15
7 - 20	16.94	14.73	2.21	26.49%	21.43	18.63	2.79
21 - 50	16.94	14.73	2.21	35.71%	22.99	19.99	3.00
51 - 100	19.51	16.97	2.54	29.35%	25.24	21.95	3.29
101 - 200	20.51	17.83	2.68	28.91%	26.44	22.99	3.45
201 - 1000	21.58	18.77	2.81	16.95%	25.24	21.95	3.29
1000 - 1500	18.33	15.94	2.39	25.42%	22.99	19.99	3.00
1501 - 2000	15.56	13.53	2.03	15.85%	18.03	15.68	2.35
2000 +	13.18	11.46	1.72	23.09%	16.22	14.11	2.12

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

C

Residential							
0 - 6	8.41	7.31	1.10	4.46%	8.79	7.64	1.15
7 - 13	17.79	15.47	2.32	4.48%	18.59	16.16	2.42
14 - 20	21.10	18.35	2.75	4.51%	22.05	19.18	2.88
21 - 35	26.33	22.90	3.43	4.50%	27.52	23.93	3.59
36 - 50	31.92	27.76	4.16	4.48%	33.35	29.00	4.35
51+	42.54	36.99	5.55	4.49%	44.45	38.65	5.80

Flat Rate (Sportklubs : Skole : Welsynsorganisasies : Verbruikers buite voormalige munisipale gebied)							
0-500	9.42	8.19	1.23	4.46%	9.84	8.56	1.28
501+	13.86	12.05	1.81	4.47%	14.48	12.59	1.89

Rouwater aan Porterville Gholfklub en -Skool	Tarief wat Bergrivier Munisipaliteit aan DWS betaal vir ontrekking uit Bergrivier by Piketberg										
Nuwe aansluiting	3,466.00	3,013.91	452.09	4.50%	3,621.97	3,149.54	472.43	6.00%	3,839.29	3,338.51	500.78
Verandering van 15mm na 20 mm	1,759.00	1,529.57	229.43	4.50%	1,838.16	1,598.40	239.76	6.00%	1,948.45	1,694.30	254.15

5

Elektrisiteit

Beskikbaarheidsfooie											
Elektrisiteit per erf - per jaar	2,284.00	1,986.09	297.91	4.50%	2,386.78	2,075.46	311.32	7.70%	2,570.56	2,235.27	335.29

BASIESE HEFFING											
B3 - KVA Aansluitings	2,492.38	2,167.29	325.09	14.59%	2,856.02	2,483.50	372.52	7.70%	3,075.93	2,674.72	401.21

Aanvraag											
Lewenslyn : (Maksimum van tot 20 amp aansluiting)											
A1 - Enkelfase aansluiting hoer as 20 amp	267.09	232.26	34.84	14.59%	306.06	266.14	39.92	7.70%	329.63	286.63	42.99
A3 - Driefase aansluiting	953.27	828.93	124.34	14.59%	1,092.36	949.88	142.48	7.70%	1,176.47	1,023.02	153.45
D3 - KVA aansluiting per KVA	261.30	227.22	34.08	14.59%	299.42	260.37	39.05	7.70%	322.48	280.41	42.06

Verbruik Konfensioneel											
1P CONS SINGLE PHASE											
0 - 50 kwh	1.26	1.10	0.16	14.59%	1.45	1.2583	0.19	7.70%	1.56	1.36	0.20
51 - 350 kwh	1.61	1.40	0.21	14.59%	1.84	1.6032	0.24	7.70%	1.99	1.73	0.26
351 - 600 kwh	1.86	1.62	0.24	14.59%	2.13	1.8529	0.28	7.70%	2.29	2.00	0.30
601 +	2.06	1.79	0.27	14.59%	2.36	2.0488	0.31	7.70%	2.54	2.21	0.33

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
3P CONS THREE PHASE											
50 kW	2.04	1.77	0.27	14.59%	2.33	2.0292	0.30	7.70%	2.51	2.19	0.33
350 kW	2.04	1.77	0.27	14.59%	2.33	2.0292	0.30	7.70%	2.51	2.19	0.33
600 kW	2.04	1.77	0.27	14.59%	2.33	2.0292	0.30	7.70%	2.51	2.19	0.33
> 600	2.04	1.77	0.27	14.59%	2.33	2.0292	0.30	7.70%	2.51	2.19	0.33
KV COMSUMPTION KVA											
50 kW	1.42	1.23	0.18	14.59%	1.62	1.4116	0.21	7.70%	1.75	1.52	0.23
350 kW	1.42	1.23	0.18	14.59%	1.62	1.4116	0.21	7.70%	1.75	1.52	0.23
600 kW	1.42	1.23	0.18	14.59%	1.62	1.4116	0.21	7.70%	1.75	1.52	0.23
> 600	1.42	1.23	0.18	14.59%	1.62	1.4116	0.21	7.70%	1.75	1.52	0.23
LL CONS LIFE LINE											
50 kW	1.26	1.10	0.16	14.59%	1.45	1.2583	0.19	7.70%	1.56	1.36	0.20
350 kW	1.50	1.31	0.20	14.59%	1.72	1.4981	0.22	7.70%	1.86	1.61	0.24
600 kW	1.61	1.40	0.21	14.59%	1.84	1.6029	0.24	7.70%	1.99	1.73	0.26
> 600	1.88	1.63	0.25	14.59%	2.15	1.8725	0.28	7.70%	2.32	2.02	0.30
MU CONSUMPTION MUN											
50 kW	1.11	0.96	0.14	14.59%	1.27	1.1053	0.17	7.70%	1.37	1.19	0.18
350 kW	1.11	0.96	0.14	14.59%	1.27	1.1053	0.17	7.70%	1.37	1.19	0.18
600 kW	1.11	0.96	0.14	14.59%	1.27	1.1053	0.17	7.70%	1.37	1.19	0.18
> 600	1.11	0.96	0.14	14.59%	1.27	1.1053	0.17	7.70%	1.37	1.19	0.18
Verbruik - PRE PAID											
Enkelfase											
50 kW	1.26	1.10	0.16	14.59%	1.45	1.2583	0.19	7.70%	1.56	1.36	0.20
350 kW	1.62	1.41	0.21	14.59%	1.86	1.6180	0.24	7.70%	2.00	1.74	0.26
600 kW	2.24	1.95	0.29	14.59%	2.57	2.2321	0.33	7.70%	2.76	2.40	0.36
> 600	2.63	2.29	0.34	14.59%	3.01	2.6217	0.39	7.70%	3.25	2.82	0.42
Life Line											
50 kW	1.26	1.10	0.16	14.59%	1.45	1.2583	0.19	7.70%	1.56	1.36	0.20
350 kW	1.50	1.31	0.20	14.59%	1.72	1.4981	0.22	7.70%	1.86	1.61	0.24
600 kW	1.61	1.40	0.21	14.59%	1.84	1.6029	0.24	7.70%	1.99	1.73	0.26
> 600	1.88	1.63	0.25	60.43%	3.01	2.6217	0.39	7.70%	3.25	2.82	0.42
Driefase											
50 kW	2.26	1.96	0.29	14.59%	2.58	2.2470	0.34	7.70%	2.78	2.42	0.36
350 kW	2.26	1.96	0.29	14.59%	2.58	2.2470	0.34	7.70%	2.78	2.42	0.36
600 kW	2.26	1.96	0.29	14.59%	2.58	2.2470	0.34	7.70%	2.78	2.42	0.36
> 600	2.26	1.96	0.29	14.59%	2.58	2.2470	0.34	7.70%	2.78	2.42	0.36

