

mossel bay municipality

2023/2024

APPROVED
annual budget



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INTRODUCTION

Mossel Bay Municipality Overview

VISION

We strive to be a trend-setting, dynamic Municipality delivering quality services responsive to the demands and challenges of the community and our constitutional mandate, in which all stakeholders can participate in harmony and dignity.

MISSION

Mossel Bay Municipality’s mission for the past, present and future, is:

- * To render cost-effective and sustainable services to the entire community with diligence and empathy,
- * To create mutual trust and understanding between the municipality and the community,
- * To have a motivated and representative municipal workforce with high ethical standards, which is empowered to render optimal services to the community, and
- * To apply good and transparent corporate governance to promote community prosperity.

VALUES

The community is our inspiration and our workforce are our strength in the quest for community development and service delivery. We therefore value:

- * Work pride,
- * Service excellence,
- * Integrity,
- * Loyalty, and
- * Accountability.



Municipal Budget

DEFINITION OF A MUNICIPAL BUDGET

The municipal budget is a quantitative expression of a plan for a defined period. It includes estimations of consumptions revenues based on the estimate consumptions, resource quantities, costs and expenses, assets, liabilities and cash flows. It expresses the strategic plans of various units, activities and events in measurable terms. The budget is also used as a financial planning and control tool for financial transactions. It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP). The municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.



The Municipal budget is divided into a Capital and an Operating Budget:

The capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits and provides the sources of finance from which these expenses will be funded. The municipality spends money either to buy new capital assets with a useful life of more than one year, add to the value of an existing capital asset by extending its useful life beyond the initial expected use full life or replace an existing asset.

Examples of capital assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

The operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

An example to demonstrate the difference, the purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF THE MUNICIPAL BUDGET

The main objective of the municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY’S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, the municipality must ensure sustainable income streams to be able to provide services. Property rates and service charges in respect of electricity, water, refuse removal and sanitation are the Municipality’s most important source of income.

Other sources include interest on investments. Mossel Bay Municipality also has a steady investment portfolio that provides for investment income. Grants and Subsidies from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share) makes up the rest of the revenue.

WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal;
- Streets and Storm Water;
- Repairs and maintenance to infrastructure;
- Youth Development;
- Relief for the poor;
- Fire services;
- Parks;
- Libraries;
- Sport and recreation facilities; and
- Upgrading and maintenance of beaches

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries. It is open to comment once it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered, and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

WHAT STATE ARE MOSSEL BAY MUNICIPALITY’S FINANCES IN?

Mossel Bay’s finances are well managed, the current ratio show that the Municipality has a healthy liquid position with current assets of 2.4 times the current liabilities. This ratio has improved slightly from the previous year when the ratio was 2.3: 1, whilst the turnover rate of accounts receivable was 11.3: 1 as at 30 June 2022 (2021 – 11.7: 1). This ratio indicates that the Municipality currently generates 11.3 times more revenue than what the outstanding accounts are.

PART 1 – ANNUAL BUDGET

SECTION 1 - MAYORAL SPEECH

Speaker, Alder lady Fortuin
Deputy Mayor, Alderman Bayman
Fellow Councillors
Municipal Manager, Mr Puren
Directors
Municipal Employees
Members of the public
Members of the media

ALL PROTOCOL OBSERVED

As the Executive Mayor, I would like to welcome all to the Special Council meeting of the draft 2023/2024 municipal budget. As at the end of March 2023, we would have been in office for a period of 18 months, with so many achievements to be proud of when reflecting on the progress made in terms of our GROW Strategy.

I would like to start off by thanking all residents for their commitment to the municipality by paying their monthly accounts diligently, ensuring that the municipality has enough financial resources to remain sustainable as a municipality. We will continue striving for excellent service delivery, so that the residents at no stage feel as if they are paying their municipal accounts, but nothing to show for it.

This year the town has also seen challenges in the continuous supply of electricity to its residents, largely due to loadshedding implemented by the national state-owned enterprise currently responsible for electricity provision. We would like to thank you for your patience, while the municipality works on implementing its strategy to achieve a sustainable energy source/s for the town. The municipality is hard at work in securing alternative energy sources, and we will be looking at reprioritising funds to achieve energy resilience. This will not come cheap but will ensure a greater future for the town and its residents.

The financial sustainability of the municipality is still a priority for the municipality, but so is remaining affordable for all our residents.

As we unpack the 23/24 annual municipal budget, I would like to take this opportunity to provide some insight into how the municipality goes about compiling its annual financial budget. The municipal budget is compiled within the guidelines set by National Government, in that certain prescripts are communicated that needs to be considered by the municipality when compiling the budget. In these guideline and prescripts, National Government refers to setting a budget that is realistic and affordable, and that municipal tariffs should be “cost-reflective”.



The term “cost-reflective” is essential in determining the revenue and applicable tariffs, and this needs to be applied across all services provided by the municipality. The municipality is mandated to provide specific services in terms of the Constitution, which includes the provision of basic services, the promotion of social and economic development, as well as ensuring the safety of its residents. The provision of these service come at a **cost** to the municipality and those costs need to be funded by way of either own funding (municipality generated revenue), grant funding (Provincial or National) or loans.

An example of this would be the rendering of the refuse removal service, whereby refuse is picked up from your home on a weekly basis. For illustrative purposes, let’s say the provision of this service cost the municipality R1 million per year, which includes operating costs, such as salaries, fuel, repairs and maintenance of equipment, office equipment, etc as well as the replacement of municipal assets that have reached the end of their life cycle. With this information available, we would then determine the number of households who have registered for this service, from which income needs be recouped to cover the cost. The recover collected should cover the cost of supply with regards to the service. The municipality may add a percentage or two as a profit to make provision for future municipal capital replacements. This process is applied to all trading services provided such as electricity, water, refuse removal and sewerage, as well as property rates.

The municipality also performs other functions such as maintenance of streets and stormwater, cleaning of open public spaces, the provision of library services, assisting with the National Housing Programme, fire and rescue, and ensuring the general safety of the residents. This too needs to be funded from revenue generated by the municipality, grant funding and/or loans. The municipality receives grant funding for some of these services, but not enough to cover all the operational and capital costs for these services. Property rates generated by the municipality funds these services, along with other municipal operational costs for Finance and Corporate Services departments. We made an assessment for the 2022/2023 financial year, and for the revenue generated from property rates, the municipality is under-recovering on the cost by approximately 55%, contributing to the significant budget deficit in the 2023/2024 budget.

With the above explanation and clarity being provided, we can now reflect on the proposed 2023/2024 municipal budget in terms of its proposed operating expenditure, capital spending and expected revenue.

For the 2023/2024 financial year, the Municipality is proposing a total municipal budget of R2 billion, of which operating expenditure makes up 81% and capital expenditure representing 19% of the total budget.

ASSUMPTIONS

The following assumptions have been made with the compilation of this budget:

- Current consumption trends used to estimate the 22/23 Adjustment Budget projections and the 23/24 Budget and MTREF (Based on Actuals up to January 2023)
- Decrease in Electricity consumption due to current Load-shedding disaster
- Guideline General expenses increase of 4.5% from Adjustment Budget to 23/24 Budget
- Provision for impairment:
 - 2022/23 = 95.8%
 - 2023/24 = 95.5%
 - 2023/24 = 96.3%
 - 2024/25 = 96.3%

SALARY INCREASES

In line with the Salary and Wage Collective Agreement dated 15 September 2021, all employees shall receive an increase based on the projected average CPI percentages for 2023 (5.4% for January 2023 and 4.8% for January 2024). This comes to a salary adjustment of 6.9%, with normal notch increases and the filling of vacant and new positions amounts to an increase in the employee-related cost of 13.1%.

BUDGET AND TARIFF INFORMATION

The Budget provides for R 1 642 479 785 for the operational expenditure budget, whilst the capital budget of R 381 703 743 tabled is funded by R 179 188 845 of own funding; R 131 298 000 of new borrowings, and R 70 966 898 of grants and donations.

Much of the total Operational Budget- almost 80% thereof - is made up of the bulk purchases of electricity, the cost of purified water, debt impairment and depreciation charges, employee-related cost, and the remuneration of Councillors.

This leaves the Council no or very little room for manoeuvring.

After the implications of the abovementioned were implemented, the budget shortfall before recognition of the capital transfers amount to R71m. This improves over the MTREF period and indicates a small deficit of R3m in the 2025/2026 budget year.

Even if all non-cash transactions is removed from the 2023/24 budget, the Municipality finds it selves with an operational deficit of R 34 763 983. This shortage is mainly due to the loss of income in relation to Electricity services due to load shedding and to the ever-increasing operational costs. To name a few:

- Eskom increase in bulk purchases of 14.89%
- Increase in Diesel expenditure to operate generators during loadshedding, e.g. the cost to run the 4 new generators to be purchased from the Load shedding relief grant will approximate R10m for the year (if on loadshedding stage 4 for 200 days)

- Increased fuel cost
- Increase of 6.9% approved for salary increases

The Municipality therefore had to look at all operational expenditure with a magnifying glass and cut on non-essential expenditure and will have to apply cost containment policies even more strict than the past few years.

In total, the envisaged Budget shortfall for the Medium-Term Revenue Expenditure Framework (MTREF) amounts to R133m, which is R21m less than the previous MTREF period. Council is determined to cut back on this shortfall and get expenditure within the available funds.

Even though tariffs charged should be cost reflective to have a credible budget, the tariffs should also be affordable. It is a very difficult task to find the balance between the two, cost reflective tariff VS affordable tariff.

The proposed tariff increases for the 2023/24 Budget year is then as follows:

- The proposed electricity consumption tariff increase in line with the NERSA tariff guideline is 14.89%. Council will implement a 5% decrease in the Electricity Basic charge
- Property rates tariff is proposed to increase with 11%,
- Refuse removal tariffs is proposed to increase with 5%,
- Sewerage charges tariffs is proposed to increase with 6%, and
- Water services consumption tariffs will increase by 14%, but the Basic charge will decrease with 5%.

One of the policy adjustments is that all users of Electricity services will be placed on a 2-part tariff consisting of a basic and consumption charge. In order to mitigate the major impact on household bills, Council is suggesting a 5 % decrease in the Electricity Basic charge from the current year tariff.

Another new provision is the relief to pensioners in relation to this Electricity Basic charge more detail about this will be communicated at a later stage.

Relief measures for households

It is important to note that the normal credit control measures to get residential households in the safety net for assistance still exist.

This safety net is in the form of indigent household subsidies and the rebate subsidies to the pensioners.

These measures are not limited only to certain people or groups of the community. It is available to all residents that fall within the specified indigent categories.

A new provision is made to provide discount to Pensioners with regards to single residential properties on their electricity basic charges. Pensioners qualify for the undermentioned discounts if they comply with the following conditions:

1. Occupy the property as his/her Primary Residence, and
2. be at least 60 years of age, or
3. has been declared medical unfit even if not yet 60 years of age, and
4. be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budget process.

The discount will be determined as follows:

1. 30% discount if the Total gross monthly household income does not exceed R24 200 per month (R290 400 per annum), or
2. 50% discount if the Total gross monthly income does not exceed R18 100 per month (R217 200 per annum)

INDIGENT BENEFITS

Indigent Households will again receive the benefit of discounts on basic service charges such as Water, Electricity, Refuse Removal, Sanitation, and Property Rates.

The three levels of Indigent Subsidy are specifically developed to provide economic relief to those in the community who really need it. This relief is also extended to households including a person(a) with a disability, should they comply with the necessary, and specified criteria.

Subsidies to Indigent households:

| | <u>Subsidies</u> <u>2022/23</u> | <u>Subsidies</u> <u>2023/24</u> |
|--|------------------------------------|------------------------------------|
| Indigent Level 1 Household | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |
| Indigent Level 2 Household | R 493.89 (Incl. VAT) | R 508.34 (Incl. VAT) |
| Households that houses a person with a disability | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |
| Indigent Level 3 Household (based on valuation of R125 000) | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |

The criteria on which the subsidies are based are described in the tariff list under section 6.

FINAL WORD

We once again would like to convey our gratitude to all our consumers who have diligently paid their municipal accounts monthly.

We would like to remind our consumers, should they be unable to meet their obligations to the municipality, they should immediately engage with the municipality to make the necessary arrangements to settle outstanding accounts, this arrangement is applicable for residential, commercial, and industrial consumers. All outstanding accounts will follow the municipality's debt collection processes.

We could not have achieved this objective without the proactive and sustained participation of our communities in the processes of setting the direction and pace of our development programmes and projects.

I want to rededicate the combined efforts of the political leadership and management of Mossel Bay Municipality to the task of fulfilling the local interests of our people within the national priority of improving the quality of lives of all our people.

Thank you!

ALDERMAN DIRK KOTZÉ
EXECUTIVE MAYOR



SECTION 2 - BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.



Council has approved the following budget related resolutions at the Council meeting held on 30 May 2023:

1. That Council approve the Annual Budget of the Municipality for the financial year 2023/24 and indicative for the two projected outer years, 2024/25 and 2025/26, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
 - 1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2.
 - 1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3.
 - 1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4.
 - 1.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5.
 - 1.5. Capital detailed budget reflected in Annexure C.
2. That Council approve the property rates tariffs reflected in the 2023/24 Tariff list (Annexure A) and any other municipal tax reflected in the 2023/24 Tariff list to be imposed for the budget year 2023/24.
3. That Council approve the tariffs and charges, subsidies and discounts as reflected in the 2023/24 Tariff list (Annexure A) for the budget year 2023/24.
4. That Council approve the measurable performance objectives for revenue from each source and for each vote reflected in Section 17 of the budget document for the budget year 2023/24.
5. That Council approve the amended budget related Policies reflected in Annexure B for the budget year 2023/24.
6. That Council approve the filling of funded vacant and new posts as identified by the Executive Management and as shown in Section 12 of the budget document.
7. That Council take cognizance of the mSCOA implementation plan reflected in Annexure D.

8. That Council approve the Service Level Standards reflected in Section 20 of the budget document for the budget year 2023/24.
9. That all the above-mentioned documentation be amended to include all the amendments approved by Council from the public, departmental and other stakeholders' comments, objections and recommendations.
10. That Council approve adjustments to the Operating and Capital budgets that may arise from the mSCOA implementation process as long as the total budgets are not adjusted.
11. That Council approve that loans be obtained in order to fund the capital projects over the 2023/24 MTREF period as indicated on Annexure C (Capital Detailed Budget).



SECTION 3 - EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

Below is an extract from the National Treasury Budget Circular with important guidance on how municipalities should draft their budgets for the 2023/24 MTREF period:

“GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

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

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

The Municipality has with the compilation of the 2023/24 MTREF budget strived to minimise expenditure on non-priority expenditure.

The table below shows the six focus areas that Cabinet has identified as areas where savings should be ensured as part of their cost containment measures:



| Item | 22/23 Adj Budget | 23/24 Budget | Increase / (Decrease) | % Increase / (Decrease) |
|--------------------------|-------------------|-------------------|-----------------------|-------------------------|
| Advertising | R 2 556 020 | R 2 514 907 | R (41 113) | -2% |
| Consultant Fees-General | R 24 531 714 | R 16 849 417 | R (7 682 297) | -31% |
| Travelling & Subsistence | R 820 180 | R 962 991 | R 142 811 | 17% |
| No Credit cards | R - | R - | R - | 0% |
| Catering | R 414 898 | R 420 685 | R 5 787 | 1% |
| Overtime Pay | R 17 039 928 | R 19 029 165 | R 1 989 237 | 12% |
| TOTAL | 45 362 740 | 39 777 165 | R (5 585 575) | -12% |

Adj Budget includes R9m unforeseen exp, 8% increase if excluded

One of the key focus areas of Government, as set out in Circular 123, for the 2023/24 budget year is the Local government grants and municipal revenue strength. Local government transfers grow by an annual average of 7.8 per cent over the MTEF, due to:

- Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.
- The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The Municipality annually receives an equitable share, which is designed to fund the provision of free basic services to people who cannot afford these basic needs. For the 2023/24 year, the Municipality will receive an amount of R 130 634 000.

The Municipality further provides Rebates on Property Rates to all households to the amount of R15 622 833 a further Property Rates rebate to Pensioners to the amount of R4 560 149, and a Sewerage rebate to Pensioners to the amount or R2 098 496.

Mossel Bay Municipality's collection rate has started to recover after the COVID pandemic but is not yet to the levels experienced before that.

The Municipality was not able to keep the tariff increases within the upper limit of 6 per cent provided by the National Treasury. The proposed overall tariff increases, are as follows:

- The proposed electricity consumption tariff increase in line with the NERSA tariff guideline is 14.89%. Council will implement a 5% decrease in the Electricity Basic charge
- Property rates tariff is proposed to increase with 11%,
- Refuse removal tariffs is proposed to increase with 5%,
- Sewerage charges tariffs is proposed to increase with 6%, and
- Water services consumption tariffs will increase by 14%, but the Basic charge will decrease with 5%.

The Electricity service charges is increased in line with NERSA's formula based on the approved increase to Eskom of 18.7%.

The Municipality has finalised a full Cost of Supply study on all its services and rates charges. The results on the efficiency of the various services, after the cost allocation of secondary costing, indicates that a shift is required from economical and trading services to Property rates. Apart from this the total funding of the budget, apart from the cash funding, is lacking. This tabled budget has a shortfall of R 70 699 391.

Even if all non-cash transactions are removed from the 2023/24 budget, the Municipality finds it selves with an operational cash deficit of R 34 763 983. This shortage is mainly due to the loss of income in relation to Electricity services due to load shedding and to the ever-increasing operational costs. To name a few:

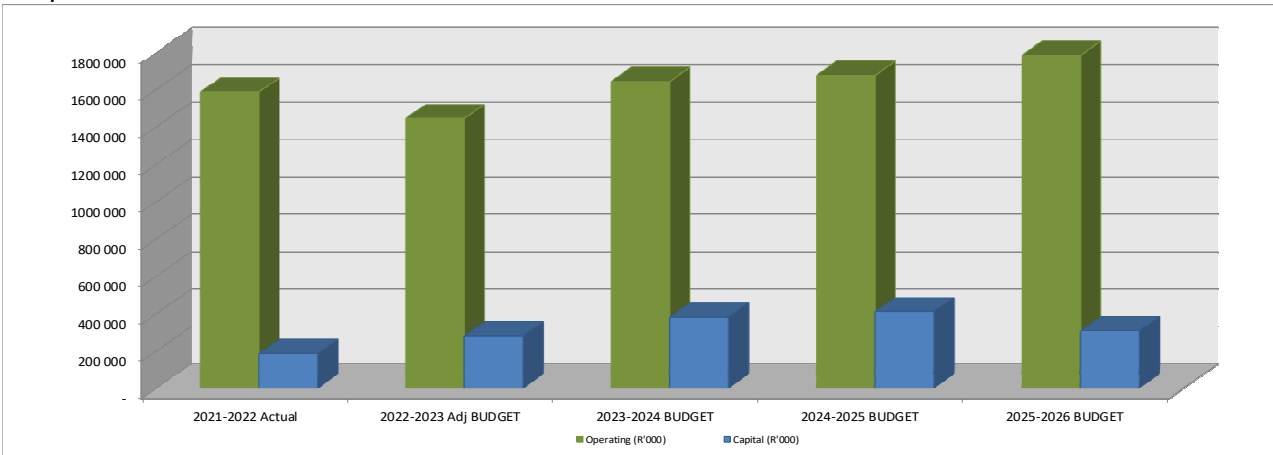
- Eskom increase in bulk purchases of 14.89%
- Increase in Diesel expenditure to operate generators during loadshedding, e.g. the cost to run the 4 new generators to be purchased from the Load shedding relief grant will approximate R10m for the year (if on loadshedding stage 4 for 200 days)
- Increased fuel cost
- Increase of 6.9% approved for salary increases

FINANCIAL SUMMARY ON 2023/24 MTREF BUDGET

The total 2023/24 budget amounts to R 2 024 183 528. This consists of a capital budget of R 381 703 743 or 18.9 per cent of the total budget and an operating budget of R 1 642 479 785 or 81.1 per cent of the total budget.

Graph 1 below shows the operating and capital expenditure separately for the 2021/22 (actuals) financial year, the revised budgeted figures for 2022/23 and the budgeted figures for 2023/24 to 2025/26 financial years.

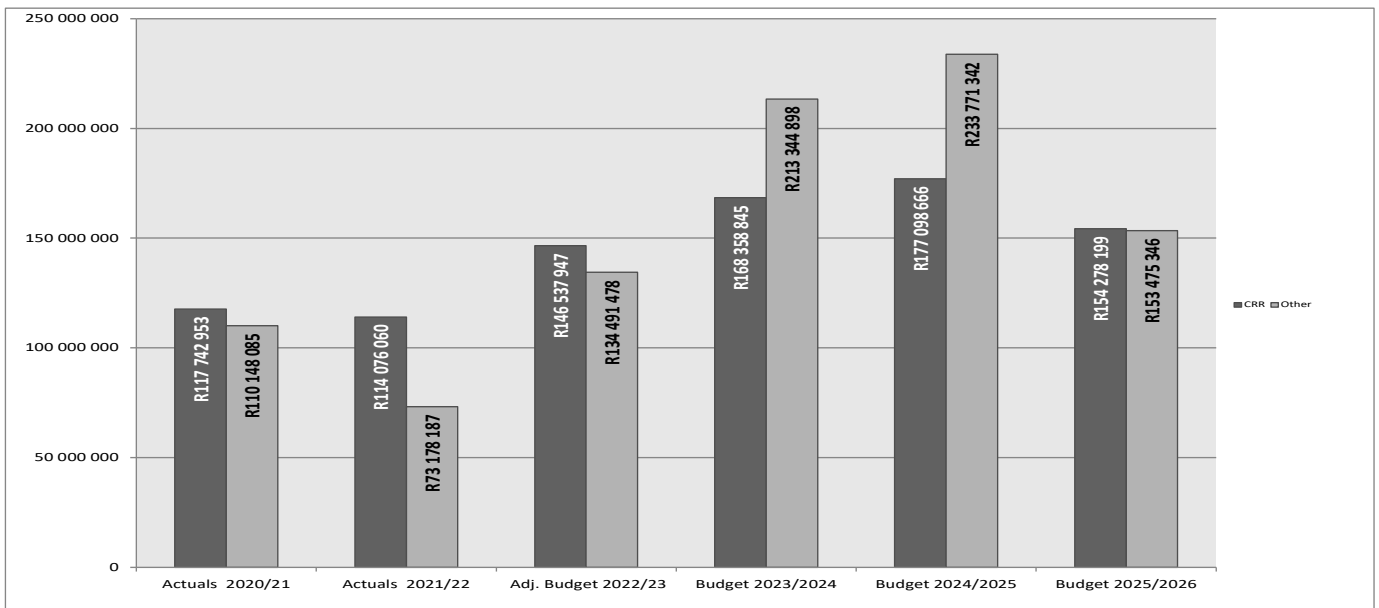
Graph 1



3.1. Capital Expenditure Budget

Graph 2 below shows the capital budget VS actual expenditure for the 2020/21 and 2021/22 financial years as well as the revised budget for 2022/23 and proposed budgets for the 2023/24 to 2025/26 financial years.

Graph 2



The total capital budget for 2023/24 shows an increase in the total budgeted amount of 35.8 per cent compared to the revised capital budget for 2022/23. This is because of two reasons:

- a) The capital projects funded from Capital Replacement Reserve must still be prioritised to get within the available funding,
- b) It is planned to raise loans to finance capital projects over the MTREF period to the value of R 393.80 million, of which R 168.36 million will be raised in 2023/24. These projects will be cash generating projects. In the 2022/23 year the municipality took up loans to the amount of R37.1m.

The detailed capital projects are shown in Annexure C of this document. Part of the annexure is a summary showing the total amount per MFMA Vote (Per Directorate). It is clear from this summary that the capital expenditure for 2023/24 will be allocated mainly to the following functional areas:

- Technical/Infrastructure Services R238 million;
- Community Services R20 million; and
- Planning & Economic Development R101 million.

In analysing what is purchased with the capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Tables A9, SA34 a, b and e. For easy reference a summary of main classifications of expenses as per Table A9 is extracted below:

| | |
|------------------------|----------------|
| Infrastructure Assets: | R321.6 million |
| Community Assets: | R17.5 million |
| Other Assets: | R20.7 million |
| Transport Assets: | R5.4 million |

The table below provides a breakdown of the sources of finance of the 3-year capital budget from 2023/24 to 2025/26:

| <i>Funding Source</i> | <i>2023/2024</i> | <i>2024/2025</i> | <i>2025/2026</i> |
|--|----------------------|----------------------|----------------------|
| Capital Replacement Reserve (Internal) | 168 358 845 | 177 098 666 | 154 278 199 |
| Municipal Infrastructure Grant | 24 433 044 | 25 407 827 | 26 422 609 |
| Integrated National Electrification Programme | 10 440 870 | 10 434 783 | 4 347 826 |
| Department of Human Settlement | 0 | 0 | 0 |
| Informal settlements upgrading partnership grant | 31 304 348 | 19 408 695 | 26 086 957 |
| LOAN | 131 298 000 | 169 900 000 | 92 600 000 |
| Donated Asset | 250 000 | 0 | 0 |
| K9 Unit | 2 119 478 | 2 390 037 | 2 787 954 |
| Fire Service Capacity Building Grant | 0 | 0 | 0 |
| Insurance Reserve | 10 830 000 | 6 230 000 | 1 230 000 |
| Developers Contribution | 756 114 | 0 | 0 |
| Municipal Service Delivery and Capacity Building Grant | 0 | 0 | 0 |
| TOTAL | R 381 703 743 | R 410 870 008 | R 307 753 545 |

From the above it is clear that the main source of funding will be internal funds (Capital Replacement Reserve – R 241.50 million) and thereafter the external funding sources of which Loans (R 110.30 million) and Municipal Infrastructure Grant funding (R 24.43 million) are the largest external sources.

The table below analyses the budgeted transactions within the Capital Replacement Reserve (CRR) for the MTREF period, based on the tabled budget:

| Budget Year | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|--|--------------|--------------|----------------|----------------|
| | Current year | Budget year | Budget year +1 | Budget year +2 |
| | R | R | R | R |
| Opening balance at the start of Year | 161 869 514 | 164 792 200 | 168 020 984 | 168 474 650 |
| Less: Capital budget commitments | -145 307 947 | -168 358 845 | -177 098 666 | -154 278 199 |
| Plus: Contributions to CRR | 145 978 827 | 171 587 629 | 177 552 332 | 173 915 656 |
| - Depreciation | 122 301 022 | 144 379 258 | 149 119 585 | 144 551 814 |
| - Proceeds on Disposal of Capital Assets | 198 759 | 208 371 | 217 747 | 217 747 |
| - VAT on Housing Grants re-contributed | | - | - | - |
| - Bulk service contributions | 23 479 046 | 27 000 000 | 28 215 000 | 29 146 095 |
| Plus: Additional cash contribution (CFO decision once AFS results is known) | 2 251 806 | - | - | - |
| Closing balance of CRR | 164 792 200 | 168 020 984 | 168 474 650 | 188 112 107 |

It is clear from above table that the Municipality cannot afford the spending levels for the 2023/24 MTREF period and will therefore have to prioritise its capital program. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community, but a sustained program will be needed to balance the resources with the needs.

| Top 10 Capital Projects - Related to Budgeted amount | 2023/2024 |
|---|----------------------|
| Capacity increase of Great Brak WWTW | 40 000 000 |
| Upgrading of Informal Settlements (ISUP) | 30 655 028 |
| Capacity increase of Pinnacle Point WWTW | 27 402 120 |
| Alternative energy solutions including battery storage | 23 700 000 |
| Gravity pipelines from Vaale Vallei Reservoir to surrounding residential developments | 20 000 000 |
| Municipal Buildings (Marsh Street)-Upgrading of Administration Building | 15 000 000 |
| Electrification Projects | 10 440 870 |
| Midbrak Main Sewer Network | 10 000 000 |
| New Great Brak River Reservoir | 9 500 000 |
| Main Sewer Network between Glentana & Great Brak | 9 000 000 |
| TOTAL | R 195 698 018 |

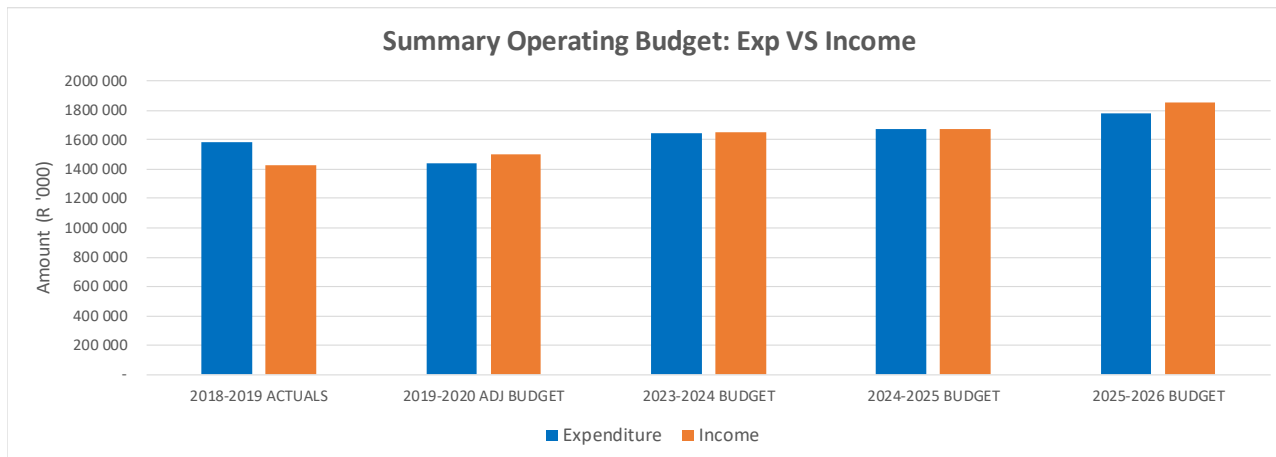
Below graph depicts the current Capital budget program for the 23/24 MTREF per WARD. As per mSCOA regulations a municipality cannot anymore allocate a project to more than one ward and for that purpose it is allocated to Whole of the Municipality. Administration has tried to split the projects in relevant ward based on the name of the project, which is indicated below.

| Row Labels | Sum of 2023/24 | Sum of 2024/25 | Sum of 2025/26 |
|---|--------------------|--------------------|--------------------|
| ⊕ Administrative or Head Office (Including Satellite Offices) | 21 225 283 | 18 530 382 | 4 679 000 |
| ⊕ Ward 1 | 3 031 085 | 990 000 | 3 140 550 |
| ⊕ Ward 10 | 11 583 261 | 7 928 250 | 9 740 533 |
| ⊕ Ward 11 | 5 530 000 | 3 950 000 | 19 160 000 |
| ⊕ Ward 12 | 2 199 320 | 400 000 | 2 500 000 |
| ⊕ Ward 13 | 996 289 | 3 588 341 | 1 386 294 |
| ⊕ Ward 14 | 16 914 112 | 24 053 563 | 18 593 073 |
| ⊕ Ward 15 | 550 000 | 700 000 | 800 000 |
| ⊕ Ward 2 | 1 120 000 | 300 000 | - |
| ⊕ Ward 3 | 1 753 712 | 166 000 | - |
| ⊕ Ward 4 | 53 950 000 | 4 400 000 | 4 000 000 |
| ⊕ Ward 4, 5 | - | 1 000 000 | - |
| ⊕ Ward 5 | 26 340 000 | 17 020 000 | 13 847 000 |
| ⊕ Ward 6 | 750 000 | 1 130 000 | 10 412 197 |
| ⊕ Ward 6, 8, 9, 12 | 29 902 120 | 27 556 392 | 23 192 488 |
| ⊕ Ward 7 | 55 001 501 | 21 282 656 | 9 900 000 |
| ⊕ Ward 8 | 7 112 487 | 11 448 000 | 2 589 000 |
| ⊕ Ward 9 | 3 828 696 | 6 550 000 | 4 950 000 |
| ⊕ Whole of the Municipality | 139 915 876 | 259 876 425 | 178 863 410 |
| ⊕ (blank) | - | - | - |
| Grand Total | 381 703 743 | 410 870 008 | 307 753 545 |

3.2. Operating Expenditure Budget

Graph 3 provides the operating income and expenditure for the 2021/22 (actuals) financial year, the revised budgeted figures for 2022/23 and the budgeted figures for 2023/24 to 2025/26 financial years.

Graph 3



The total operating budget before recognition of capital transfers for 2023/24 amounts to a deficit of R 70 699 391. The total operating expenditure budget amounts to R 1 642 479 785, which is 13.7 per cent more than the revised budget of 2022/23 of R 1 444 175 800.

Even if all non-cash transactions is removed from the 2023/24 budget, the Municipality finds it selves with an operational deficit of R 34 763 983. This shortage is mainly due to the loss of income in relation to Electricity services due to load shedding and to the ever-increasing operational costs. To name a few:

- Eskom increase in bulk purchases of 14.89%
- Increase in Diesel expenditure to operate generators during loadshedding, e.g. the cost to run the 4 new generators to be purchased from the Load shedding relief grant will approximate R10m for the year (if on loadshedding stage 4 for 200 days)
- Increased fuel cost
- Increase of 6.9% approved for salary increases

The Municipality therefor had to look at all operational expenditure with a magnifying glass and cut on non-essential expenditure and will have to apply cost containment policies even more strict than the past few years.

In total, the envisaged Budget shortfall for the Medium-Term Revenue Expenditure Framework (MTREF) amounts to R133m, which is R21m less than the previous MTREF period. Council is determined to cut back on this shortfall and get expenditure within the available funds.

Employee-related costs

In line with the Salary and Wage Collective Agreement dated 15 September 2021, all employees shall receive an increase based on the projected average CPI percentages for 2023 (5.4% for January 2023 and 4.8% for January 2024). This comes to a salary adjustment of 6.9%, with normal notch increases and the filling of vacant and new positions amounts to an increase in the employee-related cost of 13.1%.

Remuneration of Councillors

The cost associated with the remuneration of Councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The determined upper limits of salaries, allowances and benefits of members of Council are gazetted annually in December/January.

Bulk Purchases

Compared to the 2022/23 Adjustments Budget, the bulk purchases group of expenditure has increased by R 43 million or 9.5 per cent to the 2023/24 budget year. The tariff increases regarding Eskom have been provided for. A decrease in consumption in line with current load shedding were included.

Contracted Services

This expenditure group increased by 28.1 %, or R 55 million, mainly due to the increase in Grant funding for Housing Topstructure expenditure which is included in this category of expenditure.

Repairs and maintenance

The Mossel Bay Municipality has with the adoption of the 2019/20 adjustments budget increased the repairs and maintenance budget to get a step closer to the goal set in the Municipality's long-term financial plan. The Municipality have again moved a step closer with this budget and increased the repairs and maintenance budget with 32.17 per cent more than the 2019/20 Actual Expenditure. The budgeted amount for repairs and maintenance, all types of expenditure included, amount to R 146.06 million for the 2023/24 and increase to R 153.78 million in 2025/26.

3.3. Operating Revenue Budget

The operating revenue budget amounts to R 1 651 022 794. This includes capital transfers and donated assets to the value of R 79 242 400. If these items are excluded the **operating revenue** amounts to R 1 571 780 394.

The operational revenue budget for 2023/24 of R 1 571 780 394 shows an increase compared to the operational budget of 2022/23 of R 1 388 135 541. The outer years increase by 2.4 per cent and 11.0 per cent year on year.

The Mossel Bay Municipality depends largely on service charges to balance its budget. The service charges consist of the following:

- Electricity charges R 616.2 million;
- Water charges R 165.3 million;
- Sewerage charges R 90.0 million; and
- Refuse removal charges R 90.3 million.

In the tables below, it provides the funding made available from National and Provincial Government for the 2023/24 budget year. The funding is further split between Capital and Operating budget funding.

National Government

| Grant | CAPITAL budget funding | OPERATING budget funding |
|--|-------------------------------|---------------------------------|
| Integrated National Electrification Programme Grant | R 12 007 000 | |
| Municipal Infrastructure Grant | R 28 098 000 | |
| Expanded Public Works Programme Incentive Grant | R 2 065 000 | R 2 524 000 |
| Finance Management Grant | | R 1 566 000 |
| Municipal Systems Improvement | | R 0 |
| Contribution toward Council Remuneration & Ward committees | | R 6 473 000 |
| Equitable Share Indigent Subs | | R 124 161 000 |
| Integrated National Electrification Programme (Eskom) Grant (Allocation in Kind) | R 0 | |
| TOTAL | R 42 170 000 | R 134 724 000 |

Provincial Government

| Grant | CAPITAL budget funding | OPERATING budget funding |
|---|-------------------------------|---------------------------------|
| Integrated Housing and Human Settlement & Development Grant | R 0 | R 65 252 000 |
| Informal settlements upgrading partnership grant | R 36 000 000 | R 2 341 000 |
| Title Deed Restoration Grant | | R 412 000 |
| Maintenance & Construction of Transport Infrastructure | R 0 | R 9 465 000 |
| Municipal Accreditation and Capacity Building Grant | | R 245 000 |
| Library Services | R 0 | R 10 214 000 |
| Community Development Workers Grant | R 57 000 | |
| Fire service capacity building grant | R 0 | |
| Regional Socia-Economic Projects (RSEP) | R 700 000 | R 0 |
| Resourcing Funding for Establishment and Support of a K9 Unit | R 2 437 400 | R 907 600 |
| TOTAL | R 39 194 400 | R 88 836 600 |

3.4. Proposed Rates and Tariffs for 2023/24

Attached as Annexure A is a list of all the tariffs of the Council. The annexure shows the tariffs for the current financial year (2022/23) as well as the tariffs and proposed increases for the Budget year 2023/24.

The Municipality was not able to keep the tariff increases within the upper limit of 6 per cent provided by the National Treasury. The proposed overall tariff increases, are as follows:

- The proposed electricity consumption tariff increase in line with the NERSA tariff guideline is 14.89%. Council will implement a 5% decrease in the Electricity Basic charge
- Property rates tariff is proposed to increase with 11%,
- Refuse removal tariffs is proposed to increase with 5%,
- Sewerage charges tariffs is proposed to increase with 6%, and
- Water services consumption tariffs will increase by 14%, but the Basic charge will decrease with 5%.

Even with the above increases in tariffs the municipality could not cash fund the budget for the 2023/24 financial year.

Electricity Tariffs

The Municipality followed NERSA's guidelines on Electricity increases, as follows:

- Eskom tariff increase in respect of purchase of electricity : 18.7%
- Municipal electricity tariff increases on sales to consumers : 14.89%

The table below provides a summary of the sales and bulk purchases in respect of electricity.

| | <i>Budget 2023/2024</i> | <i>Budget 2022/2023</i> |
|--------------------------------|-------------------------|-------------------------|
| Total Sales of Electricity | R 616 247 524 | R 561 420 604 |
| Total Purchases of Electricity | R 500 532 600 | R 457 184 831 |
| GROSS PROFIT / (LOSS) | R 115 714 924 | R 104 235 773 |
| Percentage Gross Profit | 23.1% | 22.8% |

Note: The profit/loss exclude any allocations of overheads

The table below provides a summary of the revenue and expenditure in respect of the electricity department.

| | <i>Budget 2023/2024</i> | <i>Budget 2022/2023</i> |
|--------------------------------|-------------------------|-------------------------|
| Total Revenue | R 663 380 939 | R 611 126 640 |
| Total Expenditure | R 598 291 697 | R 528 450 922 |
| NETT PROFIT / (LOSS) | R 65 089 242 | R 82 675 718 |
| Percentage Net Profit / (Loss) | 10.9% | 15.6% |

Note: The profit/loss exclude any allocations of overheads

There is a slight decrease in the gross profit on electricity sales compared to 2022/23 financial years, which illustrates the effect of the Eskom tariff increase.

Water Tariffs

The budget includes an increase of 14 % on all water consumption tariffs, but a decrease in water basic tariffs. Separate tariffs are included in the tariff list if Council should declare Mossel Bay area as a drought-stricken area. The revenue is based on a normal rainfall year. The table below provides a summary of the revenue and expenditure in respect of the water department.

| | <i>Budget 2023/2024</i> | <i>Budget 2022/2023</i> |
|--------------------------------|-------------------------|-------------------------|
| Total Revenue | R 195 578 453 | R 195 164 630 |
| Total Expenditure | R 140 370 003 | R 124 440 539 |
| NETT PROFIT / (LOSS) | R 55 208 450 | R 70 724 091 |
| Percentage Net Profit / (Loss) | 39.3% | 56.8% |

Note: The profit/loss exclude any allocations of overheads

This service is regarded as a trading service and is supposed to run at a profit. The water consumption remains the same measured from 2021/22 to the projected consumption for 2022/23. An upwards trend was used for the 2023/24 budget to indicate slow recovery from the COVID pandemic. As with the other services the net profit on water sales is used to finance the deficit on the budget and thereby subsidising property rates tariffs.

Refuse Removal Tariffs

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

The budget includes an increase of 5 % on all refuse removal tariffs, as included in Annexure A.

The table below provides a summary of the revenue and expenditure in respect of the refuse removal department.

| | <i>Budget 2023/2024</i> | <i>Budget 2022/2023</i> |
|--------------------------------|-------------------------|-------------------------|
| Revenue | R 123 107 408 | R 112 734 983 |
| Expenditure | R 114 468 744 | R 104 171 762 |
| NETT PROFIT / (LOSS) | R 8 638 664 | R 8 563 221 |
| Percentage Net Profit / (Loss) | 7.5% | 8.2% |

Note: The profit/loss exclude any allocations of overheads

There is a slight decrease in the gross profit on refuse service charges, but expenditure will have to be reconsidered once the regional waste landfill site is up and running.

Sewerage Fees:

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs or even making a small profit.

The budget includes an increase of 6 % on all sewerage tariffs, as included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the sewerage department.

| | <i>Budget 2023/2024</i> | <i>Budget 2022/2023</i> |
|--------------------------------|-------------------------|-------------------------|
| Revenue | R 154 452 871 | R 131 400 087 |
| Expenditure | R 112 350 234 | R 100 577 333 |
| NETT PROFIT / (LOSS) | R 42 102 637 | R 30 822 754 |
| Percentage Net Profit / (Loss) | 37.5% | 30.6% |

Note: The profit/loss exclude any allocations of overheads

At present the service makes a profit, as it is classified as an economic service. The tariff is fully cost reflective and based on the outcome of the cost of supply study. The tariff structure was not amended.

It must be pointed out that in all four the afore mention services the expenditure does not reflect the cost of the support services, as all costing transactions is ignored when preparing the budget and annual financial statements.

Property Rates

Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. It does not pay for a specific service although it normally funds all the other services which are not covered by the profits made in respect of trading and economical services. The rates policy which sets out the principles for the levies is part of the budget-related policies included in Annexure B.

The budget includes an increase of 11 % on revenue all categories, as included in Annexure A. The increase in the tariffs for vacant land, both residential and commercial are higher than the increase in general for property services.

The Property rate revenue included in the budget, as in the previous financial year, provides that the first R 15 000 valuation of any developed residential property in terms of Council's Rates Policy is exempted and that an additional rebate is granted on the balance of the valuation up to a maximum of R 35 000.

The owner of a developed residential property will therefore not pay any property rates on the first R 50 000 of the value of its property.

Subsidies and Rebates

Specific attention was also given to the plight of the poor people. The following subsidies and rebates were included in the budget to Council.

Subsidies to Indigent households:

| | <u>Subsidies</u> <u>2022/23</u> | <u>Subsidies</u> <u>2023/24</u> |
|--|------------------------------------|------------------------------------|
| Indigent Level 1 Household | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |
| Indigent Level 2 Household | R 493.89 (Incl. VAT) | R 508.34 (Incl. VAT) |
| Households that houses a person with a disability | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |
| Indigent Level 3 Household (based on valuation of R125 000) | R 865.68 (Incl. VAT) | R 895.22 (Incl. VAT) |

The criteria on which the subsidies are based are described in the tariff list under section 6.

The criteria were changed to include the automatic qualification based on the valuation of the property to the value of R125 000. All other indigent subsidies are based on application and the household income. The criteria for level 1 indigent households and households housing a person with a disability residing on a premise are based on the income of that household which must be less than twice the monthly State Old Age pension, while the income criterion for level 2 indigent households is less than four times the monthly State Old Age pension.

Level 1 Indigent households and households housing a person with a disability will receive the following services free of charge.

| | |
|-----------------|--|
| Electricity: | 50kWh |
| Water: | No basic charges, 6 kilolitres free per month. |
| Sewerage: | No charges. |
| Refuse: | No charges. |
| Property Rates: | The first R 125 000 valuation free of charge. |

These households will therefore only pay for electricity consumption more than 50kWh, water consumption more than six kilolitres and where valuations exceed the abovementioned limits.

The level 2 Indigent households will receive 25 kWh and 6 kilolitres free per month, whilst only 50% subsidy on all basic charges. No additional subsidy on property rates apart from the normal R 15 000 impermissible and additional R 35 000 valuation discounts.

Subsidy/Discounts to Pensioners:

Property Rates, Sewerage Fees and Electricity basic charges

The discount on property rates and sewerage fees in respect of pensioners will be based on the conditions as per the tariff list. However, it is recommended that the limit regarding the total income of households be as follows, for:

-50% discount: Income limit is R 18 100 per month.

-30% discount: Income limit is R 24 200 per month.

It is thus clear from the above that this budget of Council specifically tries to assist the poor and pensioners who cannot afford the higher municipal tariffs.

SPECIAL RATING AREAS

The Mossel Bay municipality has one special rating area operational as from the 1 July 2016, namely the Mossel Bay Central Business District area. It is the intention to revitalise this area through the introduction and implementation of pro-active interventions that will ensure its economic viability. For this reason, a special levy is raised on properties within this area which will be used to fund the project.

The budgeted revenue for the 2023/24 from special rates in the Mossel Bay Central Business District area amounts to R651 221 and for Vintcent park R36 011.

3.5. Implementation of the Long-term Financial Plan

The Mossel Bay Municipality has approved a new Long-term Financial Plan for the next 10 years starting 1 July 2022.

3.6 Budget-Related Policies of Council

The following policies are submitted annually as part of the budget documentation:

- * Rates Policy
- * Tariff Policy
- * Credit Control and Debt Collection and Indigent Policy
- * Cash Management and Investment Policy
- * Asset Management Policy
- * Borrowing, Funding and Reserve Policy
- * Liquidity Policy
- * Expenditure Policy
- * Budget Policy
- * Supply Chain Management Policy
- * Municipal Development Charges Policy
- * Cost Containment Policy
- * Incentive Policy
- * Short-term Insurance Policy

A summary of the key amendments to the policy documents is shown in section 7 of this document.

FINAL COMMENTS FROM CHIEF FINANCIAL OFFICER

Proper financial planning within the limited resources available will and must always be the focus point of the management of a municipality. Financial planning is not just the duty of the Chief Financial Officer, but in terms of the Municipal Finance Management Act, is also the responsibility of the Accounting Officer and management. They are to exercise their financial management responsibilities in such a way that the financial, and other resources of the municipality, are utilised effectively, efficiently, economically and transparently.

Management continuously put measures in place to prevent any unauthorised, fruitless, irregular and wasteful expenditure. For this reason, Management are very strict in recommendations regarding policy to Council. The effectiveness of these policies, the dedication of the management and adherence of policies by all personnel is of utmost importance for the success of the Municipality and to get the Municipality to maintain its clean audit status.

Affordability is the key issue for consumers especially with the already deteriorating economy. While all efforts are made to keep the tariff increases within acceptable levels, the escalation of costs beyond Council's control, has a negative impact on the budget. While the increasing of

tariffs might be the easiest solution, it cannot always be absorbed by the community, keeping in mind the change in the Council's focus to GROW the Mossel Bay area socially and economically.

Affordability of projects must be kept foremost in mind when projects are prioritised for implementation as we stimulate growth within the municipal area, as the cost of the projects must be borne equally by all sectors of the community. Council should urgently address the issue of unfunded mandates and stress the importance of service delivery as its core function.

The maintenance and renewal of existing infrastructure must always be the highest priority to ensure that the high standards of service delivery are maintained and is sustainable in the Municipality. Therefore, it will be of the utmost importance for this Municipality to in future reduce spending levels on services that are not a priority and increase the spending on safety and infrastructure to stimulating socio and economic growth.

The funding of the operational budget requires a phase-in approach. Even though the municipality's past result realised a net profit, this was mainly due to savings realised on the operational expenditure side. Actual revenue is usually within 2% of the forecasted revenue at year end. Due to the continued increase in cost affecting our operating expenditure, there is more and more pressure on the municipality to increase tariffs to realise a funded budget, and it is important for us to find a balance which addresses the affordability for the residents, while being financially sustainable for the municipality.

It is therefore imperative that the tariffs including the rates must be cost reflective and in relation to consumption.

Finally, I would like to thank all staff members that were involved with the preparation of this budget. This becomes more and more a process that involves all role players, taking responsibility for the respective fields of expertise because the needs for services will always exceed the limited resources. Therefore, the prioritising within each directorate becomes more and more difficult.

I especially would like to thank the staff of the Budget office for their dedication and hard work in this regard.



O FREDERICKS
CHIEF FINANCIAL OFFICER



SECTION 4 - ANNUAL BUDGET TABLES AND GRAPHS

Table A1 - Budget summary

WC043 Mossel Bay - Table A1 Budget Summary

| Description | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Financial Performance | | | | | | | | | | |
| Property rates | 146 290 | 159 206 | 170 542 | 187 231 | 190 995 | 190 995 | 190 995 | 223 788 | 265 796 | 315 376 |
| Service charges | 714 429 | 789 284 | 873 716 | 902 006 | 885 745 | 885 745 | 885 745 | 961 902 | 1 009 303 | 1 087 133 |
| Investment revenue | 44 518 | 32 192 | 36 956 | 36 591 | 49 882 | 49 882 | 49 882 | 50 313 | 50 871 | 51 413 |
| Transfer and subsidies - Operational | 161 513 | 191 385 | 138 008 | 157 890 | 158 473 | 158 473 | 158 473 | 225 965 | 179 586 | 224 965 |
| Other own revenue | 77 633 | 75 724 | 148 435 | 65 626 | 103 040 | 103 040 | 103 040 | 109 813 | 103 239 | 107 240 |
| Total Revenue (excluding capital transfers and contributions) | 1 144 383 | 1 247 790 | 1 367 658 | 1 349 344 | 1 388 136 | 1 388 136 | 1 388 136 | 1 571 780 | 1 608 795 | 1 786 128 |
| Employee costs | 314 265 | 333 872 | 350 768 | 408 917 | 405 132 | 405 132 | 405 132 | 458 203 | 478 264 | 500 063 |
| Remuneration of councillors | 11 899 | 11 812 | 12 806 | 15 638 | 14 235 | 14 235 | 14 235 | 14 798 | 15 464 | 16 175 |
| Depreciation and amortisation | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 122 301 | 144 368 | 149 108 | 144 540 |
| Interest | 6 726 | 19 970 | 15 936 | 15 669 | 14 477 | 14 477 | 14 477 | 22 028 | 21 653 | 32 245 |
| Inventory consumed and bulk purchases | 401 664 | 436 561 | 513 494 | 532 743 | 555 830 | 555 830 | 555 830 | 613 139 | 659 872 | 698 719 |
| Transfers and subsidies | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |
| Other expenditure | 263 403 | 331 010 | 561 516 | 296 772 | 320 157 | 320 157 | 320 157 | 378 713 | 342 465 | 383 358 |
| Total Expenditure | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) | 50 213 | 9 320 | (218 428) | (53 844) | (56 038) | (56 038) | (56 038) | (70 699) | (65 968) | 3 083 |
| Transfers and subsidies - capital (monetary allocations) | 58 274 | 74 699 | 56 297 | 105 151 | 115 170 | 115 170 | 115 170 | 79 242 | 66 288 | 68 592 |
| Transfers and subsidies - capital (in-kind) | 3 075 | 5 567 | 113 | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| Transfers recognised - capital | 58 452 | 71 320 | 49 066 | 91 543 | 100 870 | 100 870 | 100 870 | 70 461 | 57 641 | 59 645 |
| Borrowing | 59 943 | 38 828 | 24 112 | 60 100 | 37 100 | 37 100 | 37 100 | 131 298 | 169 900 | 92 600 |
| Internally generated funds | 123 645 | 117 743 | 114 076 | 133 294 | 146 871 | 146 871 | 146 871 | 179 945 | 183 329 | 155 508 |
| Total sources of capital funds | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| Financial position | | | | | | | | | | |
| Total current assets | 702 782 | 706 866 | 752 982 | 536 867 | 653 769 | 653 755 | 653 755 | 537 358 | 431 537 | 406 946 |
| Total non current assets | 2 975 857 | 3 238 753 | 3 082 532 | 3 511 589 | 3 271 594 | 3 271 594 | 3 271 594 | 3 538 658 | 3 819 429 | 3 999 152 |
| Total current liabilities | 298 663 | 312 778 | 319 021 | 303 001 | 310 102 | 310 102 | 310 102 | 325 639 | 345 617 | 357 616 |
| Total non current liabilities | 313 451 | 374 726 | 420 391 | 437 319 | 452 160 | 452 160 | 452 160 | 556 171 | 692 640 | 746 115 |
| Community wealth/Equity | 3 066 526 | 3 258 115 | 3 096 102 | 3 314 943 | 3 163 102 | 3 163 102 | 3 163 102 | 3 194 206 | 3 212 708 | 3 302 367 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 248 549 | 262 891 | 203 163 | 203 662 | 198 660 | 198 660 | 198 660 | 176 718 | 171 481 | 235 163 |
| Net cash from (used) investing | (226 160) | (286 534) | (270 987) | (251 399) | (275 758) | (275 758) | (275 758) | (196 393) | (267 370) | (264 254) |
| Net cash from (used) financing | 65 249 | 21 969 | 38 276 | 45 613 | 22 658 | 22 658 | 22 658 | 111 499 | 139 277 | 47 092 |
| Cash/cash equivalents at the year end | 93 760 | 92 086 | 62 538 | 12 961 | 8 098 | 8 098 | 8 098 | 99 923 | 143 311 | 161 312 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 593 816 | 660 731 | 725 258 | 540 135 | 665 272 | 665 272 | 665 272 | 575 325 | 478 713 | 456 714 |
| Application of cash and investments | 404 219 | 458 375 | 574 688 | 410 866 | 556 723 | 556 723 | 556 723 | 528 495 | 469 688 | 452 832 |
| Balance - surplus (shortfall) | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 2 915 505 | 3 035 383 | 2 845 400 | 3 343 737 | 3 004 440 | 3 004 440 | 3 004 440 | 3 238 285 | 3 496 556 | 3 656 278 |
| Depreciation | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 122 301 | 144 359 | 149 099 | 144 531 |
| Renewal and Upgrading of Existing Assets | 158 746 | 113 869 | 94 718 | 194 314 | 183 813 | 183 813 | 183 813 | 228 132 | 177 982 | 154 399 |
| Repairs and Maintenance | 110 509 | 120 300 | 112 295 | 121 107 | 121 473 | 121 473 | 121 473 | 150 776 | 162 109 | - |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | 67 994 | 59 130 | 68 597 | 112 051 | 114 752 | 114 752 | 114 752 | 124 748 | 127 567 | 131 148 |
| Revenue cost of free services provided | 2 062 798 | 2 092 369 | 2 176 342 | 1 539 579 | 1 793 362 | 1 793 362 | 1 793 362 | 2 196 124 | 2 651 273 | 3 192 965 |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - |

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (before the recognition of capital transfers, contributed and donated assets) is supposed to be positive over the MTREF;
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i) Transfers recognised is reflected on the Financial Performance Budget;
 - ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; whilst
 - iii) Internally generated funds are financed from the accumulated cash-backed reserves. This is generated by making the depreciation charges cash funded together with contribution of other cash ring fenced revenue streams to the CRR.
 - iv) All the above amounts are incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash and cash equivalents position read together with the cash backing surplus reconciliation should at least remain positive, which is the case.
4. The cash backing/surplus reconciliation shows that the Municipality has cash funded its commitments for all three years of the 2023/24 MTREF.
 5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.

Table A2 - Budgeted financial performance (revenue and expenditure by standard classification)

| Functional Classification Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Revenue - Functional | 1 | | | | | | | | | |
| Governance and administration | | 263 566 | 284 951 | 317 395 | 253 810 | 284 814 | 284 814 | 323 124 | 376 643 | 436 786 |
| Executive and council | | 37 119 | 75 682 | 74 493 | 16 754 | 29 523 | 29 523 | 34 515 | 44 929 | 54 251 |
| Finance and administration | | 226 447 | 209 270 | 242 902 | 237 056 | 255 291 | 255 291 | 288 609 | 331 714 | 382 534 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 100 379 | 108 197 | 76 471 | 107 225 | 119 495 | 119 495 | 139 165 | 66 801 | 102 326 |
| Community and social services | | 14 539 | 12 613 | 11 308 | 12 136 | 14 865 | 14 865 | 11 870 | 11 611 | 12 171 |
| Sport and recreation | | 4 585 | 7 854 | 5 845 | 1 696 | 2 013 | 2 013 | 1 817 | 175 | 196 |
| Public safety | | 15 506 | 13 496 | 17 291 | 8 526 | 22 330 | 22 330 | 21 161 | 11 277 | 12 258 |
| Housing | | 65 750 | 74 234 | 42 026 | 84 866 | 80 287 | 80 287 | 104 317 | 43 739 | 77 702 |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | 30 782 | 54 619 | 48 174 | 34 916 | 44 571 | 44 571 | 52 214 | 44 746 | 52 768 |
| Planning and development | | 11 235 | 13 596 | 23 137 | 20 149 | 28 960 | 28 960 | 30 610 | 31 040 | 32 309 |
| Road transport | | 19 523 | 40 981 | 25 033 | 14 767 | 15 602 | 15 602 | 21 599 | 13 700 | 20 460 |
| Environmental protection | | 23 | 42 | 4 | – | 9 | 9 | 5 | 5 | – |
| Trading services | | 811 006 | 880 287 | 982 002 | 1 058 544 | 1 054 426 | 1 054 426 | 1 136 520 | 1 186 893 | 1 262 839 |
| Energy sources | | 465 975 | 501 468 | 570 770 | 625 490 | 615 127 | 615 127 | 663 381 | 700 559 | 761 325 |
| Water management | | 150 481 | 176 759 | 189 689 | 186 071 | 195 165 | 195 165 | 195 578 | 201 198 | 206 572 |
| Waste water management | | 107 352 | 103 409 | 114 860 | 133 898 | 131 400 | 131 400 | 154 453 | 159 536 | 165 233 |
| Waste management | | 87 199 | 98 651 | 106 683 | 113 084 | 112 735 | 112 735 | 123 107 | 125 599 | 129 529 |
| Other | 4 | – | – | 25 | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | 1 205 733 | 1 328 055 | 1 424 067 | 1 454 495 | 1 503 306 | 1 503 306 | 1 651 023 | 1 675 083 | 1 854 720 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 177 998 | 203 760 | 100 825 | 87 710 | 95 455 | 95 455 | 78 095 | 80 090 | 84 827 |
| Executive and council | | 44 917 | 47 113 | 2 497 | 2 548 | (1 795) | (1 795) | 1 087 | 1 091 | 1 128 |
| Finance and administration | | 126 859 | 150 284 | 97 038 | 82 114 | 94 502 | 94 502 | 78 811 | 80 885 | 85 671 |
| Internal audit | | 6 221 | 6 362 | 1 290 | 3 048 | 2 749 | 2 749 | (1 804) | (1 885) | (1 972) |
| Community and public safety | | 192 461 | 209 601 | 211 556 | 229 833 | 237 596 | 237 596 | 310 765 | 270 846 | 303 328 |
| Community and social services | | 28 575 | 27 787 | 32 808 | 40 635 | 39 798 | 39 798 | 43 572 | 45 292 | 47 036 |
| Sport and recreation | | 42 078 | 47 323 | 57 393 | 64 414 | 63 788 | 63 788 | 73 180 | 74 350 | 76 827 |
| Public safety | | 65 704 | 68 483 | 90 324 | 104 358 | 107 052 | 107 052 | 119 402 | 116 569 | 121 260 |
| Housing | | 56 104 | 66 008 | 31 031 | 20 425 | 26 958 | 26 958 | 74 610 | 34 635 | 58 205 |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | 110 967 | 106 620 | 370 042 | 145 110 | 143 553 | 143 553 | 174 930 | 172 934 | 184 252 |
| Planning and development | | 34 703 | 27 510 | 261 416 | 28 081 | 28 075 | 28 075 | 33 406 | 34 276 | 35 708 |
| Road transport | | 70 299 | 72 439 | 97 592 | 105 448 | 103 744 | 103 744 | 128 026 | 124 523 | 133 892 |
| Environmental protection | | 5 964 | 6 671 | 11 034 | 11 581 | 11 734 | 11 734 | 13 498 | 14 134 | 14 652 |
| Trading services | | 607 469 | 712 878 | 894 557 | 930 220 | 957 486 | 957 486 | 1 069 073 | 1 143 117 | 1 202 720 |
| Energy sources | | 360 137 | 391 005 | 494 866 | 511 674 | 536 487 | 536 487 | 606 614 | 656 008 | 705 945 |
| Water management | | 98 479 | 123 858 | 155 925 | 165 731 | 166 830 | 166 830 | 186 979 | 195 270 | 200 434 |
| Waste water management | | 78 413 | 96 518 | 125 760 | 130 903 | 129 540 | 129 540 | 142 344 | 151 966 | 156 569 |
| Waste management | | 70 440 | 101 497 | 118 006 | 121 912 | 124 630 | 124 630 | 133 137 | 139 874 | 139 772 |
| Other | 4 | 5 275 | 5 611 | 9 106 | 10 315 | 10 083 | 10 083 | 9 617 | 7 776 | 7 917 |
| Total Expenditure - Functional | 3 | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) for the year | | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile a report for the whole of government.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Further note that National Treasury requires the Municipality to include the Secondary costing entries under Expenditure in the above table. Expenditure on all other tables in the budget only includes Primary costs.

Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)

| Vote Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | 1 | 37 640 | 77 473 | 76 946 | 17 357 | 30 313 | 30 313 | 35 210 | 45 676 | 55 056 |
| Vote 2 - CORPORATE SERVICES | | 20 610 | 3 216 | 17 164 | 1 500 | 2 112 | 2 112 | 2 027 | 1 180 | 1 208 |
| Vote 3 - FINANCIAL SERVICES | | 197 600 | 196 992 | 214 445 | 229 986 | 246 751 | 246 751 | 280 679 | 323 450 | 373 921 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 723 777 | 781 607 | 875 287 | 943 477 | 939 701 | 939 701 | 1 012 304 | 1 061 249 | 1 133 263 |
| Vote 5 - COMMUNITY SERVICES | | 109 443 | 121 640 | 124 488 | 127 552 | 130 566 | 130 566 | 137 472 | 138 092 | 142 629 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 93 687 | 124 803 | 88 939 | 116 255 | 121 418 | 121 418 | 151 609 | 83 123 | 125 008 |
| Vote 7 - COMMUNITY SAFETY | | 22 975 | 22 324 | 26 798 | 18 367 | 32 446 | 32 446 | 31 722 | 22 314 | 23 635 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 205 733 | 1 328 055 | 1 424 067 | 1 454 495 | 1 503 306 | 1 503 306 | 1 651 023 | 1 675 083 | 1 854 720 |
| Expenditure by Vote to be appropriated | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | 1 | 40 097 | 43 650 | 41 654 | 53 715 | 61 956 | 61 956 | 51 603 | 53 898 | 56 452 |
| Vote 2 - CORPORATE SERVICES | | 71 703 | 86 562 | 79 822 | 94 635 | 94 224 | 94 224 | 98 013 | 99 628 | 102 879 |
| Vote 3 - FINANCIAL SERVICES | | 54 408 | 60 520 | 65 304 | 70 648 | 70 879 | 70 879 | 75 837 | 79 552 | 86 087 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 531 722 | 607 030 | 715 888 | 724 922 | 749 995 | 749 995 | 847 124 | 909 181 | 964 434 |
| Vote 5 - COMMUNITY SERVICES | | 147 877 | 185 265 | 188 535 | 199 725 | 201 092 | 201 092 | 221 606 | 229 484 | 232 137 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 171 223 | 175 743 | 402 512 | 153 872 | 158 788 | 158 788 | 227 614 | 185 300 | 218 661 |
| Vote 7 - COMMUNITY SAFETY | | 77 139 | 79 700 | 92 371 | 105 671 | 107 238 | 107 238 | 120 683 | 117 721 | 122 395 |
| 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] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) for the year | 2 | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |

Explanatory notes to Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. It is therefore a mechanism to link responsibility and financial appropriations to service delivery.
2. It is the level that the Council will approve the budget in terms of Sect 24(2)(c)(iii).
3. The tables below provide an indication of the variances between the latest revised budget of the current year and the budget year.

Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)

WC043 Mossel Bay - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 451 308 | 486 544 | 549 383 | 585 945 | 561 421 | 561 421 | 561 421 | 616 248 | 651 794 | 718 289 |
| Service charges - Water | 2 | 120 831 | 144 367 | 151 526 | 149 726 | 157 567 | 157 567 | 157 567 | 165 339 | 169 995 | 174 387 |
| Service charges - Waste Water Management | 2 | 73 223 | 81 271 | 88 432 | 83 542 | 83 188 | 83 188 | 83 188 | 90 046 | 93 462 | 96 527 |
| Service charges - Waste Management | 2 | 69 067 | 77 102 | 84 375 | 82 792 | 83 570 | 83 570 | 83 570 | 90 270 | 94 052 | 97 931 |
| Sale of Goods and Rendering of Services | | 19 054 | 30 241 | 67 168 | 28 504 | 52 013 | 52 013 | 52 013 | 57 055 | 59 524 | 61 698 |
| Agency services | | 6 151 | 7 645 | 8 206 | 8 528 | 8 819 | 8 819 | 8 819 | 9 207 | 9 621 | 9 910 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 2 734 | 4 572 | 7 449 | 7 632 | 6 386 | 6 386 | 6 386 | 7 114 | 7 434 | 7 768 |
| Interest earned from Current and Non Current Assets | | 44 518 | 32 192 | 36 956 | 36 591 | 49 882 | 49 882 | 49 882 | 50 313 | 50 871 | 51 413 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 6 550 | 7 687 | 13 147 | 8 572 | 9 653 | 9 653 | 9 653 | 9 510 | 9 937 | 10 434 |
| Licence and permits | | - | 5 | - | - | - | - | - | - | - | - |
| Operational Revenue | | 6 228 | 5 358 | 6 889 | 5 051 | 5 219 | 5 219 | 5 219 | 5 629 | 5 822 | 6 091 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | 146 290 | 159 206 | 170 542 | 187 231 | 190 995 | 190 995 | 190 995 | 223 788 | 265 796 | 315 376 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 17 077 | 15 902 | 18 996 | 4 965 | 18 260 | 18 260 | 18 260 | 18 523 | 8 022 | 8 382 |
| Licences or permits | | 1 074 | 1 217 | 1 298 | 1 316 | 1 314 | 1 314 | 1 314 | 1 371 | 1 433 | 1 469 |
| Transfer and subsidies - Operational | | 161 513 | 191 385 | 138 008 | 157 890 | 158 473 | 158 473 | 158 473 | 225 965 | 179 586 | 224 965 |
| Interest | | 447 | 459 | 551 | 558 | 875 | 875 | 875 | 905 | 945 | 988 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 626 | 1 808 | 8 517 | - | - | - | - | - | - | - |
| Other Gains | | 17 692 | 829 | 16 214 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Discontinued Operations | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 1 144 383 | 1 247 790 | 1 367 658 | 1 349 344 | 1 388 136 | 1 388 136 | 1 388 136 | 1 571 780 | 1 608 795 | 1 786 128 |
| Expenditure | | | | | | | | | | | |
| Employee related costs | 2 | 314 265 | 333 872 | 350 768 | 408 917 | 405 132 | 405 132 | 405 132 | 458 203 | 478 264 | 500 063 |
| Remuneration of councillors | | 11 899 | 11 812 | 12 806 | 15 638 | 14 235 | 14 235 | 14 235 | 14 798 | 15 464 | 16 175 |
| Bulk purchases - electricity | 2 | 332 910 | 362 081 | 429 309 | 444 611 | 457 185 | 457 185 | 457 185 | 500 533 | 541 660 | 574 160 |
| Inventory consumed | 8 | 68 754 | 74 481 | 84 186 | 88 132 | 98 645 | 98 645 | 98 645 | 112 607 | 118 212 | 124 559 |
| Debt impairment | 3 | 683 | 37 992 | 48 744 | (49 677) | (38 534) | (38 534) | (38 534) | 31 074 | 16 381 | 9 805 |
| Depreciation and amortisation | | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 122 301 | 144 368 | 149 108 | 144 540 |
| Interest | | 6 726 | 19 970 | 15 936 | 15 669 | 14 477 | 14 477 | 14 477 | 22 028 | 21 653 | 32 245 |
| Contracted services | | 163 907 | 191 478 | 174 447 | 180 314 | 195 266 | 195 266 | 195 266 | 250 071 | 206 012 | 242 964 |
| Transfers and subsidies | | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |
| Irrecoverable debts written off | | 27 685 | 16 180 | 16 914 | 88 763 | 90 367 | 90 367 | 90 367 | 23 725 | 30 087 | 36 505 |
| Operational costs | | 53 046 | 60 566 | 64 883 | 76 871 | 72 559 | 72 559 | 72 559 | 73 331 | 89 472 | 93 572 |
| Losses on disposal of Assets | | 11 534 | 3 840 | 1 880 | - | - | - | - | - | - | - |
| Other Losses | | 6 548 | 20 953 | 254 648 | 500 | 500 | 500 | 500 | 511 | 512 | 511 |
| Total Expenditure | | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) | | 50 213 | 9 320 | (218 428) | (53 844) | (56 038) | (56 038) | (56 038) | (70 699) | (65 968) | 3 083 |
| Transfers and subsidies - capital (monetary allocations) | 6 | 58 274 | 74 699 | 56 297 | 105 151 | 115 170 | 115 170 | 115 170 | 79 242 | 66 288 | 68 592 |
| Transfers and subsidies - capital (in-kind) | 6 | 3 075 | 5 567 | 113 | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Income Tax | | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | | | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | | | | |
| Intercompany/Parent subsidiary transactions | | | | | | | | | | | |
| Surplus/(Deficit) for the year | 1 | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |

Explanatory notes to Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)

1. Total revenue is R 1 571.8 million in 2023/24 and escalates to R 1 786.1 million by 2025/26. This represents a year-on-year increase of 2.4 per cent for the 2024/25 financial year and 11.0 per cent for the 2025/26 financial year.
2. Revenue to be generated from property rates is R 223.8 million in the 2023/24 financial year and increases to R 315.4 million by 2025/26 which represents 14.2 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R 961.9 million for the 2023/24 financial year and increasing to R 1 087.1 million by 2025/26. For the 2023/24 financial year services charges amount to 61.2 per cent of the total revenue base and grows by 7.7 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that the transfers recognise fluctuates due to the nature of expenses on the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councillors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 9 – Budget Funding of this report.
7. Bulk purchases have significantly increased over the 2022/23 to 2023/24 period escalating from R 457.2 million to R 500.5 million. These increases can be directly attributed to the substantial increase in the cost of bulk electricity purchases from Eskom.
8. Employee related costs and bulk purchases are the two main cost drivers within the municipality and alternative operational efficiencies or additional revenue sources will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table A5 - Budgeted capital expenditure by vote, standard classification and funding

| Vote Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure - to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | - | - | - | - | 50 | 50 | 50 | 75 | - | - |
| Vote 2 - CORPORATE SERVICES | | 4 236 | 623 | 1 428 | 3 880 | 6 747 | 6 747 | 6 747 | 4 600 | 4 750 | 2 350 |
| Vote 3 - FINANCIAL SERVICES | | - | - | 25 | 700 | 700 | 700 | 700 | 4 500 | 4 500 | - |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 63 800 | 55 919 | 34 210 | 71 083 | 82 995 | 82 995 | 82 995 | 100 416 | 209 751 | 130 774 |
| Vote 5 - COMMUNITY SERVICES | | 6 187 | 5 687 | 4 857 | 3 560 | 4 396 | 4 396 | 4 396 | 6 184 | 16 624 | 5 500 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 829 | 6 085 | 21 616 | 57 542 | 55 001 | 55 001 | 55 001 | 87 928 | 70 159 | 61 575 |
| Vote 7 - COMMUNITY SAFETY | | - | - | - | 226 | 326 | 326 | 326 | 122 | 937 | 660 |
| 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] | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | 75 052 | 68 313 | 62 136 | 136 991 | 150 215 | 150 215 | 150 215 | 203 824 | 306 721 | 200 859 |
| Single-year expenditure - to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 2 698 | 70 | 226 | 465 | 620 | 620 | 620 | 158 | 55 | 50 |
| Vote 2 - CORPORATE SERVICES | | 2 422 | 4 244 | 5 119 | 8 690 | 11 774 | 11 774 | 11 774 | 4 524 | 1 660 | 800 |
| Vote 3 - FINANCIAL SERVICES | | 881 | 1 134 | 3 039 | 1 352 | 1 701 | 1 701 | 1 701 | 5 158 | 1 905 | 1 309 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 99 965 | 95 892 | 80 367 | 105 555 | 80 863 | 80 863 | 80 863 | 138 002 | 73 769 | 65 988 |
| Vote 5 - COMMUNITY SERVICES | | 38 394 | 28 086 | 27 614 | 14 189 | 16 603 | 16 603 | 16 603 | 13 640 | 18 785 | 28 380 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 15 603 | 25 150 | 3 332 | 2 637 | 4 304 | 4 304 | 4 304 | 12 712 | 5 175 | 7 740 |
| Vote 7 - COMMUNITY SAFETY | | 7 024 | 5 003 | 5 421 | 15 059 | 18 762 | 18 762 | 18 762 | 3 687 | 3 399 | 2 628 |
| 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] | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 166 987 | 159 578 | 125 118 | 147 946 | 134 626 | 134 626 | 134 626 | 177 880 | 104 149 | 106 895 |
| Total Capital Expenditure - Vote | | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 7 320 | 20 496 | 16 155 | 16 361 | 22 960 | 22 960 | 22 960 | 42 861 | 29 425 | 4 809 |
| Executive and council | | 75 | 87 | 118 | 80 | 169 | 169 | 169 | 63 | 25 | 20 |
| Finance and administration | | 7 245 | 20 409 | 16 036 | 16 271 | 22 782 | 22 782 | 22 782 | 42 798 | 29 400 | 4 789 |
| Internal audit | | - | - | - | 10 | 10 | 10 | 10 | - | - | - |
| Community and public safety | | 29 329 | 29 900 | 36 270 | 80 127 | 83 117 | 83 117 | 83 117 | 51 072 | 48 504 | 44 367 |
| Community and social services | | 1 274 | 1 691 | 1 729 | 2 571 | 3 455 | 3 455 | 3 455 | 4 058 | 6 025 | 2 580 |
| Sport and recreation | | 5 783 | 9 454 | 12 179 | 8 590 | 10 454 | 10 454 | 10 454 | 9 926 | 17 134 | 10 013 |
| Public safety | | 6 980 | 4 589 | 5 390 | 15 112 | 18 916 | 18 916 | 18 916 | 3 758 | 4 336 | 3 288 |
| Housing | | 15 291 | 14 165 | 16 972 | 53 853 | 50 292 | 50 292 | 50 292 | 33 329 | 21 009 | 28 487 |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 38 621 | 51 974 | 22 529 | 32 700 | 42 624 | 42 624 | 42 624 | 34 243 | 27 258 | 43 105 |
| Planning and development | | 4 592 | 2 273 | 2 743 | 6 044 | 8 192 | 8 192 | 8 192 | 520 | 500 | - |
| Road transport | | 33 654 | 48 849 | 19 240 | 25 168 | 31 613 | 31 613 | 31 613 | 29 948 | 21 368 | 24 505 |
| Environmental protection | | 374 | 852 | 546 | 1 487 | 2 819 | 2 819 | 2 819 | 3 775 | 5 390 | 18 600 |
| Trading services | | 166 770 | 125 521 | 112 300 | 155 750 | 136 139 | 136 139 | 136 139 | 253 528 | 305 683 | 215 472 |
| Energy sources | | 28 786 | 29 405 | 31 987 | 47 026 | 55 681 | 55 681 | 55 681 | 66 087 | 182 983 | 99 136 |
| Water management | | 52 432 | 42 040 | 37 794 | 30 603 | 32 141 | 32 141 | 32 141 | 59 795 | 25 940 | 49 563 |
| Waste water management | | 48 077 | 31 442 | 24 995 | 72 230 | 41 614 | 41 614 | 41 614 | 123 246 | 86 810 | 60 486 |
| Waste management | | 37 474 | 22 634 | 17 524 | 5 890 | 6 704 | 6 704 | 6 704 | 4 400 | 9 950 | 6 287 |
| Other | | | | | | | | | | | |
| Total Capital Expenditure - Functional | 3 | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| Funded by: | | | | | | | | | | | |
| National Government | | 27 042 | 32 812 | 33 165 | 34 876 | 38 354 | 38 354 | 38 354 | 36 178 | 35 843 | 30 770 |
| Provincial Government | | 23 129 | 31 405 | 15 901 | 56 667 | 60 681 | 60 681 | 60 681 | 34 033 | 21 799 | 28 875 |
| District Municipality | | - | 1 837 | - | - | 1 220 | 1 220 | 1 220 | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov) | | - | - | - | - | - | - | - | - | - | - |
| Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | 8 281 | 5 267 | - | - | 614 | 614 | 614 | 250 | - | - |
| Transfers recognised - capital | 4 | 58 452 | 71 320 | 49 066 | 91 543 | 100 870 | 100 870 | 100 870 | 70 461 | 57 641 | 59 645 |
| Borrowing | 6 | 59 943 | 38 828 | 24 112 | 60 100 | 37 100 | 37 100 | 37 100 | 131 298 | 169 900 | 92 600 |
| Internally generated funds | | 123 645 | 117 743 | 114 076 | 133 294 | 146 871 | 146 871 | 146 871 | 179 945 | 183 329 | 155 508 |
| Total Capital Funding | 7 | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. Multi-year capital appropriations normally would result in work-in-progress at the end of a financial year, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment.
3. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table A6 - Budgeted Financial Position

WC043 Mossel Bay - Table A6 Budgeted Financial Position

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | | 533 816 | 553 557 | 588 084 | 372 961 | 498 098 | 498 098 | 498 098 | 369 923 | 243 311 | 191 312 |
| Trade and other receivables from exchange transactions | 1 | 122 525 | 101 582 | 108 601 | 127 077 | 108 421 | 108 421 | 108 421 | 114 771 | 131 874 | 153 347 |
| Receivables from non-exchange transactions | 1 | 17 373 | 17 811 | 17 698 | 13 311 | 9 846 | 9 846 | 9 846 | 18 203 | 24 100 | 30 776 |
| Current portion of non-current receivables | | 461 | 426 | 367 | 366 | 337 | 337 | 337 | - | - | - |
| Inventory | 2 | 19 592 | 24 202 | 21 001 | 13 947 | 19 836 | 19 822 | 19 822 | 19 572 | 17 364 | 16 622 |
| VAT | | 9 014 | 9 289 | 14 889 | 9 204 | 14 889 | 14 889 | 14 889 | 14 889 | 14 889 | 14 889 |
| Other current assets | | | | 2 343 | - | 2 343 | 2 343 | 2 343 | - | - | - |
| Total current assets | | 702 782 | 706 866 | 752 982 | 536 867 | 653 769 | 653 755 | 653 755 | 537 358 | 431 537 | 406 946 |
| Non current assets | | | | | | | | | | | |
| Investments | | 60 000 | 107 174 | 137 174 | 167 174 | 167 174 | 167 174 | 167 174 | 205 402 | 235 402 | 265 402 |
| Investment property | | 634 194 | 633 079 | 385 508 | 632 494 | 387 848 | 387 848 | 387 848 | 386 030 | 384 830 | 382 265 |
| Property, plant and equipment | 3 | 2 276 089 | 2 397 382 | 2 454 683 | 2 705 104 | 2 610 544 | 2 610 544 | 2 610 544 | 2 846 034 | 3 105 345 | 3 264 658 |
| Biological assets | | | | | | 4 | 4 | 4 | 4 | 4 | 4 |
| Living and non-living resources | | | | | | - | - | - | 333 | 707 | 1 145 |
| Heritage assets | | 4 226 | 4 226 | 4 224 | 5 675 | 5 036 | 5 036 | 5 036 | 5 036 | 5 036 | 7 623 |
| Intangible assets | | 995 | 697 | 985 | 464 | 1 009 | 1 009 | 1 009 | 849 | 635 | 583 |
| Trade and other receivables from exchange transactions | | | | | | - | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | 39 | 123 | 17 | 678 | 9 | 9 | 9 | - | - | - |
| Other non-current assets | | 314 | 96 072 | 99 941 | - | 99 971 | 99 971 | 99 971 | 94 971 | 87 471 | 77 471 |
| Total non current assets | | 2 975 857 | 3 238 753 | 3 082 532 | 3 511 589 | 3 271 594 | 3 271 594 | 3 271 594 | 3 538 658 | 3 819 429 | 3 999 152 |
| TOTAL ASSETS | | 3 678 639 | 3 945 619 | 3 835 514 | 4 048 456 | 3 925 363 | 3 925 349 | 3 925 349 | 4 076 016 | 4 250 966 | 4 406 098 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | | | | | | | | | | | |
| Financial liabilities | | 11 048 | 13 735 | 17 822 | 22 082 | 22 082 | 22 082 | 22 082 | 32 611 | 47 596 | 54 450 |
| Consumer deposits | | 30 003 | 33 494 | 36 068 | 36 927 | 37 871 | 37 871 | 37 871 | 40 141 | 42 160 | 44 280 |
| Trade and other payables from exchange transactions | 4 | 165 711 | 205 290 | 205 869 | 203 436 | 203 011 | 203 011 | 203 011 | 205 041 | 207 092 | 209 163 |
| Trade and other payables from non-exchange transactions | 5 | 51 853 | 16 538 | 12 400 | - | - | - | - | - | - | - |
| Provision | | 40 047 | 43 722 | 46 862 | 40 556 | 47 138 | 47 138 | 47 138 | 47 845 | 48 770 | 49 723 |
| VAT | | | | | | - | - | - | - | - | - |
| Other current liabilities | | | | | | - | - | - | - | - | - |
| Total current liabilities | | 298 663 | 312 778 | 319 021 | 303 001 | 310 102 | 310 102 | 310 102 | 325 639 | 345 617 | 357 616 |
| Non current liabilities | | | | | | | | | | | |
| Financial liabilities | 6 | 84 681 | 103 175 | 136 917 | 163 736 | 162 207 | 162 207 | 162 207 | 261 085 | 383 539 | 421 839 |
| Provision | 7 | 228 770 | 271 551 | 283 474 | 273 582 | 289 953 | 289 953 | 289 953 | 295 086 | 309 101 | 324 276 |
| Long term portion of trade payables | | | | | | | | | | | |
| Other non-current liabilities | | | | | | | | | | | |
| Total non current liabilities | | 313 451 | 374 726 | 420 391 | 437 319 | 452 160 | 452 160 | 452 160 | 556 171 | 692 640 | 746 115 |
| TOTAL LIABILITIES | | 612 114 | 687 504 | 739 412 | 740 320 | 762 261 | 762 261 | 762 261 | 881 810 | 1 038 257 | 1 103 731 |
| NET ASSETS | | 3 066 526 | 3 258 115 | 3 096 102 | 3 308 137 | 3 163 102 | 3 163 088 | 3 163 088 | 3 194 206 | 3 212 708 | 3 302 367 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 8 | 2 839 207 | 3 023 879 | 2 762 129 | 3 079 380 | 2 832 314 | 2 832 314 | 2 832 314 | 2 870 687 | 2 924 619 | 3 005 508 |
| Reserves and funds | 9 | 227 319 | 234 235 | 333 973 | 235 563 | 330 788 | 330 788 | 330 788 | 323 519 | 288 090 | 296 860 |
| Other | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 10 | 3 066 526 | 3 258 115 | 3 096 102 | 3 314 943 | 3 163 102 | 3 163 102 | 3 163 102 | 3 194 206 | 3 212 708 | 3 302 367 |

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is not aligned with GRAP but it improves understandability for Councillors and management of the impact of the budget on the statement of financial position (Balance sheet). The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
2. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
3. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget. The funding compliance assessment is informed directly by forecasting the statement of financial position.

