

Bergrivier Municipality



ADJUSTMENT BUDGET 2026-2027

29 September 2026

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PART 1 – ADJUSTMENTS BUDGET

Mayor's report

The 2026/2027 MTREF was approved by Council on 28 May 2026 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

In terms of section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. Only the Mayor may table an adjustments budget in the municipal council, and it may only be tabled within prescribed limitations as to timing or frequency.

Section 23 of the Municipal Budget Regulations (MBRR) –Timeframes for tabling of adjustments budget stipulates as follows:

23. (3) If a National or Provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must at the next available council meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

The Adjustments Budget does not shift the priorities and overall direction of the current budget; it merely allows us scope to accelerate or decelerate certain programs.

1.1 Reasons for the adjustments budget

Primary reasons for the recommendation to adopt a September 2026 adjustments budget result from:

- Amendments to national funding in terms of formal confirmation received from Department Cooperative Governance dated 08 September 2026; and
- Amendments to provincial funding in terms of the Western Cape Government Provincial Gazette extraordinary, 9294 dated 11 September 2026.

Further adjustment details are listed in the paragraphs below.

1.1.1 Multi-year funds shifting in relation to the capital program

No multi-year funds will be shifted in the capital program.

1.1.2 Allocations and grant adjustments

The following adjustments were made:

- Funding allocation of R 6 000 000 (R6 million) from the Municipal Disaster Response Grant (MDRG) for the immediate repairs of damaged Municipal infrastructure.,
- Municipal Energy Resilience Grant increase by R 500 000.00,

1.1.3 Appropriate additional revenues that have become available

No additional revenues have become available.

1.1.4 Correction of errors in the annual budget

No material correction or errors was identified.

1.2 Recommendation to council regarding the Adjustments Budget

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approves the adjustments budget.

1.3 Recommendation to council regarding the SDBIP

Considering the impact that the adjustments budget will have on the SDBIP, it is recommended that the SDBIP be reviewed with directorates where applicable, approved by the Executive Mayor and submitted to Council.

Resolutions

RECOMMENDATION:

- a. That the adjustments budget of Bergrivier Municipality for the financial year 2026/2027 be approved:
 - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)
 - iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - v. Table B6: Budgeted Financial Position
 - vi. Table B7: Budgeted Cash Flow
 - vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - viii. Table B9: Asset Management
 - ix. Table B10: Basic service delivery measurement
 - x. Supporting Tables SB1 – SB 20
- b. That the adjustments budget be submitted to the authorities and in the format as required by law
- c. That the Service Delivery Budget Implementation Plan (SDBIP) be adjusted accordingly.

Executive summary

Introduction

ADJUSTMENTS TO THE CAPITAL BUDGET

Full details of proposed amendment to the 2026/2027 capital budget are reflected in Tables below.

Description	Budget Year 2026/27					Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Multi-year capital	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	7	11	12		
R thousands	A	A1	C	G	H		
Capital expenditure - Vote							
Multi-year expenditure to be adjusted							
Vote 1 - Vote 1 - Municipal Manager	5,700	5,700	–	–	5,700	–	–
Vote 2 - Vote 2 - Finance	770	770	–	–	770	2,770	300
Vote 3 - Vote 3 - Corporate Services	2,550	2,550	–	–	2,550	1,000	900
Vote 4 - Vote 4 - Technical Services	41,231	41,231	–	–	41,231	37,871	24,366
Vote 5 - Vote 5 - Technical Services (Continued)	43,272	43,272	4,282	4,282	47,554	41,050	63,146
Vote 6 - Vote 6 - Community Services	3,090	3,090	–	–	3,090	1,942	2,381
Vote 7 - Vote 7 - Community Services (Continued)	22,095	22,095	–	–	22,095	1,350	350
Capital multi-year expenditure sub-total	118,707	118,707	4,282	4,282	122,990	85,983	91,444
Single-year expenditure to be adjusted							
Vote 1 - Vote 1 - Municipal Manager	–	0	–	–	0	–	–
Vote 2 - Vote 2 - Finance	–	0	–	–	0	–	–
Vote 3 - Vote 3 - Corporate Services	–	–	–	–	–	–	–
Vote 4 - Vote 4 - Technical Services	–	–	–	–	–	200	2,289
Vote 5 - Vote 5 - Technical Services (Continued)	–	0	–	–	0	2,628	22
Vote 6 - Vote 6 - Community Services	–	0	–	–	0	2,051	80
Vote 7 - Vote 7 - Community Services (Continued)	–	0	–	–	0	2,860	–
Capital single-year expenditure sub-total	–	0	–	–	0	7,739	2,391
Total Capital Expenditure - Vote	118,707	118,707	4,282	4,282	122,990	93,722	93,834

The capital budget increase by R4.282 million from R 118.707 million to R 122,990 million.

The main factors contributing to the adjustment of the capital budget are as follows (Please note the amounts below are VAT inclusive):

The following adjustments were made:

- Funding allocation of R 6 000 000 (R6 million) from the Municipal Disaster Response Grant (MDRG) for the immediate repairs of damaged Municipal infrastructure.,

Sources of Finance:

The following table is reflecting the sources of funding after all the adjustments on the capital budget have been considered.

Description	Budget Year 2026/27					Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Multi-year capital	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	7	11	12		
R thousands	A	A1	C	G	H		
Funded by:							
National Government	29,561	29,561	4,282	4,282	33,843	21,472	21,970
Provincial Government	2,870	2,870	–	–	2,870	100	–
District Municipality	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–
Transfers recognised - capital	32,430	32,430	4,282	4,282	36,713	21,572	21,970
Borrowing	35,100	35,100	–	–	35,100	22,128	18,200
Internally generated funds	51,177	51,177	–	–	51,177	50,022	53,665
Total Capital Funding	118,707	118,707	4,282	4,282	122,990	93,722	93,834

The table above indicate the sources of funding of the capital budget. It shows amongst others that:

- Grants received from National Government increases by R 4.282 million.

The capital budget increases by R4.282 million from R118.707 million to R122.990 million.

PROJECTS FUNDED FROM MUNICIPAL DISASTER RESPONSE GRANT:

CostCentre	OwnDescription	Source of Funding	Original Budget	MyAdjust	AdjBud. 26/27
Storm Water Management	Refurbish Stormwater Infrastructure Buitengraght and Parkstr	MDRG	-	2,717,074.00	2,717,074.00
Water Treatment	Refurbish Raw Water Pump Station PB	MDRG	-	1,565,217.00	1,565,217.00
			-	4,282,291.00	4,282,291.00

ADJUSTMENTS TO THE OPERATING BUDGET

Operating Revenue

The following table indicates the effect of the adjustments budget on the operating revenue and expenditure budget for 2026/2027:

The table below shows the upward adjustments in the operating revenue of R 2,218 million.

2026/2027 Adjusted operating revenue.