E

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	---	--	---------	---	--	---------	---	--	---------

F Aansluitings en Ander Tariewe

Enkelfase	6,624.00	5,760.00	864.00	4.50%	6,922.08	6,019.20	902.88	6.00%	7,337.40	6,380.35	957.05
Drie Fase	12,895.00	11,213.04	1,681.96	4.50%	13,475.28	11,717.63	1,757.65	6.00%	14,283.80	12,420.70	1,863.10
Enkelfase - Verander na Vooruitbetaalde	2,500.00	2,173.91	326.09	4.50%	2,612.50	2,271.74	340.76	6.00%	2,769.25	2,408.04	361.21
Drie Fase - Verander na Vooruitbetaalde	6,624.00	5,760.00	864.00	4.50%	6,922.08	6,019.20	902.88	6.00%	7,337.40	6,380.35	957.05
Heraansluiting (Waar dienste weens wanbetaling gestaak is ingesluit)	141.00	122.61	18.39	4.50%	147.35	128.13	19.22	6.00%	156.19	135.82	20.37
Blok/Onblok van voorafbetaalde meters weens wanbetaling	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89
Verandering van aansluiting (Amps)	Breker +R100				Breker +R100				Breker +R100		
Tydlike aansluiting hoogstens vir 3 maande (Boupersele)	1,738.00	1,511.30	226.70	4.50%	1,816.21	1,579.31	236.90	6.00%	1,925.18	1,674.07	251.11
Huur verdeelkas per dag	357.00	310.43	46.57	4.50%	373.07	324.41	48.66	6.00%	395.45	343.87	51.58
Invoer Tarief		0,75 c/Kwh				0,75 c/Kwh				0,75 c/Kwh	
Uitroep na-ure - Nie munisipale fout	530.00	460.87	69.13	4.50%	553.85	481.61	72.24	6.00%	587.08	510.50	76.58

6 Eiendomsbelasting

Eiendomsbelasting is van toepassing op die totale markwaarde van Eiendom soos dit voorkom op die Raad se waardasierol 2017.

A	Eiendom aangedui met gebruik as RESIDENSIEËL in die waardasierol	0.01001		4.50%	0.01046		6.00%	0.01109	
	Eiendom aangedui met gebruik as GROEP BEHUISING in die waardasierol								
	Eiendom aangedui met gebruik as DEELTITELS in die waardasierol								
	Eiendom aangedui met gebruik as MUNISIPALE BEHUISING in die waardasierol								
	Eiendom aangedui met gebruik as STAATSEIENDOM in die waardasierol								
	Eiendom aangedui met gebruik as MUNISIPALE EIENDOM in die waardasierol	0.01001		4.50%	0.01046		6.00%	0.01109	
	Eiendom aangedui met gebruik as GODSDIENSTIGE EIENDOM in die waardasierol								
	Eiendom aangedui met gebruik as INSTUTIONELE EIENDOM in die waardasierol	0.01001		4.50%	0.01046		6.00%	0.01109	
	Eiendom aangedui met gebruik as LANDBOU in die waardasierol (1 : 0.20)	0.00200		30.62%	0.00262		6.98%	0.00280	
	Eiendom aangedui met gebruik as BESIGHEID in die waardasierol								
	Eiendom aangedui met gebruik as KOMMERSIEËL in die waardasierol	0.01101		4.50%	0.01151		6.00%	0.01220	
	Eiendom aangedui met gebruik as PSI in die waardasierol								
	Eiendom aangedui met gebruik as INDUSTRIEËL in die waardasierol	0.01101		4.50%	0.01151		6.00%	0.01220	

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

B

Kortings

In terme van die Raad se Belastingbeleid word die volgende kortings, onderhewig aan aansoek en goedkeuring soos in die beleid vervat, toegestaan.

Residensiële eiendom. (Artikel 16(1) en 17(1) van Wet 6 van 2004) eerste bedrag van waarde vrygestel	15,000.00
Munisipale eiendom (Behalwe eiendom verhuur deur die munisipaliteit)	100%
Institusionele Eiendom	per aansoek goedgekeur 50%
Pensionarisse : Eienaar wat jaarliks voor 30 Junie bewys kan lewer dat hy/sy 'n PENSIOEN ontvang soos bepaal in die Deernisbeleid van die Raad.	per aansoek goedgekeur 60%
Liefdadigheidsorganisasies, Sportorganisasies, Landbougenootskappe, Hospitale, Begraafplase ens.	per aansoek goedgekeur 100%
Landbou gebruik- Korting t.o.v. Huisvesting, voorsiening van riool, elektrisiteit, water, vullis, sport, vervoer en opleiding soos vervat in Eiendomsbelastingbeleid met die voldoening aan voorwaardes	per aansoek goedgekeur tot 'n maksimum van 85% van residensiële koers (Verhouding 1:0.15)

15,000.00
100%
per aansoek goedgekeur 50%
per aansoek goedgekeur 60%
per aansoek goedgekeur 100%
per aansoek goedgekeur tot 'n maksimum van 85% van residensiële koers (Verhouding 1:0.15)

15,000.00
100%
per aansoek goedgekeur 50%
per aansoek goedgekeur 60%
per aansoek goedgekeur 100%
per aansoek goedgekeur tot 'n maksimum van 85% van residensiële koers (Verhouding 1:0.15)

7

KREDIETBEHEER TARIEWE

Uitstuur van eerste kennisgewing per gewone pos	25.00	21.74	3.26	4.52%	26.13	22.72	3.41	6.01%	27.70	24.09	3.61
Uitstuur van finale kennisgewing per geregistreerde pos	50.00	43.48	6.52	4.50%	52.25	45.43	6.82	6.01%	55.39	48.17	7.22
Kennis van Staking van dienste	25.00	21.74	3.26	4.52%	26.13	22.72	3.41	6.01%	27.70	24.09	3.61
Opspoor van debiteur deur middel van opsporingstelsels	200.00	173.91	26.09	4.50%	209.00	181.74	27.26	6.00%	221.54	192.64	28.90
Uitstuur van aanmaning per e-pos aan klient	15.00	13.04	1.96	4.53%	15.68	13.63	2.05	5.99%	16.62	14.45	2.17
Opsoek en uitstuur van vorige rekeninge (per rekening)	5.00	4.35	0.65	0.00%	5.00	4.35	0.65	6.00%	5.30	4.61	0.69
Verskaffing van inligting (Harde kopie, per bladsy)	1.50	1.30	0.20	0.00%	1.50	1.30	0.20	6.00%	1.59	1.38	0.21
Verskaffing van inligting (Sagte Kopie – elektronies)	50.00	43.48	6.52	4.50%	52.25	45.43	6.82	6.01%	55.39	48.17	7.22
Akte navraag	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89

8

TOETS VAN METERS

Per toets, indien die meter foutief is, sal die bedrag op die persoon se rekening gekrediteer word, indien nie, word die bedrag verbeur	348.00	302.61	45.39	4.50%	363.66	316.23	47.43	6.00%	385.48	335.20	50.28
---	--------	--------	-------	-------	--------	--------	-------	-------	--------	--------	-------

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

9 DEPARTEMENTELE DIENSTE

Riool	145.00	126.09	18.91	4.50%	151.53	131.77	19.76	6.00%	160.62	139.67	20.95
Vullisverwydering	198.00	172.17	25.83	4.50%	206.91	179.92	26.99	6.00%	219.32	190.71	28.61