Table A7 - Budgeted Cash flows

WC043 Mossel Bay - Table A7 Budgeted Cash Flows

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 146 290 | 159 206 | 170 542 | 183 487 | 183 356 | 183 356 | 183 356 | 218 193 | 259 151 | 307 492 |
| Service charges | | 686 684 | 778 041 | 826 310 | 883 966 | 850 316 | 850 316 | 850 316 | 973 568 | 1 031 398 | 1 108 840 |
| Other revenue | | 87 671 | 115 786 | 109 674 | 50 285 | 85 641 | 85 641 | 85 641 | 30 458 | 29 837 | 30 290 |
| Transfers and Subsidies - Operational | 1 | 215 563 | 179 980 | 152 037 | 157 890 | 158 473 | 158 473 | 158 473 | 225 965 | 179 586 | 224 965 |
| Transfers and Subsidies - Capital | 1 | | | 34 377 | 105 151 | 115 170 | 115 170 | 115 170 | 79 242 | 66 288 | 68 592 |
| Interest | | 41 488 | 30 480 | 36 161 | 41 649 | 54 013 | 54 013 | 54 013 | 58 331 | 59 250 | 60 169 |
| Dividends | | | | | | | | | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (918 665) | (988 302) | (1 109 227) | (1 191 903) | (1 221 816) | (1 221 816) | (1 221 816) | (1 384 898) | (1 425 192) | (1 525 030) |
| Interest | | (4 908) | (6 111) | (8 870) | (15 642) | (14 451) | (14 451) | (14 451) | (12 910) | (20 899) | (32 213) |
| Transfers and Subsidies | 1 | (5 573) | (6 188) | (7 841) | (11 221) | (12 042) | (12 042) | (12 042) | (11 231) | (7 937) | (7 943) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 248 549 | 262 891 | 203 163 | 203 662 | 198 660 | 198 660 | 198 660 | 176 718 | 171 481 | 235 163 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 5 967 | 2 871 | 14 497 | 3 500 | 3 500 | 3 500 | 3 500 | 3 500 | 3 500 | 3 500 |
| Decrease (increase) in non-current receivables | | 178 | (50) | 166 | 39 | 39 | 39 | 39 | 39 | - | - |
| Decrease (increase) in non-current investments | | 5 910 | (68 588) | (94 074) | 30 000 | 5 545 | 5 545 | 5 545 | 181 772 | 140 000 | 40 000 |
| Payments | | | | | | | | | | | |
| Capital assets | | (238 214) | (220 768) | (191 575) | (284 937) | (284 841) | (284 841) | (284 841) | (381 704) | (410 870) | (307 754) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (226 160) | (286 534) | (270 987) | (251 399) | (275 758) | (275 758) | (275 758) | (196 393) | (267 370) | (264 254) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | | | | | | | - | - | - |
| Borrowing long term/refinancing | | 67 000 | 33 030 | 54 200 | 60 100 | 37 100 | 37 100 | 37 100 | 131 298 | 169 900 | 92 600 |
| Increase (decrease) in consumer deposits | | 2 716 | | | 1 758 | 1 803 | 1 803 | 1 803 | 1 894 | 1 988 | 2 088 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (4 467) | (11 061) | (15 923) | (16 246) | (16 246) | (16 246) | (16 246) | (21 692) | (32 611) | (47 596) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 65 249 | 21 969 | 38 276 | 45 613 | 22 658 | 22 658 | 22 658 | 111 499 | 139 277 | 47 092 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 87 639 | (1 674) | (29 548) | (2 124) | (54 441) | (54 441) | (54 441) | 91 824 | 43 388 | 18 001 |
| Cash/cash equivalents at the year begin: | 2 | 6 121 | 93 760 | 92 086 | 15 085 | 62 539 | 62 539 | 62 539 | 8 098 | 99 923 | 143 311 |
| Cash/cash equivalents at the year end: | 2 | 93 760 | 92 086 | 62 538 | 12 961 | 8 098 | 8 098 | 8 098 | 99 923 | 143 311 | 161 312 |

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is cash funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
2. Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC043 Mossel Bay - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 93 760 | 92 086 | 62 538 | 12 961 | 8 098 | 8 098 | 8 098 | 99 923 | 143 311 | 161 312 |
| Other current investments > 90 days | | 440 056 | 461 470 | 525 545 | 360 000 | 490 000 | 490 000 | 490 000 | 270 000 | 100 000 | 30 000 |
| Non current Investments | 1 | 60 000 | 107 174 | 137 174 | 167 174 | 167 174 | 167 174 | 167 174 | 205 402 | 235 402 | 265 402 |
| Cash and investments available: | | 593 816 | 660 731 | 725 258 | 540 135 | 665 272 | 665 272 | 665 272 | 575 325 | 478 713 | 456 714 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 51 853 | 16 538 | 12 400 | - | - | - | - | - | - | - |
| Unspent borrowing | | | | | | | | | | | |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | 24 304 | 80 884 | 84 710 | 65 328 | 89 634 | 89 634 | 89 634 | 78 293 | 56 170 | 31 044 |
| Other provisions | | 100 743 | 126 717 | 143 605 | 109 974 | 136 300 | 136 300 | 136 300 | 126 683 | 125 428 | 124 928 |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | 227 319 | 234 235 | 333 973 | 235 563 | 330 788 | 330 788 | 330 788 | 323 519 | 288 090 | 296 860 |
| Total Application of cash and investments: | | 404 219 | 458 375 | 574 688 | 410 866 | 556 723 | 556 723 | 556 723 | 528 495 | 469 688 | 452 832 |
| Surplus(shortfall) | | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. Considering the requirements of section 18 of the MFMA, it can be concluded that the budget tabled is funded for all three years of the 2023/24 MTREF.

Table A9 - Asset management

WC043 Mossel Bay - Table A9 Asset Management

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | 83 294 | 114 022 | 92 537 | 90 623 | 101 029 | 101 029 | 153 572 | 232 888 | 153 355 |
| <i>Roads Infrastructure</i> | | 24 585 | 26 179 | 6 328 | 4 165 | 4 778 | 4 778 | 5 905 | 7 578 | 7 250 |
| <i>Storm water Infrastructure</i> | | 285 | - | 565 | 1 250 | 1 931 | 1 931 | 1 485 | 1 480 | 1 500 |
| <i>Electrical Infrastructure</i> | | 10 822 | 15 137 | 20 226 | 15 092 | 19 731 | 19 731 | 41 178 | 157 700 | 80 680 |
| <i>Water Supply Infrastructure</i> | | 6 006 | 15 974 | 21 043 | 10 919 | 13 548 | 13 548 | 34 110 | 2 650 | 16 203 |
| <i>Sanitation Infrastructure</i> | | 16 710 | 21 211 | 4 101 | 22 550 | 14 620 | 14 620 | 23 300 | 12 200 | 13 850 |
| <i>Solid Waste Infrastructure</i> | | 1 175 | 2 410 | 412 | 1 720 | 2 202 | 2 202 | 1 000 | 6 700 | 15 000 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | 80 | 80 | 280 | 240 | - |
| <i>Information and Communication Infrastructure</i> | | 391 | 118 | 1 301 | 1 300 | 810 | 810 | 2 525 | 2 100 | 2 900 |
| Infrastructure | | 59 976 | 81 029 | 53 977 | 56 996 | 57 700 | 57 700 | 109 783 | 190 647 | 137 383 |
| Community Facilities | | 3 235 | 10 586 | 1 609 | 3 865 | 6 264 | 6 264 | 6 829 | 4 628 | 4 920 |
| Sport and Recreation Facilities | | 901 | 4 139 | 4 449 | 660 | 1 355 | 1 355 | 2 914 | 7 444 | 4 200 |
| Community Assets | | 4 136 | 14 725 | 6 058 | 4 525 | 7 619 | 7 619 | 9 743 | 12 072 | 9 120 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | 4 436 | 1 161 | 2 329 | 3 339 | 5 665 | 5 665 | 1 020 | 1 600 | 200 |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 4 436 | 1 161 | 2 329 | 3 339 | 5 665 | 5 665 | 1 020 | 1 600 | 200 |
| Operational Buildings | | 1 401 | 7 103 | 6 680 | 3 227 | 4 831 | 4 831 | 18 610 | 15 170 | 100 |
| Housing | | - | - | 9 770 | - | - | 0 | - | - | - |
| Other Assets | | 1 401 | 7 103 | 16 450 | 3 227 | 4 831 | 4 831 | 18 610 | 15 170 | 100 |
| Biological or Cultivated Assets | | - | - | - | - | 4 | 4 | - | - | - |
| Servitudes | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Computer Equipment | | 1 119 | 114 | 1 584 | 477 | 828 | 828 | 10 | 2 | 2 |
| Furniture and Office Equipment | | 831 | 1 036 | 1 513 | 2 314 | 2 937 | 2 937 | 1 096 | 287 | 142 |
| Machinery and Equipment | | 5 555 | 1 722 | 6 681 | 4 943 | 6 626 | 6 626 | 4 392 | 3 662 | 3 161 |
| Transport Assets | | 5 841 | 2 546 | 3 728 | 12 279 | 13 857 | 13 857 | 3 586 | 5 673 | 1 810 |
| Land | | - | 4 587 | 217 | 2 200 | 640 | 640 | 4 950 | 3 400 | 1 000 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | 333 | 375 | 437 |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | 333 | 375 | 437 |
| Total Renewal of Existing Assets | 2 | 72 750 | 45 516 | 41 957 | 80 611 | 65 890 | 65 890 | 156 702 | 100 164 | 82 141 |
| <i>Roads Infrastructure</i> | | - | - | 5 843 | 100 | 1 713 | 1 713 | 25 253 | 17 959 | 17 150 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | 75 | 75 | - | - | - |
| <i>Electrical Infrastructure</i> | | 8 347 | 5 604 | 3 909 | 10 490 | 11 449 | 11 449 | 10 990 | 10 889 | 6 871 |
| <i>Water Supply Infrastructure</i> | | 41 936 | 22 171 | 11 367 | 17 354 | 20 187 | 20 187 | 22 708 | 13 033 | 16 522 |
| <i>Sanitation Infrastructure</i> | | 16 924 | 7 840 | 10 251 | 37 620 | 17 075 | 17 075 | 89 180 | 48 224 | 33 368 |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | 12 | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | 5 | - | - | - | - | 700 | 850 | - |
| Infrastructure | | 67 207 | 35 620 | 31 382 | 65 565 | 50 499 | 50 499 | 148 830 | 90 954 | 73 910 |
| Community Facilities | | - | - | - | 425 | 425 | 425 | 220 | 3 130 | 1 120 |
| Sport and Recreation Facilities | | 2 596 | 4 800 | 4 814 | 3 428 | 4 078 | 4 078 | 3 290 | 2 290 | 485 |
| Community Assets | | 2 596 | 4 800 | 4 814 | 3 853 | 4 503 | 4 503 | 3 510 | 5 420 | 1 605 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | 625 | - | 50 | 50 | 50 | 350 | 350 | 100 |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | 625 | - | 50 | 50 | 50 | 350 | 350 | 100 |
| Operational Buildings | | 1 023 | 1 140 | 1 463 | 1 000 | 1 216 | 1 216 | 1 000 | 100 | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | 1 023 | 1 140 | 1 463 | 1 000 | 1 216 | 1 216 | 1 000 | 100 | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 40 | 152 | 34 | 118 | 118 | 118 | 121 | 124 | 127 |
| Furniture and Office Equipment | | 95 | 91 | 104 | 496 | 484 | 484 | 116 | 401 | 89 |
| Machinery and Equipment | | 196 | 206 | 444 | 1 955 | 1 981 | 1 981 | 995 | 545 | 250 |
| Transport Assets | | 1 593 | 2 883 | 3 717 | 7 575 | 7 040 | 7 040 | 1 780 | 2 270 | 6 060 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |

Table A9 - Asset Management Continued

WC043 Mossel Bay - Table A9 Asset Management

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Total Upgrading of Existing Assets | 6 | 85 996 | 68 353 | 52 761 | 113 703 | 117 922 | 117 922 | 71 430 | 77 818 | 72 257 |
| <i>Roads Infrastructure</i> | | 17 124 | 28 095 | 8 918 | 18 356 | 23 502 | 23 502 | 22 078 | 15 050 | 17 160 |
| <i>Storm water Infrastructure</i> | | 8 547 | 3 703 | 7 558 | 6 000 | 7 364 | 7 364 | 11 000 | 11 023 | 8 923 |
| <i>Electrical Infrastructure</i> | | 7 839 | 7 510 | 7 205 | 20 100 | 19 985 | 19 985 | 15 530 | 12 850 | 10 360 |
| <i>Water Supply Infrastructure</i> | | 6 754 | 4 124 | 4 172 | 600 | 300 | 300 | 1 400 | 10 850 | 19 000 |
| <i>Sanitation Infrastructure</i> | | 6 042 | 200 | 4 614 | 1 700 | 2 694 | 2 694 | 9 700 | 17 500 | 5 400 |
| <i>Solid Waste Infrastructure</i> | | 27 935 | 17 011 | 13 343 | 250 | 205 | 205 | 250 | 1 500 | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | 2 900 | 3 150 | 3 600 |
| <i>Information and Communication Infrastructure</i> | | - | - | - | 1 700 | 1 629 | 1 629 | 120 | - | - |
| Infrastructure | | 74 241 | 60 643 | 45 811 | 48 706 | 55 679 | 55 679 | 62 978 | 71 923 | 64 443 |
| Community Facilities | | 261 | 910 | 159 | 550 | 1 031 | 1 031 | 1 186 | - | - |
| Sport and Recreation Facilities | | 296 | 228 | 1 201 | 1 900 | 2 590 | 2 590 | 3 020 | 4 467 | 4 438 |
| Community Assets | | 557 | 1 138 | 1 359 | 2 450 | 3 621 | 3 621 | 4 206 | 4 467 | 4 438 |
| Heritage Assets | | - | - | - | - | 812 | 812 | - | - | 2 587 |
| Revenue Generating | | - | - | - | 100 | 100 | 100 | 40 | 290 | 250 |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | 100 | 100 | 100 | 40 | 290 | 250 |
| Operational Buildings | | 3 846 | 1 064 | 758 | 1 350 | 1 668 | 1 668 | 450 | 1 080 | 500 |
| Housing | | - | - | - | 53 043 | 45 536 | 45 536 | 649 | - | - |
| Other Assets | | 3 846 | 1 064 | 758 | 54 393 | 47 204 | 47 204 | 1 099 | 1 080 | 500 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 326 | 2 455 | 2 323 | 5 141 | 7 712 | 7 712 | 1 700 | - | - |
| Furniture and Office Equipment | | 371 | 282 | 959 | 253 | 318 | 318 | 106 | 58 | 39 |
| Machinery and Equipment | | 3 270 | 1 341 | 29 | 460 | 460 | 460 | 1 300 | - | - |
| Transport Assets | | 2 384 | 1 431 | 1 522 | 2 200 | 2 017 | 2 017 | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| <i>Roads Infrastructure</i> | | 41 710 | 54 274 | 21 089 | 22 621 | 29 993 | 29 993 | 53 236 | 40 587 | 41 560 |
| <i>Storm water Infrastructure</i> | | 8 832 | 3 703 | 8 123 | 7 250 | 9 370 | 9 370 | 12 485 | 12 503 | 10 423 |
| <i>Electrical Infrastructure</i> | | 27 008 | 28 251 | 31 341 | 45 682 | 51 165 | 51 165 | 67 697 | 181 438 | 97 911 |
| <i>Water Supply Infrastructure</i> | | 54 696 | 42 268 | 36 582 | 28 873 | 34 035 | 34 035 | 58 218 | 26 533 | 51 724 |
| <i>Sanitation Infrastructure</i> | | 39 677 | 29 251 | 18 966 | 61 870 | 34 388 | 34 388 | 122 180 | 77 924 | 52 618 |
| <i>Solid Waste Infrastructure</i> | | 29 110 | 19 421 | 13 756 | 1 970 | 2 407 | 2 407 | 1 250 | 8 200 | 15 000 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | 12 | - | 80 | 80 | 3 180 | 3 390 | 3 600 |
| <i>Information and Communication Infrastructure</i> | | 391 | 123 | 1 301 | 3 000 | 2 439 | 2 439 | 3 345 | 2 950 | 2 900 |
| Infrastructure | | 201 423 | 177 291 | 131 169 | 171 267 | 163 878 | 163 878 | 321 591 | 353 525 | 275 737 |
| Community Facilities | | 3 497 | 11 496 | 1 768 | 4 840 | 7 720 | 7 720 | 8 235 | 7 758 | 6 040 |
| Sport and Recreation Facilities | | 3 793 | 9 166 | 10 463 | 5 988 | 8 023 | 8 023 | 9 224 | 14 201 | 9 123 |
| Community Assets | | 7 290 | 20 663 | 12 231 | 10 828 | 15 743 | 15 743 | 17 459 | 21 959 | 15 163 |
| Heritage Assets | | - | - | - | - | 812 | 812 | - | - | 2 587 |
| Revenue Generating | | 4 436 | 1 786 | 2 329 | 3 489 | 5 815 | 5 815 | 1 410 | 2 240 | 550 |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 4 436 | 1 786 | 2 329 | 3 489 | 5 815 | 5 815 | 1 410 | 2 240 | 550 |
| Operational Buildings | | 6 269 | 9 306 | 8 902 | 5 577 | 7 715 | 7 715 | 20 060 | 16 350 | 600 |
| Housing | | - | - | 9 770 | 53 043 | 45 536 | 45 536 | 649 | - | - |
| Other Assets | | 6 269 | 9 306 | 18 671 | 58 620 | 53 251 | 53 251 | 20 709 | 16 350 | 600 |
| Biological or Cultivated Assets | | - | - | - | - | 4 | 4 | - | - | - |
| Servitudes | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Computer Equipment | | 2 485 | 2 721 | 3 941 | 5 736 | 8 658 | 8 658 | 1 831 | 126 | 129 |
| Furniture and Office Equipment | | 1 296 | 1 410 | 2 576 | 3 063 | 3 739 | 3 739 | 1 318 | 746 | 270 |
| Machinery and Equipment | | 9 022 | 3 269 | 7 153 | 7 358 | 9 067 | 9 067 | 6 687 | 4 207 | 3 411 |
| Transport Assets | | 9 819 | 6 859 | 8 967 | 22 054 | 22 914 | 22 914 | 5 366 | 7 943 | 7 870 |
| Land | | - | 4 587 | 217 | 2 200 | 640 | 640 | 4 950 | 3 400 | 1 000 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | 333 | 375 | 437 |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | 333 | 375 | 437 |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |

Table A9 - Asset Management Continued

WC043 Mossel Bay - Table A9 Asset Management

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 2 915 505 | 3 035 383 | 2 845 400 | 3 343 737 | 3 004 440 | 3 004 440 | 3 237 953 | 3 495 849 | 3 655 133 |
| <i>Roads Infrastructure</i> | | 429 455 | 448 456 | 427 505 | 458 537 | 431 367 | 431 367 | 453 546 | 462 567 | 473 428 |
| <i>Storm water Infrastructure</i> | | 161 029 | 166 714 | 172 700 | 166 867 | 173 660 | 173 660 | 177 658 | 181 509 | 183 308 |
| <i>Electrical Infrastructure</i> | | 238 023 | 254 092 | 272 149 | 305 455 | 309 281 | 309 281 | 361 824 | 526 864 | 608 937 |
| <i>Water Supply Infrastructure</i> | | 383 243 | 404 966 | 416 778 | 448 783 | 426 815 | 426 815 | 454 287 | 449 257 | 469 014 |
| <i>Sanitation Infrastructure</i> | | 312 998 | 342 436 | 348 552 | 405 684 | 366 510 | 366 510 | 470 111 | 528 668 | 562 472 |
| <i>Solid Waste Infrastructure</i> | | 33 247 | 53 759 | 59 253 | 49 026 | 56 245 | 56 245 | 44 493 | 39 551 | 41 231 |
| <i>Rail Infrastructure</i> | | | | | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | 2 101 | 2 740 | 2 521 | 2 270 | 2 371 | 2 371 | 5 262 | 8 295 | 11 473 |
| <i>Information and Communication Infrastructure</i> | | 2 350 | 2 629 | 2 858 | 5 324 | 4 407 | 4 407 | 6 993 | 9 351 | 11 765 |
| Infrastructure | | 1 562 446 | 1 675 793 | 1 702 316 | 1 841 946 | 1 770 656 | 1 770 656 | 1 974 172 | 2 206 064 | 2 361 627 |
| Community Assets | | 431 429 | 439 877 | 468 070 | 447 396 | 476 240 | 476 240 | 484 418 | 496 908 | 502 672 |
| Heritage Assets | | 4 226 | 4 226 | 4 224 | 5 675 | 5 036 | 5 036 | 5 036 | 5 036 | 7 623 |
| Investment properties | | 634 194 | 633 079 | 385 508 | 632 494 | 387 848 | 387 848 | 386 030 | 384 830 | 382 265 |
| Other Assets | | 117 054 | 128 209 | 126 299 | 208 049 | 175 795 | 175 795 | 192 224 | 203 735 | 199 577 |
| Biological or Cultivated Assets | | | | | | 4 | 4 | 4 | 4 | 4 |
| Intangible Assets | | 995 | 697 | 985 | 464 | 1 009 | 1 009 | 849 | 635 | 583 |
| Computer Equipment | | 6 002 | 6 232 | 7 490 | 12 499 | 12 893 | 12 893 | 12 029 | 9 645 | 8 142 |
| Furniture and Office Equipment | | 9 089 | 9 313 | 9 587 | 11 773 | 11 705 | 11 705 | 11 572 | 10 831 | 9 797 |
| Machinery and Equipment | | 26 901 | 10 374 | 10 991 | 34 831 | 17 682 | 17 682 | 21 600 | 22 941 | 24 146 |
| Transport Assets | | 51 693 | 55 113 | 62 212 | 73 719 | 77 240 | 77 240 | 76 791 | 78 756 | 81 398 |
| Land | | 71 457 | 72 452 | 67 630 | 74 902 | 68 270 | 68 270 | 73 220 | 76 620 | 77 620 |
| Zoo's, Marine and Non-biological Animals | | 19 | 17 | 89 | (10) | 63 | 63 | 8 | (156) | (320) |
| Living Resources | | | | | | | | 333 | 707 | 1 145 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 2 915 505 | 3 035 383 | 2 845 400 | 3 343 737 | 3 004 440 | 3 004 440 | 3 238 285 | 3 496 556 | 3 656 278 |
| EXPENDITURE OTHER ITEMS | | 201 150 | 219 357 | 236 020 | 243 334 | 243 774 | 243 774 | 298 034 | 299 875 | 306 641 |
| Depreciation | 7 | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 144 359 | 149 099 | 144 531 |
| Repairs and Maintenance by Asset Class | 3 | 110 509 | 120 300 | 112 295 | 121 107 | 121 473 | 121 473 | 153 675 | 150 776 | 162 109 |
| <i>Roads Infrastructure</i> | | 35 586 | 34 984 | 31 213 | 30 551 | 29 666 | 29 666 | 42 170 | 35 445 | 43 400 |
| <i>Storm water Infrastructure</i> | | 8 988 | 8 360 | 3 536 | 1 925 | 1 925 | 1 925 | 2 147 | 2 244 | 2 344 |
| <i>Electrical Infrastructure</i> | | 21 068 | 22 921 | 23 672 | 25 522 | 25 866 | 25 866 | 35 025 | 36 601 | 38 278 |
| <i>Water Supply Infrastructure</i> | | 18 585 | 20 792 | 21 895 | 23 487 | 23 499 | 23 499 | 27 701 | 28 412 | 29 693 |
| <i>Sanitation Infrastructure</i> | | 11 381 | 13 205 | 16 308 | 18 753 | 18 852 | 18 852 | 22 133 | 22 666 | 23 705 |
| <i>Solid Waste Infrastructure</i> | | 85 | 143 | 103 | 140 | 255 | 255 | 146 | 151 | 155 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | 736 | 399 | 644 | 747 | 1 024 | 1 024 | 1 359 | 1 420 | 1 446 |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 96 429 | 100 805 | 97 370 | 101 125 | 101 087 | 101 087 | 130 681 | 126 939 | 139 021 |
| Community Facilities | | 1 589 | 1 484 | 1 574 | 2 919 | 3 030 | 3 030 | 3 342 | 3 712 | 3 782 |
| Sport and Recreation Facilities | | 682 | 3 340 | 1 021 | 1 153 | 1 166 | 1 166 | 1 497 | 1 565 | 1 627 |
| Community Assets | | 2 271 | 4 824 | 2 596 | 4 073 | 4 196 | 4 196 | 4 839 | 5 278 | 5 409 |
| Heritage Assets | | - | - | - | - | - | - | 130 | 137 | 143 |
| Revenue Generating | | - | 2 | 0 | 2 | 2 | 2 | 132 | 139 | 146 |
| Non-revenue Generating | | - | - | - | - | - | - | 130 | 137 | 143 |
| Investment properties | | - | 2 | 0 | 2 | 2 | 2 | 263 | 276 | 289 |
| Operational Buildings | | 2 087 | 3 063 | 2 402 | 3 512 | 3 268 | 3 268 | 4 125 | 3 722 | 3 811 |
| Housing | | - | - | - | - | - | - | 130 | 137 | 143 |
| Other Assets | | 2 087 | 3 063 | 2 402 | 3 512 | 3 268 | 3 268 | 4 256 | 3 859 | 3 954 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 109 | 1 376 | 1 154 | 1 634 | 1 634 | 1 634 | 1 844 | 1 918 | 2 003 |
| Furniture and Office Equipment | | 311 | 342 | 301 | 540 | 640 | 640 | 753 | 822 | 861 |
| Machinery and Equipment | | 2 501 | 2 794 | 2 797 | 3 923 | 3 627 | 3 627 | 3 990 | 4 356 | 4 543 |
| Transport Assets | | 5 801 | 7 094 | 5 675 | 6 297 | 7 019 | 7 019 | 6 921 | 7 192 | 5 885 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 201 150 | 219 357 | 236 020 | 243 334 | 243 774 | 243 774 | 298 034 | 299 875 | 306 641 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 65.6% | 50.0% | 50.6% | 68.2% | 64.5% | 64.5% | 59.8% | 43.3% | 50.2% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 175.1% | 115.0% | 76.6% | 159.0% | 150.3% | 150.3% | 158.0% | 119.4% | 106.8% |
| <i>R&M as a % of PPE & Investment Property</i> | | 3.8% | 4.0% | 4.0% | 3.6% | 4.1% | 4.1% | 4.8% | 4.3% | 4.4% |
| <i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i> | | 9.3% | 7.7% | 7.3% | 9.5% | 10.2% | 10.2% | 11.8% | 9.4% | 8.7% |

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquisition of new assets or the renewal or replacement of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The Mossel Bay Municipality have gone a step further to accept a long-term financial plan which stipulates that the spending on replacements or renewals of existing capital financed from the capital replacement reserve must at least be 80%, this percentage is phased in with the goal set at 70% for the 2023/24 budget year.
3. The 2023/24 capital expenditure on the renewal and upgrading of existing assets is 59.8% of the total capital budget provided.
4. The expenditure on repairs and maintenance as a percentage of the total expenditure amounts to 10.6% for 2023/24. The repairs and maintenance as a percentage of PPE is at 4.8% for 2023/24.

Table 10 - Basic service delivery measurement

WC043 Mossel Bay - Table A10 Basic service delivery measurement

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------------|---------------|---------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | 36 238 | 35 750 | 38 187 | 38 211 | 38 130 | 38 130 | 39 558 | 40 986 | 42 414 |
| Piped water inside yard (but not in dwelling) | | - | - | - | - | - | - | - | - | - |
| Using public tap (at least min.service level) | 2 | 3 800 | 4 200 | - | 6 200 | 6 200 | 6 200 | 7 200 | 7 200 | 7 200 |
| Other water supply (at least min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 40 038 | 39 950 | 38 187 | 44 411 | 44 330 | 44 330 | 46 758 | 48 186 | 49 614 |
| 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 | 40 038 | 39 950 | 38 187 | 44 411 | 44 330 | 44 330 | 46 758 | 48 186 | 49 614 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 29 556 | 29 691 | 32 317 | 31 838 | 31 962 | 31 962 | 33 006 | 34 050 | 35 094 |
| Flush toilet (with septic tank) | | 5 345 | - | 5 345 | 5 345 | - | - | - | - | - |
| Chemical toilet | | - | - | - | - | - | - | - | - | - |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | 2 285 | - | 2 285 | 2 285 | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 37 186 | 29 691 | 39 947 | 39 468 | 31 962 | 31 962 | 33 006 | 34 050 | 35 094 |
| Bucket toilet | | 120 | 120 | 120 | 150 | 150 | 150 | 155 | 155 | 155 |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | 120 | 120 | 120 | 150 | 150 | 150 | 155 | 155 | 155 |
| Total number of households | 5 | 37 306 | 29 811 | 40 067 | 39 618 | 32 112 | 32 112 | 33 161 | 34 205 | 35 249 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | 5 287 | 5 199 | 5 139 | 5 187 | 5 499 | 5 499 | 5 703 | 5 907 | 6 111 |
| Electricity - prepaid (min.service level) | | 32 854 | 33 628 | 36 433 | 36 414 | 37 468 | 37 468 | 39 484 | 41 500 | 43 516 |
| <i>Minimum Service Level and Above sub-total</i> | | 38 141 | 38 827 | 41 572 | 41 601 | 42 967 | 42 967 | 45 187 | 47 407 | 49 627 |
| 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 | 38 141 | 38 827 | 41 572 | 41 601 | 42 967 | 42 967 | 45 187 | 47 407 | 49 627 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | 34 744 | 35 862 | 38 556 | 37 571 | 37 942 | 37 942 | 39 034 | 40 126 | 41 218 |
| <i>Minimum Service Level and Above sub-total</i> | | 34 744 | 35 862 | 38 556 | 37 571 | 37 942 | 37 942 | 39 034 | 40 126 | 41 218 |
| 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 | 34 744 | 35 862 | 38 556 | 37 571 | 37 942 | 37 942 | 39 034 | 40 126 | 41 218 |

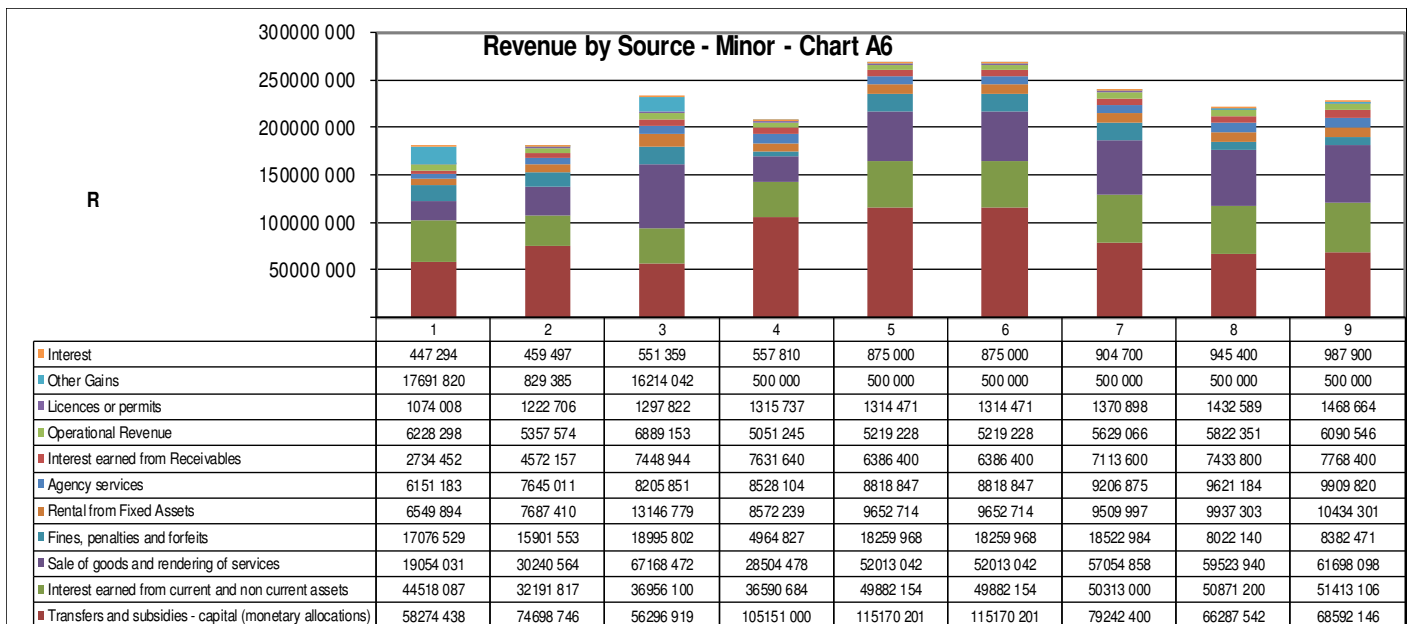
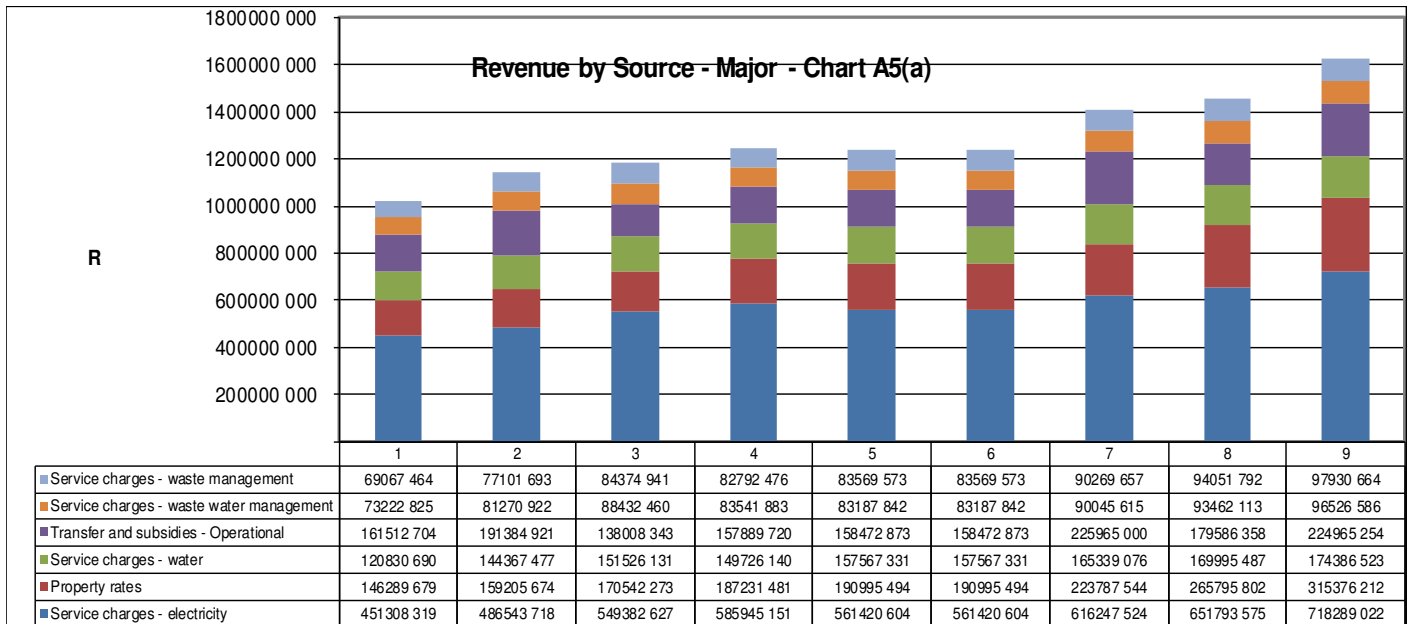
| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 7 675 | 7 735 | 7 345 | 11 185 | 11 229 | 11 229 | 11 174 | 11 570 | 11 966 |
| Sanitation (free minimum level service) | | 7 104 | 7 168 | 6 803 | 10 638 | 10 357 | 10 357 | 10 761 | 11 097 | 11 433 |
| Electricity/other energy (50kwh per household per month) | | 9 667 | 9 748 | 9 984 | 13 729 | 14 156 | 14 156 | 15 252 | 16 008 | 16 764 |
| Refuse (removed at least once a week) | | 7 617 | 7 771 | 10 373 | 11 138 | 11 332 | 11 332 | 11 139 | 11 439 | 11 739 |
| <u>Informal Settlements</u> | | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 22 781 | 19 015 | 18 476 | 25 805 | 27 459 | 27 459 | 27 334 | 28 178 | 29 216 |
| Sanitation (free sanitation service to indigent households) | | 20 503 | 18 359 | 21 451 | 32 754 | 31 112 | 31 112 | 33 619 | 35 157 | 36 546 |
| Electricity/other energy (50kwh per indigent household per month) | | 6 324 | 4 015 | 8 900 | 25 623 | 28 884 | 28 884 | 33 279 | 35 111 | 36 306 |
| Refuse (removed once a week for indigent households) | | 18 385 | 17 741 | 19 770 | 27 868 | 27 296 | 27 296 | 30 517 | 29 122 | 29 080 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | - | - | - | - | - | - | - | - | - |
| Total cost of FBS provided | 8 | 67 994 | 59 130 | 68 597 | 112 051 | 114 752 | 114 752 | 124 748 | 127 567 | 131 148 |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | 50 000 | 50 000 | 50 000 | 50 000 | 110 000 | 110 000 | 110 000 | 110 000 | 110 000 |
| Water (kilolitres per household per month) | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | 225 | 222 | 318 | 299 | 299 | 299 | 303 | 303 | 304 |
| Electricity (kwh per household per month) | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | 2 040 | 2 070 | 2 153 | 1 502 | 1 764 | 1 764 | 2 157 | 2 607 | 3 144 |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | | 7 743 | 8 835 | 9 661 | 17 497 | 17 790 | 17 790 | 21 311 | 25 656 | 30 826 |
| Water (in excess of 6 kilolitres per indigent household per month) | | 11 812 | 10 920 | 11 304 | 17 677 | 11 222 | 11 222 | 16 111 | 16 758 | 16 634 |
| Sanitation (in excess of free sanitation service to indigent households) | | 2 540 | 2 599 | 2 723 | 2 010 | 831 | 831 | 1 847 | 1 911 | 1 967 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | 371 | 106 | 104 | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | 6 | | | | | | | | | |
| Total revenue cost of subsidised services provided | | 2 062 798 | 2 092 369 | 2 176 342 | 1 539 579 | 1 793 362 | 1 793 362 | 2 196 124 | 2 651 273 | 3 192 965 |

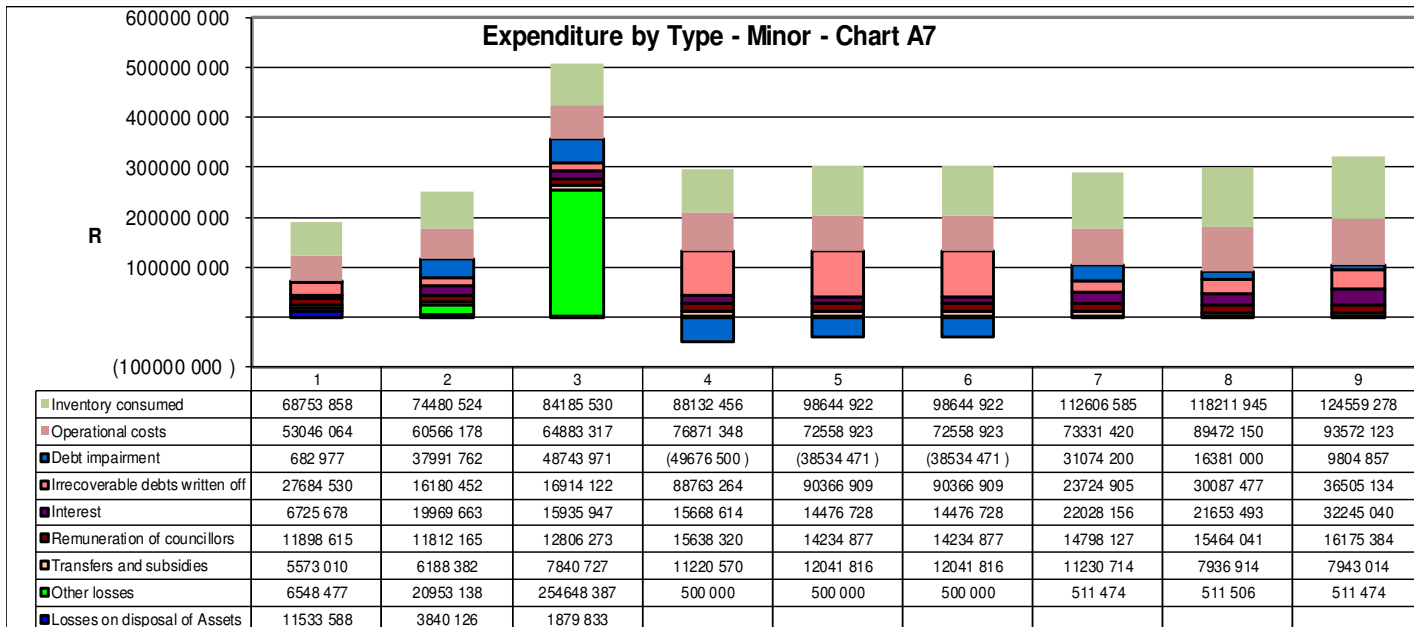
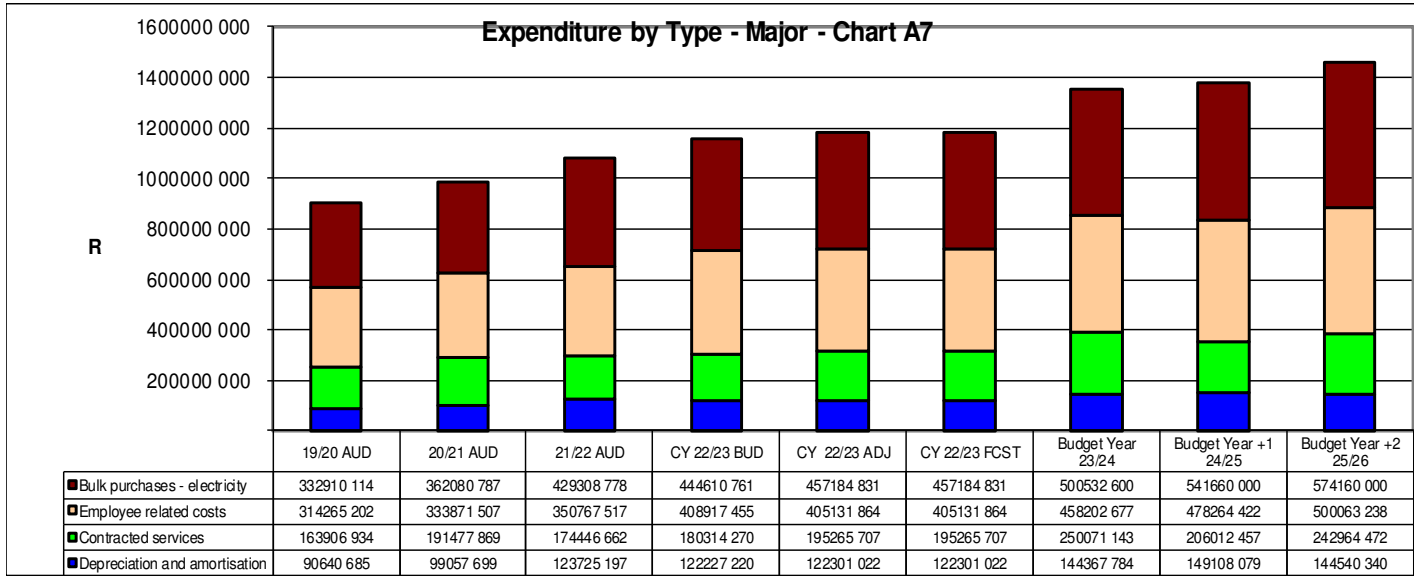
Explanatory notes to Table A10 - Basic Service Delivery Measurement

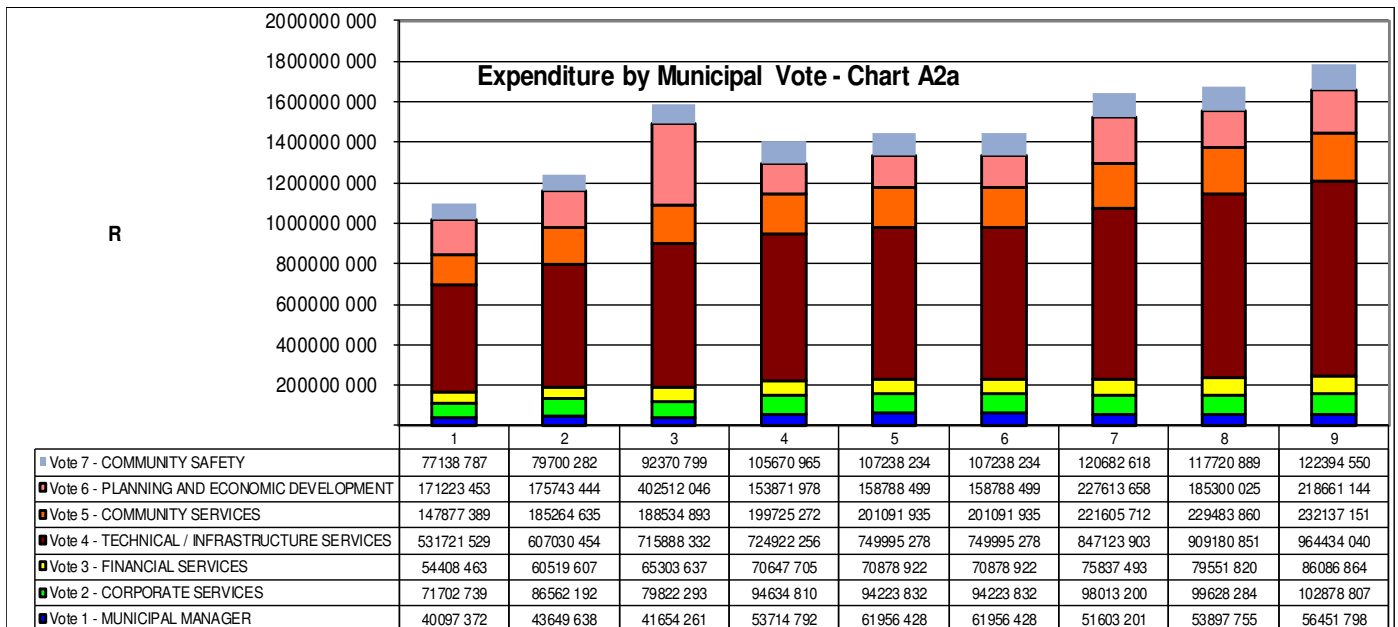
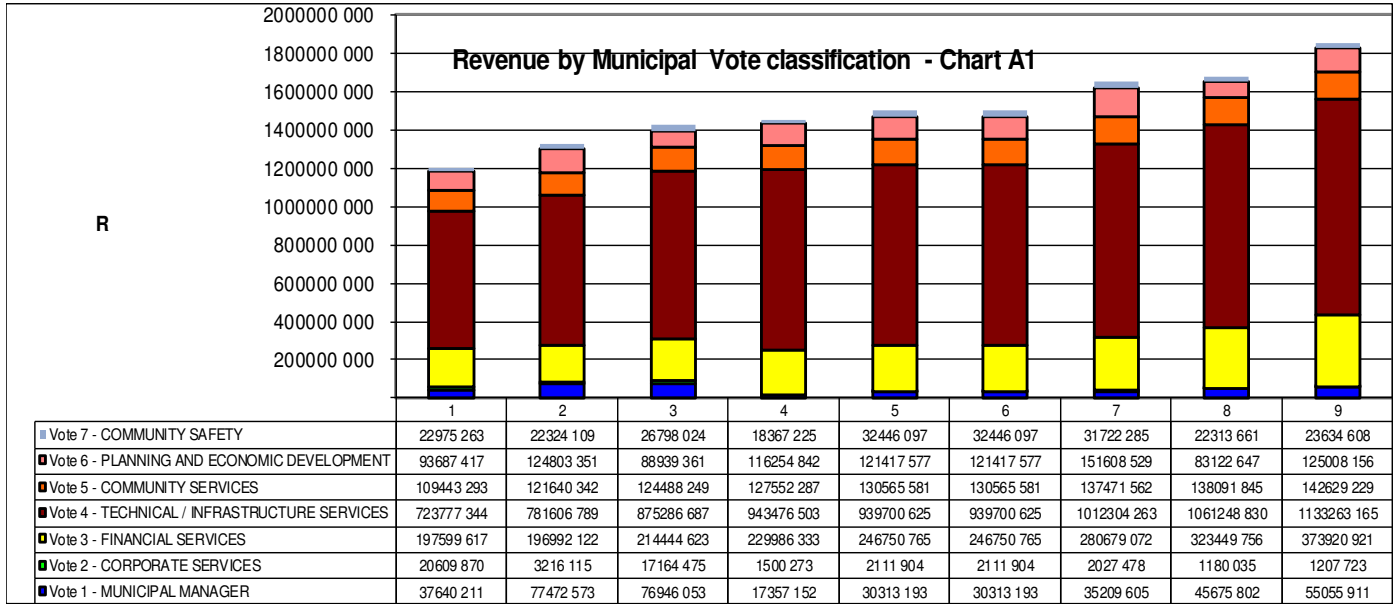
- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

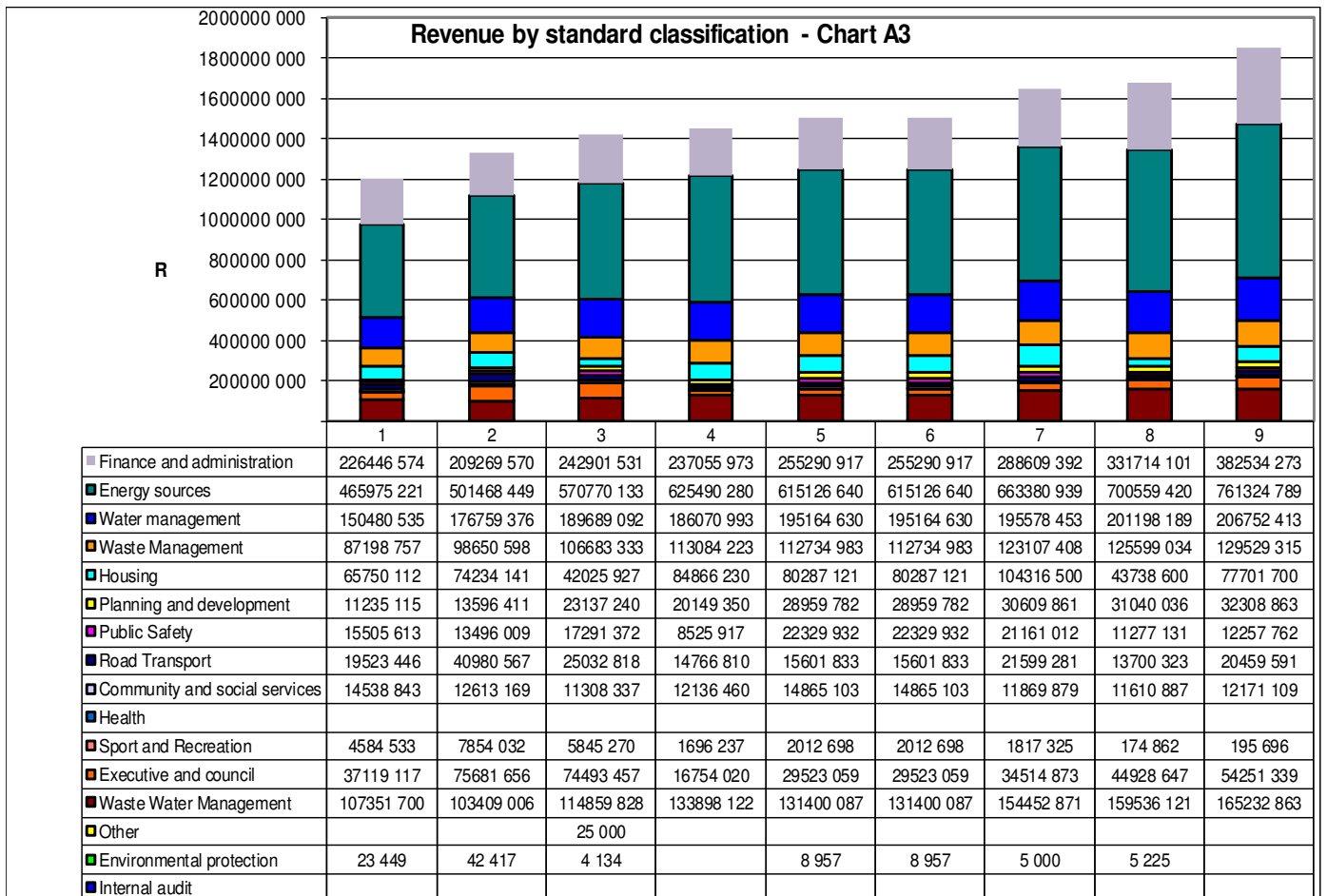
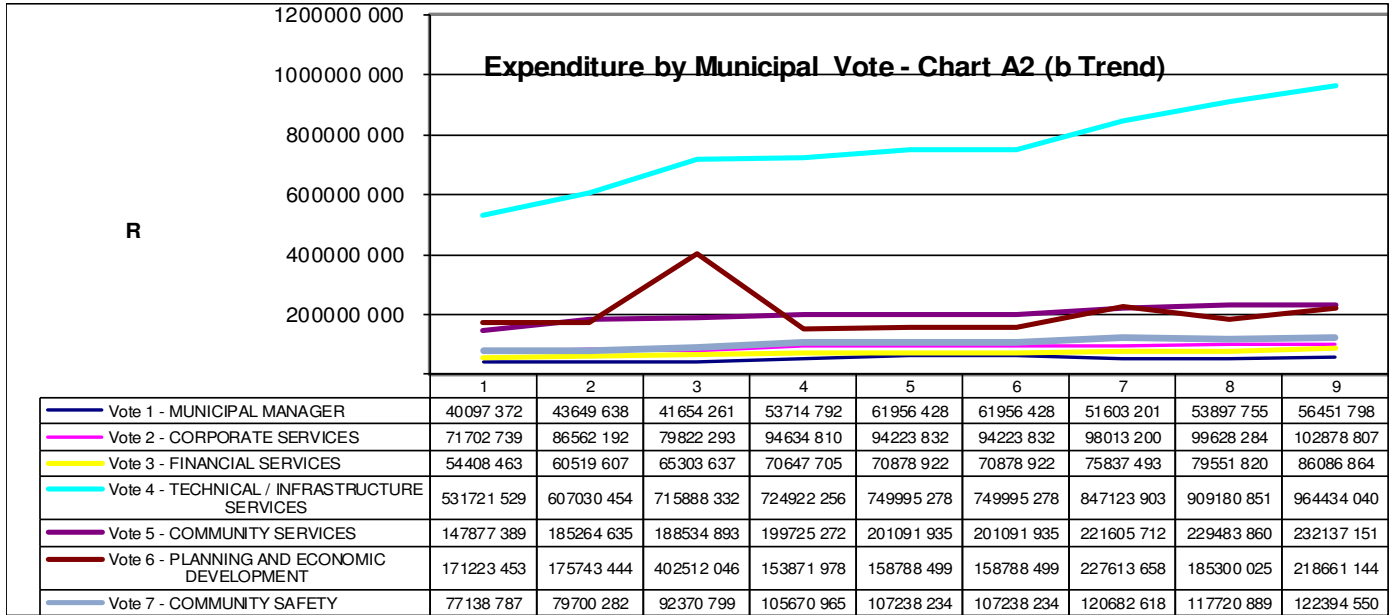
BUDGET RELATED CHARTS / GRAPHS

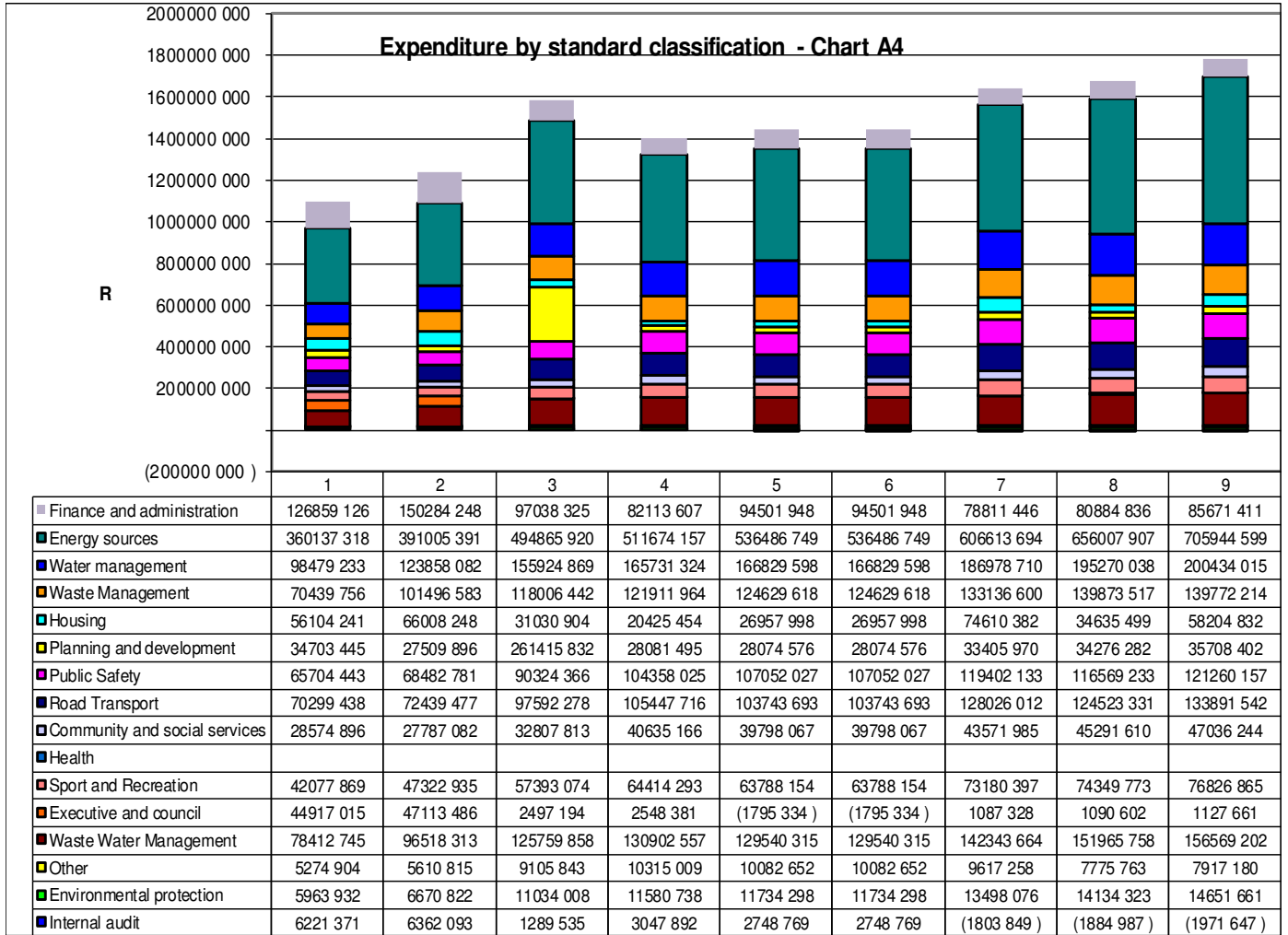
The following shows various charts and graphs on the **Operating budget** of the Municipality:



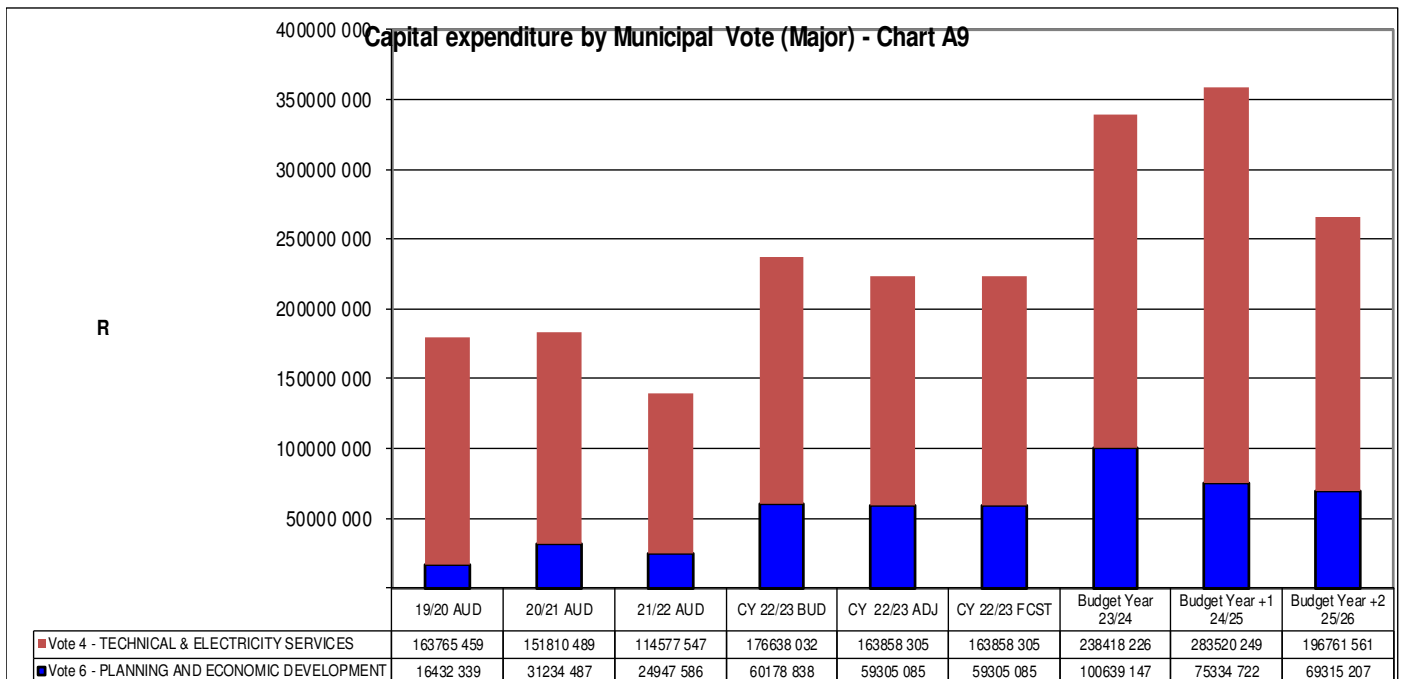
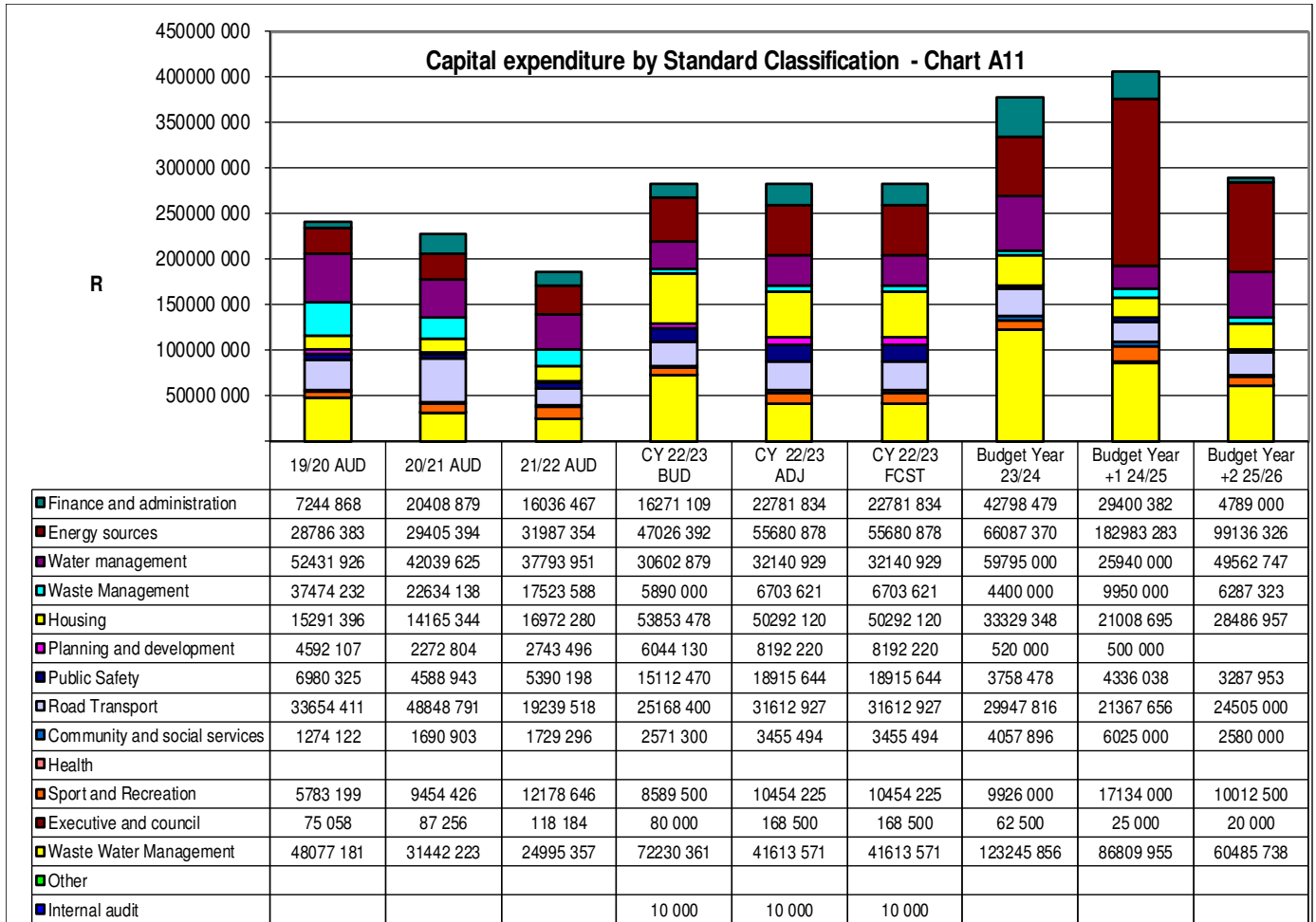


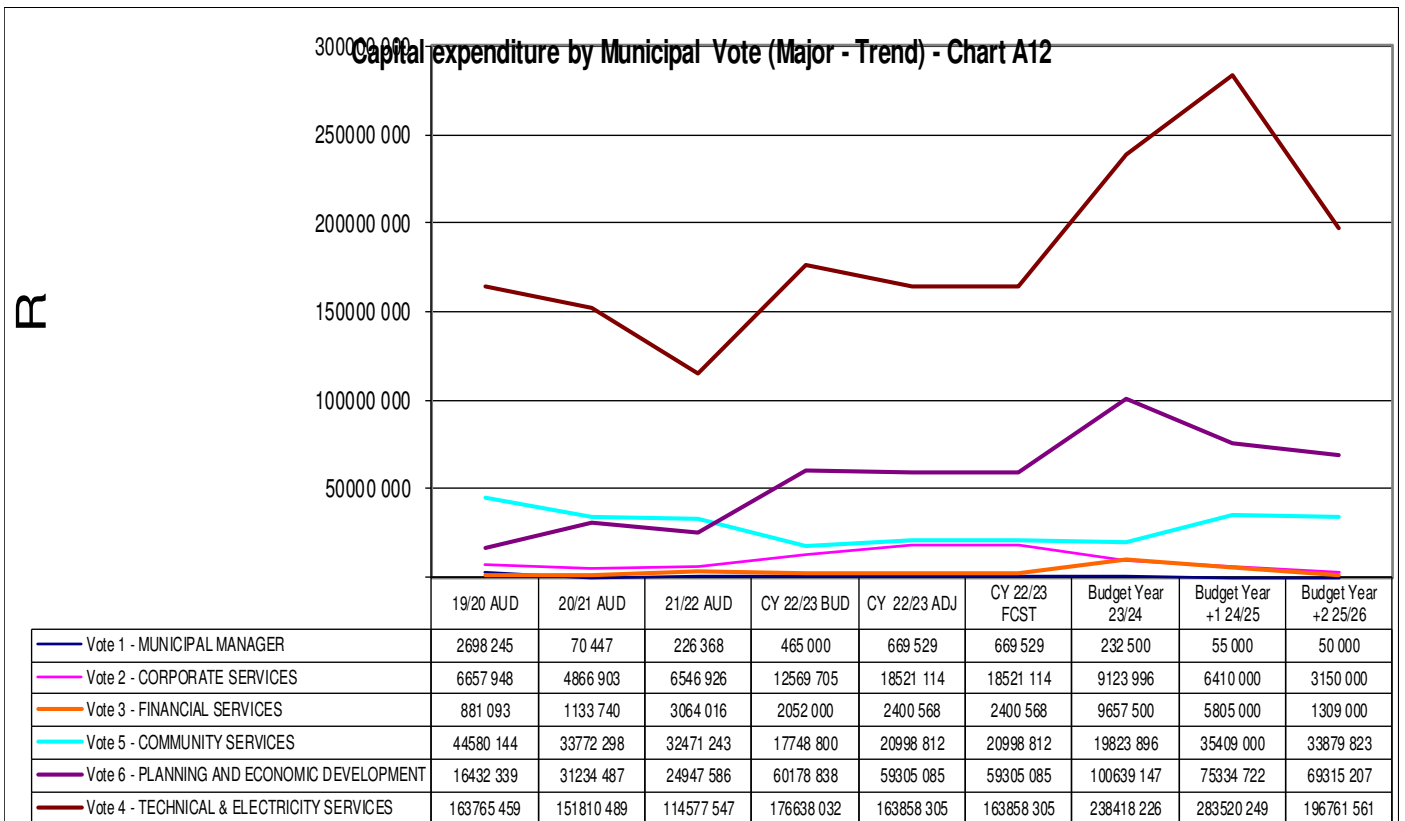
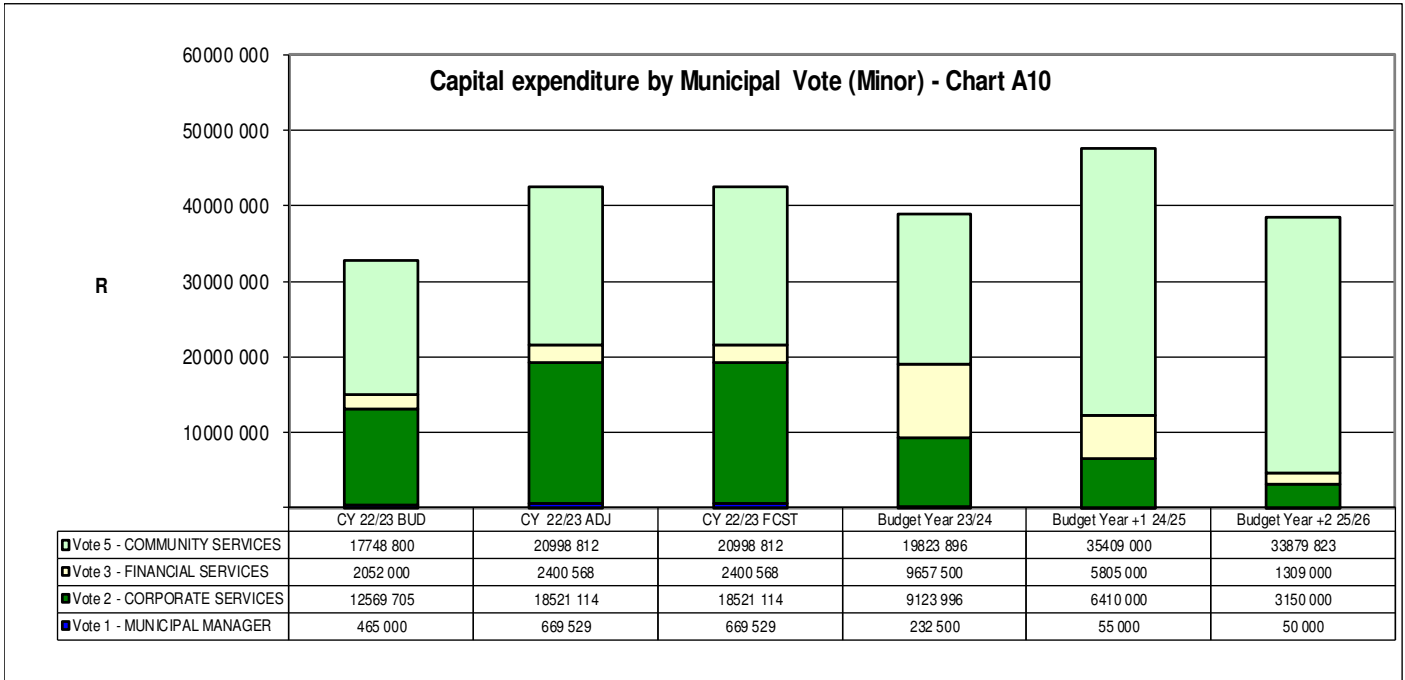




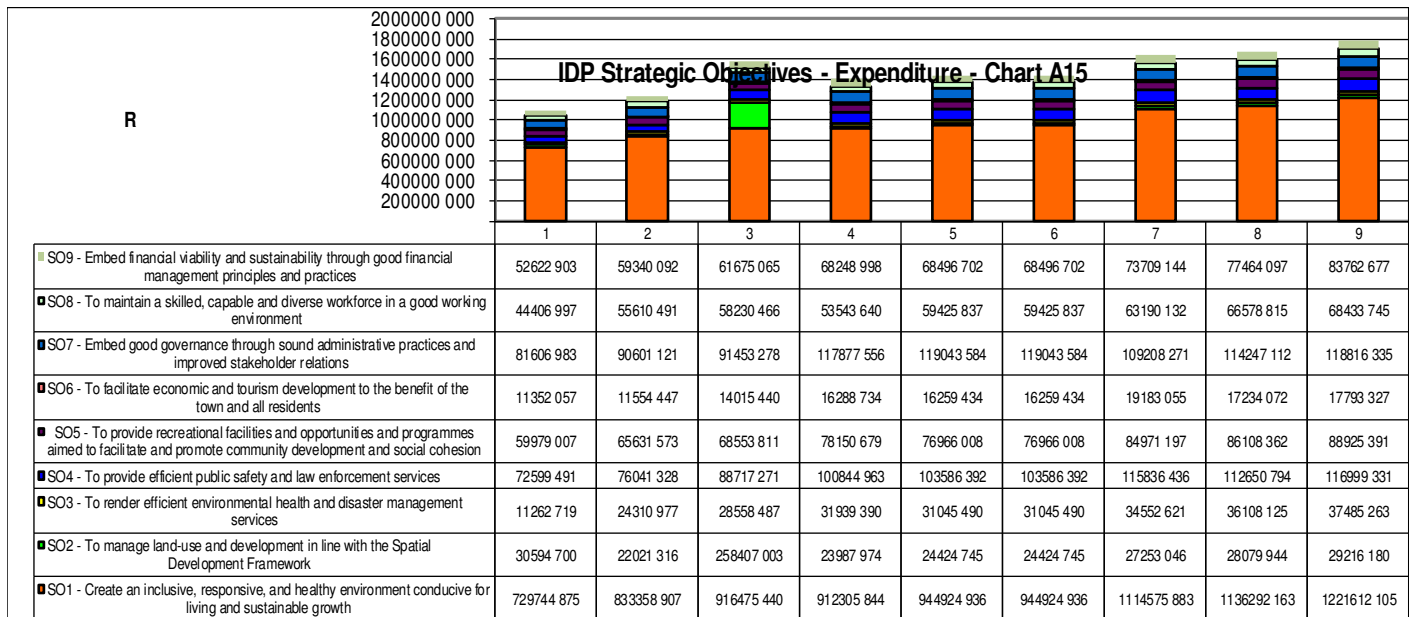
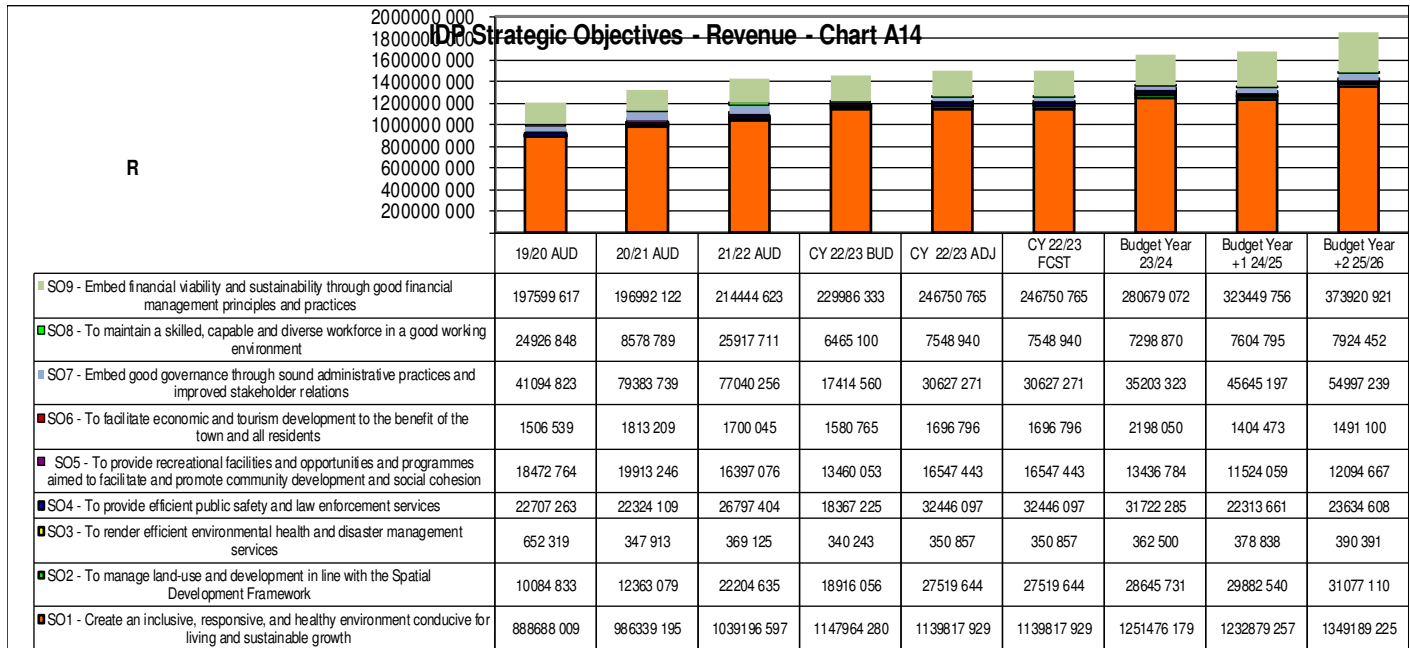


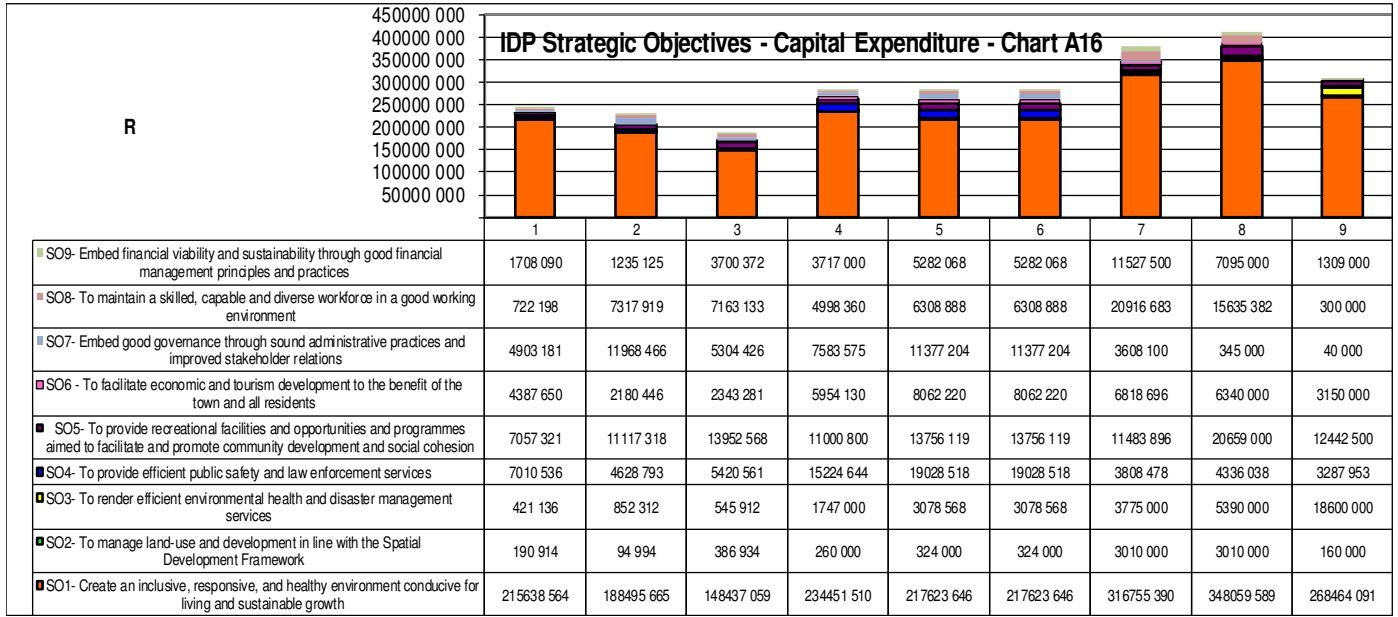
The following shows various charts and graphs on the **Capital budget** of the Municipality:



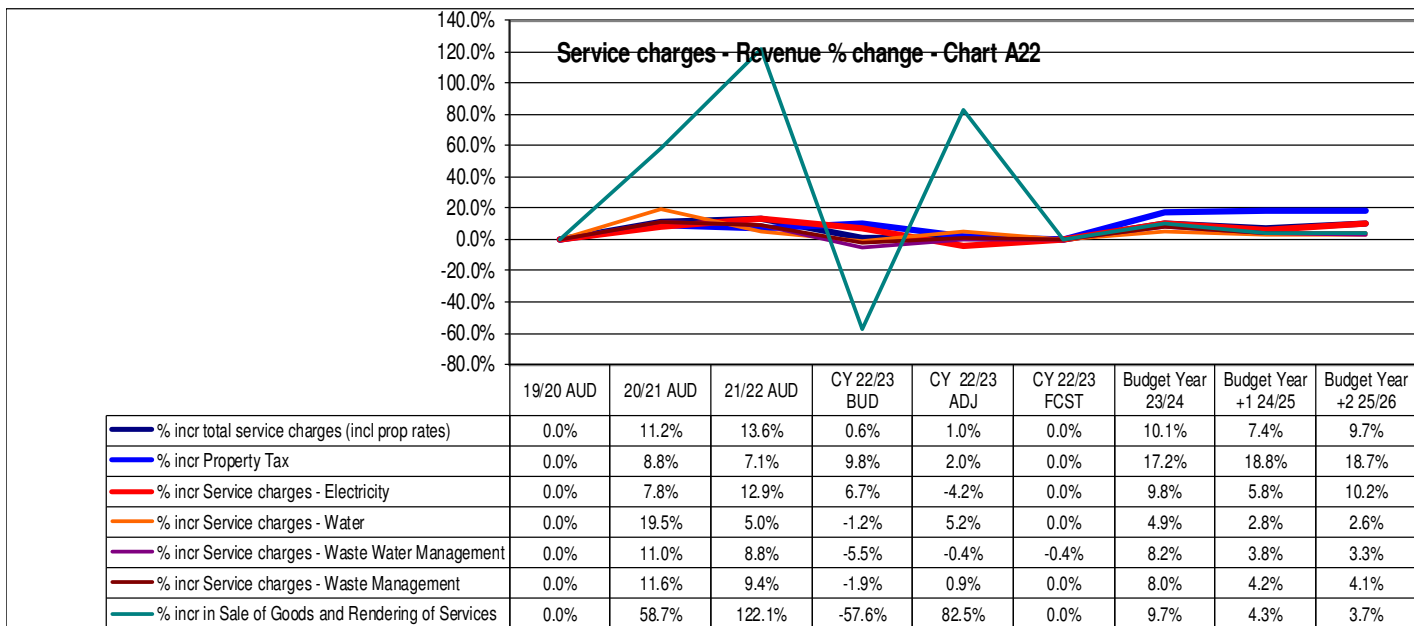
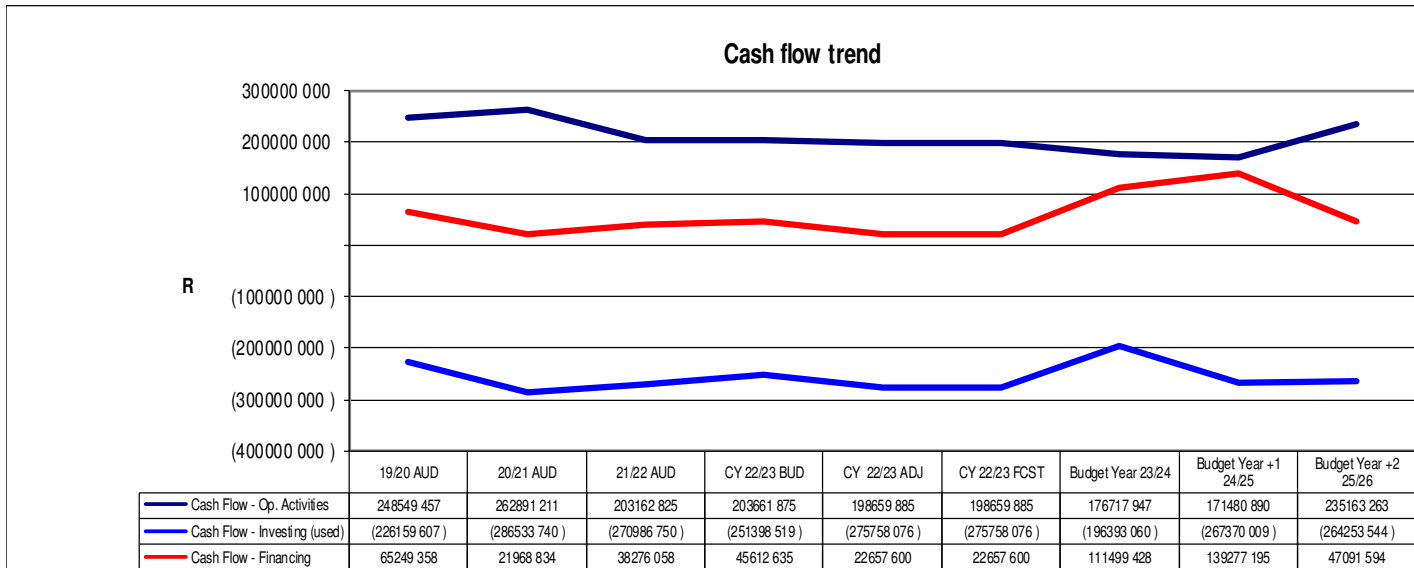


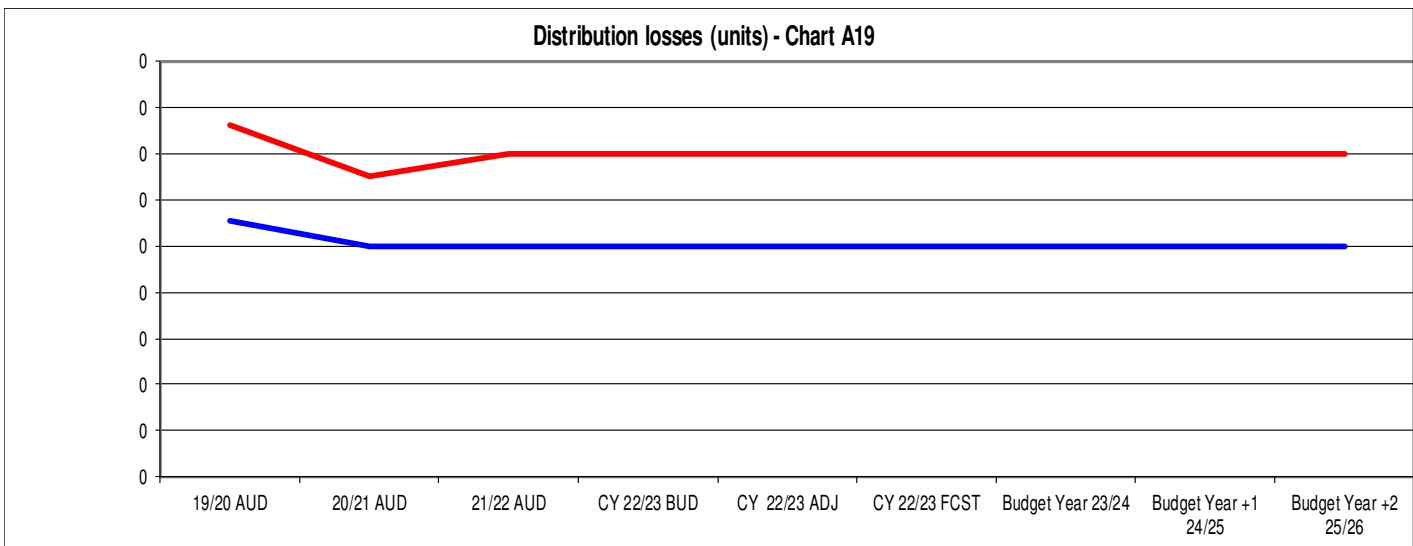
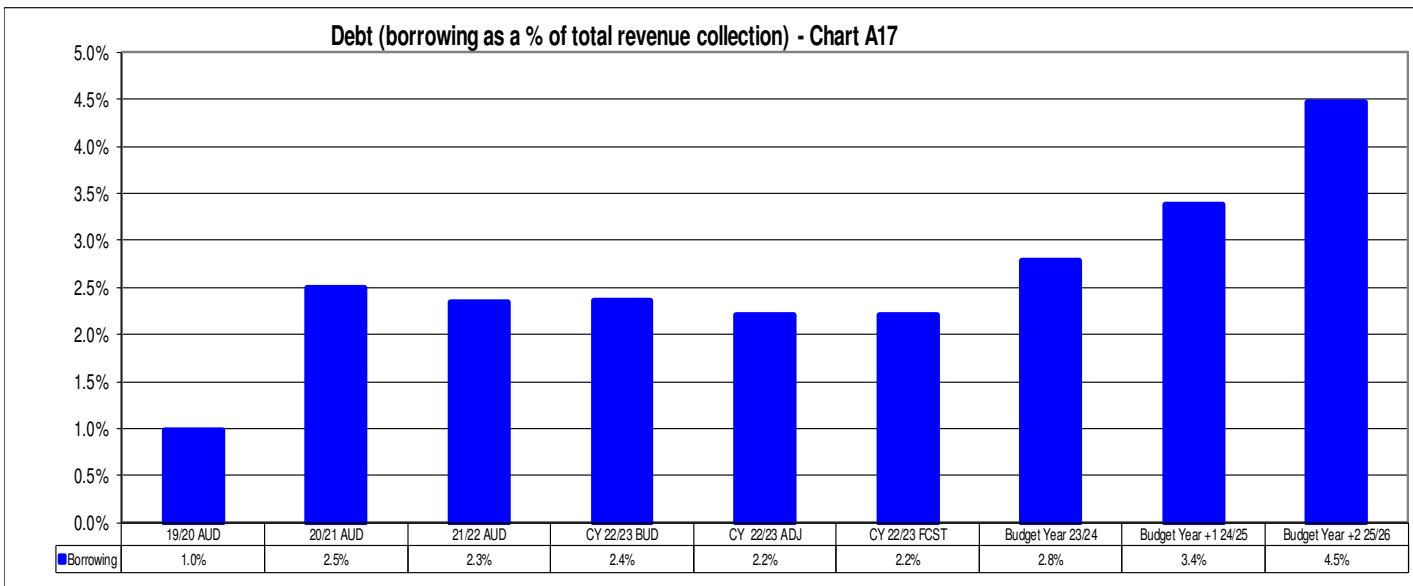
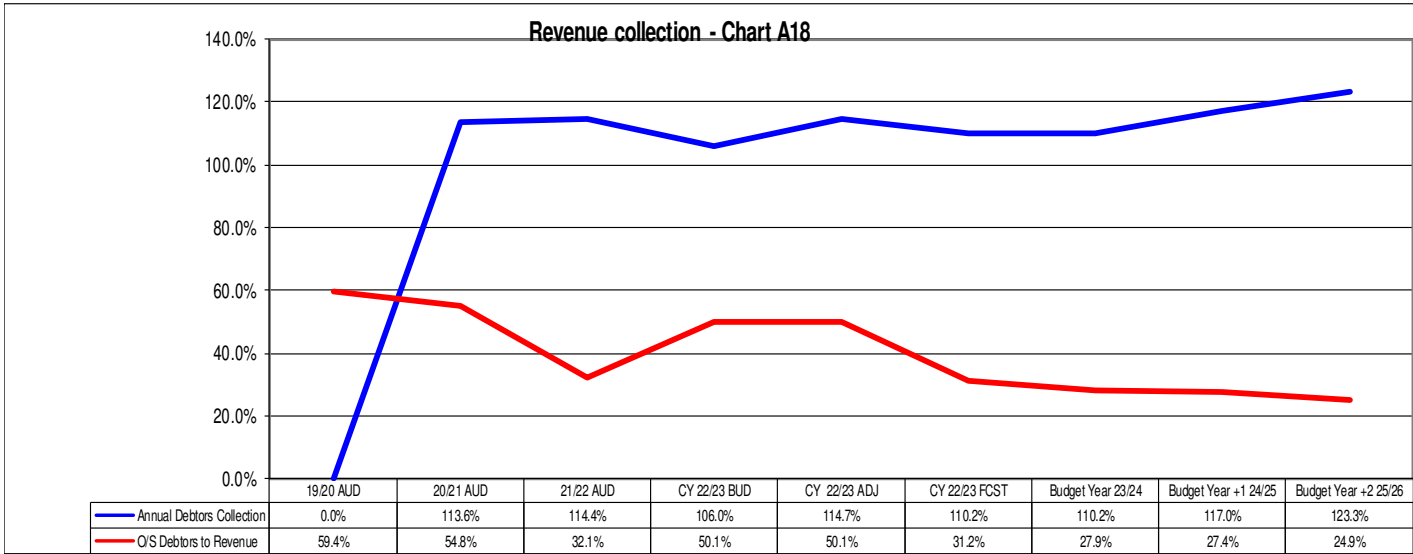
The following shows various charts and graphs on the **link between the Integrated Development Plan (IDP) and the municipal Budget:**

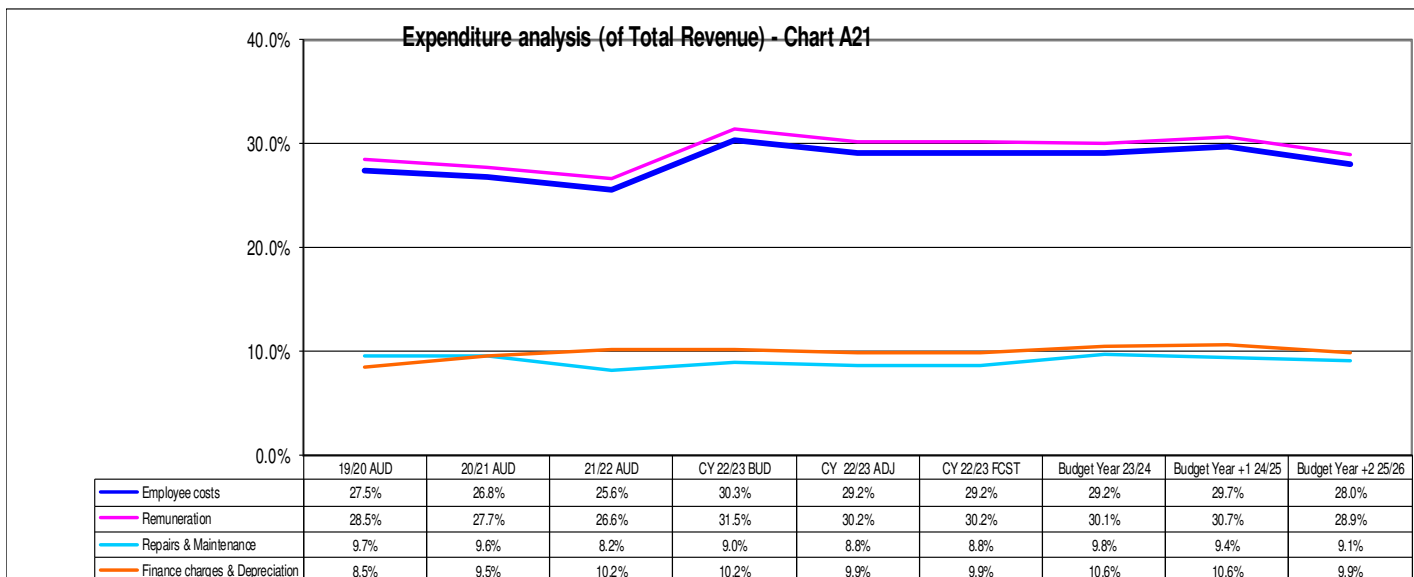
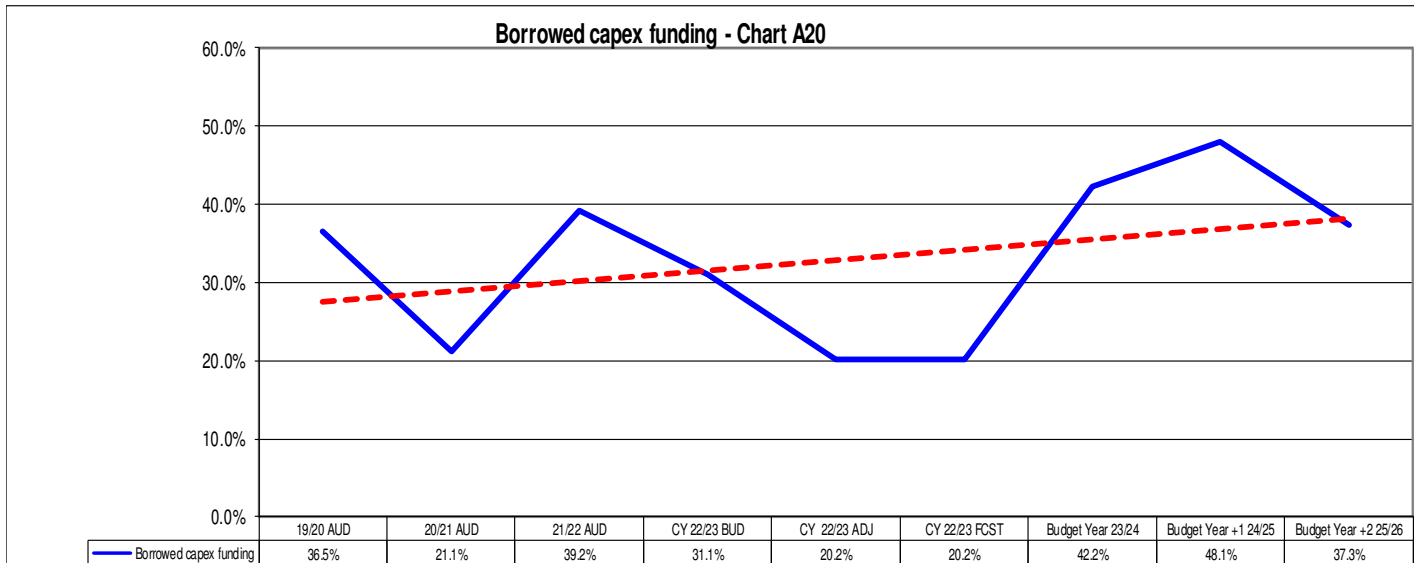




The following shows various charts and graphs on **Cash flow trends, Distribution losses, Debt collection, etc.:**







PART 2 - SUPPORTING DOCUMENTATION

SECTION 5 - BUDGET PROCESS OVERVIEW

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 28 July 2022.