Description	Budget Year 2026/27						Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F	G	H		
Revenue By Source								
Exchange Revenue								
Service charges - Electricity	230,603	230,603	–	–	–	230,603	250,017	271,067
Service charges - Water	59,703	59,703	–	–	–	59,703	65,196	71,096
Service charges - Waste Water Management	20,701	20,701	–	–	–	20,701	22,258	23,918
Service charges - Waste Management	50,108	50,108	–	–	–	50,108	53,952	58,082
Sale of Goods and Rendering of Services	9,936	9,936	–	–	–	9,936	10,398	10,918
Agency services	5,372	5,372	–	–	–	5,372	5,549	5,727
Interest earned from Receivables	4,342	4,342	–	–	–	4,342	4,565	4,800
Interest earned from Current and Non Current Assets	22,055	22,055	–	–	–	22,055	22,606	23,172
Rental from Fixed Assets	2,120	2,120	–	–	–	2,120	2,225	2,337
Licence and permits	10	10	–	–	–	10	11	11
Operational Revenue	1,264	1,264	–	–	–	1,264	1,327	1,394
Non-Exchange Revenue								
Property rates	139,562	139,562	–	–	–	139,562	149,018	160,792
Fines, penalties and forfeits	23,202	23,202	–	–	–	23,202	23,760	24,217
Licences or permits	10	10	–	–	–	10	11	11
Transfer and subsidies - Operational	100,394	100,394	2,218	–	2,218	102,611	100,299	118,725
Interest Receivables	3,138	3,138	–	–	–	3,138	3,299	3,469
Operational Revenue - Service Charges	13,704	13,704	–	–	–	13,704	15,444	17,424
Gains on disposal of Fixed and Intangible Assets	25,100	25,100	–	–	–	25,100	4,000	–
Other Gains	2,385	2,385	–	–	–	2,385	2,445	2,523
Total Revenue (excluding capital transfers and contributions)	713,709	713,709	2,218	–	2,218	715,927	736,380	799,682

The operating revenue changes due to the following factors:

1. Transfers and Subsidies (Operating)

Transfers and subsidies (grants) show a net increase of R 2,218 million due to the following.

- Funding allocation of R 1,718 million from the Municipal Disaster Response Grant (MDRG) for the immediate repairs of damaged Municipal infrastructure.,
- Municipal Energy Resilience Grant increase by R 500 000.00,

Operating expenditure

The operating expenditure increased from R718,621 million to R720,056 million representing an increase of R1,435 million. The table below shows the details of the increases in the various line items.

2026/2027 Adjusted operating expenditure

Description	Budget Year 2026/27						Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	7	8	9	10		
R thousands	A	A1	E	F	G	H		
Expenditure By Type								
Employee related costs	237,612	237,612	500	(1,280)	(780)	236,832	253,617	272,509
Remuneration of councillors	8,272	8,272	–	–	–	8,272	8,545	8,818
Bulk purchases - electricity	200,775	200,775	–	–	–	200,775	217,840	236,357
Inventory consumed	29,153	29,153	–	(850)	(850)	28,303	30,050	30,016
Debt impairment	50,700	50,700	–	–	–	50,700	53,717	56,963
Depreciation, amortisation and impairment	33,316	33,316	–	–	–	33,316	35,780	38,246
Interest, Dividends and Rent on Land	32,742	32,742	–	–	–	32,742	37,208	39,925
Contracted services	52,815	52,815	–	2,467	2,467	55,282	48,025	66,992
Transfers and subsidies	14,061	14,061	–	148	148	14,209	10,914	10,999
Operational Cost and Other Cost	55,970	55,970	–	450	450	56,420	56,951	58,490
Other Losses	3,207	3,207	–	–	–	3,207	3,207	3,207
Total Expenditure	718,621	718,621	500	935	1,435	720,056	755,855	822,521

The changes in the various line items on operating expenditure is attributable to the following factors:

1. Employee related costs

The employee related costs decreased by R780 thousand due to an increase of R 500 000 resulting from the Municipal Energy Resilience Grant, and a decrease in the Item due to Virements. Virements of budgetary provisions, as approved in terms of Council's Virement Policy

2. Inventory Consumed

Inventory Consumed decrease by R 850 thousand due to Virements of budgetary provisions, as approved in terms of Council's Virement Policy.

3. Contracted Services

Contracted services increase by R 2,467 million due to Virements of budgetary provisions, as approved in terms of Council's Virement Policy.

4. Transfers and Subsidies

Transfers and subsidies increase by R 148 thousand due to Virements of budgetary provisions, as approved in terms of Council's Virement Policy.

5. Operational Costs

Operational Costs increase by R 450 thousand due to Virements of budgetary provisions, as approved in terms of Council's Virement Policy.

Conclusion

The Revenue Adjustment Budget (excluding capital transfers) increases with R 2,218 million from R713.709 million to R715.927 million.

The Expenditure Adjustment Budget increases with R 1,435 million from R718.621 million to R720.056 million.

Transfers and subsidies - capital increases with R 4,282 million from R 32,430 million to R 36,713 million.

The overall budgeted surplus increases with R5,065 million from R27.518 million to R 32.583 million.

The capital budget increases by R4.282 million from R118.707 million to R122.990 million.

Municipal Manager's quality certification

Quality certificate

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

Print name Adv. H Linde

Municipal Manager of Bergrivier Municipality WC013

Signature

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

Date 29 September 2026

Municipal adjustments budgets & supporting tables



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

WC013 Bergrivier

Budget Year

2026/27

WC013 Bergrivier - Contact Information			
A. GENERAL INFORMATION			
Municipality	Bergrivier Local Municipality	Set name on 'Instructions' sheet	
Grade			1 Grade in terms of the Remuneration of Public Office Bearers Act.
Province	Western Cape		
Web Address	www.bergmun.org.za		
e-mail Address	bergmun@telkomsa.net		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P O BOX 60		
City / Town	PIKETBERG		
Postal Code	7320		
Street address			
Building	Municipal Building		
Street No. & Name	13 Church Street		
City / Town	Piketberg		
Postal Code	7320		
General Contacts			
Telephone number	022 913 6000		
Fax number	022 913 1406		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	
Name	Rhandall Swarts	Name	
Telephone number	022 913 6057	Telephone number	
Cell number	073 083 4590	Cell number	
Fax number	022 913 1390	Fax number	
E-mail address	speaker@bergmun.org.za	E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Ray Van Rooy	Name	Carlin Kayster
Telephone number	022 913 6000	Telephone number	022 913 6052
Cell number	083 657 9615	Cell number	060 569 5419
Fax number	022 913 1390	Fax number	022 913 1390
E-mail address	burgemeester@bergmun.org.za	E-mail address	kaysterc@bergmun.org
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	
Name	Mario Wessels	Name	
Telephone number	022 913 6058	Telephone number	
Cell number	078 783 0050	Cell number	
Fax number	022 913 1390	Fax number	
E-mail address	deputy@bergmun.org.za	E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Adv	Title	Mrs
Name	H Linde (Hanlie)	Name	Jessica Rossouw
Telephone number	022 913 6011	Telephone number	022 913 6011
Cell number	082 448 1231	Cell number	083 604 2913
Fax number	022 913 1406	Fax number	022 913 1406
E-mail address	mm@bergmun.org.za	E-mail address	carstensj@bergmun.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	PW Erasmus	Name	E Kankowski
Telephone number	022 913 6000	Telephone number	022 913 6015
Cell number	072 300 2336	Cell number	083 234 4802
Fax number	022 913 1406	Fax number	022 913 1406
E-mail address	cfo@bergmun.org.za	E-mail address	kankowskie@bergmun.org.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	Jackie Sass	Name	L Louw
Telephone number	022 913 6000	Telephone number	022 913 6000
Cell number	083 272 3809	Cell number	
Fax number	022 913 1406	Fax number	022 913 1406
E-mail address	sassj@bergmun.org.za	E-mail address	louwl@bergmun.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Lenchen Parks	Name	Martin Crous
Telephone number	022 913 6000	Telephone number	022 913 6000
Cell number		Cell number	083 800 3457
Fax number	022 913 1406	Fax number	022 913 1406
E-mail address	parksI@bergmun.org.za	E-mail address	crousm@bergmun.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	
Name	Filicia Erasmus	Name	
Telephone number	022 913 6000	Telephone number	
Cell number	078 736 5760	Cell number	
Fax number	022 913 1406	Fax number	
E-mail address	erasmusf@bergmun.org.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	139 562	139 562	–	–	–	–	–	–	139 562	149 018	160 792
Service charges	361 116	361 116	–	–	–	–	–	–	361 116	391 423	424 163
Investment revenue	22 055	22 055	–	–	–	–	–	–	22 055	22 606	23 172
Transfer and subsidies - Operational	100 394	100 394	–	–	–	2 218	–	2 218	102 611	100 299	118 725
Other own revenue	90 582	90 582	–	–	–	–	–	–	90 582	73 034	72 831
Total Revenue (excluding capital transfers and contributions)	713 709	713 709	–	–	–	2 218	–	2 218	715 927	736 380	799 682
Employee costs	237 612	237 612	–	–	–	500	(1 280)	(780)	236 832	253 617	272 509
Remuneration of councillors	8 272	8 272	–	–	–	–	–	–	8 272	8 545	8 818
Depreciation, amortisation and impairment	84 016	84 016	–	–	–	–	–	–	84 016	89 497	95 209
Interest, Dividends and Rent on Land	32 742	32 742	–	–	–	–	–	–	32 742	37 208	39 925
Inventory consumed and bulk purchases	229 927	229 927	–	–	–	–	(850)	(850)	229 077	247 890	266 373
Transfers and subsidies	14 061	14 061	–	–	–	–	148	148	14 209	10 914	10 999
Other expenditure	111 991	111 991	–	–	–	–	2 917	2 917	114 908	108 184	128 689
Total Expenditure	718 621	718 621	–	–	–	500	935	1 435	720 056	755 855	822 521
Surplus/(Deficit)	(4 912)	(4 912)	–	–	–	1 718	(935)	783	(4 130)	(19 475)	(22 839)
Transfers and subsidies - capital (monetary allocations)	32 430	32 430	–	–	–	4 282	–	4 282	36 713	21 572	21 970
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)
Capital expenditure & funds sources											
Capital expenditure	118 707	118 707	–	4 282	–	–	–	4 282	122 990	93 722	93 834
Transfers recognised - capital	32 430	32 430	–	4 282	–	–	–	4 282	36 713	21 572	21 970
Borrowing	35 100	35 100	–	–	–	–	–	–	35 100	22 128	18 200
Internally generated funds	51 177	51 177	–	–	–	–	–	–	51 177	50 022	53 665
Total sources of capital funds	118 707	118 707	–	4 282	–	–	–	4 282	122 990	93 722	93 834
Financial position											
Total current assets	294 571	294 571	–	–	–	–	48 857	48 857	343 428	268 098	234 802
Total non current assets	812 097	812 097	–	4 282	–	–	11 237	15 519	827 616	870 039	925 627
Total current liabilities	128 397	128 397	–	–	–	–	13 450	13 450	141 847	134 702	141 008
Total non current liabilities	344 707	344 707	–	–	–	–	15 235	15 235	359 942	364 571	378 225
Community wealth/Equity	633 564	633 564	–	–	–	–	35 691	35 691	669 255	638 863	641 196
Cash flows											
Net cash from (used) operating	–	–	–	–	–	–	5 065	5 065	5 065	11 095	4 526
Net cash from (used) investing	(93 607)	(93 607)	–	–	–	–	(4 282)	(4 282)	(97 890)	(89 722)	(93 834)</