10 SMOUSE

Geproklaamde staanplek - per finansiële jaar of pro-rata per maand daarvan vooruitbetaalbaar	750.00	652.17	97.83	6.67%	800.00	695.65	104.35	6.00%	848.00	737.39	110.61
Informele handelsentrum - per maand vooruitbetaalbaar	190.00	165.22	24.78	5.26%	200.00	173.91	26.09	6.00%	212.00	184.35	27.65
Smous tarief per dag	50.00	43.48	6.52	0.00%	50.00	43.48	6.52	6.00%	53.00	46.09	6.91

11 Administratiewe Dokumentasie

Per gedrukte lyn

Finansiële state (Aan publiek)	99.00	86.09	12.91	4.51%	103.46	89.97	13.49	6.00%	109.67	95.37	14.30
Begrotings (Aan publiek)	176.00	153.04	22.96	4.50%	183.92	159.93	23.99	6.00%	194.96	169.53	25.43
Agendas	125.00	108.70	16.30	4.50%	130.63	113.59	17.04	6.00%	138.47	120.41	18.06
Notule	75.00	65.22	9.78	4.51%	78.38	68.16	10.22	6.00%	83.08	72.24	10.84
Tender Dokumente	795.00	691.30	103.70	4.50%	830.78	722.42	108.36	6.00%	880.63	765.77	114.86

12 INLIGTINGSERTIFIKATE

Uitklarings Admin Koste (Koste per aansoek)	212.00	184.35	27.65	4.50%	221.54	192.64	28.90	6.00%	234.83	204.20	30.63
Per sertifikaat (Waardasie,Uitklaring,Sonering ens)	157.00	136.52	20.48	4.50%	164.07	142.67	21.40	6.00%	173.91	151.23	22.68

13 DIENSTE BYDRAE (Dorpstigting,Onderverdeling ens)

Tot en met 5 erwe/eenhede - per erf/eenheid + WDM Heffings (Item c)	22,024.00	19,151.30	2,872.70	4.50%	23,015.08	20,013.11	3,001.97	6.00%	24,395.98	21,213.90	3,182.08
Meer as 5 erwe soos per diensteooreenkoms + WDM Heffing (Item c)	Ooreenkoms				Ooreenkoms				Ooreenkoms		
Weskus DM Water Bydrae (Gebiede wat water ontvang vanaf Withoogte waterskema)	Soos deur WDM bepaal				Soos deur WDM bepaal				Soos deur WDM bepaal		

14 FOTOSTATIESE AFDRUKKE

Per bladsy - A4	1.00	0.87	0.13	0.00%	1.00	0.87	0.13	0.00%	1.00	0.87	0.13
Per bladsy - A3	1.50	1.30	0.20	0.00%	1.50	1.30	0.20	0.00%	1.50	1.30	0.20

15 DIVERSE HEFFINGS

Tjeks deur bank geweier - per tjek	289.00	251.30	37.70	4.50%	302.01	262.62	39.39	6.00%	320.13	278.37	41.76
(Indien tjek 3 x binne 6 maande geweier , word slegs kontant vir 6 maande aanvaar tensy met Tesourier anders gereël)											
Koste vir ontvangs van buitelandse betalings											
Peuter met enige munisipale diensmeter uitgesluit koste van nuwe meter.	3,710.00	3,226.09	483.91	4.50%	3,876.95	3,371.26	505.69	6.00%	4,109.57	3,573.54	536.03

TARIEWE

16	Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW		
		Allerlei			Allerlei			Allerlei				
	Privaatwerke	Werklike kostes +10%			Werklike kostes +10%							
	Geen masjiene/toerusting word verhuur nie.											
	Versak van randstene (enkel ingang - 3m)	2,809.00	2,442.61	366.39	4.50%	2,935.41	2,552.53	382.88	6.00%	3,111.53	2,705.68	405.85
	Versak van randstene (dubbel ingang - 6m)	3,933.00	3,420.00	513.00	4.50%	4,109.99	3,573.90	536.09	6.00%	4,356.59	3,788.34	568.25

17	PLAKKATE										
		Algemene plakkate Deposito Per Dorp	582.00			6.01%	617.00			6.00%	654.02
Verkiessingsplakkate Deposito vir Bergrivier	1,458.00			5.97%	1,545.00			6.00%	1,637.70		

18	OPENBARE OOP TERREINE										
		Per dag per perseel	1,000.00	869.57	130.43	0.00%	1,000.00	869.57	130.43	6.00%	1,060.00

19	SKUTGELDE										
		Voertuie per dag - (plus insleepkoste)	153.00	133.04	19.96	5.88%	162.00	140.87	21.13	6.00%	171.72

20	BEGRAAFPLAASFOOIE ALLE BEGRAAFPLASE										
		A Inwoners en Belastingbetalers									
Aankoop/bespreek van grafperseel	1,032.00	897.39	134.61	6.01%	1,094.00	951.30	142.70	6.00%	1,159.64	1,008.38	151.26
Kinder Ry (Ditto)	604.00	525.22	78.78	5.96%	640.00	556.52	83.48	6.00%	678.40	589.91	88.49
NIS	1,382.00	1,201.74	180.26	6.01%	1,465.00	1,273.91	191.09	6.00%	1,552.90	1,350.35	202.55
Oopmaak van graf (Duplex, dubbel of bespreekte)	406.00	353.04	52.96	5.91%	430.00	373.91	56.09	6.00%	455.80	396.35	59.45
Toemaak van duplex graf (Duplex, dubbel of bespreekte)	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59
Addisionele uitgrawing vir uitbou van graf	412.00	358.26	53.74	6.07%	437.00	380.00	57.00	6.00%	463.22	402.80	60.42

Geregistreeerde deernis persone en hulle wettige getroude gades wat staatsouderdompensioen ontvang, kwalifiseer vir 50% korting op begraafplaasfooie.

B	Nie-Munisipale Inwoners tydens sterfte										
		Aankoop/bespreek van grafperseel	1,557.00	1,353.91	203.09	5.97%	1,650.00	1,434.78	215.22	6.00%	1,749.00
Kinder Ry (Ditto)	906.00	787.83	118.17	5.96%	960.00	834.78	125.22	6.00%	1,017.60	884.87	132.73
NIS	2,081.00	1,809.57	271.43	6.01%	2,206.00	1,918.26	287.74	6.00%	2,338.36	2,033.36	305.00
Oopmaak van graf (Duplex, dubbel of bespreekte)	406.00	353.04	52.96	5.91%	430.00	373.91	56.09	6.00%	455.80	396.35	59.45
Toemaak van duplex graf (Duplex, dubbel of bespreekte)	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59
Addisionele uitgrawing vir uitbou van graf	412.00	358.26	53.74	6.07%	437.00	380.00	57.00	6.00%	463.22	402.80	60.42

C	ARMLASTIGE BEGRAFNISSIE Die bepalings van toepaslike wetgewing sal geld										
		Enkel Graf + Kis	1,085.00	943.48	141.52	5.99%	1,150.00	1,000.00	150.00	6.00%	1,219.00