PURPOSE OF THE BUDGET AND IDP PROCESS PLAN

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to review its Integrated Development Plan for the five year cycle (2022/23-2026/27) and the composition of the budget for the 2023/24 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It full fill the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The approved schedule is set out below:

IDP AND BUDGET TIME-SCHEDULE / PROCESS PLAN FOR COMPILATION & APPROVAL OF THE 2023-2024 IDP & MEDIUM-TERM EXPENDITURE FRAMEWORK

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|--|-----------------------------|---|---|--------------|
| 1. PREPARATION OF IDP AND BUDGET PROCESS PLAN | | | | |
| a) Engage with Garden Route District Municipality on the alignment process towards the 5 th Generation IDP, 2023/2024. | IDP Manager | Align 2023/2024 Process Plan with Garden Route DM and discuss joint planning interventions. | MSA Section 29 | July/Aug '22 |
| b) Table Draft 2022/2023 IDP and Budget time-schedule / process plan to Executive Management. | IDP Manager | Quality check and to finalise draft Process Plan for 2023/2024 | (MFMA) Section 21 | Jul '22 |
| d) Tabling of Draft 2023/2024 IDP/Budget Process Plan to Council for approval with schedule for IDP Public meetings. | Mun. Manager IDP Manager | Approved 2023/2024 Process Plan | (MFMA) Section 21 (b) | 28 July '22 |
| e) | | | | |
| f) Advertise 2023/2024 process plan and dates of IDP Public Meetings on website, local newspapers, municipal newsletter, Noticeboards. Inform Ward Committees Accordingly. | IDP Manager | Notification to public and Ward Committees | MSA Section 21, 28 (3) | 26 Aug '22 |
| 2. 4TH QUARTER CORPORATE PERFORMANCE REPORT | | | | |
| a) Prepare and Submit 2021/22 Fourth Quarter Corporate Performance Report to Executive Management for quality check and review. | Performance & Risk Officer | Finalise Fourth Quarter Corpo Performance Report for inclusion in Council Agenda | MPPMR - Section 13 (2) PMS Framework | July '22 |

| | | | | |
|---|--|---|--|-------------|
| b) Submit 2021/22 Fourth Quarter Performance Report to MPAC | Mun. Manager | To provide oversight and in-year performance monitoring | Section 79 of Municipal Structures Act | July '22 |
| c) Table 2021/22 Fourth Quarter Performance Report to Council. | Mun. Manager | Report on Councils Agenda | PMS Framework | 29 July '22 |
| d) Place 2021/22 Fourth Quarter Corporate Performance Report on municipal website. | Budget Office Performance & Risk Officer | Fourth Quarter Corporate Performance Report on website | MFMA Section 75 (2) MSA 21(b) | 30 Jul '22 |
| e) Submit 2021/22 Fourth Quarter Corporate Performance Report to National and Provincial Treasury | Budget Office Performance & Risk Officer | Fourth Quarter Corporate Performance Report submitted | MBRR- Section 31 | 30 Jul '22 |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|--|----------------------------|--|--|------------|
| f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee | Performance & Risk Officer | PMS Status report on PAC Agenda | | Sep '22 |
| 3. EMPLOYEE PERFORMANCE MANAGEMENT | | | | |
| a) Drafting and signing of new performance contracts for Section 57 Managers for 2023/24 financial year. | Municipal Manager | To give effect to the Performance Management Framework Performance Management Policy Reward and Recognition Policy And relevant legislation | To give effect to the Performance Management Framework Performance Management Policy Reward and Recognition Policy And relevant legislation | Jul '22 |
| b) Performance assessments of Section 57 Managers for 2021/22. | Executive Mayor | | | Sep '22 |
| c) Finalise Performance Agreements and Development plans for HOD'S and lower level staff for 2023/24 Year End. | Directors | | | 24 Aug '22 |
| d) Finalise 2021/22 Bi-annual Employee Performance Evaluations and prepare departmental reports for moderation | HOD'S | | | 24 Aug '22 |
| | | | | 6 Sep '22 |

| | | | | |
|---|--|--|------------------------------|------------|
| e) Conduct performance moderations for 2021/22 performance reviews in accordance with PMS Policy | Performance & Risk Officer | | MPPMR Section 13 | 25 Oct '22 |
| 4. PLANNING FOR THE 2022/2023 IDP | IDP Manager Mun. Manager Directors | Implement MEC recommendations and inclusion in 2022 – 2027 IDP | MSA Section 32 (3) | 31 May '22 |
| a) Consider MEC comments and Recommendations on 21/22 IDP assessment. (SIME ASSESSMENT) | | | | |
| b) Municipal Manager submits draft 2022/23 SDBIP to the Executive Mayor for consideration, 14 days after approval of the budget | Performance & Risk Officer Mun. Manager | Approved 22/23 Top Layer SDBIP | MFMA Section 69(3)(a) | 14 June'22 |
| c) Executive Mayor approves 2022/23 SDBIPs within 28 days after approval of budget | Performance & Risk Officer Mun. Manager | Approved 22/23 Top Layer SDBIP | MFMA Section 53(1)(c)(ii)(2) | June '22 |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|--|-----------------------------------|--|--|------------|
| e) Identification of mandatory projects prioritised for implementation for 2023/2024 and four outer years MTREF by Internal Sector Departments. | IDP Manager Directors HOD'S | To inform public of planned mandatory projects for sustainable delivery of basic services and to include in 2023/2024 IDP Review | Internal Planning and Management Procedure | 26 Aug '22 |
| f) Convene Mossel Bay Development Forum Meeting with internal and external Stakeholders. (In preparation for Local Business Chamber Conference and roll-out of PACA Process for LED and Tourism Strategy review. | IDP Manager LED Officer | To fast-tracked socio economic and infrastructure development in under serviced areas, alleviating poverty through public private partnership. | Internal Planning and Management Strategy | August '22 |
| g) Attend and Participate in Local Economic Development Conference arranged by Local Business Chamber | IDP Manager Directors | To strategies together with private sector around LED opportunities to attract new business to Mossel Bay | Internal Planning and Management Strategy | Sep '22 |
| h) Review Spatial Development Framework. Workshop status report with Ward Committees and Councillors for input and comment | Director Plan. Int. Services | Consult Ward Committees and Councillors in SDF review process | Internal Planning and Management Strategy | Sep '22 |

| | | | | |
|---|--|---|---|--------------|
| i) Attend Quarterly Provincial IDP Managers Forum Meeting in preparation for IDP INDABA 2. | IDP Manager | Discuss intergovernmental planning processes, 2023/2024 PDP and IDP INDABA 2 in preparation to draft 2023/2024 IDP Review | MSA Section 24 | Sep '22 |
| j) Attend Provincial IDP INDABA 1 (JPI) to give effect to intergovernmental planning and development. | IDP Manager Mun. Manager Directors | Present and motivate municipal priorities for Government intervention and inclusion in Provincial Development Plan | MSA Section 24 | Oct '22 |
| l) Conduct public participation process into 2023/2024 IDP Review and Budget for the greater Mossel bay | IDP Manager Directors | Incorporate Ward Needs and get inputs. | MSA Section 17 | Sep 22 |
| m) Review of ward plans for incorporation into IDP. | IDP Manager | Ward Development Plan included in 2023/2024 IDP Review | Internal Planning and Management Strategy | Jan - Feb 23 |
| n) Convene Quarterly Ward Committee Meetings. | IDP Manager PPU | Communicate 2022/2023 Municipal Performance on TL SDBIP after AG audit and prioritise needs for 2023/2024 IDP and MTREF | MSA Section 17 | Feb '23 |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|---|-------------------------------------|---|---|---------------|
| 5. INITIATE THE 2023/2024 BUDGET PROCESS | | | | |
| a) Tabling of 1 st 22/23 Adjustment Budget to Council to incorporate Rollovers, Changes on SDBIP and KPI's as per adjustment budget. | CFO Budget Office IDP Manager | Council approve 2022/23 Adjustments budget and amended SDBIP (potential) | MFMA Section 28 MBRR - Regulation 23(5) | 25 August '22 |
| b) Operating Budget: Salaries and Wages schedules to Directors for scrutiny and corrections. | Expenditure | Initiate preparation of 23/24 Salaries and Wages budget | Internal Management Procedure | 30 August '22 |
| c) Finalise 2021/22 Annual Financial Statements. | CFO Treasurer | Based on 21/22 AFS assess municipality's financial position, capacity to fund budget over 23/24 | MFMA - Section 126 | 31 August '22 |

| | | | | |
|--|---|--|---|----------------|
| | | MTREF | | |
| d) Publication of approved adjustments budget on website and submit to National & Provincial Treasuries both printed and electronic formats. | Budget Office | Approved Adjustments Budget, IDP & SDBIPs being made available on official website and submission to NT and PT | MFMA Section 28(7) MSA 21(b) MBRR Section 26 & 27 | 30 August '22 |
| e) Operating Budget: Salary/Wages schedules with corrections and recommendations to be returned to Finance Department. | Directors Expenditure | Initiate preparation of 23/24 Salaries and Wages budget | Internal Management Procedure | 17 Sept. '22 |
| f) Forward previous years' operating expenditure / income actuals and current year projections to Directors. | Budget Office Directors | Baseline for setting parameters for 23/24 operating budget | Internal Management Procedure | 11 October '22 |
| g) Engage with Provincial Government regarding adjustments to projected allocations for next 3 years i.t.o the MTREF. | CFO Directors | Intergovernmental Budget Alignment | MSA Section 24 | 29 Nov '22 |
| h) Engage with Directors on Salary budget after inputs have been processed. | CFO Directors Manager: Expenditure | Initiate preparation of 2022/23 Salaries and Wages budget | Internal Management Procedure | Nov '22 |
| 6. 2021/22 ANNUAL REPORT / AUDIT READINESS | | | | |
| a) Gather performance information (POE'S) that substantiate actual performance reported on 2021/22 Top level SDBIP and Management Scorecard. | Performance & Risk Officer Mun. Manager Directors | Prepare Corporate Audit File on Performance information for pre-audit by internal audit. | Internal Management Procedure | July '22 |
| b) Auditing of Performance Information on pre-determined objectives by internal audit. Pre - Audit. | Mun. Manager Directors | Pre- Audit in preparation for external audit by the Auditor General | Internal Management Procedure | July '22 |
| c) Submit unaudited 2021/22 Annual Report to Auditor-General as required by legislation. | Performance & Risk Officer Mun. Manager | Unaudited report includes the narrative Annual Performance Report Annual Financial Statements | MFMA - Chapter 12 - Section 126 MFMA Circular No.63 | 31 August '22 |
| d) Auditing of draft 2021/22 Annual Report by Auditor-General. | Performance & Risk Officer Mun. Manager | Auditor-General's audit report on municipality's Annual Report | MFMA - Section 126 MFMA Circular No.63 | 30 Nov '22 |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|---|---|---|---|-------------------------------|
| 7. 1st QUARTER CORPORATE PERFORMANCE REPORT | | | | |
| a) Table Bi- Annual Report (Jan-Jun) of Audit and Performance Committee Chairman on Performance Management to Council | Mun. Manager | Report on Council Agenda | MFMA Section 166 MPPMR Regulation 14 | Dec 22 |
| b) Prepare and Submit 2022/23 First Quarter Corporate Performance Report to Executive Management. | Performance & Risk Officer Mun. Manager Budget Office | Finalise Quarter Corporate Performance Report for inclusion on Council Agenda | MPPMR - Section 13 (2) PMS Framework | Oct '22 |
| c) Submit 2022/23 First Quarter Performance Report to MPAC | Mun. Manager | To provide oversight and in-year performance monitoring | Section 79 of Municipal Structures Act | Oct '22 |
| d) Informal quarterly performance assessments: Section 57 managers. | Mun. Manager | To assess performance against targets | PMS Framework | Oct '22 |
| e) Table 2022/23 First Quarter Performance Report to Council. | Mun. Manager CFO | First Quarter Corporate Performance Report considered by Council | MPPMR Section 13 MFMA Section 52 (d) | 28 Oct '22 |
| f) Place first Quarter Performance Report on website and submit to PT and NT. | Performance & Risk Officer Budget Office | First Quarter Corporate Performance Report published and submitted | MFMA Section 75 (2) MSA 21(b) / MBRR Sect. 31 | 2 Nov '21 |
| g) Submit 2022/23 Fourth Quarter Corporate Performance Report to National and Provincial Treasury | Budget Office Performance & Risk Officer | Corporate Performance Report submitted | MBRR- Section 31 | 10 days after Council Meeting |
| h) Submit quarterly status report on the implementation of Performance Management to Performance Audit | Performance & Risk Officer | PMS Status report on PAC Agenda | MFMA Section 166 MPPMR Regulation 14 | Nov '21 |

| Committee | | | | |
|---|---|--|---|-------------|
| 8. MUNICIPAL STRATEGY REVIEW | | | | |
| a) Convene High Level Strategic Planning Session to Review municipal high-level overarching strategy and long and short-term development objectives. | Mun. Manager Directors Council IDP Manager | Identify and discuss critical challenges projects / programmes for 5-year IDP in line with available funds on CRR. Discuss financial forecasts and possible tariff increases over 5-year period. | Internal Planning and Management Strategy | Jan/ Feb 23 |
| b) Forward previous financial year and 3-year capital budget and service delivery and development priorities to Directors to start process of loading new Project proposals and change existing Project proposals on Collaborator. | Budget Office Directors | Identify ward based capital projects for 23/24 and four outer years MTREF | Internal Planning and Management Strategy | 12 Oct '22 |
| c) Update Long term financial plan for 22/23 strategic planning purposes and communicate with Mayco/Directors for consideration for 22/23 IDP and Budget inputs | CFO | Ensure population of LT Financial plan model for use by Departments for strategic planning of IDP and Budget inputs | Internal Planning and Management Strategy | 30 Sep '22 |
| d) Draft and table long-short term strategic plan to Council for approval and for incorporation in 5-year IDP | Municipal Manager Council | Council approved long-short term Strategic Plan | Internal Planning and Management Strategy | 6 Dec '22 |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|---|--------------------------------------|---|---|-----------------|
| 9. PREPARING THE 2023/24 MTREF BUDGET | | | | |
| a) Finalise salary budget for 2023/2024. | Expenditure CFO | Salary Budget | Internal Management Procedure | 25 Nov '22 |
| b) Directors submit directorates 3-year capital budget project priorities with cost on Collaborator Project proposal system. | Directors Budget Office | Compilation of first draft Capital Budget | Internal Management Procedure | 14 Nov '22 |
| c) Finalise preliminary projections on operating budget for 2023/24 | Budget Office | 2023/24 Operating Budget | Internal Management Procedure | 6 Dec '22 |
| d) Provide Tariff list structure to Departments for 2023/24 Tariff inputs | Budget Office | Finalise 2022/23 Tariff list structure | Internal Management Procedure | 6 Dec '22 |
| e) Departments provide Tariff list information to Budget office for finalization of Draft Tariff list | Directors | Finalise 2022/23 Tariff list structure | Internal Management Procedure | 13 Jan '23 |
| f) Discuss Capital budget inputs with Directors | CFO Directors Budget office | Compilation of first draft Capital Budget | Internal Management Procedure | 21 – 25 Nov '22 |
| g) BS Committee Meeting to table and consider draft Capital Budget for 2023/24 MTREF and 2021/22 2 nd Adjustment Budget, and draft 2022/23 Adjustment Operating Budget | BS Committee CFO Budget office | 2022/23 2 nd Adjustment Budget | Internal Management Procedure | 20 Jan '22 |
| h) Finalise Budget related policies | Finance Heads and CFO | Review all budget related policies | Internal Management Procedure | 31 Jan '23 |

| | | | | |
|---|---|---|--|--|
| i) Mossel Bay Development Forum Meeting to ascertain private investment / funding support for 2023/24. | IDP Manager LED Unit | To ascertain private public partnership investment / funding support. | Internal Planning and Management Strategy | 23 Feb '23 |
| 10. FIRST TABLING OF 2021/22 ANNUAL REPORT | | | | |
| a) Table 2021/22 Annual Report to Council. | Municipal Manager | 21/22 Annual Report Consider by Council. | MFMA - Section 127 | Jan '23 |
| b) Tabled 2021/22 Annual Report submitted to the Auditor General, Provincial Treasury & Dept. Local Government. | Performance & Risk Officer | Tabled 2021/22 Annual Report submitted | MFMA - 127 (5) (b) | Jan '23 |
| c) Make public the - 2021/22 Annual Report, invite the public to submit representations in connection with the Annual Report. | Performance & Risk Officer | Summary of public representations | MFMA - Section 127 (5a) | Jan '23 |
| 11. 2ND QUARTER / MID-YEAR CORPORATE PERFORMANCE | | | | |
| a) Prepare and Submit 2022/23 Second Quarter and Mid-Year Corporate Performance Report to Executive Management. | Performance & Risk Officer Mun. Manager Budget Office | Finalise Second Quarter / Mid-Year Corporate Performance Report for inclusion on Council Agenda | MPPMR - Section 13 (2) PMS Framework | 14 Jan '22 |
| b) Submit 2022/23 Second Quarter Performance Report to MPAC | Mun. Manager | To provide oversight and in-year performance monitoring | Section 79 of Municipal Structures Act | 21 Jan '22 |
| c) Table 2022/23 Second Quarter and Mid-Year Corporate Performance Report to Council. | Mun. Manager CFO | Second Quarter & Mid-year Corporate Performance Report Agenda | MPPMR Section 13 MFMA Section 52 (d) & 72 | Jan '23 |
| d) Place 2022/23 2nd Quarter & Performance Report on website submit to NT and PT. | Performance & Risk Officer Budget Office | 2nd Quarter & Mid-Year Performance Report published and submitted | MFMA Section 52 & 72 MBRR 31 & 35 | 5 days / 10 days after Council Meeting |
| e) Publication of Mid-Year Corporate Budget and Performance Assessment Report. | Budget Office | Publication of Mid-year assessment | MFMA Section 72 MBRR 34 | 5 days after Council Meeting |

| | | | | |
|--|---|--|---|--------------------------------------|
| f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee | Performance & Risk Officer | Report on PAC Agenda | MFMA Section 166 MPPMR Regulation 14 | Feb '22 |
| g) 2022/23 Mid-Year performance assessments of Section 57 managers / HOD'S and lower level staff. | Mun. Manager Directors HOD'S | To assess performance against targets | PMS Framework | Feb '22 |
| 12. 2022/23 SECOND ADJUSTMENT BUDGET | | | | |
| a) Receive inputs on 22/23 2 nd Adjustment Budget from Departments | Directors Budget office | Preparation for adjustment budget | MFMA Section 28 MBRR Section 23(1) | Nov '22 |
| b) Budget Steering Committee Meeting to table and consider 2022/23 2 nd Adjustment Budget. | BS Committee Budget Office | Preparation for adjustment budget | Internal Management Procedure | 20 Jan '23 |
| c) Finalise Capital and Operational budget projections for 2022/23. | Budget office | Preparation for adjustment budget | MFMA Section 28 MBRR Section 23(1) | 30 Jan '23 |
| d) Budget office prepare all necessary budget related documentation | Budget office | Preparation for adjustment budget | MFMA Section 28 MBRR Section 23(1) | 8 Feb '23 |
| e) Table 2022/23 Adjustment Budget to Council for approval. (Possible Amend IDP and Top Layer SDBIP). | CFO Budget office Performance & Risk Officer | Table second 2022/23 Adjustment budget for approval | MFMA Sec. 28 & 54 (1) (c) MBRR - Regulation 23(1) | 28 Feb'23 |
| f) Publishing 22/23 Second Adjustment Budget on website and submit to Provincial and National Treasury. | Budget Office | Approved Adjustments Budget being made available on official website and submission to NT and PT | MFMA Section 28(7) MSA 21(b) MBRR Section 26 & 27 | 5 / 10 days after Council Meeting |
| 13. FIRST DRAFT OF 2023-2024 IDP / BUDGET AND SDBIP | | | | |
| | CFO | Finalise 2022/23 Income Budget | MFMA Section 17 | 24 Feb '23 |

| | | | | |
|--|---|--|--|-----------------|
| a) Review final tariffs and charges and determines tariffs to balance the budget and finalise income budget for 2023/24. | | | | |
| b) Submits Draft IDP to Director Corporate Services with proposed public participation programme. | IDP Manager | Review, Scrutinise, do quality check. | Internal Management Procedure | 31 Jan '23 |
| c) Table Draft 5-year IDP and Draft Capital Budget to Executive Management. | IDP Manager | Finalise Draft IDP and Capital Budget for referral to IDP & B Steering Committee | Internal Management Procedure | 7 Feb '23 |
| d) Attend Provincial IDP INDABA 2 | IDP Manager | Incorporate 23/24 Government Sector Department Investment into IDP | MSA Section 24 | 20 - 24 Feb '23 |
| e) Tabled Draft Spatial Development Framework to Council for adoption and alignment with 5-year IDP. | Director Planning & Economic Dev. | Adopt Spatial Development Framework and align IDP. | Spatial Planning Legislation | 28 Feb '23 |
| f) LGMTEC 2/ SIME - Municipality receive inputs from National and Provincial Government and other bodies "Grant Allocations". | CFO Budget Office | Provincial Feedback Report Appropriate Grant Funding Allocations in Budget | DORA | 28 Feb '23 |
| g) Table Draft IDP, Budget and SDBIP to Steering Committee for final overview, inclusiveness and quality check. | Mun. Manager BS Committee | Draft IDP, Capital and Operating Budget and SDBIP for 2022/23 | MFMA No. 56 of 2003, MBRR Section 14 (2) | 8 March '23 |
| h) Workshop Draft 5-year IDP, Budget, SDBIP and proposed tariffs for 2022/23 with Council. | Mun. Manager | Workshop draft IDP and Budget with full council | Internal Management Procedure | 9 March '23 |
| i) Municipal Manager presents final draft IDP, Budget and Budget related policies to the Mayor for perusal and tabling to Council. | Mun. Manager | Draft IDP and Budget on Council Agenda | MSA Section 30 (c) MFMA Section 21 | 16 March '23 |
| j) Table Draft 5-year IDP, Budget, SDBIP, Budget related policies and proposed public participation programme to Council. | Mun. Manager CFO Performance & Risk Officer | Draft IDP and Budget | MFMA Section 22 and 23 MSA Reg 3 (4) (a-b) | 31 March '23 |

| 14. ADOPTION OF 21/22 ANNUAL REPORT | | | | |
|--|------------------------------|---|--|--------------------------------------|
| <p>a) Oversight Committee Meeting to discuss 21/22 Annual report.</p> <p>b) Council considers the annual report and adopts the 2021/22 Oversight report on Annual Report within two months after the annual report was tabled.</p> <p>c) The municipal manager makes the oversight report public within seven days after adoption of the annual report.</p> <p>d) Municipal manager submits annual report and oversight reports to provincial legislature within seven days of adoption of the oversight report.</p> | Mun. Manager | Oversight Committee Report on 21/22 Annual Report | MFMA - Section 129 | Feb '23 |
| | Mun. Manager | Oversight Report and Annual Report Adopted | MFMA Section 129 | March '23 |
| | Mun. Manager | Advertisement, oversight report | MFMA Section 129 (3) | Within seven days after adoption |
| | Performance & Risk Officer | Annual Report Submitted | MFMA Section 132 (1) & (2) | Within seven days after adoption |
| 15. PUBLICATION AND PUBLIC CONSULTATION PROCESS | | | | |
| <p>a) Publication of Draft IDP and Budget for public comment and consultation.</p> <p>b) Submission of Draft IDP and tabled annual budget and draft SDBIPs to National and Provincial Treasuries and Department of Local Government in both printed and electronic formats.</p> | Budget Office IDP Manager | Tabled Draft IDP and Budget available for public viewing, scrutiny and comment. | MFMA Section 22(a); MSA Section 21A | March - April '23 |
| | IDP Manager Budget Office | Draft IDP, tabled annual budget + SDBIPs submitted | MFMA Section 22(b) MBRR 15 (3) (b) & 15(1) | Immediately after Tabling to Council |

| DELIVERABLE AND ACTIVITY | RESPONSIBLE PERSON | PURPOSE / OUTPUT | LEGISLATIVE REQUIREMENT AND INFORMATION | TIME FRAME |
|--|---|--|---|-------------------|
| c) Consult Ward Committees on 5-year Draft IDP and Budget. | IDP Manager | Obtain input / comment from Ward Committees on Draft IDP and Budget | MFMA Section 22 & 23 | 3 - 14 April '23 |
| d) Consult public on Draft IDP and Budget. Public Participation meetings in all wards. | IDP Manager | Inform and obtain public input/comment on draft IDP, Budget and tariffs. | MFMA Section 22 & 23 | 17 - 28 April '23 |
| e) LGMTEC 3 / SIME - Provincial analysis (PT and DLG) of the 5-year draft IDP & Budget. | Mun. Manager Directors Budget Office IDP Manager | Provincial Feedback report on Draft IDP and Budget | MFMA Section 34 | April '23 |
| f) Mossel Bay Development Forum Meeting to consult stakeholders on 5-year Draft IDP and Budget. | IDP Manager LED Unit | Consult stakeholders on 5-year Draft IDP and Budget. | Internal Planning and Management Strategy | 25 April '23 |
| g) Deadline for Public inputs on IDP and Budget | IDP Manager | Consult stakeholders on draft 2022/23 revised IDP and Budget. | MSA Section 21 | End of Apr '23 |
| h) Executive Management analyse public comments on Draft IDP and Budget and prepare report with recommendations for Council's perusal. | IDP Manager CFO Mun. Manager | Report with recommendations on public comments on Agenda | MFMA Section 22(a); MSA Section 21A | 1 - 12 May '23 |
| i) Table proposed changes and all comments on Draft IDP, Budget, tariffs and policies to the Budget Steering committee for consideration before tabling to council | IDP Manager CFO Mun. Manager BS Committee | Report with recommendations on comments received on Agenda | Internal Management Procedure | 16 May '23 |

| 16. 3RD QUARTER CORPORATE PERFORMANCE REPORT | | | | |
|---|---|---|---|-------------------------------------|
| a) Prepare and Submit 2022/23 Third Quarter Corporate Performance Report to Executive Management. | Performance & Risk Officer Mun. Manager Budget Office | Finalise Quarter Corporate Performance Report for inclusion on Council Agenda | MPPMR - Section 13 (2) PMS Framework | April '23 |
| b) Submit 2022/23 Third Quarter Performance Report to MPAC | Mun. Manager | To provide oversight and in-year performance monitoring | Section 79 of Municipal Structures Act | 18 April '23 |
| c) Third informal quarterly performance assessments of Section 57 managers | Mun. Manager | To assess performance against targets | PMS Framework | 25 April '23 |
| d) Table 2022/23 Third Quarter Corporate Performance Report to Council. | Mun. Manager CFO | Third Quarter Corporate Performance Report considered by Council | MPPMR Section 13 MFMA Section 52 (d) | 26 April '23 |
| e) Place 2022/23 Third Quarter Corporate Performance Report on website and make available to Provincial and National Treasury. | Performance & Risk Officer Budget Office | Third Quarter Corporate Performance Report published and submitted | MFMA Section 75 (2) MSA 21(b) MBRR Section 31 | 5/10 days after Council Meeting |
| f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee | Performance & Risk Officer | Report on PAC Agenda | MFMA Section 166 MPPMR Regulation 14 | 19 May '23 |
| g) Table Bi- Annual Report (Jul-Dec) of Audit and Performance Committee on Performance Management to Council. | Mun. Manager | Report on Council Agenda | MFMA Section 166 MPPMR Regulation 14 | 30 June '23 |
| 17 APPROVAL OF 2023-2024 IDP AND BUDGET | | | | |
| a) Council considers comments from all stakeholders (including SIME 3 report) on draft IDP and Budget and revised IDP and Budget accordingly if necessary. | Mun. Manager CFO Council | Draft IDP and Budget revised | MBRR Section 16(1) | 30 May '23 |
| b) Table 5-year IDP and Budget, Tariff List and budget related policies to Council for approval. | Mayor / CFO Mun. Manager | Approved 5-year IDP and Budget | MFMA Section 24 and 25 MSA Reg. 2(1) | 30 May '23 |
| c) Submission of approved IDP and Budget to National and Provincial Treasuries in both printed and electronic formats. | Budget Office IDP Manager | Submission of approved IDP and Budget and related documents and resolutions | MFMA Section 24(3) MBRR Regulation 20 | Within 10 days after final approval |

| | | | | |
|--|------------------------------|--|--|---------------------------------------|
| d) Publish the approved 5-year IDP and Budget on municipality's website. | Budget Office IDP Manager | Publication of approved IDP and annual budget and related documents | MFMA Section 22 MBRR Section 18 MSA Sections 21A and 21B | Within 10 days after final approval |
| e) Submission of IDP to MEC of Local Government. | IDP Manager | Revised IDP document and letter to MEC for Assessment | MSA Section 32 (1) | Within 10 days after final approval |
| f) Response / Feedback to public comments in respect of IDP. Budget, tariffs and policies. | IDP Manager Budget Office | Feedback to comments | MFMA | 15 June '23 |
| 18. APPROVAL OF 2023/24 TOP LAYER SDBIP | | | | |
| a) The Executive Mayor may submit the draft SDBIP with the IDP and Budget documentation to be tabled in Council | Mun Manager | Draft SDBIP Submitted to Council | MBRR- Regulation 14(3) | 30 May '23 |
| b) Municipal Manager submits draft 2023/24 SDBIP to the Executive Mayor for consideration. | IDP Manager Mun. Manager | Approved 23/24 Top Layer SDBIP, 14 days after approval of the budget | MFMA Section 69(3)(a) | 14 days after budget approval |
| c) Executive Mayor approves 2023/24 SDBIPs within 28 days after approval of budget | IDP Manager Mun. Manager | Approved 23/24 Top Layer SDBIP | MFMA Section 53(1)(c)(ii)(2) | 28 days after budget approval |
| d) Publish 2023/24 SDBIP on municipal website. | IDP Manager | SDBIP publishes on website | MBRR - Chapter 2, Part 3, 15(3) / MFMA | Withing 5 days after council approval |
| e) Submit 2023/24 Corporate SDBIP to National and Provincial Treasury and make public | IDP Manager | Approved SDBIP Submitted | MFMA Section 53(3)(a) MBRR Chapter 2, Part 3, 15(3) and 20 (2)(b) | 30 Jun '23 |

FLOWCHART ON THE BUDGET PROCESS

There are basically three different processes in the budgeting cycle running at the same time:

1. Reporting on Previous year budget,
2. Current year budget implementation, and
3. Preparation of the new financial year's budget (including the two following financial year estimates).

1. Reporting on Previous year budget:

This is mainly done through the compilation of the Annual Financial Statements of the previous financial year, including the Auditor-General's Audit Report. Another example is the different reporting formats to National and Provincial government on the previous year's budget and financial performance.

2. Current year budget implementation:

Implementation of the budget starts once the budget has been approved. An important document in the implementation of the budget is the Service Delivery and Budget Implementation Plan (SDBIP), which sets out the service delivery targets and performance indicators for the financial year. The SDBIP must be approved within 28 days after the approval of the budget.

Another important aspect is the monitoring and reporting on the current year budget. According to Section 71 of the MFMA, the accounting officer 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 on the state of the municipality's budget. This will enable the mayor to check if the approved budget is implemented in accordance with the SDBIP, consider revisions to the approved budget and identify any financial problems facing the municipality.

3. Preparation of the new financial year's budget:

There are six distinct steps to the preparation of the new financial year's budget:

* Planning

Schedule key dates; establish consultation forums; review previous processes.

* Strategic

Review IDP; internal and external consultations; set service delivery objectives for the next 3 years; consult on tariffs, indigent, credit control, free basic services, etc.; consider local, provincial and national issues; consult previous year's performance and current economic and demographic trends.

* Preparation

Prepare revenue and expenditure projections; draft budget policies; consult and consider local, provincial and national priorities; measurement of past and current performance against the budget.

* Tabling

Table complete proposed budget, IDP revisions and budget related policies no later than 1 April (90 days before the start of the new budget year) before council; make public the budget as soon as it has been tabled (via website, hard copies and electronic copies); consult with and consider formal local, provincial and national inputs or responses.

* Approving

After the Mayor has responded to recommendations and where necessary revised the tabled budget, full council must meet no later than 31 May (30 days before the start of the new budget year) to consider the budget for approval. Council approves the budget and related policies before 1 July. Should the municipality fail to approve a budget before the start of the budget year, the mayor must inform the MEC for Finance immediately.

* Finalisation

Publish and approve SDBIP and annual performance agreements and indicators 28 days after the approval of the budget. A delegation policy of spending authority on budget votes is also critical for successful budget implementation and monitoring and evaluation.

CONSULTATION PROCESS

The Constitution of the Republic of South Africa, Act 108 of 1996, places an obligation on municipalities to encourage the involvement of communities and community organisations in the matters of local government. With the promulgation of the Municipal Systems Act 32 of 2000, the attention of municipalities was focused on the need to encourage the involvement of communities in the affairs of the municipality. Section 16(1) of the Municipal Systems Act 32 of 2000 makes provision for a municipality to create an opportunity to encourage the local community to participate in Municipal matters.

However, with the outbreak of the corona virus and various announcements by Provincial and National Governments, different means of public consultation will be embarked upon in accordance with the requirements of Section 21 of the Local Government: Municipal Systems Act 32 of 2000.

Amongst other measures announced by the President to minimise the risk of the spread of Covid-19, is limiting contact amongst groups of people by prohibiting large gatherings and encouraging social distancing. This therefore has implications on what channels the municipality may use to promote and create opportunities for public participation into its processes.

Section 21 of the Local Government: Municipal Systems Act 32 of 2000 requires that municipalities must ensure that the local community participates in the affairs (including the IDP and budget process) of the municipality and prescribes certain methodologies to be utilised. In addition to these methodologies, Mossel Bay Municipality will explore the possibility of utilising some of the following:

- Social media
- Municipal Website
- Ward committees
- Newsletters on municipal account letters
- Notices at public/government buildings/ local shops/ shopping malls/ Thusong Service Centre.
- Radio talks
- Surveys
- Written submissions

Section 6 - Alignment between Budget and the Integrated Development Plan (IDP)

2023-2024 IDP SUMMARY

The following sections constitutes the amendments or new additions to the 2023/24 revised IDP.

EXECUTIVE SUMMARY

- This chapter sets the scene by outlining the main objectives of the fourth - generation IDP within the legal context. The key policy directives of all three spheres of government are outlined in brief. The new overarching strategy of the Municipality, which sets the tone and development agenda for the five-year implementation period is outlined in detail.

IDP PLANNING

- This chapter outlines the approach to strategic planning and key processes that underpin and influenced the development outcomes contained in this first review of the fourth - generation IDP. It expounds community and stakeholder participation in planning and

SITUATIONAL ANALYSIS

- This chapter portrays a synopsis of the Situational Analysis and current socio-economic realities that impact on development decisions. Access and the level of basic municipal services are also articulated hereunder.

THE INSTITUTION

- This chapter portrays the institutional framework of the Municipality as the existing governance model and expounds on internal capacity to execute municipal policies and IDP. Functions and responsibilities of the political and administrative structures are listed. The performance management model is also discussed in detail.

WARD PLANS

- This chapter outlines the municipal development strategy linked with planned, major catalyst projects and programmes that will be implemented under the fourth - generation IDP. Planned municipal interventions pertaining to LED, Poverty Alleviation, Youth Development and Rural Development are also listed in this chapter.

MUNICIPAL STRATEGY

- This chapter outlines the municipal development strategy linked with planned, major catalyst projects and programmes that will be implemented under the fourth - generation IDP. Planned municipal intervention pertaining to LED, Poverty Alleviation, Youth Development and Rural Development are also listed in the chapter.

SECTOR PLANS

- This chapter gives detail on the status of internal sector and operational plans that are linked to this FIRST IDP Review and the overall strategic development objective development objectives of the Municipality. Only the sector plans that were recently revised are discussed in detail in this chapter. The key development imperatives emanating from the newly drafted Spatial Development Framework are discussed in detail in this chapter.

IGR PLANS ALIGNMENT

- This chapter gives details on the alignment of strategic objectives and service delivery outcomes between the Municipality and the Provincial and National Governments. It further sets out the service delivery priorities of sector departments and public private partnership interventions planned for implementation under the First IDP Review.

IDP EXECUTION

- This chapter gives details on the organisation's ability to execute its development strategy and the ultimate implementation of this IDP. The implementation of the IDP is dependent on the organisation's financial sustainability and effective performance review and evaluation mechanisms. The financial plan as well as the organisational and individual performance management systems is outlined in detail. The key risks contained in the municipal risk register that might have negative impact on service delivery and development are also outlined. The IDP Implementation Plan (IMAP), SDBIP and Municipal Budget for the 2023/2024 MTRF are summarised and listed as annexures to this IDP under this chapter.

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE

WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Pumps | 4301 | | 1 | - | 50 | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Sand hoogte | 4483 | | - | - | - | 107 | 75 | 75 | 78 | 82 | 86 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Distribution | 4487 | | (10 095) | (8 100) | (7 766) | (12 518) | (7 716) | (7 716) | (12 452) | (12 935) | (12 639) |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Bulk Services | 4488 | | 160 575 | 184 860 | 197 405 | 198 482 | 202 805 | 202 805 | 207 952 | 214 051 | 219 306 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Pumps | 4302 | | 2 | - | - | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Ruitersbos | 4470 | | - | - | 2 | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Distribution | 4478 | | 107 320 | 103 379 | 114 823 | 131 915 | 129 409 | 129 409 | 153 345 | 159 491 | 165 186 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Administration | 4201 | | 28 | - | 2 843 | - | 226 | 226 | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Street lighting | 4202 | | 31 | - | - | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Distribution | 4414 | | 465 917 | 501 468 | 567 930 | 625 490 | 614 900 | 614 900 | 663 381 | 700 559 | 761 325 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Integrated Human Settlement | 6674 | | 65 750 | 74 234 | 42 026 | 84 866 | 80 287 | 80 287 | 104 317 | 43 739 | 77 702 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | External roads | 6662 | | 3 233 | 18 046 | 5 747 | 410 | 410 | 410 | 9 465 | 2 065 | 8 460 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Streets | 6668 | | 9 089 | 14 107 | 9 780 | 4 516 | 5 076 | 5 076 | 1 573 | 599 | 623 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Stormwater | 6664 | | - | - | - | 1 950 | 1 950 | 1 950 | 1 065 | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Refuse Removal | 5552 | | 86 839 | 96 535 | 106 357 | 112 747 | 112 395 | 112 395 | 122 752 | 125 228 | 129 142 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Licensing & Regulations | 5501 | | - | - | - | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Collections & Waste Disposal Facilities | 5554 | | - | 1 811 | - | - | - | - | - | - | - |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Legal Services: Planning and Integrated Services | 1128 | | 10 | 5 | - | - | - | - | - | - | - |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Town Planning | 6642 | | 9 693 | 11 805 | 21 488 | 18 546 | 27 192 | 27 192 | 28 399 | 29 625 | 30 809 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Cemeteries | 5532 | | 381 | 553 | 717 | 370 | 327 | 327 | 246 | 258 | 268 |
| SO3 - To render efficient environmental health and disaster management services | Waste Management, Environmental & Pollution Control | 5201 | | - | 37 | 3 | - | 9 | 9 | 5 | 5 | - |
| SO3 - To render efficient environmental health and disaster management services | Streets Cleaning: Waste | 5553 | | 360 | 305 | 326 | 338 | 340 | 340 | 355 | 371 | 388 |

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO3 - To render efficient environmental health and disaster management services | Environmental Management and Conservation | 6005 | | 24 | 6 | 40 | 3 | 2 | 2 | 3 | 3 | 3 |
| SO3 - To render efficient environmental health and disaster management services | Disaster Management Service | 7761 | | 268 | - | - | - | - | - | - | - | - |
| SO4 - To provide efficient public safety and law enforcement services | Registrations: Vehicle Licensing | 7301 | | 6 151 | 7 645 | 8 253 | 8 528 | 8 819 | 8 819 | 9 207 | 9 621 | 9 910 |
| SO4 - To provide efficient public safety and law enforcement services | Registrations: Drivers Licensing | 7302 | | 1 050 | 1 183 | 1 253 | 1 313 | 1 297 | 1 297 | 1 354 | 1 415 | 1 467 |
| SO4 - To provide efficient public safety and law enforcement services | Traffic & By-Law Services | 7770 | | - | - | 15 | - | 1 282 | 1 282 | - | - | - |
| SO4 - To provide efficient public safety and law enforcement services | Traffic & By-Law Enforcement | 7785 | | 13 981 | 12 705 | 16 401 | 7 278 | 19 983 | 19 983 | 20 935 | 11 095 | 12 051 |
| SO4 - To provide efficient public safety and law enforcement services | Traffic lights | 4203 | | - | - | - | - | - | - | - | - | - |
| SO4 - To provide efficient public safety and law enforcement services | Fire and Rescue Service | 7760 | | 1 525 | 791 | 875 | 1 248 | 1 066 | 1 066 | 226 | 182 | 206 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Community Development | 5503 | | 4 430 | 1 973 | 214 | 1 080 | 3 430 | 3 430 | 700 | - | - |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Mossel Bay | 5593 | | 2 849 | 3 704 | 2 999 | 3 078 | 3 372 | 3 372 | 2 999 | 3 116 | 3 256 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: D'Almeida | 5594 | | 1 113 | 1 115 | 1 128 | 1 145 | 1 160 | 1 160 | 1 216 | 1 263 | 1 320 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Green Haven / Groot Brak | 5595 | | 507 | 435 | 795 | 673 | 758 | 758 | 696 | 723 | 755 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ellen van Rensburg / Groot Brak | 5596 | | 918 | 676 | 1 056 | 1 063 | 1 065 | 1 065 | 1 135 | 1 179 | 1 232 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Hartenbos | 5597 | | 993 | 1 068 | 1 110 | 1 138 | 1 138 | 1 138 | 1 136 | 1 181 | 1 235 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Kwa-Nonqaba | 5598 | | 1 779 | 1 869 | 1 978 | 2 015 | 2 019 | 2 019 | 1 946 | 2 022 | 2 113 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Friemersheim | 5599 | | 244 | 301 | 344 | 327 | 335 | 335 | 381 | 396 | 414 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Herbertsdale | 5600 | | 413 | 498 | 455 | 465 | 465 | 465 | 509 | 529 | 553 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Brandwacht | 5601 | | 144 | 160 | 155 | 156 | 156 | 156 | 164 | 170 | 178 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Buisplaas | 5602 | | 22 | 29 | 16 | 19 | 19 | 19 | 48 | 50 | 53 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ruitersbos | 5603 | | 77 | 106 | 15 | 17 | 18 | 18 | 70 | 73 | 76 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Facilities and Halls | 5549 | | 400 | 126 | 327 | 590 | 601 | 601 | 623 | 651 | 719 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Harry Giddey Park | 5581 | | 5 | 4 | 5 | 3 | 3 | 3 | 6 | 6 | 6 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Sport Grounds | 5592 | | 2 285 | 5 856 | 3 323 | 147 | 463 | 463 | 157 | 165 | 185 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Parks & Beautification | 5582 | | 2 293 | 1 993 | 2 478 | 1 544 | 1 544 | 1 544 | 1 650 | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Economic Development | 2253 | | 947 | 1 233 | 1 070 | 943 | 950 | 950 | 1 458 | 610 | 637 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Mossel Bay Central Improvement District | 1102 | | 529 | 550 | 570 | 604 | 704 | 704 | 695 | 748 | 805 |

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Tourism | 2254 | | - | - | 25 | - | - | - | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Beaches | 5702 | | 1 | 1 | 1 | - | 1 | 1 | 2 | 2 | 2 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Beaches: Ablution Facilities | 5703 | | 30 | 30 | 35 | 33 | 41 | 41 | 43 | 45 | 47 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: General | 1126 | | 550 | 1 237 | 1 884 | - | 87 | 87 | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Thusong Centre | 5506 | | 3 360 | 2 456 | 653 | 605 | 905 | 905 | 631 | 660 | 689 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: MM | 1100 | | - | 546 | - | - | - | - | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Council | 1112 | | 36 551 | 75 134 | 74 492 | 16 753 | 29 522 | 29 522 | 34 514 | 44 928 | 54 251 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Corporate Services | 2210 | | 567 | - | - | - | - | - | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Council Support | 2211 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Public Participation | 2244 | | 12 | 9 | 10 | 56 | 113 | 113 | 57 | 57 | 57 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Call Centre | 1104 | | - | - | - | - | - | - | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Publ & Media Co | 1109 | | - | - | - | - | - | - | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Risk & Institu Perf Man | 1108 | | - | - | - | - | - | - | - | - | - |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | IDP | 2242 | | 54 | - | - | - | - | - | - | - | - |
| SO8 - To maintain a skilled, capable and diverse workforce in a good working environment | Human Resources | 2222 | | 19 029 | 1 974 | 16 059 | 500 | 1 048 | 1 048 | 512 | 512 | 513 |
| SO8 - To maintain a skilled, capable and diverse workforce in a good working environment | Municipal Buildings | 6612 | | 5 898 | 6 605 | 9 859 | 5 965 | 6 501 | 6 501 | 6 787 | 7 093 | 7 412 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Budget and Reporting | 3300 | | 337 | 399 | 344 | 785 | 500 | 500 | 500 | 500 | 500 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Assets | 3302 | | 1 833 | 72 | 15 | 17 | 17 | 17 | 17 | 17 | 17 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Financial Systems | 3303 | | 1 039 | 631 | 885 | 748 | 748 | 748 | 764 | 764 | 902 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Creditors | 3304 | | 107 | (107) | - | - | - | - | - | - | - |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Logistics | 3373 | | 209 | (0) | 96 | - | - | - | - | - | - |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Rates and Taxes | 3402 | | 146 676 | 159 773 | 171 237 | 187 790 | 191 316 | 191 316 | 224 623 | 266 648 | 316 243 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Rev enhanc & Credit con | 3403 | | 2 125 | 3 332 | 4 100 | 3 502 | 3 480 | 3 480 | 3 633 | 3 796 | 3 967 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Revenue services: Admin | 3405 | | 616 | 7 | 12 | 13 | 12 | 12 | 8 | 9 | 9 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Valuations | 3392 | | 52 | 24 | (100) | - | - | - | - | - | - |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Financial Management | 3306 | | 44 411 | 32 304 | 37 436 | 36 909 | 50 200 | 50 200 | 50 645 | 51 218 | 51 776 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Customer Care | 3404 | | 21 | 27 | 35 | 58 | 32 | 32 | 37 | 38 | 40 |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Procurement | 3372 | | 173 | 531 | 383 | 165 | 446 | 446 | 453 | 460 | 468 |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | | | | | | | | | | |
| | | | 1 | 1 205 733 | 1 328 055 | 1 424 067 | 1 454 495 | 1 503 306 | 1 503 306 | 1 651 023 | 1 675 083 | 1 854 720 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Pumps | 4301 | | 2 024 | 1 966 | 2 083 | 2 705 | 2 559 | 2 559 | 3 373 | 3 719 | 3 835 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | RO: Plant | 4479 | | 419 | 398 | 577 | 794 | 842 | 842 | 943 | 1 013 | 1 059 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Ruitersbos | 4480 | | 0 | - | - | 292 | 235 | 235 | 469 | 491 | 513 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Lodewyks | 4481 | | 0 | - | - | 292 | 235 | 235 | 330 | 344 | 360 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Klein Brak | 4482 | | 34 688 | 38 434 | 24 | 4 073 | 3 184 | 3 184 | 4 699 | 4 910 | 5 134 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Sand hoogte | 4483 | | 3 | - | - | 3 032 | 2 385 | 2 385 | 3 351 | 3 502 | 3 663 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Groot Brak | 4484 | | 3 | - | (3) | 2 083 | 1 621 | 1 621 | 2 419 | 2 527 | 2 644 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Friemersheim | 4485 | | 1 | - | (0) | 876 | 728 | 728 | 1 208 | 1 263 | 1 321 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Herbertsdale | 4486 | | 0 | - | (0) | 485 | 385 | 385 | 469 | 491 | 513 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Distribution | 4487 | | 36 970 | 52 923 | 99 584 | 82 403 | 94 086 | 94 086 | 95 490 | 97 980 | 100 488 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Bulk Services | 4488 | | 6 415 | 9 211 | 17 425 | 16 188 | 16 469 | 16 469 | 25 002 | 27 065 | 26 968 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Desalination Plant | 4489 | | 2 | - | (0) | 1 448 | 1 208 | 1 208 | 1 758 | 1 837 | 1 921 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Pumps | 4302 | | 3 913 | 4 255 | 4 371 | 5 326 | 5 682 | 5 682 | 6 376 | 6 213 | 6 470 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Ruitersbos | 4470 | | 378 | 372 | 593 | 1 920 | 1 964 | 1 964 | 2 195 | 2 462 | 2 555 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Brandwacht | 4471 | | 102 | 111 | 100 | 248 | 202 | 202 | 225 | 232 | 238 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Pinnacle Point | 4472 | | 2 221 | 2 405 | 2 026 | 1 608 | 2 505 | 2 505 | 2 739 | 2 926 | 3 128 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Regional Plant | 4473 | | 9 434 | 13 157 | 25 939 | 24 332 | 24 325 | 24 325 | 29 472 | 30 816 | 31 911 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Groot Brak | 4474 | | 704 | 753 | 703 | 889 | 807 | 807 | 1 155 | 1 202 | 1 251 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Herbertsdale | 4475 | | 203 | 193 | 424 | 415 | 422 | 422 | 339 | 354 | 370 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Friemersheim | 4476 | | 662 | 834 | 895 | 2 807 | 2 780 | 2 780 | 969 | 1 017 | 1 067 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Bulk services | 4477 | | 19 900 | 24 071 | 18 130 | 17 937 | 17 912 | 17 912 | 19 971 | 20 992 | 21 426 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Distribution | 4478 | | 15 544 | 24 619 | 30 687 | 25 751 | 26 413 | 26 413 | 29 530 | 33 913 | 34 253 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Ablution Blocks | 5512 | | 1 632 | 1 461 | 311 | 462 | 469 | 469 | 620 | 644 | 654 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Administration | 4201 | | 11 094 | 11 416 | 8 526 | 8 963 | 9 110 | 9 110 | 9 945 | 11 241 | 11 669 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Street lighting | 4202 | | 5 186 | 5 425 | 6 708 | 6 808 | 7 468 | 7 468 | 8 594 | 9 000 | 9 427 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Distribution | 4414 | | 371 282 | 404 266 | 481 657 | 493 959 | 506 072 | 506 072 | 563 125 | 609 266 | 656 674 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Integrated Human Settlement | 6674 | | 56 104 | 66 008 | 29 596 | 18 669 | 25 202 | 25 202 | 68 474 | 28 119 | 51 396 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Public Transport Facilities | 6007 | | 1 851 | 1 632 | 1 370 | 1 563 | 1 517 | 1 517 | 1 629 | 1 689 | 1 732 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Parking Areas | 6008 | | 803 | 1 153 | 2 438 | 4 143 | 4 058 | 4 058 | 4 316 | 4 507 | 4 706 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | External roads | 6662 | | 48 | 61 | 6 254 | 357 | 372 | 372 | 10 292 | 2 249 | 9 200 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Streets | 6668 | | 61 115 | 62 764 | 68 698 | 75 873 | 74 509 | 74 509 | 83 706 | 86 522 | 87 480 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Stormwater | 6664 | | 14 335 | 14 046 | 15 953 | 15 173 | 15 086 | 15 086 | 16 570 | 17 207 | 17 926 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Refuse Removal | 5552 | | 61 323 | 78 197 | 76 753 | 74 360 | 76 779 | 76 779 | 84 738 | 89 170 | 86 984 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Licensing & Regulations | 5501 | | 806 | 814 | - | - | - | - | - | - | - |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Collections & Waste Disposal Facilities | 5554 | | 6 455 | 7 484 | 8 888 | 7 773 | 9 061 | 9 061 | 9 877 | 10 195 | 10 509 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Laboratory | 4490 | | 2 | - | 3 | 1 747 | 1 342 | 1 342 | 1 802 | 1 883 | 1 970 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Telemetry | 4204 | | 2 231 | 2 731 | 3 937 | 4 682 | 5 042 | 5 042 | 15 809 | 16 613 | 17 364 |
| SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | PMU | 4401 | | 1 890 | 2 199 | 1 822 | 1 871 | 1 891 | 1 891 | 2 596 | 2 722 | 2 831 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Legal Services: Planning and Integrated Services | 1128 | | 3 036 | 2 505 | 2 995 | 2 772 | 3 204 | 3 204 | 3 425 | 3 198 | 3 335 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Spatial Planning | 6002 | | 1 907 | 2 384 | 2 501 | 2 933 | 2 948 | 2 948 | 3 208 | 3 296 | 3 384 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Building Control | 6003 | | 18 701 | 9 652 | 8 812 | 10 459 | 10 343 | 10 343 | 11 777 | 12 325 | 12 882 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Outdoor advertising | 6004 | | 719 | 784 | 831 | 1 057 | 1 044 | 1 044 | 1 252 | 1 308 | 1 363 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Town Planning | 6642 | | 2 623 | 3 456 | 241 047 | 4 123 | 4 030 | 4 030 | 4 866 | 4 969 | 5 149 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Cemeteries | 5532 | | 2 621 | 2 279 | 1 622 | 2 196 | 2 394 | 2 394 | 2 546 | 2 767 | 2 878 |
| SO2 - To manage land-use and development in line with the Spatial Development Framework | Administration: Planning | 6009 | | 1 706 | 1 746 | 1 430 | 1 505 | 1 505 | 1 505 | 1 431 | 1 525 | 1 588 |
| SO3 - To render efficient environmental health and disaster management services | Waste Management, Environmental & Pollution Control | 5201 | | 899 | 1 135 | 1 905 | 3 281 | 3 052 | 3 052 | 3 546 | 3 664 | 3 773 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO3 - To render efficient environmental health and disaster management services | Streets Cleaning: Waste | 5553 | | 2 514 | 15 625 | 15 969 | 17 827 | 17 192 | 17 192 | 18 158 | 18 970 | 19 736 |
| SO3 - To render efficient environmental health and disaster management services | Streets Cleaning: Parks & Recreation | 5563 | | 383 | 381 | 1 093 | 1 479 | 1 140 | 1 140 | 1 695 | 1 771 | 1 852 |
| SO3 - To render efficient environmental health and disaster management services | Alien Vegetation Control | 5561 | | 1 482 | 1 565 | 2 785 | 2 821 | 2 870 | 2 870 | 2 889 | 3 020 | 3 158 |
| SO3 - To render efficient environmental health and disaster management services | Parks & Open Spaces - Deforestation | 5701 | | 1 790 | 2 367 | 2 687 | 2 102 | 2 188 | 2 188 | 2 334 | 2 438 | 2 459 |
| SO3 - To render efficient environmental health and disaster management services | Environmental Management and Conservation | 6005 | | 1 786 | 2 146 | 2 118 | 3 248 | 3 221 | 3 221 | 4 016 | 4 197 | 4 372 |
| SO3 - To render efficient environmental health and disaster management services | Disaster Management Service | 7761 | | 1 376 | 327 | - | - | - | - | - | - | - |
| SO3 - To render efficient environmental health and disaster management services | Coastal Management Protection | 6006 | | 1 033 | 765 | 2 002 | 1 180 | 1 382 | 1 382 | 1 914 | 2 048 | 2 136 |
| SO4 - To provide efficient public safety and law enforcement services | Registrations: Vehicle Licensing | 7301 | | 2 895 | 3 198 | 3 078 | 3 714 | 3 667 | 3 667 | 4 253 | 4 442 | 4 611 |
| SO4 - To provide efficient public safety and law enforcement services | Registrations: Drivers Licensing | 7302 | | 3 351 | 3 414 | 3 651 | 4 202 | 4 104 | 4 104 | 4 996 | 5 213 | 5 403 |
| SO4 - To provide efficient public safety and law enforcement services | Traffic & By-Law Services | 7770 | | 12 305 | 14 998 | 8 691 | 10 088 | 8 353 | 8 353 | 14 270 | 14 894 | 15 473 |
| SO4 - To provide efficient public safety and law enforcement services | Traffic & By-Law Enforcement | 7785 | | 24 543 | 23 835 | 43 541 | 47 763 | 52 363 | 52 363 | 54 181 | 48 579 | 50 673 |
| SO4 - To provide efficient public safety and law enforcement services | Traffic lights | 4203 | | 1 336 | 1 571 | 714 | 720 | 760 | 760 | 818 | 851 | 773 |
| SO4 - To provide efficient public safety and law enforcement services | Fire and Rescue Service | 7760 | | 28 170 | 29 025 | 29 043 | 34 357 | 34 339 | 34 339 | 37 318 | 38 671 | 40 066 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Community Development | 5503 | | 6 459 | 6 014 | 5 618 | 7 175 | 6 894 | 6 894 | 8 529 | 8 601 | 8 935 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Indoor Sport Facility | 5502 | | 955 | 879 | 1 743 | 2 270 | 1 930 | 1 930 | 2 385 | 2 386 | 2 476 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Mossel Bay | 5593 | | 3 349 | 3 732 | 3 897 | 4 565 | 4 392 | 4 392 | 4 391 | 4 570 | 4 738 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: D'Almeida | 5594 | | 1 376 | 1 415 | 1 503 | 1 819 | 1 782 | 1 782 | 1 736 | 1 806 | 1 868 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Green Haven / Groot Brak | 5595 | | 563 | 599 | 1 005 | 956 | 1 234 | 1 234 | 1 024 | 1 067 | 1 105 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ellen van Rensburg / Groot Brak | 5596 | | 1 156 | 852 | 1 297 | 1 732 | 1 619 | 1 619 | 1 606 | 1 676 | 1 735 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Hartenbos | 5597 | | 1 217 | 1 314 | 1 359 | 1 517 | 1 556 | 1 556 | 1 581 | 1 651 | 1 722 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Kwa-Nonqaba | 5598 | | 2 211 | 2 325 | 2 435 | 2 640 | 2 609 | 2 609 | 2 670 | 2 787 | 2 882 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Friemersheim | 5599 | | 315 | 378 | 402 | 671 | 582 | 582 | 518 | 541 | 563 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Herberdsdale | 5600 | | 524 | 611 | 615 | 956 | 899 | 899 | 788 | 821 | 856 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Brandwacht | 5601 | | 175 | 201 | 211 | 265 | 294 | 294 | 272 | 285 | 297 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Buisplaas | 5602 | | 33 | 48 | 26 | 153 | 120 | 120 | 69 | 72 | 75 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ruitersbos | 5603 | | 86 | 122 | 23 | 228 | 156 | 156 | 126 | 131 | 137 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Facilities and Halls | 5549 | | 4 475 | 4 596 | 5 124 | 6 300 | 6 140 | 6 140 | 6 992 | 7 266 | 7 534 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Harry Giddey Park | 5581 | | 1 576 | 1 816 | 1 834 | 1 968 | 1 997 | 1 997 | 2 231 | 2 331 | 2 437 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Sport Grounds | 5592 | | 9 019 | 11 749 | 12 989 | 13 340 | 13 129 | 13 129 | 15 287 | 15 691 | 15 737 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Parks & Beautification | 5582 | | 26 412 | 28 919 | 28 410 | 31 594 | 31 570 | 31 570 | 34 696 | 34 348 | 35 742 |
| SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Plantations | 5583 | | 77 | 61 | 63 | 0 | 62 | 62 | 71 | 78 | 86 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Economic Development | 2253 | | 3 096 | 2 876 | 3 031 | 4 378 | 4 056 | 4 056 | 6 132 | 5 840 | 6 085 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Mossel Bay Central Improvement District | 1102 | | 892 | 1 027 | 519 | - | 704 | 704 | 695 | 748 | 805 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Tourism | 2254 | | 4 355 | 4 736 | 7 537 | 8 495 | 8 201 | 8 201 | 8 671 | 6 768 | 6 860 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Resorts: Point | 5523 | | 424 | 372 | 136 | 145 | 145 | 145 | 137 | 172 | 186 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Resorts: De Bakke / Santos | 5524 | | - | - | - | - | - | - | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Beaches | 5702 | | 1 792 | 1 705 | 1 889 | 2 126 | 2 036 | 2 036 | 2 217 | 2 317 | 2 409 |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Chalets: De Bakke | 5544 | | - | - | - | - | - | - | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Chalets: Dias | 5545 | | - | - | - | - | - | - | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Beaches: Ablution Facilities | 5703 | | 75 | 54 | 71 | 88 | 74 | 74 | 78 | 82 | 85 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Administration: General | 2231 | | 6 155 | 7 294 | 8 480 | 8 796 | 8 700 | 8 700 | 9 533 | 9 944 | 10 300 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Archives | 2232 | | 1 563 | 1 661 | 1 768 | 1 889 | 1 926 | 1 926 | 2 099 | 2 193 | 2 289 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: General | 1126 | | 3 894 | 4 873 | 6 950 | 5 902 | 15 826 | 15 826 | 6 873 | 7 088 | 7 394 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Security | 2234 | | 518 | 572 | 695 | 739 | 715 | 715 | 807 | 843 | 873 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | ICT | 2223 | | 9 147 | 12 264 | 12 752 | 17 865 | 14 707 | 14 707 | 13 295 | 13 760 | 13 743 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: Municipal Court | 7727 | | 2 979 | 3 317 | 3 305 | 4 025 | 3 414 | 3 414 | 3 756 | 3 922 | 4 078 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Thusong Centre | 5506 | | 1 210 | 1 417 | 1 715 | 1 907 | 2 001 | 2 001 | 2 778 | 2 870 | 2 944 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: MM | 1100 | | 3 927 | 4 791 | 1 373 | 2 447 | 2 517 | 2 517 | 3 987 | 4 554 | 4 807 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs | 7700 | | 1 519 | 1 586 | 1 063 | 1 522 | 998 | 998 | 1 908 | 2 000 | 2 091 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Council | 1112 | | 20 279 | 22 143 | 20 360 | 28 682 | 26 268 | 26 268 | 22 586 | 23 520 | 24 510 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Corporate Services | 2210 | | 2 361 | 2 372 | 2 391 | 2 423 | 1 886 | 1 886 | 2 209 | 2 307 | 2 407 |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Council Support | 2211 | | 3 068 | 2 646 | 3 505 | 8 127 | 7 750 | 7 750 | 5 789 | 6 154 | 6 479 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Secretariat | 2233 | | 1 843 | 1 935 | 1 436 | 1 578 | 1 414 | 1 414 | 1 230 | 1 278 | 1 324 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Finance | 3301 | | 1 786 | 1 180 | 3 629 | 2 399 | 2 382 | 2 382 | 2 128 | 2 088 | 2 324 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Technical/Infrastructure Services | 4400 | | 3 051 | 3 285 | 3 403 | 4 041 | 3 959 | 3 959 | 4 359 | 4 553 | 4 751 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Community Services | 5500 | | 4 492 | 4 775 | 4 157 | 5 007 | 4 723 | 4 723 | 5 020 | 5 296 | 5 584 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Planning and Economic Development | 6000 | | 2 240 | 2 345 | 2 320 | 2 412 | 2 420 | 2 420 | 2 599 | 2 713 | 2 824 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Public Participation | 2244 | | 1 487 | 1 682 | 1 339 | 2 452 | 2 258 | 2 258 | 2 334 | 2 399 | 2 447 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Call Centre | 1104 | | 1 165 | 1 282 | 1 363 | 1 605 | 1 572 | 1 572 | 1 804 | 1 885 | 1 972 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Publ & Media Co | 1109 | | 389 | 357 | 547 | 1 594 | 1 476 | 1 476 | 1 093 | 1 135 | 1 175 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | Risk & Institu Perf Man | 1108 | | 294 | 309 | 1 226 | 1 760 | 1 735 | 1 735 | 1 794 | 1 878 | 2 004 |
| S07 - Embed good governance through sound administrative practices and improved stakeholder relations | IDP | 2242 | | 2 018 | 2 152 | 1 357 | 1 752 | 1 741 | 1 741 | 1 881 | 1 976 | 2 047 |
| S08 - To maintain a skilled, capable and diverse workforce in a good working environment | Human Resources | 2222 | | 36 093 | 46 372 | 35 531 | 36 139 | 40 870 | 40 870 | 44 034 | 46 167 | 48 025 |
| S08 - To maintain a skilled, capable and diverse workforce in a good working environment | Municipal Buildings | 6612 | | 6 252 | 6 802 | 17 141 | 11 177 | 11 153 | 11 153 | 11 563 | 12 626 | 12 524 |
| S08 - To maintain a skilled, capable and diverse workforce in a good working environment | Fleet Management | 4424 | | 2 062 | 2 436 | 5 558 | 6 228 | 7 402 | 7 402 | 7 594 | 7 786 | 7 885 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Budget and Reporting | 3300 | | 3 980 | 4 445 | 4 709 | 5 132 | 4 978 | 4 978 | 5 456 | 5 665 | 5 886 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Assets | 3302 | | 7 262 | 3 113 | 2 448 | 3 418 | 3 344 | 3 344 | 3 967 | 4 150 | 4 333 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Financial Systems | 3303 | | 4 012 | 3 943 | 4 226 | 4 514 | 4 524 | 4 524 | 4 897 | 5 089 | 5 408 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Creditors | 3304 | | 2 091 | 2 231 | 2 777 | 2 838 | 2 883 | 2 883 | 3 028 | 3 159 | 3 294 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Payroll | 3305 | | 2 541 | 2 809 | 3 007 | 3 060 | 3 076 | 3 076 | 3 291 | 3 433 | 3 583 |
| S09 - Embed financial viability and sustainability through good financial management principles and practices | Logistics | 3373 | | 2 045 | 2 257 | 2 787 | 3 629 | 3 437 | 3 437 | 4 500 | 4 707 | 4 832 |

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|---|-----------------------------|-----------|-----|-----------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| R thousand | | | | | | | | | | | | | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Billing and Client services | 3401 | | 7 291 | 7 590 | 7 646 | 9 096 | 8 904 | 8 904 | 9 124 | 9 505 | 9 905 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Rates and Taxes | 3402 | | 3 076 | 4 311 | 2 691 | 4 523 | 5 890 | 5 890 | 5 144 | 5 734 | 6 412 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Rev enhanc & Credit con | 3403 | | 7 415 | 6 913 | 8 338 | 9 699 | 9 299 | 9 299 | 10 221 | 10 681 | 11 160 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Revenue services: Admin | 3405 | | 2 964 | 2 634 | 2 538 | 2 905 | 2 806 | 2 806 | 2 936 | 3 056 | 3 185 | |
| SO7 - Embed good governance through sound administrative practices and improved stakeholder relations | Audit | 1103 | | 6 221 | 6 362 | 6 321 | 8 953 | 8 654 | 8 654 | 9 347 | 9 892 | 10 449 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Valuations | 3392 | | 1 815 | 4 745 | 6 199 | 3 257 | 3 338 | 3 338 | 3 801 | 3 972 | 6 650 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Financial Management | 3306 | | 2 870 | 8 050 | 8 275 | 9 458 | 9 255 | 9 255 | 10 026 | 10 682 | 11 170 | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Customer Care | 3404 | | 20 | - | - | - | - | - | - | - | - | |
| SO9 - Embed financial viability and sustainability through good financial management principles and practices | Procurement | 3372 | | 5 241 | 6 299 | 6 034 | 6 721 | 6 761 | 6 761 | 7 318 | 7 631 | 7 944 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE

WC043 Mossel Bay - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Administration | 4201 | | 9 | 52 | 5 | 9 | 7 | 7 | 10 | 10 | 10 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Street lighting | 4202 | | 359 | 453 | 281 | 260 | 255 | 255 | 300 | 320 | 336 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Pumps | 4301 | | 285 | 1 661 | 566 | 450 | 591 | 591 | 500 | 700 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Pumps | 4302 | | 343 | 1 116 | 3 341 | 950 | 1 280 | 1 280 | 4 220 | 1 900 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Telemetry | 4204 | | | | | | 4 348 | 4 348 | 435 | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Public Transport Facilities | 6007 | | 124 | - | - | - | - | - | 300 | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Parking Areas | 6008 | | 5 431 | 3 681 | 4 063 | 2 850 | 1 714 | 1 714 | 2 500 | 1 650 | 4 760 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Electricity: Distribution | 4414 | | 28 419 | 28 901 | 31 701 | 46 757 | 51 071 | 51 071 | 65 342 | 182 653 | 98 790 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Stormwater | 6664 | | 8 832 | 3 551 | 5 818 | 7 250 | 8 917 | 8 917 | 12 600 | 13 503 | 12 423 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Streets | 6668 | | 28 069 | 45 128 | 15 146 | 22 258 | 30 292 | 30 292 | 27 098 | 19 718 | 19 745 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Ruitersbos | 4470 | | - | - | - | - | - | - | 100 | 800 | 4 000 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Brandwacht | 4471 | | 977 | - | - | - | - | - | - | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Pinnacle Point | 4472 | | 62 | - | - | - | - | - | 27 402 | 25 056 | 23 192 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Regional Plant | 4473 | | 18 862 | 3 269 | 3 097 | 2 150 | 1 765 | 1 765 | 3 950 | 9 910 | 7 320 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Groot Brak | 4474 | | 73 | 500 | 3 174 | 33 570 | 11 573 | 11 573 | 40 000 | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Herberdsdale | 4475 | | - | 191 | - | - | - | - | - | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Purification Friemersheim | 4476 | | - | - | - | 500 | 300 | 300 | 3 000 | 7 000 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Bulk services | 4477 | | 10 698 | 21 132 | 6 878 | 24 040 | 13 715 | 13 715 | 24 800 | 17 500 | 7 550 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Sewerage: Distribution | 4478 | | 8 231 | 1 684 | 2 688 | 3 770 | 3 601 | 3 601 | 7 174 | 11 141 | 6 000 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Lodewyks | 4481 | | - | - | - | - | - | - | 200 | 1 000 | 2 000 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Klein Brak | 4482 | | 798 | 395 | 57 | 160 | 160 | 160 | 410 | 1 180 | 100 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Sand hoogte | 4483 | | - | - | 8 | 450 | 450 | 450 | 520 | 350 | 2 100 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Groot Brak | 4484 | | 60 | - | 50 | 220 | 220 | 220 | - | 460 | 3 800 |

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Friemersheim | 4485 | | - | - | 28 | - | - | - | 300 | 4 500 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Distribution | 4487 | | 11 910 | 28 193 | 27 691 | 21 163 | 24 235 | 24 235 | 21 975 | 10 050 | 34 063 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Bulk Services | 4488 | | 39 295 | 11 791 | 9 174 | 8 160 | 6 475 | 6 475 | 35 890 | 7 700 | 7 500 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Laboratory | 4490 | | 84 | - | 174 | - | - | - | - | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Refuse Removal | 5552 | | 29 983 | 18 152 | 16 632 | 5 130 | 5 923 | 5 923 | 4 400 | 8 200 | 6 287 |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Collections & Waste Disposal Facilities | 5554 | | 7 445 | 4 482 | 891 | 500 | 440 | 440 | - | 1 750 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Integrated Human Settlement | 6674 | | 15 291 | 14 165 | 16 972 | 53 853 | 50 292 | 50 292 | 33 329 | 21 009 | 28 487 |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Legal Services: Planning and Integrated Services | 1128 | | - | - | 42 | 10 | - | - | 10 | 10 | 10 |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Cemeteries | 5532 | | - | - | - | 160 | 234 | 234 | 2 500 | 2 500 | 150 |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Administration: Planning | 6009 | | 191 | 60 | 127 | 90 | 90 | 90 | 100 | 100 | - |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Town Planning | 6642 | | - | - | - | - | - | - | 400 | 400 | - |
| SO3- To render efficient environmental health and disaster management services | Waste Management, Environmental & Pollution Control | 5201 | | 95 | 21 | - | 250 | 205 | 205 | 320 | 2 000 | 15 000 |
| SO3- To render efficient environmental health and disaster management services | Environmental Management and Conservation | 7005 | | 326 | - | 546 | 1 237 | 2 613 | 2 613 | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Registrations: Vehicle Licensing | 7301 | | 30 | - | 30 | 60 | 60 | 60 | 50 | - | - |
| SO4- To provide efficient public safety and law enforcement services | Fire and Rescue Service | 7760 | | 5 331 | - | 3 216 | 5 264 | 6 091 | 6 091 | 550 | 980 | - |
| SO4- To provide efficient public safety and law enforcement services | Traffic & By-Law Enforcement | 7785 | | 1 650 | - | 2 175 | 8 040 | 9 549 | 9 549 | 969 | 166 | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Indoor Sport Facility | 5502 | | - | 128 | 699 | 12 | 12 | 12 | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Community Development | 5503 | | 951 | 496 | 1 295 | 1 129 | 1 452 | 1 452 | 1 206 | - | 360 |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Facilities and Halls | 5549 | | 251 | 128 | 194 | 980 | 1 063 | 1 063 | 275 | 3 525 | 2 070 |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Harry Giddey Park | 5581 | | 61 | - | 201 | 75 | 82 | 82 | 75 | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Parks & Beautification | 5582 | | 2 146 | 987 | 1 295 | 1 510 | 1 540 | 1 540 | 742 | 1 133 | 1 250 |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Sport Grounds | 5592 | | 3 576 | 8 340 | 9 984 | 6 993 | 8 808 | 8 808 | 9 109 | 16 001 | 8 763 |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Mossel Bay | 5593 | | - | 142 | 31 | 150 | 151 | 151 | 50 | - | - |

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: D'Almeida | 5594 | | 33 | 41 | 8 | 30 | 343 | 343 | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Green Haven / Groot Brak | 5595 | | - | 20 | 113 | 24 | 128 | 128 | 23 | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ellen van Rensburg / Groot Brak | 5596 | | - | 12 | - | 92 | 84 | 84 | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Hartenbos | 5597 | | 1 | 49 | - | - | - | - | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Kwa-Nonqaba | 5598 | | - | 44 | - | - | - | - | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Friemersheim | 5599 | | - | 16 | 50 | - | 87 | 87 | 3 | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Herbertsdale | 5600 | | - | 14 | 27 | 2 | 1 | 1 | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Brandwacht | 5601 | | 37 | 701 | 57 | 4 | 5 | 5 | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Economic Development | 2253 | | 4 388 | 2 180 | 2 343 | 5 954 | 8 062 | 8 062 | 6 819 | 6 340 | 3 150 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: MM | 1100 | | 30 | - | 5 | 60 | 72 | 72 | 53 | 15 | 10 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Call Centre | 1104 | | - | - | 26 | 20 | 23 | 23 | 10 | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Risk & Institu Perf Man | 1108 | | - | - | 6 | 10 | 10 | 10 | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Publ & Media Co | 1109 | | - | - | - | 250 | 423 | 423 | 130 | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Council | 1112 | | 13 | 63 | 113 | 15 | 55 | 55 | 10 | 10 | 10 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: General | 1126 | | 14 | 300 | 33 | 90 | 77 | 77 | 20 | 20 | 20 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Corporate Services | 2210 | | - | - | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | ICT | 2223 | | 2 172 | 2 546 | 3 782 | 6 591 | 10 419 | 10 419 | 2 200 | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Administration: General | 2231 | | - | 13 | 288 | 25 | - | - | 46 | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Archives | 2232 | | - | 28 | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Secretariat | 2233 | | - | 3 | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Security | 2234 | | - | 17 | - | - | - | - | - | - | - |

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | IDP | 2242 | | 14 | - | 55 | - | 40 | 40 | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Public Participation | 2244 | | - | - | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: | 4400 | | 19 | 13 | - | - | - | - | - | - | - |
| | Technical/Infrastructure Services | | | | | | | | | | | |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Technical Support Services | 4401 | | | | | | | | 20 | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Thusong Centre | 5506 | | 2 629 | - | 995 | 448 | 180 | 180 | 1 120 | 300 | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs | 7700 | | 14 | 7 | - | - | - | - | - | - | - |
| SO8- To maintain a skilled, capable and diverse workforce in a good working environment | Human Resources | 2222 | | 98 | 80 | 79 | - | - | - | 60 | 70 | - |
| SO8- To maintain a skilled, capable and diverse workforce in a good working environment | Municipal Buildings | 6612 | | 624 | 7 238 | 7 085 | 4 998 | 6 309 | 6 309 | 20 857 | 15 565 | 300 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Audit | 1103 | | - | - | - | 10 | 10 | 10 | - | - | - |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Budget and Reporting | 3300 | | 28 | 1 | 7 | - | 56 | 56 | 5 | - | - |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Assets | 3302 | | 438 | 927 | 5 | 3 | 47 | 47 | 7 616 | 4 503 | 3 |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Financial Systems | 3303 | | 11 | - | - | 3 | 3 | 3 | 3 | 3 | 3 |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Creditors | 3304 | | 89 | - | 50 | 5 | 9 | 9 | 15 | 5 | 5 |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Payroll | 3305 | | - | - | - | 5 | 30 | 30 | 5 | - | - |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Financial Management | 3306 | | - | - | 1 138 | 1 233 | 1 236 | 1 236 | 1 233 | 1 233 | 1 233 |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Procurement | 3372 | | 191 | 178 | 3 | 731 | 731 | 731 | 721 | - | - |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Logistics | 3373 | | 2 | - | 1 613 | 5 | 219 | 219 | 3 | - | - |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Revenue services: Admin | 3405 | | 122 | 28 | 249 | 62 | 62 | 62 | 57 | 61 | 65 |
| SO9- Embed financial viability and sustainability through good financial management principles and practices | Fleet Management | 4424 | | 827 | 101 | 636 | 1 670 | 2 890 | 2 890 | 1 870 | 1 290 | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Abolition Blocks | 5512 | | - | - | - | - | - | - | - | - | - |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Desalination Plant | 4489 | | - | - | - | - | - | - | - | - | - |

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

WC043 Mossel Bay - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | | |
| SO1- Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth | Water: Purification Ruitersbos | 4480 | | - | - | - | - | - | - | - | - | - |
| SO3- To render efficient environmental health and disaster management services | Streets Cleaning: Waste | 5553 | | - | - | - | 50 | 50 | 50 | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Registrations: Drivers Licensing | 7302 | | - | - | - | - | - | - | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Buisplaas | 5602 | | - | - | - | - | - | - | - | - | - |
| SO5- To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion | Library: Ruitersbos | 5603 | | - | - | - | - | - | - | - | - | - |
| SO6 - To facilitate economic and tourism development to the benefit of the town and all residents | Beaches | 5702 | | - | - | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Finance | 3301 | | - | - | - | 5 | 9 | 9 | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Executive Costs: Governance and Strategic Services | 1101 | | - | - | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: Municipal Court | 7727 | | - | - | - | 60 | 60 | 60 | - | - | - |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Spatial Planning | 6002 | | - | - | 217 | - | - | - | - | - | - |
| SO3- To render efficient environmental health and disaster management services | Streets Cleaning: Parks & Recreation | 5563 | | - | - | - | 210 | 210 | 210 | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Legal Services: General | 2226 | | - | 32 | - | - | - | - | - | - | - |
| SO2- To manage land-use and development in line with the Spatial Development Framework | Legal Services: Planning and Integrated Services | 2228 | | - | 35 | - | - | - | - | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Registrations: Vehicle Licensing | 5301 | | - | 40 | - | - | - | - | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Traffic & By-Law Enforcement | 5585 | | - | 1 196 | - | - | - | - | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Fire and Rescue Service | 5560 | | - | 3 393 | - | - | - | - | - | - | - |
| SO3- To render efficient environmental health and disaster management services | Environmental Management and Conservation | 6005 | | - | 831 | - | - | - | - | 3 455 | 3 390 | 3 600 |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Publ & Media Co | 7701 | | - | - | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Public Participation | 7707 | | - | 12 | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Call Centre | 7704 | | - | 7 | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | IDP | 7705 | | - | 21 | - | - | - | - | - | - | - |
| SO7- Embed good governance through sound administrative practices and improved stakeholder relations | Thusong Centre | 7706 | | - | 8 907 | - | - | - | - | - | - | - |
| SO4- To provide efficient public safety and law enforcement services | Traffic & By-Law Services | 7770 | | - | - | - | 1 861 | 3 329 | 3 329 | 2 239 | 3 190 | 3 288 |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |

Section 7 - Budget-related Policies overview and amendments

OVERVIEW OF BUDGET-RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the Annual Budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process. Below is a list of the budget-related policies, including the purpose, last approval date of the policy and if any amendments need to be approved by Council.

| <i>Policy name</i> | <i>Purpose of Policy (what is included in the policy)</i> | <i>Last approved</i> | <i>Amendments to be approved (YES/NO)</i> |
|--|---|----------------------|---|
| Asset management policy | Includes capitalisation benchmarks, depreciation norms, and maintenance requirements | 05/2022 | YES |
| Borrowing, Funding and Reserve policy | This policy sets out all conditions under which the municipality will be entitled to obtain debt. It provides guidance on the funding of the budget as well as the conditions under which the reserves must be operated | 05/2022 | YES |
| Budget policy | This policy strives to set out the budgeting principles and responsibilities as well as the process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year | 05/2022 | YES |
| Cash Management and Investments policy | Deals with the treatment of cash receipts and the investing of available cash both short and long-term. | 05/2022 | YES |
| Cost Containment Policy | The purpose of this policy is to within the framework of the Constitution direct the Municipality on cost containment measures that must be implemented to ensure that resources of the Municipality are used effectively, efficiently and economically. | 05/2022 | YES |
| Customer care, Indigent, Credit control, Debt collection and Tampering policy | Sets a revenue collection target and outlines how the municipality will act against defaulters; Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents | 05/2022 | YES |
| Expenditure policy | Guidelines on expenditure procedures, stipulations of payments, process to follow when unauthorised, irregular, fruitless & wasteful expenditure occurs | 05/2022 | NO |
| Incentive Policy | The purpose of this policy is to attract additional sustainable industrial or service-related investments into the municipality thus generating employment opportunities, and providing backward and forward linkages among industries within the region. The policy further specifies the qualification criteria that investors would have to comply with to be considered for incentives. | 05/2022 | NO |

| | | | |
|---|---|---------|-----|
| Liquidity policy | This policy provides the minimum risk management measures that must be implemented and adhered to, to ensure that its current and future liquidity position is managed in a prudent manner | 05/2022 | YES |
| Rates Policy | Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements | 05/2022 | YES |
| Short term Insurance policy | <p>The purpose of this policy is to set out a legislative framework in order to comply with asset management requirements, especially regarding the safe guarding and risk management thereof;</p> <p>Ensuring that the general public's rights and obligations when lodging a public liability claim is spelled-out; and</p> <p>Set out the role and responsibilities of Councillors and officials regarding safeguarding of assets and insurance processes.</p> <p>In general the object of this policy is to ensure sound and sustainable financial management within Mossel Bay Municipality.</p> | 05/2022 | YES |
| Supply Chain Management Policy | Demand, acquisition, disposal and logistics around the procurement of goods and services | 05/2022 | YES |
| Tariff Policy | Prescribes uniform tariff structures on the levying of fees for municipal services provided | 05/2022 | YES |
| Municipal Development Charges Policy | This policy regulates the Development Charges. Development Charge is a once-off infrastructure access fee imposed by a municipality on a developer as a condition of approval of a land development that will result in an intensification of land use and an increase in the use of or need for municipal engineering services infrastructure. | 05/2022 | YES |

The above-mentioned policies are attached to the budget documentation as Annexure B.