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		246 362	246 362	-	-	-	1 075	-	1 075	247 437	236 648	243 076
Executive and council		46 986	46 986	-	-	-	-	-	-	46 986	48 222	45 872
Finance and administration		199 376	199 376	-	-	-	1 075	-	1 075	200 451	188 426	197 204
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		44 966	44 966	-	-	-	-	-	-	44 966	43 672	61 489
Community and social services		11 997	11 997	-	-	-	-	-	-	11 997	12 165	12 337
Sport and recreation		7 017	7 017	-	-	-	-	-	-	7 017	7 332	7 699
Public safety		23 705	23 705	-	-	-	-	-	-	23 705	23 073	23 541
Housing		2 247	2 247	-	-	-	-	-	-	2 247	1 101	17 912
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 935	35 935	-	-	-	-	-	-	35 935	25 548	26 248
Planning and development		28 774	28 774	-	-	-	-	-	-	28 774	19 851	20 372
Road transport		7 161	7 161	-	-	-	-	-	-	7 161	5 697	5 876
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		422 078	422 078	-	-	-	5 425	-	5 425	427 503	455 286	494 041
Energy sources		249 499	249 499	-	-	-	500	-	500	249 999	268 803	291 398
Water management		68 798	68 798	-	-	-	1 800	-	1 800	70 598	74 304	81 364
Waste water management		31 087	31 087	-	-	-	3 125	-	3 125	34 212	33 656	36 433
Waste management		72 695	72 695	-	-	-	-	-	-	72 695	78 523	84 846
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	749 341	749 341	-	-	-	6 500	-	6 500	755 841	761 154	824 854
Expenditure - Functional												
<i>Governance and administration</i>		166 689	166 689	-	-	-	-	935	935	167 624	173 911	183 166
Executive and council		32 943	32 943	-	-	-	-	-	-	32 943	33 871	34 831
Finance and administration		131 180	131 180	-	-	-	-	935	935	132 115	137 291	145 389
Internal audit		2 566	2 566	-	-	-	-	-	-	2 566	2 749	2 945
<i>Community and public safety</i>		99 521	99 521	-	-	-	-	-	-	99 521	103 764	126 378
Community and social services		18 515	18 515	-	-	-	-	-	-	18 515	19 693	20 944
Sport and recreation		30 964	30 964	-	-	-	-	-	-	30 964	32 945	35 243
Public safety		45 117	45 117	-	-	-	-	-	-	45 117	47 209	49 319
Housing		4 925	4 925	-	-	-	-	-	-	4 925	3 917	20 871
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		76 656	76 656	-	-	-	-	-	-	76 656	77 411	83 996
Planning and development		27 820	27 820	-	-	-	-	-	-	27 820	23 038	25 369
Road transport		48 836	48 836	-	-	-	-	-	-	48 836	54 373	58 628
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		375 757	375 757	-	-	-	500	-	500	376 257	400 769	428 981
Energy sources		237 113	237 113	-	-	-	500	-	500	237 613	256 429	277 364
Water management		47 610	47 610	-	-	-	-	-	-	47 610	50 937	53 097
Waste water management		25 943	25 943	-	-	-	-	-	-	25 943	27 208	28 363
Waste management		65 091	65 091	-	-	-	-	-	-	65 091	66 195	70 157
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	718 621	718 621	-	-	-	500	935	1 435	720 056	755 855	822 521
Surplus/ (Deficit) for the year		30 720	30 720	-	-	-	6 000	(935)	5 065	35 785	5 299	2 333

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Revenue - Functional												
Municipal governance and administration		246 362	246 362	–	–	–	1 075	–	1 075	247 437	236 648	243 076
Executive and council		46 986	46 986	–	–	–	–	–	–	46 986	48 222	45 872
Mayor and Council									–	–		
Municipal Manager, Town Secretary and Chief Executive		46 986	46 986	–	–	–	–	–	–	46 986	48 222	45 872
Finance and administration		199 376	199 376	–	–	–	1 075	–	1 075	200 451	188 426	197 204
Administrative and Corporate Support		4	4	–	–	–	1 075	–	1 075	1 079	4	5
Asset Management									–	–		
Finance		168 735	168 735	–	–	–	–	–	–	168 735	178 768	191 423
Fleet Management									–	–		
Human Resources		3 872	3 872	–	–	–	–	–	–	3 872	3 906	3 941
Information Technology									–	–		
Legal Services									–	–		
Marketing, Customer Relations, Publicity and Media Co-									–	–		
Property Services		26 725	26 725	–	–	–	–	–	–	26 725	5 706	1 792
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management		40	40	–	–	–	–	–	–	40	42	44
Valuation Service									–	–		
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function									–	–		
Community and public safety		44 966	44 966	–	–	–	–	–	–	44 966	43 672	61 489
Community and social services		11 997	11 997	–	–	–	–	–	–	11 997	12 165	12 337
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums		772	772	–	–	–	–	–	–	772	811	851
Child Care Facilities									–	–		
Community Halls and Facilities		307	307	–	–	–	–	–	–	307	322	338
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management									–	–		
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives		10 918	10 918	–	–	–	–	–	–	10 918	11 032	11 148
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development									–	–		
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		7 017	7 017	–	–	–	–	–	–	7 017	7 332	7 699
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)		125	125	–	–	–	–	–	–	125	131	138
Recreational Facilities		6 892	6 892	–	–	–	–	–	–	6 892	7 201	7 561
Sports Grounds and Stadiums									–	–		
Public safety		23 705	23 705	–	–	–	–	–	–	23 705	23 073	23 541
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection		1 300	1 300	–	–	–	–	–	–	1 300	105	110
Licensing and Control of Animals									–	–		
Police Forces, Traffic and Street Parking Control		22 405	22 405	–	–	–	–	–	–	22 405	22 968	23 431
Pounds									–	–		
Housing		2 247	2 247	–	–	–	–	–	–	2 247	1 101	17 912
Housing		2 247	2 247	–	–	–	–	–	–	2 247	1 101	17 912
Informal Settlements									–	–		