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

21

WOONWAPARKE & STRANDORDE
Die volle bedrag vir besprekings vir Desember/Januarie moet teen 31 Augustus betaal wees. Spesiale versoeke sal op meriete deur die Direkteur: Gemeenskapsdienste oorweeg word.
'n Verpligte nie-terugbetaalbare aansoekfooi van R250 vir alle besprekings vir seisoen besprekings is betaalbaar. Indien die aansoekfooi nie betaal is nie, sal die aansoek nie oorweeg word nie.
Korting van 15% vir persone 60 jaar en ouer (pensioenarisse) word buite seisoen toegestaan vanaf Maandae tot Donderdae. (Maksimum 2 persone per perseel).
'n Standaard afslag van 10% word buite seisoen toegestaan aan groepbesprekings van 5 of meer huisies / persele en/of 5 rondawels.
Die binne seisoen word beskou as die periode vanaf 03 Desember tot 16 Januarie asook Paasnaweek.
Geen dagkampering by strandoorde word toegelaat

Kansellasie beleid:
 Nie-Arriveer - 100% van besprekingsbetaling word verbeur
 Kansellasie binne 7 dae van aankomsdatum - 80% van bespreking
 Kansellasie meer as 7 dae van aankomsdatum - 50% van bespreki
 Kansellasie meer as 30 dae van aankomsdatum - 10% van besprek
 Uitboek voor vertrekdatum - Geen terugbetaling

A Stywelyne Strandoord

a) Karavaan Staanplekke - per dag (6 persone)											
Binne Seisoen (3 Desember tot 16 Januarie en Paasnaweek)	428.00	372.17	55.83	5.14%	450.00	391.30	58.70	6.00%	477.00	414.78	62.22
Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasnaweek											
Mid-week	144.00	125.22	18.78	6.25%	153.00	133.04	19.96	6.00%	162.18	141.03	21.15
Naweke	261.00	226.96	34.04	6.13%	277.00	240.87	36.13	6.00%	293.62	255.32	38.30
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
Mid-week	98.00	85.22	12.78	6.12%	104.00	90.43	13.57	6.00%	110.24	95.86	14.38
Naweke	129.00	112.17	16.83	6.20%	137.00	119.13	17.87	6.00%	145.22	126.28	18.94
Maandtarief (Uitgesluit Binne Seisoen)	3,000.00	2,608.70	391.30	6.00%	3,180.00	2,765.22	414.78	6.00%	3,370.80	2,931.13	439.67
b) Woonstelle - per dag (6 persone)											
Binne Seisoen (03 Desember tot 16 Januarie en Paasnaweek)	1,030.00	895.65	134.35	6.89%	1,101.00	957.39	143.61	6.00%	1,167.06	1,014.83	152.23
Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasnaweek											
Mid-week	619.00	538.26	80.74	5.98%	656.00	570.43	85.57	6.00%	695.36	604.66	90.70
Naweke	825.00	717.39	107.61	6.06%	875.00	760.87	114.13	6.00%	927.50	806.52	120.98
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
Mid-week	412.00	358.26	53.74	-11.65%	364.00	316.52	47.48	6.00%	385.84	335.51	50.33
Naweke	481.00	418.26	62.74	21.00%	582.00	506.09	75.91	6.00%	616.92	536.45	80.47

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW									
c) Seesig Huisies - per dag (6 persone)												
Binne Seisoen (03 Desember tot 16 Januarie en Paasnaweek)	1,229.00	1,068.70	160.30	13.91%	1,400.00	1,217.39	182.61	6.00%	1,484.00	1,290.43	193.57	
Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasnaweek												
Mid-week	1,030.00	895.65	134.35	6.80%	1,100.00	956.52	143.48	6.00%	1,166.00	1,013.91	152.09	
Naweke	1,236.00	1,074.78	161.22	-2.91%	1,200.00	1,043.48	156.52	6.00%	1,272.00	1,106.09	165.91	
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus												
Mid-week	481.00	418.26	62.74	6.03%	510.00	443.48	66.52	6.00%	540.60	470.09	70.51	
Naweke	688.00	598.26	89.74	5.96%	729.00	633.91	95.09	6.00%	772.74	671.95	100.79	
d) Stoor van Woonwaens vooruitbetaalbaar - per jaar	NVT				NVT				NVT			
e) Addisionele Voertuig - per dag (Slegs Buite Seisoen)	71.00	61.74	9.26	40.85%	100.00	86.96	13.04	6.00%	106.00	92.17	13.83	
f) Addisionele Besoekers - per dag												
Binne Seisoen												
Huisies	91.00	79.13	11.87	9.89%	100.00	86.96	13.04	6.00%	106.00	92.17	13.83	
Buite Seisoen												
Huisies	49.00	42.61	6.39	53.06%	75.00	65.22	9.78	6.00%	79.50	69.13	10.37	
Binne Seisoen												
Staanplekke	91.00	79.13	11.87	9.89%	100.00	86.96	13.04	6.00%	106.00	92.17	13.83	
Buite Seisoen												
Staanplekke	49.00	42.61	6.39	53.06%	75.00	65.22	9.78	6.00%	79.50	69.13	10.37	
Addisionele Besoekers - (kinders o/12) per dag												
Binne en buite seisoen	41.00	35.65	5.35	21.95%	50.00	43.48	6.52	6.00%	53.00	46.09	6.91	
g) Dagkampering												
Dagkampeerders / Besoekers - insluitend swembadfoo	49.00	42.61	6.39		n/a							
Motorvoertuie & sleepwaens (Slegs binne seisoen)	n/a				n/a				n/a			
Busse / Vragmotors	n/a				n/a				n/a			
h) Permanente Inwoners												
Persele met Elektrisiteit - per maand	849.00	738.26	110.74	6.01%	900.00	782.61	117.39	6.00%	954.00	829.57	124.43	
Persele sonder Elektrisiteit - per maand	1,134.00	986.09	147.91	6.00%	1,202.00	1,045.22	156.78	6.00%	1,274.12	1,107.93	166.19	

B Dwarskersbos Strandoord

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW									
a) Karavaan Staanplekke - per dag (6 persone)												
Binne Seisoen (03 Desember tot 16 Januarie en Paasnaweek)	465.00	404.35	60.65	6.02%	493.00	428.70	64.30	6.00%	522.58	454.42	68.16	
Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasnaweek												
Mid-week	144.00	125.22	18.78	6.25%	153.00	133.04	19.96	6.00%	162.18	141.03	21.15	
Naweke	261.00	226.96	34.04	6.13%	277.00	240.87	36.13	6.00%	293.62	255.32	38.30	
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus												
Mid-week	98.00	85.22	12.78	6.12%	104.00	90.43	13.57	6.00%	110.24	95.86	14.38	
Naweke	129.00	112.17	16.83	6.20%	137.00	119.13	17.87	6.00%	145.22	126.28	18.94	
Maandtarief (Uitgesluit Binne Seisoen)	3,000.00	2,608.70	391.30	6.00%	3,180.00	2,765.22	414.78	6.00%	3,370.80	2,931.13	439.67	