KEY AMENDMENTS TO BUDGET-RELATED POLICIES

The key amendments to budget related policies are highlighted below per policy. **The wording highlighted in GREEN is where information is added and in RED is information that is deleted from the policy.**

1) ASSET MANAGEMENT POLICY

Version 154 – 1 July 20232

6. FINANCIAL MANAGEMENT

6.6 RINGFENCED PROPERTY DEVELOPMENTS

6.6.3.1 To ensure a fair, equitable, transparent, and competitive process is followed, the development (project) will be subject to ~~the~~to the prescribed public participation process in terms of the Asset Transfer Regulations as contained in the Supply Chain Management and Asset Management Policy.

Version: Version 154

Date: May 20232

Summary: This document describes the Asset Management policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 20232

ASSET MANAGEMENT POLICY
ANNEXURE A

INDICATIVE INITIAL USEFUL LIFE OF CAPITAL ASSETS

| Accounting Group | Accounting Subgroup | Asset Class | Asset Group | Initial Expected Use full life (EUL) |
|-------------------------------|---------------------|----------------------|---------------------------------|--------------------------------------|
| Heritage Assets | Heritage Assets | Conservation areas | Conservation areas | Indefinite |
| Heritage Assets | Heritage Assets | Historic buildings | Historic buildings | Indefinite |
| Heritage Assets | Heritage Assets | Monuments | Monuments | Indefinite |
| Heritage Assets | Heritage Assets | Other heritage | Other heritage | Indefinite |
| Intangible Assets | Intangible Assets | Computer Software | Computer Software | 4 - 10 |
| Intangible Assets | Intangible Assets | Servitudes | Servitudes | Indefinite |
| Investment Property | Investment Property | Investment property | Improved property | 5 - 100 |
| Investment Property | Investment Property | Investment property | Improved Land | Indefinite |
| Investment Property | Investment Property | Investment property | Unimproved Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Abattoirs | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Airports | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Cemeteries Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Cemeteries / crematoria | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Centres Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Centres | 15 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Clinics / care centres | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Crèches Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Crèches | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Fire stations Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Fire / ambulance stations | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Galleries | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Halls Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Halls | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Libraries Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Libraries | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Markets | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Museums Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Museums | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Nature reserves | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Parks Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Parks | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Police | 45 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Public ablution facilities Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Public ablution facilities | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Public open space | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Stalls Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Stalls | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Taxi ranks / bus terminals Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Taxi ranks / bus terminals | 8 - 100 |

| Accounting Group | Accounting Subgroup | Asset Class | Asset Group | Initial Expected Use full life (EUL) |
|-------------------------------|-----------------------|---|-----------------------------------|--------------------------------------|
| Property, plant and equipment | Community assets | Community facilities | Testing stations | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Theatres | 8 - 100 |
| Property, plant and equipment | Community assets | Community facilities | Zoo and Marine facilities Land | Indefinite |
| Property, plant and equipment | Community assets | Community facilities | Zoo and Marine facilities | 5 - 100 |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Indoor facilities Land | Indefinite |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Indoor facilities | 8 - 100 |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Leisure/resort facilities Land | Indefinite |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Leisure/resort facilities | 8 - 100 |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Outdoor facilities Land | Indefinite |
| Property, plant and equipment | Community assets | Sport and recreation facilities | Outdoor facilities | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Coastal infrastructure | Piers | 8 - 80 |
| Property, plant and equipment | Infrastructure assets | Coastal infrastructure | Promenades | 8 - 100 |
| Property, plant and equipment | Infrastructure assets | Coastal infrastructure | Revetments | 10 - 100 |
| Property, plant and equipment | Infrastructure assets | Coastal infrastructure | Sand pumps | 8 - 100 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | Capital spares | Indefinite |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | HV substations | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | HV switching stations | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | HV transmission conductors | 20 - 50 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | LV networks | 2 - 60 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | MV networks | 8 - 50 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | MV substations Land | Indefinite |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | MV substations | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | MV switching stations | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Electrical infrastructure | Power plants | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Information and communications infrastructure | Core layers | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Information and communications infrastructure | Data centres | 8 - 100 |
| Property, plant and equipment | Infrastructure assets | Information and communications infrastructure | Distribution layers Land | Indefinite |
| Property, plant and equipment | Infrastructure assets | Information and communications infrastructure | Distribution layers | 2 - 50 |
| Property, plant and equipment | Infrastructure assets | Roads infrastructure | Road furniture | 5 - 50 |
| Property, plant and equipment | Infrastructure assets | Roads infrastructure | Road structures | 5 - 50 |
| Property, plant and equipment | Infrastructure assets | Roads infrastructure | Roads Land | Indefinite |
| Property, plant and equipment | Infrastructure assets | Roads infrastructure | Roads | 5 - 30 |
| Property, plant and equipment | Infrastructure assets | Roads infrastructure | Capital Spares | Indefinite |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Capital Spares | Indefinite |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Outfall sewers | 7 - 50 |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Pump stations | 5 - 50 |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Reticulation | 7 - 50 |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Toilet facilities | 10 - 50 |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Wastewater treatment works Land | Indefinite |
| Property, plant and equipment | Infrastructure assets | Sanitation infrastructure | Wastewater treatment works | 5 - 100 |
| Property, plant and equipment | Infrastructure assets | Solid waste infrastructure | Electricity generation facilities | 8 - 100 |
| Property, plant and equipment | Infrastructure assets | Solid waste infrastructure | Landfill sites | 5 - 100 |

| Accounting Group | Accounting Subgroup | Asset Class | Asset Group | Initial Expected Use full life (EUL) |
|-------------------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------------|
| Property, plant and equipment | infrastructure assets | Solid waste infrastructure | Waste drop-off points | 8 - 100 |
| Property, plant and equipment | infrastructure assets | Solid waste infrastructure | Waste processing facilities | 8 - 100 |
| Property, plant and equipment | infrastructure assets | Solid waste infrastructure | Waste separation facilities | 8 - 100 |
| Property, plant and equipment | infrastructure assets | Solid waste infrastructure | Waste transfer stations Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Solid waste infrastructure | Waste transfer stations | 8 - 100 |
| Property, plant and equipment | infrastructure assets | Storm-water infrastructure | Drainage collection Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Storm-water infrastructure | Drainage collection | 5 - 60 |
| Property, plant and equipment | infrastructure assets | Storm-water infrastructure | Storm-water conveyance | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Storm-water infrastructure | Attenuation | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Boreholes | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Bulk mains | 7 - 80 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Capital spares | Indefinite |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Dams & weirs Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Dams & weirs | 5 - 100 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Distribution points | 10 - 20 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Distribution Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Distribution | 7 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Pump stations Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Pump stations | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | PRV stations | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Reservoirs | 5 - 50 |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Water treatment works Land | Indefinite |
| Property, plant and equipment | infrastructure assets | Water supply infrastructure | Water treatment works | 5 - 100 |
| Property, plant and equipment | Other assets | Computer Equipment | Desk top computer | 4 - 5 |
| Property, plant and equipment | Other assets | Computer Equipment | Lap top computer | 2 - 5 |
| Property, plant and equipment | Other assets | Computer Equipment | Other computer equipment | 2 - 5 |
| Property, plant and equipment | Other assets | Computer Equipment | Printers | 4 - 5 |
| Property, plant and equipment | Other assets | Computer Equipment | Servers | 5 - 10 |
| Property, plant and equipment | Other assets | Computer Equipment | Tablets | 2 - 10 |
| Property, plant and equipment | Other assets | Furniture and Office Equipment | Furniture and Office Equipment | 4 - 50 |
| Property, plant and equipment | Other assets | Housing | Social housing Land | Indefinite |
| Property, plant and equipment | Other assets | Housing | Social housing | 15 - 100 |
| Property, plant and equipment | Other assets | Machinery and Equipment | Machinery and Equipment | 5 - 30 |
| Property, plant and equipment | Other assets | Operational buildings | Building plan offices | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Depots | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Laboratories | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Manufacturing plant | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Municipal offices Land | Indefinite |
| Property, plant and equipment | Other assets | Operational buildings | Municipal offices | 5 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Pay / enquiry points | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Stores Land | Indefinite |
| Property, plant and equipment | Other assets | Operational buildings | Stores | 8 - 100 |

| Accounting Group | Accounting Subgroup | Asset Class | Asset Group | Initial Expected Use full life (EUL) |
|-------------------------------|---------------------|-----------------------|------------------|--------------------------------------|
| Property, plant and equipment | Other assets | Operational buildings | Training centres | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Workshops | 8 - 100 |
| Property, plant and equipment | Other assets | Operational buildings | Yards Lands | Indefinite |
| Property, plant and equipment | Other assets | Operational buildings | Yards | 8 - 100 |
| Property, plant and equipment | Other assets | Transport Assets | Transport Assets | 5 - 30 |

2) BORROWING, FUNDS AND RESERVES POLICY

3. FUNDING POLICY

3.2. OPERATING BUDGET

3.2.3.6. A detailed salary budget is compiled on an annual basis. All funded positions are budgeted for based on 98% of the total in total as well as new and/or funded vacant positions. As a guiding principle the salary budget should not constitute more than 35% of annual Operating Expenditure;

3.3. CAPITAL BUDGET

3.3.2. The capital budget is limited by the availability and access to the following main sources of funding:

3.3.2.1. Accumulated cash backed internal reserves such as the Capital Replacement Reserve and Self-insurance reserve;

3.3.3.3. External Borrowing:

3.3.3.3.2 The ratios to be considered to take up additional borrowings are as follows, unless in contravention with any loan covenants:

3.3.3.3.2.1 Interest and capital repayment to Total Expenditure not to exceed 7.0%, excluding any borrowing directly aim at the generation of energy to be self-sustainable as Municipality; Total Long-term Debt to Total Operating Revenue (excluding conditional grants and transfers) not to exceed 35%, excluding any borrowing directly aim at the generation of energy to be self-sustainable as Municipality;

4. RESERVES POLICY

4.1 LEGAL REQUIREMENTS

4.1.2 According to Generally Recognised Accounting Practices (GRAP) such reserves may only be created if such reserves are cash backed. Fund accounting is not allowed, and any reserves must be legal reserves created by law or through a Council Resolution.

4.2.4. Capital Replacement Reserve (CRR)

4.2.4.2. An amount equal to the actual depreciation charges, bulk service levies received, the VAT claimed on capital budget housing projects, revenue received from insurance claims linked to the replacement of capital assets as result of insurance claims and the proceeds on land sales must be contributed to the capital replacement reserve.

4.2.4.5. The amount available for financing of the next year capital program is determined as follow:

(Financial years has been included only for reference purposes)

- Step 1 - Determine the excess cash:
Excess cash in CRR is determined by using the opening balance of previous year (1 July 2014) less the current year capital budget allocation (2014/2015) finance from the capital replacement reserve.
- Step 2 - Determine the current year contributions to CRR:
The current year contributions are the budgeted depreciation charges, bulk service levies received, the VAT claimed on capital budget housing projects, and the proceeds on land sales (2014/2015)
- Step 3 – Determine the available amounts:
The available amount for the next budget (2015/2016) is 33.3% of the result as determined in Step 1 plus the result of Step 2. The exercise in terms of step 2 is repeated for the two outer years using the budgeted figures, whilst the rest of the surplus in Step 1 is divided equally between two outer years.
- 4.2.4.6. The municipality aims, but aims but is not limited to use not less than 80% of the programmes or projects financed from the Capital Replacement Reserve towards the upgrading, replacement and refurbishment of existing assets and the rest towards the creation of new capital assets.

5.2 ACCESSING NEW BORROWINGS

5.2.6.2 Types of long-term loan

- 5.2.6.2.1 Annuity Loans enable the Municipality to provide for the redemption of loans on an amortising basis which is generally the most cost effective cost-effective method of financing often referred to as vanilla funding;

5.2.6.8 Level of gearing

- 5.2.6.8.2 Should the municipality not be in contravention with any stipulations in the Liquidity Policy or any other approved financial policy, then the municipality aims to maintain external gearing at levels not lower than 25% but not higher than 35%, excluding borrowings directly aim at the generation of energy to be self-sustainable as Municipality.

Version: **Revision 87**

Date: **Marchy 20232**

Summary: This document describes the Borrowing Funds and Reserves Policy that will be applicable to the Mossel Bay Municipality, with effect from **1 July 20232**

3) BUDGET POLICY

9.4. PUBLICATION OF THE BUDGET

9.4.2. The annual budget must be submitted in both printed and electronic formats to the National Treasury and the relevant Provincial Treasury.

13. VIREMENT REQUIREMENTS

13.12. No virements are permitted after 30 June of a specific financial year, except in relation to external funds as per point 13.14.9.4.

13.12.13.13. OPERATING BUDGET VIREMENTS:

13.12.1.13.13.1. Virements are not allowed to utilise any special purpose operating budgetary allocations approved by Council and which is specifically mentioned and highlighted as such during the approval of the budget.

13.12.2. Only Council may consider the virements of these funds mentioned in section 13.12.1

13.13.2. 13.10.1. and only after full motivations were provided for these virements.

13.12.3.13.13.3. Employee Related Cost / Remuneration of Councillors

13.12.3.1.13.13.3.1. Virements to and from the categories Employee related cost and Remuneration of Councillors are only permitted:

13.12.3.1.1.13.13.3.1.1. If the relevant senior manager can proof that no future budgetary implications will be made; and

13.12.3.1.2.13.13.3.1.2. The Chief Financial Officer or his/her delegate approves the virement; or

13.12.3.1.3. Unless approved by Council.

Specific Expenditure items

13.12.3.2.13.13.3.2. Virements to and from the following items are not allowed: Bulk purchases; **Bad Irrecoverable** debts written off, Entertainment: Senior Management, Audit fees, Interest, Dividends and Rent on Land; Depreciation and Amortisation, Transfers and Subsidies, Gains and Losses, Default expenditure, inventory consumed relating to water and other non-cashed items as determined by the Chief Financial Officer.

13.12.3.13.13.3. Any virement of funds to above list of Specific Expenditure items may only be considered and approved by the Chief Financial Officer.

13.12.4.13.13.4. Virements in respect of expenditure line items funded from Transfers and Subsidies or any other external source of finance must be in line with approved business plans and must comply with the conditions of the specific contract / grant conditions. For these types of virements, it must be ensured that the virement is between the same Funding segment.

13.12.5.13.13.5. Revenue

13.12.5.1.13.13.5.1. No virements are permitted in relation to the revenue side of the budget.

13.12.5.2.13.13.5.2. Revenue amendments are to be adopted via an adjustments budget.

13.12.6.13.13.6. Confirmation

The availability of budgetary allocations should be confirmed by the Head: Budget Office Manager: Budget and Reporting.

13.13.13.14. CAPITAL BUDGET VIREMENTS:

13.13.1.13.14.1. Virements in respect of savings on capital projects will only be considered if the proposed virement:

13.13.1.1.13.14.1.1. is due to a saving on an approved budgeted project which has been completed;

13.13.1.2.13.14.1.2. includes all cost elements of the project and if all cost elements were recorded, verified and certified as the accurate and the final project cost by the relevant Senior Manager, including retention fees;

13.13.1.3.13.14.1.3. the virement is within the same vote as per the definition of this policy; and

13.13.1.4.13.14.1.4. the virement is made to an approved capital project that is already included in the capital budget for the same financial year.

13.13.2.13.14.2. The virement of projects funded from the Municipal Infrastructure Grant will only be allowed if:

13.13.2.1.13.14.2.1. The project that will receive the virement is a project that is already approved by the relevant provincial department;

13.13.2.2.13.14.2.2. the virement is within the same vote as per the definition of this policy;

13.13.2.3.13.14.2.3. the counter funding is also transferred;

13.13.2.4.13.14.2.4. the virement is made to an approved capital project that is already included in the capital budget for the current or the next two years; and if

13.13.2.5.13.14.2.5. the principles as contemplated in Section 31 are adhered to when the project refers to a project budgeted for in the outer years.

13.13.3.13.14.3. Virements between projects/accounts funded by the Self-insurance reserve will be permitted without evidence of a saving as long as the total funding source remains the same. If additional funding is required, an item of unforeseen and unavoidable expenditure should be prepared as prescribed in Section 16 of this policy.

13.13.4.13.14.4. Any other virements in respect of capital projects will only be permitted and included to approved projects as part of the annual or adjustment budgets and the approved IDP of the Council.

13.13.5.13.14.5. Budgeted amounts in respect of approved capital projects which are, due to changed circumstances, not executed at all, can only be viremented by Council.

13.13.6.13.14.6. Virements of Conditional Grant funds to purposes outside of that specified in the relevant Conditional Grant framework is not permitted.

13.13.7.13.14.7. Virements of Capital Projects can only be approved between projects of similar funding sources (e.g. MIG to MIG or CRR to CRR).

13.13.8.13.14.8. Motivations for virements should state the reason for the saving as well as the reason for the additional amount required.

13.13.9.13.14.9. Capital project virements will only be allowed after the February adjustment budget if the virement adheres to the following:

- 13.13.9.1.13.14.9.1. Are between capital projects already approved in the adjustment budget;
- 13.13.9.2.13.14.9.2. Not to be used for furniture and equipment;
- 13.13.9.3.13.14.9.3. Not be allowed after May 31 of each year;
- 13.13.9.4.13.14.9.4. Will only be allowed after year-end to rectify projects funded with external funds. These solutions must be bona vide solutions and not to balance budgets; and
- 13.13.9.5.13.14.9.5. Only the CFO or his/her delegate may approve such virements after proper written motivation from the Senior Manager.

13.14.13.15. DELEGATIONS:

13.14.1.13.15.1. The authority is delegated to every Senior Manager to approve virements within his/her specific vote, subject to other prescripts as per this budget policy.

13.14.2.13.15.2. Virements between votes would require a Council resolution which is confirmed through the Adjustment Budget.

14. VIREMENT PROCESS AND ACCOUNTABILITY

14.3. Completed virement documentation must also be verified by the **Head: Budget Office Manager: Budget and Reporting** as confirmation of available funds and/or savings.

17. BUDGET IMPLEMENTATION

17.2. REPORTING

17.2.1. Monthly budget statements

17.2.1.3. The report to the National Treasury must be **in the format as prescribed by National Treasury both in electronic format and in a signed written document.**

DOCUMENT AND VERSION CONTROL

Version: Version 109

Date: Maarchy 20232

Summary: This document describes the Budget policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 20232

ANNEXURE A

| MOSSEL BAY MUNICIPALITY | | | | | | |
|--|-----------------|------------------|--------------------|---|------------------|--------|
| 2023/24 Financial Year_mSCOA Compliance Checklist before the Virement is processed | | | | | | |
| PROJECT SEGMENT DETAILS : | | | | | | |
| New Project | NO | | GOLDEN RULE | not allowed. Please provide input for the Adjustments Budget Complete only one of the three options, for a Capital Project - complete the Capital Project section and for the Operational virement - complete the Operational project section. | | |
| Capital Project | Capital | | | | | |
| | 0 | | | | | |
| Only select the following 2 cells if your answer above is ITEM SEGMENT CHANGE ONLY | 0 | | | | | |
| Operational Project | Operational | | | | | |
| | 0 | | | | | |
| VOTE (MUNICIPAL DIRECTORATE) DETAILS : | | | | | | |
| VOTE (Municipal Directorate) Change | 0 | | | | | |
| FUNDING SEGMENT DETAILS : | | | | | | |
| Funding Segment Change | 0 | | | | | |
| REGIONAL SEGMENT DETAILS : | | | | | | |
| Regional Segment Change | 0 | | | | | |
| VIREMENT APPLICATION FORM | | | | | | |
| Transfer the following savings as identified on the current budget to the following allocation: | | | | | | |
| Decrease | | | Increase | | | Amount |
| mSCOA Code | Old Vote Number | Vote Description | mSCOA Code | Old Vote Number | Vote Description | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| MOTIVATION FOR TRANSFER: | | | | | | |
| | | | | | | |
| It is hereby certified that the above request for the transfer of funds adheres to the Budget Policy as approved by Council. | | | | | | |
| Requested By: | | | Name : | Signature : | Date : | |
| Approved By Director: | | | | | | |
| Savings confirmed by Head of Budget Office: | | | | | | |
| Processed By Accountant-Budget Office: | | | | | | |
| Updated By Senior Accountant-Budget Office: | | | | | | |
| Approved By Chief Financial Officer: | | | | | | |
| PLEASE NOTE : - All forms must be authorized by the Director | | | | | | |

4) CASH MANAGEMENT AND INVESTMENT POLICY

Version 154.1 – 281 July 20232

Table of Contents

1. INTRODUCTION 3
2. SCOPE OF THE POLICYy 3
2. SCOPE OF THE POLICY
 - 2.1 The scope of this policy is In order to ensure the sound and sustainable management of the cash resources of the municipality this policy addresses all principles and processes involved in cash management and investments.
3. OBJECTIVES OF THE POLICY
 - 3.1.7. Ensure transparency, accountabilityaccountability, and appropriate lines of responsibility in the process; and
5. DELEGATION OF AUTHORITY
 - 5.4. The Accounting Officer may not delegate any power or duty in the administration of the municipality’s cash resources to a political structure or councillorCouncillor and no councillorCouncillor is allowed to interfere or attempts to interfere in the management of the municipality’s cash resources.
6. MANAGEMENT AND INTERNAL CONTROL PROCEDURES
 - 6.2. The internal control procedures will be subject to involve the Internal Audit Activitiesy and the Auditor General review by theing and testing the systems of the Investment Department on a regular basis. These reviews are performed In order to prevent losses arising from fraud, misrepresentations, errors, conflict of interest or imprudent action, whilst a system of internal controls governs the administration and management of the investment and cash management portfolios.
7. CASH MANAGEMENT
 - 7.1. BANK ACCOUNT ADMINISTRATION
 - 7.1.6. The Accounting Officer, in conjunction with the CFO are responsible for establishing systems, procedures, processes and training and an awareness programmes to ensure efficient and effective banking and cash management for the treasury and budget offices
 - 7.1.7. Sound cash management would include:

- b) Making payments, including transfers, no earlier than necessary, with due regard for efficient, **effective**, and economical programme delivery and the municipality's normal terms for account payments;
- e) Pursuing debtors with appropriate sensitivity and **rigour** to ensure that amounts receivable by the municipality are collected and banked promptly;
- i) Taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or under-utilised assets in terms of the asset management policy;

7.1.9. Delegated authority by the Directors of departments must assign authority in writing to officials to approve warrant vouchers, **cheques** or electronic payments

7.1.18. Table in council a consolidated report of withdrawals each **quarter**, and submit a copy of the consolidated report to the Provincial Treasury and Office of the Auditor General.

7.2.2. The Accounting Officer may delegate the duties attached to receipting as per paragraph 5 of this policy.

7.2.2.3. All amounts recognised in the any bank account without a proper reference must be receipted and allocated to an account called "Unidentified deposits" which is classified as a Short-term Liability in the Statement of Financial Position. When the depositing person is identified the amount is moved to the correct allocation using the necessary standard operating procedures. If a period of 3 years has lapsed and a deposit is still untraceable, then that deposit is recognised, on a monthly basis, as Other Revenue in the Statement of Financial Performance by the Senior Clerk Financial Administration.

7.5. DEBT MANAGEMENT

7.5.2. The municipality is, in terms of Section 46(5) of the Local Government: Municipal Finance Management Act, 2003, allowed refinancing its long – term debt for the purpose of saving on the cost of debt. The Accounting Officer, or his/her duly authorised delegate, must, for this purpose, at least annually and as part of the budget process evaluate and report to the Council on the cost of existing debt and whether re-financing such debt will be beneficial to the municipality. As part of the evaluation the Accounting Officer, or his/her duly authorised delegate, must determine the types of repayments and whether bullet payments at the end of the debt period and the reasonably determined nett cost thereof will not be more beneficial to the Council if the repayments are invested in sinking funds and the reasonable projected yield on the investments are being brought into account.

7.8. CASH PROCEDURES

7.8.1. Payments received at the Municipal Cashiers, Traffic, **Libraries, Town Planning, and Amenities / Resorts** and Municipal Court must comply with the criteria listed below:

7.8.1.1. Internal Controls:

- c) Cash float values should be **checked and recorded by cashiers at the start of their shift as well as at the end of their shift.**

- d) Cash floats should be periodically reviewed and samples should be checked on a monthly basis; the cash floats of the main libraries must also be checked on a monthly basis, whilst samples for the smaller libraries are checked **quarterly** quarterly.
- e) Shortages and surpluses in cash should be recorded **by the cashier on their daily cash up sheets**.

7.8.1.2. Issuing of Receipts:

With regard to the issuing receipts the criteria listed below must be complied with:

- b) Receipts numbers should be sequential and missing sequences should be accounted for.

b)c) Should a computer-generated receipt not print due to technical or connectivity issues, the immediate supervisor must be informed in writing before the next receipt is issued.

c)d) Original receipts must be given to the customer.

d)e) The receipting paper are in duplicate and the duplicate rolls are kept for audit purposes. Cashiers at the Traffic Department does not use the duplicate rolls but keep a duplicate computer-generated receipt for audit purposes.

e)f) The following should appear on a computer-generated receipt:

7.8.1.3. Cancellation of Receipts:

When receipts are cancelled the conditions listed below must be complied with:

c) Reasons for the cancellation are to be marked on the cancellation summary and should include the signatures of the cashier and banker / **senior cashier** **Principal Cashier**;

e) Cancellations of receipts for Prepaid electricity must be communicated with **Head Cashier** **Principal Cashier** immediately, who will then send it through to the Accountant (Consolidated Accounts and Meter Readings) for cancellation on the prepaid system. In the case of cancelling Prepaid electricity for Indigent Level 1 and 2, the cashiers must inform the client that he may only make another purchase once the cancellation has been processed on the Prepaid system.

7.8.1.4. Cash Balancing:

When dealing with cash and the balancing thereof the following procedures must be complied with:

- a) The deposit bags must be collected every business day, **with the exception of** **except for** Friemersheim and Herbertsdale offices which are collected once a week. The timing of the collections should vary **in order to** avoid a set pattern which could result in a highjack. The Senior Cashier must report any problems experienced in this regard to the Accountant / Head Income immediately.
- f) If a difference is found the **Senior Cashier** **Principal Cashier** must ask the cashier to recount the cash, without informing the cashier of the specific difference in the amount is or whether it is a shortage or surplus.

- g) If the cashier finds that he/she has made a mistake when the cash received was captured in the financial system, it must be corrected on the financial system and the **Head Cashier/Principal Cashier** must again do the electronic cash-up.
- i) If the cashier is not able to pay the shortage within 24 hours the **Manager: Revenue Services/Head Income** may deviate from the within 24 hour **ruling, but ruling** but must do so in writing giving the cashier a written deadline.
- j) Balancing of the cash on hand to the computer records must be performed by means of reconciliation before closing of offices every day. Exceptions must be communicated via email to the **Head Cashier/Principal Cashier**, Accountant, and **Head Income/Manager: Revenue Services** and the Cashiers' immediate supervisor should the Cashiers not be in the Financial **Services Directorate**.
- k) The **Senior Cashier/Principal Cashier** is responsible for ensuring that the records do balance.
- k)l) A bank deposit slip must be completed by each cashier for the day's takings and be placed in the deposit bank before the bag is sealed. The principle cashiers are responsible to ensure that this function is completed. In the case of cashiers not in the Financial Directorate, the cashier's immediate supervisor is responsible.
- l)m) The bank deposit of the cashiers in the case of Mossel Bay cashiers must be checked by the **Senior Cashier/Principal Cashier** and placed in the deposit bag; the deposit bag must be sealed under supervision of the **Senior Cashier/Principal Cashier**, before **Cashier** before close of day.
- m)n) Bank deposits must be locked in the safe of the **senior Cashier** for collection by the security firm, the following day.
- n)o) The Cashiers float must be **locked away in the other save**. away in their money trolley and put in the safe
- o)p) Daily end-of-day cash-up procedures must be completed before the Cashier, **immediate supervisor** and **Senior Cashier/Principal Cashier** may leave the municipal premises.
- q) The number on the deposit bag must be recorded on **on the cash upload audit file** the daily cash up sheet of each cashier. **This audit reports must be scanned and emailed to the bank/ or are automatically send to Bankers when Cash- online process is done. A hard copy must be sent with the security firm, depending on the requirements of our Bankers at the time.**
- p)r) The unique reference number of each cashier must be filled in on the deposit slip as reference number.
- q)s) The Security firm responsible for lifting and banking the municipal takings records the bag number in their records and the **Senior Cashier/Principal Cashier** and the Security firm representative sign the documentation as receipt of the takings from the Municipality to the Security firm for banking purposes.
- r)t) All the documentation of a cashier for each day, including daily summary sheet, cancelled receipts, signed cancellation form, Security Company receipt, stamped bank deposit slip, etc.

must be kept together in a file for audit purposes. This file may only be taken out of the **Senior Cashier/Principal Cashiers** office after signing a register with the necessary motivation.

- s)u) All Cashiers takings must be entered a cash register daily and the **Senior Cashier/Principal Cashier** and Accountant must sign the daily summaries. A register of all takings per cashier is kept online for reference purposes. This register or copies of it must be used for reconciliation done by other departments.
- t)v) As the cashier is responsible for the **cash/cash**, he/she must at all times ensure that the cash is **in** his/her possession **and** is safely locked away.
- u)w) No person other than the cashier, **Senior cashier/Principal Cashier** or accountant is allowed in the cashier cubicle.

7.8.1.5. Deposit Books for Municipal Takings:

With regard to deposit books the following procedures must be complied **with**:

with:

- a) The **electronic banking deposit/deposit book** serves as an agreement between the municipality and the bank for the funds forwarded to the bank for deposit purposes, into the appropriately defined municipal banking account. **Completion of deposit slips (in ink), by the Cashier, must be appropriate, comprehensive and accurate.**
- b) **Deposit books are only used in exceptional cases where payments, to the maximum of R50 000, are made by State Departments at either the Municipal Court, Traffic or Mossel Bay Cashiers. Deposit books are also used for bank shortages identified by the Bank or Snr Clerk (Banking / Costing).**
- c)b) The deposit book sheets are in triplicate:
 - i) Original for the bank;
 - ii) Copy 1 for the Cashier; and
 - iii) Copy 2 copy attached to the book.
- d)c) The original and copy of the deposit books are forwarded to the bank for stamping purposes.
- e)d) On return from the bank the stamped deposit slips are reviewed by the **Senior Cashier/Principal Cashier** to follow-up on any discrepancies.
- f)e) The stamped deposit slips are attached to each of the cashier's daily summary sheets.

7.8.2 Other Payment Methods

7.8.2.1 Direct Deposits:

- d) Invalid transactions must be dealt with on a manual basis, these sundry transactions must be captured into the receipting system by a Cashier.

d)e) Balancing between the Senior Clerk: Finance summary and the cashier transactions summary

7.8.2.2 Third Party (Any third party that entered into a signed agreement with the Municipality): must be completed.

Third party payments must be dealt with as follow:

e)f) All payments must be handled by the Accountant by means of an internet download and a transfer to the financial system.

f)g) The Senior Clerk within the Financial Information Section transfers the payments received from the third parties to the Debtors System.

g)h) Balancing of the third-party transaction totals to the Bank totals received by the Accountant must be completed by the Senior Clerk who completes the cashbook reconciliation.

h)i) Variances must be followed up by the Senior Clerk – Financial Information Section. Variances in banking totals identified by the Senior Clerk: Finance must be sent to Cashier section for follow up with the service provider.

i)j) The serial numbers of receipt transfers from the institutions must be checked on a daily basis by accountant to ensure that all receipts/deposits are transferred to the Municipality on a daily basis. These serial numbers must be recorded by the accountant and any discrepancies must be followed up on a daily basis by the accountant.

8. INVESTMENTS

8.2. INVESTMENT ETHICS

8.2.3. No person contracted by the municipality for the purpose of investments or no person submitting quotes, bids or any other means of competitive submissions may, either directly or through a representative or intermediary promise, offer or grant any reward, gift, sponsorships, loan, bursary, favour or hospitality as a bribe to:

- a) any official, spouse or close family member of such official or spouse; and
- b) any councillor, spouse or close family member of such councillor or spouse

8.2.5. Any sponsorship promised, offered, or granted to the municipality must promptly be disclosed to the National Treasury.

8.2.6. Investments by a municipality or municipal entity, or by an investment manager on behalf of a municipality:

a) Must be made with such judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of that person's own affairs;

a)b) b) May not be made for speculation but for investment; and

c) Must in the first instance be made with primary regard being to the probable safety of the investment, the second instance to the liquidity needs of the municipality or entity and lastly to the probable income derived from the investment.

8.3. INVESTMENT OBJECTIVES

8.3.1. Objective 1 – Security

The first and foremost objective for investments is the preservation and safety of the principal amount invested. It is a requirement that investments may only be made with institutions with a minimum national credit – worthy Moody’s rating of P-3 or a similar credit rating from a credit rating institution for short term investments (0 – 12 months) and Moody’s Baa3 or a similar credit rating from a credit rating institution and higher for long term investments (more than

12 months). Any investments made must be liquidated if an institution’s credit– worthy rating falls below the level of P-3 for short term and Baa3 for long term. Only when a general down grading of institutions is performed by Moody’s, the Accounting Officer on recommendation of the Chief Financial Officer may allow a lesser favourablefavorable grading that is still acceptable according to their management judgement. In the case of a general upgrading of institutions, the above-mentioned ratings will be adjusted upwards in line with the above ratings and the upgrade.

8.6. QUALIFYING INSTITUTIONS

8.6.1. It is of utmost importance that the investments only be placed with creditworthy institutions with a national Moody’s credit rating of P-3 (or similar ratings from other rating institutions) and higher for short term (0 -12 months) credit ratings and Moody’s Baa3 (or similar ratings from other rating institutions) and higher for long term (more than 12 months) credit ratings, if any general down grading of institutions is performed by Moody’s, the Accounting Officer on recommendation of the Chief Financial Officer may allow a lesser favourablefavorable grading that is still acceptable according to their management judgement.

8.10. COMMISSIONS OR COSTS

8.10.1. No commission for investments made or referred is payable to an official or councillorCouncillor, or spouse, business partner or close family member of an official or councillorCouncillor by an institution or investment manager.

8.10.2. Any commissions, other rewards or costs paid to an investment manager by an institution must be declared to the municipality by the institution and Investment Manager by way of certificates. Any quotation given to the municipality by an institution or Investment Manager must be net of costs, rewardsrewards, or commissions, but must also indicate the commissions, rewards or costs which will be paid in respect of the investments.

8.12. FORBIDDEN ACTIVITIES

8.12.3. No person, including officials and councillorscouncillors, may interfere or attempt to interfere in the management of investments entrusted to the Accounting Officer or persons delegated by the Accounting Officer including with the Investment Managers.

Version: Revision 154

Date: July 20232

Summary: This document describes Cash Management and Investments that will be applicable to the Mossel Bay Municipality, with effect from

128 July 20232

5) COST CONTAINMENT POLICY

COST CONTAINMENT POLICY

2023~~2~~ - 2024~~3~~

21. **POLICY MANAGEMENT**SHORT TITLE Error! Bookmark not defined.

21. **POLICY MANAGEMENT POLICY MANAGEMENT**

This policy shall be called the Cost Containment Policy of Mossel Bay Municipality and take effect on 1 July 2023~~2~~.

Version: Version 3

Date: MAY 2023~~2~~

DELETED

Annexure A – Memo

| | |
|--------------------------|-----------------|
| To: | |
| From: | |
| Reference number: | 8/1/1 D-Scholtz |

| Date: | | | | |
|-------|--|-----------------------|----|----------|
| NO | QUESTIONS | GAP-ANALYSIS RESPONSE | | COMMENTS |
| | | YES | NO | |
| 1 | Was the cost-effectiveness of permanent capacity versus making use of consultants, while ensuring continuity and service delivery analysed? | | | |
| 2 | Was the nature and extent of the service analysed to be outsourced and whether it is specialised, once-off, a temporary service, recurring service or service that is of a non-specialised nature? | | | |
| 3 | Was consideration given to whether the objectives of the Department would be better achieved through the appointment of Consultants or permanent staff? | | | |
| 4 | Does the skill and experience exist in the Department for the required task? | | | |
| 5 | Are consultants appointed to monitor work of other consultants or to complete specifications for tenders for which they did not tender? | | | |
| 6 | Does the Municipality have the capacity or capability to do the work internally? | | | |

| | | | | |
|---|--|--|--|--|
| | Will there be transfer of skills to a relevant official? | | | |
| g | Will there be a limit to the consultant's budget? | | | |

| | |
|---|--|
| Type of service required | |
| Contract period (weeks) | |
| Estimated Contract value (VAT included) | |
| Scope of work / Motivation for the appointment of the consultant | |
| What will be the impact or consequences be if the appointment of a Consultant is not approved? | |
| <u>Procurement Basis considering the Guideline of prescribed fees:-</u> Awarded Bid Panel / Competitive bidding / Formal Written Quotation / Deviation | |
| Vote Number | |
| Budget Amount Available | |

| | | | |
|--------------------------------|--|-------------|--|
| REQUESTED BY: | | | |
| Comments from Requester | | | |
| Signature | | Date | |

| | |
|---|--|
| RECOMMENDATION FROM LINE MANAGER | |
| Comments from the Line Manager | |

| | | | |
|--|----------------------------------|-------------|--|
| Recommendation <i>(Circle the choice)</i> | RECOMMEND / NOT RECOMMEND | | |
| Signature | | Date | |
| RECOMMENDATION FROM SUPPLY CHAIN MANGEMENT | | | |
| Comments from the- Manager: Supply Chain Management | | | |
| Recommendation <i>(Circle the choice)</i> | RECOMMEND / NOT RECOMMEND | | |
| Signature | | Date | |
| APPROVAL BY MUNICIPAL MANAGER OR SENIOR MANGER | | | |
| Comments from the- Municipal Manager/Senior Manager | | | |
| Recommendation <i>(Circle the choice)</i> | APPROVED / NOT APPROVED | | |
| Signature | | Date | |

ADDED:

Annexure A Memo

| | |
|--------------------------|-----------------|
| To: | |
| From: | |
| Reference number: | 8/1/1 D Scholtz |
| Date: | |
| Subject: | |
| GAP ANALYSIS | |

| NO | QUESTIONS | RESPONSE | | COMMENTS |
|----|---|----------|----|----------|
| | | YES | NO | |
| 1 | <u>Was the cost-effectiveness of permanent capacity versus making use of consultants, while ensuring continuity and service delivery analysed?</u> | | | |
| 2 | <u>Was the nature and extent of the service analysed to be outsourced and whether it is specialised, once-off, a temporary service, recurring service or service that is of a non-specialised nature?</u> | | | |
| 3 | <u>Was consideration given to whether the objectives of the Department would be better achieved through the appointment of Consultants or permanent staff?</u> | | | |
| 4 | <u>Does the skill and experience exist in the Department for the required task?</u> | | | |
| 5 | <u>Are consultants appointed to monitor work of other consultants or to complete specifications for tenders for which they did not tender?</u> | | | |
| 6 | <u>Does the Municipality have the capacity or capability to do the work internally?</u> | | | |
| 7 | <u>Will there be transfer of skills to a relevant official?</u> | | | |
| 8 | <u>Will there be a limit to the consultant's budget?</u> | | | |

| | |
|---|--|
| <u>Type of service required</u> | |
| <u>Contract period (weeks)</u> | |
| <u>Estimated Contract value (VAT included)</u> | |
| <u>Scope of work / Motivation for the appointment of the consultant</u> | |
| <u>What will be the impact or consequences be if the</u> | |

| | |
|--|--|
| <u>appointment of a Consultant is not approved?</u> | |
| <u>Procurement Basis considering the Guideline of prescribed fees:</u> <u>Awarded Bid Panel / Competitive bidding/ Formal Written Quotation / Deviation</u> | |
| <u>Vote Number</u> | |
| <u>Budget Amount Available</u> | |

| | | | |
|--------------------------------|--|-------------|--|
| <u>REQUESTED BY:</u> | | | |
| <u>Comments from Requester</u> | | | |
| <u>Signature</u> | | <u>Date</u> | |

| | | | |
|---|----------------------------------|-------------|--|
| <u>RECOMMENDATION FROM LINE MANAGER</u> | | | |
| <u>Comments from the Line Manager</u> | | | |
| <u>Recommendation</u> <i>(Circle the choice)</i> | <u>RECOMMEND / NOT RECOMMEND</u> | | |
| <u>Signature</u> | | <u>Date</u> | |

| | | | |
|---|----------------------------------|--|--|
| <u>RECOMMENDATION FROM SUPPLY CHAIN MANGEMENT</u> | | | |
| <u>Comments from the Manager: Supply Chain Management</u> | | | |
| <u>Recommendation</u> <i>(Circle the choice)</i> | <u>RECOMMEND / NOT RECOMMEND</u> | | |

| | | | |
|---|---------------------------------------|-------------|---|
| <u>Signature</u> | - | <u>Date</u> | - |
| <u>APPROVAL BY MUNICIPAL MANAGER OR SENIOR MANGER</u> | | | |
| <u>Comments from the Municipal Manager/Senior Manager</u> | - | | |
| <u>Recommendation</u> <i>(Circle the choice)</i> | <u>APPROVED / NOT APPROVED</u> | | |
| <u>Signature</u> | - | <u>Date</u> | - |

6) CUSTOMER CARE, CREDIT CONTROL, DEBT COLLECTION, INDIGENT AND TAMPERING POLICY

2. SCOPE OF THE POLICY

- (c) The Policy is applicable until such time as it is reviewed, and Council approves the revisions. All acts performed in terms of the above approved Policy, and the existing Municipal By-law, will not be invalidated due to the timing differences between approval and promulgation.

5. DEFINITIONS

“State funded Pension” refers to the “Old Age (Above 75 years)” Social Grant amount as determined by SASSA;

“Total household income or household income” refers to the total formal and informal gross income, including but not limited to salaries, wages, commissions, overtime, bonuses, standby, dividends, pensions, grants, rentals, board and lodging, interest received and any investment income of all people living permanently or temporarily on the property on which the account is based. Grants exclude “Ccare Ddependency” grants, “fFoster Cchild” grants, “Cchild Ssupport” grants, “Ggrant-in-aid”, “Top-up to CSG” and “sSocial Rrelief of Ddistress” social grants as determined by SASSA. Any reimbursement allowances will also be excluded from household income;

6.7 Duties and Functions of Communities, Ratepayers and Residents

- (m) When a client requests any changes to be performed on his premises like an amp change or building plan application, consolidation or sub-division of the site, or any other stage where a job-card must be created, the arrear amount on their account must be settled before the request can be **honoured** and the deposit to be adjusted in line with the amount determined by council for that specific year.

7. CUSTOMER CARE

7.15 Arrangements for settlements

- (c) If an arrangement is not **honoured** **honored** the arrangement will be cancelled;

9. DEBT COLLECTION

Objective

9.3 Discretion: Negotiable Amounts

- (b) Officials with delegated powers may use discretion as a final tool by which decisions can be made in accordance with this Policy;

(b)(c) At all times, and at all levels, discretion will only be used so as to apply the principles embodied in the Policy and to ensure that some form of payment acceptable to Council is forthcoming from negotiations with the consumer;

9.4 Arrangements

Principles for Residential Debtors

- (e) Debtors, **excluding housing debtors**, who default on two occasions in respect of arrangements made on the same debt, will be denied the privilege of making further arrangements on that debt and the full amount becomes due and payable;

9.8 Termination, Limitation and Discontinuation of Services

- (a) The Municipality may, subject to the conditions contained in this Policy, limit or discontinue services provided in terms of this Policy–

(ix) causes a situation, which in the opinion of the Municipality is dangerous, or a contravention of relevant legislation;

10. INDIGENT HOUSEHOLDS, **PENSIONER HOUSEHOLDS** AND **HOUSEHOLDS HOUSING A PERSON WITH A DISABILITY MANAGEMENT POLICY**

10.1 The Objectives of This Policy Is To:

- (a) determine the criteria for qualification **of indigent households and households housing a person with a disability;**

10.3 Criteria for Indigent Households, **Pensioner Households** or Households housing a person with a disability

10.3.1 Indigent Valuation Households

- (b) Households living in a new RDP property which have not yet been valued.; **and**
- (c) **The average monthly purchase of electricity by the household over the previous four months may not exceed 600kWh; and**
- (d) **The average monthly consumption of water by the household over the previous four months, excluding water leakages, may not exceed 30kl.**

- (e) Arrear debt on the account may not exceed 120 days for more than 2 consecutive months; and

10.3.4 Households housing a person with a disability

To qualify as a Household housing including a person with a disability, a household must comply with the following criteria:

10.3.5 Pensioners

- (a) Registered owners of Residential Properties who are pensioners qualify for special rebates according to gross monthly household income of all persons permanently residing on that property. To qualify for the rebate a property owner must be the registered owner of a property which satisfies the requirements of the definition of Residential Property. This property owner must:

- ☐ occupy the property as his/her Primary Residence, and
- ☐ be at least 60 years of age, or
- ☐ has been declared medically unfit, and
- ☐ be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budget process.

(c)(b) All applications for Pension Rebates will be effective for the same period as the General Valuation Roll. Applicants that currently qualifies, will retain their pensioner's status until the next General Valuation becomes effective (1 July 2027) or until an audit has been performed that indicates that not all qualifying criteria are met anymore.

(c) Any new applications may be submitted at any time during the year, after which the rebates will be pro-rated from the month following successful application. (Application forms can be obtained from the Municipality).

(d) If any status relating to 10.3.5(a) of this policy change, it is the responsibility of the applicant to notify the municipality. After notification, the municipality will remove the "Pensioner" status on the property. If neglected to notify the municipality of such status change and the municipality becomes aware of such change, the municipality will remove the "Pensioner" status and reverse any rebates that was granted on the property from application date.

(e) In the case of change in ownership, "Pensioner" status will automatically be removed.

10.4.1 The following limitation of Usages for Indigent Households may be applied where the municipality believes that misuse or arrear debt occurs:

10.4.2 The following criteria for Indigent Valuation Households may lead to the cancelation of the subsidy:

- (a) The average monthly purchase of electricity by the household over the previous four months exceed 600kWh; or
- (b) The average monthly consumption of water by the household over the previous four months, excluding water leakages, exceed 30kl; or
- (c) Arrear debt on the account exceed 120 days.

- (d) It is found that a person in service of state is part of the household (indigent status will be cancelled when the municipality have been made aware of this).

If an Indigent Valuation Household gets disqualified because of criteria limits in (ac), (bd) or (ce) above, subsidies will be cancelled after 14 days of notification. These household may apply for criteria 10.3.2, 10.3.3 or 10.3.4, depending on their gross monthly income.

10.5.1 Application for Indigent Households or Pensioner Households

10.6 If a sworn affidavit is false, the following will happen;

- (c) The household may not apply to be registered as an indigent household, pensioner household or household housing a person with a disability for the next year.

10.7 Local Audit (Verification) of Indigent Households, / Pensioner Households and Households housing a person with a disability

10.8 3 Year Re-Application for Indigent Households and Households housing a person with a disability in accordance with 10.3.2, 10.3.3 and 10.3.4 / . 5 Year Re-Application for Pensioner Households in accordance with 10.3.5.

It will be expected from approved Indigent Households and Households housing a person with a disability to re-apply at least once every 3 years / . It will be expected from approved Pensioner Households to re-apply preceding the implementation date of the new General Valuation Roll every 5 years

If no re-application have been received at least 3 months before the 3 / 5 year period after the latest approval of application have lapsed, the Municipality reserves the right to send officials and/or representatives of the Municipality to the household or site of the applicant(s) at any reasonable time, with the aim of delivering a notification that the household's subsidyindigent status will lapse and that the applicant is needed to do a full re-application within 3-months after delivery of the notification.

If no re-application is received within this period, the subsidyindigent's status will be cancelled. The same terms and qualifying criteria as the original application will be applicable.

10.9 Subsidy

- (b) Subsidised services may include water, electricity, sanitation, refuse removal and assessment property rates or any other sundry levies;

(d) All consumers who qualify for a subsidy may be expected to agree to the installation of a prepaid electricity meter and will, if in arrears, be placed on restricted service levels in order to limit further escalation of debt. The first installation of a pre-paid meter is free of charge for indigent and subsidised households. This excludes pensioner households;

(e) Where a qualifying consumer's account is paid in full at the date of application, or regularly maintains a paid-up account after receiving the subsidy, the restriction on service levels will be waived. If the account is cleared due to the arrear debts being written off, the restriction on service levels can only be waived after usages normalised and during which the account was paid in full every month. This excludes pensioner households;

(f) Where the household qualifies for the subsidy but is not the owner or account holder of the property and the owner cannot be traced, a tenant account can be opened for the occupier. A deposit must be paid as stipulated in the tariff policy. This excludes pensioner households.

10.10.3 Indigent Level 2 Households

- (b) Electricity - 25 kWh and 50% of basic charges per month

10.10.5 Rural water indigents

- (a) Once a month free delivery of 6kl free water per month upon application.

10.10.6 Informal settlements

- (a) Water – 100% on all charges onfor metered standpipes

- (b) •Electricity - 50 kWh and basic charges per month

10.10.7 Pensioner Households

- (a) Electricity – 50% / 30% on basic charges per month

- (b) Sanitation – 50% / 30% on basic charges per month

- (c) Property Rates – 50% / 30%

11.1 Debt Will Be Regarded as Irrecoverable If:

The Accounting Officer has ensured that all avenues were utilized to collect the arrear debt.

Circumstances whereby a Council may validate the termination of debt collection procedures as contemplated in section 109(2) of the Municipal Systems Act:

- (l) When the debtor qualifies as an indigent household or household housing a person with a disability and are receiving a subsidy (this write-off will include all debt on the owner's / previous tenant's account on the property that have accumulated during the time the new applicant have been the occupier).

11.2 Criteria for the Determination of the Recoverability or Non-Recoverability of Debt

- (b) If the survey however reveals that the debt is still not recoverable after all necessary steps has been taken, it should be tabled together with the “write off compliance report” for consideration by Council to write off the debts.s.

15. COMMENCEMENT

This Policy will come into effect on 1 July 20232

16. DOCUMENT AND VERSION CONTROL

Version: Revision 198

Date: May 20232

Summary: This document describes the Customer Care, Credit Control, Debt Collection, Indigent and Tapering Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 20232

7) EXPENDITURE POLICY – No Changes

8) INCENTIVE POLICY – No Changes

9) LIQUIDITY POLICY

4. LIQUIDITY POLICY

4.3. KEY COMPONENTS OF MINIMUM LIQUIDITY REQUIRED:

The following constitutes the key elements to take into consideration when determining the liquidity requirement of Mossel Bay Municipality:

4.3.1.1.4.3.1.2. All earmarked and/or construction contracts revenue received but not yet utilized;

4.3.1.2.4.3.1.3. All commitments resulting from the legally entrenched rights and benefits employees have, with specific reference to cover at least the Council's short-term commitment to staff retirement benefits and medical fund claims payable;

4.3.1.3.4.3.1.4. All funds not yet been utilised in relation to agency services provided on behalf of Provincial or National Government should also be treated as earmarked funds;

4.3.1.4.4.3.1.5. All reserves stated by Mossel Bay Municipality on its Statement of Financial Position that have been established for the purposes of making provisions for a defined purpose;

4.3.1.5.4.3.1.6. All unspent borrowings earmarked for completion of specific capital projects;

4.3.1.6.4.3.1.7. Provision for the rehabilitation of landfill sites; and.

4.3.1.7.4.3.1.8. Deposits and advance payments, including Consumer deposits, retentions and payments received in advance. Other deposits that should immediately be available should also be included in the liquidity requirement.

4.3.5. The "golden rule" is to ensure that Mossel Bay Municipality will have adequate liquid assets (those that can be made into cash within 24 hours, weekly or monthly as the requirement might be) to meet its short-term financial commitments.

4.4. CALCULATION OF AVAILABLE LIQUIDITY

4.4.2. The following, should be regarded as cash and or near cash in calculating the available liquidity:

4.4.2.4. Consumer debtors aged current to 60 days;

4.4.3. The paragraphs under points 4.3 and 4.4 can schematically be reflected as follows:

Added:

Earmarked and / or Unspent Construction contract revenue

6. POLICY MANAGEMENT

6.3. The policy is effective from 1 July 2023~~2~~.

DOCUMENT AND VERSION CONTROL

Version: **Revision 87**

Date: **MAY 2023~~2~~**

Summary: This document describes the Liquidity Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2023~~2~~

ANNEXURE 1

Liquidity Requirement as per Liquidity Policy

Financial Year End: _____

Liquidity Requirement Calculation [as stipulated in Paragraph 4.3.]

| | |
|---|--|
| All earmarked and/or conditional grants received but not yet utilised | |
| All earmarked and/or construction contracts revenue received but not yet utilised | |
| Value of the provision held in cash for the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years | |
| Value of legally entrenched short-term rights and benefits of employees related to Medical benefits & Retirement benefits plus two one (21) fifth of the non-current liability regarding post-retirement benefits, this will progressively phase to 100%. | |
| Unspent Loan Funds | |
| Funds held for agency services not yet performed | |
| Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash <ul style="list-style-type: none"> • Capital replacement reserve • Development charges reserve • Self-insurance reserve | |
| Capital redemption and interest payments on external borrowings not reflected as part of normal operational expenditure | |
| Unspent conditional Transfer and subsidies (Grants) earmarked for specific capital projects | |
| 1 month's operational expenditure excluding non-cash items | |
| Consumer Deposits | |
| Other Deposits and Other Advance Payments: | |
| - Retentions | |
| - Payments Received in Advance | |
| - Other Deposits | |
| Non-current Deposit: Pavilion | |
| Any other Reserved funds | |

TOTAL LIQUIDITY REQUIREMENT

Actual available liquidity held [reference paragraph 4.4.]

| | |
|--|--|
| Bank Balance at e.g.: | |
| - ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market | |
| Bank balance sub total | |
| All other term investments with Banks | |
| Market value of all Bonds on the JSE that are held | |
| Consumer debtors (current – 60 days) | |
| Other reserves specifically held in a separate investment not reflected in bank balances mentioned above for e.g.: | |
| - Unspent conditional grants | |
| - Payments received for agency functions not yet performed | |
| - The cash value of reserves held | |
| - Cash deposits held as part of loan covenants or ceded | |
| - Undrawn bank overdraft facility or committed liquidity lines available | |

TOTAL LIQUIDITY AVAILABLE

LIQUIDITY SURPLUS (SHORT FALL)

SURPLUS TO BE APPROPRIATED BASED ON CFO DECISION

(See Borrowing, Funds and Reserves Policy)

Minimum Liquidity ratio (1.5:1):

Current Asset (less cash held for non-current liabilities included in current assets)

/Current Liabilities

10) PROPERTY RATES POLICY

2. LEGISLATIVE CONTEXT

2.5 The municipality will in terms of Section 8(1) of the Municipal Property Rates Act, levy different rates for different categories of ratable property according to “(c) A combination of (a) and (b)”. In terms of Section 8(1) of the Municipal Property Rates Act, the Municipality will categorize properties on the “(a) Use of the property”, and levy property rates accordingly except, if there are no use identified, in case the “(b) Permitted use of the property” will be used to levy property rates accordingly.

2.6 In terms of Section 26 of the Municipal Property Rates Act - Method and time of payment –

1) a Municipality will recover a rate –

c) a) If a rate is payable in a single amount annually it must be paid on or before a date during October determined by the Municipality..

c)d) When a rate is payable in monthly instalments it must be paid on or before a date in each period determined by the Municipality.

3. DEFINITIONS

“Agricultural Property” means a property that is used primarily for agricultural purposes but, without derogating from section 9 of the Municipal Property Rates Act, (Act 6 of 2004), excludes any portion thereof that is used commercially for the hospitality of guests and excludes the use of the property for the purpose of eco-tourism or for the trading in, breeding, rearing in or hunting of game;

"Industrial" means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated part and or the storage and warehousing of goods and products on a property, on so large scale that capital and labour are significantly involved.

“Local community”, in relation to a municipality-

- Means that body of persons comprising-
 - o Any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and

“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-

“Public Service Purpose Properties” in relation to the use of a property means property owned and used by an organ of state as-

- (b) schools, pre-schools, early childhood development centres or further education and training colleges;

“Rateable property” means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

“Special rated areas”

- (2) Before determining a special rating area, a municipality must-
 - b. Obtain the consent of the majority of most of the members of the local community in the proposed special rating area who will be liable for paying the additional rate

4. GUIDING PRINCIPLES

4.3 A municipality must, according to Sec 78 of the MPRA, whenever necessary, cause a supplementary valuation to be made in respect of any rateable property- If

Furthermore, a supplementary valuation in respect of any rateable property will be triggered when:

- (b) A property is occupied although no occupation certificate has been issued Improvement on a property reaches roof height;

4.6 Differential rates applicable to Mossel Bay Municipality:

- Multiple Purpose Properties; (MULT)

4.7 The rate charged as a cent-in-the-rand for Residential Properties is the base rate and the rates charged in respect of all other categories of properties are reflected as ratios to the Residential rate as set out below.

PROPERTY RATES RATIOS

| TARIFF TYPE | CATEGORY | RATIO IN RELATION TO RESIDENTIAL PROPERTY |
|-------------------------------|------------|---|
| RESIDENTIAL PROPERTIES | RES | 1 : 1 |
| Multiple Purpose Properties | MULT | By Apportionment |

5. APPLICATION OF THE POLICY

5.8 Agricultural Properties (AGRI)

5.8.1 A farm is an area of land, including various structures thereon, devoted primarily to the practice of producing and managing food (produce, grains or livestock) or forestry products. The farming activity must **be intense, must not be a mere hobby and must** contribute to the local economy. (Bona fide farmer)

5.8.2 In terms of the MPRA, the definition of agricultural purpose excludes the use of a property for the purpose of eco-tourism or for the trading in, **breeding, rearing** or hunting of game. For the purpose of defining “Trading in, **breeding, rearing** or hunting of game” the usage of the property for this purpose must be more than 50% of the total size.

5.8.3 If agricultural properties are not used solely for agricultural purposes and where the municipal **valuator** considers it reasonable to apply the category of multiple-use properties, the apportionment of value for each distinct use of the property will be calculated by the municipal **valuator** and used for billing at the applicable rate of the specific property rates category.

5.12 Public Benefit Organisations (PBO)

5.12.2 In order to be considered, the organisations must be **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. PBOs that qualify for tax exemption as contemplated by Part 1 of Section 30 of the Ninth Schedule of the Income Tax Act.** Proof of such registration must be supplied upon request

5.13 Non-Profit Organisations

5.13.2 In order to be considered, the organisations must be registered as NPOs under the Non-Profit Organisations Act, (Act no., 71 of 1997). **Proof of such registration must be supplied upon request**

6 GENERAL

6.4 All rate payers will be placed on the monthly rates payment arrangement, but on application can be changed to an annual rates payment. Application for annual rates payment must be received annually before **301 AugustJune.**

16 ADJUSTMENT OF PROPERTY RATES PRIOR TO SUPPLEMENTARY VALUATION (SV)

16.1 In circumstances where a valuation has been carried out by the municipal **valuator** in pursuance of a SV in terms of Section 78(1)(c), 78(1)(d), 78(1)(f), or 78(1)(g) of the MPRA as a result, for example, of a demolition having taken place on a property or a fire having destroyed buildings on a property, but the Municipality has not yet included such valuation of the relevant property in a SV, such valuation shall be submitted to the CFO for approval to levy property rates on the property in accordance with such valuation, with effect from the date of the occurrence of the event which caused a SV to be required

16.2 If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided off the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of Section 118 of the Systems Act and if the Municipality has not yet included such valuation of the relevant property (ies) in a SV:

16.2.1 the municipal valuator shall conduct a valuation of the relevant property (ies) for purposes of a Supplementary Valuation; and

18. **This policy will come into effect on 1 July 20232**

DOCUMENT AND VERSION CONTROL

Version: **Revision 198**

Date: **May 2023**

Summary: This document describes the Property Rates Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2023

11) SHORT TERM INSURANCE POLICY

2. DEFINITIONS

"Delegation" means the power to perform a function duty which is given to an office bearer, councillor, or staff members either in terms of section 59 of the MSA or section 79 of the MFMA;

"Executive Mayor" means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act;

"Occurrence" means an accident or an event or a continuous event or repeated exposure to conditions, which results in personal injury, property damage, advertising liability, errors and omissions, exposure to medical malpractice and/or legal defence costs;

"Public liability claims" means the claim instituted by a third party against the municipality. In other words, this refers to claims from the public against the municipality for:

- c) discrimination not committed by or at the direction of the Insured or any executive officer, director, or councillor thereof, but only with respect to the liability other than fines and penalties imposed by law; and

3. ABBREVIATIONS AND OBJECTIVES

OBJECTIVE

The objectives of this policy are to:

- 3.3. Set out the role and responsibilities of councillors and officials regarding safeguarding of assets, risk mitigation and insurance processes.

4. RISK MANAGEMENT

4.1. ORGANIZATION

Risk management forms part of management’s core responsibilities and is an integral part of the internal processes of the institution. It is a systematic process to identify, evaluate and address risks on a continuous basis before such risks can impact negatively on the institutions service delivery capacity. Risk Management is guided by the Risk Management Policy and Risk Management Strategy.

4.2. REDUCTION

Obviously, a great amount of guesswork is involved in risk identification, and some potential losses may be overlooked. However, by making a conscientious effort, the most common losses can be identified and reduced or perhaps totally avoided by proper preventative measures. Some risks may result in such a small monetary value or probability of loss that the municipality will decide to simply absorb the risk. On the other hand, some risks may result in a large monetary value or probability of loss and therefore any potential losses which might occur, or the potential loss may be so large and difficult to avoid that insurance might be the only recourse.

4.6. RISK TRANSFER (INSURANCE PORTFOLIO)

Table 3

| POLICY TYPE | COVER |
|------------------------------------|---|
| Motor fleet 3rd Party | All Vehicles with a total limit of R 25 000 000 |
| Public Liability | All claims with a total limit of R 100 000 000 |
| Employers Liability | All claims with a total limit of R 50 000 000 |
| Events liability | Overall limit per event R 10 000 000 |
| Directors and Officers Liability | All claims with a total limit of R 10 000 000 |
| Network Security (CYBER) Liability | All claims with a total limit of R 25 000 000, if made available in the open market |
| SASRIA (Motor and non-motor) | All claims based on the latest available capital assetvalue |

4.7. RISK RETAINED (SELF INSURANCE RESERVE)

4.7.2 Apart from damage to property a defined event of bodily injury which is caused by an accidental, violent, external and visible means to any Official or Councillor, spouse of the Councillors or Councillors or Voluntary worker must be covered either by transferring the risks or by the self-insurance reserve based on the advice of the appointed insurance broker.

6. IMPLEMENTATION & MONITORING

6.1. CLAIMS

6.1.1. General Public Claims

- 6.1.1.4. All claims will be referred to the appointed Municipal insurance broker as contemplated in Section 56 of this policy for investigation and outcome.
- 6.1.2. Claims for Own damage in terms of identified risks.
- 6.1.2.4. All claims must be accompanied by 3 preplacement or repair quotes **obtained via the normal SCM processes.**

12) SUPPLY CHAIN MANAGEMENT POLICY

This policy was adopted by the Municipality of Mossel Bay through Town Council Resolution E59-09/2005 in terms of Section 111 of the Municipal Finance Management Act, No 56 of 2003 and amended through Council Resolutions with the latest **E29-05/2022** **139-05/2021**. This policy supercedes all other procurement policies previously in force at the Municipality. This policy will refer to the current Preferential Procurement Framework Act **and the Mossel Bay Preferential Policy** should the PPPFA be amended the amended regulation would be applicable.

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1. DEFINITIONS

“PPFA” means the Preferential Procurement Policy Framework Act, No 5 of 2000 or Mossel Bay Preferential Procurement Policy.

12. RANGE OF PROCUREMENT PROCESSES

(4) The preferential point system as prescribed by the Mossel Bay Preferential Procurement Policy PPFA and its Regulations shall apply to all procurement equal to or above R30 000 (VAT included).

13. GENERAL CONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONS, FORMAL WRITTEN QUOTATIONS AND TENDERS

(c) A copy of the bidder’s municipal account, not older than 90 days (for the Municipality where the bidder pays his account) for the months preceding the bid quotation closure date must accompany the bid quotation documents. If such a copy does not accompany the bid document of the successful bidder, the Municipality reserves the right to obtain such documents (including sworn affidavits) after the closing date to verify that their municipal accounts are in order. The following documentation will be regarded as satisfactory proof.;

- Own: Municipal Account – in the name of the bidder.
- Lease: Lease Agreement and current rental statement.
- Do not own:

Affidavit from the bidder/directors that they do not own any property

Affidavit from the owner of the property with detail, that they are not liable for any municipal expenses.

Municipal Account of the owner of the specified address (if possible)

- Outside of SA: Section 4.4’s declaration/Affidavit from the director/s;

16. WRITTEN QUOTATIONS

(2) The preferential point system as prescribed by the PPPFA the municipal Preferential Procurement Policy and its Regulations shall apply to all procurement above R30 000 (VAT included).

18. PROCEDURES FOR PROCURING GOODS/SERVICES THROUGH FORMAL WRITTEN QUOTATIONS

(3) acceptable offers, which are subject to the preference points system (Municipal Policy Preferential Procurement PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;

21. BID DOCUMENTATION FOR COMPETITIVE BIDS AND FORMAL WRITTEN QUOTATIONS

The Municipality's bid documentation must, in addition to the requirements stated in paragraph 13 of this Policy –

(1) Take into account -

(e) Local production and Content requirements.

(4) If compulsory subcontracting is applicable;

(9) 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.

Bids to be evaluated on functionality:

(10) The Municipality must indicate in the tender documents if the tender will be evaluated on functionality;

(11) The evaluation criteria for measuring functionality must be objective
The evaluation criteria for measuring functionality must be objective.

(12) The bid documents must specify-

(a) Evaluation criteria for measuring functionality;

(b) The points for each criteria and, if any each sub-criterion; and

(c) Minimum qualifying score for functionality

(13) The minimum qualifying score for functionality for a tender to be considered further-

(14) Must be determined separately for each tender; and

d

May not be so-

May not be to Low that it may jeopardise the quality of the required goods or services; or
May not be to high that it is unreasonably restrictive

High that it is unreasonably restrictive

(15) Points scored for functionality must be rounded off to the nearest two decimal places.

(9)(16) Each tender that obtained the minimum qualifying score for functionality must be evaluated further in terms of price and the preference point system and any objective criteria envisaged.

22. PUBLIC INVITATION FOR COMPETITIVE BIDS

- (1) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the Municipality or any other appropriate way (which may include an advertisement in the Government Tender Bulletin or the e-Tender Publication Portal); and on the e-Tender Publication Portal
- (iii) In the case of designated sectors, where in the award of bids Local Production and Content is applicable, advertise such bids with a specific condition that only locally produced goods, services or work or locally manufactured goods, with a stipulated minimum threshold for local production and content will be considered.

23. PROCEDURE FOR HANDLING SITE MEETINGS, INFORMATION OR BRIEFING SESSIONS

- (3) Prospective bidders that arrive or log in within 15 (fifteen) minutes of the advertised time the meeting started will not be allowed to attend the meeting or to sign the attendance register unless the person chairing the meeting give permission to do so. Reasons for the chairperson's decision must be duly minuted.
- (4) Bidders that arrive or log in within 15 (fifteen) minutes of the advertised time the meeting started, but, after the completion of the meeting will not be allowed to sign the attendance register.
- (5) Prospective bidders that arrive or log in after 15 (fifteen) minutes of the advertised time the meeting started will not be allowed to attend the meeting and sign the attendance register.

24. PROCEDURE FOR HANDLING, OPENING, CANCELLATION AND RECORDING OF BIDS

- (5) Cancellation of tender/s:
- (5.1) The Municipality may, before the award of a tender, cancel a tender invitation if-
- due to changed circumstances, there is no longer a need for the goods or services specified in the invitation;
 - funds are no longer available to cover the total envisaged expenditure;
 - no acceptable tender is received;
 - or there is a material irregularity in the tender process
- (6) The decision to cancel a tender invitation in terms of sub-clause (5.1) must be published in the same manner in which the original tender invitation was advertised

29. BID EVALUATION COMMITTEES

- (1) The Accounting Officer or his/her delegate appoints the Bid Evaluation Committee on an ad hoc basis to –
- evaluate bids in accordance with:
 - the specifications for a specific procurement; and
 - the points system set out in terms of the Mossel Bay Preferential Procurement Policy Regulations, 2017 and such other legislation as may be applicable.

30. BID ADJUDICATION COMMITTEES

(10) The information as stipulated in the MFMA Circular No. 83 with regard to the successful and unsuccessful bidders must be published on the eTender Publication Portal within seven (7) working days after the award was made.

DELETED:

~~36. PROUDLY SOUTH AFRICA CAMPAIGN~~

~~The Municipality supports the Proudly SA Campaign in its procurement of goods and services to the extent that, all things being equal, preference is given to procuring local goods and services from:~~

- ~~(1) Firstly, suppliers and businesses within the municipal district of Mossel Bay;~~
- ~~(2) Secondly, suppliers and businesses within the Garden Route Municipal area~~
- ~~(3) Thirdly, suppliers and businesses within the Western Cape province~~
- ~~(4) Fourthly, suppliers and businesses within the rest of the Republic of South Africa~~

38. DEVIATION FROM AND RATIFICATION OF MINOR BREACHES OF PROCUREMENT PROCESSES

- (5) A Deviation process may be followed in the following cases:
 - (a) Where the Municipality followed a competitive bidding process/ **Formal Written Quotation** and **for Tenders** no acceptable bids were received.

13) TARIFF POLICY

3. GENERAL PRINCIPLES

3.3 Tariff Policy Principles

- (d) Tariffs are set at levels that facilitate the financial sustainability of the service, **taking into account** **considering** subsidisation from sources other than the service concerned. A service is financially sustainable when it is provided in a manner that would ensure its financing from internal and external sources is sufficient to cover the costs of the initial capital expenditure required, operating the service, maintaining, repairing and replacing the physical assets used in its provision;
 - (i) It can be further stated that tariffs, rates and the employment of resources, in general, **take into account** **consider** the Council's IDP principles and goals;

15. ELECTRICITY TARIFFS

15.1 General

- (iii) **Due to the fact that** **Since** a large part of the operating expenditure consists of bulk electricity purchases, tariff structures and levels are very sensitive to any change in the cost of supply by Eskom.
- (b) Electricity is supplied under a distribution license, granted by the National Electricity Regulator (NERSA) for a specific area of jurisdiction, which also regulates the following aspects:

(iii) all tariff structures and tariffs must be approved by the NERSA prior to application thereof by a distributor;

(c) The following tariff structure options are available:

(i) one-part tariff

This tariff consists of a tariff expressed as a cent per kWh charge only and does not contain a fixed monthly charge (basic or minimum charge)

(ii)(i) Two-part tariff

This tariff is also applicable to residential and business application and contains a fixed or basic fee, combined with an energy fee.

(iii)(ii) Two-part demand tariff

a demand meter is installed to determine the demand factor. It is applicable for larger commercial, industrial and agricultural customers.

(iv)(iii) Three-part tariff

a demand meter is installed to determine the demand factor It is applicable for larger commercial, industrial and agricultural customers.

(v)(iv) Three-part time-of-use tariff (TOU tariff)

This tariff is applicable for larger commercial, industrial and agricultural customers who are able to can shift load into off-peak periods, thus effecting savings both to themselves and the distributor.

(vi)(v) SSEG feed - Domestic single and three phase

Subjected to approval by technical department.

(vii)(vi) SSEG feed - Commercial single and three phase

Subjected to approval by technical department.

15.2 Domestic Supply

(b) All Households with a prepaid meter using less than 400 kWh (based on the average purchases of the previous four months) will automatically be placed on the domestic two-part tariff except in the following cases:

(ii) Consumers identified as permanent inhabitants for at least nine month of a year. To be identified as such, a consumer has to hand in a sworn affidavit signed by a Commissioner of Oath. The nine months will be from date of application for services in the case of a tenant with a lease agreement – this lease agreement must be for nine months going forward. If it is found that a sworn affidavit is false, a consumer will be put on the 2-part tariff and may not apply to be put on the 1-part tariff for the next year

(iii) Schools, Churches, crèches, registered welfare organisations, state subsidised museums, airport hangers used as storage, general lighting, swimming pool pumps and lifts, on prepaid.

(c) A one-part tariff – all household consumers with single phase pre-paid meters who use more than 400kWh electricity per month and who permanently occupies the property for at least nine

months of a year. This is subjected to an affidavit and rental contract (active for at least 9 months after date of application). This tariff is also applicable to schools, churches, crèches, registered welfare organisations, state subsidised museums, airport hangers used as storage, general lighting, swimming pool pumps and lifts.

- (d)(c) A two-part Indigent inclining block Tariff - for permanent residents who qualify for an indigent subsidy. The basic fee will be subsidised from the equitable share based on the actual cost of the service for a 20 Amp single-phase residential connection.
- (e)(d) A two-part domestic tariff structure for three phase meters, are applied in respect of credit meters as well as prepaid meters and is also applicable to churches, crèches, general lighting, swimming pool pumps and lifts.
- (f)(e) Domestic SSEG feed Tariff - Single phase. This is only applicable to credit meters.
- (g)(f) Domestic SSEG feed Tariff – Three phase. This is only applicable to credit meters.
- (h) Domestic prepaid for life-line machine. Approved medical certificate to this effect is to be provided.
- (i)(g) Accommodation (1 to 4 rental units): Domestic Single-Phase Credit or Pre-paid. This can only be a two-part tariff.
- (j)(h) Accommodation (1 to 4 rental units): Domestic Three Phase Credit or Pre-paid. This can only be a two-part tariff.

Domestic Consumers can be transferred between the one-part and two-part tariff once per financial year, if the request is made in writing. Where a Domestic Consumer was previously on the two- part tariff where a deposit was paid, the deposit will not be refunded in case of this transfer. Where a Domestic Consumer was previously on the one-part tariff, a deposit will be payable / adjusted as per tariff list.

15.3 Commercial Supply

- (a) A two-part tariff structure is applied in respect of single- phase credit meters and prepaid meters. This tariff includes airport hangers used as a business premises.
- (b) A one-part tariff structure is applied in respect of single phase prepaid meters. This tariff includes airport hangers used as a business premises.
- (c)(b) A two-part tariff structure is applied in respect of three phase credit and prepaid meters. This tariff includes airport hangers used as a business premises.
- (d) A one-part tariff structure is applied in respect of three phase prepaid meters. This tariff includes airport hangers used as a business premises
- (e)(c) Commercial SSEG feed Tariff - Single Phase. This is only applicable to credit meters.
- (f)(d) Commercial SSEG feed Tariff – Three Phase. This is only applicable to credit meters.
- (g)(e) Accommodation (5 or more rental units): Business Single Phase Credit or Pre-paid.
- (h)(f) Accommodation (5 or more rental units): Business Three Phase Credit or Pre-paid.

All new consumer agreements, new commercial installations and increased capacity applications will automatically be placed on the two-part tariff as in (a) and (bc) above.

Existing Commercial Consumers will be allowed to be transferred between the two-part and one-part tariffs once per financial year, provided that the consumption is not less than 500 units for 10 months in a year. Where a Commercial Consumer was previously on the two-part tariff where a deposit was paid, the deposit will not be refunded in case of this transfer. Where a Commercial Consumer was previously on the one-part tariff, a deposit will be payable / adjusted as per tariff list.

A circuit breaker with Ampere of 5A will only be allowed, provided consumption does not exceed 15 units per month for single & three phase. In all other instances the minimum Ampere will be 15A.

15.4 Light Industrial / Bulk Supply

- (a) A three-part tariff structure is applied in respect of light industrial meters
- (b) A three-part tariff structure is applied in respect of bulk supply meters
- (c) A three-part time-of-use tariff structure is applied in respect of special bulk supply meters
- (d) Application may be made to wave the demand charge if the business stops operations for more than 3 months. The minimum demand charge will automatically be re-instated when the actual demand exceeds the minimum demand as per the tariff list.

15.5 Other Supply

- (c) The developer or registered owner is at all times always responsible for payment of services on a property;
- (e) The owner/occupier is at all times always responsible for the maintenance and safekeeping of the meter;
- (g) Installation of a pre-paid meter is free of charge for indigent and subsidised households where it replaces an existing credit meter.

15.7 Discount to Pensioners

(a) Requirements

- (i) occupy the property as his/her Primary Residence, and
- (ii) be at least 60 years of age, or
- (iii) has been declared medically unfit even if not yet 60 years of age, and
- (iv) be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budget process.
- (v) The applicant must be the registered owner of the property; and

(b) Discount to qualifying Pensioners

The percentage discount will be determined by council during the compilation process of the annual budget. This discount will apply to basic charges / availability charges.

16. WATER TARIFFS

16.1 General

Water is bought at a one-part tariff expressed in Rand per kilolitre. For this reason, it is found that water tariff structures for end-users follow the same trend. In order to cut

consumption, an inclining block rate tariff structure with a basic fee is applied in Mossel Bay. To minimize the effect of inconsistent reading periods from month to month, day-to-day billing is used for metered consumption

16.5 Water Tariff During a Drought

16.6.1 Leakages – Normal consumers

(c) Any applications that do not comply with points in 16.6.1 (a), may be referred to a special water leakage committee for further consideration of possible reductions.