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance									-	-		
Health Services									-	-		
Laboratory Services									-	-		
Food Control									-	-		
Health Surveillance and Prevention of Communicable									-	-		
Vector Control									-	-		
Chemical Safety									-	-		
Economic and environmental services		35 935	35 935	-	-	-	-	-	-	35 935	25 548	26 248
Planning and development		28 774	28 774	-	-	-	-	-	-	28 774	19 851	20 372
Billboards									-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)									-	-		
Central City Improvement District									-	-		
Development Facilitation									-	-		
Economic Development/Planning		400	400	-	-	-	-	-	-	400	-	-
Regional Planning and Development									-	-		
Town Planning, Building Regulations and Enforcement, and		1 985	1 985	-	-	-	-	-	-	1 985	1 349	1 416
Project Management Unit		26 389	26 389	-	-	-	-	-	-	26 389	18 502	18 956
Provincial Planning									-	-		
Support to Local Municipalities									-	-		
Road transport		7 161	7 161	-	-	-	-	-	-	7 161	5 697	5 876
Public Transport									-	-		
Road and Traffic Regulation		5 372	5 372	-	-	-	-	-	-	5 372	5 549	5 727
Roads		1 789	1 789	-	-	-	-	-	-	1 789	148	149
Taxi Ranks									-	-		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									-	-		
Coastal Protection									-	-		
Indigenous Forests									-	-		
Nature Conservation									-	-		
Pollution Control									-	-		
Soil Conservation									-	-		
Trading services		422 078	422 078	-	-	-	5 425	-	5 425	427 503	455 286	494 041
Energy sources		249 499	249 499	-	-	-	500	-	500	249 999	268 803	291 398
Electricity		249 499	249 499	-	-	-	500	-	500	249 999	268 803	291 398
Street Lighting and Signal Systems									-	-		
Nonelectric Energy									-	-		
Water management		68 798	68 798	-	-	-	1 800	-	1 800	70 598	74 304	81 364
Water Treatment		-	(0)	-	-	-	1 800	-	1 800	1 800	-	-
Water Distribution		68 798	68 798	-	-	-	-	-	-	68 798	74 304	81 364
Water Storage									-	-		
Waste water management		31 087	31 087	-	-	-	3 125	-	3 125	34 212	33 656	36 433
Public Toilets									-	-		
Sewerage		31 087	31 087	-	-	-	-	-	-	31 087	33 656	36 433
Storm Water Management		-	(0)	-	-	-	3 125	-	3 125	3 125	-	-
Waste Water Treatment									-	-		
Waste management		72 695	72 695	-	-	-	-	-	-	72 695	78 523	84 846
Recycling									-	-		
Solid Waste Disposal (Landfill Sites)									-	-		
Solid Waste Removal		72 695	72 695	-	-	-	-	-	-	72 695	78 523	84 846
Street Cleaning									-	-		
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs									-	-		
Air Transport									-	-		
Forestry									-	-		
Licensing and Regulation									-	-		
Markets									-	-		
Tourism									-	-		
Total Revenue - Functional	2	749 341	749 341	-	-	-	6 500	-	6 500	755 841	761 154	824 854
Expenditure - Functional									-	-		
Municipal governance and administration		166 689	166 689	-	-	-	-	935	935	167 624	173 911	183 166
Executive and council		32 943	32 943	-	-	-	-	-	-	32 943	33 871	34 831
Mayor and Council		17 263	17 263	-	-	-	-	-	-	17 263	17 788	18 480
Municipal Manager, Town Secretary and Chief Executive		15 680	15 680	-	-	-	-	-	-	15 680	16 083	16 352
Finance and administration		131 180	131 180	-	-	-	-	935	935	132 115	137 291	145 389
Administrative and Corporate Support		23 015	23 015	-	-	-	-	935	935	23 950	24 097	25 534
Asset Management									-	-		
Finance		52 505	52 505	-	-	-	-	-	-	52 505	55 362	58 856
Fleet Management		-	-	-	-	-	-	-	-	-	-	-
Human Resources		22 537	22 537	-	-	-	-	-	-	22 537	24 072	25 616
Information Technology		9 792	9 792	-	-	-	-	-	-	9 792	9 489	10 012
Legal Services									-	-		
Marketing, Customer Relations, Publicity and Media Co-									-	-		
Property Services		8 731	8 731	-	-	-	-	-	-	8 731	8 713	8 801
Risk Management									-	-		
Security Services									-	-		
Supply Chain Management		14 599	14 599	-	-	-	-	-	-	14 599	15 557	16 570
Valuation Service									-	-		
Internal audit		2 566	2 566	-	-	-	-	-	-	2 566	2 749	2 945
Governance Function		2 566	2 566	-	-	-	-	-	-	2 566	2 749	2 945

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Community and public safety		99 521	99 521	-	-	-	-	-	-	99 521	103 764	126 378
Community and social services		18 515	18 515	-	-	-	-	-	-	18 515	19 693	20 944
Aged Care									-	-		
Agricultural									-	-		
Animal Care and Diseases									-	-		
Cemeteries, Funeral Parlours and Crematoriums		1 724	1 724	-	-	-	-	-	-	1 724	1 766	1 805
Child Care Facilities									-	-		
Community Halls and Facilities		5 381	5 381	-	-	-	-	-	-	5 381	5 718	6 080
Consumer Protection									-	-		
Cultural Matters									-	-		
Disaster Management									-	-		
Education									-	-		
Indigenous and Customary Law									-	-		
Industrial Promotion									-	-		
Language Policy									-	-		
Libraries and Archives		11 410	11 410	-	-	-	-	-	-	11 410	12 210	13 059
Literacy Programmes									-	-		
Media Services									-	-		
Museums and Art Galleries									-	-		
Population Development									-	-		
Provincial Cultural Matters									-	-		
Theatres									-	-		
Zoo's									-	-		
Sport and recreation		30 964	30 964	-	-	-	-	-	-	30 964	32 945	35 243
Beaches and Jetties									-	-		
Casinos, Racing, Gambling, Wagering									-	-		
Community Parks (including Nurseries)		15 217	15 217	-	-	-	-	-	-	15 217	16 199	17 246
Recreational Facilities		9 702	9 702	-	-	-	-	-	-	9 702	10 270	10 896
Sports Grounds and Stadiums		6 045	6 045	-	-	-	-	-	-	6 045	6 477	7 101
Public safety		45 117	45 117	-	-	-	-	-	-	45 117	47 209	49 319
Civil Defence									-	-		
Cleansing									-	-		
Control of Public Nuisances									-	-		
Fencing and Fences									-	-		
Fire Fighting and Protection		5 900	5 900	-	-	-	-	-	-	5 900	6 250	6 603
Licensing and Control of Animals									-	-		
Police Forces, Traffic and Street Parking Control		39 217	39 217	-	-	-	-	-	-	39 217	40 960	42 716
Pounds									-	-		
Housing		4 925	4 925	-	-	-	-	-	-	4 925	3 917	20 871
Housing		4 925	4 925	-	-	-	-	-	-	4 925	3 917	20 871
Informal Settlements									-	-		
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance									-	-		
Health Services									-	-		
Laboratory Services									-	-		
Food Control									-	-		
Health Surveillance and Prevention of Communicable									-	-		
Vector Control									-	-		
Chemical Safety									-	-		
Economic and environmental services		76 656	76 656	-	-	-	-	-	-	76 656	77 411	83 996
Planning and development		27 820	27 820	-	-	-	-	-	-	27 820	23 038	25 369
Billboards									-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)									-	-		
Central City Improvement District									-	-		
Development Facilitation									-	-		
Economic Development/Planning		9 083	9 083	-	-	-	-	-	-	9 083	6 123	6 445
Regional Planning and Development									-	-		
Town Planning, Building Regulations and Enforcement, and City Engineer		13 477	13 477	-	-	-	-	-	-	13 477	13 076	14 875
Project Management Unit		5 260	5 260	-	-	-	-	-	-	5 260	3 839	4 049
Provincial Planning									-	-		
Support to Local Municipalities									-	-		
Road transport		48 836	48 836	-	-	-	-	-	-	48 836	54 373	58 628
Public Transport									-	-		
Road and Traffic Regulation		4 147	4 147	-	-	-	-	-	-	4 147	4 432	4 738
Roads		44 689	44 689	-	-	-	-	-	-	44 689	49 940	53 890
Taxi Ranks									-	-		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									-	-		
Coastal Protection									-	-		
Indigenous Forests									-	-		
Nature Conservation									-	-		
Pollution Control									-	-		
Soil Conservation									-	-		