TARIEWE

	Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
b)	Rondawels - per dag (6 persone)											
	Binne Seisoen (03 Desember tot 16 Januarie en Paasaweek)	734.00	638.26	95.74	5.99%	778.00	676.52	101.48	6.00%	824.68	717.11	107.57
	Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasaweek											
	Mid-week	549.00	477.39	71.61	6.01%	582.00	506.09	75.91	6.00%	616.92	536.45	80.47
	Naweke	619.00	538.26	80.74	5.98%	656.00	570.43	85.57	6.00%	695.36	604.66	90.70
	Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
	Mid-week	276.00	240.00	36.00	6.16%	293.00	254.78	38.22	6.00%	310.58	270.07	40.51
	Naweke	343.00	298.26	44.74	6.12%	364.00	316.52	47.48	6.00%	385.84	335.51	50.33
c)	Woonstelle - per dag (6 persone)											
	Binne Seisoen (03 Desember tot 16 Januarie en Paasaweek)	1,039.00	903.48	135.52	5.97%	1,101.00	957.39	143.61	6.00%	1,167.06	1,014.83	152.23
	Buite Seisoen (1 Desember-13 Desember, 7 Januarie-31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasaweek											
	Mid-week	619.00	538.26	80.74	5.98%	656.00	570.43	85.57	6.00%	695.36	604.66	90.70
	Naweke	825.00	717.39	107.61	6.06%	875.00	760.87	114.13	6.00%	927.50	806.52	120.98
	Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
	Mid-week	343.00	298.26	44.74	6.12%	364.00	316.52	47.48	6.00%	385.84	335.51	50.33
	Naweke	549.00	477.39	71.61	6.01%	582.00	506.09	75.91	6.00%	616.92	536.45	80.47
d)	Addisionele Voertuig - per dag (Slegs Buite Seisoen)	71.00	61.74	9.26	5.63%	75.00	65.22	9.78	6.00%	79.50	69.13	10.37
e)	Addisionele Persoon meer as toelaatbaar - per dag											
	Binne Seisoen											
	Huisies	91.00	79.13	11.87	5.49%	96.00	83.48	12.52	6.00%	101.76	88.49	13.27
	Buite Seisoen											
	Huisies	49.00	42.61	6.39	6.12%	52.00	45.22	6.78	6.00%	55.12	47.93	7.19
	Binne Seisoen											
	Staanplekke	91.00	79.13	11.87	5.49%	96.00	83.48	12.52	6.00%	101.76	88.49	13.27
	Buite Seisoen											
	Staanplekke	49.00	42.61	6.39	6.12%	52.00	45.22	6.78	6.00%	55.12	47.93	7.19
	Addisionele Besoekers - (kinders o/12) per dag											
	Binne en buite seisoen	41.00	35.65	5.35	4.88%	43.00	37.39	5.61	6.00%	45.58	39.63	5.95
f)	Dagkampering											
	Dagkampeerders / Besoekers - insluitend swembadfooi	49.00	42.61	6.39		n/a						
	Motorvoertuie & sleepwaens (Slegs binne seisoen)	n/a				n/a				n/a		
	Busse / Vragmotors	Nie Toegelaat				Nie Toegelaat				Nie Toegelaat		
g)	Saal											
	Deposito	960.00	834.78	125.22	6.25%	1,020.00	886.96	133.04	6.00%	1,081.20	940.17	141.03
	Huur	1,294.00	1,125.22	168.78	6.03%	1,372.00	1,193.04	178.96	6.00%	1,454.32	1,264.63	189.69
	Skoolgroepe - per kop	29.00	25.22	3.78	6.90%	31.00	26.96	4.04	6.00%	32.86	28.57	4.29
h)	Sleuteldeposito's											
	Alle wooneenhede	410.00	356.52			n/a						
	Tag - kampeerstaanplekke (uitgesluit binne seisoen)	290.00	252.17			n/a						

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

22 GEMEENSAP - EN ANDER SALE

(Aansoek om GRATIS gebruik van enige saal moet aan die MUNISIPALE BESTUURDER gerig word, waarna dit op meriete oorweeg sal word. Die bespreking van die saal moet dan ook self gedoen word.)

Die Gemeenskapsale word nie uitverhuur/beskikbaar gestel vir individue wat fondsinsamelings/danse en/of opvoerings aanbied vir eie gewin nie.

A GEMEENSAPSALE

i) Enige geleentheid waarvoor enige vorm van toegang gevra word.											
Huur	406.00	353.04	52.96	5.91%	430.00	373.91	56.09	6.00%	455.80	396.35	59.45
Deposito	749.00			6.01%	794.00			6.00%	841.64		
Kombuis - huur	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59
ii) Enige geleentheid waarvoor geen vorm van toegang gevra word nie.											
Huur	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59
Deposito	396.00			6.06%	420.00			6.00%	445.20		
Kombuis - huur	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59

B BIBLIOTEEKSALE (Maksimum 100 persone)

i) Slegs geleentheid waarvoor geen vorm van toegang gevra word.											
Huur	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59
Deposito	202.00			5.94%	214.00			6.00%	226.84		
Hoof Kombuis (Breekgoed ingesluit)	202.00	175.65	26.35	5.94%	214.00	186.09	27.91	6.00%	226.84	197.25	29.59

C STADSAAI

i) Enige geleentheid											
Huur	1,989.00	1,729.57	259.43	5.98%	2,108.00	1,833.04	274.96	6.00%	2,234.48	1,943.03	291.45
Deposito	938.00			5.97%	994.00			6.00%	1,053.64		

23 Raadsfasiliteite

Aansoek om GRATIS gebruik van enige fasiliteite van die Raad moet aan die MUNISIPALE BESTUURDER gerig word, waarna dit op meriete oorweeg en goedkeur word. Die bespreking daarvan moet dan ook deur die munisipale bestuurder gedoen word.

24 SWEMBADDENS

a) Persone onder die ouderdom van 18 jaar	5.00	4.35	0.65	0.00%	5.00	4.35	0.65	0.00%	5.00	4.35	0.65
b) Persone bo die ouderdom van 18 jaar	5.00	4.35	0.65	0.00%	5.00	4.35	0.65	0.00%	5.00	4.35	0.65

25 VERKEER

Begeleidings:											
Binne werksyd (per uur of gedeelte daarvan)				#DIV/0!	400.00				400.00		
Na-ure (per uur of gedeelte daarvan)				#DIV/0!	600.00				600.00		
a) Diening van Prosesstukke	200.00	173.91	26.09	0.00%	200.00	173.91	26.09	0.00%	200.00	173.91	26.09
b) Uitvoering van lasbrief	200.00	173.91	26.09	0.00%	200.00	173.91	26.09	0.00%	200.00	173.91	26.09

26 Skiet van Films en Advertensies

Goedkeuring vir skiet van films en advertensies	2,000.00	1,739.13	260.87	6.00%	2,120.00	1,843.48	276.52	6.00%	2,247.20	1,954.09	293.11
---	----------	----------	--------	-------	----------	----------	--------	-------	----------	----------	--------

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW
---	---	--	---------

Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
---	--	---------

27

BRANDWEERGELDE

Blus van brand by geboue - per uur	3,130.00	2,721.74	408.26	6.01%	3,318.00	2,885.22	432.78	6.00%	3,517.08	3,058.33	458.75
Blus van veld en ander brande - per uur	931.00	809.57	121.43	6.02%	987.00	858.26	128.74	6.00%	1,046.22	909.76	136.46
Brandveiligheid Inspeksie - per inspeksie	731.00	635.65	95.35	6.02%	775.00	673.91	101.09	6.00%	821.50	714.35	107.15