16.6.2 Leakages – Indigent households or households housing a person with a disability

(a) A consumer may qualify for a reduction as determined by Council on his/her account in the event of a water leakage, if:

17. REFUSE REMOVAL TARIFF STRUCTURES

17.1 General

(ii) The cost of labour, fuel and maintenance of vehicles. This is a labour-intensive service and changes in any of these cost elements may have a drastic influence

(i) In caravan parks or camping areas or any other accommodation establishments two stands, bungalows and/or chalets will be levied as one refuse removal unit will be levied per month per accommodation unit, as defined in the tariff list, on application.

(j) A refuse fee will be charged for each dwelling on an improved property or where an occupation certificate has been issued, whether or not an electricity meter has been installed. A refuse levy will still be payable where a building/house is unoccupied or under construction, where an electricity meter has been installed. The levy will be from the installation date of the electricity meter or occupation date.

(o) Refuse levy will be payable on properties used as storage. This however is not applicable to a garage on a residential property which is used for storage or as a workshop or as a hanger.

17.2 Categories of Consumers

Provisions is made for the following categories of consumers:

(g) Special refuse removal arrangements – Accommodation Units;

18. SEWERAGE TARIFF

18.4 Discount to Pensioners

(b) Discount to qualifying Pensioners

The percentage discount will be determined by council during the compilation process of the annual budget. This discount will apply to basic charges / availability charges / emptying of septic tanks.

18.5 Discounts to Schools

Schools receive a nett sewerage account based on the number of learners and calculated as below:

The capital cost recovery is as follows:

The discount to schools is are equal to the actual debits raised less the actual cost as calculated above.

23. COMMENCEMENT

This policy will come into effect on 1 July 20232.

DOCUMENT AND VERSION CONTROL

Version: **Revision 198**

Date: **May 20232**

Summary: This document describes the Tariff Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 20232

14) DEVELOPMENT CHARGES POLICY

8. SUBSIDIES, EXEMPTIONS AND SURCHARGES

8.3.4.8 Bed and breakfast establishment up to the first three bedrooms of an existing dwelling.

8.3.4.8.3.4.9 Government supported/subsidized developments where sufficient bulk services are available. Alternatives may be negotiated with the funding Department and/or implementor to ensure that sufficient bulk services are available for the development.

Section 8 - Overview of Budget Assumptions

Certain broad assumptions had been made on which the budget is based for the MTREF. These assumptions are based on external factors but also internal trends and factors. These assumptions provide a framework for setting priorities, determining service levels and allocating limited financial resources. This section provides a summary of the assumptions used in preparing the budget for the 2023/24 MTREF period.

EXTERNAL FACTORS

Local government has a vital role to play in turning around the economy. In many areas of the country, municipal finances are under pressure. This is the result of the rising cost of delivering basic services and weak financial planning and controls, with poor management decisions leading to underinvestment in and insufficient maintenance of infrastructure.

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2023/24 MTEF.

CREDIT RATING OUTLOOK

Ratings Africa was appointed by the Provincial Government of Western Cape to perform a credit rating for Local Authorities. For the past three years the Mossel Bay performed excellent being rated as the number 1 most sustainable Local Authority in South Africa. Additional to that Mossel Bay was also awarded Top performer by Good Governance Africa in the Governance Performance Index in 2019.

INTEREST RATES FOR BORROWING AND INVESTMENTS

With the approval of the previous long-term financial plan, Council has resolved to take up external loans for funding of capital projects which will generate a positive cash flow over the life cycle of the asset. This will again form part of the long-term financial plan for the next 10 years, which is currently in draft format. Interest rates for borrowing is budgeted as follows:

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
|-------------------------|---------|---------|---------|---------|
| Borrowing interest rate | 5.93% | 7.58% | 7.58% | 7.58% |

Investments made with various financial institutions are strictly in compliance with the Municipal Finance Management Act and the Municipality's Cash Management and Investment Policy. The average rate of return on short-term investments for the 2022/23 year to date is 7.9 % and is estimated to be 7 % for the 2023/24 financial year.

RATES, TARIFFS, CHARGES AND TIMING OF COLLECTION

The following table shows the average increases in rates and tariff charges over the 2023/24 MTREF period:

| | 2023/24 | 2024/25 | 2025/26 |
|----------------------------|---------|---------|---------|
| Property Rates | 11% | 15% | 15% |
| Electricity (Basic charge) | -5% | 5% | 5% |
| Electricity (Consumption) | 14.89% | 5% | 5% |
| Water (Basic charge) | -5% | -5% | -5% |
| Water (Consumption) | 14% | 9% | 8% |
| Sewerage | 6% | 2% | 1% |
| Refuse | 5% | 1% | 1% |

COLLECTION RATES FOR EACH REVENUE SOURCE AND CUSTOMER TYPE

The average collection rate in the cash collected from consumers expressed as a percentage of the amount billed and is currently (as on February 2023) 94.9% on a 12-month rolling period.

The average monthly collection rate for 2022/23 (12-month rolling period as at February 2023) and the projections for the 2023/24 year are as follows:

| | 2022/23 | 2023/24 |
|----------------|---------|---------|
| Property Rates | 97.5 % | 97.5 % |
| Electricity | 99 % | 96 % |
| Water | 92 % | 94 % |
| Sundry | 90 % | 90 % |
| Sewerage | 92 % | 94 % |
| Refuse | 92 % | 94 % |

PRICE MOVEMENTS ON SPECIFICS

Purchase of bulk electricity from Eskom is budgeted at R 500 532 600 in the 2023/24 financial year, which is an increase of 9.5 per cent from the projected expenditure for the 2022/23 year. This expenditure will increase by 6 per cent respectively for the outer budget years.

AVERAGE SALARY INCREASES

The personnel budget is calculated by reviewing the individual posts that are currently filled on the municipal organogram, as well as previous years' expenditure on the salary budget. Provision is also made for the filling of vacant and new posts during the 2023/24 financial year.

A further assumption is implemented to only provide for 98% of the budgeted Employee Related costs for Municipal staff. This is done in line with previous year trends of Under expenditure on Employee Related costs.

The following table indicates the percentage by which allowance has been made for the increase in Councillor and employee remuneration for the 2023/24 MTREF:

| | 2023/24 | 2024/25 | 2025/26 |
|-----------------------|---------|---------|---------|
| Councillor allowances | 3% | 4.5% | 4.6% |
| Senior managers | 3% | 4.5% | 4.6% |
| Other personnel | 6.9% | 4.5% | 4.6% |

INDUSTRIAL RELATIONS CLIMATE AND CAPACITY BUILDING

The rendering of cost-effective and sustainable services to the entire community with diligence and empathy, is one of the Municipality's mission statements. To render this effective and efficient service the Municipality is committed to invest in the staff of the Municipality.

The Municipality also participates in the Municipal Finance Management Internship Programme and has employed five interns undergoing training in various sections of the Finance Directorate. The Municipality has several training initiatives available to its employees and has a skills programme in place.

| Capacity building, training and development | 2023/24 |
|--|-------------------|
| ABET and Life Long Learning Programme | R701 997 |
| Capacity Building Councillors | R25 750 |
| Capacity Building Local Municipalities (District Boundaries) | R152 231 |
| Capacity Building Unemployed | R0 |
| Development of Fire-fighters | R186 586 |
| Induction Programmes New Staff | R253 595 |
| Leadership Development | R502 385 |
| Municipal Minimum Competency Level | R103 376 |
| Workshops, Seminars and Subject Matter Training | R511 359 |
| TOTAL | R2 437 279 |

CHANGING DEMAND CHARACTERISTICS (DEMAND FOR SERVICES AND FREE OR SUBSIDISED BASIC SERVICES)

The South African economy is expected to slow in 2023 and over the medium term and the risks to the economic outlook remain elevated. Real economic growth is projected to be 2.5 per cent in 2022. However, due to extensive power outages and other domestic logistical constraints, the South African Reserve Bank (SARB) forecasts real GDP growth of only 0.3 per cent in 2023. The SARB has also revised its 2024 and 2025 projections downwards to 0.7 per cent and 1.0 per cent, respectively. The 2023 SIME process will therefore take place in a time of heightened economic uncertainty and downside risks.

The broad-based slowdown of the global economy combined with a weaker economic outlook for South Africa has decelerated growth prospects for the Western Cape. The Province faces challenges such as weak consumer demand, higher inflation and rising interest rates while also being exposed to national challenges of port and rail inefficiencies, labour unrest, and power outages. Consequently, the Western Cape economy is expected to have expanded moderately by 2.0 per cent in 2022 and 1.9 per cent in 2023.

While the expectation has been that inflation would remain steady, annual headline Consumer Price Inflation (CPI) moved to 7.0 per cent in February 2023, largely driven by sharp hikes in food prices. Additionally, the US central bank raised its key interest rates by 25 basis points on the 22 March 2023, which increases the likelihood of a similar interest rate hike for South Africa. An announcement will be made on the 30 March 2023, following the SARB'S Monetary Policy Committee (MPC) meeting next week.

Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 MTEF.

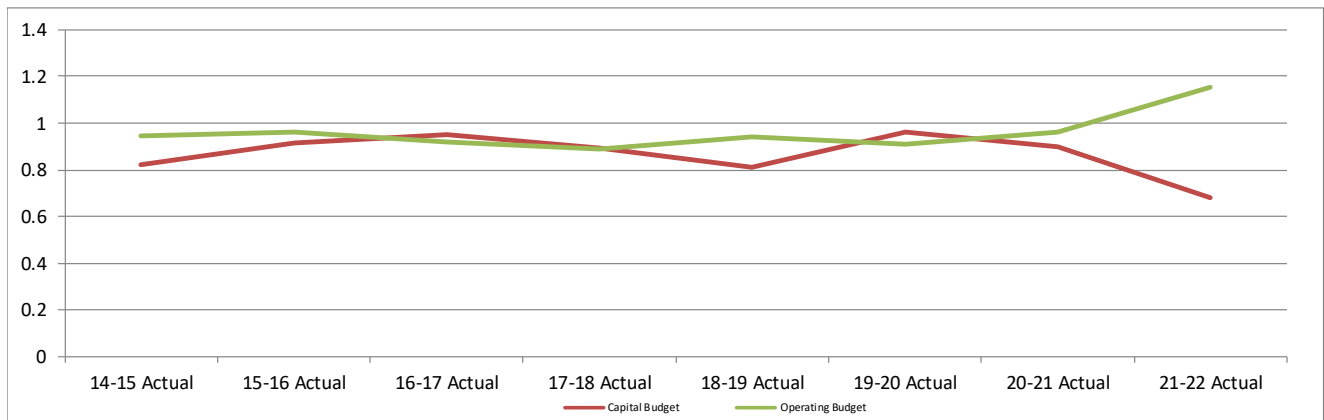
The improvement in the income from building plan fees over the past year is evidence that the market for building of new houses and developments is recovering from the economic climate.

The labour market remains sluggish. The unemployment rate currently sits at 34.9 per cent. Mossel Bay is home to a number of poor households which causes unending housing and socio-economic backlogs. This is caused a.o. by the general influx of people from neighbouring towns, provinces and farms to seek employment and change their livelihood.

2023/24 ABILITY OF MUNICIPALITY TO SPEND AND DELIVER ON PROGRAMS

Capital project expenditure for the 2021/22 financial year was 68.0% of the total capital budget. The capital spending is closely monitored by ways of monthly cash flows and monthly reporting to Council on capital expenditure. The projected capital and operating spending for the 2022/23 financial year, for cash flow purposes is estimated at 95%, although it might be unrealistic taken the history as baseline.

The following graph shows the spending pattern on the capital and operating budget for the Mossel Bay Municipality since the 2014/15 financial year:



SECTION 9 - Overview of Budget Funding

Section 18(1) of the MFMA states that an Annual Budget may only be funded from:

- * Realistically anticipated revenue to be collected,
- * Cash-backed accumulated funds from previous years' surpluses not committed for other purposes, and
- * Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement effectively means that Council must approve a balanced, credible and sustainable budget.

A credible budget is a budget that:

- * Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the Municipality,
- * Is achievable in terms of agreed service delivery and performance targets,
- * Contains revenue and expenditure projections that are consistent with current and past performance,
- * Does not jeopardise the financial viability of the Municipality, and
- * Provides managers with appropriate levels of delegation enough to meet their financial management responsibilities.

A sustainable budget is a budget which reflects enough revenue and adequate corporate stability to fund and deliver on service delivery and performance targets.

FISCAL OVERVIEW

The Mossel Bay Municipality reviews its financial sustainability, current financial positions and Medium-Term Revenue and Expenditure Framework (MTREF) on an annual basis to enable the Municipality to deliver acceptable levels of services at affordable tariffs.

As at 30 June 2022 the Municipality's financial position was sound with total short-term cash and investments to the value of R 588 083 643 and Long-term investments of R137 million. These funds are committed to various obligations which includes the cash funding of the Capital Replacement Reserve to the value of R 161 869 514.

The following table shows the Municipality's performance for the 2020/21 and the 2021/22 budgets:

| BUDGET | 2020/21 | | | 2021/22 | | |
|-----------------------|---------------|---------------|-----------|---------------|---------------|-----------|
| | Budget R'000 | Actual R'000 | % perform | Budget R'000 | Actual R'000 | % perform |
| Operating Revenue | 1 310 119 512 | 1 327 987 580 | 101.4% | 1 429 812 531 | 1 423 744 210 | 99.6% |
| Operating Expenditure | 1 290 444 278 | 1 238 402 431 | 96.0% | 1 374 032 356 | 1 585 763 008 | 115.4% |
| Capital Expenditure | 253 641 375 | 227 891 038 | 89.8% | 275 232 178 | 187 254 247 | 68.0% |

The above table shows that the Municipality realised 101.4% of its budgeted revenue in the 2020/21 financial year and 99.6% during the 2021/22 financial year.

The above table shows that the operating expenditure budget for the 2021/22 financial year has been overspent by 15.4%, mainly due to the impairment of Investment property.

The capital expenditure budget is mainly funded by own internal funds and grants and subsidies from national and provincial government. The 2020/21 year shows capital expenditure of 89.8% and for the 2021/22 year a spending percentage of 68.0%. The main reason for the underspending is due to an amount of R67.5m which is budgeted for capital spending on Human Settlements Grant as per the Provincial Gazette. This amount was however incorrectly gazetted to the Municipality and the specific Provincial Department could not rectify the gazette in time for the municipality to adjust it's budget.

The Municipality prepared it's 2021/22 Annual Financial Statements in accordance with the applicable GRAP standards and received an unqualified audit opinion from the Auditor-General.

Financial sustainability refers to financial accounts which reflect enough revenue and adequate corporate stability to fund and deliver on service delivery and performance targets. The municipality will be attracting commercial loans to speed up the implementation of infrastructure projects. These loans have the effect of increasing the expenditure of the municipality of which the increase in expenditure will not immediately be offset by new revenue streams. The municipality will therefore have to exercise increased fiscal vigilance.

FUNDING OF OPERATING AND CAPITAL EXPENDITURE

Operating Budget:

The table below identifies the sources of funding for the 2023/24 operating budget:

| <i>Source of Revenue</i> | <i>Budget Amount (2023/24)</i> | <i>% of Total Rev Budget (2022/23)</i> |
|--|------------------------------------|--|
| Property rates | R 223 787 544 | 14.2% |
| Service charges - electricity revenue | R 616 247 524 | 39.2% |
| Service charges - water revenue | R 165 339 076 | 10.5% |
| Service charges - sanitation revenue | R 90 045 615 | 5.7% |
| Service charges - refuse revenue | R 90 269 657 | 5.7% |
| Service charges - other | R 0 | 0.0% |
| Rental of facilities and equipment | R 9 509 997 | 0.6% |
| Interest earned - external investments | R 50 313 000 | 3.2% |
| Interest earned - outstanding debtors | R 8 018 300 | 0.5% |
| Dividends received | R 0 | 0.0% |
| Fines, penalties and forfeits | R 18 522 984 | 1.2% |
| Licences and permits | R 1 370 898 | 0.1% |
| Agency services | R 9 206 875 | 0.6% |
| Transfers recognised - Operational | R 225 965 000 | 14.4% |
| Other revenue | R 62 683 924 | 4.0% |
| Gains on disposal of PPE | R 500 000 | 0.0% |
| TOTAL | R 1 571 780 394 | 100.0% |

Capital Budget:

The table below identifies the sources of funding for the 2023/24 capital budget:

| <i>Funding Source</i> | <i>2023/2024</i> | <i>% of Total Budget</i> |
|--|----------------------|------------------------------|
| Capital Replacement Reserve (Internal) | R 168 358 845 | 44.1% |
| Municipal Infrastructure Grant | R 24 433 044 | 6.4% |
| Integrated National Electrification Programme | R 10 440 870 | 2.7% |
| Department of Human Settlement | R 0 | 0.0% |
| Informal settlements upgrading partnership grant | R 31 304 348 | 8.2% |
| LOAN | R 131 298 000 | 34.4% |
| Donated Asset | R 250 000 | 0.1% |
| K9 Unit | R 2 119 478 | 0.6% |
| Fire Service Capacity Building Grant | R 0 | 0.0% |
| Insurance Reserve | R 10 830 000 | 2.8% |
| Developers Contribution | R 756 114 | 0.2% |
| Municipal Service Delivery and Capacity Building Grant | R 0 | 0.0% |
| TOTAL | R 381 703 743 | 100.0% |

CAPITAL REPLACEMENT RESERVE

The 2023/24 capital budget is mainly funded from internal funds. The following table analyses the projected transactions of the C.R.R. from 01 July 2022 to 30 June 2026, based on the proposed capital and operational budgets.

| Budget Year | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|--|---------------------|---------------------|-----------------------|-----------------------|
| | <i>Current year</i> | <i>Budget year</i> | <i>Budget year +1</i> | <i>Budget year +2</i> |
| | R | R | R | R |
| Opening balance at the start of Year | 161 869 514 | 164 792 200 | 168 020 984 | 168 474 650 |
| Less: Capital budget commitments | -145 307 947 | -168 358 845 | -177 098 666 | -154 278 199 |
| Plus: Contributions to CRR | 145 978 827 | 171 587 629 | 177 552 332 | 173 915 656 |
| - Depreciation | 122 301 022 | 144 379 258 | 149 119 585 | 144 551 814 |
| - Proceeds on Disposal of Capital Assets | 198 759 | 208 371 | 217 747 | 217 747 |
| - VAT on Housing Grants re-contributed | | - | - | - |
| - Bulk service contributions | 23 479 046 | 27 000 000 | 28 215 000 | 29 146 095 |
| Plus: Additional cash contribution (CFO decision once AFS results is known) | 2 251 806 | - | - | - |
| Closing balance of CRR | 164 792 200 | 168 020 984 | 168 474 650 | 188 112 107 |

It is clear from the above that the present levels of financing of capital budgets from the C.R.R. are not sustainable over the medium term and that the prioritisation of capital programs will require a special effort.

The Municipality has therefore arranged for specific meetings during the public participation process to get within the available C.R.R. funds calculated for the 2023/24MTREF period.

CASH BACKED RESERVES / ACCUMULATED SURPLUS RECONCILIATION

Table A8 below provides a breakdown of the Cash and investments available and the application of these funds

WC043 Mossel Bay - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 93 760 | 92 086 | 62 538 | 12 961 | 8 098 | 8 098 | 8 098 | 99 923 | 143 311 | 161 312 |
| Other current investments > 90 days | | 440 056 | 461 470 | 525 545 | 360 000 | 490 000 | 490 000 | 490 000 | 270 000 | 100 000 | 30 000 |
| Non current Investments | 1 | 60 000 | 107 174 | 137 174 | 167 174 | 167 174 | 167 174 | 167 174 | 205 402 | 235 402 | 265 402 |
| Cash and investments available: | | 593 816 | 660 731 | 725 258 | 540 135 | 665 272 | 665 272 | 665 272 | 575 325 | 478 713 | 456 714 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 51 853 | 16 538 | 12 400 | - | - | - | - | - | - | - |
| Unspent borrowing | | | | | | | | | | | |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | 24 304 | 80 884 | 84 710 | 65 328 | 89 634 | 89 634 | 89 634 | 78 293 | 56 170 | 31 044 |
| Other provisions | | 100 743 | 126 717 | 143 605 | 109 974 | 136 300 | 136 300 | 136 300 | 126 683 | 125 428 | 124 928 |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | 227 319 | 234 235 | 333 973 | 235 563 | 330 788 | 330 788 | 330 788 | 323 519 | 288 090 | 296 860 |
| Total Application of cash and investments: | | 404 219 | 458 375 | 574 688 | 410 866 | 556 723 | 556 723 | 556 723 | 528 495 | 469 688 | 452 832 |
| Surplus(shortfall) | | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |

The above table indicates clearly that the reserves and various other obligations of the municipality is fully cash backed.

The mentioned obligations include:

- Unspent conditional grants
- Current portion of Provisions
- Statutory requirements (E.g. Consumer deposits)
- Other working capital requirements (E.g. Creditors, debtors)

FUNDING MEASUREMENT

Table SA10 show the various funding measures and whether the budgets are fully funded or not.

WC043 Mossel Bay Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 93 760 | 92 086 | 62 538 | 12 961 | 8 098 | 8 098 | 8 098 | 99 923 | 143 311 | 161 312 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 1.3 | 1.1 | 0.7 | 0.1 | 0.1 | 0.1 | 0.1 | 0.9 | 1.3 | 1.4 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Service charge rev % change - macro CPIIX target exclusive | 18(1)a,(2) | 5 | N.A. | 5.2% | 7.6% | (5.4%) | (5.0%) | (6.0%) | (6.0%) | 4.1% | 1.4% | 3.7% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 101.1% | 104.1% | 95.9% | 97.9% | 95.9% | 95.9% | 95.9% | 95.3% | 96.8% | 96.7% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | | 3.9% | 4.4% | (4.4%) | (3.4%) | (3.4%) | (3.4%) | 2.5% | 1.2% | 0.7% |
| Capital payments % of capital expenditure | 18(1)c,19 | 8 | 98.4% | 96.9% | 102.3% | 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 | 36.5% | 21.1% | 39.2% | 31.1% | 20.2% | 20.2% | 20.2% | 42.2% | 48.1% | 37.3% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100.1% | 100.1% | 100.1% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | (14.6%) | 5.7% | 11.1% | (15.7%) | 0.0% | 0.0% | 12.1% | 17.3% | 18.0% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 219.7% | (86.1%) | 3850.9% | (98.7%) | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 3.8% | 4.0% | 4.0% | 3.6% | 4.1% | 4.1% | 4.8% | 4.3% | 4.4% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 30.1% | 20.0% | 22.4% | 28.3% | 23.1% | 23.1% | 0.0% | 41.1% | 24.4% | 26.7% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

| Supporting indicators | | | | | | | | | | | | |
|---|-----------|-----|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| % incr total service charges (incl prop rates) | 18(1)a | | 11.2% | 13.6% | 0.6% | 1.0% | 0.0% | 0.0% | 10.1% | 7.4% | 9.7% | |
| % incr Property Tax | 18(1)a | | 8.8% | 7.1% | 9.8% | 2.0% | 0.0% | 0.0% | 17.2% | 18.8% | 18.7% | |
| % incr Service charges - Electricity | 18(1)a | | 7.8% | 12.9% | 6.7% | (4.2%) | 0.0% | 0.0% | 9.8% | 5.8% | 10.2% | |
| % incr Service charges - Water | 18(1)a | | 19.5% | 5.0% | (1.2%) | 5.2% | 0.0% | 0.0% | 4.9% | 2.8% | 2.6% | |
| % incr Service charges - Waste Water Management | 18(1)a | | 11.0% | 8.8% | (5.5%) | (0.4%) | 0.0% | 0.0% | 8.2% | 3.8% | 3.3% | |
| % incr Service charges - Waste Management | 18(1)a | | 11.6% | 9.4% | (1.9%) | 0.9% | 0.0% | 0.0% | 8.0% | 4.2% | 4.1% | |
| % incr in Sale of Goods and Rendering of Services | 18(1)a | | 58.7% | 122.1% | (57.6%) | 82.5% | 0.0% | 0.0% | 9.7% | 4.3% | 3.7% | |
| Total billable revenue | 18(1)a | | 879 773 | 978 730 | 1 111 427 | 1 117 742 | 1 128 754 | 1 128 754 | 1 242 744 | 1 334 623 | 1 464 207 | |
| Service charges | | | 879 773 | 978 730 | 1 111 427 | 1 117 742 | 1 128 754 | 1 128 754 | 1 242 744 | 1 334 623 | 1 464 207 | |
| Property rates | | | 146 290 | 159 206 | 170 542 | 187 231 | 190 995 | 190 995 | 223 788 | 265 796 | 315 376 | |
| Service charges - electricity revenue | | | 451 308 | 486 544 | 549 383 | 585 945 | 561 421 | 561 421 | 616 248 | 651 794 | 718 289 | |
| Service charges - water revenue | | | 120 831 | 144 367 | 151 526 | 149 726 | 157 567 | 157 567 | 165 339 | 169 995 | 174 387 | |
| Service charges - sanitation revenue | | | 73 223 | 81 271 | 88 432 | 83 542 | 83 188 | 83 188 | 90 046 | 93 462 | 96 527 | |
| Service charges - refuse removal | | | 69 067 | 77 102 | 84 375 | 82 792 | 83 570 | 83 570 | 90 270 | 94 052 | 97 931 | |
| Sale of Goods and Rendering of Services | | | 19 054 | 30 241 | 67 168 | 28 504 | 52 013 | 52 013 | 57 055 | 59 524 | 61 698 | |
| Agency services | | | 6 151 | 7 645 | 8 206 | 8 528 | 8 819 | 8 819 | 9 207 | 9 621 | 9 910 | |
| Capital expenditure excluding capital grant funding | | | 183 588 | 156 571 | 138 188 | 193 394 | 183 971 | 183 971 | 311 243 | 353 229 | 248 108 | |
| Cash receipts from ratepayers | 18(1)a | | 920 645 | 1 053 032 | 1 106 526 | 1 117 737 | 1 119 312 | 1 119 312 | 1 222 218 | 1 320 385 | 1 446 622 | |
| Ratepayer & Other revenue | 18(1)a | | 911 072 | 1 011 641 | 1 153 625 | 1 141 680 | 1 167 675 | 1 167 675 | 1 282 260 | 1 364 581 | 1 495 390 | |
| Change in consumer debtors (current and non-current) | | N/A | | (20 456) | 6 741 | 14 749 | (22 820) | - | 14 362 | 22 999 | 28 150 | |
| Operating and Capital Grant Revenue | 18(1)a | | 219 787 | 266 084 | 194 305 | 263 041 | 273 643 | 273 643 | 305 207 | 245 874 | 293 557 | |
| Capital expenditure - total | 20(1)(vi) | | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 | |
| Capital expenditure - renewal | 20(1)(vi) | | 72 750 | 45 516 | 41 957 | 80 611 | 65 890 | 65 890 | 156 702 | 100 164 | 82 141 | |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 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% | 5.4% | 5.6% | 5.4% | |
| DoRA operating grants total MFY | | | | | | | | | 134 724 | 144 196 | 156 251 | |
| DoRA capital grants total MFY | | | | | | | | | 42 170 | 41 219 | 35 386 | |
| Provincial operating grants | | | | | | | | | 88 894 | 35 106 | 68 429 | |
| Provincial capital grants | | | | | | | | | 39 137 | 25 069 | 33 206 | |
| District Municipality grants | | | | | | | | | | | | |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | 304 925 | 245 590 | 293 272 | |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |
| DoRA operating | | | | | | | | | | | | |
| Local Government Equitable Share | | | | | | | | | 130 634 | 142 630 | 154 547 | |
| Finance Management | | | | | | | | | 1 566 | 1 566 | 1 704 | |
| EPWP Incentive | | | | | | | | | 2 524 | - | - | |
| | | | | | | | | | 134 724 | 144 196 | 156 251 | |
| DoRA capital | | | | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | | | | | | | | 28 098 | 29 219 | 30 386 | |
| National Electrification Programme | | | | | | | | | 12 007 | 12 000 | 5 000 | |
| | | | | | | | | | 2 065 | - | - | |
| | | | | | | | | | 42 170 | 41 219 | 35 386 | |

WC043 Mossel Bay Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Trend | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | N/A | (20 456) | 6 741 | 14 749 | (22 820) | - | - | 14 362 | 22 999 | 28 150 |
| Total Operating Revenue | | | 1 144 383 | 1 247 790 | 1 367 658 | 1 349 344 | 1 388 136 | 1 388 136 | 1 388 136 | 1 571 780 | 1 608 795 | 1 786 128 |
| Total Operating Expenditure | | | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Operating Performance Surplus/(Deficit) | | | 50 213 | 9 320 | (218 428) | (53 844) | (56 038) | (56 038) | (56 038) | (70 699) | (65 968) | 3 083 |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | | | 99 923 | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 9.0% | 9.6% | (1.3%) | 2.9% | 0.0% | 0.0% | 13.2% | 2.4% | 11.0% |
| % Increase in Property Rates Revenue | | | | 8.8% | 7.1% | 9.8% | 2.0% | 0.0% | 0.0% | 17.2% | 18.8% | 18.7% |
| % Increase in Electricity Revenue | | | | 7.8% | 12.9% | 6.7% | (4.2%) | 0.0% | 0.0% | 9.8% | 5.8% | 10.2% |
| % Increase in Property Rates & Services Charges | | | | 10.2% | 10.1% | 4.3% | (1.1%) | 0.0% | 0.0% | 10.1% | 7.5% | 10.0% |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | | 13.2% | 28.1% | (11.5%) | 2.9% | 0.0% | 0.0% | 13.7% | 2.0% | 6.5% |
| % Increase in Employee Costs | | | | 6.2% | 5.1% | 16.6% | (0.9%) | 0.0% | 0.0% | 13.1% | 4.4% | 4.6% |
| % Increase in Electricity Bulk Purchases | | | | 8.8% | 18.6% | 3.6% | 2.8% | 0.0% | 0.0% | 9.5% | 8.2% | 6.0% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | | | 344227.2002 | 368394.1036 | | | | 402285.0544 | | |
| Average Cost Per Councillor (Remuneration) | | | | | 474306.4074 | 0 | | | | 0 | | |
| R&M % of PPE | | | 3.8% | 4.0% | 4.0% | 3.6% | 4.1% | 4.1% | | 4.8% | 4.3% | 4.4% |
| Asset Renewal and R&M as a % of PPE | | | 9.3% | 7.7% | 7.3% | 9.5% | 10.2% | 10.2% | | 11.8% | 9.4% | 8.7% |
| Debt Impairment % of Total Billable Revenue | | | 0.0% | 3.9% | 4.4% | (4.4%) | (3.4%) | (3.4%) | (3.4%) | 2.5% | 1.2% | 0.7% |
| Capital Revenue | | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | | 123 645 | 117 743 | 114 076 | 133 294 | 146 871 | 146 871 | 146 871 | 179 945 | 183 329 | 155 508 |
| Borrowing (R'000) | | | 59 943 | 38 828 | 24 112 | 60 100 | 37 100 | 37 100 | 37 100 | 131 298 | 169 900 | 92 600 |
| Grant Funding and Other (R'000) | | | 58 452 | 71 320 | 49 066 | 91 543 | 100 870 | 100 870 | 100 870 | 70 461 | 57 641 | 59 645 |
| Internally Generated funds % of Non Grant Funding | | | 67.3% | 75.2% | 82.6% | 68.9% | 79.8% | 79.8% | 79.8% | 57.8% | 51.9% | 62.7% |
| Borrowing % of Non Grant Funding | | | 32.7% | 24.8% | 17.4% | 31.1% | 20.2% | 20.2% | 20.2% | 42.2% | 48.1% | 37.3% |
| Grant Funding % of Total Funding | | | 24.1% | 31.3% | 26.2% | 32.1% | 35.4% | 35.4% | 35.4% | 18.5% | 14.0% | 19.4% |
| Capital Expenditure | | | | | | | | | | | | |
| Total Capital Programme (R'000) | | | 242 040 | 227 891 | 187 254 | 284 937 | 284 841 | 284 841 | 284 841 | 381 704 | 410 870 | 307 754 |
| Asset Renewal | | | 158 746 | 113 869 | 94 718 | 194 314 | 183 813 | 183 813 | 183 813 | 228 132 | 177 982 | 154 399 |
| Asset Renewal % of Total Capital Expenditure | | | 65.6% | 50.0% | 50.6% | 68.2% | 64.5% | 64.5% | 64.5% | 59.8% | 43.3% | 50.2% |
| Cash | | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 101.1% | 104.1% | 95.9% | 97.9% | 95.9% | 95.9% | 95.9% | 95.3% | 96.8% | 96.7% |
| Cash Coverage Ratio | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Borrowing | | | | | | | | | | | | |
| Most recent Credit Rating | | | | | | | | | | 0 | | |
| Capital Charges to Operating | | | 1.0% | 2.5% | 2.0% | 2.3% | 2.1% | 2.1% | 2.1% | 2.7% | 3.2% | 4.5% |
| Borrowing Receipts % of Capital Expenditure | | | 36.5% | 21.1% | 39.2% | 31.1% | 20.2% | 20.2% | 20.2% | 42.2% | 48.1% | 37.3% |
| Reserves | | | | | | | | | | | | |
| Uncommitted reserves after application of cash and investments | | | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |
| Free Services | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 72.8% | 51.3% | 65.1% | 94.1% | 96.4% | 96.4% | | 95.5% | 89.4% | 84.9% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 209.9% | 198.1% | 177.0% | 129.2% | 145.8% | 145.8% | | 163.2% | 185.5% | 204.5% |
| High Level Outcome of Funding Compliance | | | | | | | | | | | | |
| Total Operating Revenue | | | 1 144 383 | 1 247 790 | 1 367 658 | 1 349 344 | 1 388 136 | 1 388 136 | 1 388 136 | 1 571 780 | 1 608 795 | 1 786 128 |
| Total Operating Expenditure | | | 1 094 170 | 1 238 470 | 1 586 086 | 1 403 188 | 1 444 173 | 1 444 173 | 1 444 173 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) Budgeted Operating Statement | | | 50 213 | 9 320 | (218 428) | (53 844) | (56 038) | (56 038) | (56 038) | (70 699) | (65 968) | 3 083 |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | 189 597 | 202 356 | 150 569 | 129 270 | 108 550 | 108 550 | 108 550 | 46 830 | 9 025 | 3 882 |
| MTREF Funded (1) / Unfunded (0) | 15 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded * | 15 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

The above table indicates that the 2023/24 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act for the 1st two years of the MTREF.

SOURCES OF FUNDING

Rates, tariffs and other charges

Please refer to Annexure A with the total Rates, Tariffs and other sundry charges for the 2023/24 financial year.

New and Unspent Borrowing

Table SA 17 provides an indication, based on the new borrowings included in the budget for the MTREF period, of the overall non-current and current situation regarding loans. The Municipality no longer finance computer hardware via finance leases.

WC043 Mossel Bay - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type R thousand | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Parent municipality | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | 82 320 | 101 602 | 135 792 | 160 647 | 160 906 | 160 906 | 259 982 | 382 286 | 420 436 |
| 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 | 82 320 | 101 602 | 135 792 | 160 647 | 160 906 | 160 906 | 259 982 | 382 286 | 420 436 |
| Entities | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| 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 | | | | | | | | | | |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 1 | 82 320 | 101 602 | 135 792 | 160 647 | 160 906 | 160 906 | 259 982 | 382 286 | 420 436 |

Investments

Table SA 15 provides the investment particulars by type, whilst Table SA 16 provides the investments by maturity. It is clear from this that all investments are short –term and refers to cash and cash equivalents.

WC043 Mossel Bay - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 440 056 | 461 470 | 525 545 | 360 000 | 490 000 | 490 000 | 270 000 | 100 000 | 30 000 |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | 60 000 | 107 174 | 137 174 | 167 174 | 167 174 | 167 174 | 205 402 | 235 402 | 265 402 |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | 500 056 | 568 644 | 662 719 | 527 174 | 657 174 | 657 174 | 475 402 | 335 402 | 295 402 |
| 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: | | 500 056 | 568 644 | 662 719 | 527 174 | 657 174 | 657 174 | 475 402 | 335 402 | 295 402 |

WC043 Mossel Bay - 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 | | | | | | | | | | | | | | |
| Standard Bank - 088728862-114 | | Months | Fixed Deposit | Yes | Fixed | 0.085 | 0 | None | 13 July 2023 | 10 000 | 692 | (10 692) | | - |
| Standard Bank - 088728862-115 | | Months | Fixed Deposit | Yes | Fixed | 0.085 | 0 | None | 13 July 2023 | 15 000 | 950 | (15 950) | | - |
| NEDBANK - 037881005807/000226/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06355 | 0 | None | 24 July 2023 | 25 000 | 1 097 | (26 097) | | - |
| NEDBANK - 037881005807/000228/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06393 | 0 | None | 07 August 2023 | 20 000 | 897 | (20 897) | | - |
| Standard Bank - 088728862-111/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06925 | 0 | None | 15 August 2023 | 15 000 | 578 | (15 578) | | - |
| NEDBANK - 037881005807/000229/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06443 | 0 | None | 14 September 2023 | 20 000 | 967 | (20 967) | | - |
| NEDBANK - 037881005807/000230/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06376 | 0 | None | 22 September 2023 | 20 000 | 968 | (20 968) | | - |
| Standard Bank - 088728862-107/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06513 | 0 | None | 06 November 2023 | 20 000 | 1 060 | (21 060) | | - |
| Standard Bank - 088728862-108/1 | | Months | Fixed Deposit | Yes | Fixed | 0.0655 | 0 | None | 15 November 2023 | 15 000 | 794 | (15 794) | | - |
| NEDBANK - 037881005807/000233/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06854 | 0 | None | 24 November 2023 | 20 000 | 1 055 | (21 055) | | - |
| NEDBANK - 037881005807/000231/1 | | Months | Fixed Deposit | Yes | Fixed | 0.06648 | 0 | None | 12 December 2023 | 35 000 | 1 919 | (36 919) | | - |
| NEDBANK - 037881005807/000235/1 | | Months | Fixed Deposit | Yes | Fixed | 0.0714 | 0 | None | 09 January 2024 | 15 000 | 854 | (15 854) | | - |
| NEDBANK - 037881005807/000234/1 | | Months | Fixed Deposit | Yes | Fixed | 0.07003 | 0 | None | 10 January 2024 | 25 000 | 1 449 | (26 449) | | - |
| Standard Bank - 088728862-109/1 | | Months | Fixed Deposit | Yes | Fixed | 0.07025 | 0 | None | 24 January 2024 | 13 000 | 766 | (13 766) | | - |
| Standard Bank - 088728862-111/2 | | Months | Fixed Deposit | Yes | Fixed | 0.06925 | 0 | None | 20 February 2024 | | 538 | | 15 000 | 15 538 |
| NEDBANK - 037881005807/000236/1 | | Months | Fixed Deposit | Yes | Fixed | 0.075 | 0 | None | 09 February 2024 | | 2 172 | | 35 000 | 37 172 |
| Standard Bank - 088728862-110/1 | | Months | Fixed Deposit | Yes | Fixed | 0.07575 | 0 | None | 19 February 2024 | | 2 186 | | 35 000 | 37 186 |
| ABSA - 2080518221/1 | | Months | Fixed Deposit | Yes | Fixed | 0.0753 | 0 | None | 12 March 2024 | | 1 573 | | 25 000 | 26 573 |
| NEDBANK - 037881005807/000226/2 | | Months | Fixed Deposit | Yes | Fixed | 0.06355 | 0 | None | 01 April 2024 | | 1 097 | | 25 000 | 26 097 |
| NEDBANK - 037881005807/000228/2 | | Months | Fixed Deposit | Yes | Fixed | 0.06393 | 0 | None | 17 April 2024 | | 890 | | 20 000 | 20 890 |
| ABSA - 2080518247/1 | | Months | Fixed Deposit | Yes | Fixed | 0.0753 | 0 | None | 09 April 2024 | | 1 650 | | 25 000 | 26 650 |
| Standard Bank - 088728862-112/1 | | Months | Fixed Deposit | Yes | Fixed | 0.08113 | 0 | None | 24 April 2024 | | 2 100 | | 30 000 | 32 100 |
| Standard Bank - 088728862-113/1 | | Months | Fixed Deposit | Yes | Fixed | 0.08025 | 0 | None | 19 April 2024 | | 996 | | 15 000 | 15 996 |
| NEDBANK - 037881005807/000237/1 | | Months | Fixed Deposit | Yes | Fixed | 0.08098 | 0 | None | 10 April 2024 | | 1 950 | | 30 000 | 31 950 |
| Standard Bank - 088728862-115/1 | | Months | Fixed Deposit | Yes | Fixed | 0.085 | 0 | None | 10 April 2024 | | 950 | | 15 000 | 15 950 |
| | | | | | | | | | | | | | | - |
| Municipality sub-total | | | | | | | | | | 268 000 | | (282 044) | 270 000 | 286 103 |
| Entities | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | | | | | | | | | | 268 000 | | (282 044) | 270 000 | 286 103 |

References
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

The first portion of table SA 18 provides particulars of all operating grants that the Municipality will receive, whilst the second portion provides the capital grants. Table SA 18 reconciles to the relevant gazette.

Operating Grant Revenue

WC043 Mossel Bay - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 97 968 | 119 444 | 108 631 | 122 505 | 122 505 | 122 505 | 134 724 | 144 196 | 156 251 |
| Local Government Equitable Share | | 93 352 | 115 355 | 105 409 | 119 020 | 119 020 | 119 020 | 130 634 | 142 630 | 154 547 |
| Finance Management | | 1 550 | 1 550 | 1 550 | 1 550 | 1 550 | 1 550 | 1 566 | 1 566 | 1 704 |
| EPWP Incentive | | 2 798 | 2 539 | 1 672 | 1 935 | 1 935 | 1 935 | 2 524 | - | - |
| Disaster Management Grant | | 268 | | | | | | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 85 109 | 48 196 | 28 682 | 35 155 | 30 859 | 30 859 | 88 894 | 35 106 | 68 429 |
| Integrated housing | | 74 396 | 38 213 | 9 806 | 15 530 | 6 818 | 6 818 | 65 252 | 21 100 | 47 380 |
| Informal settlements upgrading partnership grant | | | | | 8 000 | 8 000 | 8 000 | 2 341 | - | - |
| Community Development Workers | | 112 | 56 | 60 | 56 | 56 | 56 | 57 | 57 | 57 |
| Library services | | 8 862 | 9 305 | 10 174 | 10 043 | 10 043 | 10 043 | 10 214 | 10 612 | 11 089 |
| Housing emergency Kits | | | | | | | | | | |
| Subsidy - Newsletters | | | | | | | | | | |
| Thusong Service Centre Grant | | 106 | | | | | | | | |
| Kannaland Secondment subsidy | | | | | | | | | | |
| Local Government Support Grant | | 650 | | | | | | | | |
| Maintenance & Construction of Transport Infrastructure | | 55 | 70 | 5 757 | 410 | 410 | 410 | 9 465 | 2 065 | 8 460 |
| Financial Management Support Grant | | 280 | | | | | | | | |
| Financial Management Capacity Building Grant | | 380 | 300 | 404 | | | | | | |
| Local Government Graduate Internship Grant | | | | | | | | | | |
| Greenest Municipality Competition | | 30 | | | | | | | | |
| Municipal Service delivery and Capacity building grant | | | | 70 | | 155 | 155 | | | |
| Municipal Accreditation and Capacity Building Grant | | 238 | 252 | | 256 | 256 | 256 | 245 | 249 | 249 |
| Municipal Electrical Master Plan Grant | | | | 612 | | | | | | |
| WC Municipal Energy Resilience Grant | | | | 500 | | | | | | |
| LG Public employment Support Grant | | | | 1 300 | | | | | | |
| Resourcing Funding for Establishment and Support of a K9 Unit | | | | | 860 | 860 | 860 | 908 | 1 023 | 1 194 |
| Title-Deeds Restoration | | | | | | 3 961 | 3 961 | 412 | | |
| Financial Management Capability Grant | | | | | | 300 | 300 | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | 90 | 72 | 230 | 230 | 230 | 282 | 284 | 285 |
| Public Contributions | | | 90 | 72 | 230 | 230 | 230 | 282 | 284 | 285 |
| Total Operating Transfers and Grants | 5 | 183 077 | 167 730 | 137 385 | 157 890 | 153 594 | 153 594 | 223 900 | 179 586 | 224 965 |

Capital Grant Revenue

WC043 Mossel Bay - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 23 859 | 40 565 | 35 303 | 40 107 | 44 107 | 44 107 | 42 170 | 41 219 | 35 386 |
| Municipal Infrastructure Grant (MIG) | | 24 105 | 31 565 | 25 277 | 27 046 | 27 046 | 27 046 | 28 098 | 29 219 | 30 386 |
| National Electrification Programme | | | 9 000 | 10 026 | 13 061 | 17 061 | 17 061 | 12 007 | 12 000 | 5 000 |
| Water Services infrastructure Grant | | (246) | | | | | | | | |
| EPWP Incentive | | | | | | | | 2 065 | - | - |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | 23 243 | 19 390 | 26 614 | 65 044 | 61 135 | 61 135 | 39 137 | 25 069 | 33 206 |
| Integrated housing | | 11 846 | 1 011 | 23 794 | - | - | - | - | - | - |
| Informal settlements upgrading partnership grant | | | | | 61 000 | 51 696 | 51 696 | 36 000 | 22 320 | 30 000 |
| Library services | | 650 | | 81 | | | | | | |
| Maintenance & Construction of Transport Infrastructure | | 3 121 | 17 879 | | | | | | | |
| Greenest Municipality Competition | | 70 | | | | | | | | |
| RSEP / VPUU | | 2 755 | 500 | | 1 080 | 1 080 | 1 080 | 700 | - | - |
| Development of Sport and Recreation facilities | | 400 | | 314 | | | | | | |
| Drought Relief grant | | 3 400 | | | | | | | | |
| Fire service capacity building grant | | 1 000 | | | 824 | 824 | 824 | | | |
| Municipal Service delivery and Capacity building grant | | | | 81 | | 145 | 145 | | | |
| SMME Booster Fund - DEDAT | | | | 2 344 | | | | | | |
| Resourcing Funding for Establishment and Support of a K9 Unit | | | | | 2 140 | 2 140 | 2 140 | 2 437 | 2 749 | 3 206 |
| Municipal Interventions Grant | | | | | | 250 | 250 | | | |
| Emergency Municipal Load Shedding Relief Grant | | | | | | 5 000 | 5 000 | | | |
| Other capital transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | 50 | - | 1 404 | - | - | - | - | - | - |
| Community Safety | | 50 | | 1 404 | | | | | | |
| Other grant providers: | | - | 3 164 | - | - | - | - | - | - | - |
| Public Contributions | | | 3 164 | | | | | | | |
| Total Capital Transfers and Grants | 5 | 47 151 | 63 119 | 63 321 | 105 151 | 105 242 | 105 242 | 81 307 | 66 288 | 68 592 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 230 228 | 230 849 | 200 705 | 263 041 | 258 836 | 258 836 | 305 207 | 245 874 | 293 557 |

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

Section 10 - Expenditure on allocations and grant programmes

Table SA 19 provide the expenditure for both capital and operational linked to the program. These amounts include the VAT portion that is claimed and recognised as own revenue, where applicable.

Operating Grant Expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 97 968 | 119 444 | 108 631 | 122 505 | 122 505 | 122 505 | 134 724 | 144 196 | 156 251 |
| Local Government Equitable Share | | 93 352 | 115 355 | 105 409 | 119 020 | 119 020 | 119 020 | 130 634 | 142 630 | 154 547 |
| Finance Management | | 1 550 | 1 550 | 1 550 | 1 550 | 1 550 | 1 550 | 1 566 | 1 566 | 1 704 |
| EPWP Incentive | | 2 798 | 2 539 | 1 672 | 1 935 | 1 935 | 1 935 | 2 524 | – | – |
| Disaster Management Grant | | 268 | | | | | | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| Provincial Government: | | 61 987 | 70 203 | 27 942 | 35 155 | 35 393 | 35 393 | 88 894 | 35 106 | 68 429 |
| Integrated housing | | 50 434 | 59 780 | 9 564 | 15 530 | 10 538 | 10 538 | 65 252 | 21 100 | 47 380 |
| Informal settlements upgrading partnership grant | | | | | 8 000 | 8 000 | 8 000 | 2 341 | – | – |
| Community Development Workers | | 12 | 9 | 10 | 56 | 113 | 113 | 57 | 57 | 57 |
| Library services | | 8 862 | 9 289 | 9 870 | 10 043 | 10 347 | 10 347 | 10 214 | 10 612 | 11 089 |
| Housing emergency Kits | | 72 | 74 | 75 | | | | | | |
| Subsidy - Newsletters | | 10 | | | | | | | | |
| Thusong Service Centre Grant | | 22 | 25 | | | | | | | |
| Kannaland Secondment subsidy | | 567 | | | | | | | | |
| Local Government Support Grant | | 650 | | | | | | | | |
| Maintenance & Construction of Transport Infrastructure | | 55 | 70 | 5 747 | 410 | 410 | 410 | 9 465 | 2 065 | 8 460 |
| Financial Management Support Grant | | 887 | | | | | | | | |
| Financial Management Capacity Building Grant | | 133 | 680 | 167 | – | 237 | 237 | – | – | – |
| Local Government Graduate Internship Grant | | 54 | 6 | | | | | | | |
| Greenest Municipality Competition | | 3 | 30 | 0 | | | | | | |
| Municipal Service delivery and Capacity building grant | | | | 70 | – | 145 | 145 | – | – | – |
| Municipal Accreditation and Capacity Building Grant | | 228 | 241 | 254 | 256 | 256 | 256 | 245 | 249 | 249 |
| Municipal Electrical Master Plan Grant | | | | 386 | – | 226 | 226 | – | – | – |
| WC Municipal Energy Resilience Grant | | | | 500 | | | | – | – | – |
| LG Public employment Support Grant | | | | 1 300 | | | | – | – | – |
| Resourcing Funding for Establishment and Support of a K9 Unit | | | | | 860 | 860 | 860 | 908 | 1 023 | 1 194 |
| Title-Deeds Restoration | | | | | | 3 961 | 3 961 | 412 | – | – |
| Financial Management Capability Grant | | | | | | 300 | 300 | – | – | – |
| Other transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | 1 557 | 1 738 | 1 436 | 230 | 575 | 575 | 282 | 284 | 285 |
| Public Contributions | | 1 557 | 1 738 | 1 436 | 230 | 575 | 575 | 282 | 284 | 285 |
| Total operating expenditure of Transfers and Grants: | | 161 513 | 191 385 | 138 008 | 157 890 | 158 473 | 158 473 | 223 900 | 179 586 | 224 965 |

Capital Grant expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 31 098 | 37 734 | 38 141 | 40 107 | 44 107 | 44 107 | 42 170 | 41 219 | 35 386 |
| Municipal Infrastructure Grant (MIG) | | 24 098 | 28 734 | 28 115 | 27 046 | 27 046 | 27 046 | 28 098 | 29 219 | 30 386 |
| National Electrification Programme | | 7 000 | 9 000 | 10 026 | 13 061 | 17 061 | 17 061 | 12 007 | 12 000 | 5 000 |
| Water Services infrastructure Grant | | | | | | | | | | |
| EPWP Incentive | | | | | | | | 2 065 | | |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | 26 426 | 35 423 | 18 156 | 65 044 | 69 660 | 69 660 | 39 137 | 25 069 | 33 206 |
| Integrated housing | | 17 938 | 14 048 | 18 023 | - | - | - | - | - | - |
| Informal settlements upgrading partnership grant | | | | | 61 000 | 57 468 | 57 468 | 36 000 | 22 320 | 30 000 |
| Library services | | 43 | 607 | | - | 81 | 81 | - | - | - |
| Maintenance & Construction of Transport Infrastructure | | 3 178 | 17 976 | | | | | | | |
| Greenest Municipality Competition | | 20 | 34 | 4 | | | | | | |
| RSEP / VPUU | | 2 755 | 447 | 53 | 1 080 | 1 080 | 1 080 | 700 | | |
| Development of Sport and Recreation facilities | | 400 | | 2 | - | 312 | 312 | | | |
| Drought Relief grant | | 1 092 | 2 308 | | | | | | | |
| Fire service capacity building grant | | 1 000 | | | 824 | 824 | 824 | | | |
| Municipal Service delivery and Capacity building grant | | | 3 | 75 | | 161 | 161 | | | |
| SMME Booster Fund - DEDAT | | | | | | 2 344 | 2 344 | | | |
| Resourcing Funding for Establishment and Support of a K9 Unit | | | | | 2 140 | 2 140 | 2 140 | 2 437 | 2 749 | 3 206 |
| Municipal Interventions Grant | | | | | | 250 | 250 | | | |
| Emergency Municipal Load Shedding Relief Grant 0 | | | | | | 5 000 | 5 000 | | | |
| District Municipality: | | - | 42 | - | - | 1 404 | 1 404 | - | - | - |
| Community Safety | | | 42 | | | 1 404 | 1 404 | | | |
| Other grant providers: | | 750 | 1 500 | - | - | - | - | - | - | - |
| Public Contributions | | 750 | 1 500 | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 58 274 | 74 699 | 56 297 | 105 151 | 115 170 | 115 170 | 81 307 | 66 288 | 68 592 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 219 787 | 266 084 | 194 305 | 263 041 | 273 643 | 273 643 | 305 207 | 245 874 | 293 557 |

Section 11 - Transfers and grants made by the municipality

Table SA 21 provides detail information on all transfers and grants made by the Municipality.

WC043 Mossel Bay - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| <i>Garden Route District Municipality</i> | 1 | - | - | 119 | 307 | 307 | 307 | 307 | 307 | 307 | 307 |
| Total Cash Transfers To Municipalities: | | - | - | 119 | 307 | 307 | 307 | 307 | 307 | 307 | 307 |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| | 2 | | | | | | | | | | |
| Total Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to other Organs of State | | | | | | | | | | | |
| | 3 | | | | | | | | | | |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Organisations | | | | | | | | | | | |
| <i>Higher educational institutions, Private Enterprises and Non-profit institutions</i> | | 5 113 | 5 781 | 7 308 | 10 542 | 11 290 | 11 290 | 11 290 | 10 684 | 7 385 | 7 385 |
| Total Cash Transfers To Organisations | | 5 113 | 5 781 | 7 308 | 10 542 | 11 290 | 11 290 | 11 290 | 10 684 | 7 385 | 7 385 |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| <i>Cash Transfers to Households</i> | | 460 | 407 | 413 | 371 | 445 | 445 | 445 | 240 | 245 | 251 |
| Total Cash Transfers To Groups Of Individuals: | | 460 | 407 | 413 | 371 | 445 | 445 | 445 | 240 | 245 | 251 |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |
| Non-Cash Transfers to other municipalities | | | | | | | | | | | |
| <i>Insert description</i> | 1 | | | | | | | | | | |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| <i>Insert description</i> | 2 | | | | | | | | | | |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State | | | | | | | | | | | |
| <i>Insert description</i> | 3 | | | | | | | | | | |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations | | | | | | | | | | | |
| <i>Insert description</i> | 4 | | | | | | | | | | |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals | | | | | | | | | | | |
| <i>Insert description</i> | 5 | | | | | | | | | | |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |

Section 12 - Councillor Allowances and employee benefits

DISCLOSURE OF SALARIES, ALLOWANCES AND BENEFITS

Table SA 23 provides the detail information on the salaries, allowances & benefits of all political office bearers, councillors and senior managers of the Municipality.

WC043 Mossel Bay - 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 |
|--|------|-----|------------|---------------|------------|---------------------|------------------|---------------|
| | | | | 1. | | | | 2. |
| Councillors | 3 | | | | | | | |
| Speaker | 4 | 1 | 47 104 | 268 516 | 484 032 | | | 799 652 |
| Chief Whip | | 1 | - | - | - | | | - |
| Executive Mayor | | 1 | 47 104 | 232 755 | 707 930 | | | 987 789 |
| Deputy Executive Mayor | | 1 | 47 104 | 263 511 | 489 039 | | | 799 654 |
| Executive Committee | | 5 | 235 520 | 38 016 | 3 489 560 | | | 3 763 096 |
| Total for all other councillors | | 22 | 4 428 456 | 690 318 | 3 329 162 | | | 8 447 936 |
| Total Councillors | 8 | 31 | 4 805 288 | 1 493 116 | 8 499 723 | | | 14 798 127 |
| Senior Managers of the Municipality | 5 | | | | | | | |
| Municipal Manager (MM) | | 1 | 1 320 750 | 203 651 | 1 132 600 | 231 980 | | 2 888 981 |
| Chief Finance Officer | | 1 | 1 062 138 | 189 779 | 102 600 | 189 632 | | 1 544 149 |
| Director: Corporate Services | | 1 | 1 047 642 | 204 275 | 102 600 | 189 632 | | 1 544 149 |
| Director: Community Services | | 1 | 1 126 822 | 259 685 | 150 600 | 128 041 | | 1 665 148 |
| Director Infrastructure Services | | 1 | 1 804 201 | 329 099 | 132 600 | 188 818 | | 2 454 718 |
| Director: Planning and Economic Development | | 1 | 1 364 128 | 311 467 | 138 600 | 151 122 | | 1 965 317 |
| Director : Community Safety | | 1 | 1 010 441 | 211 476 | 132 600 | 189 632 | | 1 544 149 |
| List of each official with packages >= senior manager | | | | | | | | - |
| Total Senior Managers of the Municipality | 8,10 | 7 | 8 736 122 | 1 709 432 | 1 892 200 | 1 268 857 | | 13 606 611 |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | 38 | 13 541 410 | 3 202 548 | 10 391 923 | 1 268 857 | | 28 404 738 |

SUMMARY OF COUNCILLOR AND STAFF BENEFITS

Table SA 22 provides a summary of all the benefits to councillors and staff.

WC043 Mossel Bay - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 7 337 | 7 279 | 8 209 | 10 086 | 8 923 | 8 923 | 9 377 | 9 799 | 10 250 |
| Pension and UIF Contributions | | 605 | 606 | 416 | 733 | 512 | 512 | 547 | 571 | 597 |
| Medical Aid Contributions | | 156 | 156 | 117 | 95 | 109 | 109 | 114 | 119 | 125 |
| Motor Vehicle Allowance | | – | – | – | – | – | – | – | – | – |
| Cellphone Allowance | | 1 102 | 1 091 | 1 152 | 1 391 | 1 510 | 1 510 | 1 460 | 1 526 | 1 596 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 2 699 | 2 680 | 2 913 | 3 333 | 3 182 | 3 182 | 3 300 | 3 449 | 3 607 |
| Sub Total - Councillors | | 11 899 | 11 812 | 12 806 | 15 638 | 14 235 | 14 235 | 14 798 | 15 464 | 16 175 |
| % increase | 4 | | (0.7%) | 8.4% | 22.1% | (9.0%) | – | 4.0% | 4.5% | 4.6% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 8 048 | 8 252 | 7 811 | 8 748 | 7 971 | 7 971 | 8 736 | 9 129 | 9 549 |
| Pension and UIF Contributions | | 1 113 | 1 226 | 1 166 | 1 501 | 1 306 | 1 306 | 1 431 | 1 496 | 1 564 |
| Medical Aid Contributions | | 189 | 215 | 235 | 248 | 232 | 232 | 278 | 291 | 304 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | 874 | 833 | 831 | 1 108 | 1 086 | 1 086 | 1 269 | 1 326 | 1 387 |
| Motor Vehicle Allowance | 3 | 744 | 598 | 625 | 624 | 641 | 641 | 678 | 709 | 741 |
| Cellphone Allowance | 3 | 209 | 207 | 185 | 184 | 191 | 191 | 214 | 224 | 234 |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | – | – | – | – | – | – | – | – | – |
| Payments in lieu of leave | | – | 5 973 | 711 | – | 800 | 800 | 1 000 | 1 045 | 1 087 |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | – | – | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | – | – | – | – | – | – | – | – |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| Sub Total - Senior Managers of Municipality | | 11 177 | 17 303 | 11 565 | 12 412 | 12 227 | 12 227 | 13 607 | 14 219 | 14 867 |
| % increase | 4 | | 54.8% | (33.2%) | 7.3% | (1.5%) | – | 11.3% | 4.5% | 4.6% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 181 072 | 197 087 | 205 497 | 253 265 | 241 944 | 241 944 | 274 781 | 286 614 | 299 767 |
| Pension and UIF Contributions | | 37 673 | 40 845 | 45 142 | 51 274 | 50 050 | 50 050 | 57 629 | 60 217 | 62 986 |
| Medical Aid Contributions | | 14 904 | 15 684 | 16 785 | 19 123 | 18 424 | 18 424 | 21 920 | 22 906 | 23 960 |
| Overtime | | 12 374 | 11 450 | 15 411 | 13 183 | 17 040 | 17 040 | 19 029 | 19 890 | 20 810 |
| Performance Bonus | | 15 818 | 16 621 | 17 187 | 19 953 | 20 371 | 20 371 | 22 955 | 23 964 | 25 061 |
| Motor Vehicle Allowance | 3 | 5 943 | 6 561 | 6 957 | 6 943 | 7 172 | 7 172 | 7 842 | 8 195 | 8 572 |
| Cellphone Allowance | 3 | 966 | 1 028 | 1 284 | 1 013 | 1 177 | 1 177 | 1 481 | 1 548 | 1 619 |
| Housing Allowances | 3 | 1 616 | 1 713 | 1 229 | 2 148 | 1 840 | 1 840 | 1 969 | 2 058 | 2 153 |
| Other benefits and allowances | 3 | 6 942 | 6 035 | 6 315 | 6 270 | 7 258 | 7 258 | 7 672 | 8 017 | 8 386 |
| Payments in lieu of leave | | 5 474 | – | 1 003 | – | 1 200 | 1 200 | 1 500 | 1 568 | 1 630 |
| Long service awards | | 2 831 | 2 878 | 3 365 | 3 612 | 3 822 | 3 822 | 4 049 | 4 231 | 4 400 |
| Post-retirement benefit obligations | 6 | 15 396 | 14 274 | 16 138 | 17 280 | 18 786 | 18 786 | 20 390 | 21 308 | 22 160 |
| Entertainment | | – | – | – | – | – | – | – | – | – |
| Scarcity | | 779 | 885 | 1 162 | 959 | 1 468 | 1 468 | 1 380 | 1 442 | 1 509 |
| Acting and post related allowance | | 1 299 | 1 506 | 1 731 | 1 481 | 2 352 | 2 352 | 1 999 | 2 088 | 2 184 |
| In kind benefits | | – | – | – | – | – | – | – | – | – |
| Sub Total - Other Municipal Staff | | 303 088 | 316 568 | 339 203 | 396 506 | 392 905 | 392 905 | 444 596 | 464 046 | 485 197 |
| % increase | 4 | | 4.4% | 7.2% | 16.9% | (0.9%) | – | 13.2% | 4.4% | 4.6% |
| Total Parent Municipality | | 326 164 | 345 684 | 363 574 | 424 556 | 419 367 | 419 367 | 473 001 | 493 728 | 516 239 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 326 164 | 345 684 | 363 574 | 424 556 | 419 367 | 419 367 | 473 001 | 493 728 | 516 239 |
| % increase | 4 | | 6.0% | 5.2% | 16.8% | (1.2%) | – | 12.8% | 4.4% | 4.6% |
| TOTAL MANAGERS AND STAFF | 5,7 | 314 265 | 333 872 | 350 768 | 408 917 | 405 132 | 405 132 | 458 203 | 478 264 | 500 063 |

It is clear from above that the salary bill of the Municipality have increased from the adjustment budget to the 2023/24 budget by 16% per cent. This is more than inflation due to notch increases, new positions and the fact that the medical aid contributions are not limited to normal salaries increases. A salary increase of 6.9 per cent has been provided for as from the 1 July 2023.

SUMMARY OF PERSONNEL NUMBERS

Table SA 24 provides a summary of the personnel numbers.

WC043 Mossel Bay - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2021/22 | | | Current Year 2022/23 | | | Budget Year 2023/24 | | |
|---|-------|--------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 27 | | 27 | | | | | | |
| Board Members of municipal entities | 4 | | | | | | | | | |
| Municipal employees | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | 7 | | 6 | 7 | 6 | | 7 | 6 | |
| Other Managers | 7 | 26 | 24 | | 26 | 24 | | 25 | 24 | |
| Professionals | | 38 | 35 | 6 | 38 | 35 | 6 | 43 | 36 | - |
| Finance | | 22 | 20 | | 22 | 20 | | 22 | 20 | |
| Spatial/town planning | | 3 | 3 | | 3 | 3 | | 3 | 3 | |
| Information Technology | | | | | | | | | | |
| Roads | | | | | | | | | | |
| Electricity | | 1 | 1 | | 1 | 1 | | 1 | 1 | |
| Water | | 2 | 2 | | 2 | 2 | | 6 | 2 | |
| Sanitation | | 2 | 1 | | 2 | 1 | | 1 | 1 | |
| Refuse | | | | | | | | 1 | 1 | |
| Other | | 8 | 8 | 6 | 8 | 8 | 6 | 9 | 8 | |
| Technicians | | 272 | 290 | 10 | 358 | 310 | 9 | 362 | 286 | 37 |
| Finance | | | 4 | 1 | 9 | 6 | 2 | 5 | 3 | 2 |
| Spatial/town planning | | | 16 | | 26 | 21 | 3 | 23 | 18 | |
| Information Technology | | | 5 | | 6 | 5 | | 6 | 5 | |
| Roads | | 17 | 16 | 2 | 27 | 26 | 1 | 20 | 16 | |
| Electricity | | 30 | 30 | | 33 | 32 | 1 | 37 | 33 | |
| Water | | 57 | 52 | | 43 | 40 | | 59 | 45 | |
| Sanitation | | 12 | 12 | | 19 | 15 | | 14 | 9 | |
| Refuse | | 7 | 7 | | 20 | 20 | | 6 | 6 | |
| Other | | 149 | 148 | 7 | 175 | 145 | 2 | 192 | 151 | 35 |
| Clerks (Clerical and administrative) | | 168 | 158 | 7 | 198 | 170 | 22 | 202 | 180 | 29 |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | 74 | 74 | | 120 | 94 | - | 107 | 88 | |
| Elementary Occupations | | 423 | 402 | 7 | 363 | 322 | - | 393 | 367 | |
| TOTAL PERSONNEL NUMBERS | 9 | 1 035 | 983 | 63 | 1 110 | 961 | 37 | 1 139 | 987 | 66 |
| % increase | | | | | 7.2% | (2.2%) | (41.3%) | 2.6% | 2.7% | 78.4% |
| Total municipal employees headcount | 6, 10 | | | | | | | | | |
| Finance personnel headcount | 8, 10 | 101 | 81 | 14 | | 81 | 9 | 105 | 86 | |
| Human Resources personnel headcount | 8, 10 | 23 | 19 | 4 | | 18 | 6 | 22 | 19 | |

VACANT POSITIONS TO BE FILLED

The following positions are currently vacant, budget provision has been made due to the fact that the positions are essential for service delivery and it was already provided for in the 2023/24 budget.

| VACANT POSTS 2022/2023 - M1 | | | |
|-----------------------------|------------|--|--------------------|
| TASK GRADE | GRADING NO | OCCUPATION | DEPARTMENT |
| 12 | 3435617 | Snr Admin Officer: Projects and Planning (ICT) | IT |
| 10 | 200040 | Administrator (Committee Secretariat) FROZEN | Corporate Services |
| 5 | 200017 | Office Assistant | Corporate Services |
| 11 | 3435938 | IDP Officer | Corporate Services |
| 12 | 202012 | Labour Relations Officer | HR |
| 14 | 3435698 | Assist Manager (Services Billing, Rates&Taxes) | Revenue |
| 14 | 3436034 | Assist Manager (Revenue Enhancement & Control, Client Services&Cashiering) | Revenue |
| 6 | 800032 | Snr Clerk (Client Services) | Revenue |
| 6 | 3435167 | Snr Clerk (Rates & Taxes) | Revenue |
| 7 | 292903 | Principle clerk | Revenue |
| 7 | 803005 | Storeman | SCM/Stores |
| 7 | 200029 | Secretary | Electrical |
| 12 | 406015 | Superintendent (Bulk services) | WW |
| 5 | 3435189 | Principal Process Operator | WW |
| 7 | 901002 | Process Controller (Class I-II) DBDALE | WW |
| 10 | 405013 | Artisan: Plumber (South) | Water |
| 7 | 3436070 | Driver/Operator: Water Truck | Water |
| 7 | 902005 | Supervisor (Friemersheim) | Streets |
| 7 | 3435058 | Handyman/Storeman | Streets |
| 11 | 3435705 | Snr Admin clerk | Streets |
| 10 | 405016 | Artisan: Plumber WW | Water |
| 12 | 405001 | Superintendent (South) | Water Works |
| Sec56 | 500009 | Director Community Safety | Community Safety |
| 9 | 203062 | Traffic Officer:Examiner | Traffic |
| 6 | 203011 | Snr Clerk (DLA) | Traffic |
| 9 | 3436129 | Tactical Response & By-Law Enfor D | Traffic |
| 9 | 3436086 | Tactical Response & By-Law Enfor A | Traffic |
| 9 | 3436087 | Tactical Response & By-Law Enfor A Frozen | Traffic |
| 9 | 3436104 | Tactical Response & By-Law Enfor B dog | Traffic |
| 9 | 3436117 | Tactical Response & By-Law Enfor C | Traffic |
| 9 | 3436130 | Tactical Response & By-Law Enfor D | Traffic |
| 9 | 3436088 | Tactical Response & By-Law Enfor A | Traffic |
| 9 | 3436105 | Tactical Response & By-Law Enfor B dog | Traffic |
| 9 | 3436103 | Tactical Response & By-Law Enfor B dog | Traffic |
| 9 | 3436116 | Tactical Response & By-Law Enfor C | Traffic |
| 12 | 3436080 | Superintendent (Tactical Response) | Traffic |
| 11 | 3436081 | Assistant Super (Tactical Response) | Traffic |
| 11 | 3436098 | Assistant Super (Tactical Response) | Traffic |
| 7 | 3435902 | Bylaw Enforcement Officer B | Traffic |
| 11 | 3434634 | Platoon Commander (Shift A - GBR) FROZEN | Fire and Rescue |
| 11 | 3435790 | Platoon Commander (Shift B - GBR) FROZEN | Fire and Rescue |
| 11 | 3435791 | Platoon Commander (Shift C - GBR) FROZEN | Fire and Rescue |
| 5 | 3435577 | Cadet Fire Fighter | Fire and Rescue |
| 5 | 3435799 | Cadet Fire Fighter | Fire and Rescue |
| 5 | 3435796 | Cadet Fire Fighter | Fire and Rescue |
| 5 | 3435800 | Cadet Fire Fighter (Shift C) | Fire and Rescue |
| 15 | 126002 | Legal Advisor/Prosecutor | Court |

| | | | |
|----|---------|--|----------------|
| 6 | 126005 | Snr Clerk/Cashier | Court |
| 6 | 3436074 | Principal clerk | Thusong Centre |
| 7 | 404016 | Supervisor (Skip) | Refuse |
| 7 | 3435830 | Supervisor | Parks |
| 7 | 407197 | General Workman | Parks |
| 7 | 3435864 | Supervisor (Sport Ground Maintenance - VRS | Sport Grounds |
| 6 | 3436026 | Handyman | Sport Grounds |
| 10 | 401004 | Building Inspector | Town Planning |
| 10 | 401021 | Building Plans Examiner | Town Planning |
| | | TOTAL | |

VACANT POSTS 2022/2023 - M2

| GRADE | NUMBER | OCCUPATION | DEPARTMENT |
|-------|---------|------------------------------------|------------------|
| 5 | 3435551 | Clerk | Call Centre |
| 3 | 200114 | General Assistant (Cleaner) | Corp |
| 3 | 404101 | General Assistant (MDT2-South) | Streets |
| 3 | 404128 | General Assistant | Streets |
| 4 | 404123 | Small Plant Operator | Streets |
| 3 | 404109 | General Assitant | Streets |
| 3 | 2020006 | General Assistant | Streets |
| 3 | 404136 | General Assistant | Streets |
| 4 | 405114 | Snr Processs | WWT |
| 4 | 404173 | Snr Process Operator | WWT |
| 5 | 405109 | Handyman (Plumber) | WW |
| 5 | 3435765 | Handyman | WW |
| 5 | 405102 | Handyman (Pipelayer) Bulk Seweage | Sewerage |
| 5 | 406111 | Handyman (Bulk sewerage) | Sewerage |
| 5 | 405116 | Handyman (Plumber) | Water |
| 5 | 405140 | Handyman)Plumber) | Sewerage |
| 3 | 3435769 | General Assistant (Water truck) | Water |
| 3 | 3436069 | General Assistant (Water truck) | Water |
| 5 | 405107 | Handyman (Plumber) | Water |
| 5 | 404114 | Handyman (Plumber) | Water |
| 4 | 701100 | Elec Attendant | Elec |
| 4 | 701107 | Small Plant Operator | Elec |
| 4 | 406102 | General Attendant | Refuse |
| 4 | 3434821 | General Attendant | Transfer Station |
| 3 | 3434925 | General Assistant | Indoor Sport |
| 3 | 3435841 | General Assistant | Parks |
| 4 | 407162 | Small Plant Operator | Parks |
| 4 | 2020004 | Small Plant Operator | Parks |
| 4 | 204106 | Library Aid | Mbay |
| 5 | 20509 | Clerk (Economic Dev) FROZEN | Town Planning |
| | | TOTAL | |

NEW POSITIONS TO BE FILLED

| | | |
|---------|---|----|
| 3436020 | Control Room Operator | M1 |
| 3436025 | Weekend Relief | M1 |
| 3436082 | Tactical Response Bylaw Enforcement Officer (Shift A) | M1 |
| 3436083 | Tactical Response Bylaw Enforcement Officer (Shift A) | M1 |
| 3436099 | Tactical Response Bylaw Enforcement Officer (Shift B) | M1 |
| 3436100 | Tactical Response Bylaw Enforcement Officer (Shift B) | M1 |
| 3436101 | Tactical Response Bylaw Enforcement Officer (Shift B) | M1 |
| 3436112 | Tactical Response Bylaw Enforcement Officer (Shift C) | M1 |
| 3436113 | Tactical Response Bylaw Enforcement Officer (Shift C) | M1 |
| 3436146 | Technician: Buildings (Operational Buildings) | M1 |
| 3434948 | Senior Clerk (Administrative Support) | M1 |
| 3435622 | Relief (Legal Services) | M3 |
| 3435367 | Student (Municipal Court) | M3 |
| 3435957 | Senior Clerk | M1 |
| 3435380 | Relief (Stores Disposal Management) | M2 |
| 3435695 | Senior Clerk (Telephone Enquiries) | M1 |
| 3435728 | Handyman (MDT 1 - South) | M2 |
| 3435033 | Handyman/Driver (WWT Regional Plant) | M2 |
| 3435748 | Senior Process Operator (WWT GBR) | M2 |
| 3435075 | Process Controller(Class I-II WT Ruitersbos - shared) | M1 |
| 3435738 | Principal Process Operator (WT LBR) | M1 |
| 3434911 | Senior Process Operator (WT Friemersheim) | M2 |
| 3435756 | Artisan Assistant (Superintendent Distribution North) | M2 |
| 3435757 | Artisan Assistant (Superintendent Distribution North) | M2 |
| 3435758 | Artisan Assistant (Superintendent Distribution North) | M2 |
| 3435762 | Handyman (Superintendent Water South) | M2 |
| 3435300 | Relief (Youth Development) | M3 |
| 3435304 | Relief (Early Child Development Projects) | M3 |
| 3435267 | Relief Clerk (Thusong Centre) | M3 |
| 3436076 | General Assistant (Thusong Centre) | M2 |
| 3435424 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3435425 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3435426 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3435427 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3435428 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3435429 | Relief Worker (Refuse Removal, Collections Waste Disposal Facilities) | M3 |
| 3434764 | Supervisor/Driver (Skip) | M1 |
| 3434818 | General Assistant(Skip) | M2 |
| 205003 | Firefighter (Shift A - MSB) | M1 |
| 3434992 | Fire Fighter (Shift B - GBR) | M1 |
| 3435018 | Fire Fighter (Shift C - GBR) | M1 |
| 3435772 | Relief Cleaner (Fire, Rescue DM Services) | M3 |
| 3434759 | Small Plant Operator (Parks Maintenance Team 1) | M2 |
| 3435053 | Small Plant Operator (Alien Vegetation Control) | M2 |
| 3435514 | Relief General Assistant (Alien Vegetation Control) | M3 |
| 3435827 | General Assistant (Parks Beautification Team 2 GBR) | M2 |
| 3435832 | Small Plant Operator (Parks Maintenance Team 2) | M2 |
| 3434962 | Assistant Town Planner: Land Use Management | M1 |
| 3435276 | Relief (Economic Development Tourism) | M3 |
| 3435391 | Relief (Human Settlements Administration) | M2 |
| 3436097 | Snr Clerk (MVRA) | M1 |
| 3436094 | Senior Clerk (Eye Test Processing) | M1 |
| 3435912 | Assistant Superintendent (Taxis) | M1 |
| 3435448 | Relief Clerk (Logistics Finance) | M3 |

Section 13 - Monthly targets for revenue, expenditure and cash flow

BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

Table SA 26 provides the monthly budgeted revenue and expenditure for the operational budget per Municipal Votes.

WC043 Mossel Bay - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 2 266 | 1 279 | 4 744 | 3 631 | 2 886 | 2 281 | 1 166 | 1 124 | 1 619 | 3 136 | 4 384 | 6 694 | 35 210 | 45 676 | 55 056 |
| Vote 2 - CORPORATE SERVICES | | 52 | 64 | 95 | 136 | 213 | 93 | 94 | 75 | 165 | 124 | 134 | 783 | 2 027 | 1 180 | 1 208 |
| Vote 3 - FINANCIAL SERVICES | | 22 716 | 24 259 | 23 785 | 26 845 | 25 915 | 19 220 | 22 822 | 21 828 | 24 834 | 22 258 | 23 734 | 22 462 | 280 679 | 323 450 | 373 921 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 101 144 | 79 315 | 78 467 | 88 709 | 79 583 | 94 477 | 78 870 | 76 131 | 78 890 | 77 345 | 77 404 | 101 970 | 1 012 304 | 1 061 249 | 1 133 263 |
| Vote 5 - COMMUNITY SERVICES | | 9 211 | 10 506 | 10 841 | 13 833 | 10 450 | 13 386 | 9 574 | 9 090 | 12 116 | 9 421 | 9 403 | 19 639 | 137 472 | 138 092 | 142 629 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 3 617 | 3 681 | 4 370 | 3 977 | 4 068 | 4 505 | 3 890 | 3 740 | 8 108 | 8 682 | 3 928 | 99 044 | 151 609 | 83 123 | 125 008 |
| Vote 7 - COMMUNITY SAFETY | | 2 315 | 1 625 | 2 447 | 2 285 | 2 779 | 2 253 | 2 336 | 4 497 | 2 308 | 2 124 | 3 648 | 3 105 | 31 722 | 22 314 | 23 635 |
| Total Revenue by Vote | | 141 321 | 120 730 | 124 749 | 139 416 | 125 893 | 136 214 | 118 753 | 116 486 | 128 040 | 123 090 | 122 635 | 253 695 | 1 651 023 | 1 675 083 | 1 854 720 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 5 138 | 3 195 | 4 311 | 4 885 | 5 958 | 4 807 | 3 618 | 3 520 | 3 579 | 3 259 | 4 394 | 4 940 | 51 603 | 53 898 | 56 452 |
| Vote 2 - CORPORATE SERVICES | | 6 022 | 4 599 | 5 120 | 5 156 | 5 622 | 6 297 | 4 130 | 5 179 | 4 280 | 5 547 | 7 693 | 38 367 | 98 013 | 99 628 | 102 879 |
| Vote 3 - FINANCIAL SERVICES | | 6 482 | 5 356 | 8 341 | 5 207 | 5 822 | 6 176 | 5 127 | 5 364 | 5 355 | 5 427 | 7 080 | 10 098 | 75 837 | 79 552 | 86 087 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 19 801 | 86 994 | 86 279 | 61 462 | 61 312 | 67 610 | 64 951 | 63 412 | 56 797 | 57 341 | 59 798 | 161 368 | 847 124 | 909 181 | 964 434 |
| Vote 5 - COMMUNITY SERVICES | | 13 114 | 17 055 | 16 508 | 16 059 | 17 469 | 18 554 | 15 574 | 17 626 | 15 233 | 16 117 | 18 655 | 39 640 | 221 606 | 229 484 | 232 137 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 10 390 | 12 196 | 13 187 | 13 176 | 18 420 | 17 066 | 13 907 | 14 889 | 16 931 | 12 830 | 14 216 | 70 406 | 227 614 | 185 300 | 218 661 |
| Vote 7 - COMMUNITY SAFETY | | 6 666 | 7 932 | 8 613 | 8 529 | 8 902 | 12 037 | 9 526 | 10 123 | 7 822 | 7 969 | 10 962 | 21 604 | 120 683 | 117 721 | 122 395 |
| Total Expenditure by Vote | | 67 613 | 137 326 | 142 359 | 114 475 | 123 505 | 132 546 | 116 834 | 120 113 | 109 997 | 108 490 | 122 798 | 346 423 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) before assoc. | | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 |
| Income Tax | | | | | | | | | | | | | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | | | | | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | | | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) | 1 | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 |

BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

Table SA 27 provides the monthly budgeted revenue and expenditure for the operational budget per standard classification.

WC043 Mossel Bay - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|----------|----------|---------|----------|----------|---------|----------|---------|---------|---------|----------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Revenue and administration | | 25 536 | 26 011 | 29 030 | 31 038 | 29 362 | 22 246 | 24 591 | 23 505 | 27 005 | 25 946 | 28 681 | 30 174 | 323 124 | 376 643 | 436 786 |
| Executive and council | | 2 211 | 1 224 | 4 689 | 3 576 | 2 831 | 2 226 | 1 111 | 1 070 | 1 564 | 3 081 | 4 329 | 6 603 | 34 515 | 44 929 | 54 251 |
| Finance and administration | | 23 325 | 24 787 | 24 341 | 27 461 | 26 531 | 20 020 | 23 480 | 22 436 | 25 441 | 22 865 | 24 351 | 23 572 | 288 609 | 331 714 | 382 534 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 5 082 | 4 753 | 6 271 | 5 555 | 6 165 | 5 596 | 5 077 | 7 169 | 8 229 | 4 823 | 6 100 | 74 343 | 139 165 | 66 801 | 102 326 |
| Community and social services | | 724 | 933 | 981 | 1 162 | 1 232 | 336 | 690 | 430 | 3 115 | 343 | 278 | 1 648 | 11 870 | 11 611 | 12 171 |
| Sport and recreation | | 26 | 59 | 150 | 97 | 61 | 88 | 30 | 60 | 70 | 146 | 73 | 957 | 1 817 | 175 | 196 |
| Public safety | | 1 331 | 758 | 1 553 | 1 289 | 1 870 | 1 579 | 1 355 | 3 680 | 1 456 | 1 329 | 2 745 | 2 217 | 21 161 | 11 277 | 12 258 |
| Housing | | 3 002 | 3 003 | 3 588 | 3 007 | 3 002 | 3 593 | 3 003 | 3 000 | 3 588 | 3 004 | 3 004 | 69 522 | 104 317 | 43 739 | 77 702 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1 146 | 1 155 | 1 256 | 1 488 | 1 479 | 967 | 1 366 | 1 100 | 4 895 | 6 004 | 1 348 | 30 010 | 52 214 | 44 746 | 52 768 |
| Planning and development | | 110 | 122 | 153 | 194 | 271 | 151 | 153 | 133 | 223 | 182 | 192 | 28 726 | 30 610 | 31 040 | 32 309 |
| Road transport | | 1 035 | 1 033 | 1 103 | 1 294 | 1 208 | 816 | 1 213 | 967 | 4 672 | 5 822 | 1 155 | 1 283 | 21 599 | 13 700 | 20 460 |
| Environmental protection | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | - |
| Trading services | | 109 557 | 88 811 | 88 192 | 101 336 | 88 887 | 107 406 | 87 720 | 84 711 | 87 911 | 86 316 | 86 506 | 119 167 | 1 136 520 | 1 186 893 | 1 262 839 |
| Energy sources | | 70 456 | 54 262 | 53 136 | 57 222 | 53 309 | 61 494 | 50 849 | 48 420 | 51 437 | 51 068 | 51 693 | 60 034 | 663 381 | 700 559 | 761 325 |
| Water management | | 20 250 | 13 422 | 13 686 | 16 557 | 15 133 | 17 655 | 16 460 | 16 554 | 15 908 | 14 619 | 13 953 | 21 381 | 195 578 | 201 198 | 206 752 |
| Waste water management | | 10 445 | 11 660 | 11 709 | 15 038 | 11 343 | 15 367 | 11 616 | 11 191 | 11 690 | 11 754 | 11 865 | 20 774 | 154 453 | 159 536 | 165 233 |
| Waste management | | 8 406 | 9 466 | 9 660 | 12 518 | 9 102 | 12 889 | 8 795 | 8 544 | 8 876 | 8 876 | 8 996 | 16 979 | 123 107 | 125 599 | 129 529 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 141 321 | 120 730 | 124 749 | 139 416 | 125 893 | 136 214 | 118 753 | 116 486 | 128 040 | 123 090 | 122 635 | 253 695 | 1 651 023 | 1 675 083 | 1 854 720 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Revenue and administration | | 6 108 | 6 667 | 6 562 | 9 618 | 8 174 | 2 055 | 5 270 | 4 525 | 7 620 | 4 805 | 6 651 | 10 040 | 78 095 | 80 090 | 84 827 |
| Executive and council | | 829 | 18 | 54 | 249 | (226) | 96 | 28 | (143) | (14) | 43 | 77 | 76 | 1 087 | 1 091 | 1 128 |
| Finance and administration | | 5 426 | 6 796 | 6 656 | 9 516 | 8 547 | 2 106 | 5 389 | 4 816 | 7 781 | 4 910 | 6 722 | 10 145 | 78 811 | 80 885 | 85 671 |
| Internal audit | | (147) | (147) | (147) | (147) | (147) | (147) | (147) | (147) | (147) | (147) | (147) | (182) | (1 804) | (1 885) | (1 972) |
| Community and public safety | | 17 010 | 18 256 | 20 301 | 18 698 | 20 225 | 26 290 | 20 796 | 22 037 | 18 885 | 18 938 | 23 302 | 86 027 | 310 765 | 270 846 | 303 328 |
| Community and social services | | 2 619 | 3 261 | 2 969 | 3 227 | 3 426 | 4 046 | 3 191 | 3 222 | 3 236 | 3 186 | 4 072 | 7 118 | 43 572 | 45 292 | 47 036 |
| Sport and recreation | | 5 052 | 5 170 | 5 704 | 5 171 | 5 680 | 6 894 | 6 025 | 6 052 | 5 369 | 5 537 | 5 746 | 10 782 | 73 180 | 74 350 | 76 827 |
| Public safety | | 6 604 | 7 335 | 8 392 | 7 849 | 8 453 | 11 956 | 9 041 | 9 828 | 7 271 | 7 605 | 10 586 | 24 482 | 119 402 | 116 569 | 121 260 |
| Housing | | 2 735 | 2 489 | 3 237 | 2 451 | 2 667 | 3 394 | 2 539 | 2 936 | 3 010 | 2 610 | 2 898 | 43 645 | 74 610 | 34 635 | 58 205 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 9 532 | 10 755 | 11 868 | 11 426 | 16 505 | 15 992 | 12 692 | 13 463 | 14 631 | 11 489 | 13 384 | 33 193 | 174 930 | 172 934 | 184 252 |
| Planning and development | | 2 056 | 2 177 | 2 578 | 2 194 | 2 306 | 2 451 | 2 056 | 2 734 | 1 948 | 1 985 | 2 734 | 8 188 | 33 406 | 34 276 | 35 708 |
| Road transport | | 6 607 | 7 671 | 8 332 | 8 338 | 13 238 | 12 484 | 9 719 | 9 822 | 11 742 | 8 082 | 9 598 | 22 393 | 128 026 | 124 523 | 133 892 |
| Environmental protection | | 869 | 906 | 957 | 895 | 962 | 1 058 | 918 | 907 | 940 | 1 422 | 1 052 | 2 612 | 13 498 | 14 134 | 14 652 |
| Trading services | | 33 708 | 101 324 | 103 252 | 73 768 | 77 697 | 87 630 | 78 241 | 79 226 | 68 781 | 71 758 | 78 926 | 214 761 | 1 069 073 | 1 143 117 | 1 202 720 |
| Energy sources | | 7 692 | 70 950 | 67 482 | 42 679 | 44 249 | 47 460 | 43 341 | 44 401 | 36 594 | 40 899 | 42 308 | 118 559 | 606 614 | 656 008 | 705 945 |
| Water management | | 10 111 | 11 142 | 15 451 | 12 605 | 12 771 | 15 923 | 16 562 | 13 741 | 14 789 | 11 833 | 13 803 | 38 247 | 186 979 | 195 270 | 200 434 |
| Waste water management | | 8 806 | 9 530 | 10 824 | 9 989 | 10 680 | 14 048 | 10 641 | 11 301 | 9 722 | 10 246 | 11 893 | 24 665 | 142 344 | 151 966 | 156 569 |
| Waste management | | 7 099 | 9 702 | 9 495 | 8 496 | 9 998 | 10 200 | 7 696 | 9 783 | 7 676 | 8 780 | 10 923 | 33 290 | 133 137 | 139 874 | 139 772 |
| Other | | 1 256 | 324 | 377 | 965 | 903 | 579 | (165) | 863 | 80 | 1 501 | 534 | 2 401 | 9 617 | 7 776 | 7 917 |
| Total Expenditure - Functional | | 67 613 | 137 326 | 142 359 | 114 475 | 123 505 | 132 546 | 116 834 | 120 113 | 109 997 | 108 490 | 122 798 | 346 423 | 1 642 480 | 1 674 763 | 1 783 044 |
| Surplus/(Deficit) before assoc. | | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 |

BUDGETED MONTHLY REVENUE AND EXPENDITURE (PER SOURCE / PER TYPE)

Table SA 25 provides the monthly budgeted revenue per source and expenditure per type for the operational budget.