WC013 Bergrivier - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Trading services		375 757	375 757	-	-	-	500	-	500	376 257	400 769	428 981
Energy sources		237 113	237 113	-	-	-	500	-	500	237 613	256 429	277 364
Electricity		234 744	234 744	-	-	-	500	-	500	235 244	253 908	274 680
Street Lighting and Signal Systems		2 369	2 369	-	-	-	-	-	-	2 369	2 521	2 683
Nonelectric Energy									-	-		
Water management		47 610	47 610	-	-	-	-	-	-	47 610	50 937	53 097
Water Treatment		3 444	3 444	-	-	-	-	-	-	3 444	3 622	3 809
Water Distribution		44 166	44 166	-	-	-	-	-	-	44 166	47 315	49 289
Water Storage									-	-		
Waste water management		25 943	25 943	-	-	-	-	-	-	25 943	27 208	28 363
Public Toilets									-	-		
Sewerage		19 347	19 347	-	-	-	-	-	-	19 347	20 458	21 451
Storm Water Management		1 664	1 664	-	-	-	-	-	-	1 664	1 708	1 759
Waste Water Treatment		4 932	4 932	-	-	-	-	-	-	4 932	5 042	5 153
Waste management		65 091	65 091	-	-	-	-	-	-	65 091	66 195	70 157
Recycling									-	-		
Solid Waste Disposal (Landfill Sites)									-	-		
Solid Waste Removal		58 859	58 859	-	-	-	-	-	-	58 859	59 492	62 948
Street Cleaning		6 232	6 232	-	-	-	-	-	-	6 232	6 703	7 209
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs									-	-		
Air Transport									-	-		
Forestry									-	-		
Licensing and Regulation									-	-		
Markets									-	-		
Tourism									-	-		
Total Expenditure - Functional	3	718 621	718 621	-	-	-	500	935	1 435	720 056	755 855	822 521
Surplus/ (Deficit) for the year		30 720	30 720	-	-	-	6 000	(935)	5 065	35 785	5 299	2 333

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Vote 1 - Municipal Manager		47 386	47 386	–	–	–	–	–	–	47 386	48 222	45 872
Vote 2 - Vote 2 - Finance		168 775	168 775	–	–	–	–	–	–	168 775	178 810	191 467
Vote 3 - Vote 3 - Corporate Services		4 855	4 855	–	–	–	–	–	–	4 855	4 203	4 253
Vote 4 - Vote 4 - Technical Services		378 103	378 103	–	–	–	1 575	–	1 575	379 678	372 738	398 248
Vote 5 - Vote 5 - Technical Services (Continued)		99 885	99 885	–	–	–	4 925	–	4 925	104 809	107 961	117 797
Vote 6 - Vote 6 - Community Services		43 446	43 446	–	–	–	–	–	–	43 446	42 020	59 655
Vote 7 - Vote 7 - Community Services (Continued)		6 892	6 892	–	–	–	–	–	–	6 892	7 201	7 561
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	749 341	749 341	–	–	–	6 500	–	6 500	755 841	761 154	824 854
Expenditure by Vote	1											
Vote 1 - Vote 1 - Municipal Manager		44 592	44 592	–	–	–	–	–	–	44 592	42 743	44 221
Vote 2 - Vote 2 - Finance		67 104	67 104	–	–	–	–	–	–	67 104	70 919	75 427
Vote 3 - Vote 3 - Corporate Services		54 878	54 878	–	–	–	–	–	–	54 878	56 024	60 409
Vote 4 - Vote 4 - Technical Services		370 268	370 268	–	–	–	500	935	1 435	371 703	394 984	424 760
Vote 5 - Vote 5 - Technical Services (Continued)		73 553	73 553	–	–	–	–	–	–	73 553	78 145	81 460
Vote 6 - Vote 6 - Community Services		92 480	92 480	–	–	–	–	–	–	92 480	96 294	118 247
Vote 7 - Vote 7 - Community Services (Continued)		15 747	15 747	–	–	–	–	–	–	15 747	16 746	17 997
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	718 621	718 621	–	–	–	500	935	1 435	720 056	755 855	822 521
Surplus/ (Deficit) for the year	2	30 720	30 720	–	–	–	6 000	(935)	5 065	35 785	5 299	2 333

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

[illegible]

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

[illegible]

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

[illegible]

WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 4 - Vote 4 - Technical Services		370 268	370 268	–	–	–	500	935	1 435	371 703	394 984	424 760
4.1 - Building Control		5 254	5 254	–	–	–	–	–	–	5 254	5 613	6 022
4.2 - Project Management Unit		5 260	5 260	–	–	–	–	–	–	5 260	3 839	4 049
4.3 - Property Services		8 731	8 731	–	–	–	–	–	–	8 731	8 713	8 801
4.4 - Director Technical Services		4 131	4 131	–	–	–	–	935	935	5 066	4 254	4 477
4.5 - Solid Waste Removal		58 859	58 859	–	–	–	–	–	–	58 859	59 492	62 948
4.6 - Street Cleaning		6 232	6 232	–	–	–	–	–	–	6 232	6 703	7 209
4.7 - Roads		44 689	44 689	–	–	–	–	–	–	44 689	49 940	53 890
4.8 - Electricity		234 744	234 744	–	–	–	500	–	500	235 244	253 908	274 680
4.9 - Street Lighting		2 369	2 369	–	–	–	–	–	–	2 369	2 521	2 683
									–	–		
Vote 5 - Vote 5 - Technical Services (Continued)		73 553	73 553	–	–	–	–	–	–	73 553	78 145	81 460
5.1 - Fleet management		–	–	–	–	–	–	–	–	–	–	–
5.2 - Sewerage		19 347	19 347	–	–	–	–	–	–	19 347	20 458	21 451
5.3 - Waste Water Treatment		4 932	4 932	–	–	–	–	–	–	4 932	5 042	5 153
5.4 - Storm Water Management		1 664	1 664	–	–	–	–	–	–	1 664	1 708	1 759
5.5 - Water Distribution		44 166	44 166	–	–	–	–	–	–	44 166	47 315	49 289
5.6 - Water Treatment		3 444	3 444	–	–	–	–	–	–	3 444	3 622	3 809
									–	–		
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									–	–		
									–	–		
									–	–		
Vote 6 - Vote 6 - Community Services		92 480	92 480	–	–	–	–	–	–	92 480	96 294	118 247
6.1 - Director Community Services		4 559	4 559	–	–	–	–	–	–	4 559	4 844	5 129
6.2 - Libraries and Archives		11 410	11 410	–	–	–	–	–	–	11 410	12 210	13 059
6.3 - Community Halls and Facilities		5 381	5 381	–	–	–	–	–	–	5 381	5 718	6 080
6.4 - Cemeteries		1 724	1 724	–	–	–	–	–	–	1 724	1 766	1 805
6.5 - Housing Core		2 664	2 664	–	–	–	–	–	–	2 664	2 801	2 944
6.6 - Housing Non-Core		2 261	2 261	–	–	–	–	–	–	2 261	1 115	17 927
6.7 - Traffic Control		39 217	39 217	–	–	–	–	–	–	39 217	40 960	42 716
6.8 - Fire Fighting and Protection		5 900	5 900	–	–	–	–	–	–	5 900	6 250	6 603
6.9 - Community Parks		15 217	15 217	–	–	–	–	–	–	15 217	16 199	17 246
6.10 - Road and Traffic Regulation		4 147	4 147	–	–	–	–	–	–	4 147	4 432	4 738
Vote 7 - Vote 7 - Community Services (Continued)		15 747	15 747	–	–	–	–	–	–	15 747	16 746	17 997
7.1 - Sports Grounds and Stadiums		6 045	6 045	–	–	–	–	–	–	6 045	6 477	7 101
7.2 - Swimming Pools		1 543	1 543	–	–	–	–	–	–	1 543	1 628	1 722
7.3 - Holiday Resorts		8 159	8 159	–	–	–	–	–	–	8 159	8 641	9 174
7.4 - Holiday Resorts PW Koorts									–	–		
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WC013 Bergrivier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	718 621	718 621	-	-	-	500	935	1 435	720 056	755 855	822 521
Surplus/ (Deficit) for the year	2	30 720	30 720	-	-	-	6 000	(935)	5 065	35 785	5 299	2 333

WC013 Bergrivier - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	230 603	230 603	–	–	–	–	–	–	230 603	250 017	271 067
Service charges - Water	2	59 703	59 703	–	–	–	–	–	–	59 703	65 196	71 096
Service charges - Waste Water Management	2	20 701	20 701	–	–	–	–	–	–	20 701	22 258	23 918
Service charges - Waste Management	2	50 108	50 108	–	–	–	–	–	–	50 108	53 952	58 082
Sale of Goods and Rendering of Services		9 936	9 936	–	–	–	–	–	–	9 936	10 398	10 918
Agency services		5 372	5 372	–	–	–	–	–	–	5 372	5 549	5 727
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		4 342	4 342	–	–	–	–	–	–	4 342	4 565	4 800
Interest earned from Current and Non Current Assets		22 055	22 055	–	–	–	–	–	–	22 055	22 606	23 172
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 120	2 120	–	–	–	–	–	–	2 120	2 225	2 337
Licence and permits		10	10	–	–	–	–	–	–	10	11	11
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	(0)	–	–	–	–	–	–	(0)	–	–
Operational Revenue		1 264	1 264	–	–	–	–	–	–	1 264	1 327	1 394
Non-Exchange Revenue												
Property rates	2	139 562	139 562	–	–	–	–	–	–	139 562	149 018	160 792
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		23 202	23 202	–	–	–	–	–	–	23 202	23 760	24 217
Licences or permits		10	10	–	–	–	–	–	–	10	11	11
Transfer and subsidies - Operational		100 394	100 394	–	–	–	2 218	–	2 218	102 611	100 299	118 725
Interest Receivables		3 138	3 138	–	–	–	–	–	–	3 138	3 299	3 469
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		13 704	13 704	–	–	–	–	–	–	13 704	15 444	17 424
Gains on disposal of Fixed and Intangible Assets		25 100	25 100	–	–	–	–	–	–	25 100	4 000	–
Other Gains		2 385	2 385	–	–	–	–	–	–	2 385	2 445	2 523
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		713 709	713 709	–	–	–	2 218	–	2 218	715 927	736 380	799 682
Expenditure By Type												
Employee related costs		237 612	237 612	–	–	–	500	(1 280)	(780)	236 832	253 617	272 509
Remuneration of councillors		8 272	8 272	–	–	–	–	–	–	8 272	8 545	8 818
Bulk purchases - electricity		200 775	200 775	–	–	–	–	–	–	200 775	217 840	236 357
Inventory consumed		29 153	29 153	–	–	–	–	(850)	(850)	28 303	30 050	30 016
Debt impairment		50 700	50 700	–	–	–	–	–	–	50 700	53 717	56 963
Depreciation, amortisation and impairment		33 316	33 316	–	–	–	–	–	–	33 316	35 780	38 246
Interest, Dividends and Rent on Land		32 742	32 742	–	–	–	–	–	–	32 742	37 208	39 925
Contracted services		52 815	52 815	–	–	–	–	2 467	2 467	55 282	48 025	66 992
Transfers and subsidies		14 061	14 061	–	–	–	–	148	148	14 209	10 914	10 999
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–
Operational Cost and Other Cost		55 970	55 970	–	–	–	–	450	450	56 420	56 951	58 490
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		3 207	3 207	–	–	–	–	–	–	3 207	3 207	3 207
Total Expenditure		718 621	718 621	–	–	–	500	935	1 435	720 056	755 855	822 521
Surplus/(Deficit)		(4 912)	(4 912)	–	–	–	1 718	(935)	783	(4 130)	(19 475)	(22 839)
Transfers and subsidies - capital (monetary allocations)		32 430	32 430	–	–	–	4 282	–	4 282	36 713	21 572	21 970
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	27 518	27 518	–	–	–	6 000	(935)	5 065	32 583	2 097	(869)