BRANDWEERDIENSTE GELEWER AAN ANDER OWERHEDE

1	Attendance of any incident irrespective of number of vehicles and personal	2,320.00	2,017.39	302.61	5.99%	2,459.00	2,138.26	320.74	6.00%	2,606.54	2,266.56	339.98
	After the first hour the following tariffs will be applicable	for first hour				for first hour				for first hour		
2	Major / Medium appliance Rescue pumps / Aerial appliance Including Personal (Standby)	1,160.00	1,008.70	151.30	6.03%	1,230.00	1,069.57	160.43	6.00%	1,303.80	1,133.74	170.06
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
3	Hazmat Unit	1,160.00	1,008.70	151.30	6.03%	1,230.00	1,069.57	160.43	6.00%	1,303.80	1,133.74	170.06
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
4	Auxiliary appliance (inclusive of manpower) Off-road , light/heavy rescue,	635.00	552.17	82.83	5.98%	673.00	585.22	87.78	6.00%	713.38	620.33	93.05
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
5	Hazmat units (Standby)											
6	Service vehicles (inclusive of manpower) LDV's and transporters (Standby)	635.00	552.17	82.83	5.98%	673.00	585.22	87.78	6.00%	713.38	620.33	93.05
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
7	Trailers and units (inclusive of manpower) Fuel/hydrant trailer , BA trailer	370.00	321.74	48.26	5.95%	392.00	340.87	51.13	6.00%	415.52	361.32	54.20
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
8	and command unit (Standby)											
9	Personnel charges (cost if additional personnel are required) (Standby)											
1	Chief Fire Officer	305.00	305.00		5.90%	323.00	323.00		6.00%	342.38	323.00	
2	Assistant Chief Fire Officer	345.00	345.00		6.09%	366.00	366.00		6.00%	387.96	366.00	
3	District Commander	305.00	305.00		5.90%	323.00	323.00		6.00%	342.38	323.00	
4	Station Senior Officer	270.00	270.00		5.93%	286.00	286.00		6.00%	303.16	286.00	
5	Platoon Officers	206.00	206.00		5.83%	218.00	218.00		6.00%	231.08	218.00	
6	Senior Fire Fighters	148.00	148.00		6.08%	157.00	157.00		6.00%	166.42	157.00	
7	Fire Fighters	138.00	138.00		5.80%	146.00	146.00		6.00%	154.76	146.00	
8	Learner Fire Fighters	116.00	116.00		6.03%	123.00	123.00		6.00%	130.38	123.00	
9	EPWP Learner Fire Fighters	43.00	43.00		6.98%	46.00	46.00		6.00%	48.76	46.00	
		per hour or part thereof				per hour or part thereof				per hour or part thereof		
8	Specialized consumable material (Standby)	Replacement cost				Replacement cost				Replacement cost		
		plus 10%				plus 10%				plus 10%		
9	Humanitarian calls											
1	Motor vehicle accidents	Applicable tariff				Applicable tariff				Applicable tariff		
2	Rescues	as in 23.1 - 6				as in 23.1 - 6				as in 23.1 - 6		
10	Spillages	Applicable tariff				Applicable tariff				Applicable tariff		
1	Major (Road or rail)	as in 23.1 - 6				as in 23.1 - 6				as in 23.1 - 6		

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.		Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW		
11	Vegetation Fires	Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6				
12	Service rendered outside area of jurisdiction	Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6				
		plus 10%			plus 10%			plus 10%				
12	Monitoring of incidents	Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6			Applicable tariff as in 23.1 - 6				
13	Certified copy of incident report (Per Copy)	148.00	128.70	19.30	6.08%	157.00	136.52	20.48	6.00%	166.42	144.71	21.71
14	Sundry services and hire charges											
1	Use of portable plant and machinery : (Per Hour)	242.00	210.43	31.57	6.20%	257.00	223.48	33.52	6.00%	272.42	236.89	35.53
2	Damage of equipment	Cost plus 10%				Cost plus 10%				Cost plus 10%		
3	Utilisation of external services	Suppliers Account plus 10%				Suppliers Account plus 10%				Suppliers Account plus 10%		
15	15 Fire prevention tariff											
1	Renewal of Licence to store petroleum	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
2	Approval of LPG installation plans (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
3	Approval of petroleum storage plans (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
4	Approval of bulk storage hazardous installation (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
5	Approval of building plans - fire protection / requirements (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
6	Inspections (Excluding Farm Land) (Per hour of part thereof)	810.00	704.35	105.65	6.05%	859.00	746.96	112.04	6.00%	910.54	791.77	118.77
7	Reinspection (Per hour of part thereof)	810.00	704.35	105.65	6.05%	859.00	746.96	112.04	6.00%	910.54	791.77	118.77
8	Certification of premises (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
9	Issuing of control burning permits (Per hour of part thereof)	740.00	643.48	96.52	5.95%	784.00	681.74	102.26	6.00%	831.04	722.64	108.40
2	Members of a Fire Protection Association	free of charge				free of charge				free of charge		
10	Investigation (Per hour of part thereof)	810.00	704.35	105.65	6.05%	859.00	746.96	112.04	6.00%	910.54	791.77	118.77
2	Investigation (External Service Provider)	Suppliers account				Suppliers account				Suppliers account		
11	Lectures / Evacuation drills (Per hour of part thereof)	810.00	704.35	105.65	6.05%	859.00	746.96	112.04	6.00%	910.54	791.77	118.77

TARIEWE

	Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
12	Issuing of certificate of competency (Per hour of part thereof)	810.00	704.35	105.65	6.05%	859.00	746.96	112.04	6.00%	910.54	791.77	118.77
13	Public Education	No charge				No charge				No charge		
14	Approval of rational designs (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18
15	Approval of major hazardous installation reports (Per hour of part thereof)	520.00	452.17	67.83	5.96%	551.00	479.13	71.87	6.00%	584.06	507.88	76.18

28

PLANFOOIE

Nie - terugbetaalbare aansoekfooie

Minimum fooi van toepassing vir enige aansoek	384.00	333.91	50.09	4.50%	401.28	348.94	52.34	6.00%	425.36	369.88	55.48
---	--------	--------	-------	-------	--------	--------	-------	-------	--------	--------	-------

Residensiële aansoeke

Grensmure p/m	6.00	5.22	0.78	4.50%	6.27	5.45	0.82	6.06%	6.65	5.78	0.87
Afdakke p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Swembaddens p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Torings	1,219.00	1,060.00	159.00	4.50%	1,273.86	1,107.70	166.16	6.00%	1,350.29	1,174.17	176.12
Wonings p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Motorhuise p/m2	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89
Wendystrukture vir woon doeleindes p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Wendystrukture vir stoor doeleindes p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Artikel 13 aansoeke (Ondergeskikte bouwerke)	384.00	333.91	50.09	4.50%	401.28	348.94	52.34	6.00%	425.36	369.88	55.48

Landbou aansoeke

Kantore p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Torings	1,829.00	1,590.43	238.57	4.50%	1,911.31	1,662.01	249.30	6.00%	2,025.99	1,761.73	264.26
Afdakke p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Sekuriteits stand p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Grensmure/Heinings	6.00	5.22	0.78	4.50%	6.27	5.45	0.82	6.06%	6.65	5.78	0.87
Stoor areas p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Skeepsouers vir kantoor doeleindes p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Opsigtors woning p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Plekke van onderrig (Kleuterskool) p/m2	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89
Koshuise p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Kerke p/m2	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89

Kommersiële aansoeke

Kantore p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Torings	1,829.00	1,590.43	238.57	4.50%	1,911.31	1,662.01	249.30	6.00%	2,025.99	1,761.73	264.26
Afdakke p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Sekuriteits stand p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Grensmure/Heinings	6.00	5.22	0.78	4.50%	6.27	5.45	0.82	6.06%	6.65	5.78	0.87
Stoor areas p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Skeepsouers vir kantoor doeleindes p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Opsigtors woning p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Plekke van onderrig (Kleuterskool) p/m2	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89
Koshuise p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Kerke p/m2	20.00	17.39	2.61	4.50%	20.90	18.17	2.73	5.98%	22.15	19.26	2.89

TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW		Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig	15% BTW		Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig	15% BTW
Industriële aansoeke											
Kantore p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Afdakke p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Sekuriteits stand p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Grensmure/Heinings	6.00	5.22	0.78	4.50%	6.27	5.45	0.82	6.06%	6.65	5.78	0.87
Stoor areas p/m2	16.00	13.91	2.09	4.50%	16.72	14.54	2.18	5.98%	17.72	15.41	2.31
Skeepsouers vir kantoor doeleindes p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Opsigtors woning p/m2	24.00	20.87	3.13	4.50%	25.08	21.81	3.27	5.98%	26.58	23.11	3.47
Addisionele fooi sal gehaf word indien daar bevind word dat eienaar gebou het sonder goedgekeurde bouplanne en dat die fooi soos volg toegepas sal word:											
Residensiële aansoeke	8,533.00	7,420.00	1,113.00	4.50%	8,916.99	7,753.90	1,163.09	6.00%	9,452.01	8,219.14	1,232.87
Kommersiële aansoeke	25,599.00	22,260.00	3,339.00	4.50%	26,750.96	23,261.70	3,489.26	6.00%	28,356.02	24,657.41	3,698.61
Industriële en Landbou aansoeke	17,066.00	14,840.00	2,226.00	4.50%	17,833.97	15,507.80	2,326.17	6.00%	18,904.01	16,438.27	2,465.74

29

GRONDGEBRUIKSBEPLANNING

Onderstaande tariewe sluit advertensies / aansoekfooie / kennisgewings / posgeld in per aansoek. By gekombineerde aansoeke is die advertensie en kennisgewing kostes slegs eenmalig betaalbaar. By gekombineerde aansoeke sal die mees omvattende aansoek prosedure gevolg word en is die tariewe ooreenkomstig betaalbaar. Geen tariewe is terugbetaalbaar nie. **Staatsgefinansierde behuisingsprojekte betaal slegs 50% van die tarief (uitgesluit kleuterskole/bewaarskole).**
Grondgebruiksaanseke wat verband hou met kleuterskole/bewaarskole in alle areas betaal slegs 15% van die tarief.

	Vergunningsgebruike; Hersonering; Afwyking (tydelike grondgebruik); Wysiging van Voorwaardes; Wysiging van Terrein Ontwikkelingsplanne; Wysiging van Onderverdelingsplanne; Opheffing van Beperkings											
a)	Aansoek	1,124.00	977.39	146.61	4.50%	1,174.58	1,021.37	153.21	6.00%	1,245.05	1,082.65	162.40
	Advertensie	4,214.00	3,664.35	549.65	4.50%	4,403.63	3,829.24	574.39	6.00%	4,667.85	4,059.00	608.85
	Kennisgewing	281.00	244.35	36.65	4.50%	293.65	255.35	38.30	6.00%	311.27	270.67	40.60
	Afwyking (Verander Grondgebruiksbeperkings); Konsolidasie van Eiendomme; Grenswysigings; Goedkeuring van Huiseienaarsvereniging Grondwet; Wysiging van Huiseienaarsvereniging Grondwet; Goedkeuring van Argitektoniese Riglyne; Wysiging van Argitektoniese Riglyne											
b)	Aansoek	1,124.00	977.39	146.61	4.50%	1,174.58	1,021.37	153.21	6.00%	1,245.05	1,082.65	162.40
	Kennisgewing	281.00	244.35	36.65	4.50%	293.65	255.35	38.30	6.00%	311.27	270.67	40.60
c)	Onderverdelings:											
	In 2 erwe											
	Aansoek	1,124.00	977.39	146.61	4.50%	1,174.58	1,021.37	153.21	6.00%	1,245.05	1,082.65	162.40
	Kennisgewing	281.00	244.35	36.65	4.50%	293.65	255.35	38.30	6.00%	311.27	270.67	40.60
	Vanaf 3 - 10 erwe											
	Aansoek	1,124.00	977.39	146.61	4.50%	1,174.58	1,021.37	153.21	6.00%	1,245.05	1,082.65	162.40
	Advertensie	4,214.00	3,664.35	549.65	4.50%	4,403.63	3,829.24	574.39	6.00%	4,667.85	4,059.00	608.85
	Kennisgewing	281.00	244.35	36.65	4.50%	293.65	255.35	38.30	6.00%	311.27	270.67	40.60
	Meer as 10 erwe											
	Aansoek	1,124.00	977.39	146.61	4.50%	1,174.58	1,021.37	153.21	6.00%	1,245.05	1,082.65	162.40
	Advertensie	4,214.00	3,664.35	549.65	4.50%	4,403.63	3,829.24	574.39	6.00%	4,667.85	4,059.00	608.85
	Kennisgewing	281.00	244.35	36.65	4.50%	293.65	255.35	38.30	6.00%	311.27	270.67	40.60
	PLUS: Per erf meer as 10	64.00	55.65	8.35	4.50%	66.88	58.16	8.72	6.00%	70.89	61.64	9.25

TARIEWE

	Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.				Tarief vanaf 1 Julie 2021 (Ingesluit 15% BTW) Voorlopig			Tarief vanaf 1 Julie 2021 (Uitgesluit 15% BTW) Voorlopig			Tarief vanaf 1 Julie 2022 (Ingesluit 15% BTW) Voorlopig			Tarief vanaf 1 Julie 2022 (Uitgesluit 15% BTW) Voorlopig		
	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW)	15% BTW				15% BTW					15% BTW				
30	Lisensies															
	Besigheidslisensie	49.00	42.61	6.39	4.51%	51.21	44.53	6.68	5.99%	54.28	47.20	7.08				
	Vermaaklikheidslisensie	49.00	42.61	6.39	4.51%	51.21	44.53	6.68	5.99%	54.28	47.20	7.08				
	Smouslisensie	49.00	42.61	6.39	4.51%	51.21	44.53	6.68	5.99%	54.28	47.20	7.08				
	Verlenging van drankure	1,219.00	1,060.00	159.00	4.50%	1,273.86	1,107.70	166.16	6.00%	1,350.29	1,174.17	176.12				
31	Skoonmaak van privaat oorgroeide erwe															
	Erwe grootter as 500m ²					2,500.00	2,173.91	326.09	6.00%	2,650.00	2,304.35	345.65				
	Erwe kleiner as 500m ²					2,000.00	1,739.13	260.87	6.00%	2,120.00	1,843.48	276.52				
	Administratiewe fooi					500.00	434.78	65.22	6.00%	530.00	460.87	69.13				

Annexure D

Service Level Standards

Western Cape: Bergrivier Municipality (WC013) - Schedule of Service Delivery Standards