WC043 Mossel Bay - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|-----|---------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| R thousand | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 69 821 | 52 124 | 50 653 | 50 884 | 49 563 | 55 653 | 48 507 | 46 619 | 47 982 | 48 102 | 48 549 | 47 792 | 616 248 | 651 794 | 718 289 | |
| Service charges - Water | | 19 661 | 11 859 | 12 141 | 12 210 | 13 988 | 13 028 | 14 940 | 15 653 | 14 442 | 12 938 | 12 183 | 12 294 | 165 339 | 169 995 | 174 387 | |
| Service charges - Waste Water Management | | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 537 | 90 046 | 93 462 | 96 527 | |
| Service charges - Waste Management | | 7 790 | 7 767 | 7 938 | 7 847 | 7 836 | 7 847 | 7 156 | 7 213 | 7 247 | 7 167 | 7 202 | 7 262 | 90 270 | 94 052 | 97 931 | |
| Sale of Goods and Rendering of Services | | 1 441 | 1 027 | 4 464 | 2 594 | 2 953 | 1 295 | 909 | 1 015 | 1 386 | 2 838 | 4 053 | 33 080 | 57 055 | 59 524 | 61 698 | |
| Agency services | | 862 | 760 | 783 | 877 | 802 | 591 | 854 | 697 | 730 | 683 | 785 | 9 207 | 9 207 | 9 621 | 9 910 | |
| Interest | | | | | | | | | | | | | | | | | |
| Interest earned from Receivables | | 519 | 548 | 359 | 1 205 | 408 | 916 | 429 | (1 445) | 256 | 987 | 1 157 | 1 775 | 7 114 | 7 434 | 7 768 | |
| Interest earned from Current and Non Current Assets | | 3 581 | 5 292 | 4 537 | 7 643 | 6 805 | 291 | 3 851 | 2 477 | 5 900 | 2 977 | 4 622 | 2 338 | 50 313 | 50 871 | 51 413 | |
| Dividends | | | | | | | | | | | | | | | | | |
| Rent on Land | | | | | | | | | | | | | | | | | |
| Rental from Fixed Assets | | 777 | 718 | 706 | 812 | 809 | 1 034 | 808 | 783 | 942 | 782 | 766 | 573 | 9 510 | 9 937 | 10 434 | |
| Licence and permits | | | | | | | | | | | | | | | | | |
| Operational Revenue | | 770 | 311 | 567 | 604 | 197 | 330 | 339 | 709 | 245 | 548 | 428 | 581 | 5 629 | 5 822 | 6 091 | |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | |
| Property rates | | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 780 | 223 788 | 265 796 | 315 376 | |
| Surcharges and Taxes | | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | 1 784 | 626 | 1 146 | 1 173 | 1 143 | 995 | 1 199 | 3 472 | 1 201 | 1 289 | 2 360 | 2 135 | 18 523 | 8 022 | 8 382 | |
| Licences or permits | | 123 | 109 | 118 | 119 | 115 | 83 | 127 | 121 | 122 | 112 | 106 | 106 | 18 523 | 1 433 | 1 469 | |
| Transfer and subsidies - Operational | | 2 570 | 7 605 | 8 837 | 20 466 | 6 755 | 21 788 | 7 341 | 6 984 | 14 090 | 11 940 | 7 324 | 110 265 | 225 965 | 179 586 | 224 965 | |
| Interest | | 55 | 70 | 66 | 118 | 55 | 67 | 70 | 81 | 82 | 81 | 83 | 77 | 905 | 945 | 988 | |
| Fuel Levy | | | | | | | | | | | | | | | | | |
| Operational Revenue | | | | | | | | | | | | | | | | | |
| Gains on disposal of Assets | | | | | | | | | | | | | | | | | |
| Other Gains | | | | | | | | | | | | | 500 | 500 | 500 | 500 | |
| Discontinued Operations | | | | | | | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and cont | | 135 891 | 114 953 | 118 452 | 132 691 | 117 567 | 130 055 | 112 667 | 110 515 | 120 762 | 116 582 | 115 768 | 245 877 | 1 571 780 | 1 608 795 | 1 786 128 | |
| Expenditure | | | | | | | | | | | | | | | | | |
| Employee related costs | | 29 697 | 32 747 | 34 395 | 33 116 | 33 630 | 37 677 | 32 319 | 32 825 | 31 505 | 31 786 | 37 096 | 91 410 | 458 203 | 478 264 | 500 063 | |
| Remuneration of councillors | | 1 202 | 1 201 | 1 208 | 1 212 | 1 212 | 1 212 | 1 157 | 1 157 | 1 499 | 1 343 | 1 202 | 1 196 | 14 798 | 15 464 | 16 175 | |
| Bulk purchases - electricity | | 701 | 65 970 | 59 764 | 36 439 | 37 540 | 36 989 | 37 940 | 35 788 | 31 734 | 34 537 | 33 886 | 89 245 | 500 533 | 541 660 | 574 160 | |
| Inventory consumed | | 6 059 | 7 531 | 11 311 | 8 662 | 9 619 | 8 811 | 11 796 | 8 034 | 10 371 | 7 346 | 8 438 | 14 629 | 112 607 | 118 212 | 124 559 | |
| Debt impairment | | | | | | | | | 5 062 | | | 1 647 | 24 365 | 31 074 | 16 381 | 9 805 | |
| Depreciation and amortisation | | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 15 723 | 144 368 | 149 108 | 144 540 | |
| Interest | | (24) | | 76 | 73 | 44 | 5 796 | | | | 62 | | 16 002 | 22 028 | 21 653 | 32 245 | |
| Contracted services | | 7 838 | 13 784 | 15 928 | 15 653 | 21 393 | 23 176 | 17 392 | 15 927 | 19 504 | 15 880 | 18 388 | 65 206 | 250 071 | 206 012 | 242 964 | |
| Transfers and subsidies | | 1 623 | 412 | 476 | 1 526 | 1 022 | 794 | 221 | 1 017 | 209 | 1 780 | 708 | 1 442 | 11 231 | 7 937 | 7 943 | |
| Irrecoverable debts written off | | | | | | | | | 3 795 | | | 1 235 | 18 696 | 23 725 | 30 087 | 36 505 | |
| Operational costs | | 8 823 | 3 986 | 7 507 | 6 099 | 7 350 | 6 396 | 4 315 | 4 814 | 3 480 | 4 061 | 8 503 | 7 998 | 73 331 | 89 472 | 93 572 | |
| Losses on disposal of Assets | | | | | | | | | | | | | | | | | |
| Other Losses | | | | | | | | | | | | | 511 | 511 | 512 | 511 | |
| Total Expenditure | | 67 613 | 137 326 | 142 359 | 114 475 | 123 505 | 132 546 | 116 834 | 120 113 | 109 997 | 108 490 | 122 798 | 346 423 | 1 642 480 | 1 674 763 | 1 783 044 | |
| Surplus/(Deficit) | | 68 278 | (22 373) | (23 907) | 18 216 | (5 939) | (2 492) | (4 167) | (9 598) | 10 765 | 8 092 | (7 031) | (100 546) | (70 699) | (65 968) | 3 083 | |
| Transfers and subsidies - capital (monetary allocations) | | 5 430 | 5 777 | 6 297 | 6 725 | 8 326 | 6 160 | 6 086 | 5 970 | 7 278 | 6 508 | 6 867 | 7 818 | 79 242 | 66 288 | 68 592 | |
| Transfers and subsidies - capital (in-kind) | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 | |
| Income Tax | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 | |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | | | | | | | | | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 | |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | | | | | | | | | | |
| Intercompany/Parent subsidiary transactions | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) for the year | 1 | 73 708 | (16 596) | (17 609) | 24 941 | 2 388 | 3 668 | 1 919 | (3 628) | 18 043 | 14 600 | (164) | (92 727) | 8 543 | 319 | 71 675 | |

BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

Table SA 28 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.

WC043 Mossel Bay - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|-----|---------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - | - | - | 75 | 75 | - | - | |
| Vote 2 - CORPORATE SERVICES | | - | - | 250 | - | - | 250 | - | 600 | - | - | 3 000 | 500 | 4 600 | 4 750 | 2 350 | |
| Vote 3 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | - | - | 1 000 | 1 000 | 2 500 | 4 500 | 4 500 | - | |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 2 869 | 3 969 | 5 712 | 5 344 | 6 310 | 2 924 | 4 031 | 4 709 | 6 164 | 5 051 | 29 669 | 23 667 | 100 416 | 209 751 | 130 774 | |
| Vote 5 - COMMUNITY SERVICES | | 250 | - | - | - | - | 712 | - | 500 | 500 | - | 2 500 | 1 722 | 6 184 | 16 624 | 5 500 | |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 800 | 1 100 | 4 330 | 11 272 | 3 900 | 15 530 | 15 795 | 4 558 | 20 928 | 1 750 | 350 | 7 616 | 87 928 | 70 159 | 61 575 | |
| Vote 7 - COMMUNITY SAFETY | | 122 | - | - | - | - | - | - | - | - | - | - | - | 122 | 937 | 660 | |
| Capital multi-year expenditure sub-total | 2 | 4 041 | 5 069 | 10 292 | 16 616 | 10 210 | 19 416 | 19 825 | 10 366 | 27 592 | 7 801 | 36 519 | 36 079 | 203 824 | 306 721 | 200 859 | |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | - | 5 | - | - | 5 | 5 | - | 5 | - | - | 10 | 128 | 158 | 55 | 50 | |
| Vote 2 - CORPORATE SERVICES | | 646 | 100 | 215 | 620 | 625 | 150 | 9 | - | - | - | 1 700 | 460 | 4 524 | 1 660 | 800 | |
| Vote 3 - FINANCIAL SERVICES | | - | 193 | - | - | 708 | 5 | - | 131 | 100 | 100 | 1 262 | 2 659 | 5 158 | 1 305 | 1 309 | |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 916 | 590 | 567 | 875 | 1 074 | 453 | 243 | 6 409 | 3 646 | 19 692 | 25 779 | 77 758 | 138 002 | 73 769 | 65 988 | |
| Vote 5 - COMMUNITY SERVICES | | 1 716 | 215 | 697 | 30 | 1 074 | 540 | - | 1 535 | 471 | 35 | - | 7 327 | 13 640 | 18 785 | 28 380 | |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | - | 1 200 | 515 | 940 | - | 700 | 4 152 | 1 460 | 200 | 150 | 250 | 3 144 | 12 712 | 5 175 | 7 740 | |
| Vote 7 - COMMUNITY SAFETY | | 1 367 | - | - | - | 219 | - | 150 | 579 | 300 | - | - | 1 072 | 3 687 | 3 399 | 2 628 | |
| Capital single-year expenditure sub-total | 2 | 4 645 | 2 302 | 1 994 | 2 465 | 3 705 | 1 853 | 4 554 | 10 119 | 4 717 | 19 977 | 29 001 | 92 547 | 177 880 | 104 149 | 106 895 | |
| Total Capital Expenditure | 2 | 8 686 | 7 371 | 12 286 | 19 080 | 13 914 | 21 269 | 24 379 | 20 485 | 32 309 | 27 778 | 65 520 | 128 626 | 381 704 | 410 870 | 307 754 | |

BUDGETED MONTHLY CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)

Table SA 29 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.
WC043 Mossel Bay - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|---------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | 1 866 | 1 148 | 3 090 | 5 792 | 5 338 | 4 210 | 3 859 | 1 696 | 120 | 1 110 | 8 302 | 6 331 | 42 861 | 29 425 | 4 809 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | 63 | 63 | 25 | 20 |
| Finance and administration | | 1 866 | 1 148 | 3 090 | 5 792 | 5 338 | 4 210 | 3 859 | 1 696 | 120 | 1 110 | 8 302 | 6 269 | 42 798 | 29 400 | 4 789 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 1 816 | 215 | 197 | 30 | 1 093 | 2 052 | 7 995 | 4 771 | 21 299 | 35 | 2 500 | 9 070 | 51 072 | 48 504 | 44 367 |
| Community and social services | | 76 | - | - | - | 444 | - | - | 60 | 171 | - | 2 500 | 807 | 4 058 | 6 025 | 2 580 |
| Sport and recreation | | 250 | 215 | 197 | 30 | 430 | 1 252 | - | 1 475 | 300 | 35 | - | 5 742 | 9 926 | 17 134 | 10 013 |
| Public safety | | 1 489 | - | - | - | 219 | - | 150 | 579 | 250 | - | - | 1 072 | 3 758 | 4 336 | 3 288 |
| Housing | | - | - | - | - | - | 800 | 7 845 | 2 658 | 20 578 | - | - | 1 449 | 33 329 | 21 009 | 28 487 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 320 | 1 450 | 2 730 | 7 050 | 100 | 2 270 | 8 252 | 2 900 | 600 | 1 900 | 600 | 6 070 | 34 243 | 27 258 | 43 105 |
| Planning and development | | - | 50 | 10 | 10 | 100 | - | 100 | 50 | 100 | - | 100 | - | 520 | 500 | - |
| Road transport | | - | 1 000 | 2 190 | 6 240 | - | 2 120 | 8 152 | 2 700 | 250 | 1 500 | - | 5 795 | 29 948 | 21 368 | 24 505 |
| Environmental protection | | 320 | 400 | 530 | 800 | - | 150 | - | 150 | 250 | 400 | 500 | 275 | 3 775 | 5 390 | 18 600 |
| Trading services | | 4 685 | 4 558 | 6 269 | 6 208 | 7 384 | 12 737 | 4 273 | 11 118 | 10 290 | 24 733 | 54 118 | 107 155 | 253 528 | 305 683 | 215 472 |
| Energy sources | | 680 | 2 228 | 3 539 | 3 878 | 3 654 | 1 647 | 1 543 | 3 760 | 4 230 | 3 307 | 23 948 | 13 673 | 66 087 | 182 983 | 99 136 |
| Water management | | 2 530 | 2 330 | 2 730 | 2 330 | 3 230 | 1 720 | 2 230 | 4 435 | 5 060 | 17 630 | 4 530 | 11 040 | 59 795 | 25 940 | 49 563 |
| Waste water management | | 575 | - | - | - | 500 | 9 370 | 500 | 2 423 | 500 | 3 796 | 25 640 | 79 942 | 123 246 | 86 810 | 60 486 |
| Waste management | | 900 | - | - | - | - | - | - | 500 | 500 | - | - | 2 500 | 4 400 | 9 950 | 6 287 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | 8 686 | 7 371 | 12 286 | 19 080 | 13 914 | 21 269 | 24 379 | 20 485 | 32 309 | 27 778 | 65 520 | 128 626 | 381 704 | 410 870 | 307 754 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | 483 | 1 873 | - | 866 | 10 441 | 22 516 | 36 178 | 35 843 | 30 770 |
| Provincial Government | | 1 589 | 100 | 100 | 100 | 100 | 100 | 7 853 | 2 766 | 20 153 | - | - | 1 171 | 34 033 | 21 799 | 28 875 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - | - | - | 250 | 250 | - | - |
| Transfers recognised - capital | | 1 589 | 100 | 100 | 100 | 100 | 100 | 8 336 | 4 639 | 20 153 | 866 | 10 441 | 23 937 | 70 461 | 57 641 | 59 645 |
| Borrowing | | 2 551 | 2 750 | 3 987 | 4 048 | 4 257 | 2 516 | 2 200 | 4 031 | 4 127 | 9 326 | 34 900 | 56 605 | 131 298 | 169 900 | 92 600 |
| Internally generated funds | | 4 546 | 4 521 | 8 199 | 14 932 | 9 557 | 18 653 | 13 843 | 11 815 | 8 029 | 17 586 | 20 179 | 48 084 | 179 945 | 183 329 | 155 508 |
| Total Capital Funding | | 8 686 | 7 371 | 12 286 | 19 080 | 13 914 | 21 269 | 24 379 | 20 485 | 32 309 | 27 778 | 65 520 | 128 626 | 381 704 | 410 870 | 307 754 |

BUDGETED MONTHLY CASH FLOWS

Table SA 30 provides the monthly budgeted cash flow of revenue per source and expenditure per type.

WC043 Mossel Bay - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS R thousand | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 18 637 | 13 185 | 218 193 | 259 151 | 307 492 |
| Service charges - electricity revenue | 69 821 | 52 124 | 50 653 | 50 884 | 49 563 | 55 653 | 48 507 | 46 619 | 47 982 | 48 102 | 48 549 | 23 142 | 591 598 | 632 240 | 696 740 |
| Service charges - water revenue | 19 661 | 11 859 | 12 141 | 12 210 | 13 988 | 13 028 | 14 940 | 15 653 | 14 442 | 12 938 | 12 183 | 2 373 | 155 419 | 161 496 | 165 667 |
| Service charges - sanitation revenue | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 7 501 | 2 134 | 84 643 | 88 789 | 91 700 |
| Service charges - refuse revenue | 7 790 | 7 767 | 7 938 | 7 847 | 7 836 | 7 847 | 7 156 | 7 213 | 7 247 | 7 167 | 7 202 | 1 845 | 84 853 | 89 349 | 93 034 |
| Sale of Goods and Rendering of Services | 1 441 | 1 027 | 4 464 | 2 594 | 2 953 | 1 295 | 909 | 1 015 | 1 386 | 2 838 | 4 053 | | 57 055 | 59 524 | 61 698 |
| Rental of facilities and equipment | 777 | 718 | 706 | 812 | 809 | 1 034 | 808 | 783 | 942 | 782 | 766 | 573 | 9 510 | 9 937 | 10 434 |
| Interest earned - external investments | 3 104 | 4 021 | 2 471 | 4 703 | 3 176 | 291 | 3 851 | 2 477 | 5 900 | 2 977 | 4 622 | 13 626 | 51 218 | 51 817 | 52 401 |
| Interest earned - outstanding debtors | 519 | 548 | 359 | 1 205 | 408 | 916 | 429 | (1 445) | 256 | 987 | 1 157 | 1 775 | 7 114 | 7 434 | 7 768 |
| Dividends received | | | | | | | | | | | | - | | | |
| Fines, penalties and forfeits | 1 784 | 626 | 1 146 | 1 173 | 1 143 | 995 | 1 199 | 3 472 | 1 201 | 1 289 | 2 360 | (9 304) | 7 084 | 3 023 | 2 387 |
| Licences and permits | 123 | 109 | 118 | 119 | 115 | 83 | 127 | 121 | 122 | 112 | 117 | 106 | 1 371 | 1 433 | 1 469 |
| Agency services | 862 | 760 | 783 | 877 | 802 | 591 | 854 | 697 | 730 | 683 | 785 | 783 | 9 207 | 9 621 | 9 910 |
| Transfers and Subsidies - Operational | 2 564 | 7 561 | 8 733 | 20 289 | 6 419 | 21 729 | 7 255 | 6 930 | 13 851 | 11 785 | 7 151 | 111 698 | 225 965 | 179 586 | 224 965 |
| Other revenue | 770 | 311 | 567 | 604 | 197 | 330 | 339 | 709 | 245 | 548 | 428 | (1 762) | 3 286 | 5 822 | 6 091 |
| Cash Receipts by Source | 135 353 | 113 568 | 116 215 | 129 456 | 113 547 | 129 929 | 112 512 | 110 381 | 120 442 | 116 346 | 115 511 | 160 174 | 1 506 515 | 1 559 222 | 1 731 757 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 5 430 | 5 777 | 6 297 | 6 725 | 8 326 | 6 160 | 6 086 | 5 970 | 7 278 | 6 508 | 6 867 | 7 818 | 79 242 | 66 288 | 68 592 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | | | | | | 3 500 | | | | | | | 3 500 | 3 500 | 3 500 |
| Short term loans | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | 131 298 | 131 298 | 169 900 | 92 600 |
| Increase (decrease) in consumer deposits | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 1 894 | 1 988 | 2 088 |
| Decrease (increase) in non-current receivables | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 39 | - | - |
| Decrease (increase) in non-current investments | | | | | | | | | | | | 181 772 | 181 772 | 140 000 | 40 000 |
| Total Cash Receipts by Source | 140 944 | 119 506 | 122 674 | 136 341 | 122 035 | 139 750 | 118 759 | 116 513 | 127 881 | 123 014 | 122 539 | 481 223 | 1 904 259 | 1 940 898 | 1 938 537 |

BUDGETED MONTHLY CASH FLOWS (Continued)

WC043 Mossel Bay - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2023/24 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|---------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|---|---------------------|------------------------|------------------------|
| | R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 29 697 | 32 747 | 34 395 | 33 116 | 33 630 | 37 677 | 32 319 | 32 825 | 31 505 | 31 786 | 37 096 | 64 471 | 431 264 | 450 113 | 470 786 | |
| Remuneration of councillors | 1 202 | 1 201 | 1 208 | 1 212 | 1 212 | 1 212 | 1 157 | 1 157 | 1 499 | 1 343 | 1 202 | 1 196 | 14 798 | 15 464 | 16 175 | |
| Interest | (24) | – | 76 | 73 | 44 | 5 796 | – | – | – | 62 | – | 6 884 | 12 910 | 20 899 | 32 213 | |
| Bulk purchases - electricity | 701 | 65 970 | 59 764 | 36 439 | 37 540 | 36 989 | 37 940 | 35 788 | 31 734 | 34 537 | 33 886 | 89 245 | 500 533 | 541 660 | 574 160 | |
| Acquisitions - water & other inventory | 6 059 | 7 531 | 11 311 | 8 662 | 9 619 | 8 811 | 11 796 | 8 034 | 10 371 | 7 346 | 8 438 | 14 629 | 112 607 | 118 212 | 124 559 | |
| Contracted services | 7 838 | 13 784 | 15 928 | 15 653 | 21 393 | 23 176 | 17 392 | 15 927 | 19 504 | 15 880 | 18 388 | 65 206 | 250 071 | 206 012 | 242 964 | |
| Transfers and subsidies - other municipalities | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | |
| Transfers and subsidies - other | 1 623 | 412 | 476 | 1 526 | 1 022 | 794 | 221 | 1 017 | 209 | 1 780 | 708 | 1 442 | 11 231 | 7 937 | 7 943 | |
| Other expenditure | 8 823 | 3 986 | 7 507 | 6 099 | 7 350 | 6 396 | 4 315 | 4 814 | 3 480 | 4 061 | 8 503 | 10 292 | 75 626 | 93 731 | 96 385 | |
| Cash Payments by Type | 55 918 | 125 631 | 130 664 | 102 780 | 111 810 | 120 851 | 105 139 | 99 562 | 98 302 | 96 795 | 108 222 | 253 365 | 1 409 039 | 1 454 029 | 1 565 186 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | 8 686 | 7 371 | 12 286 | 19 080 | 13 914 | 21 269 | 24 379 | 20 485 | 32 309 | 27 778 | 65 520 | 128 626 | 381 704 | 410 870 | 307 754 | |
| Repayment of borrowing | – | – | – | – | – | 10 846 | – | – | – | – | – | 10 846 | 21 692 | 32 611 | 47 596 | |
| Other Cash Flows/Payments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | |
| Total Cash Payments by Type | 64 604 | 133 002 | 142 950 | 121 860 | 125 725 | 152 966 | 129 518 | 120 047 | 130 611 | 124 573 | 173 742 | 392 837 | 1 812 435 | 1 897 510 | 1 920 535 | |
| NET INCREASE/(DECREASE) IN CASH HELD | 76 340 | (13 496) | (20 277) | 14 481 | (3 690) | (13 216) | (10 759) | (3 535) | (2 730) | (1 559) | (51 202) | 88 386 | 91 824 | 43 388 | 18 001 | |
| Cash/cash equivalents at the month/year begin: | 8 098 | 84 439 | 70 943 | 50 666 | 65 148 | 61 458 | 48 241 | 37 483 | 33 948 | 31 217 | 29 659 | (21 544) | 8 098 | 99 923 | 143 311 | |
| Cash/cash equivalents at the month/year end: | 84 439 | 70 943 | 50 666 | 65 148 | 61 458 | 48 241 | 37 483 | 33 948 | 31 217 | 29 659 | (21 544) | 66 842 | 99 923 | 143 311 | 161 312 | |

Section 14 - Contracts having future budgetary implications

Table SA 33 provides a summary of contracts that will pose budgetary implications beyond the MTREF period.

WC043 Mossel Bay - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2022/23 | 2023/24 Medium Term Revenue & Expenditure Framework | | | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| R thousand | 1,3 | | | | | | | | | | | | | |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | 60 000 | | | | | | | | | | | | 60 000 |
| <i>Contract 2</i> | | | | | 178 891 | | | | | | | | | 178 891 |
| Total Operating Revenue Implication | | 60 000 | - | - | 178 891 | - | - | - | - | - | - | - | - | 238 891 |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Utilities World</i> | | 6 666 | 7 273 | 7 593 | 7 935 | 8 292 | 8 665 | 9 055 | | | | | | 55 479 |
| <i>Debt manager</i> | | 4 999 | 6 540 | 6 829 | 7 135 | 7 457 | 7 793 | 8 144 | | | | | | 48 897 |
| <i>Long-term Investment - Constellation</i> | | 30 000 | 30 000 | 30 000 | 30 000 | | | | | | | | | 120 000 |
| Total Operating Expenditure Implication | | 41 666 | 43 813 | 44 422 | 45 070 | 15 749 | 16 458 | 17 199 | - | - | - | - | - | 224 377 |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <i>Contract 3 etc</i> | | | | | | | | | | | | | | - |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Parent Expenditure Implication | | 41 666 | 43 813 | 44 422 | 45 070 | 15 749 | 16 458 | 17 199 | - | - | - | - | - | 224 377 |

Section 15 - Annual Budgets and service delivery agreements – other external mechanisms

Table SA 32 indicates that the Municipality do not have any external mechanisms performing service delivery on behalf of the Municipality.

WC043 Mossel Bay - 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 |
| Sevenstone Investments | 119 | | Lease of Office Space | 31/10/2025 | |
| Business Engineering | 122 | | Collaborator | 30/06/2030 | |
| ESRI | 120 | | Installation of ARCGis | 31/10/2031 | |
| Ignite Advisory Services | 120 | | Municipal Performance Management System | 30/06/2031 | |
| R-Date | n/a | | Promun Software | n/a | |
| DebtManager | 60 | | Debt Collection and Management Services | 30/06/2023 | |
| Msec | 60 | | Armed response and reaction security services | 30/06/2023 | |
| Utilities | 60 | | Pre-payment vending system | 30/06/2024 | |
| Rentokil | 60 | | Pest Control | 30/06/2024 | |
| Steiner | 60 | | Hygiene and Sanitary Services | 30/06/2024 | |
| Neorick | 60 | | Software application - Land Use management system | 30/06/2025 | |
| Pay@ | n/a | | Pre-payment vending system | n/a | |
| Otis | 120 | | installation and commissioning and maintenace of lift | 31/01/2030 | |
| Henque Waste | 60 | | Collection of recyclable waste | 30/06/2025 | |
| NDK Valuers | | | Valuations | 30/06/2026 | |
| Neil Lyners | 120 | | Consulting Engineers for Waste Management Infrastructure | 30/06/2030 | |
| DCU Holdings | 60 | | Advertisements | 31/12/2026 | |
| Inca Portfolio Managers | 120 | | Long-term financial planning tool | 30/06/2032 | |

Section 16 - Annual Budgets and service delivery and budget implementation plans - Directorates

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the Executive Mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also 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 SDBIP, are made public no later than 14 days after the approval of the SDBIP. Mossel Bay Municipality's SDBIP for the 2023/24 financial year will therefore be approved by the Mayor 28 days after the approval of the 2023/24 Annual Budget.

A brief executive summary of each department is given below:

Municipal Manager:

Description of services provided:

The Municipal Manager is responsible for promoting good governance; ensuring effective and efficient basic service delivery; ensuring effective and efficient institutional development and transformation; ensuring effective and efficient financial viability and management; promoting participative management; strategic planning; promoting Council's objectives by ensuring tasks are implemented. Legal Services also resorts under the office of the Municipal Manager

The staff compliment of the Directorate is as follows:

- 1 Personal assistant to Municipal Manager
- 1 Personal assistant to Executive Mayor
- 1 Executive Official: Strategic Services
- 1 Official: Full time Councillor support

Alignment of performance objectives to IDP:

100 % alignment with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Corporate Services:

Description of services provided:

The Directorate is responsible for:

SUPPORT SERVICES which include the Secretariat- Administration & Council Support, Telephone Services, Typing Services, Archives, Switchboard, Cleaning, Good shed, Entrepreneurs (IEF) and Security Services

HUMAN RESOURCES MANAGEMENT which is a support service and is responsible for the administration of all matters relating to the Municipality's workforce (of +/- 1040 employees). This sub-directorate assists the Municipality in maintaining smooth human resources processes and procedures in compliance with the relevant legislations and is responsible for the following functions: Labour Relations; Time and Attendance Management; Recruitment and Selection; Skills Development and Training; Occupational Health and Safety; Leave and Benefit Administration; Employee Assistance, Employment Equity and Performance Management.

INFORMATION TECHNOLOGY which provides a corporate service to all 400 computer networked users utilising all municipal systems and networking infrastructure to approximately 80 satellite offices as well as doing hardware and software desktop support ensuring an effective and productive working environment.

STRATEGIC SERVICES which is responsible for Integrated Development Planning, Public Participation, Community Development Workers, the Community Work Programme (CWP), Ward Committees and Intergovernmental Relations

Description of Senior management capability and structure:

A Potgieter – BCom in Organisational and Industrial Psychology (Cum Laude), BCom Hons in Organisational and Industrial Psychology
27 Years public service experience, 12 years as Senior Manager

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

Corporate services only 1 % of total Capital budget.

Financial Services:

Description of services provided:

Effective financial management by the directorate and advisory services to all other directorates in this regard. Reduce risk, ensure efficient and effective use of financial resources therefore ensuring sustainability within the financial environment of the Municipality. Ensure clean audit reports.

The staff compliment of the Directorate is as follows:

- Chief Financial Officer
- 1 x Secretary
- 1 x Deputy Town Treasurer
- 5 x Section Heads
- 4 x Senior Accountants
- 10 x Accountants
- 2 x Assistant Accountant
- 1 x Administrative Officers
- 48 x Clerks
- 7 x Snr SCM Practitioners
- 1 x Municipality Valuer
- 2 x Storemen
- 1 x General Assistant

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the period covered in the MTREF. The Municipality has however adopted a long-term financial plan that guide funding requirements by means of the Borrowing, Funding and Reserves policy as well as the Liquidity policy.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Risks to achieving revenue projections:

No major risks expected, apart from consumption trends and the effect of the cost of supply study and the possible changes to the Tariff structure.

Future Risks

The implementation of new GRAP standards and more specific the implementation of a Standard Chart of Accounts as prescribed by National Treasury.

Infrastructure Services:

Description of services provided:

The Infrastructure Services Directorate is responsible for the following key functions:

Electricity and Street Lighting:

Electricity is distributed to approximately 38959 industrial, commercial and domestic customers at voltages ranging between 230V and 66000V. Approximately 12876 streetlights and floodlights are maintained by the department. Electricity is supplied in accordance with NRS 047 and 048 Standards and the Electricity Regulation Act.

Water and Sanitation:

Water is distributed to approximately 36700 customers and sanitation service is provided to 36224 customers in accordance with the minimum service levels stipulated by DWA.

Mechanical Services:

This department provides managerial and maintenance support for the municipal vehicle fleet and mechanical infrastructure at water and sewer plants/pump stations.

Streets and Stormwater:

This department is responsible for the management and maintenance of all roads and stormwater drainage systems within the municipal area

Description of Senior management capability and structure:

Mr S Naidoo – Pr. Cert. Eng.

37 years municipal experience, 20 years as Senior Manager

The staff compliment of the Infrastructure Services directorate is as follows:

1 x Director

1 x Secretary

4 x Section Heads

11 x Admin posts

1 x Sub-Directorate Water & Sanitation-149 posts

1 X Sub-Directorate Electrical Services -71 posts

1 x Sub-Directorate Mechanical posts -24 posts

1 x Sub-Directorate Streets and Stormwater – 98 posts

Changes to service levels and standards:

Services have been maintained at acceptable levels in accordance with the various legislative requirements.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Alignment with the IDP

All performance objectives are linked to the IDP

A summary of revenue by source and operating and capital expenditure

Risks to achieving revenue projections

The high cost of electricity and energy conservation measures by consumers could result in lower consumption and income from sales. The municipality is experiencing an increase in copper theft, illegal connections, vandalism of infrastructure and additional diesel and overtime costs due to loadshedding which will have a significant impact on the operating budget.

Description of major features of expenditure

Provision has been made on the operating budget for abnormal increases in the electricity bulk purchases and the costs related to the disposal of sludge which are beyond the municipality's control.

The departmental capital programme

The directorate is responsible for approximately 50% of the overall capital budget.

Community Services:

Description of Senior management capability and structure:

Ms E Nel - BA Law and Political Science, BA Hons Political Science (Cum Laude), BA Hons Sociology (Cum Laude)

16½ Years municipal experience, 13 years as Senior Manager

The staff compliment of the directorate is as follows: -

1 x Director

1 x Executive Support

1 x Administrative Support

5 x Sub-Directorate Managers

Sub-Directorate Horticulture and Recreation (159 permanent posts)

Sub-Directorate Libraries (51 permanent posts)

Sub-Directorate Waste Management and Pollution Control (125 permanent posts)

Sub-Directorate Community Development (18 permanent posts)

Sub-Directorate Thusong Service Centre (7 permanent posts)

Description of services provided:

The Community Services Directorate is responsible for events management as well as the following services:

Horticulture and Recreation:

The responsibility of 11 Sports Facilities, 9 Cemeteries, more than 30 Public Parks, 16 Community Halls, Alien Vegetation Clearing and the municipal cleaning project in the residential and CBD areas as well as cleaning of the beaches is vested in this department.

Libraries and Facilities:

This department is responsible for 12 Libraries situated throughout the municipal area including the rural areas.

Waste Management and Pollution Control:

This department looks after Waste Removal, Waste Disposal, Management of Waste Sites, Waste Minimisation, Recycling, Clean-up Campaigns, Awareness and Education, Environmental Protection and Pollution Control, including Noise and Air Quality.

Community Development:

This department consists of Youth, Sport and Recreation Development, HIV/Aids, Gender, Disabilities and Elderly related programmes and development, Early Childhood Development and Projects and Rural Development. Moral regeneration in all aspects, throughout the entire municipal area are a key function of this entire department.

Thusong Service Centre:

The Thusong Service Centre Programme integrates services across the three spheres of government (National, Provincial and Local).

The Programme created access not only to government information and services but also enables communities to access opportunities offered by other civil society groups, such as Businesses, Non-governmental Organisations and Parastatals.

Alignment of performance objectives to IDP:

The Directorate's performance objectives are derived from the IDP and filters down to the SDBIP. The National Key Performance Areas are included in the IDP.

Changes to service levels and standards:

Services have been maintained at levels in accordance with or exceeding the various legislative requirements.

Past year's performance:

Please refer to the SDBIP and Annual Report.

A summary of revenue by source and operating and capital expenditure:

Refer to the budget.

Departmental Capital programme:

The Directorate is responsible for 10% of the municipality's capital programme.

Planning and Development:

Description of services provided:

The Directorate is responsible for Planning (spatial planning and development control), Building Control (building plan examining, building inspectorate, maintenance of municipal buildings and outdoor advertising), Human Settlements (housing) and Environmental Management.

Description of Senior management capability and structure:

Mr C Venter – B degree Town and Regional Planning, M degree Environmental Management
20 years municipal experience, 20 years as Senior Manager

The staff compliment of the Directorate is as follows:

1 x Director

1 x Secretary

1 x Senior Admin Officer

1 x Typist

1 x Sub-Directorate Town and Regional Planning with Planning – 14 posts

1 x Sub-Directorate Building Development - 32 Posts

1 x Sub-Directorate Human Settlements – 15 Posts

1x Environmental Management Unit – 2 Posts

Alignment of performance objectives in the IDP:

Directorate's functions are aligned to the 4 Municipal KPA's as stipulated in the IDP, Chapter 6.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the MTREF period.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Risks to achieving revenue projections:

No major risks or shifts in revenue patterns are expected. The national economic downturn did initially affect the construction industry, but seems to have recovery well as soon as the construction industry were allowed to open up again. Assisted in this recovery is the continues trend of families migrating from other parts of the Country to Mossel Bay.

Major features of expenditure & Departmental Capital programme:

Major features of expenditure (non-discretionary) are grant allocations for Human Settlement which is R57,467,939 for the 2023 financial year.

Section 17 - Measurable performance objectives and indicators

FINANCIAL INDICATORS

Table SA 8 provides a summary of performance indicators and benchmarks.

WC043 Mossel Bay - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | Interest & Principal Paid /Operating Expenditure | 1.0% | 2.5% | 2.0% | 2.3% | 2.1% | 2.1% | 2.1% | 2.7% | 3.2% | 4.5% |
| Capital Charges to Operating Expenditure | Finance charges & Repayment of borrowing /Own Revenue | 1.0% | 2.5% | 2.3% | 2.4% | 2.2% | 2.2% | 2.2% | 2.8% | 3.4% | 4.5% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 36.5% | 21.1% | 39.2% | 31.1% | 20.2% | 20.2% | 20.2% | 42.2% | 48.1% | 37.3% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 2.4 | 2.3 | 2.4 | 1.8 | 2.1 | 2.1 | 2.1 | 1.7 | 1.2 | 1.1 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 2.4 | 2.3 | 2.4 | 1.8 | 2.1 | 2.1 | 2.1 | 1.7 | 1.2 | 1.1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 2.2 | 2.1 | 2.2 | 1.7 | 2.0 | 2.0 | 2.0 | 1.5 | 1.1 | 1.0 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 113.6% | 114.4% | 106.0% | 114.7% | 110.2% | 110.2% | 110.2% | 117.0% | 120.7% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 113.6% | 114.4% | 105.9% | 114.7% | 110.2% | 110.2% | 110.2% | 117.0% | 120.7% | 123.3% |
| Outstanding Debtors to Revenue Longstanding Debtors Recovered | Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 59.4% | 54.8% | 32.1% | 49.6% | 31.2% | 31.1% | 31.1% | 27.9% | 27.4% | 24.9% |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Creditors to Cash and Investments | | 176.7% | 222.9% | 329.2% | 1569.5% | 2506.8% | 2506.8% | 2506.8% | 205.2% | 144.5% | 129.7% |
| Other Indicators | | | | | | | | | | | |
| Total Volume Losses (kW) technical | | | | | | | | | | | |
| | | 1 774 | 1 952 | 2 147 | 2 361 | 2 361 | 2 361 | 2 361 | 2 597 | 2 857 | 3 143 |
| Total Volume Losses (kW) non technical | | | | | | | | | | | |
| | | 35 482 | 39 030 | 42 933 | 47 227 | 47 227 | 47 227 | 47 227 | 51 950 | 57 145 | 62 859 |
| Electricity Distribution Losses (2) | Total Cost of Losses (Rand '000) | 34 648 | 38 113 | 41 925 | 46 117 | 46 117 | 46 117 | 46 117 | 50 729 | 55 802 | 61 382 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 11% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| Water Volumes :System input | | | | | | | | | | | |
| | Bulk Purchase | 2 372 | 2 576 | 2 693 | 2 635 | 2 578 | 2 578 | 2 578 | 2 503 | 2 628 | 2 760 |
| | Water treatment works | 4 816 | 5 230 | 5 467 | 5 349 | 5 234 | 5 234 | 5 234 | 5 083 | 5 335 | 5 603 |
| | Natural sources | - | - | - | - | - | - | - | - | - | - |
| | Total Volume Losses (kℓ) | 1 095 | 966 | 1 100 | 1 254 | 1 254 | 1 254 | 1 254 | 1 429 | 1 629 | 1 857 |
| Water Distribution Losses (2) | Total Cost of Losses (Rand '000) | 6 232 | 4 829 | 6 490 | 7 399 | 7 399 | 7 399 | 7 399 | 8 434 | 9 615 | 10 957 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 15% | 13% | 14% | 14% | 14% | 14% | 14% | 14% | 14% | 14% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 27.5% | 26.8% | 25.6% | 30.3% | 29.2% | 29.2% | 29.2% | 29.2% | 29.7% | 28.0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 28.5% | 27.7% | 26.6% | 31.5% | 30.2% | 30.2% | 30.2% | 30.1% | 30.7% | 28.9% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 9.7% | 9.6% | 8.2% | 9.0% | 8.8% | 8.8% | 8.8% | 9.8% | 9.4% | 9.1% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 8.5% | 9.5% | 10.2% | 10.2% | 9.9% | 9.9% | 9.9% | 10.6% | 10.6% | 9.9% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 27.5 | 23.9 | 23.5 | 19.2 | 19.2 | 19.2 | 17.3 | 17.1 | 14.9 | 16.6 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 6.2% | 6.2% | 5.6% | 3.9% | 4.7% | 4.7% | 4.7% | 5.1% | 5.2% | 5.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 1.3 | 1.1 | 0.7 | 0.1 | 0.1 | 0.1 | 0.1 | 0.9 | 1.3 | 1.4 |

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

| | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Debtors > 90 days | 73 351 | 83 862 | 90 296 | 89 704 | 92 670 | 92 670 | 92 670 | 111 718 | 111 486 | 118 584 |
| Monthly fixed operational expenditure | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% |
| Fixed operational expenditure % assumption | 183 588 | 156 571 | 138 188 | 193 394 | 183 971 | 183 971 | 183 971 | 311 243 | 353 229 | 248 108 |
| Own capex | 67 000 | 33 030 | 54 200 | 60 100 | 37 100 | 37 100 | 37 100 | 131 298 | 169 900 | 92 600 |

PROVIDING CLEAN WATER AND MANAGING WASTE WATER

Mossel Bay Municipality is the Water Service Authority as well as the Water Service Provider.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the Water Purification and Waste Water Treatment plants:



- Although process controllers have been trained and have received the necessary classification certification, this is a continuous challenge.
- The license applications and registrations for Mossel Bay WWTW and the General Authorisation for the other six waste water treatment works are in the process of being finalised. Feedback from DWS is still required.
- The in-house laboratory service staff has been expanded to be in accordance with the recognised proficiency testing schemes required for the IRIS evaluations.

The Water Safety Plan has been revised. There are no major outstanding issues that need to be addressed.

A brief outline of challenges/problems that the municipality is experiencing with regards to the management of drinking water and sewerage.

The municipality is still awaiting certain General Authorisation effluent water permits application reports from consultant for six WWTW and the finalising of the License application from DWS for Mossel Bay WWTW.

We strive to improve our water management for both water and waste water but still needs to strengthen our resources to achieve this.

Water losses for a 12-month period from July 2018 to June 2019 are 13.9%. Possible reasons for the water losses are billing inaccuracies, metering inaccuracies and leakages on the water distribution networks.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the water distribution networks:

During the 2018/2019 financial year we incorporated various actions that contributed towards the reduction of real losses in the Mossel Bay water network.

Mossel Bay Municipality continued with the installation of a smart water metering solution focused on the replacement of consumer meters with state of the art smart water meters specifically in Dana Bay. This is a continuation of the project which started during the 2017/2018 financial year.

The following key objectives were targeted with this project:

- Improvement of non-revenue water
- Replacement of a selection of aged consumer water meters
- Provision of accurate and reliable meter data via Automated Meter Reading (AMR) for management and billing concerns in line with municipal legislation resulting in reliable streamlined and automated billing runs providing revenue protection as well as enhancement
- Better identification and subsequent management of losses
- 421 existing mechanical type water meters were replaced with smart water meters

Mossel Bay Municipality constructed 3 x water meter chambers in Diaz Beach and installed flow and pressure logging equipment in these chambers. The data collected from the logging equipment made it possible to monitor the water use trends in Diaz Beach during the December 2018 holiday period.

Mossel Bay Municipality completed 4 x Pressure Reducing Valve installations in Extension 26, Extension 13, Asla and Kwanonqaba and installed a new Pressure Reducing Valve controller at the existing Luthuli Park Pressure Reducing Valve installation.

The water and sewer systems in the Municipal area are managed by a sophisticated Adroit SCADA Telemetry system. The main function of the system is to control and monitor the levels in reservoirs and sewer sumps and to run Waste Water Treatment Works and Purification Plants automatically. Pumps and equipment are automatically switched on and off as the demand requires. Alarms such as high or low alarms are automatically activated and diverted to personnel in the different sections.

The following provides details of activities with regard to the water networks:

- New water connections = 514
- Burst water pipelines repaired = 431
- Water meter related repair work = 999
- Water meters older than 10 years are replaced throughout the municipal area, on a continuous basis, as part of the water meter replacement program. The total number of water meters replaced during the 2018/2019 financial year were 281 as part of the operational budget.
- Old fibre cement water pipes are replaced with PVC pipes. Upgrade of Kwanonqaba Water Reticulation (Phase 1) – This project involves the systematic upgrading of the existing water reticulation network in Kwanonqaba. Phase 1 of this project is a multi-year project spread over the 2018/2019 and 2019/2020 financial years. The following was completed during the 2018/2019 financial year:
 - 2880 m of 110 mm diameter PVC pipe
 - 690 m of 75 mm diameter PVC pipe
 - Various valves and fire hydrants
 - A connection between Gentswana Street and Boland Park which included the installation of the pressure reduction valve at Boland Park.

The aim of these efforts is to reduce these costly losses below the 10% generally accepted for municipalities.

The sea water desalination plant built with the financial assistance of PetroSA was completed ensuring the availability of 10 Mega litre of drinking water, reducing our risk dependency on dam water.

Should the need arise, the PetroSA component of 5 Mega litre per day could also be directed into the municipal supply system. This plant will be placed in Zero mode, allowing a new quota border, permitting town growth.

Outflow from the Hartenbos sewerage can be put through the reclamation plant built to extend the Mossel Bay water availability. The limited outflow could not always comply with the especially high normal standards for the Hartenbos River. Since the reclamation plant has been placed into zero production mode, the Mossel Bay WWTW effluent quality has improved due to more stringent limits, the cleaning of one bio-reactor and maturation dams.

Groundwater monitoring has been installed to all effluent treatment works to measure any possible pollution of ground water.

The following provides details of activities with regard to the sewer network during the 2018/2019 financial year:

- New sewer connections = 334
- Blockages opened = 4666

A high level of blockages occurred in especially the Asla Park and Kwanonqaba area because of items such as disposable nappies finding their way into the system. Vandalism in the form of rocks, stones and other foreign material thrown into manholes also cause problems periodically. The illegal discharge of foreign objects/material into the municipal sewer networks causes unnecessary blockages and adversely impacts on the operation of the Waste Water Treatment Works.

The sewer reticulation networks in certain areas of Mossel Bay are very old and needs to be replaced.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the sewer reticulation networks:

- In D'Almeida inaccessible sewer pipelines are systematically being relocated and undersized sewer pipe diameters are simultaneously increased.
- Tarka is one of the oldest residential areas in Mossel Bay and therefore the existing sewer infrastructure has reached the end of its useful life. The purpose of this project is to replace the existing sewer pipelines with new pipes and simultaneously increase undersized sewer pipe diameters. This project was a multi-year project that commenced in the 2017/2018 financial year and continued in the 2018/2019 financial year. This project consisted of the following:
 - 730 m of 160 mm diameter PVC pipes laid via traditional trench method
 - 90 m of 200 mm diameter PVC pipes laid via traditional trench method
 - 73 m of 160 mm diameter HDPE pipes replaced using pipe cracking method
 - 80 m of 250 mm diameter HDPE pipes replaced using pipe cracking method
 - 40 x sewer manholes constructed

The inlet works has never been upgraded since the treatment works was constructed in 1984. The Regional WWTW currently receives an average of 8.2 Mℓ/d in the off-peak season and 12.2 Mℓ/d in holiday peak season. The flow is treated by two activated sludge plants which have sufficient biological capacity to treat the holiday flows. However, the capacity of the current inlet works is insufficient to treat the off-peak season flows, and regular flooding and overflows occur. The inlet works is failing at only 50% of the design rated capacity of the RWWTW and therefore an urgent inlet works upgrade is required to bring the Regional WWTW capacity back to 17.30 Mℓ/d.

The water and sewer masterplans for Mossel Bay municipality were updated in 2017.

An outline of the steps the municipality needs to take to address the challenges noted.

The municipality must keep pressure on DWA to finalise effluent water permits.

The municipality must continue with:

- the meter replacement program;
- the installation of automatic meter reading devices
- the installation of water management devices
- expand continuous bulk water distribution metering
- the replacement of old fibre cement water pipes with PVC pipes; and
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Mossel Bay new bio-reactor and the vlei needs to be cleaned in future. The wall of the maturation pond also needs to be sealed.

The main Friemersheim sewerage treatment plant must be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW inlet work and dewatering facilities needs urgent upgrading.

New fencing at Brandwacht WWTW has to be erected in future.

The legal processes towards the abandoning of the raw water supply system via Amy Searle furrow must be finalised.

The expansion of sewer systems to provide residents towards Great Brak must be kept in mind. The sewer reticulation networks in certain areas of Mossel Bay are very old and needs to be replaced.

The water and sewer masterplans for Mossel Bay municipality is outdated and needs to be revised.

The largest outstanding projects are:

- The installation of an 800mm diameter pipeline between Little Brak Water Treatment Works and Langeberg reservoir. Upgrade of Water Supply Pipeline from Little Brak Water Treatment Plant to Langeberg Reservoir (Phase 4) – This project involves the systematic replacement of the existing 400 mm pipeline between the Little Brak Water Purification Plant and the Langeberg reservoir which has been in service for over 30 years and is in a poor condition. Phase 4 of this 800 mm diameter Glass Fibre Reinforced Pipe (GRP) pipeline project is a multi-year project spread over the 2018/2019 and 2019/2020 financial years. In the 2018/2019 financial year only professional fees for the consulting engineers and site establishment costs for the contractor were paid. During the 2019/2020 financial year the pipeline will be completed and will consist of 4600 meter of 800 mm diameter pipeline with associated GRP bends, air and scour valves with valve chambers. The reason for this waterline to keep up with the growing demand for water by the Mossel Bay community as well as making it possible to do maintenance to the existing bulk water pipelines without interruptions in the water supply to Mossel Bay. The new pipeline will be able to deliver around 735 l/s to accommodate the additional demand in the Mossel Bay area.

The following sewer network related capital projects are proposed:

- Midbrak Main Sewer Network
- Replacement of old sewer pipelines
- Upgrade of Friemersheim Waste Water Treatment Works
- Refurbish Sewer Lines: D'Almeida
- Replace Sewer lines: Tarka
- Upgrading of Maturation pond at Regional Waste Water Treatment Works

The following water network related capital projects are proposed:

- Replace Water Network Lines - All Areas
- New reservoir close to Monte Christo to cater for water demand from new residential developments
- Upgrade of Kwanonqaba water reticulation
- Additional boreholes in Herbertsdale and Buysplaas
- New pipeline between Langeberg pump station and Bartelsfontein reservoir (Phase I)
- Upgrade of Water Supply Pipeline from Little Brak WTW to Langeberg Reservoirs



MEASURABLE PERFORMANCE OBJECTIVES

Mossel Bay Municipality uses the Scorecard Model of performance management, which is aimed to measure the performance of the municipality in accordance with the set objectives and key performance areas. The scorecard is reviewed on an annual basis and is populated on a high-level objective point of view. These high-level objectives are then cascaded into each department’s individual Service Delivery and Budget Implementation Plan.

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| OFFICE OF THE MUNICIPAL MANAGER | | | | | | | | | | |
| <i>Effective functioning of council measured in terms of the number of ordinary council meetings per annum</i> | Number of ordinary council meetings per annum | 9 | | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| <i>Effective functioning of the committee system measured by the number of committee meetings per committee per annum</i> | Number of sec 80 committee meetings per committee per annum | 9 | | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| <i>has been approved</i> | Top Layer SDBIP approved within 28 days after the Main Budget has been | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <i>performance agreements in adherence to the Performance Framework</i> | Signed performance agreements of Section 57 managers within 14 days of | 7 | | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| <i>Evaluate the performance of Section 57 managers in terms of their signed agreements</i> | Number of formal evaluations completed per Section 57 employee | 2 | | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| <i>Evaluate the performance of Section 57 managers in terms of their signed agreements</i> | Number of informal evaluations completed per Section 57 employee | - | | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| <i>Review and prioritisation of risk register</i> | Reviewed and prioritised risk register by February | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <i>Risk based audit plan approved by Audit Committee</i> | Risk based audit plan approved by February | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <i>Functional performance audit committee measured by means of meetings where committee dealt with performance reports</i> | Number of meetings | 4 | | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| <i>The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Capital Budget x 100</i> | The percentage (%) of a municipality's capital budget spent on capital projects identified in the IDP for the 2023/24 financial year | 95.91% | | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| <i>Operational conditional grant spending measured by the percentage (%) spent</i> | Percentage (%) of the grant spent i.to. budget allocations | 80.23% | | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| <i>Capital conditional grant spending measured by the percentage (%) spent</i> | Percentage (%) of the grant spent i.to Budget allocations | 68.07% | | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| <i>Compliance with all the relevant legislation tested annually</i> | Less than three (3) material findings in the Auditor General's Audit report on non- | - | | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>Submit final Annual Report and oversight report of council before legislative deadline</i> | Final Annual Report and oversight report of council completed and submitted within two months after the Audit Report is received | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <i>Limit misstatements in the Audit of Predetermined Objectives</i> | Less than three (3) material findings in the Auditor General's audit report on Predetermined Objectives | - | | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programmes for the period.</i> | Number of people temporary employed in the EPWP programs. | 946 | | 554 | 554 | 554 | 554 | 554 | 554 | 554 |

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| CORPORATE SERVICES | | | | | | | | | | |
| The percentage (%) of appointments made in the three highest levels of management | The percentage (%) of appointments made in the three highest levels of | 70% | | 80% | 80% | 80.0% | 80.0% | 80.0% | 80.0% | 80.0% |
| The percentage (%) of the municipality's training budget spent, measured as Total Actual | Percentage (%) of budget spent on scheduled training within the financial year | 86.3% | | 90% | 90% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% |
| Completion of the IDP/Budget process with the development and approval of the | # IDP/Budget process plan submitted | 1 | | 1 | 1 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| IDP reviewed and approved by Council before the end of June | IDP approved by the end of June annually | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| FINANCIAL SERVICES | | | | | | | | | | |
| Financial statements submitted by 31 August | Financial statements submitted to Auditor General | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| The main budget is approved by Council by the legislative deadline | Approval of Main Budget before the end of June | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| The Adjustments Budget is approved by Council by the legislative deadline | Approval of Adjustments Budget before the end of February annually | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| services) | Payment percentage (%) of debtors over 12 months rolling period | 95.12% | | 90% | 95% | 95% | 95% | 95% | 95% | 95% |
| Financial Viability measured in terms of Cost coverage ratio for 2022/2023 financial year | Cost coverage ratio calculated as follows: | 7.39 | | 6 | 6.15 | 6.15 | 6.15 | 6.15 | 6.15 | 6.15 |
| Financial Viability measured in terms of debt coverage ratio for 2022/2023 financial year | Debt coverage ratio calculated as follows: | 109.7 | | 76.8 | 32.49 | 32.49 | 32.49 | 32.49 | 32.49 | 32.49 |
| Long Term Financial Plan | Long Term Debt as percentage of revenue: Calculated as Long Term | 8.23% | | 35% | 14% | 14% | 14% | 14% | 14% | 14% |
| Sound financial management by maintaining an acceptable Acid Test Ratio | Acid Test Ratio: Calculated as Current Assets-Inventory/Current Liabilities | 2.3 | | 1.2 | 1.72 | 1.72 | 1.72 | 1.72 | 1.72 | 1.72 |
| Achieve an Unqualified audit opinion on the Annual Financial Statements | Unqualified Financial Audit as reported by Auditor General | 1 | | 3 | 1 | 1 | 1 | 1 | 1 | 1 |

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| INFRASTRUCTURE SERVICES | | | | | | | | | | |
| <i>Electricity capital spending measured by the % of budget spent</i> | Percentage (%) spent of approved electricity capital projects | 104.65% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| <i>Effective management of electricity provisioning systems evaluated i.t.o electricity losses</i> | Percentage (%) of electricity losses calculated on a twelve month rolling period | 11.070% | | 10% | 10% | 10% | 10% | 10.0% | 10.0% | 10.0% |
| <i>implementing measures to reduce water losses</i> | Percentage (%) water losses calculated based on the methodology set out in | 15.23% | | 17% | 17% | 17% | 17% | 17.0% | 17.0% | 17.0% |
| <i>Excellent water quality measured by the quality of water as per SANS 241 criteria</i> | Percentage (%) water quality level as per SANS 241 standards as measured | 96.96% | | 95% | 95% | 95% | 95% | 95.0% | 95.0% | 95.0% |
| <i>Sewerage capital spending measured by the percentage (%) of budget spent</i> | Percentage (%) spent of approved budget of sewerage capital projects as per | 97.46% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| <i>Water capital spending measured by the percentage (%) of budget spent</i> | Percentage (%) spent of approved water capital projects as per approved | 88.46% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| <i>budget spent</i> | Percentage (%) spent of approved Streets and Stormwater capital projects as | 99.08% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| <i>electrical infrastructure network</i> | Number of indigent account holders receiving free basic electricity which are | 9 063 | | 9 800 | 13 729 | 13 250 | 13 250 | 13 250 | 13 250 | 13 250 |
| <i>electrical infrastructure network for both credit and prepaid electrical metering</i> | Number of formal residential account holders connected to the municipal | 33 005 | | 34 500 | 39 957 | 36 000 | 36 000 | 36 000 | 36 000 | 36 000 |
| <i>which are connected to the municipal electrical infrastructure network for prepaid electrical</i> | Number of residential pre-paid meters registered on the Promun Financial | 2 152 | | 2 500 | 3 000 | 3 500 | 3 500 | 3 500 | 3 500 | 3 500 |
| <i>connected to the municipal waste water (sanitation/sewerage) network & are billed for</i> | Number of indigent account holders receiving free basic sanitation in terms of | 7 105 | | 7 500 | 10 638 | 9 750 | 9 750 | 9 750 | 9 750 | 9 750 |
| <i>municipal waste water (sanitation/sewerage) network & are billed for sewerage service,</i> | Number of residential account holders which are billed for sewerage in | 29 557 | | 29 500 | 31 838 | 31 250 | 31 250 | 31 250 | 31 250 | 31 250 |
| <i>municipal water infrastructure network</i> | Number of indigent account holders receiving free basic water. | 7 675 | | 7 600 | 11 185 | 10 500 | 10 500 | 10 500 | 10 500 | 10 500 |
| <i>to the municipal water infrastructure network.</i> | Number of formal residential account holders billed for clean piped water in | 36 238 | | 35 000 | 38 211 | 37 750 | 37 750 | 37 750 | 37 750 | 37 750 |
| <i>informal areas which have a water meter attached, and are registered on the Promun</i> | Number of water meters, measuring water to informal areas through communal | 79 | | 75 | 75 | 75 | 75 | 75 | 75 | 75 |
| COMMUNITY SAFETY | | | | | | | | | | |
| Annual Review of the Disaster Management Plan by end November | Plan completed and submitted to Council | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Effective Management of Community Safety Department measured by percentage (%) of | Percentage (%) of approved capital budget spent for Community Safety | 85.27% | | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% |
| Effective Management of Environmental Management and Conservation Division measured | Percentage (%) of approved capital budget spent for Environmental | | | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% |
| Effective Management of Fire, Rescue & Disaster Management Service measured by | Percentage (%) of approved capital budget spent for Fire, Rescue & Disaster | 64.94% | | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% | 92.50% |

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| COMMUNITY SERVICES | | | | | | | | | | |
| Effective maintenance of Refuse Removal assets i.to approved budget | Percentage (%) of Refuse Removal repairs and maintenance budget spent | 85.63% | | 85% | 85% | 85% | 85% | 85.0% | 85.0% | 85.0% |
| budget spent | Percentage (%) of Sport Grounds repairs and maintenance budget spent | 60.97% | | 85% | 85% | 85% | 85% | 85.0% | 85.0% | 85.0% |
| Effective Management of Waste Management and Pollution Control Services measured by | department | 306.66% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| spent | Percentage (%) of approved capital budget spent for Library department | 12.06% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| (%) of Capital Budget spent | department | 96.13% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| (%) of Capital Budget spent | department | 103.11% | | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| account holders | Number of indigent account holders receiving free basic refuse removal monthly | 7617 | | 7800 | 11138 | 10500 | 10500 | 10500 | 10500 | 10500 |
| Provision of refuse removal and solid waste disposal to all residential account holders | least once a week | 34744 | | 35000 | 37571 | 37500 | 37500 | 37500 | 37500 | 37500 |
| PLANNING AND ECONOMIC DEVELOPMENT | | | | | | | | | | |
| Development of the Municipal Spatial Development Framework | Reviewed SDF submitted to Council as part of the reviewed IDP | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| The maintenance of the Municipal Buildings measured by the percentage (%) of budget | Municipal Buildings | 95.41% | | 90% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% | 92.5% |
| Effectively dealing with Council's land assets | Report to Council on the leasing, alienation and transfer of property on a Bi- | - | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| And so on for the rest of the Votes | | | | | | | | | | |

Section 18 - Legislative compliance status

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

Budget and Treasury Office

This office has been established in accordance with the MFMA.

Budgeting

The Annual Budget is prepared in accordance with the MFMA and National Treasury regulations and requirements, with specific mention to the Budget and Reporting regulations (Gazette 32141 dated 17 April 2009).

In the current 2022/23 financial year the Municipality had to request for extension of regulated deadlines in relation to the Municipal Adjustments budgets, due to capacity constraints. The mSCOA regulations has put additional pressures on the Adjustments budget process with required Budget and IDP strings to be generated from the Financial system.

Financial reporting

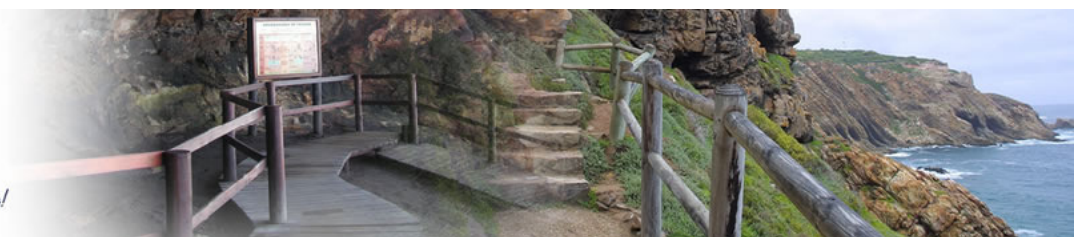
100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.

Annual Financial Statements

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.

Annual report

The annual report is prepared in accordance with the MFMA and National Treasury requirements.



Section 19 - Other supporting documentation

The tables listed below provide additional supporting information to the Annual Budget and is prescribed by the Municipal Budget and Reporting Regulations.

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| <u>Non-exchange revenue by source</u> | | | | | | | | | | | |
| Exchange Revenue | 6 | | | | | | | | | | |
| Total Property Rates | | 154 033 | 168 040 | 180 203 | 204 729 | 208 786 | 208 786 | 208 786 | 245 098 | 291 452 | 346 202 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | 7 743 | 8 835 | 9 661 | 17 497 | 17 790 | 17 790 | 17 790 | 21 311 | 25 656 | 30 826 |
| Net Property Rates | | 146 290 | 159 206 | 170 542 | 187 231 | 190 995 | 190 995 | 190 995 | 223 788 | 265 796 | 315 376 |
| <u>Exchange revenue service charges</u> | | | | | | | | | | | |
| Service charges - Electricity | 6 | | | | | | | | | | |
| Total Service charges - Electricity | | 457 632 | 490 559 | 558 283 | 611 568 | 590 305 | 590 305 | 590 305 | 649 526 | 686 904 | 754 595 |
| 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) | | 6 324 | 4 015 | 8 900 | 25 623 | 28 884 | 28 884 | 28 884 | 33 279 | 35 111 | 36 306 |
| Net Service charges - Electricity | | 451 308 | 486 544 | 549 383 | 585 945 | 561 421 | 561 421 | 561 421 | 616 248 | 651 794 | 718 289 |
| Service charges - Water | 6 | | | | | | | | | | |
| Total Service charges - Water | | 155 424 | 174 302 | 181 306 | 193 208 | 196 249 | 196 249 | 196 249 | 208 783 | 214 931 | 220 236 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | 11 812 | 10 920 | 11 304 | 17 677 | 11 222 | 11 222 | 11 222 | 16 111 | 16 758 | 16 634 |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | 22 781 | 19 015 | 18 476 | 25 805 | 27 459 | 27 459 | 27 459 | 27 334 | 28 178 | 29 216 |
| Net Service charges - Water | | 120 831 | 144 367 | 151 526 | 149 726 | 157 567 | 157 567 | 157 567 | 165 339 | 169 995 | 174 387 |
| Service charges - Waste Water Management | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 96 266 | 102 228 | 112 606 | 118 306 | 115 131 | 115 131 | 115 131 | 125 512 | 130 530 | 135 039 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | 2 540 | 2 599 | 2 723 | 2 010 | 831 | 831 | 831 | 1 847 | 1 911 | 1 967 |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | 20 503 | 18 359 | 21 451 | 32 754 | 31 112 | 31 112 | 31 112 | 33 619 | 35 157 | 36 546 |
| Net Service charges - Waste Water Management | | 73 223 | 81 271 | 88 432 | 83 542 | 83 188 | 83 188 | 83 188 | 90 046 | 93 462 | 96 527 |
| Service charges - Waste Management | 6 | | | | | | | | | | |
| Total refuse removal revenue | | 87 824 | 94 949 | 104 249 | 110 661 | 110 866 | 110 866 | 110 866 | 120 786 | 123 174 | 127 011 |
| Total landfill revenue | | | | | | | | | | | |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | 371 | 106 | 104 | - | - | - | - | - | - | - |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | 18 385 | 17 741 | 19 770 | 27 868 | 27 296 | 27 296 | 27 296 | 30 517 | 29 122 | 29 080 |
| Net Service charges - Waste Management | | 69 067 | 77 102 | 84 375 | 82 792 | 83 570 | 83 570 | 83 570 | 90 270 | 94 052 | 97 931 |

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 189 119 | 205 339 | 213 308 | 262 013 | 249 915 | 249 915 | 249 915 | 283 517 | 295 743 | 309 316 |
| Pension and UIF Contributions | | 38 786 | 42 071 | 46 308 | 52 775 | 51 356 | 51 356 | 51 356 | 59 061 | 61 713 | 64 550 |
| Medical Aid Contributions | | 15 093 | 15 899 | 17 020 | 19 371 | 18 657 | 18 657 | 18 657 | 22 198 | 23 197 | 24 264 |
| Overtime | | 12 374 | 11 450 | 15 411 | 13 183 | 17 040 | 17 040 | 17 040 | 19 029 | 19 890 | 20 810 |
| Performance Bonus | | 16 692 | 17 454 | 18 018 | 21 061 | 21 457 | 21 457 | 21 457 | 24 224 | 25 290 | 26 448 |
| Motor Vehicle Allowance | | 6 687 | 7 159 | 7 582 | 7 567 | 7 813 | 7 813 | 7 813 | 8 520 | 8 903 | 9 313 |
| Cellphone Allowance | | 1 175 | 1 234 | 1 468 | 1 197 | 1 368 | 1 368 | 1 368 | 1 695 | 1 772 | 1 853 |
| Housing Allowances | | 1 616 | 1 713 | 1 229 | 2 148 | 1 840 | 1 840 | 1 840 | 1 969 | 2 058 | 2 153 |
| Other benefits and allowances | | 6 942 | 6 035 | 6 315 | 6 270 | 7 258 | 7 258 | 7 258 | 7 672 | 8 017 | 8 386 |
| Payments in lieu of leave | | 5 474 | 5 973 | 1 714 | - | 2 000 | 2 000 | 2 000 | 2 500 | 2 613 | 2 717 |
| Long service awards | | 2 831 | 2 878 | 3 365 | 3 612 | 3 822 | 3 822 | 3 822 | 4 049 | 4 231 | 4 400 |
| Post-retirement benefit obligations | 4 | 15 396 | 14 274 | 16 138 | 17 280 | 18 786 | 18 786 | 18 786 | 20 390 | 21 308 | 22 160 |
| Entertainment | | - | - | - | - | - | - | - | - | - | - |
| Scarcity | | 779 | 885 | 1 162 | 959 | 1 468 | 1 468 | 1 468 | 1 380 | 1 442 | 1 509 |
| Acting and post related allowance | | 1 299 | 1 506 | 1 731 | 1 481 | 2 352 | 2 352 | 2 352 | 1 999 | 2 088 | 2 184 |
| In kind benefits | | - | - | - | - | - | - | - | - | - | - |
| sub-total | 5 | 314 265 | 333 872 | 350 768 | 408 917 | 405 132 | 405 132 | 405 132 | 458 203 | 478 264 | 500 063 |
| Less: Employees costs capitalised to PPE | | | | | | | | | | | |
| Total Employee related costs | 1 | 314 265 | 333 872 | 350 768 | 408 917 | 405 132 | 405 132 | 405 132 | 458 203 | 478 264 | 500 063 |
| Depreciation and amortisation | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 122 301 | 144 368 | 149 108 | 144 540 |
| Lease amortisation | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Total Depreciation and amortisation | 1 | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 122 301 | 144 368 | 149 108 | 144 540 |
| Bulk purchases - electricity | | | | | | | | | | | |
| Electricity bulk purchases | | 332 910 | 362 081 | 429 309 | 444 611 | 457 185 | 457 185 | 457 185 | 500 533 | 541 660 | 574 160 |
| Total bulk purchases | 1 | 332 910 | 362 081 | 429 309 | 444 611 | 457 185 | 457 185 | 457 185 | 500 533 | 541 660 | 574 160 |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | 5 573 | 6 188 | 7 841 | 11 221 | 12 042 | 12 042 | 12 042 | 11 231 | 7 937 | 7 943 |
| Contracted Services | | | | | | | | | | | |
| Outsourced Services | | 48 094 | 59 038 | 62 901 | 71 883 | 68 929 | 68 929 | 68 929 | 73 146 | 74 851 | 76 921 |
| Consultants and Professional Services | | 9 533 | 11 782 | 16 561 | 14 959 | 24 532 | 24 532 | 24 532 | 16 849 | 16 579 | 17 660 |
| Contractors | | 106 281 | 120 659 | 94 984 | 93 472 | 101 805 | 101 805 | 101 805 | 160 075 | 114 582 | 148 384 |
| Total contracted services | | 163 907 | 191 478 | 174 447 | 180 314 | 195 266 | 195 266 | 195 266 | 250 071 | 206 012 | 242 964 |
| Operational Costs | | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - | - |
| Operating leases | | 5 009 | 5 003 | 4 080 | 5 389 | 5 265 | 5 265 | 5 265 | 5 663 | 6 040 | 6 398 |
| Audit fees | | 4 356 | 4 590 | 4 631 | 5 000 | 5 350 | 5 350 | 5 350 | 5 591 | 5 842 | 6 105 |
| External Computer service | | 8 120 | 10 856 | 11 934 | 15 592 | 12 229 | 12 229 | 12 229 | 13 249 | 13 882 | 14 671 |
| Dumping fees | | 4 353 | 6 627 | 8 514 | 12 102 | 9 877 | 9 877 | 9 877 | 6 000 | 17 700 | 18 408 |
| Other Operational Costs | | 31 208 | 33 491 | 35 724 | 38 788 | 39 839 | 39 839 | 39 839 | 42 829 | 46 008 | 47 990 |
| Total Operational Costs | 1 | 53 046 | 60 566 | 64 883 | 76 871 | 72 559 | 72 559 | 72 559 | 73 331 | 89 472 | 93 572 |
| Repairs and Maintenance by Expenditure Item | | | | | | | | | | | |
| Employee related costs | 8 | 59 690 | 64 867 | 52 481 | 56 129 | 56 720 | 56 720 | 56 720 | 71 097 | 74 296 | 77 714 |
| Inventory Consumed (Project Maintenance) | | 10 145 | 10 534 | 10 470 | 12 762 | 12 195 | 12 195 | 12 195 | 13 060 | 13 898 | 14 489 |
| Contracted Services | | 39 988 | 43 892 | 48 640 | 51 032 | 51 374 | 51 374 | 51 374 | 66 306 | 59 217 | 66 382 |
| Operational Costs | | 685 | 1 007 | 705 | 1 184 | 1 184 | 1 184 | 1 184 | 3 212 | 3 364 | 3 525 |
| Total Repairs and Maintenance Expenditure | 9 | 110 509 | 120 300 | 112 295 | 121 107 | 121 473 | 121 473 | 121 473 | 153 675 | 150 776 | 162 109 |
| Inventory Consumed | | | | | | | | | | | |
| Inventory Consumed - Water | | 34 683 | 38 434 | 44 077 | 44 206 | 51 723 | 51 723 | 51 723 | 50 750 | 53 244 | 55 857 |
| Inventory Consumed - Other | | 34 071 | 36 046 | 40 109 | 43 927 | 46 922 | 46 922 | 46 922 | 61 857 | 64 967 | 68 703 |
| Total Inventory Consumed & Other Material | | 68 754 | 74 481 | 84 186 | 88 132 | 98 645 | 98 645 | 98 645 | 112 607 | 118 212 | 124 559 |

WC043 Mossel Bay - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description | Ref | Vote 1 - MUNICIPAL MANAGER | Vote 2 - CORPORATE SERVICES | Vote 3 - FINANCIAL SERVICES | Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | Vote 5 - COMMUNITY SERVICES | Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | Vote 7 - COMMUNITY SAFETY | Total |
|--|-----|----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|--|---------------------------------|------------------|
| R thousand | 1 | | | | | | | | |
| Revenue | | | | | | | | | |
| Exchange Revenue | | | | | | | | | |
| Service charges - Electricity | | | | | 616 248 | | | | 616 248 |
| Service charges - Water | | | | | 165 339 | | | | 165 339 |
| Service charges - Waste Water Management | | | | | 90 046 | | | | 90 046 |
| Service charges - Waste Management | | | | | | 90 270 | | | 90 270 |
| Sale of Goods and Rendering of Services | | 27 183 | 1 | 797 | 311 | 302 | 28 372 | 89 | 57 055 |
| Agency services | | | | | | | | 9 207 | 9 207 |
| Interest | | | | | | | | | |
| Interest earned from Receivables | | 647 | | | 5 297 | 1 158 | 13 | | 7 114 |
| Interest earned from Current and Non Current Assets | | | | 50 313 | | | | | 50 313 |
| Dividends | | | | | | | | | |
| Rent on Land | | | | | | | | | |
| Rental from Fixed Assets | | | 584 | | 78 | 1 463 | 7 384 | | 9 510 |
| Licence and permits | | | | | | | | | |
| Operational Revenue | | 257 | 12 | 4 006 | | 1 157 | 28 | 170 | 5 629 |
| Non-Exchange Revenue | | | | | | | | | |
| Property rates | | 695 | | 223 092 | | | | | 223 788 |
| Surcharges and Taxes | | | | | | | | | |
| Fines, penalties and forfeits | | 542 | | | 400 | 25 | | 17 557 | 18 523 |
| Licences or permits | | | | | | 17 | | 1 354 | 1 371 |
| Transfer and subsidies - Operational | | 5 886 | 931 | 1 566 | 94 482 | 42 381 | 79 812 | 908 | 225 965 |
| Interest | | | | 905 | | | | | 905 |
| Fuel Levy | | | | | | | | | |
| Operational Revenue | | | | | | | | | |
| Gains on disposal of Assets | | | | | | | | | |
| Other Gains | | | 500 | | | | | | 500 |
| Discontinued Operations | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 35 210 | 2 027 | 280 679 | 972 199 | 136 772 | 115 609 | 29 285 | 1 571 780 |
| Expenditure | | | | | | | | | |
| Employee related costs | | 12 853 | 66 772 | 44 638 | 115 174 | 89 134 | 63 318 | 66 314 | 458 203 |
| Remuneration of councillors | | 14 798 | | | | | | | 14 798 |
| Bulk purchases - electricity | | | | | 500 533 | | | | 500 533 |
| Inventory consumed | | 383 | 733 | 646 | 82 372 | 16 159 | 5 159 | 7 155 | 112 607 |
| Debt impairment | | | | 2 357 | 21 420 | 3 598 | 1 889 | 1 810 | 31 074 |
| Depreciation and amortisation | | 1 544 | 2 910 | 833 | 67 119 | 24 315 | 44 701 | 2 944 | 144 368 |
| Interest | | 100 | | | 12 329 | 9 599 | | | 22 028 |
| Contracted services | | 7 374 | 5 838 | 11 571 | 27 753 | 63 711 | 108 952 | 24 873 | 250 071 |
| Transfers and subsidies | | 110 | 6 250 | | | 438 | 130 | 4 303 | 11 231 |
| Irrecoverable debts written off | | 431 | | 154 | 8 166 | 3 535 | | 11 439 | 23 725 |
| Operational costs | | 14 010 | 15 010 | 15 638 | 12 259 | 11 117 | 3 454 | 1 844 | 73 331 |
| Losses on disposal of Assets | | | | | | | | | |
| Other Losses | | | 500 | | | | 11 | | 511 |
| Total Expenditure | | 51 603 | 98 013 | 75 837 | 847 124 | 221 606 | 227 614 | 120 683 | 1 642 480 |
| Surplus/(Deficit) | | (16 394) | (95 986) | 204 842 | 125 075 | (84 834) | (112 005) | (91 398) | (70 699) |
| Transfers and subsidies - capital (monetary allocations) | | | | | 40 105 | 700 | 36 000 | 2 437 | 79 242 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | (16 394) | (95 986) | 204 842 | 165 180 | (84 134) | (76 005) | (88 960) | 8 543 |

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| <u>Trade and other receivables from exchange transactions</u> | | | | | | | | | | | |
| Electricity | | 49 660 | 47 148 | 56 421 | 73 481 | 78 737 | 78 737 | 78 737 | 102 300 | 119 198 | 136 041 |
| Water | | 31 703 | 40 886 | 57 200 | 23 176 | 31 448 | 31 448 | 31 448 | 36 442 | 38 371 | 38 880 |
| Waste | | 15 513 | 22 190 | 32 859 | 6 820 | 14 930 | 14 930 | 14 930 | 16 811 | 16 570 | 14 960 |
| Waste Water | | 19 635 | 25 433 | 36 869 | 10 679 | 17 772 | 17 772 | 17 772 | 21 021 | 22 927 | 24 399 |
| Other trade receivables from exchange transactions | | 33 449 | 27 644 | 41 295 | 51 697 | 36 735 | 36 735 | 36 735 | 36 304 | 53 170 | 70 786 |
| Gross: Trade and other receivables from exchange transactions | | 149 960 | 163 301 | 224 644 | 165 853 | 179 621 | 179 621 | 179 621 | 212 878 | 250 236 | 285 065 |
| Less: Impairment for debt | | (27 435) | (61 719) | (116 043) | (38 776) | (71 200) | (71 200) | (71 200) | (98 107) | (118 362) | (131 718) |
| Impairment for Electricity | | (3 219) | (3 423) | (6 698) | (11 739) | (8 619) | (8 619) | (8 619) | (17 776) | (26 711) | (35 575) |
| Impairment for Water | | (8 854) | (21 258) | (40 722) | (10 507) | (23 542) | (23 542) | (23 542) | (31 314) | (36 017) | (37 542) |
| Impairment for Waste | | (3 405) | (13 235) | (25 396) | (3 368) | (12 168) | (12 168) | (12 168) | (15 766) | (17 244) | (16 371) |
| Impairment for Waste Water | | (6 256) | (15 858) | (29 612) | (6 673) | (14 923) | (14 923) | (14 923) | (19 414) | (22 585) | (24 371) |
| Impairment for other trade receivables from exchange transactions | | (5 702) | (7 945) | (13 615) | (6 489) | (11 947) | (11 947) | (11 947) | (13 837) | (15 806) | (17 858) |
| Total net Trade and other receivables from Exchange Transactions | | 122 525 | 101 582 | 108 601 | 127 077 | 108 421 | 108 421 | 108 421 | 114 771 | 131 874 | 153 347 |
| <u>Receivables from non-exchange transactions</u> | | | | | | | | | | | |
| Property rates | | 19 397 | 18 781 | 20 002 | 23 654 | 27 364 | 27 364 | 27 364 | 32 805 | 39 261 | 46 914 |
| Less: Impairment of Property rates | | (4 874) | (6 289) | (7 025) | (9 204) | (10 333) | (10 333) | (10 333) | (12 690) | (15 486) | (18 798) |
| Net Property rates | | 14 523 | 12 493 | 12 976 | 14 450 | 17 031 | 17 031 | 17 031 | 20 115 | 23 775 | 28 115 |
| Other receivables from non-exchange transactions | | 20 852 | 30 006 | 30 308 | 20 404 | 21 401 | 21 401 | 21 401 | 28 485 | 24 051 | 19 525 |
| Impairment for other receivables from non-exchange transactions | | (18 002) | (24 688) | (25 586) | (21 544) | (28 587) | (28 587) | (28 587) | (30 397) | (23 727) | (16 864) |
| Net other receivables from non-exchange transactions | | 2 850 | 5 318 | 4 722 | (1 139) | (7 186) | (7 186) | (7 186) | (1 912) | 324 | 2 661 |
| Total net Receivables from non-exchange transactions | | 17 373 | 17 811 | 17 698 | 13 311 | 9 846 | 9 846 | 9 846 | 18 203 | 24 100 | 30 776 |
| Inventory | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Opening Balance | | 487 | 592 | 639 | (5 207) | 696 | 681 | 681 | 2 076 | 1 169 | 1 428 |
| System Input Volume | | 41 021 | 46 185 | 52 778 | 57 218 | 60 216 | 60 216 | 60 216 | 57 182 | 61 174 | 63 783 |
| Water Treatment Works | | 28 709 | 31 017 | 35 071 | 40 958 | 40 743 | 40 743 | 40 743 | 36 853 | 39 930 | 41 582 |
| Bulk Purchases | | 12 312 | 15 168 | 17 707 | 16 260 | 19 473 | 19 473 | 19 473 | 20 329 | 21 244 | 22 200 |
| Natural Sources | | | | | | | | | | | |
| Authorised Consumption | 6 | (34 683) | (38 434) | (44 077) | (44 206) | (51 723) | (51 723) | (51 723) | (50 750) | (53 244) | (55 857) |
| Billed Authorised Consumption | | (33 539) | (37 424) | (42 976) | (42 900) | (50 417) | (50 417) | (50 417) | (49 402) | (51 836) | (54 385) |
| Billed Metered Consumption | | (33 539) | (37 424) | (42 976) | (42 900) | (50 417) | (50 417) | (50 417) | (49 402) | (51 836) | (54 385) |
| Free Basic Water | | (2 679) | (3 525) | (3 927) | (3 057) | (3 057) | (3 057) | (3 057) | (3 155) | (3 297) | (3 446) |
| Subsidised Water | | (7 174) | (8 845) | (10 318) | (8 187) | (8 187) | (8 187) | (8 187) | (8 449) | (8 829) | (9 226) |
| Revenue Water | | (23 686) | (25 054) | (28 730) | (31 656) | (39 173) | (39 173) | (39 173) | (37 798) | (39 710) | (41 713) |
| Billed Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | | | | | | | | | | |
| Subsidised Water | | | | | | | | | | | |
| Revenue Water | | | | | | | | | | | |
| UnBilled Authorised Consumption | | (1 144) | (1 010) | (1 101) | (1 306) | (1 306) | (1 306) | (1 306) | (1 347) | (1 408) | (1 471) |
| Unbilled Metered Consumption | | (1 144) | (1 010) | (1 101) | (1 306) | (1 306) | (1 306) | (1 306) | (1 347) | (1 408) | (1 471) |
| Unbilled Unmetered Consumption | | | | | | | | | | | |
| Water Losses | | (6 232) | (7 704) | (8 659) | (7 112) | (7 112) | (7 112) | (7 112) | (7 340) | (7 670) | (8 015) |
| Apparent losses | | (1 451) | (906) | (1 144) | (1 656) | (1 656) | (1 656) | (1 656) | (1 709) | (1 786) | (1 866) |
| Unauthorised Consumption | | | | | | | | | | | |
| Customer Meter Inaccuracies | | (1 451) | (906) | (1 144) | (1 656) | (1 656) | (1 656) | (1 656) | (1 709) | (1 786) | (1 866) |
| Real losses | | (4 781) | (6 798) | (7 515) | (5 456) | (5 456) | (5 456) | (5 456) | (5 631) | (5 884) | (6 149) |
| Leakage on Transmission and Distribution Mains | | | | | | | | | | | |
| Leakage and Overflows at Storage Tanks/Reservoirs | | | | | | | | | | | |
| Leakage on Service Connections up to the point of Customer Meter | | | | | | | | | | | |
| Data Transfer and Management Errors | | (1 085) | (1 286) | (1 422) | (1 238) | (1 238) | (1 238) | (1 238) | (1 278) | (1 335) | (1 395) |
| Unavoidable Annual Real Losses | | (3 696) | (5 512) | (6 093) | (4 218) | (4 218) | (4 218) | (4 218) | (4 353) | (4 549) | (4 754) |
| Non-revenue Water | | (7 377) | (8 714) | (9 760) | (8 418) | (8 418) | (8 418) | (8 418) | (8 687) | (9 078) | (9 487) |
| Closing Balance Water | | 592 | 639 | 681 | 692 | 2 076 | 2 062 | 2 062 | 1 169 | 1 428 | 1 339 |