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Vote 1 - Municipal Manager		5 700	5 700	–	–	–	–	–	–	5 700	–	–
Vote 2 - Vote 2 - Finance		770	770	–	–	–	–	–	–	770	2 770	300
Vote 3 - Vote 3 - Corporate Services		2 550	2 550	–	–	–	–	–	–	2 550	1 000	900
Vote 4 - Vote 4 - Technical Services		41 231	41 231	–	–	–	–	–	–	41 231	37 871	24 366
Vote 5 - Vote 5 - Technical Services (Continued)		43 272	43 272	–	4 282	–	–	–	4 282	47 554	41 050	63 146
Vote 6 - Vote 6 - Community Services		3 090	3 090	–	–	–	–	–	–	3 090	1 942	2 381
Vote 7 - Vote 7 - Community Services (Continued)		22 095	22 095	–	–	–	–	–	–	22 095	1 350	350
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	118 707	118 707	–	4 282	–	–	–	4 282	122 990	85 983	91 444
Single-year expenditure to be adjusted	2											
Vote 1 - Vote 1 - Municipal Manager		–	0	–	–	–	–	–	–	0	–	–
Vote 2 - Vote 2 - Finance		–	0	–	–	–	–	–	–	0	–	–
Vote 3 - Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Vote 4 - Technical Services		–	–	–	–	–	–	–	–	–	200	2 289
Vote 5 - Vote 5 - Technical Services (Continued)		–	0	–	–	–	–	–	–	0	2 628	22
Vote 6 - Vote 6 - Community Services		–	0	–	–	–	–	–	–	0	2 051	80
Vote 7 - Vote 7 - Community Services (Continued)		–	0	–	–	–	–	–	–	0	2 860	–
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	0	–	–	–	–	–	–	0	–	–
Capital single-year expenditure sub-total		–	0	–	–	–	–	–	–	0	7 739	2 391
Total Capital Expenditure - Vote		118 707	118 707	–	4 282	–	–	–	4 282	122 990	93 722	93 834
Capital Expenditure - Functional												
Governance and administration		9 180	9 180	–	–	–	–	–	–	9 180	8 941	7 401
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		9 180	9 180	–	–	–	–	–	–	9 180	8 941	7 401
Internal audit									–	–		
Community and public safety		25 185	25 185	–	–	–	–	–	–	25 185	8 203	2 811
Community and social services		550	550	–	–	–	–	–	–	550	1 325	–
Sport and recreation		22 595	22 595	–	–	–	–	–	–	22 595	5 738	1 811
Public safety		2 040	2 040	–	–	–	–	–	–	2 040	1 140	1 000
Housing		–	–	–	–	–	–	–	–	–	–	–
Health									–	–		
Economic and environmental services		29 665	29 665	–	–	–	–	–	–	29 665	22 971	4 097
Planning and development		5 715	5 715	–	–	–	–	–	–	5 715	15	15
Road transport		23 950	23 950	–	–	–	–	–	–	23 950	22 956	4 082
Environmental protection									–	–		
Trading services		54 677	54 677	–	4 282	–	–	–	4 282	58 960	53 607	79 526
Energy sources		15 356	15 356	–	–	–	–	–	–	15 356	14 618	19 437
Water management		30 909	30 909	–	1 565	–	–	–	1 565	32 474	17 162	36 126
Waste water management		7 663	7 663	–	2 717	–	–	–	2 717	10 380	21 416	21 241
Waste management		750	750	–	–	–	–	–	–	750	411	2 721
Other									–	–		
Total Capital Expenditure - Functional	3	118 707	118 707	–	4 282	–	–	–	4 282	122 990	93 722	93 834
Funded by:												
National Government		29 561	29 561	–	4 282	–	–	–	4 282	33 843	21 472	21 970
Provincial Government		2 870	2 870	–	–	–	–	–	–	2 870	100	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	32 430	32 430	–	4 282	–	–	–	4 282	36 713	21 572	21 970
Borrowing		35 100	35 100	–	–	–	–	–	–	35 100	22 128	18 200
Internally generated funds		51 177	51 177	–	–	–	–	–	–	51 177	50 022	53 665
Total Capital Funding		118 707	118 707	–	4 282	–	–	–	4 282	122 990	93 722	93 834

WC013 Bergvrievier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Vote 1 - Municipal Manager		5 700	5 700	-	-	-	-	-	-	5 700	-	-
1.1 - Mayor and Council									-	-		
1.2 - Municipal Manager									-	-		
1.3 - Economic DevelopmentPlanning		5 700	5 700	-	-	-	-	-	-	5 700	-	-
1.4 - Internal Audit									-	-		
									-	-		
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WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

[illegible]

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

[illegible]

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

[illegible]

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 15 -		-	0	-	-	-	-	-	-	0	-	-
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									-	-		
Capital single-year expenditure sub-total		-	0	-	-	-	-	-	-	0	7 739	2 391
Total Capital Expenditure		118 707	118 707	-	4 282	-	-	-	4 282	122 990	93 722	93 834

WC013 Bergrivier - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		181 282	181 282	–	–	–	–	46 246	46 246	227 528	152 793	117 367
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	72 241	72 241	–	–	–	–	1 888	1 888	74 128	79 348	86 959
Receivables from non-exchange transactions	1	25 922	25 922	–	–	–	–	6 811	6 811	32 733	20 834	15 360
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		4 787	4 787	–	–	–	–	1 725	1 725	6 512	4 782	4 777
VAT Receivable		9 861	9 861	–	–	–	–	(7 548)	(7 548)	2 312	9 861	9 861
Other current assets		479	479	–	–	–	–	(265)	(265)	215	479	479
Total current assets		294 571	294 571	–	–	–	–	48 857	48 857	343 428	268 098	234 802
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		17 743	17 743	–	–	–	–	1	1	17 744	17 691	17 639
Property, plant and equipment	3	796 834	796 834	–	4 282	–	–	7 436	11 718	808 552	855 275	911 251
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		454	454	–	–	–	–	–	–	454	454	454
Intangible assets		1 405	1 405	–	–	–	–	(1 834)	(1 834)	(429)	959	623
Trade and other receivables from exchange transactions		(4 340)	(4 340)	–	–	–	–	5 634	5 634	1 294	(4 340)	(4 340)
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		812 097	812 097	–	4 282	–	–	11 237	15 519	827 616	870 039	925 627
TOTAL ASSETS		1 106 668	1 106 668	–	4 282	–	–	60 093	64 376	1 171 044	1 138 137	1 160 429
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		20 061	20 061	–	–	–	–	(6 626)	(6 626)	13 435	20 061	20 061
Consumer deposits		13 272	13 272	–	–	–	–	347	347	13 619	19 577	25 883
Trade and other payables from exchange transactions		55 003	55 003	–	–	–	–	21 685	21 685	76 688	55 003	55 003
Trade and other payables from non-exchange transactions		11 289	11 289	–	–	–	–	(7 598)	(7 598)	3 691	11 289	11 289
Provision		18 494	18 494	–	–	–	–	1 265	1 265	19 759	18 494	18 494
VAT Payable		7 455	7 455	–	–	–	–	4 414	4 414	11 868	7 455	7 455
Other current liabilities		2 824	2 824	–	–	–	–	(37)	(37)	2 787	2 824	2 824
Total current liabilities		128 397	128 397	–	–	–	–	13 450	13 450	141 847	134 702	141 008
Non current liabilities												
Financial liabilities	1	159 071	159 071	–	–	–	–	(2 978)	(2 978)	156 093	163 797	160 841
Provision	1	123 898	123 898	–	–	–	–	10 719	10 719	134 617	132 123	141 171
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		61 738	61 738	–	–	–	–	7 494	7 494	69 232	68 651	76 214
Total non current liabilities		344 707	344 707	–	–	–	–	15 235	15 235	359 942	364 571	378 225
TOTAL LIABILITIES		473 104	473 104	–	–	–	–	28 685	28 685	501 789	499 274	519 233
NET ASSETS	2	633 564	633 564	–	4 282	–	–	31 408	35 691	669 255	638 863	641 196
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		566 258	566 258	–	–	–	–	26 548	26 548	592 806	571 557	573 890
Funds and Reserves		67 306	67 306	–	–	–	–	9 143	9 143	76 449	67 306	67 306
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		633 564	633 564	–	–	–	–	35 691	35 691	669 255	638 863	641 196

WC013 Bergrivier - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		133 037	133 037	–	–	–	–	–	–	133 037	141 975	153 178
Service charges		352 021	352 021	–	–	–	–	–	–	352 021	382 087	414 662
Other revenue		23 493	23 493	–	–	–	–	–	–	23 493	24 392	25 339
Transfers and Subsidies - Operational	1	99 290	99 290	–	–	–	–	2 218	2 218	101 508	99 371	117 779
Transfers and Subsidies - Capital	1	33 534	33 534	–	–	–	–	4 282	4 282	37 816	22 500	22 916
Interest									–	–		
Dividends									–	–		
Payments												
Suppliers and employees		(584 595)	(584 595)	–	–	–	–	(1 287)	(1 287)	(585 882)	(615 029)	(673 182)
Finance charges		(16 687)	(16 687)	–	–	–	–	–	–	(16 687)	(19 625)	(20 792)
Transfers and Subsidies	1	(13 861)	(13 861)	–	–	–	–	(148)	(148)	(14 009)	(24 575)	(35 374)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 233	26 233	–	–	–	–	5 065	5 065	31 298	11 095	4 526
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		25 100	25 100	–	–	–	–	–	–	25 100	4 000	–
Decrease (increase) in non-current receivables									–	–		
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital									–	–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–		
Payments												
Capital assets		(118 707)	(118 707)	–	–	–	–	(4 282)	(4 282)	(122 990)	(93 722)	(93 834)
Retention (Capital)									–	–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(93 607)	(93 607)	–	–	–	–	(4 282)	(4 282)	(97 890)	(89 722)	(93 834)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		35 100	35 100	–	–	–	–	–	–	35 100	22 128	18 200
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing		(14 403)	(14 403)	–	–	–	–	–	–	(14 403)	(17 401)	(21 156)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20 697	20 697	–	–	–	–	–	–	20 697	4 727	(2 956)
NET INCREASE/ (DECREASE) IN CASH HELD		(46 677)	(46 677)	–	–	–	–	783	783	(45 894)	(73 900)	(92 264)
Cash/cash equivalents at the year begin:	2	197 098	197 098	–	–	–	–	45 463	45 463	242 561	181 282	152 793
Cash/cash equivalents at the year end:	2	150 421	150 421	–	–	–	–	46 246	46 246	196 667	107 381	60 529