Description Standard	Ref	Year C-2	Year C-1	Year C-0	Current year			Service Level
		Actual Outcome	Actual Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	
Solid Waste Removal								
Premise based removal (Residential Frequency)		Weekly	Weekly	Weekly	Weekly	Weekly	Weekly	Weekly
Premise based removal (Business Frequency)		Weekly x2	Weekly x2	Weekly x2	Weekly x2	Weekly x2	Weekly x2	Weekly x2
Bulk Removal (Frequency)		As Required	As Required	As Required	As Required	As Required	As Required	As Required
Removal Bags provided(Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
Garden refuse removal Included (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
Street Cleaning Frequency in CBD		Weekly	Weekly	Weekly	Weekly	Weekly	Weekly	Weekly
Street Cleaning Frequency in areas excluding CBD		Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
How soon are public areas cleaned after events (24hours/48hours/longer)		24 Hours	24 Hours	24 Hours	24 Hours	24 Hours	24 Hours	24 Hours
Clearing of illegal dumping (24hours/48hours/longer)		1 Day per week	1 Day per week	1 Day per week	1 Day per week	1 Day per week	1 Day per week	1 Day per week
Recycling or environmentally friendly practices(Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
Licensed landfill site(Yes/No)		Closure permits	Closure permits	Closure permits	Closure permits	Closure permits	Closure permits	Closure permits
Water Service								
Water Quality rating (Blue/Green/Brown/N0 drop)		SANS241	SANS241	SANS241	SANS241	SANS241	SANS241	SANS241
Is free water available to all? (All/only to the indigent consumers)		only indigent customers	only indigent customers	only indigent customers	only indigent customers	only indigent customers	only indigent customers	only indigent customers
Frequency of meter reading? (per month, per year)		Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Are estimated consumption calculated on actual consumption over (two months/three months/longer period)		3	3	3	3	3	3	3
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3	3	3	3	3	3	3
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)								
One service connection affected (number of hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Up to 5 service connection affected (number of hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Up to 20 service connection affected (number of hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Feeder pipe larger than 800mm (number of hours)		N/A	N/A	N/A	N/A	N/A	N/A	N/A
What is the average minimum water flow in your municipality?		Sufficient	Sufficient	Sufficient	Sufficient	Sufficient	Sufficient	Sufficient
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
How long does it take to replace faulty water meters? (days)		3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No	No	No	No	No	No	No
Electricity Service								
What is your electricity availability percentage on average per month?		100%	100%	100%	100%	100%	100%	100%
Do your municipality have a ripple control in place that is operational? (Yes/No)		No	No	No	No	No	No	No
How much do you estimate is the cost saving in utilizing the ripple control system?		N/A	N/A	N/A	N/A	N/A	N/A	N/A

Description Standard	Ref	Year C-2	Year C-1	Year C-0	Current year			Service Level
		Actual Outcome	Actual Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	
What is the frequency of meters being read? (per month, per year)		Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		3	3	3	3	3	3	3
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3	3	3	3	3	3	3
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)								
Are accounts normally calculated on actual readings? (Yes/no)		yes	yes	yes	yes	yes	yes	yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
How long does it take to replace faulty meters? (days)		3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes
How effective is the action plan in curbing line losses? (Good/Bad)		Good	Good	Good	Good	Good	Good	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		14 Working days	14 Working days	14 Working days	14 Working days	14 Working days	14 Working days	14 Working days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days	3 Working days
Sewerage Service								
Are your purification system effective enough to put water back in to the system after purification?		Yes	Yes	Yes	Yes	Yes	Yes	Yes
To what extend do you subsidize your indigent consumers?		100%	100%	100%	100%	100%	100%	100%
How long does it take to restore sewerage breakages on average								
Severe overflow? (hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	6 hours
Sewer blocked pipes: Large pipes? (Hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Sewer blocked pipes: Small pipes? (Hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Spillage clean-up? (hours)		6 hours	6 hours	6 hours	6 hours	6 hours	6 hours	24 hours
Replacement of manhole covers? (Hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	24 hours
Road Infrastructure Services								
Time taken to repair a single pothole on a major road? (Hours)		48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	72 Hours
Time taken to repair a single pothole on a minor road? (Hours)		48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	72 Hours
Time taken to repair a road following an open trench service crossing? (Hours)		48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	72 Hours
Time taken to repair walkways? (Hours)		48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	48 Hours	72 Hours
Property valuations								

Description Standard	Ref	Year C-2	Year C-1	Year C-0	Current year			Service Level
		Actual Outcome	Actual Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		1	1	1	1	1	1	1
Do you have any special rating properties? (Yes/No)		No	No	No	No	No	No	No
Financial Management								
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)		Decrease	Decrease	Decrease	Decrease	Decrease	Decrease	Decrease
Are the financial statement outsourced? (Yes/No)		Only for review	Only for review	Only for review	Only for review	Only for review	Only for review	Only for review
Are there Council adopted business process restructuring the flow and management of documentation feeding to Trial Balance?		No	No	No	No	No	No	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?		30 Days	30 Days	30 Days	30 Days	30 Days	30 Days	30 Days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?		No	No	No	No	No	No	No
Administration								
Reaction time on enquiries and requests?		immediately	immediately	immediately	immediately	immediately	immediately	immediately
Time to respond to a verbal customer enquiry or request? (working days)		immediately	immediately	immediately	immediately	immediately	immediately	immediately
Time to respond to a written customer enquiry or request? (working days)		immediately	immediately	immediately	immediately	immediately	immediately	immediately
Time to resolve a customer enquiry or request? (working days)		1-2 days	1-2 days	1-2 days	1-2 days	1-2 days	1-2 days	1-2 days
What percentage of calls are not answered? (5%,10% or more)		5	5	5	5	5	5	5
How long does it take to respond to voice mails? (hours)		NA	NA	NA	NA	NA	NA	NA
Does the municipality have control over locked enquiries? (Yes/No)		yes	yes	yes	yes	yes	yes	yes
Is there a reduction in the number of complaints or not? (Yes/No)		yes	yes	yes	yes	yes	yes	yes
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)		1 day	1 day	1 day	1 day	1 day	1 day	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?		When needed	When needed	When needed	When needed	When needed	When needed	When needed
Community safety and licensing services								
How long does it take to register a vehicle? (minutes)		5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes
How long does it take to renew a vehicle license? (minutes)		5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)		5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes
How long does it take to de-register a vehicle? (minutes)		5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes	5 Minutes
How long does it take to renew a drivers license? (minutes)		10 Minutes	10 Minutes	10 Minutes	10 Minutes	10 Minutes	10 Minutes	10 Minutes
What is the average reaction time of the fire service to an incident? (minutes)		15 - 20 Minutes	15 - 20 Minutes	15 - 20 Minutes	15 - 20 Minutes	15 - 20 Minutes	15 - 20 Minutes	15 - 20 Minutes
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)								

Description Standard	Ref	Year C-2	Year C-1	Year C-0	Current year			Service Level
		Actual Outcome	Actual Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)								
Economic development								
How many economic development projects does the municipality drive?		A comprehensive economic strategy	A comprehensive economic strategy	A comprehensive economic strategy	A comprehensive economic strategy	A comprehensive economic strategy	A comprehensive economic strategy	A comprehensive economic strategy
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		Impossible to quantify	Impossible to quantify	Impossible to quantify	Impossible to quantify	Impossible to quantify	Impossible to quantify	Impossible to quantify
What percentage of the projects have created sustainable job security?		All the projects	All the projects	All the projects	All the projects	All the projects	All the projects	All the projects
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)		yes	yes	yes	yes	yes	yes	yes
Other Service delivery and communication								
Is a information package handed to the new customer? (Yes/No)		No	No	No	No	No	No	No
Does the municipality have training or information sessions to inform the community? (Yes/No)		yes	yes	yes	yes	yes	yes	yes
Are customers treated in a professional and humanly manner? (Yes/No)		yes	yes	yes	yes	yes	yes	yes