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | |
| Agricultural | | | | | | | | | | | |
| Opening Balance | | | - | - | - | - | - | - | - | - | - |
| Acquisitions | | | | | | | | | | | |
| Issues | 7 | | | | | | | | | | |
| Adjustments | 8 | | | | | | | | | | |
| Write-offs | 9 | | | | | | | | | | |
| Closing balance - Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Consumables | | | | | | | | | | | |
| Standard Rated | | | | | | | | | | | |
| Opening Balance | | 4 309 | 4 309 | 6 373 | 5 227 | 5 227 | 5 227 | 5 227 | 4 885 | 3 020 | 1 549 |
| Acquisitions | | 7 165 | 1 336 | 6 145 | 6 700 | 6 700 | 6 700 | 6 700 | 7 500 | 7 500 | 8 050 |
| Issues | 7 | (7 165) | (9 287) | (7 408) | (10 346) | (7 079) | (7 079) | (7 079) | (9 365) | (8 971) | (9 374) |
| Adjustments | 8 | | 10 020 | 119 | 37 | 37 | 37 | 37 | | | |
| Write-offs | 9 | (0) | (5) | (3) | | | | | | | |
| Closing balance - Consumables Standard Rated | | 4 309 | 6 373 | 5 227 | 1 618 | 4 885 | 4 885 | 4 885 | 3 020 | 1 549 | 225 |
| Zero Rated | | | | | | | | | | | |
| Opening Balance | | 177 | 177 | 408 | 938 | 938 | 938 | 938 | 3 394 | 4 743 | 4 006 |
| Acquisitions | | 8 682 | 4 271 | 13 593 | 13 903 | 21 403 | 21 403 | 21 403 | 32 000 | 32 000 | 36 000 |
| Issues | 7 | (8 682) | (7 513) | (13 120) | (12 425) | (18 947) | (18 947) | (18 947) | (30 651) | (32 736) | (35 071) |
| Adjustments | 8 | | 3 473 | 56 | | | | | | | |
| Write-offs | 9 | | | | | | | | | | |
| Closing balance - Consumables Zero Rated | | 177 | 408 | 938 | 2 416 | 3 394 | 3 394 | 3 394 | 4 743 | 4 006 | 4 935 |
| Finished Goods | | | | | | | | | | | |
| Opening Balance | | | - | - | - | - | - | - | - | - | - |
| Acquisitions | | | | | | | | | | | |
| Issues | 7 | | | | | | | | | | |
| Adjustments | 8 | | | | | | | | | | |
| Write-offs | 9 | | | | | | | | | | |
| Closing balance - Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | | | | |
| Opening Balance | | 12 288 | 12 938 | 15 248 | 12 461 | 12 461 | 12 461 | 12 461 | 7 565 | 8 724 | 8 464 |
| Acquisitions | | 17 214 | 18 441 | 16 607 | 16 000 | 16 000 | 16 000 | 16 000 | 23 000 | 23 000 | 24 000 |
| Issues | 7 | (17 197) | (19 205) | (19 543) | (21 156) | (20 896) | (20 896) | (20 896) | (21 841) | (23 260) | (24 258) |
| Adjustments | 8 | 571 | 3 111 | 149 | | | | | | | |
| Write-offs | 9 | 62 | (39) | (0) | | | | | | | |
| Closing balance - Materials and Supplies | | 12 938 | 15 248 | 12 461 | 7 305 | 7 565 | 7 565 | 7 565 | 8 724 | 8 464 | 8 206 |
| Work-in-progress | | | | | | | | | | | |
| Opening Balance | | | - | - | - | - | - | - | - | - | - |
| Materials | | | | | | | | | | | |
| Transfers | | | | | | | | | | | |
| Closing balance - Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | | | | |
| Opening Balance | | | - | - | - | - | - | - | - | - | - |
| Acquisitions | | | | | | | | | | | |
| Transfers | | | | | | | | | | | |
| Sales | | | | | | | | | | | |
| Closing Balance - Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | | |
| Opening Balance | | 2 768 | 1 576 | 1 535 | 1 694 | 1 694 | 1 694 | 1 694 | 1 916 | 1 916 | 1 916 |
| Acquisitions | | - | - | - | 223 | 223 | 223 | 223 | | | |
| Sales | | (1 026) | (41) | (38) | | | | | | | |
| Adjustments | | (272) | | 198 | | | | | | | |
| Correction of Prior period errors | | 106 | | | | | | | | | |
| Closing Balance - Land | | 1 576 | 1 535 | 1 694 | 1 916 | 1 916 | 1 916 | 1 916 | 1 916 | 1 916 | 1 916 |
| Closing Balance - Inventory & Consumables | | 19 592 | 24 202 | 21 001 | 13 947 | 19 836 | 19 822 | 19 822 | 19 572 | 17 364 | 16 622 |

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | | | | | | | | | | | |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 3 107 933 | 3 319 544 | 3 497 224 | 3 865 567 | 3 771 512 | 3 771 512 | 3 771 512 | 4 147 824 | 4 550 479 | 4 849 057 |
| Leases recognised as PPE | 3 | | | | | | | | | | |
| Less: Accumulated depreciation | | 831 844 | 922 163 | 1 042 540 | 1 160 463 | 1 160 968 | 1 160 968 | 1 160 968 | 1 301 789 | 1 445 134 | 1 584 399 |
| Total Property, plant and equipment (PPE) | 2 | 2 276 089 | 2 397 382 | 2 454 683 | 2 705 104 | 2 610 544 | 2 610 544 | 2 610 544 | 2 846 034 | 3 105 345 | 3 264 658 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Financial liabilities | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | |
| Current portion of long-term liabilities | | 11 048 | 13 735 | 17 822 | 22 082 | 22 082 | 22 082 | 22 082 | 32 611 | 47 596 | 54 450 |
| Total Current liabilities - Financial liabilities | | 11 048 | 13 735 | 17 822 | 22 082 | 22 082 | 22 082 | 22 082 | 32 611 | 47 596 | 54 450 |
| Trade and other payables from exchange transactions | | | | | | | | | | | |
| Trade and other payables from exchange transactions | 5 | 165 711 | 205 290 | 205 869 | 203 436 | 203 011 | 203 011 | 203 011 | 205 041 | 207 092 | 209 163 |
| Other trade payables from exchange transactions | | | | | | | | | | | |
| Trade payables from Non-exchange transactions: Unspent conditional Grants | | 51 853 | 16 538 | 12 400 | | | | | | | |
| Trade payables from Non-exchange transactions: Other | | | | | | | | | | | |
| VAT | | | | | | | | | | | |
| Total Trade and other payables from exchange transactions | 2 | 217 565 | 221 828 | 218 270 | 203 436 | 203 011 | 203 011 | 203 011 | 205 041 | 207 092 | 209 163 |
| Non current liabilities - Financial liabilities | | | | | | | | | | | |
| Borrowing | 4 | 82 320 | 101 602 | 135 792 | 160 647 | 160 906 | 160 906 | 160 906 | 259 982 | 382 286 | 420 436 |
| Other financial liabilities | | 2 361 | 1 572 | 1 126 | 3 089 | 1 301 | 1 301 | 1 301 | 1 103 | 1 253 | 1 403 |
| Total Non current liabilities - Financial liabilities | | 84 681 | 103 175 | 136 917 | 163 736 | 162 207 | 162 207 | 162 207 | 261 085 | 383 539 | 421 839 |
| Provisions | | | | | | | | | | | |
| Retirement benefits | | 128 028 | 144 834 | 139 869 | 163 608 | 153 652 | 153 652 | 153 652 | 168 403 | 183 673 | 199 348 |
| Refuse landfill site rehabilitation | | 100 743 | 126 717 | 143 605 | 109 974 | 136 300 | 136 300 | 136 300 | 126 683 | 125 428 | 124 928 |
| Other | | | | | | | | | | | |
| Total Provisions | | 228 770 | 271 551 | 283 474 | 273 582 | 289 953 | 289 953 | 289 953 | 295 086 | 309 101 | 324 276 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated surplus/(deficit) | | | | | | | | | | | |
| Accumulated surplus/(deficit) - opening balance | | 2 632 278 | 2 839 207 | 3 023 879 | 2 983 812 | 2 762 129 | 2 762 129 | 2 762 129 | 2 832 314 | 2 870 687 | 2 924 619 |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | 2 632 278 | 2 839 207 | 3 023 879 | 2 983 812 | 2 762 129 | 2 762 129 | 2 762 129 | 2 832 314 | 2 870 687 | 2 924 619 |
| Surplus/(Deficit) | | 111 563 | 89 585 | (162 019) | 51 307 | 59 133 | 59 133 | 59 133 | 8 543 | 319 | 71 675 |
| Transfers to/from Reserves | | (17 091) | (6 917) | (99 737) | (10 560) | 3 185 | 3 185 | 3 185 | 7 269 | 35 429 | (8 770) |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | 112 457 | 102 004 | 5 | 54 821 | 7 867 | 7 867 | 7 867 | 22 561 | 18 183 | 17 984 |
| Accumulated Surplus/(Deficit) | 1 | 2 839 207 | 3 023 879 | 2 762 129 | 3 079 380 | 2 832 314 | 2 832 314 | 2 832 314 | 2 870 687 | 2 924 619 | 3 005 508 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | |
| Capital replacement | | 127 673 | 108 484 | 161 870 | 112 342 | 164 792 | 164 792 | 164 792 | 168 021 | 138 475 | 148 112 |
| Self-insurance | | 99 646 | 125 751 | 172 103 | 123 222 | 165 996 | 165 996 | 165 996 | 155 498 | 149 615 | 148 747 |
| Other reserves | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | |
| Total Reserves | 2 | 227 319 | 234 235 | 333 973 | 235 563 | 330 788 | 330 788 | 330 788 | 323 519 | 288 090 | 296 860 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 3 066 526 | 3 258 115 | 3 096 102 | 3 314 943 | 3 163 102 | 3 163 102 | 3 163 102 | 3 194 206 | 3 212 708 | 3 302 367 |

WC043 Mossel Bay - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------|-------------|-------------|---------|---------|---------|-------------------------|--|---------|---------|
| | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | |
| Population | | | | | 101 | 102 | 104 | 104 | 96 | 96 | 97 |
| Females aged 5 - 14 | | | | | 7 | 7 | 8 | 8 | 9 | 9 | 9 |
| Males aged 5 - 14 | | | | | 7 | 8 | 8 | 8 | 9 | 9 | 10 |
| Females aged 15 - 34 | | | | | 16 | 17 | 17 | 17 | 20 | 20 | 21 |
| Males aged 15 - 34 | | | | | 16 | 16 | 17 | 17 | 19 | 20 | 21 |
| Unemployment | | | | | 9 | 9 | 9 | 9 | 15 | 15 | 15 |
| Monthly household income (no. of households) | 1, 12 | | | | | | | | | | |
| No income | | | | | 5 460 | 5 514 | 5 740 | 5 740 | 16 724 | 16 791 | 16 857 |
| R1 - R1 600 | | | | | 6 093 | 6 154 | 6 406 | 6 406 | 2 691 | 2 702 | 2 713 |
| R1 601 - R3 200 | | | | | 5 026 | 5 076 | 5 284 | 5 284 | 3 941 | 3 956 | 3 972 |
| R3 201 - R6 400 | | | | | 4 841 | 4 889 | 5 090 | 5 090 | 12 014 | 12 062 | 12 110 |
| R6 401 - R12 800 | | | | | 4 153 | 4 194 | 4 366 | 4 366 | 15 378 | 15 439 | 15 501 |
| R12 801 - R25 600 | | | | | 3 308 | 3 341 | 3 478 | 3 478 | 14 802 | 14 861 | 14 920 |
| R25 601 - R51 200 | | | | | 1 734 | 1 752 | 1 824 | 1 824 | 12 657 | 12 738 | 12 788 |
| R52 201 - R102 400 | | | | | 522 | 528 | 549 | 549 | 10 092 | 10 132 | 10 173 |
| R102 401 - R204 800 | | | | | 170 | 172 | 179 | 179 | 5 286 | 5 307 | 5 329 |
| R204 801 - R409 600 | | | | | 111 | 112 | 117 | 117 | 1 634 | 1 640 | 1 647 |
| R409 601 - R819 200 | | | | | | | | | 481 | 482 | 484 |
| > R819 200 | | | | | | | | | 384 | 386 | 388 |
| Poverty profiles (no. of households) | | | | | | | | | | | |
| < R2 060 per household per month | 13 | | | | | | | | | | |
| Insert description | 2 | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | |
| Number of people in municipal area | | | | | 132 | 139 | 142 | 142 | 164 | 170 | 175 |
| Number of poor people in municipal area | | | | | | | | | | | |
| Number of households in municipal area | | | | | 38 | 40 | 41 | 41 | 47 | 49 | 51 |
| Number of poor households in municipal area | | | | | 16 | 20 | 23 | 23 | 12 | 12 | 12 |
| Definition of poor household (R per month) | | | | | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 | 6 000 |
| Housing statistics | 3 | | | | | | | | | | |
| Formal | | | | | 32 706 | 34 800 | 35 496 | 35 496 | 41 080 | 42 525 | 43 970 |
| Informal | | | | | 4 850 | 5 207 | 5 485 | 5 485 | 6 348 | 6 571 | 6 794 |
| Total number of households | | | | | 37 556 | 40 007 | 40 981 | 40 981 | 47 428 | 49 096 | 50 764 |
| Dwellings provided by municipality | 4 | | | | | | | | | | |
| Dwellings provided by province/s | | | | | 115 | 324 | 602 | 602 | 697 | 721 | 746 |
| Dwellings provided by private sector | 5 | | | | | | | | | | |
| Total new housing dwellings | | | | | 115 | 324 | 602 | 602 | 697 | 721 | 746 |
| Economic | 6 | | | | | | | | | | |
| Inflation/Inflation outlook (CPIX) | | | | | 2.2% | 4.1% | 4.1% | 4.8% | 5.3% | 4.9% | 4.7% |
| Interest rate - borrowing | | | | | 9.5% | 4.8% | 5.5% | 5.9% | 7.6% | 7.6% | 7.6% |
| Interest rate - investment | | | | | 7.8% | 4.8% | 4.6% | 7.9% | 7.0% | 7.0% | 7.0% |
| Remuneration increases | | | | | 6.5% | 6.5% | 6.5% | 5.0% | 6.9% | 4.5% | 4.6% |
| Consumption growth (electricity) | | | | | 0.4% | 1.3% | -0.5% | 1.0% | -1.0% | 1.0% | 1.0% |
| Consumption growth (water) | | | | | 0.0% | 0.1% | -0.5% | 2.0% | 1.0% | 1.0% | 1.0% |
| Collection rates | 7 | | | | | | | | | | |
| Property tax/service charges | | | | | 95.0% | 99.0% | 95.0% | 98.0% | 95.5% | 96.3% | 96.3% |
| Rental of facilities & equipment | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Interest - external investments | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Interest - debtors | | | | | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Revenue from agency services | | | | | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

| Detail of Free Basic Services (FBS) provided | Ref. | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|--|------|--|------------|------------|----------------------|------------|------------|---|-----------------|--------------------|---------------------|
| | | | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 |
| Electricity | | | | | | | | | | | |
| | | Location of households for each type of FBS | | | | | | | | | |
| | | Formal settlements - (50 kwh per indigent household per month Rands) | | | | | | | | | |
| List type of FBS service | | 6 323 583 | 4 015 382 | 8 900 025 | 25 622 580 | 28 884 211 | 28 884 211 | 33 278 815 | 35 110 685 | 36 306 096 | |
| | | 9 667 | 9 748 | 9 984 | 13 729 | 14 156 | 14 156 | 15 252 | 16 008 | 16 764 | |
| | | Informal settlements (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Other (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Total cost of FBS - Electricity for informal settlements | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | |
| Water | | | | | | | | | | | |
| | | Location of households for each type of FBS | | | | | | | | | |
| | | Formal settlements - (6 kilolitre per indigent household per month Rands) | | | | | | | | | |
| List type of FBS service | | 22 781 312 | 19 015 116 | 18 476 000 | 25 805 391 | 27 459 100 | 27 459 100 | 27 333 726 | 28 177 592 | 29 215 905 | |
| | | 7 675 | 7 735 | 7 345 | 11 185 | 11 229 | 11 229 | 11 174 | 11 570 | 11 966 | |
| | | Informal settlements (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Other (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Total cost of FBS - Water for informal settlements | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | |
| Sanitation | | | | | | | | | | | |
| | | Location of households for each type of FBS | | | | | | | | | |
| | | Formal settlements - (free sanitation service to indigent households) | | | | | | | | | |
| List type of FBS service | | 20 503 201 | 18 358 619 | 21 450 996 | 32 754 322 | 31 112 224 | 31 112 224 | 33 619 069 | 35 156 701 | 36 545 538 | |
| | | 7 104 | 7 168 | 6 803 | 10 638 | 10 357 | 10 357 | 10 761 | 11 097 | 11 433 | |
| | | Informal settlements (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Other (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Total cost of FBS - Sanitation for informal settlements | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | |
| Refuse Removal | | | | | | | | | | | |
| | | Location of households for each type of FBS | | | | | | | | | |
| | | Formal settlements - (removed once a week to indigent households) | | | | | | | | | |
| List type of FBS service | | 18 385 440 | 17 740 715 | 19 769 761 | 27 868 417 | 27 295 991 | 27 295 991 | 30 516 751 | 29 121 767 | 29 080 451 | |
| | | 7 617 | 7 771 | 10 373 | 11 138 | 11 332 | 11 332 | 11 139 | 11 439 | 11 739 | |
| | | Informal settlements (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Other (Rands) | | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | | |
| | | Total cost of FBS - Refuse Removal for informal settlements | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | |

WC043 Mossel Bay - Supporting Table SA11 Property rates summary

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | 01/07/2016 | 01/07/2016 | 01/07/2016 | 01/07/2021 | | | | | |
| Financial year valuation used | | 01/07/2017 | 01/07/2017 | 01/07/2017 | 01/07/2022 | | | 01/07/2022 | | |
| 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 | No | No | No |
| No. of assistant valuers (FTE) | 3 | - | - | - | - | - | - | - | - | - |
| No. of data collectors (FTE) | 3 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| No. of internal valuers (FTE) | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| No. of external valuers (FTE) | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 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 | 44 438 | 40 998 | 40 998 | 38 263 | 46 092 | 46 092 | 46 092 | 46 092 | 46 092 |
| No. of sectional title values | 5 | 5 309 | 5 939 | 5 939 | 6 320 | 6 249 | 6 249 | 6 249 | 6 249 | 6 249 |
| No. of unreasonably difficult properties s7(2) | | - | - | - | - | - | - | - | - | - |
| No. of supplementary valuations | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| No. of valuation roll amendments | | | | | | | | | | |
| No. of objections by rate payers | | | | | | | | | | |
| No. of appeals by rate payers | | | | | | | | | | |
| No. of successful objections | 8 | | | | | | | | | |
| No. of successful objections > 10% | 8 | | | | | | | | | |
| Supplementary valuation | | | | | | | | | | |
| Public service infrastructure value (Rm) | 5 | 47 | 40 | 37 | 478 | 455 | 455 | 943 | 1 223 | 1 502 |
| Municipality owned property value (Rm) | | 837 | 770 | 770 | 884 | 950 | 950 | 1 019 | 1 088 | 1 156 |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | 12 | 16 | 16 | 143 | 143 | 143 | 290 | 302 | 314 |
| Valuation reductions-nature reserves/park (Rm) | | 9 | 12 | 12 | 30 | 30 | 30 | 32 | 33 | 34 |
| Valuation reductions-mineral rights (Rm) | | - | - | - | 36 | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | 492 | 508 | 508 | 530 | 538 | 538 | 586 | 610 | 635 |
| Valuation reductions-public worship (Rm) | | 291 | 289 | 289 | 359 | 356 | 356 | 377 | 393 | 409 |
| Valuation reductions-other (Rm) | | 1 194 | 1 245 | 1 241 | 3 489 | 3 553 | 3 553 | 3 862 | 4 022 | 4 183 |
| Total valuation reductions: | | 1 999 | 2 070 | 2 066 | 4 587 | 4 620 | 4 620 | 5 147 | 5 361 | 5 575 |
| Total value used for rating (Rm) | 5 | 43 859 | 44 643 | 44 643 | 60 462 | 62 261 | 62 261 | 66 491 | 69 174 | 71 857 |
| Total land value (Rm) | 5 | 16 199 | 16 284 | 16 284 | - | - | - | - | - | - |
| Total value of improvements (Rm) | 5 | 27 660 | 28 880 | 28 880 | - | - | - | - | - | - |
| Total market value (Rm) | 5 | 43 859 | 45 164 | 45 164 | 61 560 | 62 943 | 62 943 | 67 378 | 70 178 | 72 978 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Differential rates used? (Y/N) | 5 | Yes | Yes | Yes | Yes | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | No | No | No | No | No | No | No | No | No |
| Special rating area used? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Phasing-in properties s21 (number) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Fixed amount minimum value (R'000) | | 35 | 35 | 35 | 35 | | | 35 | | |
| Non-residential prescribed ratio s19? (%) | | 0.0% | 0.0% | 0.0% | 0.0% | | | 0.0% | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | 145 315 | 167 113 | 176 299 | 204 123 | 190 290 | 190 290 | 223 091 | 265 047 | 314 570 |
| Rate revenue expected to collect (R'000) | 6 | 140 956 | 167 113 | 174 536 | 201 062 | 185 533 | 185 533 | 219 745 | 261 071 | 309 851 |
| Expected cash collection rate (%) | | 97.0% | 100.0% | 99.0% | 98.5% | 97.5% | 97.5% | 98.5% | 98.5% | 98.5% |
| Special rating areas (R'000) | 7 | - | - | 588 | 611 | | | | | |
| Rebates, exemptions - indigent (R'000) | | 871 | 1 111 | 1 172 | 3 795 | 3 910 | 3 910 | 4 730 | 5 717 | 6 894 |
| Rebates, exemptions - pensioners (R'000) | | 3 294 | 3 858 | 4 070 | 5 008 | 3 933 | 3 933 | 4 748 | 5 739 | 6 920 |
| Rebates, exemptions - bona fide farm. (R'000) | | 1 | - | - | 2 | 3 | 3 | 4 | 4 | 5 |
| Rebates, exemptions - other (R'000) | | 4 009 | 4 155 | 4 350 | 8 692 | 9 944 | 9 944 | 11 829 | 14 195 | 17 006 |
| Phase-in reductions/discouts (R'000) | | - | - | - | - | - | - | - | - | - |
| Total rebates,exemptns,reductns,discs (R'000) | | 8 175 | 9 123 | 9 592 | 17 497 | 17 790 | 17 790 | 21 311 | 25 656 | 30 826 |

WC043 Mossel Bay - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land (RESV) | Vacant land (BUSV, INDV) | OTHER (MUN, NMON, POWC, POWP, PROT, PSII) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|--------------------|--------------------------|---|
| Current Year 2022/23 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 889 | 452 | 4 | 36 414 | 997 | 46 | 63 | 7 | 4 167 | 183 | 2 870 |
| No. of sectional title property values | | 190 | 160 | – | 5 840 | – | – | – | – | 7 | – | 52 |
| No. of unreasonably difficult properties s7(2) | | – | – | – | – | – | – | – | – | – | – | – |
| No. of supplementary valuations | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Supplementary valuation (Rm) | | | | | | | | | | | | |
| 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 | | – | – | – | – | – | – | – | – | – | – | – |
| Years since last valuation (select) | | <1 | <1 | <1 | <1 | <1 | <1 | <1 | <1 | <1 | <1 | <1 |
| Frequency of valuation (select) | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. |
| Phasing-in properties s21 (number) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Combination of rating types used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Flat rate used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Is balance rated by uniform rate/variable rate? | | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | – | – | – | – | – | – | – | 137 | – | – | 7 |
| Valuation reductions-nature reserves/park (Rm) | | – | – | – | – | – | – | – | – | – | – | 30 |
| Valuation reductions-mineral rights (Rm) | | – | – | – | – | – | – | – | – | – | – | – |
| Valuation reductions-R15,000 threshold (Rm) | | – | – | – | 538 | – | – | – | – | – | – | – |
| Valuation reductions-public worship (Rm) | | – | – | – | – | – | – | – | – | – | – | 356 |
| Valuation reductions-other (Rm) | 2 | – | – | – | 3 531 | – | – | – | – | 22 | – | – |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 3 758 | 1 301 | 3 | 47 804 | 3 678 | 265 | 600 | 319 | 2 874 | 273 | 1 387 |
| Total land value (Rm) | 6 | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | |
| Total market value (Rm) | 6 | 3 758 | 1 301 | 3 | 48 342 | 3 678 | 265 | 600 | 455 | 2 874 | 273 | 1 394 |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | 0.006550 | 0.006550 | 0.006550 | 0.003275 | 0.000819 | 0.000819 | 0.000819 | 0.000819 | 0.004257 | 0.007860 | – |
| Rate revenue budget (R'000) | | 23 450 | 8 518 | 23 | 140 031 | 3 008 | 217 | 491 | 261 | 12 143 | 2 148 | – |
| Rate revenue expected to collect (R'000) | | 22 864 | 8 305 | 22 | 136 530 | 2 933 | 212 | 479 | 254 | 11 839 | 2 094 | – |
| Expected cash collection rate (%) | 4 | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% | 97.5% |
| Special rating areas (R'000) | | 560 | | | 140 | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | 3 910 | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | 3 933 | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | 3 | | | | | | |
| Rebates, exemptions - other (R'000) | | 1 167 | | | | 8 684 | | | | 94 | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | |
| Total rebates,exemptns,eductns,discs (R'000) | | | | | | | | | | | | |

WC043 Mossel Bay - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land (RESV) | Vacant land (BUSV, INDV) | OTHER (MUN, NMON, POWC, POWP, PROT, PSII) |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|--------------------|--------------------------|---|
| Budget Year 2023/24 | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | |
| No. of properties | | 889 | 452 | 4 | 36 414 | 997 | 46 | 63 | 7 | 4 167 | 183 | |
| No. of sectional title property values | | 190 | 160 | | 5 840 | | | | | 7 | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | |
| No. of supplementary valuations | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Supplementary valuation (Rm) | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| Years since last valuation (select) | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Frequency of valuation (select) | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. |
| Phasing-in properties s21 (number) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Combination of rating types used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Fiat rate used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No |
| Is balance rated by uniform rate/variable rate? | | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform | Uniform |
| Valuation reductions: | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | 283 | | | 7 |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | 32 |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | 586 | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | 377 |
| Valuation reductions-other (Rm) | 2 | | | | 3 843 | | | | | 19 | | |
| Total valuation reductions: | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 3 734 | 1 290 | 3 | 52 019 | 3 692 | 263 | 602 | 660 | 2 514 | 243 | 1 469 |
| Total land value (Rm) | 6 | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | |
| Total market value (Rm) | 6 | 3 734 | 1 290 | 3 | 52 613 | 3 692 | 263 | 602 | 943 | 2 514 | 243 | 1 479 |
| Rating: | | | | | | | | | | | | |
| Average rate | 3 | 0.007270 | 0.007270 | 0.007270 | 0.003635 | 0.000909 | 0.000909 | 0.000909 | 0.000909 | 0.004726 | 0.008724 | |
| Rate revenue budget (R'000) | | 25 871 | 9 378 | 25 | 169 144 | 3 352 | 239 | 547 | 600 | 11 813 | 2 121 | |
| Rate revenue expected to collect (R'000) | | 25 483 | 9 237 | 24 | 166 607 | 3 301 | 235 | 539 | 591 | 11 636 | 2 090 | |
| Expected cash collection rate (%) | 4 | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% | 98.5% |
| Special rating areas (R'000) | | 558 | | | 138 | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | 4 730 | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | 4 748 | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | 4 | | | | | | |
| Rebates, exemptions - other (R'000) | | 1 278 | | | | 10 481 | | | 69 | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | |
| Total rebates, exemptns, reductns, discs (R'000) | | | | | | | | | | | | |

WC043 Mossel Bay - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|-----------|-----------|-----------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | Residential (RES) | 0.0034 | 0.0037 | 0.0039 | | | | |
| Residential properties - vacant land | | Vacant Land - Residential | 0.0045 | 0.0048 | 0.0050 | | | | |
| Formal/informal settlements | | | | | | | | | |
| Small holdings | | | | | | | | | |
| Farm properties - used | | Agricultural Properties (AGRI) | 0.0009 | 0.0009 | 0.0010 | | | | |
| Farm properties - not used | | | | | | | | | |
| Industrial properties | | Industrial Properties (IND) | 0.0068 | 0.0074 | 0.0078 | | | | |
| Business and commercial properties | | Business & Commercial | 0.0068 | 0.0074 | 0.0078 | | | | |
| Communal land - residential | | Vacant Land - Business | 0.0082 | 0.0088 | 0.0093 | | | | |
| Communal land - small holdings | | Vacant Land - Industrial (INDV) | | | | | | | |
| Communal land - farm property | | Mining Properties (MIN) | 0.0068 | 0.0074 | 0.0078 | | | | |
| Communal land - business and commercial | | Public Service Infrastructure | - | - | - | - | - | - | - |
| Communal land - other | | | | | | | | | |
| State-owned properties | | Public Service Purpose | 0.0009 | 0.0009 | 0.0010 | | | | |
| Municipal properties | | Municipal Properties (MUN) | - | - | - | - | - | - | - |
| Public service infrastructure | | Public Service Infrastructure | 0.0009 | 0.0009 | 0.0010 | | | | |
| Privately owned towns serviced by the owner | | Public benefit organisations | 0.0009 | 0.0009 | 0.0010 | | | | |
| State trust land | | Place of Worship - Church | - | - | - | - | - | - | - |
| Restitution and redistribution properties | | Place of Worship - Personage | - | - | - | - | - | - | - |
| Protected areas | | Protected Areas (PROT) | - | - | - | - | - | - | - |
| National monuments properties | | National Monuments (NMON) | - | - | - | - | - | - | - |
| Property rates by usage | | | | | | 0.006550 | 0.007270 | 0.008360 | 0.009614 |
| Business and commercial properties | | | | | | 0.006550 | 0.007270 | 0.008360 | 0.009614 |
| Industrial properties | | | | | | 0.006550 | 0.007270 | 0.008360 | 0.009614 |
| Mining properties | | | | | | 0.003275 | 0.003635 | 0.004180 | 0.004807 |
| Residential properties | | | | | | 0.000819 | 0.000909 | 0.001045 | 0.001202 |
| Agricultural properties | | | | | | 0.000819 | 0.000909 | 0.001045 | 0.001202 |
| Public benefit organisations | | | | | | 0.000819 | 0.000909 | 0.001045 | 0.001202 |
| Public service purpose properties | | | | | | 0.000819 | 0.000909 | 0.001045 | 0.001202 |
| Public service infrastructure properties | | | | | | 0.004257 | 0.004726 | 0.005434 | 0.006249 |
| Vacant land | | | | | | 0.007860 | 0.008724 | 0.010032 | 0.011537 |
| Sport Clubs and Fields (Blitou only) | | | | | | - | - | - | - |
| Sectional Title Garages (Drakenstein only) | | | | | | - | - | - | - |
| 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 | | | 35 000 | 35 000 | 35 000 | 110 000 | 110 000 | 110 000 | 110 000 |
| Indigent rebate or exemption | | | 66 000 | 66 000 | 66 000 | 100% & 50% | 100% & 50% | 100% & 50% | 100% & 50% |
| Pensioners/social grants rebate or exemption | | | 30% & 50% | 30% & 50% | 30% & 50% | 30% & 50% | 30% & 50% | 30% & 50% | 30% & 50% |
| Temporary relief rebate or exemption | | | | | | - | - | - | - |
| Bona fide farmers rebate or exemption | | | 15% | 15% | 15% | 15% | 15% | 15% | 15% |
| Other rebates or exemptions | 2 | | | | | | | | |

WC043 Mossel Bay - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | Basic Fee | 167 | 215 | 227 | 236 | 224 | 213 | 202 |
| Service point - vacant land (Rands/month) | | Availability Fee | 212 | 280 | 295 | 307 | 291 | 277 | 263 |
| Water usage - flat rate tariff (c/k) | | | | | | | | | |
| Water usage - life line tariff | | | | | | | | | |
| Water usage - Block 1 (c/k) | | 0 - 6 kl | - | - | - | - | - | - | - |
| Water usage - Block 2 (c/k) | | 7 - 20kl | 789 | 734 | 775 | 806 | 919 | 1 002 | 1 082 |
| Water usage - Block 3 (c/k) | | 21 - 30kl | 1 095 | 955 | 1 008 | 1 048 | 1 195 | 1 302 | 1 406 |
| Water usage - Block 4 (c/k) | | 31 - 40kl | 1 410 | 1 241 | 1 309 | 1 362 | 1 552 | 1 692 | 1 827 |
| Water usage - Block 5 (c/k) | | 41 - 50kl | 1 880 | 1 862 | 1 964 | 2 043 | 2 329 | 2 539 | 2 742 |
| Water usage - Block 6 (c/k) | | 51 - 60kl | 2 351 | 2 793 | 2 947 | 3 064 | 3 494 | 3 808 | 4 113 |
| Water usage - Block 7 (c/k) | | 61 - 80kl | 2 823 | 4 189 | 4 419 | 4 596 | 5 240 | 5 711 | 6 168 |
| Water usage - Block 8 (c/k) | | > 80kl | 3 762 | 6 283 | 6 629 | 6 894 | 7 859 | 8 566 | 9 251 |
| Other | | | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | Basic Fee | 225 | 237 | 250 | 260 | 275 | 281 | 283 |
| Service point - vacant land (Rands/month) | | Availability Fee | 181 | 227 | 283 | 337 | 358 | 365 | 368 |
| Waste water - flat rate tariff (c/k) | | | | | | | | | |
| Volumetric charge - Block 1 (c/k) | | | | | | | | | |
| Volumetric charge - Block 2 (c/k) | | | | | | | | | |
| Volumetric charge - Block 3 (c/k) | | | | | | | | | |
| Volumetric charge - Block 4 (c/k) | | | | | | | | | |
| Other | | | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | Two part Tariff - Basic Fee | 305 | 324 | 371 | 397 | 378 | 396 | 416 |
| Service point - vacant land (Rands/month) | | Availability Fee | 208 | 259 | 324 | 405 | 491 | 515 | 541 |
| FBE | | FBF Indigent Level 1 & Disability | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| FBE - OTHER | | FBF Indigent Level 2 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| FBE - OTHER | | FBF normal households | - | - | - | - | - | - | - |
| Life-line tariff - meter | | Two part Tariff - Consumption | | | | | | | |
| Life-line tariff - prepaid | | 0 - 20 kwh | 142 | 151 | 173 | 185 | 212 | 223 | 234 |
| Flat rate tariff - meter (c/kwh) | | > 20 kwh | 142 | 151 | 173 | 185 | 212 | 223 | 234 |
| Flat rate tariff - prepaid (c/kwh) | | One Part Tariff | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | 0 - 20 kwh | 177 | 188 | 216 | 231 | | | |
| Meter - IBT Block 2 (c/kwh) | | > 20 kwh | 177 | 188 | 216 | 231 | | | |
| Meter - IBT Block 3 (c/kwh) | | Indigent Level 1 & Disability & | | | | | | | |
| Meter - IBT Block 4 (c/kwh) | | 0 - 50 kwh | - | - | - | - | - | - | - |
| Meter - IBT Block 5 (c/kwh) | | 51 - 350kwh | 131 | 139 | 160 | 171 | 196 | 206 | 217 |
| Prepaid - IBT Block 1 (c/kwh) | | 351 - 600kwh | 177 | 188 | 216 | 231 | 265 | 279 | 293 |
| Prepaid - IBT Block 2 (c/kwh) | | > 600kwh | 213 | 226 | 259 | 277 | 319 | 335 | 351 |
| Prepaid - IBT Block 3 (c/kwh) | | Indigent Level 2 Tariff | | | | | | | |
| Prepaid - IBT Block 4 (c/kwh) | | 0 - 25 kwh | - | - | - | - | - | - | - |
| Prepaid - IBT Block 5 (c/kwh) | | 26 - 350kwh | 131 | 139 | 160 | 171 | 196 | 206 | 217 |
| Prepaid - IBT Block 6 (c/kwh) | | 351 - 600kwh | 177 | 188 | 216 | 231 | 265 | 279 | 293 |
| Other | | | | | | | | | |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | Basic Fee | 190 | 200 | 211 | 228 | 239 | 241 | 244 |
| Basic charge/ fixed fee | | | | | | | | | |
| 80l bin - once a week | | | | | | | | | |
| 250l bin - once a week | | | | | | | | | |

WC043 Mossel Bay - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| <i>[Insert lines as applicable]</i> | | | | | | | | | |
| Water tariffs | | | | | | | | | |
| <i>[Insert blocks as applicable]</i> | | | | | | | | | |
| | | Basic Fee | 167 | 215 | 227 | 236 | 224 | 213 | 202 |
| | | 0 - 6 kl | - | - | - | - | - | - | - |
| | | 7 - 20kl | 789 | 734 | 775 | 806 | 919 | 1 002 | 1 082 |
| | | 21 - 30kl | 1 095 | 955 | 1 008 | 1 048 | 1 195 | 1 302 | 1 406 |
| | | 31 - 40kl | 1 410 | 1 241 | 1 309 | 1 362 | 1 552 | 1 692 | 1 827 |
| | | 41 - 50kl | 1 880 | 1 862 | 1 964 | 2 043 | 2 329 | 2 539 | 2 742 |
| | | 51 - 60kl | 2 351 | 2 793 | 2 947 | 3 064 | 3 494 | 3 808 | 4 113 |
| | | 61 - 80kl | 2 823 | 4 189 | 4 419 | 4 596 | 5 240 | 5 711 | 6 168 |
| | | > 80kl | 3 762 | 6 283 | 6 629 | 6 894 | 7 859 | 8 566 | 9 251 |
| Waste water tariffs | | | | | | | | | |
| <i>[Insert blocks as applicable]</i> | | | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| <i>[Insert blocks as applicable]</i> | | | | | | | | | |
| | | Two part Tariff - Basic Fee | 305 | 324 | 371 | 397 | 378 | 396 | 416 |
| | | FBF Indigent Level 1 & Disability | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| | | FBF Indigent Level 2 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| | | FBF normal households | - | - | - | - | - | - | - |
| | | Two part Tariff - Consumption | | | | | | | |
| | | 0 - 20 kwh | 142 | 151 | 173 | 185 | 212 | 223 | 234 |
| | | > 20 kwh | 142 | 151 | 173 | 185 | 212 | 223 | 234 |
| | | One Part Tariff | | | | | | | |
| | | 0 - 20 kwh | 177 | 188 | 216 | 231 | - | - | - |
| | | > 20 kwh | 177 | 188 | 216 | 231 | - | - | - |
| | | Indigent Level 1 & Disability & | | | | | | | |
| | | 0 - 50 kwh | - | - | - | - | - | - | - |
| | | 51 - 350kwh | 131 | 139 | 160 | 171 | 196 | 206 | 217 |
| | | 351 - 600kwh | 177 | 188 | 216 | 231 | 265 | 279 | 293 |
| | | > 600kwh | 213 | 226 | 259 | 277 | 319 | 335 | 351 |
| | | Indigent Level 2 Tariff | | | | | | | |
| | | 0 - 25 kwh | - | - | - | - | - | - | - |
| | | 26 - 350kwh | 131 | 139 | 160 | 171 | 196 | 206 | 217 |
| | | 351 - 600kwh | 177 | 188 | 216 | 231 | 265 | 279 | 293 |
| | | > 600kwh | 213 | 226 | 259 | 277 | 319 | 335 | 351 |

WC043 Mossel Bay - Supporting Table SA14 Household bills

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 % Incr. | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 185 | 199 | 210 | 157 | 157 | 157 | 0 | 174 | 200 | 230 |
| Electricity: Basic levy | | 305 | 324 | 371 | 397 | 397 | 397 | (0) | 378 | 396 | 416 |
| Electricity: Consumption | | 1 420 | 1 506 | 1 725 | 1 846 | 1 846 | 1 846 | 0 | 2 121 | 2 227 | 2 338 |
| Water: Basic levy | | 167 | 215 | 227 | 236 | 236 | 236 | (0) | 224 | 213 | 202 |
| Water: Consumption | | 221 | 198 | 209 | 218 | 218 | 218 | 0 | 248 | 270 | 292 |
| Sanitation | | 225 | 237 | 250 | 260 | 260 | 260 | 0 | 275 | 281 | 283 |
| Refuse removal | | 190 | 200 | 211 | 228 | 228 | 228 | 0 | 239 | 241 | 244 |
| Other | | | | | | | | | | | |
| sub-total | | 2 713.94 | 2 878.74 | 3 203.39 | 3 341.12 | 3 341.12 | 3 341.12 | 9.5% | 3 659.00 | 3 829.04 | 4 006.46 |
| VAT on Services | | 379 | 402 | 449 | 478 | 478 | 478 | 0 | 523 | 544 | 566 |
| Total large household bill: | | 3 093.21 | 3 280.64 | 3 652.34 | 3 818.75 | 3 818.75 | 3 818.75 | 9.5% | 4 181.72 | 4 373.36 | 4 572.88 |
| % increase/-decrease | | | 6.1% | 11.3% | 4.6% | - | - | 9.5% | 9.5% | 4.6% | 4.6% |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 128 | 138 | 146 | 102 | 102 | 102 | 0 | 114 | 131 | 150 |
| Electricity: Basic levy | | 305 | 324 | 371 | 397 | 397 | 397 | (0) | 378 | 396 | 416 |
| Electricity: Consumption | | 710 | 753 | 863 | 923 | 923 | 923 | 0 | 1 060 | 1 113 | 1 169 |
| Water: Basic levy | | 167 | 215 | 227 | 236 | 236 | 236 | (0) | 224 | 213 | 202 |
| Water: Consumption | | 166 | 151 | 159 | 165 | 165 | 165 | 0 | 188 | 205 | 222 |
| Sanitation | | 225 | 237 | 250 | 260 | 260 | 260 | 0 | 275 | 281 | 283 |
| Refuse removal | | 190 | 200 | 211 | 228 | 228 | 228 | 0 | 239 | 241 | 244 |
| Other | | | | | | | | | | | |
| sub-total | | 1 891.62 | 2 016.87 | 2 225.68 | 2 311.16 | 2 311.16 | 2 311.16 | 7.2% | 2 478.27 | 2 580.83 | 2 686.92 |
| VAT on Services | | 264.48 | 281.83 | 312.01 | 331.32 | 331.32 | 331.32 | 7.1% | 354.70 | 367.53 | 380.50 |
| Total small household bill: | | 2 156.10 | 2 298.69 | 2 537.69 | 2 642.48 | 2 642.48 | 2 642.48 | 7.2% | 2 832.97 | 2 948.36 | 3 067.42 |
| % increase/-decrease | | | 6.6% | 10.4% | 4.1% | - | - | 7.2% | 7.2% | 4.1% | 4.0% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | 3 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 62 | 67 | 71 | - | - | - | - | - | - | - |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | 393 | 418 | 479 | 513 | 513 | 513 | 0 | 589 | 619 | 650 |
| Water: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Water: Consumption | | 110 | 103 | 108 | 113 | 113 | 113 | 0 | 129 | 140 | 151 |
| Sanitation | | - | - | - | - | - | - | - | - | - | - |
| Refuse removal | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | 565.95 | 588.35 | 658.74 | 625.86 | 625.86 | 625.86 | 14.7% | 718.05 | 759.10 | 801.26 |
| VAT on Services | | 75.52 | 78.18 | 88.18 | 93.88 | 93.88 | 93.88 | 14.7% | 107.71 | 113.86 | 120.19 |
| Total small household bill: | | 641.47 | 666.53 | 746.92 | 719.74 | 719.74 | 719.74 | 14.7% | 825.76 | 872.96 | 921.45 |
| % increase/-decrease | | | 3.9% | 12.1% | (3.6%) | - | - | 14.7% | 14.7% | 5.7% | 5.6% |

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)
4. Note this is for a SINGLE household.

WC043 Mossel Bay - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 97 968 | 119 444 | 108 631 | 122 505 | 122 505 | 122 505 | 134 724 | 144 196 | 156 251 |
| Conditions met - transferred to revenue | | 97 968 | 119 444 | 108 631 | 122 505 | 122 505 | 122 505 | 134 724 | 144 196 | 156 251 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 61 987 | 70 203 | 27 942 | 35 155 | 35 393 | 35 393 | 88 894 | 35 106 | 68 429 |
| Conditions met - transferred to revenue | | 61 987 | 70 203 | 27 942 | 35 155 | 35 393 | 35 393 | 88 894 | 35 106 | 68 429 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| 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 | | 1 557 | 1 738 | 1 436 | 230 | 575 | 575 | 282 | 284 | 285 |
| Conditions met - transferred to revenue | | 1 557 | 1 738 | 1 436 | 230 | 575 | 575 | 282 | 284 | 285 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total operating transfers and grants revenue | | 161 513 | 191 385 | 138 008 | 157 890 | 158 473 | 158 473 | 223 900 | 179 586 | 224 965 |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 31 098 | 37 734 | 38 141 | 40 107 | 44 107 | 44 107 | 42 170 | 41 219 | 35 386 |
| Conditions met - transferred to revenue | | 31 098 | 37 734 | 38 141 | 40 107 | 44 107 | 44 107 | 42 170 | 41 219 | 35 386 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 26 426 | 35 423 | 18 156 | 65 044 | 69 660 | 69 660 | 39 137 | 25 069 | 33 206 |
| Conditions met - transferred to revenue | | 26 426 | 35 423 | 18 156 | 65 044 | 69 660 | 69 660 | 39 137 | 25 069 | 33 206 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | 42 | | | 1 404 | 1 404 | | | |
| Conditions met - transferred to revenue | | - | 42 | - | - | 1 404 | 1 404 | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 750 | 1 500 | | | | | | | |
| Conditions met - transferred to revenue | | 750 | 1 500 | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total capital transfers and grants revenue | | 58 274 | 74 699 | 56 297 | 105 151 | 115 170 | 115 170 | 81 307 | 66 288 | 68 592 |
| Total capital transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 219 787 | 266 084 | 194 305 | 263 041 | 273 643 | 273 643 | 305 207 | 245 874 | 293 557 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref 1 | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 59 976 | 81 029 | 53 977 | 56 996 | 57 700 | 57 700 | 109 783 | 190 647 | 137 383 |
| Roads Infrastructure | | 24 585 | 26 179 | 6 328 | 4 165 | 4 778 | 4 778 | 5 905 | 7 578 | 7 250 |
| Roads | | 225 | 161 | 62 | 725 | 447 | 447 | 2 120 | 800 | 1 000 |
| Road Structures | | 11 099 | 15 980 | 4 018 | 300 | 1 008 | 1 008 | 885 | 3 128 | 900 |
| Road Furniture | | 13 261 | 10 039 | 2 248 | 3 140 | 3 324 | 3 324 | 2 900 | 3 650 | 5 350 |
| Capital Spares | | | | | | | | | | |
| Storm water Infrastructure | | 285 | – | 565 | 1 250 | 1 931 | 1 931 | 1 485 | 1 480 | 1 500 |
| Drainage Collection | | – | | 202 | 650 | 1 000 | 1 000 | 450 | 1 000 | 1 500 |
| Storm water Conveyance | | 285 | | 363 | 600 | 931 | 931 | 1 035 | 480 | – |
| Attenuation | | | | | | | | | | |
| Electrical Infrastructure | | 10 822 | 15 137 | 20 226 | 15 092 | 19 731 | 19 731 | 41 178 | 157 700 | 80 680 |
| Power Plants | | 8 824 | 10 313 | 11 380 | 14 007 | 17 486 | 17 486 | 37 880 | 156 750 | 79 185 |
| HV Substations | | – | – | – | – | – | – | 100 | 50 | – |
| HV Switching Station | | | | | | | | | | |
| HV Transmission Conductors | | | | | | | | | | |
| MV Substations | | | | | | | | | | |
| MV Switching Stations | | | | | | | | | | |
| MV Networks | | 1 999 | 4 815 | 8 506 | 500 | 300 | 300 | 2 500 | 500 | 500 |
| LV Networks | | – | 10 | 341 | 585 | 1 945 | 1 945 | 698 | 400 | 995 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 6 006 | 15 974 | 21 043 | 10 919 | 13 548 | 13 548 | 34 110 | 2 650 | 16 203 |
| Dams and Weirs | | 949 | 2 430 | 819 | – | – | – | – | – | – |
| Boreholes | | 320 | 7 685 | 6 973 | 3 100 | 2 000 | 2 000 | – | – | – |
| Reservoirs | | – | 1 800 | – | 500 | 4 848 | 4 848 | 9 500 | – | 10 203 |
| Pump Stations | | – | – | – | – | – | – | 2 200 | – | – |
| Water Treatment Works | | 2 720 | 1 934 | – | 2 300 | 1 900 | 1 900 | 210 | – | – |
| Bulk Mains | | 1 899 | 1 982 | 13 057 | 4 819 | 4 600 | 4 600 | 20 500 | 500 | 500 |
| Distribution | | | | | | | | 1 500 | 1 800 | 5 500 |
| Distribution Points | | | | | | | | – | – | – |
| PRV Stations | | | | | | | | – | – | – |
| Capital Spares | | 118 | 144 | 194 | 200 | 200 | 200 | 200 | 350 | – |
| Sanitation Infrastructure | | 16 710 | 21 211 | 4 101 | 22 550 | 14 620 | 14 620 | 23 300 | 12 200 | 13 850 |
| Pump Station | | 1 531 | – | – | 1 100 | 1 100 | 1 100 | 2 400 | 4 700 | 2 000 |
| Reticulation | | 13 309 | 19 708 | 3 045 | 20 500 | 12 500 | 12 500 | 19 000 | 5 500 | 4 700 |
| Waste Water Treatment Works | | 774 | 210 | 217 | 450 | 450 | 450 | 600 | 500 | 6 550 |
| Outfall Sewers | | | | | | | | – | – | – |
| Toilet Facilities | | | | | | | | – | – | – |
| Capital Spares | | 1 095 | 1 294 | 839 | 500 | 570 | 570 | 1 300 | 1 500 | 600 |
| Solid Waste Infrastructure | | 1 175 | 2 410 | 412 | 1 720 | 2 202 | 2 202 | 1 000 | 6 700 | 15 000 |
| Landfill Sites | | | – | – | – | – | – | – | 500 | 15 000 |
| Waste Transfer Stations | | 965 | 2 365 | 412 | 1 720 | 2 202 | 2 202 | 1 000 | 6 200 | – |
| Waste Processing Facilities | | 13 | – | – | – | – | – | – | – | – |
| Waste Drop-off Points | | 197 | – | – | – | – | – | – | – | – |
| Waste Separation Facilities | | | 45 | – | – | – | – | – | – | – |
| Electricity Generation Facilities | | | | | | | | – | – | – |
| Capital Spares | | | | | | | | – | – | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | | – | – | – | – | 80 | 80 | 280 | 240 | – |
| Sand Pumps | | | | | | | | – | – | – |
| Piers | | | | | | | | – | – | – |
| Revetments | | | | | | | | – | – | – |
| Promenades | | | | – | – | 80 | 80 | 280 | 240 | – |
| Capital Spares | | | | | | | | – | – | – |
| Information and Communication Infrastructure | | 391 | 118 | 1 301 | 1 300 | 810 | 810 | 2 525 | 2 100 | 2 900 |
| Data Centres | | 391 | 118 | 1 301 | 800 | 310 | 310 | 2 025 | 1 600 | 2 400 |
| Core Layers | | | – | – | 500 | 500 | 500 | 500 | 500 | 500 |
| Distribution Layers | | | | | | | | – | – | – |
| Capital Spares | | | | | | | | – | – | – |

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | 1 | | | | | | | | | |
| Community Assets | | 4 136 | 14 725 | 6 058 | 4 525 | 7 619 | 7 619 | 9 743 | 12 072 | 9 120 |
| Community Facilities | | 3 235 | 10 586 | 1 609 | 3 865 | 6 264 | 6 264 | 6 829 | 4 628 | 4 920 |
| Halls | | - | - | - | - | - | - | 150 | 218 | 1 070 |
| Centres | | 3 069 | 8 897 | 794 | 125 | 125 | 125 | 270 | 450 | 150 |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | 1 000 | - | - | - | - | - | - | - |
| Testing Stations | | 94 | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | 250 | 2 600 | 2 600 | 2 600 | 1 809 | - | - |
| Libraries | | 39 | 689 | 51 | 70 | 70 | 70 | - | - | - |
| Cemeteries/Crematoria | | - | - | - | 70 | 70 | 70 | 2 500 | 2 500 | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | 63 | - | - | - | 50 | - | - |
| Public Open Space | | 33 | - | - | - | - | - | 250 | 450 | 700 |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | 600 | 1 000 | 1 000 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | 451 | 1 000 | 3 399 | 3 399 | 1 200 | 10 | 2 000 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 901 | 4 139 | 4 449 | 660 | 1 355 | 1 355 | 2 914 | 7 444 | 4 200 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | 360 |
| Outdoor Facilities | | 901 | 4 139 | 4 449 | 660 | 1 355 | 1 355 | 2 914 | 7 444 | 3 840 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 4 436 | 1 161 | 2 329 | 3 339 | 5 665 | 5 665 | 1 020 | 1 600 | 200 |
| Revenue Generating | | 4 436 | 1 161 | 2 329 | 3 339 | 5 665 | 5 665 | 1 020 | 1 600 | 200 |
| Improved Property | | 4 436 | 861 | 2 329 | 3 339 | 5 665 | 5 665 | 1 020 | 1 600 | 200 |
| Unimproved Property | | - | 300 | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 401 | 7 103 | 16 450 | 3 227 | 4 831 | 4 831 | 18 610 | 15 170 | 100 |
| Operational Buildings | | 1 401 | 7 103 | 6 680 | 3 227 | 4 831 | 4 831 | 18 610 | 15 170 | 100 |
| Municipal Offices | | 267 | 6 279 | 4 182 | 970 | 1 482 | 1 482 | 15 108 | 15 170 | 100 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | 878 | 357 | - | 40 | 110 | 110 | - | - | - |
| Yards | | 119 | 99 | 397 | 2 217 | 3 240 | 3 240 | 3 402 | - | - |
| Stores | | 137 | 368 | 2 102 | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | 100 | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | 9 770 | - | - | 0 | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 9 770 | - | - | 0 | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | 4 | 4 | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | 4 | 4 | - | - | - |
| Intangible Assets | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Servitudes | | - | - | - | 322 | 322 | 322 | 50 | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 119 | 114 | 1 584 | 477 | 828 | 828 | 10 | 2 | 2 |
| Computer Equipment | | 1 119 | 114 | 1 584 | 477 | 828 | 828 | 10 | 2 | 2 |
| Furniture and Office Equipment | | 831 | 1 036 | 1 513 | 2 314 | 2 937 | 2 937 | 1 096 | 287 | 142 |
| Furniture and Office Equipment | | 831 | 1 036 | 1 513 | 2 314 | 2 937 | 2 937 | 1 096 | 287 | 142 |
| Machinery and Equipment | | 5 555 | 1 722 | 6 681 | 4 943 | 6 626 | 6 626 | 4 392 | 3 662 | 3 161 |
| Machinery and Equipment | | 5 555 | 1 722 | 6 681 | 4 943 | 6 626 | 6 626 | 4 392 | 3 662 | 3 161 |
| Transport Assets | | 5 841 | 2 546 | 3 728 | 12 279 | 13 857 | 13 857 | 3 586 | 5 673 | 1 810 |
| Transport Assets | | 5 841 | 2 546 | 3 728 | 12 279 | 13 857 | 13 857 | 3 586 | 5 673 | 1 810 |
| Land | | - | 4 587 | 217 | 2 200 | 640 | 640 | 4 950 | 3 400 | 1 000 |
| Land | | - | 4 587 | 217 | 2 200 | 640 | 640 | 4 950 | 3 400 | 1 000 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | 333 | 375 | 437 |
| Mature | | - | - | - | - | - | - | 333 | 375 | 437 |
| Policing and Protection | | - | - | - | - | - | - | 333 | 375 | 437 |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 83 294 | 114 022 | 92 537 | 90 623 | 101 029 | 101 029 | 153 572 | 232 888 | 153 355 |

WC043 Mossel Bay - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 67 207 | 35 620 | 31 382 | 65 565 | 50 499 | 50 499 | 148 830 | 90 954 | 73 910 |
| Roads Infrastructure | | - | - | 5 843 | 100 | 1 713 | 1 713 | 25 253 | 17 959 | 17 150 |
| Roads | | | | - | 100 | 100 | 100 | 4 600 | 4 500 | - |
| Road Structures | | | | 5 834 | - | 1 542 | 1 542 | 20 153 | 12 759 | 17 150 |
| Road Furniture | | | | 9 | - | 71 | 71 | 500 | 700 | - |
| Capital Spares | | | | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | 75 | 75 | - | - | - |
| Drainage Collection | | | | - | - | - | - | - | - | - |
| Storm water Conveyance | | | | - | - | 75 | 75 | - | - | - |
| Attenuation | | | | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 8 347 | 5 604 | 3 909 | 10 490 | 11 449 | 11 449 | 10 990 | 10 889 | 6 871 |
| Power Plants | | 772 | 537 | 3 | 600 | 2 206 | 2 206 | - | 950 | 1 000 |
| HV Substations | | | | - | - | - | - | 1 000 | - | - |
| HV Switching Station | | | | - | - | - | - | - | - | - |
| HV Transmission Conductors | | | | - | - | - | - | - | - | - |
| MV Substations | | 3 136 | - | - | - | - | - | - | - | - |
| MV Switching Stations | | | | - | - | - | - | - | - | - |
| MV Networks | | 2 053 | 1 276 | 1 246 | 1 056 | 1 995 | 1 995 | 1 315 | 2 686 | 1 249 |
| LV Networks | | 1 608 | 2 990 | 2 660 | 7 234 | 7 249 | 7 249 | 7 375 | 5 503 | 2 622 |
| Capital Spares | | 778 | 801 | - | 1 600 | - | - | 1 300 | 1 750 | 2 000 |
| Water Supply Infrastructure | | 41 936 | 22 171 | 11 367 | 17 354 | 20 187 | 20 187 | 22 708 | 13 033 | 16 522 |
| Dams and Weirs | | | | - | - | - | - | - | - | - |
| Boreholes | | | | - | - | - | - | - | - | - |
| Reservoirs | | 38 834 | 11 492 | 974 | 1 000 | 1 500 | 1 500 | 1 500 | 4 500 | 2 000 |
| Pump Stations | | 167 | 1 517 | 371 | 250 | 391 | 391 | - | - | - |
| Water Treatment Works | | 798 | 299 | - | 850 | 850 | 850 | 900 | 2 600 | 6 900 |
| Bulk Mains | | 200 | - | 7 617 | 1 000 | (557) | (557) | 6 858 | 5 183 | 2 262 |
| Distribution | | 1 937 | 8 863 | 2 404 | 14 254 | 18 004 | 18 004 | 13 450 | 750 | 5 360 |
| Sanitation Infrastructure | | 16 924 | 7 840 | 10 251 | 37 620 | 17 075 | 17 075 | 89 180 | 48 224 | 33 368 |
| Pump Station | | 278 | 291 | 829 | 750 | 750 | 750 | 3 320 | 500 | - |
| Reticulation | | 2 364 | 4 401 | 5 674 | 3 300 | 4 752 | 4 752 | 18 458 | 22 097 | 9 176 |
| Waste Water Treatment Works | | 14 282 | 3 148 | 3 748 | 33 570 | 11 573 | 11 573 | 67 402 | 25 626 | 24 192 |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | 12 | - | - | - | - | - | - |
| Promenades | | | | 12 | - | - | - | - | - | - |
| Capital Spares | | | | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | 5 | - | - | - | - | 700 | 850 | - |
| Distribution Layers | | | 5 | - | - | - | - | 700 | 850 | - |
| Capital Spares | | | | - | - | - | - | - | - | - |
| Community Assets | | 2 596 | 4 800 | 4 814 | 3 853 | 4 503 | 4 503 | 3 510 | 5 420 | 1 605 |
| Community Facilities | | - | - | - | 425 | 425 | 425 | 220 | 3 130 | 1 120 |
| Halls | | | | - | - | - | - | 70 | 3 130 | 970 |
| Centres | | | | - | 425 | 425 | 425 | 150 | - | - |
| Libraries | | | | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | | | - | - | - | - | - | - | 150 |
| Sport and Recreation Facilities | | 2 596 | 4 800 | 4 814 | 3 428 | 4 078 | 4 078 | 3 290 | 2 290 | 485 |
| Indoor Facilities | | | | - | - | - | - | 175 | - | - |
| Outdoor Facilities | | 2 596 | 4 800 | 4 814 | 3 428 | 4 078 | 4 078 | 3 115 | 2 290 | 485 |
| Capital Spares | | | | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | 625 | - | 50 | 50 | 50 | 350 | 350 | 100 |
| Revenue Generating | | - | 625 | - | 50 | 50 | 50 | 350 | 350 | 100 |
| Improved Property | | | 625 | - | 50 | 50 | 50 | 350 | 350 | 100 |
| Unimproved Property | | | | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1 023 | 1 140 | 1 463 | 1 000 | 1 216 | 1 216 | 1 000 | 100 | - |
| Operational Buildings | | 1 023 | 1 140 | 1 463 | 1 000 | 1 216 | 1 216 | 1 000 | 100 | - |
| Municipal Offices | | 20 | 949 | 1 463 | 1 000 | 1 000 | 1 000 | 1 000 | 100 | - |
| Workshops | | 1 003 | 191 | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | 216 | 216 | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 40 | 152 | 34 | 118 | 118 | 118 | 121 | 124 | 127 |
| Computer Equipment | | 40 | 152 | 34 | 118 | 118 | 118 | 121 | 124 | 127 |
| Furniture and Office Equipment | | 95 | 91 | 104 | 496 | 484 | 484 | 116 | 401 | 89 |
| Furniture and Office Equipment | | 95 | 91 | 104 | 496 | 484 | 484 | 116 | 401 | 89 |
| Machinery and Equipment | | 196 | 206 | 444 | 1 955 | 1 981 | 1 981 | 995 | 545 | 250 |
| Machinery and Equipment | | 196 | 206 | 444 | 1 955 | 1 981 | 1 981 | 995 | 545 | 250 |
| Transport Assets | | 1 593 | 2 883 | 3 717 | 7 575 | 7 040 | 7 040 | 1 780 | 2 270 | 6 060 |
| Transport Assets | | 1 593 | 2 883 | 3 717 | 7 575 | 7 040 | 7 040 | 1 780 | 2 270 | 6 060 |
| Total Capital Expenditure on renewal of existing assets | 1 | 72 750 | 45 516 | 41 957 | 80 611 | 65 890 | 65 890 | 156 702 | 100 164 | 82 141 |
| Renewal of Existing Assets as % of total capex | | 30.1% | 20.0% | 22.4% | 28.3% | 23.1% | 23.1% | 41.1% | 24.4% | 26.7% |
| Renewal of Existing Assets as % of deprecn | | 80.3% | 45.9% | 33.9% | 66.0% | 53.9% | 53.9% | 108.6% | 67.2% | 56.8% |

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 96 429 | 100 805 | 97 370 | 101 125 | 101 087 | 101 087 | 130 681 | 126 939 | 139 021 |
| Roads Infrastructure | | 35 586 | 34 984 | 31 213 | 30 551 | 29 666 | 29 666 | 42 170 | 35 445 | 43 400 |
| Roads | | 31 383 | 30 017 | 28 328 | 27 068 | 26 355 | 26 355 | 38 541 | 31 652 | 39 583 |
| Road Structures | | 90 | 143 | 74 | 191 | 162 | 162 | 11 | 11 | 11 |
| Road Furniture | | 4 114 | 4 823 | 2 811 | 3 292 | 3 149 | 3 149 | 3 619 | 3 782 | 3 806 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 8 988 | 8 360 | 3 536 | 1 925 | 1 925 | 1 925 | 2 147 | 2 244 | 2 344 |
| Drainage Collection | | 8 988 | 8 360 | 3 536 | 1 925 | 1 925 | 1 925 | 2 147 | 2 244 | 2 344 |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 21 068 | 22 921 | 23 672 | 25 522 | 25 866 | 25 866 | 35 025 | 36 601 | 38 278 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | 120 | 418 | 427 | 427 | 1 404 | 1 468 | 1 535 |
| HV Switching Station | | - | - | 33 | 32 | 33 | 33 | 39 | 41 | 43 |
| HV Transmission Conductors | | 1 952 | 2 171 | - | - | - | - | - | - | - |
| MV Substations | | 491 | 530 | 421 | 375 | 376 | 376 | 1 707 | 1 784 | 1 866 |
| MV Switching Stations | | 975 | 1 085 | 1 | - | - | - | - | - | - |
| MV Networks | | 4 982 | 5 523 | 6 962 | 7 258 | 7 478 | 7 478 | 9 504 | 9 932 | 10 385 |
| LV Networks | | 12 668 | 13 612 | 16 135 | 17 439 | 17 553 | 17 553 | 22 370 | 23 377 | 24 449 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 18 585 | 20 792 | 21 895 | 23 487 | 23 499 | 23 499 | 27 701 | 28 412 | 29 693 |
| Dams and Weirs | | 790 | 876 | 163 | 445 | 308 | 308 | 405 | 423 | 442 |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | 828 | 806 | 915 | 915 | 992 | 1 037 | 1 085 |
| Pump Stations | | 1 319 | 1 236 | 1 007 | 1 171 | 1 129 | 1 129 | 1 780 | 1 838 | 1 899 |
| Water Treatment Works | | 1 | 40 | 1 382 | 2 033 | 2 084 | 2 084 | 2 521 | 2 634 | 2 755 |
| Bulk Mains | | 1 901 | 2 272 | 1 731 | 2 244 | 2 120 | 2 120 | 2 330 | 2 435 | 2 546 |
| Distribution | | 14 573 | 16 368 | 16 784 | 16 789 | 16 943 | 16 943 | 19 673 | 20 045 | 20 965 |
| Sanitation Infrastructure | | 11 381 | 13 205 | 16 308 | 18 753 | 18 852 | 18 852 | 22 133 | 22 666 | 23 705 |
| Pump Station | | 3 928 | 4 205 | 3 176 | 4 150 | 4 384 | 4 384 | 4 947 | 4 706 | 4 921 |
| Reticulation | | 7 307 | 8 832 | 12 391 | 13 630 | 13 341 | 13 341 | 15 938 | 16 655 | 17 420 |
| Waste Water Treatment Works | | 146 | 168 | 741 | 973 | 1 126 | 1 126 | 1 249 | 1 305 | 1 364 |
| Solid Waste Infrastructure | | 85 | 143 | 103 | 140 | 255 | 255 | 146 | 151 | 155 |
| Landfill Sites | | 30 | 34 | 26 | 61 | 163 | 163 | 63 | 65 | 65 |
| Waste Transfer Stations | | 55 | 109 | 76 | 79 | 91 | 91 | 83 | 86 | 90 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | 736 | 399 | 644 | 747 | 1 024 | 1 024 | 1 359 | 1 420 | 1 446 |
| Promenades | | 736 | 399 | 644 | 747 | 1 024 | 1 024 | 1 359 | 1 420 | 1 446 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Community Assets | | 2 271 | 4 824 | 2 596 | 4 073 | 4 196 | 4 196 | 4 839 | 5 278 | 5 409 |
| Community Facilities | | 1 589 | 1 484 | 1 574 | 2 919 | 3 030 | 3 030 | 3 342 | 3 712 | 3 782 |
| Halls | | 528 | 492 | 85 | 539 | 532 | 532 | 916 | 924 | 933 |
| Centres | | 68 | 44 | 16 | 19 | 17 | 17 | 37 | 39 | 41 |
| Crèches | | - | - | 27 | - | 5 | 5 | 10 | 11 | 11 |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | 177 | 25 | 133 | 1 059 | 486 | 486 | 385 | 654 | 658 |
| Libraries | | 22 | 32 | 207 | 151 | 527 | 527 | 196 | 205 | 213 |
| Cemeteries/Crematoria | | 28 | 32 | 56 | 73 | 146 | 146 | 76 | 80 | 83 |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | 213 | 219 | 412 | 326 | 435 | 435 | 500 | 522 | 540 |
| Public Open Space | | 64 | 18 | 2 | 2 | 4 | 4 | 2 | 2 | 3 |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | 489 | 621 | 637 | 750 | 879 | 879 | 1 088 | 1 138 | 1 158 |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | 130 | 137 | 143 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 682 | 3 340 | 1 021 | 1 153 | 1 166 | 1 166 | 1 497 | 1 565 | 1 627 |
| Indoor Facilities | | - | - | - | - | - | - | 130 | 137 | 143 |
| Outdoor Facilities | | 682 | 3 340 | 1 021 | 1 153 | 1 166 | 1 166 | 1 367 | 1 429 | 1 483 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | 130 | 137 | 143 |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | 130 | 137 | 143 |
| Investment properties | | - | 2 | 0 | 2 | 2 | 2 | 263 | 276 | 289 |
| Revenue Generating | | - | 2 | 0 | 2 | 2 | 2 | 132 | 139 | 146 |
| Improved Property | | - | - | - | - | - | - | 130 | 137 | 143 |
| Unimproved Property | | - | 2 | 0 | 2 | 2 | 2 | 3 | 3 | 3 |
| Non-revenue Generating | | - | - | - | - | - | - | 130 | 137 | 143 |
| Improved Property | | - | - | - | - | - | - | 130 | 137 | 143 |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Other assets | | 2 087 | 3 063 | 2 402 | 3 512 | 3 268 | 3 268 | 4 256 | 3 859 | 3 954 |
| Operational Buildings | | 2 087 | 3 063 | 2 402 | 3 512 | 3 268 | 3 268 | 4 125 | 3 722 | 3 811 |
| Municipal Offices | | 1 975 | 2 802 | 2 326 | 3 320 | 3 084 | 3 084 | 3 810 | 3 380 | 3 452 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | 110 | 172 | 69 | 184 | 178 | 178 | 179 | 199 | 208 |
| Yards | | 2 | - | - | - | - | - | 130 | 137 | 143 |
| Stores | | - | 35 | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | 54 | 7 | 8 | 6 | 6 | 7 | 7 | 7 |
| Housing | | - | - | - | - | - | - | 130 | 137 | 143 |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | 130 | 137 | 143 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 109 | 1 376 | 1 154 | 1 634 | 1 634 | 1 634 | 1 844 | 1 918 | 2 003 |
| Computer Equipment | | 1 109 | 1 376 | 1 154 | 1 634 | 1 634 | 1 634 | 1 844 | 1 918 | 2 003 |
| Furniture and Office Equipment | | 311 | 342 | 301 | 540 | 640 | 640 | 753 | 822 | 861 |
| Furniture and Office Equipment | | 311 | 342 | 301 | 540 | 640 | 640 | 753 | 822 | 861 |
| Machinery and Equipment | | 2 501 | 2 794 | 2 797 | 3 923 | 3 627 | 3 627 | 3 990 | 4 356 | 4 543 |
| Machinery and Equipment | | 2 501 | 2 794 | 2 797 | 3 923 | 3 627 | 3 627 | 3 990 | 4 356 | 4 543 |
| Transport Assets | | 5 801 | 7 094 | 5 675 | 6 297 | 7 019 | 7 019 | 6 921 | 7 192 | 5 885 |
| Transport Assets | | 5 801 | 7 094 | 5 675 | 6 297 | 7 019 | 7 019 | 6 921 | 7 192 | 5 885 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 110 509 | 120 300 | 112 295 | 121 107 | 121 473 | 121 473 | 153 675 | 150 776 | 162 109 |
| R&M as a % of PPE & Investment Property | | 3.8% | 4.0% | 4.0% | 3.6% | 4.1% | 4.1% | 4.8% | 4.3% | 4.4% |
| R&M as % Operating Expenditure | | 10.1% | 9.7% | 7.1% | 8.6% | 8.4% | 8.4% | 10.6% | 9.2% | 9.7% |

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 68 868 | 77 529 | 100 928 | 93 472 | 93 538 | 93 538 | 116 074 | 119 633 | 118 174 |
| Roads Infrastructure | | 16 744 | 19 308 | 27 855 | 24 131 | 24 131 | 24 131 | 29 057 | 29 565 | 28 699 |
| Roads | | 12 924 | 14 824 | 21 366 | 18 758 | 18 758 | 18 758 | 22 269 | 22 815 | 22 106 |
| Road Structures | | 1 707 | 2 178 | 3 974 | 2 939 | 2 939 | 2 939 | 4 187 | 4 141 | 4 018 |
| Road Furniture | | 2 113 | 2 306 | 2 516 | 2 434 | 2 434 | 2 434 | 2 602 | 2 609 | 2 575 |
| Capital Spares | | 0 | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 6 496 | 6 868 | 7 786 | 8 408 | 8 410 | 8 410 | 8 487 | 8 652 | 8 625 |
| Drainage Collection | | 6 467 | 6 774 | 7 644 | 8 291 | 8 291 | 8 291 | 8 328 | 8 461 | 8 305 |
| Storm water Conveyance | | 28 | 92 | 139 | 115 | 117 | 117 | 156 | 188 | 317 |
| Attenuation | | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Electrical Infrastructure | | 12 899 | 12 391 | 13 074 | 14 033 | 14 033 | 14 033 | 15 155 | 16 398 | 15 839 |
| Power Plants | | 217 | 216 | 216 | 339 | 339 | 339 | 296 | 324 | 323 |
| HV Substations | | 129 | 123 | 137 | 306 | 306 | 306 | 241 | 276 | 267 |
| HV Switching Station | | 45 | 47 | 84 | 44 | 44 | 44 | 84 | 85 | 77 |
| HV Transmission Conductors | | 227 | 227 | 228 | 228 | 228 | 228 | 228 | 228 | 228 |
| MV Substations | | 1 157 | 1 446 | 1 695 | 1 682 | 1 682 | 1 682 | 1 783 | 1 845 | 1 879 |
| MV Switching Stations | | 131 | 194 | 317 | 303 | 303 | 303 | 317 | 318 | 317 |
| MV Networks | | 2 267 | 2 311 | 2 464 | 2 596 | 2 596 | 2 596 | 2 822 | 2 937 | 2 959 |
| LV Networks | | 8 709 | 7 803 | 7 933 | 8 429 | 8 429 | 8 429 | 9 383 | 10 385 | 9 788 |
| Capital Spares | | 16 | 24 | - | 105 | 105 | 105 | - | - | - |
| Water Supply Infrastructure | | 14 801 | 18 240 | 26 787 | 24 272 | 24 332 | 24 332 | 30 746 | 31 562 | 31 968 |
| Dams and Weirs | | 290 | 216 | 215 | 216 | 216 | 216 | 215 | 216 | 198 |
| Boreholes | | 73 | 116 | 175 | 172 | 178 | 178 | 176 | 177 | 176 |
| Reservoirs | | 1 010 | 1 019 | 1 390 | 1 048 | 1 048 | 1 048 | 1 666 | 1 692 | 1 688 |
| Pump Stations | | 1 173 | 1 159 | 2 301 | 2 073 | 2 073 | 2 073 | 2 332 | 2 338 | 2 226 |
| Water Treatment Works | | 6 668 | 6 710 | 7 341 | 7 145 | 7 200 | 7 200 | 7 422 | 7 545 | 7 526 |
| Bulk Mains | | 111 | 111 | 1 073 | 138 | 138 | 138 | 2 787 | 2 795 | 2 787 |
| Distribution | | 5 376 | 8 796 | 14 125 | 13 308 | 13 308 | 13 308 | 15 979 | 16 631 | 17 198 |
| Distribution Points | | 94 | 111 | 168 | 168 | 168 | 168 | 168 | 168 | 168 |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | 5 | 2 | - | 4 | 4 | 4 | - | - | - |
| Sanitation Infrastructure | | 10 768 | 12 707 | 15 826 | 16 097 | 16 097 | 16 097 | 18 580 | 19 366 | 18 814 |
| Pump Station | | 2 258 | 3 450 | 3 857 | 3 529 | 3 529 | 3 529 | 4 185 | 4 251 | 3 436 |
| Reticulation | | 6 699 | 7 198 | 7 620 | 9 215 | 9 215 | 9 215 | 8 499 | 8 984 | 9 277 |
| Waste Water Treatment Works | | 1 799 | 2 048 | 4 272 | 3 290 | 3 290 | 3 290 | 5 819 | 6 054 | 6 024 |
| Outfall Sewers | | 0 | 0 | 75 | 0 | 0 | 0 | 75 | 75 | 75 |
| Toilet Facilities | | 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Capital Spares | | - | 8 | - | 60 | 60 | 60 | - | - | - |
| Solid Waste Infrastructure | | 6 291 | 7 240 | 8 773 | 5 416 | 5 416 | 5 416 | 13 002 | 13 142 | 13 320 |
| Landfill Sites | | 6 240 | 7 022 | 8 391 | 5 031 | 5 031 | 5 031 | 12 533 | 12 567 | 12 533 |
| Waste Transfer Stations | | 51 | 210 | 348 | 352 | 352 | 352 | 436 | 541 | 754 |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | 8 | 33 | 32 | 32 | 32 | 33 | 33 | 33 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | 188 | 214 | 230 | 230 | 230 | 230 | 289 | 356 | 423 |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 184 |
| Promenades | | 2 | 28 | 45 | 45 | 45 | 45 | 103 | 170 | 239 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | 680 | 562 | 596 | 886 | 889 | 889 | 759 | 592 | 486 |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | 13 | 17 | 25 | 250 | 250 | 250 | 39 | 40 | 36 |
| Distribution Layers | | 667 | 545 | 571 | 636 | 639 | 639 | 720 | 552 | 450 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousand | 1 | | | | | | | | | |
| Community Assets | | 7 422 | 7 062 | 8 119 | 7 573 | 7 573 | 7 573 | 9 282 | 9 468 | 9 399 |
| Community Facilities | | 3 209 | 2 848 | 3 217 | 2 964 | 2 964 | 2 964 | 3 797 | 3 831 | 3 851 |
| Halls | | 612 | 387 | 386 | 385 | 385 | 385 | 387 | 388 | 385 |
| Centres | | 171 | 226 | 381 | 236 | 236 | 236 | 500 | 503 | 504 |
| Crèches | | 403 | 378 | 359 | 377 | 377 | 377 | 409 | 411 | 390 |
| Clinics/Care Centres | | 8 | 8 | 88 | 13 | 13 | 13 | 147 | 147 | 147 |
| Fire/Ambulance Stations | | 145 | 144 | 128 | 115 | 115 | 115 | 128 | 129 | 119 |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | 87 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | 44 | 44 | 44 | 90 | 90 | 90 |
| Libraries | | 327 | 246 | 248 | 261 | 261 | 261 | 270 | 305 | 317 |
| Cemeteries/Crematoria | | 304 | 249 | 241 | 250 | 250 | 250 | 279 | 317 | 304 |
| Police | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks | | 149 | 205 | 219 | 223 | 223 | 223 | 219 | 220 | 216 |
| Public Open Space | | 90 | 90 | 225 | 93 | 93 | 93 | 225 | 225 | 225 |
| Nature Reserves | | - | 2 | 4 | 3 | 3 | 3 | 7 | 7 | 7 |
| Public Ablution Facilities | | 387 | 362 | 360 | 360 | 360 | 360 | 360 | 361 | 360 |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | 88 | 142 | 141 | 144 | 144 | 144 | 141 | 142 | 140 |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | 136 | 113 | 100 | 113 | 113 | 113 | 100 | 25 | - |
| Taxi Ranks/Bus Terminals | | 300 | 294 | 331 | 344 | 344 | 344 | 532 | 559 | 646 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 4 213 | 4 214 | 4 902 | 4 608 | 4 608 | 4 608 | 5 485 | 5 637 | 5 548 |
| Indoor Facilities | | 103 | 102 | 102 | 105 | 105 | 105 | 107 | 108 | 108 |
| Outdoor Facilities | | 4 111 | 4 111 | 4 800 | 4 503 | 4 503 | 4 503 | 5 378 | 5 529 | 5 441 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 1 671 | 1 936 | 1 443 | 1 975 | 1 975 | 1 975 | 1 728 | 1 940 | 1 614 |
| Revenue Generating | | 1 671 | 1 936 | 1 443 | 1 975 | 1 975 | 1 975 | 1 728 | 1 940 | 1 614 |
| Improved Property | | 1 671 | 1 936 | 1 443 | 1 975 | 1 975 | 1 975 | 1 728 | 1 940 | 1 614 |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2019/20 | 2020/21 | 2021/22 | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Other assets | | 3 141 | 2 680 | 3 008 | 3 755 | 3 755 | 3 755 | 4 280 | 4 839 | 4 758 |
| Operational Buildings | | 2 709 | 2 254 | 2 674 | 3 037 | 3 037 | 3 037 | 3 328 | 3 563 | 3 485 |
| Municipal Offices | | 2 552 | 2 156 | 2 336 | 2 872 | 2 872 | 2 872 | 2 913 | 3 118 | 3 043 |
| Pay/Enquiry Points | | 23 | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | 59 | 59 | 262 | 104 | 104 | 104 | 272 | 285 | 284 |
| Yards | | 56 | 22 | 54 | 30 | 30 | 30 | 80 | 80 | 80 |
| Stores | | 8 | 16 | 14 | 22 | 22 | 22 | 55 | 70 | 70 |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | 9 | 1 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Manufacturing Plant | | | | | | | | | | |
| Housing | | 433 | 426 | 334 | 718 | 718 | 718 | 951 | 1 277 | 1 273 |
| Staff Housing | | | | | | | | | | |
| Social Housing | | 433 | 426 | 334 | 718 | 718 | 718 | 951 | 1 277 | 1 273 |
| Capital Spares | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | 420 | 298 | 199 | 298 | 298 | 298 | 210 | 214 | 52 |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | 420 | 298 | 199 | 298 | 298 | 298 | 210 | 214 | 52 |
| Computer Software and Applications | | 420 | 298 | 199 | 298 | 298 | 298 | 210 | 214 | 52 |
| Computer Equipment | | 1 896 | 1 799 | 1 983 | 3 253 | 3 254 | 3 254 | 2 695 | 2 509 | 1 632 |
| Computer Equipment | | 1 896 | 1 799 | 1 983 | 3 253 | 3 254 | 3 254 | 2 695 | 2 509 | 1 632 |
| Furniture and Office Equipment | | 1 421 | 1 413 | 1 296 | 1 621 | 1 621 | 1 621 | 1 451 | 1 488 | 1 304 |
| Furniture and Office Equipment | | 1 421 | 1 413 | 1 296 | 1 621 | 1 621 | 1 621 | 1 451 | 1 488 | 1 304 |
| Machinery and Equipment | | 1 882 | 2 046 | 2 055 | 2 376 | 2 376 | 2 376 | 2 770 | 2 866 | 2 206 |
| Machinery and Equipment | | 1 882 | 2 046 | 2 055 | 2 376 | 2 376 | 2 376 | 2 770 | 2 866 | 2 206 |
| Transport Assets | | 3 919 | 4 294 | 4 690 | 7 880 | 7 886 | 7 886 | 5 814 | 5 977 | 5 228 |
| Transport Assets | | 3 919 | 4 294 | 4 690 | 7 880 | 7 886 | 7 886 | 5 814 | 5 977 | 5 228 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | 2 | 1 | 3 | 26 | 26 | 26 | 55 | 164 | 164 |
| Zoo's, Marine and Non-biological Animals | | 2 | 1 | 3 | 26 | 26 | 26 | 55 | 164 | 164 |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | | | | | | | | | |
| Zoological plants and animals | | | | | | | | | | |
| Total Depreciation | 1 | 90 641 | 99 058 | 123 725 | 122 227 | 122 301 | 122 301 | 144 359 | 149 099 | 144 531 |

WC043 Mossel Bay - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2022/23 | | | Current Year 2022/23 | | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|-----------------------|-----------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year+1 2024/25 | Budget Year+2 2025/26 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | 1 | | | | | | | | | |
| Infrastructure | | 74 241 | 60 643 | 45 811 | 48 706 | 55 679 | 55 679 | 62 978 | 71 923 | 64 443 |
| Roads Infrastructure | | 17 124 | 28 095 | 8 918 | 18 356 | 23 502 | 23 502 | 22 078 | 15 050 | 17 160 |
| Roads | | 296 | 186 | 498 | 400 | 1 356 | 1 356 | 2 150 | 1 100 | 3 000 |
| Road Structures | | – | – | 300 | 4 000 | 4 000 | 4 000 | 6 756 | 6 000 | 4 000 |
| Road Furniture | | 16 829 | 27 909 | 8 120 | 13 956 | 18 146 | 18 146 | 13 172 | 7 950 | 10 160 |
| Capital Spares | | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 8 547 | 3 703 | 7 558 | 6 000 | 7 364 | 7 364 | 11 000 | 11 023 | 8 923 |
| Drainage Collection | | – | – | 429 | 1 700 | 1 967 | 1 967 | 4 700 | 200 | – |
| Storm water Conveyance | | 8 547 | 3 703 | 7 129 | 4 300 | 5 397 | 5 397 | 6 300 | 10 823 | 8 923 |
| Attenuation | | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 7 839 | 7 510 | 7 205 | 20 100 | 19 985 | 19 985 | 15 530 | 12 850 | 10 360 |
| Power Plants | | 16 | 40 | – | 50 | 50 | 50 | 50 | 50 | 60 |
| HV Substations | | – | – | 130 | 4 000 | 1 000 | 1 000 | 6 000 | 10 000 | 6 000 |
| HV Switching Station | | – | 200 | 6 000 | 9 500 | 9 500 | 9 500 | – | – | – |
| HV Transmission Conductors | | 7 528 | 7 270 | 975 | 1 550 | 205 | 205 | 500 | – | – |
| MV Substations | | – | – | – | – | – | – | 1 980 | 500 | 3 300 |
| MV Switching Stations | | – | – | – | – | – | – | – | – | – |
| MV Networks | | – | – | 100 | 5 000 | 9 230 | 9 230 | 7 000 | 2 300 | 1 000 |
| LV Networks | | 295 | – | – | – | – | – | – | – | – |
| Capital Spares | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 6 754 | 4 124 | 4 172 | 600 | 300 | 300 | 1 400 | 10 850 | 19 000 |
| Dams and Weirs | | – | – | – | – | – | – | – | – | 1 000 |
| Pump Stations | | – | – | – | 100 | 100 | 100 | – | 250 | 2 000 |
| Water Treatment Works | | – | – | 28 | – | – | – | 500 | 5 500 | 2 000 |
| Bulk Mains | | – | – | – | – | – | – | – | – | – |
| Distribution | | 6 754 | 4 124 | 4 144 | 500 | 200 | 200 | 900 | 5 100 | 14 000 |
| Sanitation Infrastructure | | 6 042 | 200 | 4 614 | 1 700 | 2 694 | 2 694 | 9 700 | 17 500 | 5 400 |
| Pump Station | | 2 860 | 143 | 2 521 | 200 | 1 560 | 1 560 | 3 700 | 1 200 | 1 900 |
| Reticulation | | 410 | 57 | – | – | 334 | 334 | – | – | – |
| Waste Water Treatment Works | | 2 756 | – | 2 093 | 1 500 | 800 | 800 | 6 000 | 16 300 | 3 500 |
| Toilet Facilities | | 16 | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 27 935 | 17 011 | 13 343 | 250 | 205 | 205 | 250 | 1 500 | – |
| Landfill Sites | | 27 196 | 16 445 | 12 706 | – | – | – | 250 | – | – |
| Waste Transfer Stations | | 739 | 566 | 637 | 250 | 205 | 205 | – | 1 500 | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | | – | – | – | – | – | – | 2 900 | 3 150 | 3 600 |
| Promenades | | – | – | – | – | – | – | 2 900 | 3 150 | 3 600 |
| Capital Spares | | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | | – | – | – | 1 700 | 1 629 | 1 629 | 120 | – | – |
| Data Centres | | – | – | – | – | – | – | – | – | – |
| Core Layers | | – | – | – | 1 200 | 1 129 | 1 129 | – | – | – |
| Distribution Layers | | – | – | – | 500 | 500 | 500 | 120 | – | – |
| Community Assets | | 557 | 1 138 | 1 359 | 2 450 | 3 621 | 3 621 | 4 206 | 4 467 | 4 438 |
| Community Facilities | | 261 | 910 | 159 | 550 | 1 031 | 1 031 | 1 186 | – | – |
| Halls | | – | – | – | – | 125 | 125 | – | – | – |
| Centres | | 261 | 910 | – | 480 | 616 | 616 | 612 | – | – |
| Crèches | | – | – | – | – | 150 | 150 | 560 | – | – |
| Libraries | | – | – | – | 30 | 30 | 30 | 15 | – | – |
| Public Ablution Facilities | | – | – | 159 | – | – | – | – | – | – |
| Stalls | | – | – | – | 40 | 110 | 110 | – | – | – |
| Sport and Recreation Facilities | | 296 | 228 | 1 201 | 1 900 | 2 590 | 2 590 | 3 020 | 4 467 | 4 438 |
| Outdoor Facilities | | – | 128 | 699 | – | – | – | 3 020 | 4 467 | 4 438 |
| Capital Spares | | 296 | 100 | 502 | 1 900 | 2 590 | 2 590 | – | – | – |
| Heritage assets | | – | – | – | – | 812 | 812 | – | – | 2 587 |
| Monuments | | – | – | – | – | – | – | – | – | – |
| Historic Buildings | | – | – | – | – | 812 | 812 | – | – | 2 587 |
| Investment properties | | – | – | – | 100 | 100 | 100 | 40 | 290 | 250 |
| Revenue Generating | | – | – | – | 100 | 100 | 100 | 40 | 290 | 250 |
| Improved Property | | – | – | – | 100 | 100 | 100 | 40 | 290 | 250 |
| Other assets | | 3 846 | 1 064 | 758 | 54 393 | 47 204 | 47 204 | 1 099 | 1 080 | 500 |
| Operational Buildings | | 3 846 | 1 064 | 758 | 1 350 | 1 668 | 1 668 | 450 | 1 080 | 500 |
| Municipal Offices | | – | 9 | 574 | – | 198 | 198 | – | – | – |
| Workshops | | 3 846 | 759 | 40 | 200 | 320 | 320 | 200 | 280 | – |
| Stores | | – | 296 | – | 700 | 700 | 700 | – | – | – |
| Laboratories | | – | – | 145 | 400 | 400 | 400 | – | – | – |
| Depots | | – | – | – | 50 | 50 | 50 | 250 | 800 | 500 |
| Housing | | – | – | – | 53 043 | 45 536 | 45 536 | 649 | – | – |
| Capital Spares | | – | – | – | 53 043 | 45 536 | 45 536 | 649 | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – |
| Computer Equipment | | 1 326 | 2 455 | 2 323 | 5 141 | 7 712 | 7 712 | 1 700 | – | – |
| Computer Equipment | | 1 326 | 2 455 | 2 323 | 5 141 | 7 712 | 7 712 | 1 700 | – | – |
| Furniture and Office Equipment | | 371 | 282 | 959 | 253 | 318 | 318 | 106 | 58 | 39 |
| Furniture and Office Equipment | | 371 | 282 | 959 | 253 | 318 | 318 | 106 | 58 | 39 |
| Machinery and Equipment | | 3 270 | 1 341 | 29 | 460 | 460 | 460 | 1 300 | – | – |
| Machinery and Equipment | | 3 270 | 1 341 | 29 | 460 | 460 | 460 | 1 300 | – | – |
| Transport Assets | | 2 384 | 1 431 | 1 522 | 2 200 | 2 017 | 2 017 | – | – | – |
| Transport Assets | | 2 384 | 1 431 | 1 522 | 2 200 | 2 017 | 2 017 | – | – | – |
| Total Capital Expenditure on upgrading of existing assets | 1 | 85 996 | 68 353 | 52 761 | 113 703 | 117 922 | 117 922 | 71 430 | 77 818 | 72 257 |
| Upgrading of Existing Assets as % of total capex | | 35.5% | 30.0% | 28.2% | 39.9% | 41.4% | 41.4% | 18.7% | 18.9% | 23.5% |
| Upgrading of Existing Assets as % of deprec* | | 94.9% | 69.0% | 42.6% | 93.0% | 96.4% | 96.4% | 49.5% | 52.2% | 50.0% |

WC043 Mossel Bay - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2023/24 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|----------------|
| | | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 233 | 55 | 50 | 250 | 120 | 130 | 1 |
| Vote 2 - CORPORATE SERVICES | | 9 124 | 6 410 | 3 150 | 5 200 | 3 500 | 2 100 | 751 |
| Vote 3 - FINANCIAL SERVICES | | 9 658 | 5 805 | 1 309 | 750 | 950 | 950 | 13 |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 238 418 | 283 520 | 196 762 | 152 000 | 158 000 | 160 000 | 644 526 |
| Vote 5 - COMMUNITY SERVICES | | 19 824 | 35 409 | 33 880 | 13 000 | 13 200 | 13 400 | 16 478 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 100 639 | 75 335 | 69 315 | 42 000 | 44 000 | 46 000 | 15 020 |
| Vote 7 - COMMUNITY SAFETY | | 3 808 | 4 336 | 3 288 | 4 500 | 4 600 | 4 700 | 17 |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 381 704 | 410 870 | 307 754 | 217 700 | 224 370 | 227 280 | 676 806 |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 2 | 1 | 1 | 3 | 1 | 1 | - |
| Vote 2 - CORPORATE SERVICES | | 91 | 64 | 32 | 52 | 35 | 21 | 15 |
| Vote 3 - FINANCIAL SERVICES | | 97 | 58 | 13 | 8 | 10 | 10 | - |
| Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | 16 689 | 19 846 | 17 709 | 9 120 | 12 640 | 14 400 | 42 477 |
| Vote 5 - COMMUNITY SERVICES | | 1 189 | 2 479 | 1 355 | 780 | 1 056 | 804 | 1 542 |
| Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | 5 032 | 5 273 | 2 773 | 2 940 | 2 200 | 2 300 | 5 502 |
| Vote 7 - COMMUNITY SAFETY | | 190 | 304 | 132 | 315 | 230 | 235 | 283 |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | 23 291 | 28 025 | 22 013 | 13 217 | 16 172 | 17 771 | 49 820 |
| Future revenue by source | 3 | | | | | | | |
| Exchange Revenue | | 689 | 730 | 774 | 828 | 878 | 940 | 735 |
| Service charges - Electricity | | 1 272 | 1 348 | 1 429 | 1 529 | 1 621 | 1 734 | 4 |
| Service charges - Water | | 6 890 | 7 303 | 7 742 | 8 284 | 8 781 | 9 395 | 25 962 |
| Service charges - Waste Water Management | | 20 389 | 21 612 | 22 909 | 24 513 | 25 984 | 27 802 | 18 652 |
| Service charges - Waste Management | | 1 018 | 1 079 | 1 143 | 1 223 | 1 297 | 1 388 | 529 |
| Agency services | | 797 | 845 | 896 | 958 | 1 016 | 1 087 | 257 |
| <i>List other revenues sources if applicable</i> | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | 31 055 | 32 918 | 34 893 | 37 336 | 39 576 | 42 346 | 46 139 |
| Net Financial Implications | | 373 940 | 405 977 | 294 873 | 193 581 | 200 966 | 202 705 | 680 487 |

Please note that the detail Capital Project information as required in Schedule SA36 is provided in Annexure C to the budget document due to size constraints.

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | Function | Project name | Project number | Type | Asset Class | Asset Sub-Class | Ward Location | Current Year 2022/23 | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---|--------------|----------------|---------------------------------|---------------------------------|---|---------------|----------------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| Parent municipality: | | | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | |
| Executive and Council | Medium Capacity Colour Multi Function Printer | 65086 | New | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | | 45 | | | | |
| Executive and Council | Furniture & Office Equipment | 61120 | New | Computer Equipment | Computer Equipment | Administrative or Head Office (Including Satellite Offices) | 15 | 55 | 10 | 10 | 10 | |
| Finance and Administration | Furniture & Office Equipment-Legal Services_ Upgrading | 61120 | Upgrading | Computer Equipment | Computer Equipment | Administrative or Head Office (Including Satellite Offices) | 20 | | 10 | 10 | 10 | |
| Finance and Administration | Furniture & Office Equipment-Legal Services_ New | 61120 | New | Computer Equipment | Computer Equipment | Administrative or Head Office (Including Satellite Offices) | 20 | 40 | 10 | 10 | 10 | |
| Finance and Administration | New office Furniture Legal Services (Vacant Post) | 11039 | New | Electrical Infrastructure | LV Networks | Administrative or Head Office (Including Satellite Offices) | 50 | 37 | | | | |
| Finance and Administration | Furniture and Office Equipment : Legal Services Planning | 66113 | New | Solid Waste Infrastructure | Waste Transfer Stations | Administrative or Head Office (Including Satellite Offices) | 10 | | 10 | 10 | 10 | |
| Finance and Administration | Multi-media studio | 66113 | New | Water Supply Infrastructure | Reservoirs | Administrative or Head Office (Including Satellite Offices) | 200 | 240 | | | | |
| Finance and Administration | Media Equipment | 61079 | New | Sanitation Infrastructure | Waste Water Treatment Works | Administrative or Head Office (Including Satellite Offices) | | 50 | 75 | | | |
| Finance and Administration | Furniture & Office Equipment- New | 62082 | New | Furniture and Office Equipment | Furniture and Office Equipment | Administrative or Head Office (Including Satellite Offices) | 25 | | | | | |
| Finance and Administration | Emergency electricity to offices that is without power during load shedding | 67125 | New | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | | 300 | 500 | | | |
| Planning and Development | Furniture, Tools & Equipment | 81098 | New | Coastal Infrastructure | Promenades | Administrative or Head Office (Including Satellite Offices) | | 40 | | | | |
| Finance and Administration | UPS Systems for Home offices - Budget office | 65090 | New | Transport Assets | Transport Assets | Administrative or Head Office (Including Satellite Offices) | | 56 | | | | |
| Executive and Council | Computer equipment - Executive | 81099 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Administrative or Head Office (Including Satellite Offices) | | 4 | | | | |
| Finance and Administration | Office Equipment | 81101 | New | Sport and Recreation Facilities | Outdoor Facilities | Administrative or Head Office (Including Satellite Offices) | | 10 | | | | |
| Finance and Administration | Furniture & Office Equipment-Creditors (R) | 81102 | Upgrading | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | 5 | 9 | 9 | 5 | 5 | |
| Finance and Administration | New Shredding Machine for Payroll Section | 82110 | New | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | | 22 | | | | |
| Finance and Administration | Computer Equipment | 82110 | New | Community Facilities | Halls | Administrative or Head Office (Including Satellite Offices) | 6 | 3 | 8 | | | |
| Finance and Administration | Furniture & Office Equipment-SCM-Replacements | 82110 | Renewal | Sport and Recreation Facilities | Outdoor Facilities | Administrative or Head Office (Including Satellite Offices) | 5 | | | | | |
| Finance and Administration | Furniture & Office Equipment-SCM | 81103 | New | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | | 8 | 8 | | | |
| Finance and Administration | Furniture & Office Equipment-SCM(Replacement.L) | 03029 | Renewal | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | 2 | | | | | |
| Energy sources | Furniture & Office Equipment (New) | 03026 | New | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | | 22 | 5 | 5 | 5 | |
| Energy sources | Furniture & Office Equipment (Replacements) | 03029 | Upgrading | Machinery and Equipment | Machinery and Equipment | Administrative or Head Office (Including Satellite Offices) | 9 | 7 | 10 | 10 | 10 | |
| Energy sources | Replacement Network Low Voltage | 03029 | Renewal | Transport Assets | Transport Assets | Whole of the Municipality | 65 | 108 | 68 | 72 | | |
| Energy sources | Capital Spares (Replace Mini Substations) | 03029 | Renewal | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | 1 600 | | 1 650 | 1 750 | 2 000 | |
| Energy sources | Replace MV Ring Main Units | 03029 | Renewal | Transport Assets | Transport Assets | Whole of the Municipality | 600 | 2 206 | 600 | 950 | 1 000 | |
| Energy sources | Electrification Projects | 03029 | New | Electrical Infrastructure | LV Networks | Whole of the Municipality | 6 370 | 6 775 | 10 441 | 10 435 | 4 348 | |
| Energy sources | Electrification Projects_CRR | 03029 | New | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 200 | 150 | 150 | 150 | 150 | |
| Energy sources | Electrification Projects_CRR | 03029 | New | Electrical Infrastructure | MV Networks | Whole of the Municipality | | 50 | 50 | 50 | 50 | |
| Energy sources | Electrification: Louis Fourie Corridor | 03027 | New | Electrical Infrastructure | MV Networks | Whole of the Municipality | 4 987 | 4 583 | | | | |
| Energy sources | Street Lights:Great Brak Area | 03029 | Renewal | Electrical Infrastructure | MV Networks | Whole of the Municipality | 17 | 12 | 20 | 21 | 22 | |
| Energy sources | Replace MV Overhead Lines : Great and Klein Brak areas | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 32 | 21 | 34 | 36 | 38 | |
| Energy sources | Casino Sub-Replace Switchgear | 03029 | Upgrading | Transport Assets | Transport Assets | Whole of the Municipality | 30 | | 50 | | | |
| Energy sources | Casino Sub-Replace Switchgear | 03029 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 1 000 | | 1 800 | | | |
| Energy sources | Casino Sub-Replace Switchgear | 03029 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 20 | | 30 | | | |
| Energy sources | Intake Substation Revamp (66 kV) | 03029 | Upgrading | Computer Equipment | Computer Equipment | Whole of the Municipality | 4 000 | 1 000 | 6 000 | 10 000 | 6 000 | |
| Energy sources | Smartgrid, metering & monitoring | 03029 | New | Other Assets | Municipal Offices | Whole of the Municipality | 300 | 50 | 50 | 50 | 200 | |
| Energy sources | Smartgrid, metering & monitoring | 03029 | New | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | | 250 | | | | |
| Energy sources | Aalwyndal MV network upgrade | 03029 | Upgrading | Machinery and Equipment | Machinery and Equipment | Ward 7 | 4 000 | 7 730 | 6 000 | 1 300 | | |
| Energy sources | Replace Morrison Str OHL | 03029 | Upgrading | Water Supply Infrastructure | Pump Stations | Ward 5 | | 7 | 7 | 15 | 18 | |
| Energy sources | Replace Morrison Str OHL | 03029 | Upgrading | Water Supply Infrastructure | Pump Stations | Ward 5 | | 1 384 | 944 | 1 885 | 2 360 | |
| Energy sources | Replace Morrison Str OHL | 03029 | Upgrading | Water Supply Infrastructure | Pump Stations | Ward 5 | | 109 | 49 | 100 | 123 | |
| Energy sources | Replace Morrison Str OHL | 03029 | Upgrading | Water Supply Infrastructure | Pump Stations | Ward 5 | 1 000 | | | | | |
| Energy sources | MV Network Improvement KwaNongqaba SS-B substation | 03029 | Upgrading | Biological or Cultivated Assets | Biological or Cultivated Assets | Whole of the Municipality | 15 | 5 | | | | |
| Energy sources | MV Network Improvement KwaNongqaba SS-B substation | 03029 | Upgrading | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | 475 | 200 | | | | |
| Energy sources | MV Network Improvement KwaNongqaba SS-B substation | 03029 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 10 | | | | | |
| Energy sources | Replace Vehicle CBS 28887 | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 435 | | | | | |
| Energy sources | Replacement of Electricity Meters | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 204 | 90 | 95 | 100 | 100 | |
| Energy sources | Replacement of Electricity Meters | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | | 114 | 118 | 122 | 131 | |
| Energy sources | Replacement of MV Cable to Mossdustria | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Ward 7 | | 809 | | | | |
| Energy sources | Replacement of MV Cable to Mossdustria | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Ward 7 | | 91 | | | | |
| Energy sources | Replacement of MV Cable to Mossdustria | 03029 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Ward 7 | | 50 | | | | |
| Energy sources | Electrical LV recalculation of Erf 7092, Dana Bay-Dontated Ass | 03029 | New | Furniture and Office Equipment | Furniture and Office Equipment | Ward 11 | | 182 | | | | |
| Energy sources | High mast lighting for KwaNongqaba area | 07014 | New | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | | 217 | | | | |
| Energy sources | Standby generators | 02015 | New | Computer Equipment | Computer Equipment | Whole of the Municipality | | 4 348 | | | | |

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | Function | Project name | Project number | Type | Asset Class | Asset Sub-Class | Ward Location | Current Year 2022/23 | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|----------------------------|---|----------------|-----------|--------------------------------|--------------------------------|---|----------------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Waste Water Management | Upgrade of Beach Street Sewer Pump Station | 73097 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Ward 8 | - | 220 | - | - | - |
| | Finance and Administration | Screening System for VPS | 05133 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Ward 10 | - | 1 100 | - | - | - |
| | Waste Water Management | Improve Stormwater :Upgrade S/W Channel, Boland Park, P | 05133 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Ward 10 | 500 | 300 | 450 | 500 | 3 000 |
| | Waste Water Management | Improve Stormwater :Upgrade S/W along Anda,Sneueberg t | 05133 | New | Furniture and Office Equipment | Furniture and Office Equipment | Ward 3 | 600 | 931 | 350 | - | - |
| | Waste Water Management | Improve stormwater system in Sampson Street, Ext.23 | 05134 | Upgrading | Electrical Infrastructure | LV Networks | Ward 13 | 1 000 | 1 286 | - | - | - |
| | Road Transport | Furniture & Office Equipment | 05134 | New | Electrical Infrastructure | Capital Spares-Elect | Administrative or Head Office (Including Satellite Offices) | 30 | 100 | 50 | 30 | 30 |
| | Road Transport | Machinery & Equipment | 05134 | New | Electrical Infrastructure | Power Plants | Whole of the Municipality | 50 | 70 | 50 | 50 | 50 |
| | Road Transport | Pavements: CBD and Street Furniture-Materials and Supplie | 05134 | Upgrading | Electrical Infrastructure | Power Plants | Ward 8 | - | 50 | - | - | - |
| | Road Transport | Pavements: CBD and Street Furniture-Compensation of Empl | 05134 | Upgrading | Electrical Infrastructure | Power Plants | Ward 8 | - | 50 | - | - | - |
| | Road Transport | Pavements: CBD and Street Furniture-Cost of Site Preparat | 05134 | Upgrading | Electrical Infrastructure | Power Plants | Ward 8 | - | 5 | - | - | - |
| | Waste Water Management | New stormwater system in Diaz Beach | 05134 | New | Electrical Infrastructure | Power Plants | Ward 10 | 650 | 1 000 | 450 | 1 000 | 1 000 |
| | Road Transport | Sidewalks:New Sidewalks: Ward 15 | 05134 | New | Electrical Infrastructure | LV Networks | Ward 15 | - | 60 | - | - | 200 |
| | Road Transport | Sidewalks:New Sidewalks: Ward 15 | 05134 | New | Electrical Infrastructure | MV Networks | Ward 15 | - | 54 | - | - | 30 |
| | Road Transport | Sidewalks:New Sidewalks: Ward 15 | 05134 | New | Electrical Infrastructure | MV Substations | Ward 15 | - | 111 | - | - | 60 |
| | Road Transport | Sidewalks:New Sidewalks: Ward 9-Phase 2 | 05134 | New | Electrical Infrastructure | MV Substations | Ward 9 | - | 54 | - | - | 30 |
| | Road Transport | Sidewalks:New Sidewalks: Ward Six | 05134 | New | Electrical Infrastructure | MV Substations | Ward 6 | - | 7 | - | - | 10 |
| | Road Transport | Sidewalks:New Sidewalks: Ward Six | 05134 | New | Electrical Infrastructure | HV Substations | Ward 6 | - | 95 | - | - | 60 |
| | Road Transport | Sidewalks:New Sidewalks: Ward Six | 05134 | New | Electrical Infrastructure | LV Networks | Ward 6 | - | 78 | - | - | 200 |
| | Road Transport | Sidewalks:New Sidewalks: Ward Six | 05134 | New | Electrical Infrastructure | LV Networks | Ward 6 | - | 63 | - | - | 30 |
| | Road Transport | Tarring of Streets & Roads :Upgrading of Gravel Roads & S | 05134 | Upgrading | Electrical Infrastructure | MV Networks | Ward 3 | 4 306 | 8 428 | - | - | - |
| | Road Transport | Rebuild Tar Roads:Upgrading of Streets in Island View | 05134 | Upgrading | Electrical Infrastructure | MV Networks | Ward 7 | 500 | 1 400 | 1 300 | 1 000 | 1 400 |
| | Road Transport | New link road from Croz Street to Flora | 05134 | Upgrading | Electrical Infrastructure | MV Networks | Ward 11 | 2 000 | 830 | 2 000 | 950 | 4 760 |
| | Road Transport | Upgrading of Point | 05134 | Upgrading | Electrical Infrastructure | MV Networks | Ward 8 | - | 211 | - | - | - |
| | Road Transport | Upgrading of stormwater at Bill Jeffery (Between Albert Luful | 05134 | Upgrading | Electrical Infrastructure | MV Networks | Ward 13 | - | - | - | - | - |
| | Road Transport | Taxi Holding Area at D'Almeida | 05134 | New | Electrical Infrastructure | MV Substations | Ward 9 | 1 000 | 3 456 | 1 200 | 10 | 2 000 |
| | Road Transport | Canopy (Schoeman Yard RTS) | 05134 | New | Electrical Infrastructure | MV Substations | Whole of the Municipality | 32 | - | - | - | - |
| | Road Transport | Supply and deliver new TLB Site Master | 05133 | Renewal | Electrical Infrastructure | MV Substations | Whole of the Municipality | - | 876 | - | - | - |
| | Waste Water Management | Upgrading of stormwater system between Village on Sea & B | 05133 | Upgrading | Transport Assets | Transport Assets | Ward 6 | 200 | 14 | 10 | - | - |
| | Waste Water Management | Upgrading of stormwater system between Village on Sea & B | 05133 | Upgrading | Electrical Infrastructure | LV Networks | Ward 6 | - | 144 | 70 | 70 | - |
| | Waste Water Management | Upgrading of stormwater system between Village on Sea & B | 05133 | Upgrading | Electrical Infrastructure | LV Networks | Ward 6 | - | 188 | 70 | 70 | - |
| | Road Transport | Expropriation / Land Acquisition Voorbaai | 05132 | New | Sanitation Infrastructure | Pump Station | Whole of the Municipality | 1 300 | 40 | 1 300 | - | - |
| | Road Transport | Installation of retaining blocks at the Parking Area | 05134 | New | Sanitation Infrastructure | Pump Station | Ward 8 | 150 | - | - | - | - |
| | Road Transport | Sonsky nvallei: New Access Road | 05134 | New | Storm water Infrastructure | Storm water Conveyance | Ward 7 | - | 500 | 585 | 2 828 | - |
| | Road Transport | New sidewalks - Ward 1 | 05134 | New | Storm water Infrastructure | Storm water Conveyance | Ward 1 | - | 27 | - | - | - |
| | Road Transport | New sidewalks - Ward 1 | 05134 | New | Storm water Infrastructure | Storm water Conveyance | Ward 1 | - | 43 | - | - | - |
| | Road Transport | New sidewalks - Ward 1 | 05133 | New | Furniture and Office Equipment | Furniture and Office Equipment | Ward 1 | - | 5 | - | - | - |
| | Waste Water Management | Stormwater drainage in Sjaji Street, kwaNonqaba | 05133 | Renewal | Machinery and Equipment | Machinery and Equipment | Ward 1 | - | 40 | - | - | - |
| | Waste Water Management | Stormwater drainage in Sjaji Street, kwaNonqaba | 05133 | Renewal | Roads Infrastructure | Roads | Ward 1 | - | 30 | - | - | - |
| | Waste Water Management | Stormwater drainage in Sjaji Street, kwaNonqaba | 02019 | Renewal | Roads Infrastructure | Roads | Ward 1 | - | 5 | - | - | - |
| | Waste Water Management | Instrumentation-Purification Services | 02019 | New | Roads Infrastructure | Roads | Whole of the Municipality | - | 210 | 200 | 200 | 200 |
| | Waste Water Management | New shade net parking | 02019 | New | Storm water Infrastructure | Drainage Collection | Whole of the Municipality | 40 | 110 | - | - | - |
| | Waste Water Management | Upgrading of the Regional WWTW | 02024 | Upgrading | Roads Infrastructure | Road Structures | Whole of the Municipality | 1 000 | 500 | 3 000 | 9 000 | 500 |
| | Waste Water Management | Replacement of Vehicle: CBS 21348 | 02023 | Renewal | Roads Infrastructure | Road Structures | Whole of the Municipality | 380 | 397 | - | - | - |
| | Waste Water Management | Replacement of sewer pipelines between Mossel Bay and Ha | 02023 | Renewal | Roads Infrastructure | Road Structures | Whole of the Municipality | 3 000 | 700 | 7 000 | 9 800 | 500 |
| | Waste Water Management | Midbrak Main Sewer Network | 02023 | New | Roads Infrastructure | Road Structures | Ward 5 | 8 500 | 5 500 | 10 000 | 500 | 4 500 |
| | Waste Water Management | Main Sewer Network between Glentana & Great Brak | 02024 | New | Roads Infrastructure | Road Structures | Ward 5 | 12 000 | 7 000 | 9 000 | 5 000 | - |
| | Waste Water Management | Furniture & Office Equipment | 02020 | Upgrading | Roads Infrastructure | Road Structures | Administrative or Head Office (Including Satellite Offices) | 20 | 5 | 10 | 10 | - |
| | Waste Water Management | Capacity increase of Great Brak WWTW | 02020 | Renewal | Roads Infrastructure | Road Structures | Ward 4 | 21 000 | 5 000 | 40 000 | - | - |
| | Waste Water Management | Capacity increase of Pinnacle Point WWTW | 02020 | Renewal | Roads Infrastructure | Road Structures | Whole of the Municipality | 9 976 | 5 573 | 20 626 | 20 339 | 15 903 |
| | Waste Water Management | Capacity increase of Pinnacle Point WWTW | 02019 | Renewal | Roads Infrastructure | Road Furniture | Whole of the Municipality | 2 594 | 1 000 | 2 998 | - | - |
| | Waste Water Management | Machinery & Equipment - Replacement | 02024 | Renewal | Roads Infrastructure | Road Furniture | Whole of the Municipality | 10 | 20 | - | 20 | - |
| | Waste Water Management | New Vacuum Truck | 02022 | New | Roads Infrastructure | Road Furniture | Administrative or Head Office (Including Satellite Offices) | - | 1 356 | - | - | - |
| | Waste Water Management | Upgrade WWWTW-Friemersheim-C.R.R | 02022 | Upgrading | Roads Infrastructure | Road Furniture | Ward 14 | 500 | - | - | - | - |
| | Waste Water Management | Upgrade WWTW - Friemersheim | 02023 | Upgrading | Storm water Infrastructure | Storm water Conveyance | Ward 14 | - | 300 | 3 000 | 7 000 | - |
| | Waste Water Management | Furniture & Office Equipment WWTW (Replacements) | 02023 | Renewal | Community Facilities | Taxi Ranks/Bus Terminals | Administrative or Head Office (Including Satellite Offices) | 50 | 45 | - | 10 | - |
| | Waste Water Management | Furniture & Office Equipment for Superintendent Sewer (Sou | 02024 | New | Transport Assets | Transport Assets | Administrative or Head Office (Including Satellite Offices) | 30 | 10 | - | - | - |
| | Waste Water Management | Moss Light Industrial Park:Provision of basic infrastructure on | 01010 | New | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | 700 | 400 | 5 000 | 5 750 | - |
| | Water management | Replacement of Water Meters | 01011 | Renewal | Storm water Infrastructure | Drainage Collection | Whole of the Municipality | - | 400 | 350 | 350 | 360 |
| | Water management | Ernst Robertson Pipeline to Sandhoogte | 01010 | Renewal | Storm water Infrastructure | Drainage Collection | Whole of the Municipality | 1 000 | 300 | 4 200 | 3 500 | - |
| | Water management | Furniture & Office Equipment | 01010 | Upgrading | Storm water Infrastructure | Drainage Collection | Administrative or Head Office (Including Satellite Offices) | 20 | 6 | 10 | - | - |

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | Function | Project name | Project number | Type | Asset Class | Asset Sub-Class | Ward Location | Current Year 2022/23 | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-------------------------------|--|----------------|-----------|---------------------------------|--------------------------------|---|----------------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Water management | Replace Water Network Lines-All Areas | 01011 | Renewal | Land | Land | Whole of the Municipality | 5 000 | 9 100 | 400 | 5 000 | 5 000 |
| | Water management | New Great Brak River Reservoir | 01011 | New | Roads Infrastructure | Road Furniture | Ward 4 | 3 100 | - | - | - | - |
| | Water management | New Great Brak River Reservoir | 01010 | New | Machinery and Equipment | Machinery and Equipment | Ward 4 | - | 2 000 | 9 500 | - | - |
| | Water management | Herbertsdale: Electrical Power Supply to Water Source & Bulk | 01010 | New | Other Assets | Workshops | Ward 7 | 2 714 | 2 496 | - | - | - |
| | Water management | Upgrade pipeline between Hartenbos Kop Reservoir and Brak | 01010 | Renewal | Sanitation Infrastructure | Waste Water Treatment Works | Whole of the Municipality | 2 000 | 1 500 | 10 000 | - | - |
| | Water management | Water Management Solutions (Smart Meters) | 01011 | Upgrading | Transport Assets | Transport Assets | Whole of the Municipality | 500 | 200 | 500 | 500 | - |
| | Water management | Replacement of Fencing at Reservoirs | 01010 | Renewal | Sanitation Infrastructure | Reticulation | Whole of the Municipality | 1 000 | 1 500 | 1 000 | 1 000 | 1 000 |
| | Water management | Machinery and Equipment - New | 01011 | New | Sanitation Infrastructure | Reticulation | Whole of the Municipality | 20 | 75 | 75 | - | - |
| | Water management | Gravity pipelines from Vaale Vallei Reservoir to surrounding | 01010 | New | Sanitation Infrastructure | Reticulation | Whole of the Municipality | 1 800 | 1 400 | 20 000 | - | - |
| | Water management | Electrical Bulk supply to Vaale Vallei pump station | 01011 | New | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 500 | 300 | 2 500 | - | - |
| | Water management | Replacement of Vehicle: CBS 32657 | 01011 | Renewal | Sanitation Infrastructure | Waste Water Treatment Works | Whole of the Municipality | 380 | - | - | - | - |
| | Water management | Replacement of Vehicle: CBS 37205 | 21047 | Renewal | Sanitation Infrastructure | Waste Water Treatment Works | Whole of the Municipality | - | 400 | - | - | - |
| | Environmental Protection | Solar Sport lights for Kwanonqaba and Louie Fourie Transfer | 21047 | Upgrading | Sanitation Infrastructure | Waste Water Treatment Works | Ward 3 | 250 | 5 | - | - | - |
| | Environmental Protection | Solar Sport lights for Kwanonqaba and Louie Fourie Transfer | 21047 | Upgrading | Machinery and Equipment | Machinery and Equipment | Ward 3 | - | - | - | - | - |
| | Environmental Protection | Upgrade of access road to Herbertsdale Transfer Station | 06036 | Upgrading | Transport Assets | Transport Assets | Whole of the Municipality | - | 200 | 1 500 | - | - |
| | Waste Management | Replacement of Vehicle: CBS 27393 | 06036 | Renewal | Sanitation Infrastructure | Waste Water Treatment Works | Whole of the Municipality | - | 1 668 | - | - | - |
| | Waste Management | Procurement of a TLB | 06036 | New | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 600 | 513 | - | - | - |
| | Waste Management | Respraying cost land fill site | 06036 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Ward 14 | - | 812 | - | - | 2 587 |
| | Waste Management | Purchase of Vehicle: New NISSAN NP200 1.6 8V Base-AC | 06036 | New | Land | Land | Whole of the Municipality | - | 200 | - | - | - |
| | Waste Management | Car Port-Schoeman Street | 06036 | New | Water Supply Infrastructure | Distribution | Whole of the Municipality | - | 2 136 | - | - | - |
| | Waste Management | New conservancy tank Louie Fourie Transfer Station | 06036 | New | Water Supply Infrastructure | Bulk Mains | Ward 11 | - | 18 | - | - | - |
| | Waste Management | New Spotlight Herbertsdale Transfer station | 06036 | New | Furniture and Office Equipment | Furniture and Office Equipment | Ward 5 | - | 20 | - | - | - |
| | Waste Management | Purchase of New Vehicle : 4X2 LDV | 41053 | New | Water Supply Infrastructure | Distribution | Whole of the Municipality | 350 | 307 | - | - | - |
| | Community and Social Services | Fencing at Youth Café Great Brak River | 41053 | Upgrading | Water Supply Infrastructure | Reservoirs | Ward 5 | 80 | 216 | - | - | - |
| | Community and Social Services | UPS at Indoor Sport Centre, Sampson Street | 41053 | New | Water Supply Infrastructure | Distribution | Administrative or Head Office (Including Satellite Offices) | - | 20 | - | - | - |
| | Community and Social Services | UPS at Indoor Sport Centre, Sampson Street | 41053 | New | Water Supply Infrastructure | Distribution | Administrative or Head Office (Including Satellite Offices) | - | 15 | - | - | - |
| | Community and Social Services | Cyber Cabling Networks - Community Development | 41053 | New | Water Supply Infrastructure | Distribution | Administrative or Head Office (Including Satellite Offices) | - | 2 | - | - | - |
| | Community and Social Services | Demolishing of the sineithemba early childhood development | 43066 | Upgrading | Water Supply Infrastructure | Reservoirs | Ward 12 | - | 150 | - | - | - |
| | Community and Social Services | Close off to ASLA Hall | 44076 | Upgrading | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | - | 125 | - | - | - |
| | Sport and Recreation | One Boerbull Trailer Bulperd with Mounted Water Tank (Don | 44068 | New | Water Supply Infrastructure | Bulk Mains | Whole of the Municipality | - | 76 | - | - | - |
| | Sport and Recreation | Replace redundant fences Herbertsdale Sport fields | 44068 | Renewal | Electrical Infrastructure | MV Networks | Whole of the Municipality | - | 500 | - | - | - |
| | Sport and Recreation | Resurface the neball courts at Hartenbos Sportsground | 44068 | Renewal | Transport Assets | Transport Assets | Ward 10 | 173 | - | - | - | - |
| | Sport and Recreation | Replace existing precast boundary wall at Greenhaven Sport | 44068 | Renewal | Transport Assets | Transport Assets | Ward 14 | - | - | - | - | - |
| | Sport and Recreation | Replace existing precast boundary wall at Greenhaven Sport | 44068 | Renewal | Solid Waste Infrastructure | Waste Transfer Stations | Ward 14 | 350 | 350 | 500 | - | - |
| | Sport and Recreation | Replace existing precast boundary wall at Greenhaven Sport | 44068 | Renewal | Solid Waste Infrastructure | Waste Transfer Stations | Ward 14 | 350 | 350 | 500 | - | - |
| | Sport and Recreation | Reseal program for hard-court sport facilities | 44068 | Upgrading | Transport Assets | Transport Assets | Whole of the Municipality | - | 1 873 | - | - | - |
| | Sport and Recreation | Change old Soccer fields in KwaNqaba to an unofficial prac | 42061 | Renewal | Transport Assets | Transport Assets | Whole of the Municipality | - | 155 | - | - | - |
| | Community and Social Services | Rural Libraries Connectivity Project Computers Friemersheim | 42058 | New | Heritage assets | Historic Buildings | Ward 14 | - | 87 | - | - | - |
| | Community and Social Services | Rural Connectivity Project Computers Dalmeida Library: Don | 42058 | New | Transport Assets | Transport Assets | Ward 9 | - | 265 | - | - | - |
| | Community and Social Services | Colour Photocopy Machine Elen Van Rensburg Library | 64115 | New | Solid Waste Infrastructure | Waste Transfer Stations | Administrative or Head Office (Including Satellite Offices) | 70 | 64 | - | - | - |
| | Finance and Administration | Thusing Upgrade - Installation of Generator | 64115 | New | Solid Waste Infrastructure | Waste Transfer Stations | Whole of the Municipality | 400 | - | 500 | - | - |
| | Finance and Administration | Installation of intercom system | 64115 | New | Solid Waste Infrastructure | Waste Transfer Stations | Whole of the Municipality | 8 | - | - | - | - |
| | Finance and Administration | Thusing Developmental Project (Sewing Project) | 72096 | New | Transport Assets | Transport Assets | Whole of the Municipality | - | 135 | - | - | - |
| | Finance and Administration | New Airconditioners-Municipal Offices | 72096 | New | Community Facilities | Centres | Administrative or Head Office (Including Satellite Offices) | 95 | 215 | 100 | 105 | - |
| | Finance and Administration | Municipal Buildings (Marsh Street)-Upgrading of Administrat | 72096 | New | Sport and Recreation Facilities | Outdoor Facilities | Administrative or Head Office (Including Satellite Offices) | 800 | 1 200 | 36 052 | 14 331 | - |
| | Finance and Administration | Fencing of Investment Property_Installation of new fence to va | 72096 | New | Sport and Recreation Facilities | Outdoor Facilities | Whole of the Municipality | 200 | 488 | 200 | 100 | 100 |
| | Finance and Administration | Central Wash Bay at Schoeman Street Yard | 72096 | New | Sport and Recreation Facilities | Outdoor Facilities | Ward 6 | - | 175 | - | - | - |
| | Finance and Administration | Access Control to Municipal Yards | 72096 | New | Sport and Recreation Facilities | Outdoor Facilities | Whole of the Municipality | 1 014 | 2 391 | 500 | - | - |
| | Finance and Administration | New undercover parking at Great Brak yard phase 1 | 72096 | New | Sport and Recreation Facilities | Outdoor Facilities | Whole of the Municipality | 960 | 230 | 1 200 | - | - |
| | Finance and Administration | Supply new sanitizer dispensers | 72096 | New | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 50 | 75 | 75 | - | - |
| | Finance and Administration | New access road and temporary parking at Schoeman Street | 72096 | New | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | 625 | 230 | 1 020 | - | - |
| | Planning and Development | Upgrading of Kwano Business Park (Shading) | 04030 | Upgrading | Machinery and Equipment | Machinery and Equipment | Ward 13 | 40 | 110 | - | - | - |
| | Housing | Mossel Bay Tourism Route | 04030 | New | Other Assets | Municipal Offices | Administrative or Head Office (Including Satellite Offices) | 800 | 310 | 2 025 | 1 600 | 2 400 |
| | Housing | Upgrading of Informal Settlements - Capital spares | 04030 | Upgrading | Investment properties | Improved Property | Whole of the Municipality | 53 043 | 9 342 | 13 837 | 13 837 | - |
| | Housing | Upgrading of Informal Settlements - Capital spares | 04030 | Renewal | Other Assets | Yards | Whole of the Municipality | - | 1 944 | - | - | - |
| | Housing | Upgrading of Informal Settlements - Capital spares | 04030 | Renewal | Other Assets | Yards | Whole of the Municipality | - | 12 022 | - | - | - |
| | Environmental Protection | Fencing of eastern boundary of the Diosma Reserve adja | 04030 | New | Other Assets | Yards | Ward 6 | 200 | 400 | 200 | - | - |
| | Environmental Protection | Construction of Coastal walkway and access protection | 04030 | Upgrading | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | 400 | 1 250 | 1 000 | 1 250 | 1 650 |
| | Environmental Protection | CCTV Cameras-Beaches | 31124 | New | Roads Infrastructure | Roads | Whole of the Municipality | - | 80 | 160 | 240 | - |
| | Public Safety | CCTV cameras (JOC) | 31124 | New | Community Facilities | Stalls | Ward 6 | - | 174 | - | - | - |

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | Function | Project name | Project number | Type | Asset Class | Asset Sub-Class | Ward Location | Current Year 2022/23 | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|--|---------------|---|----------------|-----------|--|--------------------------------|---------------------------|----------------------|--------------------|---|------------------------|------------------------|
| | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Public Safety | Pistols and shotguns for Tactical Response and By-law Enforcement | 31124 | New | Information and Communication Infrastructure | Data Centres | Whole of the Municipality | | 217 | - | - | - |
| | Public Safety | Installation of Carport structure for K9 kennels | 31124 | New | Other Assets | Yards | Ward 13 | | 174 | - | - | - |
| | Public Safety | Perimeter fencing for K9 Kennels | 31124 | New | Roads Infrastructure | Roads | Ward 13 | | 193 | - | - | - |
| | Public Safety | Procurement of K9 patrol vehicle | 31124 | New | Transport Assets | Transport Assets | Whole of the Municipality | | 357 | - | - | - |
| | Public Safety | Establish and provide service connections for K9 Kennels | 31124 | New | Transport Assets | Transport Assets | Ward 13 | - | 100 | - | - | - |
| | Public Safety | Pistols and shotguns for Traffic Officers for protection in execution | 31124 | New | Other Assets | Municipal Offices | Whole of the Municipality | - | 100 | - | - | - |
| | Public Safety | Donated dog for K9 Unit | 31124 | New | Machinery and Equipment | Machinery and Equipment | Ward 13 | | 4 | - | - | - |
| | Public Safety | Speed bumps installation for safe road environment Ward 2 | 31116 | New | Other Assets | Municipal Offices | Ward 2 | | 150 | - | - | - |
| | Public Safety | Law Enforcement Patrol Vehicles (New) | 31116 | New | Transport Assets | Transport Assets | Whole of the Municipality | 1 400 | 99 | 1 600 | - | - |
| | Public Safety | Law Enforcement Patrol Vehicles (New) | 31116 | New | Transport Assets | Transport Assets | Whole of the Municipality | - | 1 350 | - | - | - |
| | Public Safety | Build and construct a boundary brick wall at Hartenbos Municipality | 31116 | Upgrading | Machinery and Equipment | Machinery and Equipment | Ward 10 | | 198 | - | - | - |
| | Public Safety | Community Safety Initiatives | 31116 | New | Transport Assets | Transport Assets | Whole of the Municipality | - | - | - | - | - |
| | Public Safety | CCTV Cameras | 31116 | New | Machinery and Equipment | Machinery and Equipment | Ward 3 | 500 | 300 | 300 | - | - |
| | Public Safety | Escape Routes | 31116 | New | Information and Communication Infrastructure | Core Layers | Whole of the Municipality | 70 | 182 | - | - | - |
| | Public Safety | Replacement of Patrol Vehicles (CBS 47812, CBS 47814, CBS 47815) | 31116 | Renewal | Furniture and Office Equipment | Furniture and Office Equipment | Whole of the Municipality | - | 1 200 | - | - | - |
| | Public Safety | Armoured Personnel Carrier Vehicle | 31116 | New | Machinery and Equipment | Machinery and Equipment | Whole of the Municipality | - | 5 135 | - | - | - |
| | Public Safety | Non-lethal rifles | 32119 | New | Roads Infrastructure | Road Structures | Whole of the Municipality | 100 | - | - | - | - |
| | Public Safety | Replacement of Vehicles: CBS 6224 | 32119 | Upgrading | Other Assets | Capital Spares-Housing | Whole of the Municipality | 2 200 | 1 517 | - | - | - |
| | Public Safety | Flow Master Fire Hydrant test unit | 32119 | New | Water Supply Infrastructure | Bulk Mains | Whole of the Municipality | 90 | 91 | - | - | - |
| | Public Safety | 1 x 9m Semi-Rigid Rubber Duck | 32119 | New | Sanitation Infrastructure | Reticulation | Whole of the Municipality | - | 296 | - | - | - |
| | Public Safety | Replace built-in firefighting pump - CBS 40967 | 32119 | Upgrading | Community Facilities | Crèches | Whole of the Municipality | | 500 | - | - | - |
| | Public Safety | Replacement of Major Fire Engine obsolete built-in firefighting | 32119 | New | Roads Infrastructure | Road Furniture | Whole of the Municipality | | 500 | - | - | - |
| | Public Safety | Public Address Systems | 32119 | New | Roads Infrastructure | Roads | Whole of the Municipality | | 25 | - | - | - |
| | Public Safety | Trailer for water crafts | 32119 | New | Roads Infrastructure | Roads | Whole of the Municipality | | 50 | - | - | - |
| | Public Safety | Beds with mattresses | 32119 | New | Roads Infrastructure | Roads | Whole of the Municipality | | 100 | - | - | - |
| | Public Safety | Digital radio network server room upgrade | 32119 | Upgrading | Storm water Infrastructure | Drainage Collection | Whole of the Municipality | 1 200 | 1 129 | - | - | - |
| Entities: | | | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | |
| Entity Name | | | | | | | | | | | | |
| <i>Project name</i> | | | | | | | | | | | | |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|----------------------------|---|--|-------------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 1 - MUNICIPAL MANAGER | onal:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | - | 29 | 26 | 29 | 29 |
| | Vote 1 - MUNICIPAL MANAGER | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | 10 | 24 | 28 | 30 | 32 |
| | Vote 1 - MUNICIPAL MANAGER | ational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | - | 25 | 25 | 27 | 29 |
| | Vote 1 - MUNICIPAL MANAGER | on-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | - | 4 | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 35 395 | 53 906 | 43 154 | 44 695 | 46 754 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 436 | 356 | 690 | 721 | 754 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 321 | 348 | 345 | 360 | 377 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 529 | 693 | 690 | 721 | 754 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 529 | 696 | 345 | 360 | 377 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 321 | 351 | 345 | 360 | 377 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 321 | 348 | 345 | 360 | 377 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 726 | 1 087 | 1 040 | 1 108 | 1 182 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 359 | 446 | 441 | 461 | 482 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 372 | 431 | 429 | 448 | 469 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | 1 791 | 1 812 | 2 745 | 3 222 | 3 425 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by | | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | 33 | 34 | 36 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Councillors | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 1 | 21 | 26 | 27 | 28 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 2 | 12 | 18 | 18 | 18 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Communication and Public Participation:Mayoral/Executive Mayor Campaigns | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Community Development:Community Development Initiatives | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Community Development:Housing Projects | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | 84 | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 3 | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Functions and Events:Special Events and Functions | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | 198 | 230 | 240 | 251 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Functions and Events:Special Events and Functions | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | 10 | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Tourism:Tourism Development | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 490 | 1 007 | 580 | 600 | 620 |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Communication and Public Participation:Newsletters | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 1 - MUNICIPAL MANAGER | Operational:Typical Work Streams:Procurement Reforms and Fighting Corruption | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 48 | 70 | 71 | 76 | 81 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-----------------------------|--|--|--------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 2 - CORPORATE SERVICES | | | | | | | | | | |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 50 | 53 | 63 | 66 | 68 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 76 | 135 | 127 | 145 | 151 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 42 | 102 | 642 | 110 | 111 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 4 | 16 | 17 | 23 | 23 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 11 | 34 | 33 | 34 | 36 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Planned:Community Assets:Community Facilities:Public Ablution Facilities:Ext | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | 20 | 21 | 22 | 22 |
| | Vote 2 - CORPORATE SERVICES | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Transport Assets | | Preventative Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 | 2 | 2 | 3 | 3 |
| | Vote 2 - CORPORATE SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 62 520 | 69 092 | 74 171 | 77 559 | 80 233 |
| | Vote 2 - CORPORATE SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 280 | 5 596 | 2 564 | 2 628 | 2 609 |
| | Vote 2 - CORPORATE SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:ABET and Life Long Learning Programme | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 792 | 635 | 702 | 734 | 766 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Local Municipalities (District Boundaries) | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 272 | 682 | 152 | 159 | 165 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Development of Fire-fighters | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 132 | 179 | 187 | 195 | 203 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Induction Programmes New Staff | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 212 | 215 | 254 | 265 | 277 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Leadership Development | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 369 | 476 | 497 | 520 | 541 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Municipal Minimum Competency Level | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 96 | 99 | 103 | 108 | 112 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 407 | 393 | 412 | 431 | 449 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Budget Road Show Public Participation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 16 | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 14 | 12 | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Community Development:Education and Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 11 | 15 | 15 | 15 | 15 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Human Resources:Disciplinary Committee | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 269 | 1 327 | 1 404 | 1 467 | 1 535 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Human Resources:Employee Assistance Programme | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 331 | 400 | 405 | 425 | 443 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 2 757 | 2 997 | 3 060 | 3 283 | 3 424 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Human Resources:Staff Rehabilitation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | 3 | 3 | 3 | 3 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Performance Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Local Economic Development:Project Implementation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 31 | 42 | 76 | 80 | 82 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Local Economic Development:Project Implementation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 810 | 1 288 | 1 817 | 1 898 | 1 989 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Local Economic Development:Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 100 | 120 | 209 | 219 | 228 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Music, Arts and Culture:Festivals | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 25 | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Tourism:Tourism Development | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 491 | 687 | 1 491 | 1 192 | 1 233 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Tourism:Tourism Projects | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 15 | 399 | 407 | 407 | 423 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Newsletters | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | 30 | 27 | 28 | 29 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Public Participation Meeting | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 9 | 12 | 13 | 15 | 16 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Public Participation Meeting | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 23 | 62 | 64 | 66 | 69 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Budget Road Show Public Participation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 167 | 179 | 204 | 213 | 223 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Community Development:Community Development Initiatives | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 9 | 98 | 50 | 50 | 50 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Tourism:Tourism Service Awareness Campaign | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 5 795 | 6 319 | 6 150 | 4 500 | 4 500 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Ward Committees:Meetings | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 093 | 1 430 | 1 534 | 1 603 | 1 676 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Ward Committees:Meetings | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 536 | 1 014 | 1 077 | 1 097 | 1 107 |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | – | – | – | – | – |
| | Vote 2 - CORPORATE SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 55 | 60 | 62 | 65 | 66 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-----------------------------|---|--|--------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 3 - FINANCIAL SERVICES | | | | | | | | | | |
| | Vote 3 - FINANCIAL SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Halls:Building | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Ablution Facilities | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Taxi Ranks/Bus Termini | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Infrastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Indoor Facilit | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Infrastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Outdoor Facilit | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 2 | 134 | 141 | 148 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 32 | 47 | 197 | 211 | 224 |
| | Vote 3 - FINANCIAL SERVICES | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Heritage Assets:Historic Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Infrastructure:Corrective Maintenance:Emergency:Investment Properties:Non-revenue Generating:Improved I | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Investment Properties:Revenue Generating:Improved Pr | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Housing:Social Housing:Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Build | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 8 | 50 | 182 | 191 | 200 |
| | Vote 3 - FINANCIAL SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Stores:External Fac | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Yards:Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 130 | 137 | 143 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 13 | 27 | 158 | 168 | 177 |
| | Vote 3 - FINANCIAL SERVICES | Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Furniture and Office Equipment | | Preventative Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 4 | 4 | 4 | 4 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Transport Assets | | Preventative Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 1 | 1 | 1 | 1 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | 59 509 | 67 716 | 70 226 | 73 709 | 77 536 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | 5 382 | 2 511 | 2 983 | 3 103 | 5 696 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Councillors | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 16 | 21 | 21 | 22 | 23 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Financial Management Grant:Financial Systems | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Financial Management Grant:Interns Compensation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 344 | 500 | 500 | 500 | 500 |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Financial Management Grant:Supply Chain Management, Internal Audit and Audit | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Functions and Events:Special Events and Functions | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Human Resources:Disciplinary Committee | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Tourism:Tourism Development | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Tourism:Tourism Projects | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 3 - FINANCIAL SERVICES | Operational:Typical Work Streams:Financial Management Grant:Budget and Treasury Office | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|------------|--|--|----------------|------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|--|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES | | | | | | | | | | | |
| | | Operational:Infrastructure Projects:Existing:Renewal:Electrical Infrastructure:LV Networks | | Renewal | Government by Province:Western Cape:District Municipality | | 714 | 743 | - | - | - | |
| | | Operational:Infrastructure Projects:Existing:Renewal:Electrical Infrastructure:MV Substations | | Renewal | Government by Province:Western Cape:District Municipality | | 65 | 74 | - | - | - | |
| | | Operational:Infrastructure Projects:Existing:Upgrading:Electrical Infrastructure:HV Substations | | Upgrading | Government by Province:Western Cape:District Municipality | | 119 | 122 | - | - | - | |
| | | Operational:Infrastructure Projects:Existing:Upgrading:Electrical Infrastructure:MV Substations | | Upgrading | Government by Province:Western Cape:District Municipality | | 369 | 387 | - | - | - | |
| | | Operational:Infrastructure Projects:New:Electrical Infrastructure:LV Networks | | New | Government by Province:Western Cape:District Municipality | | 1 812 | 1 965 | - | - | - | |
| | | Operational:Infrastructure Projects:New:Electrical Infrastructure:MV Networks | | New | Government by Province:Western Cape:District Municipality | | 1 400 | 1 432 | - | - | - | |
| | | Operational:Infrastructure Projects:New:Electrical Infrastructure:MV Substations | | New | Government by Province:Western Cape:District Municipality | | 856 | 912 | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:HV Transmission Conductors:HV Overhead Lines | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:LV Networks:Electricity Meters | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 158 | 165 | 77 | 81 | 84 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:LV Networks:LV Conductors | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 990 | 1 165 | 1 271 | 1 329 | 1 389 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:LV Networks:Public Lighting | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 3 064 | 3 231 | 3 731 | 3 899 | 4 076 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:MV Networks:MV Conductors | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 2 021 | 2 205 | 2 171 | 2 268 | 2 370 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:MV Networks:MV Network Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 1 341 | 1 488 | 1 628 | 1 701 | 1 778 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:MV Substations:Electricity Bulk Meters | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:MV Substations:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 14 | 20 | 21 | 22 | 23 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Electrical Infrastructure:MV Switching Stations:MV Switching Station | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 1 | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 373 | 370 | 386 | 404 | 322 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Structures:Civil Structures | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Pump Station:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 11 | 17 | 18 | 19 | 19 | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Pump Station:Earthworks | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 110 | 217 | 261 | 273 | 285 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Pump Station:Electrical Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 138 | 425 | 440 | 287 | 300 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Pump Station:Mechanical Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 633 | 968 | 1 120 | 787 | 822 | |
| | | Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Reticulation:Pipe Work | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 9 608 | 10 364 | 12 510 | 13 073 | 13 673 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Building | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | 10 | 10 | 11 | 11 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Building | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | 2 | 4 | 4 | 4 | 4 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Building | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 25 | 39 | 41 | 42 | 44 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Civil Structures | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | 11 | 36 | 38 | 39 | 41 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Civil Structures | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Earthworks | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Earthworks | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | 9 | 112 | 26 | 27 | 29 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Earthworks | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:External Facilities | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:External Facilities | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 112 | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Mechanical Equipment | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | 42 | 2 | 2 | 2 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Mechanical Equipment | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | 3 | 3 | 3 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Mechanical Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Pipe Work | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | 97 | 210 | 219 | 229 | 239 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Drainage | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Drainage | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | - | - | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Earthworks | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - | |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-------------------------------------|---|----------------|--------------------------|--|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Earthwork | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Earthwork | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Bulk Mains:Pipe Work | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 1 001 | 1 192 | 1 299 | 1 358 | 1 419 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Dams and Weirs:Buildings | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 41 | 178 | 269 | 281 | 294 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Dams and Weirs:Earthworks | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 122 | 130 | 136 | 142 | 148 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Distribution:Municipal Service Contr | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 63 | 71 | 74 | 77 | 81 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Distribution:Pipe Work | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 16 205 | 16 318 | 18 979 | 19 321 | 20 207 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Pump Station:Earthworks | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 30 | 45 | 47 | 49 | 51 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Pump Station:Mechanical Equip | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 12 | 30 | 532 | 533 | 535 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Buildings | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Buildings | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Buildings | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Buildings | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Civil Structu | | Corrective Maintenance | rovince:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Civil Structu | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Civil Structu | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | 126 | 200 | 209 | 218 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Earthworks | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 18 | 20 | 21 | 22 | 23 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Electrical Equip | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:External Facil | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 6 | 13 | 13 | 14 | 15 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Mechanical Equip | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Road Furniture:Traffic Signs | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Road Furniture:Traffic Signs | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | 216 | 238 | 279 | 291 | 304 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | ocal Government by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 774 | 809 | 846 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Networks:MV Minisubstations | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 226 | 237 | 248 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:MV Networks:MV Network Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 355 | 371 | 389 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:LV Networks:LV Conductor | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 241 | 252 | 264 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:HV Substations:HV Switching:station | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 95 | 99 | 104 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:HV Substations:HV Transferr | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 912 | 953 | 997 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Electricity Melt | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 301 | 315 | 329 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Municipal Service Co | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 437 | 457 | 478 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Minisubsta | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 1 879 | 1 964 | 2 054 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Network Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 1 315 | 1 374 | 1 438 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:MV Substation Ec | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 95 | 99 | 104 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:MV Transferr | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 985 | 1 029 | 1 077 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Civil Structu | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | 17 | 115 | 120 | 125 | 131 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Electrical Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | 32 | 209 | 220 | 273 | 285 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Mechanical Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | 4 | 20 | 25 | 76 | 80 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Waste Water Treatment:Build | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 24 | 25 | 26 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Water Supply Infrastructure:Pump Station:Electrical Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | 10 | 21 | 26 | 27 | 29 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Water Supply Infrastructure:Pump Station:Mechanical Equip | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Waste Water Treatment:Land | | Preventative Maintenance | overnment by Province:Western Cape:District Municipality | | - | - | 0 | 0 | 0 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | ional:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | overnment by Province:Western Cape:District Municipality | | 1 089 | 1 536 | 1 603 | 1 664 | 1 738 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-------------------------------------|---|--|--------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 8 | 12 | 13 | 13 | 14 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 6 | 11 | 8 | 9 | 9 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 18 | 71 | 84 | 88 | 92 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 6 | 6 | 6 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 47 | 98 | 102 | 107 | 112 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 839 | 2 406 | 2 533 | 2 823 | 2 949 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Manufacturing Plant:External | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 7 | 6 | 7 | 7 | 7 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 19 | 16 | 17 | 18 | 18 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 39 | 139 | 159 | 172 | 180 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Earthworks | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Edenburg | | 17 | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 491 | 1 944 | 1 764 | 1 803 | 1 883 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Non-infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Yards:Electrical Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Transport Assets | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Transport Assets | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | 23 507 | 17 319 | 31 992 | 41 831 | 55 623 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | 216 | 260 | 308 | 330 | 354 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | 30 | 44 | 47 | 49 | 51 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | 619 148 | 651 167 | 722 327 | 771 229 | 808 405 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | Operational | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | 43 | 45 | 47 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 6 | 7 | 7 | 7 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 4 | 7 | 9 | 10 | 10 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 59 | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Typical Work Streams:Emergency and Disaster Management:Disaster Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Regional:Typical Work Streams:Emergency and Disaster Management:Disaster Management | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Energy Saving Initiatives | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 3 | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 417 | 439 | 478 | 499 | 522 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Human Resources:Disciplinary Committee | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 105 | 14 | 16 | 16 | 17 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Protecting the Poor | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 21 | 39 | 78 | 82 | 86 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Operational:Typical Work Streams:Tourism:Tourism Projects | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:HV Substations:MV Substation Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 115 | 86 | 1 | 1 | 1 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:Electricity Meters | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 535 | 1 676 | 1 843 | 1 926 | 2 015 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:LV Conductors | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 7 957 | 8 577 | 8 195 | 8 564 | 8 958 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:Municipal Service Connections | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 910 | 945 | 1 888 | 1 973 | 2 064 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:LV Networks:Public Lighting | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 091 | 1 296 | 1 727 | 1 805 | 1 888 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Networks:MV Network Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 3 600 | 3 785 | 1 381 | 1 444 | 1 510 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-------------------------------------|--|----------------|--------------------------|--|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Sanitation Infrastructure:Waste Water Treatment:Electrical Equip | | Corrective Maintenance | Government by Province:Western Cape:District Municipalit | | 484 | 675 | 882 | 921 | 964 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Water Supply Infrastructure:Reservoirs:Electrical Equipmen | | Corrective Maintenance | Government by Province:Western Cape:District Municipalit | | 828 | 915 | 992 | 1 037 | 1 085 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Corrective Maintenance:Planned:Water Supply Infrastructure:Water Treatment:Electrical Equipm | | Corrective Maintenance | Government by Province:Western Cape:District Municipalit | | 1 291 | 1 507 | 1 735 | 1 813 | 1 897 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:LV Conducto | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 294 | 294 | 2 433 | 2 543 | 2 660 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:Buildings | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 90 | 317 | 336 | 351 | 367 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Condition Based:Roads Infrastructure:Roads:Pavements | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Switching Station:Building | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 33 | 33 | 39 | 41 | 43 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:LV Networks:Public Lighting | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 136 | 205 | 224 | 234 | 245 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:MV Substations:MV Transform | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 318 | 38 | 44 | 46 | 48 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Roads Infrastructure:Road Furniture:Traffic Signs | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Pump Station:Electrical Equipm | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 2 230 | 2 413 | 2 743 | 2 866 | 2 998 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Reticulation:Civil Structures | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 2 026 | 2 211 | 2 568 | 2 684 | 2 808 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Reticulation:Pipe Work | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 756 | 766 | 859 | 898 | 939 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Bulk Mains:Pipe Work | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 730 | 928 | 1 031 | 1 077 | 1 127 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Distribution:Municipal Service Cc | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 516 | 554 | 619 | 647 | 677 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Pump Station:Mechanical Equ | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 956 | 1 033 | 1 176 | 1 228 | 1 285 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Water Treatment:Mechanical E | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 67 | 419 | 552 | 576 | 603 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Substations:DC Systems | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 3 | 190 | 221 | 231 | 241 |
| | Vote 4 - TECHNICAL / INFRASTRUCTURE | Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Substations:MV Substation Equ | | Preventative Maintenance | Government by Province:Western Cape:District Municipalit | | 2 | 151 | 175 | 183 | 192 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|------------|-----------------------------|---|----------------|------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|-------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| | Vote 5 - COMMUNITY SERVICES | enance:Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:Earthworks | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | enance:Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | tenance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Landfill Sites:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 8 | 143 | 42 | 44 | 44 |
| | Vote 5 - COMMUNITY SERVICES | enance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Landfill Sites:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 18 | 20 | 21 | 21 | 21 |
| | Vote 5 - COMMUNITY SERVICES | enance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Waste Transfer Stations:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 39 | 41 | 43 | 45 | 47 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Waste Transfer Stations:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 38 | 50 | 40 | 41 | 43 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 3 | 4 | 4 | 4 | 4 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 53 | 49 | 52 | 55 | 57 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria:Ex | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | 94 | 20 | 21 | 22 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Centres:Buildi | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 14 | 13 | 33 | 35 | 36 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Centres:External F | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 1 | 4 | 4 | 4 | 4 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Fire/Ambulance Station | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cr ches:External F | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 27 | 5 | 10 | 11 | 11 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Halls:Building | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 84 | 518 | 770 | 771 | 772 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Halls:External Fa | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 1 | 14 | 16 | 17 | 17 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Libraries:Buildi | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 207 | 527 | 196 | 205 | 213 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Libraries:External l | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:Buildi | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 17 | 57 | 65 | 68 | 71 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:Earthwo | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:External F | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 396 | 378 | 435 | 455 | 469 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Ablution Facilit | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space: | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space: | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 2 | 4 | 2 | 2 | 3 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space:Electr | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space:Electr | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Outdoor Facilit | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 649 | 547 | 571 | 597 | 620 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Outdoor Facilit | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 373 | 619 | 666 | 696 | 720 |
| | Vote 5 - COMMUNITY SERVICES | onal:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | 0 | 4 | 4 | 4 | 4 |
| | Vote 5 - COMMUNITY SERVICES | onal:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | 1 | 1 | 1 |
| | Vote 5 - COMMUNITY SERVICES | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | 18 | 36 | 40 | 41 | 43 |
| | Vote 5 - COMMUNITY SERVICES | Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 7 | 40 | 45 | 47 | 48 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Investment Properties:Revenue Generating:Unimproved F | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 0 | 2 | 2 | 3 | 3 |
| | Vote 5 - COMMUNITY SERVICES | al:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 549 | 647 | 673 | 703 | 729 |
| | Vote 5 - COMMUNITY SERVICES | on-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buil | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | 61 | 146 | 152 | 159 | 165 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | 3 | 3 | 3 |
| | Vote 5 - COMMUNITY SERVICES | Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Buildi | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | ional:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 2 409 | 2 908 | 2 772 | 2 892 | 1 398 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Ablution Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | 41 | 170 | 187 | 196 | 204 |
| | Vote 5 - COMMUNITY SERVICES | rastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Ablution Facilities:Ext | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | aintenance:Non-infrastructure:Corrective Maintenance:Planned:Furniture and Office Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipality | | | - | 10 | 5 | 5 | 5 |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-----------------------------|---|--|--------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 5 - COMMUNITY SERVICES | Structure:Preventative Maintenance:Condition Based:Community Assets:Sport and Recreation Facilities:Indoor Facilities | | Preventative Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Furniture and Office Equipment | | Preventative Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 6 | 6 | 7 | 7 |
| | Vote 5 - COMMUNITY SERVICES | Maintenance:Non-infrastructure:Preventative Maintenance:Condition Based:Transport Assets | | Preventative Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 0 | 3 | 3 | 3 | 4 |
| | Vote 5 - COMMUNITY SERVICES | Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | | Preventative Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | 29 976 | 27 961 | 31 020 | 22 456 | 21 338 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | 129 747 | 140 550 | 155 376 | 170 773 | 174 704 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Edenburg | | | | - | - | 1 | 1 | 1 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | | | - | - | 1 | 1 | 1 |
| | Vote 5 - COMMUNITY SERVICES | Typical Work Streams:Capacity Building Training and Development:Capacity Building Unemployed | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 61 | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Typical Work Streams:Capacity Building Training and Development:Development of Fire-fighters | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 355 | 198 | 461 | 2 | 2 |
| | Vote 5 - COMMUNITY SERVICES | Typical Work Streams:Capacity Building Training and Development:Municipal Minimum Competency Level | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 4 | (0) | 10 | 11 | 11 |
| | Vote 5 - COMMUNITY SERVICES | Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 13 | 19 | 20 | 20 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Cleanest City Competition | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 189 | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | 40 | 33 | 49 | 51 | 54 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 521 | 533 | 544 | 569 | 595 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 18 585 | 19 705 | 22 264 | 23 266 | 24 336 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 5 | 52 | 54 | 55 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Budget Road Show Public Participation | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Communication and Public Participation:Public Participation Meeting | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Child Programmes | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 11 | 11 | 11 | 12 | 12 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Community Development Initiatives | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | 300 | 313 | 327 | 340 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Community Development Initiatives | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Community Development Initiatives | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 333 | 458 | 313 | 327 | 340 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Disability | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Disability | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 1 | 71 | 8 | 9 | 9 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Holiday Program | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Holiday Program | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Library Programmes | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Social Development Programme (Welfare) | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 366 | 493 | 516 | 539 | 563 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Advisory Centre | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Advisory Centre | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Development | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Community Development:Youth Projects:Youth Development | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 492 | 403 | 767 | 801 | 822 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 105 | 13 | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Environmental:Air Quality Management | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Environmental:Alien and Invasive Trees | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | 2 361 | 1 834 | 1 962 | 2 051 | 2 056 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Environmental:Pollution Control | | Work streams | Local Government by Province:Western Cape:District Municipalities:DC04 Edenburg | | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | |
|------------|-----------------------------|---|----------------|--|--|---------------|-------------------------|---|---|------------------------|------------------------|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Functions and Events:Events and Organisations | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Functions and Events:Special Events and Functions | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Local Economic Development:Project Implementation | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Public Protection and Safety | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Sport Development:Marathons, Sport and Recreation | | Work streams | Government by Province:Western Cape:District Municipalit | | - | 9 | 33 | 34 | 36 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Sport Development:Sport Development and Sponsorships (Internal) | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 126 | 131 | 131 | 131 | 131 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Tourism:Tourism Projects | | Work streams | Government by Province:Western Cape:District Municipalit | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:District Initiatives and Assistance to Municipalities:Establishment of Co-operatives | | Work streams | Government by Province:Western Cape:District Municipalit | | 119 | 307 | 307 | 307 | 307 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Strategic Management and Governance:Develop Integrated Waste Management Plan | | Work streams | Government by Province:Western Cape:District Municipalit | | 126 | 496 | 560 | 586 | 613 |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Meetings | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Ward Committees:Ward Initiatives | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | | Regional:Regional Identifier:Local Government by Province:Western Cape:District Muni | | - | - | 10 | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | | Regional:Regional Identifier:Local Government by Province:Western Cape:District Muni | | - | - | 226 | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | | Regional:Regional Identifier:Local Government by Province:Western Cape:District Muni | | - | - | 40 | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Municipal Running Cost | | Regional:Regional Identifier:Local Government by Province:Western Cape:District Muni | | - | - | 234 | - | - | - |
| | Vote 5 - COMMUNITY SERVICES | Operational:Typical Work Streams:Revenue Cost of Free Services:Waste Management | | Work streams | Local Government by Province:Western Cape:District Muni | | - | - | - | - | - |

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | Ward Location | Prior year outcomes | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|------------|--|--|--|--------------------------|---|---------------|-------------------------|---|---|------------------------|------------------------|--|
| | | | | | | | Audited Outcome 2021/22 | Current Year 2022/23 Full Year Forecast | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| | Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT | | | | | | | | | | | |
| | | Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:Earthworks | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 385 | 517 | 783 | 818 | 819 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 259 | 507 | 576 | 602 | 626 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Structures:Civil Structures | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 74 | 162 | 11 | 11 | 11 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 9 | 3 | 3 | 3 | 3 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 28 239 | 26 261 | 38 534 | 31 629 | 39 559 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Drainage | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 3 536 | 1 925 | 2 147 | 2 244 | 2 344 | |
| | | Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Eden | | 0 | 1 | 1 | 16 | 17 | |
| | | Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Local Government by Province:Western Cape:District Municipalities:DC04 Eden | | - | - | 6 | 6 | 6 | |
| | | Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Infrastructure:Preventative Maintenance:Condition Based:Roads Infrastructure:Roads:Pavements | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 88 | 94 | - | - | - | |
| | | Infrastructure:Preventative Maintenance:Interval Based:Roads Infrastructure:Road Furniture:Traffic Signs | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 88 | 94 | - | - | - | |
| | | Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Ablution Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 595 | 689 | 750 | 784 | 788 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Computer Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | 2 | 1 | 1 | 1 | 2 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | 70 | 82 | 87 | 107 | 112 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 5 | 3 | 4 | 4 | 5 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 144 | 120 | 130 | 146 | 152 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Operational Buildings:Municipal Offices:Buildings | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 1 609 | 2 009 | 2 022 | 2 072 | 2 094 | |
| | | Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External Facilities | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 160 | 218 | 227 | 237 | 247 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Buildings | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 30 | 39 | 20 | 27 | 28 | |
| | | Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport Assets | | Corrective Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 616 | 722 | 776 | 811 | 848 | |
| | | Infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Municipal Offices:External Facilities | | Corrective Maintenance | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Infrastructure:Preventative Maintenance:Interval Based:Other Assets:Operational Buildings:Municipal Offices:Buildings | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 416 | 523 | 545 | 570 | 593 | |
| | | Operational:Maintenance:Non-infrastructure:Preventative Maintenance:Interval Based:Transport Assets | | Preventative Maintenance | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 0 | 5 | 5 | 5 | 5 | |
| | | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden | | | | 26 507 | 28 494 | 36 551 | 38 825 | 40 464 | |
| | | Operational:Municipal Running Cost | Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden | | | | 309 178 | 69 382 | 77 550 | 79 911 | 80 241 | |
| | | Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 0 | 8 | 9 | 15 | 15 | |
| | | Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 136 | 143 | 159 | 166 | 174 | |
| | | Operational:Typical Work Streams:Community Development:Education and Training | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Community Development:Housing Projects | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 5 035 | 5 255 | 5 788 | 6 041 | 6 308 | |
| | | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 151 | 183 | - | - | - | |
| | | Operational:Typical Work Streams:Community Development:Housing Projects | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 23 742 | 19 832 | 59 369 | 18 617 | 41 496 | |
| | | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 44 | 15 | 40 | 42 | 44 | |
| | | Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Environmental:Alien and Invasive Trees | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Environmental:Alien and Invasive Trees | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | 15 | 17 | 18 | 19 | 20 | |
| | | Operational:Typical Work Streams:Environmental:Development of Standards to Set Environmental By-laws | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Environmental:Dune Stabilisation | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Environmental:Pollution Control | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Expanded Public Works Programme:Project | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Functions and Events:Events and Organisations | | Work streams | Government by Province:Western Cape:District Municipalities:DC04 Eden | | - | - | - | - | - | |
| | | Operational:Typical Work Streams:Human Resources:Human Resource Management | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 1 160 | 1 196 | 1 292 | 1 351 | 1 413 | |
| | | Operational:Typical Work Streams:Municipal Properties | | Work streams | Province:Western Cape:District Municipalities:DC04 Eden | | 219 | 290 | 209 | 218 | 227 | |

SECTION 20 – SERVICE LEVEL STANDARDS

Mossel Bay Municipality (WC043) - Schedule of Service Delivery Standards


| Standard | Description | Service Level |
|--|-------------|--|
| Solid Waste Removal | | |
| Premise based removal (Residential Frequency) | | once per week |
| Premise based removal (Business Frequency) | | Depending on business arrangements 3 minimum and 6 maximum Once a week unless arrangements are made for additional collections up to a maximum of 6 times a week |
| Bulk Removal (Frequency) | | |
| Removal Bags provided(Yes/No) | | yes |
| Garden refuse removal Included (Yes/No) | | yes |
| Street Cleaning Frequency in CBD | | daily |
| Street Cleaning Frequency in areas excluding CBD | | daily |
| How soon are public areas cleaned after events (24hours/48hours/longer) | | 48 hours |
| Clearing of illegal dumping (24hours/48hours/longer) | | 48 hours |
| Recycling or environmentally friendly practices(Yes/No) | | yes |
| Licensed landfill site(Yes/No) | | yes |
| Water Service | | |
| Water Quality rating (Blue/Green/Brown/N0 drop) | | SANS 241:2015 |
| Is free water available to all? (All/only to the indigent consumers) | | All residential customers |
| Frequency of meter reading? (per month, per year) | | Monthly |
| Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period) | | Max 3 Months Actual readings are always taken on a monthly basis except in cases of holiday homes where no consumption is used for long periods and actual readings can only be obtained during holiday season. |
| On average for how long does the municipality use estimates before reverting back to actual readings? (months) | | |
| Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions) | | |
| One service connection affected (number of hours) | | 1-8 hour |
| Up to 5 service connection affected (number of hours) | | 1-8 hours |
| Up to 20 service connection affected (number of hours) | | 3-8 hours |
| Feeder pipe larger than 800mm (number of hours) | | All feeder pipes are smaller than 800mm |
| What is the average minimum water flow in your municipality? | | Approximately 23Ml/day |
| Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) | | Yes (Compliance to the SANS 241:2015) |
| How long does it take to replace faulty water meters? (days) | | 1-7 days after becoming aware of the faulty water meter |
| Do you have a cathodic protection system in place that is operational at this stage? (Yes/No) | | No |
| Electricity Service | | |
| What is your electricity availability percentage on average per month? | | 98,92 (Average for 3 months) |
| Do your municipality have a ripple control in place that is operational? (Yes/No) | | Yes |
| How much do you estimate is the cost saving in utilizing the ripple control system? | | 0% to Municipal peak |
| What is the frequency of meters being read? (per month, per year) | | Monthly |
| Are estimated consumption calculated at consumption over (two month's/three month's/longer period) | | Monthly |
| On average for how long does the municipality use estimates before reverting back to actual readings? (months) | | 3 Months |
| Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer) | | 0-3 hrs |
| Are accounts normally calculated on actual readings? (Yes/no) | | Yes |
| Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) | | No |
| How long does it take to replace faulty meters? (days) | | 1 day |
| Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No) | | Yes |
| How effective is the action plan in curbing line losses? (Good/Bad) | | Good |
| How soon does the municipality provide a quotation to a customer upon a written request? (days) | | 1 day |
| How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days) | | within 7 days |
| How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days) | | within 7 days |
| How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days) | | within 14 days |

| Standard | Description | Service Level |
|-------------------------|---|---|
| Sewerage Service | | |
| | Are your purification system effective enough to put water back in to the system after purification? | No |
| | To what extend do you subsidize your indigent consumers? | Water basic, refuse removal and sewerage 100%, water consumption 6kl and elect. 50kWh free |
| | How long does it take to restore sewerage breakages on average | |
| | Severe overflow? (hours) | 1-12 hours |
| | Sewer blocked pipes: Large pipes? (Hours) | 1-12 hours |
| | Sewer blocked pipes: Small pipes? (Hours) | 1-8 hours |
| | Spillage clean-up? (hours) | 48 hours |
| | Replacement of manhole covers? (Hours) | Within 24 hours after becoming aware of the missing/broken manhole cover |
| | | |
| | Road Infrastructure Services | |
| | Time taken to repair a single pothole on a major road? (Hours) | 8 h |
| | Time taken to repair a single pothole on a minor road? (Hours) | 4h |
| | Time taken to repair a road following an open trench service crossing? (Hours) | 24h |
| | Time taken to repair walkways? (Hours) | 8h |
| | | |
| | Property valuations | |
| | How long does it take on average from completion to the first account being issued? (one month/three months or longer) | Between 4 and 6 weeks after valuation roll has been received. |
| | Do you have any special rating properties? (Yes/No) | Yes |
| | | |
| | Financial Management | |
| | Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase) | Not applicable |
| | Are the financial statement outsourced? (Yes/No) | No |
| | Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance? | No |
| | How long does it take for a Tax Invoice to be paid from the date it has been received? | Within 30 days of Invoice or Statement |
| | Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans? | There is a procurement plan, but it only compile annually after the budget has been approved and before the commencement of the new financial year. The plan only includes the Capital Expenditures of all the departments. |
| | | |
| | Administration | |
| | Reaction time on enquiries and requests? | 90% within the prescribed service levels, service level days vary. |
| | Time to respond to a verbal customer enquiry or request? (working days) | If verbal complaints are logged onto the system and 90% of the complaints are resolved within the prescribed service level days. |
| | Time to respond to a written customer enquiry or request? (working days) | 98% within 10 working days. |
| | Time to resolve a customer enquiry or request? (working days) | 90% within the prescribed service level days. |
| | What percentage of calls are not answered? (5%, 10% or more) | Less than 5% |
| | How long does it take to respond to voice mails? (hours) | Unknown, haven't got a system in place to monitor it. |
| | Does the municipality have control over locked enquiries? (Yes/No) | Yes |
| | Is there a reduction in the number of complaints or not? (Yes/No) | No, there is not a reduction because presently all requests/complaints are registered which was not the case in previous years. |
| | How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer) | Walk in customers, the same day, if all the relevant information is supplied. |
| | 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? | There is no scheduled dates for review processes for delays. Delays, if and when they do occur, are handled and resolved immediately to avoid a repeat |

| Standard | Description | Service Level |
|--|--|---|
| Community safety and licensing services | | |
| | How long does it take to register a vehicle? (minutes) | 8 minutes |
| | How long does it take to renew a vehicle license? (minutes) | 8 minutes |
| | How long does it take to issue a duplicate registration certificate vehicle? (minutes) | 10 minutes |
| | How long does it take to de-register a vehicle? (minutes) | 8 minutes |
| | How long does it take to renew a drivers license? (minutes) | 10 minutes |
| | What is the average reaction time of the fire service to an incident? (minutes) | In accordance with SANS 10090 Community Protection against Fire, 15 minutes for the classification of the municipality. 98% to emergency calls. Response within 1 minute of call received. |
| | What is the average reaction time of the ambulance service to an incident in the urban area? (minutes) | The municipality does not have an ambulance service. It is operated by Provincial EMS |
| | What is the average reaction time of the ambulance service to an incident in the rural area? (minutes) | The municipality does not have an ambulance service. It is operated by Provincial EMS |
| | | |
| | | |
| | | |
| | Economic development | |
| | How many economic development projects does the municipality drive? | 23 ongoing projects Business Parks, Good Shed, One stop Shop; Economic Development Fund; SMME Development Training & Development; Tourism Development Mossel Bay Development Forum, Red Tape Reduction; Youth in Entrepreneurship (Roadshows to rural areas), Expanded Public Works Programme, Internships and Student Development; Contractor Development Programme; Stakeholders Engagements; Business Incentives for new developments; Tarka Entertainment Hub; International Relations; Oil & Gas Forum; Point Discovery Centre; Garden Route Fashion Council; Business Incubator Programme; Business Awareness Programmes; Film Promotion; Skills Indaba; |
| | How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects? | 50-60% |
| | What percentage of the projects have created sustainable job security? | 50-60% |
| | Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No) | Yes |
| | | |
| | Building control | |
| | Approval of Building Plans | Approval or notification of outstanding information being sent to owner within 30 days of receiving building plan application. |
| | | |
| | | |
| | Other Service delivery and communication | |
| | Is a information package handed to the new customer? (Yes/No) | Yes |
| | Does the municipality have training or information sessions to inform the community? (Yes/No) | Yes (Public Meetings on IDP and Budget Consultation and Ward Councilor Reportback meetings). |
| | Are customers treated in a professional and humanly manner? (Yes/No) | Yes |

SECTION 21 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I, C Puren, municipal manager of Mossel Bay Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003, and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of Mossel Bay Municipality.



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Accounting Officer: Mossel Bay Municipality (WC043)

ANNEXURE A – TARIFF LIST

ANNEXURE B – BUDGET RELATED POLICIES

ANNEXURE C – DETAIL CAPITAL PLAN

ANNEXURE D – mSCOA IMPLEMENTATION PLAN