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	150 421	150 421	-	-	-	-	46 246	46 246	196 667	107 381	60 529
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		150 421	150 421	-	-	-	-	46 246	46 246	196 667	107 381	60 529
Applications of cash and investments												
Unspent conditional transfers		11 289	11 289	-	-	-	-	(7 598)	(7 598)	3 691	11 289	11 289
Unspent borrowing									-	-		
Statutory requirements	2	1 702	1 702	-	-	-	-	7 582	7 582	9 284	1 702	1 702
Other working capital requirements		(73 642)	(73 642)	-	-	-	-	-	-	(78 826)	(78 659)	(80 276)
Other provisions		18 494	18 494	-	-	-	-	1 265	1 265	19 759	18 494	18 494
Long term investments committed		-	-						-	-	-	-
Reserves to be backed by cash/investments		67 306	67 306						-	76 449	67 306	67 306
Total Application of cash and investments:		25 148	25 148	-	-	-	-	1 249	1 249	30 356	20 132	18 515
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		125 273	125 273	-	-	-	-	44 997	44 997	166 311	87 249	42 014
Creditors transferred to Debt Relief - Non-Current portion												
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		125 273	125 273	-	-	-	-	44 997	44 997	166 311	87 249	42 014
<u>References</u>												
1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position												
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)												
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.												
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual adjustments are made to reflect such changes and expenditure on that account from 1 April 2026												
5. Increases of funds approved under MFMA section 31												
6. Adjustments approved in accordance with MFMA section 29												
7. Adjustments to transfers from National or Provincial Government												
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))												
9. G = B + C + D + E + F												
10. Adjusted Budget H = (A or A1) + G												
<u>Other working capital requirements</u>												
Debtors		67 376	67 376							77 426	71 946	73 227
Creditors due		(6 267)	(6 267)							(1 400)	(6 713)	(7 049)
Total		73 642	73 642							78 826	78 659	80 276
<u>Debtors collection assumptions:</u>												
Balance outstanding - debtors		93 823	93 823							108 155	95 843	97 979
Estimate of debtors collection rate		72%	72%							72%	75%	75%
<u>Long term investments committed</u>												
(Insert description; eg sinking fund)												
		-	-							-	-	-
<u>Reserves to be backed by cash/investments</u>												
Housing Development Fund		261	261							261	261	261
Capital Replacement Reserve		67 045	67 045							76 188	67 045	67 045
Self Insurance Reserve		-	-							-	-	-
Compensation for Occupational Injuries and Diseases		-	-							-	-	-
Employee Benefit reserve		-	-							-	-	-
Non-current Provisions reserve		-	-							-	-	-
Valuation reserve		-	-							-	-	-
Investment in associate account		-	-							-	-	-
Capitalisation Reserve		-	-							-	-	-
		67 306	67 306							76 449	67 306	67 306

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	37 465	37 465	-	4 282	-	-	-	4 282	41 747	34 794	40 507
Roads Infrastructure		12 100	12 100	-	-	-	-	-	-	12 100	10 600	150
Storm water Infrastructure		500	500	-	2 717	-	-	-	2 717	3 217	800	950
Electrical Infrastructure		-	0	-	-	-	-	-	-	0	200	-
Water Supply Infrastructure		1 370	1 370	-	1 565	-	-	-	1 565	2 935	7 950	23 900
Sanitation Infrastructure		5 360	5 360	-	-	-	-	-	-	5 360	5 420	4 960
Solid Waste Infrastructure		150	150	-	-	-	-	-	-	150	-	1 900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 480	19 480	-	4 282	-	-	-	4 282	23 762	24 970	31 860
Community Facilities		2 200	2 200	-	-	-	-	-	-	2 200	400	-
Sport and Recreation Facilities		500	500	-	-	-	-	-	-	500	480	-
Community Assets		2 700	2 700	-	-	-	-	-	-	2 700	880	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 000	1 000	-	-	-	-	-	-	1 000	250	380
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	1 000	1 000	-	-	-	-	-	-	1 000	250	380
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 515	1 515	-	-	-	-	-	-	1 515	300	200
Furniture and Office Equipment		3 660	3 660	-	-	-	-	-	-	3 660	190	145
Machinery and Equipment		1 610	1 610	-	-	-	-	-	-	1 610	2 854	2 122
Transport Assets		7 500	7 500	-	-	-	-	-	-	7 500	5 350	5 800
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	17 654	17 654	-	-	-	-	-	-	17 654	13 088	16 231
Roads Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		450	450	-	-	-	-	-	-	450	7 488	7 810
Water Supply Infrastructure		3 454	3 454	-	-	-	-	-	-	3 454	1 270	7 061
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		4 904	4 904	-	-	-	-	-	-	4 904	8 758	14 871
Community Facilities		500	500	-	-	-	-	-	-	500	950	-
Sport and Recreation Facilities		10 300	10 300	-	-	-	-	-	-	10 300	-	350
Community Assets		10 800	10 800	-	-	-	-	-	-	10 800	950	350
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		350	350	-	-	-	-	-	-	350	2 200	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	350	350	-	-	-	-	-	-	350	2 200	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 050	1 050	-	-	-	-	-	-	1 050	720	700
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	460	310
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

WC013 Bergrivier - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Total Upgrading of Existing Assets to be adjusted</u>	2a	63 588	63 588	-	-	-	-	-	-	63 588	45 840	37 096
Roads Infrastructure		10 850	10 850	-	-	-	-	-	-	10 850	12 250	3 700
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 606	14 606	-	-	-	-	-	-	14 606	6 100	11 200
Water Supply Infrastructure		26 085	26 085	-	-	-	-	-	-	26 085	7 936	5 150
Sanitation Infrastructure		303	303	-	-	-	-	-	-	303	15 284	15 453
Solid Waste Infrastructure		500	500	-	-	-	-	-	-	500	400	800
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		52 343	52 343	-	-	-	-	-	-	52 343	41 970	36 303
Community Facilities		-	-	-	-	-	-	-	-	-	390	793
Sport and Recreation Facilities		11 245	11 245	-	-	-	-	-	-	11 245	3 480	-
Community Assets		11 245	11 245	-	-	-	-	-	-	11 245	3 870	793
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>	4	118 707	118 707	-	4 282	-	-	-	4 282	122 990	93 722	93 834
Roads Infrastructure		23 950	23 950	-	-	-	-	-	-	23 950	22 850	3 850
Storm water Infrastructure		500	500	-	2 717	-	-	-	2 717	3 217	800	950
Electrical Infrastructure		15 056	15 056	-	-	-	-	-	-	15 056	13 788	19 010
Water Supply Infrastructure		30 909	30 909	-	1 565	-	-	-	1 565	32 474	17 156	36 111
Sanitation Infrastructure		5 663	5 663	-	-	-	-	-	-	5 663	20 704	20 413
Solid Waste Infrastructure		650	650	-	-	-	-	-	-	650	400	2 700
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		76 727	76 727	-	4 282	-	-	-	4 282	81 010	75 698	83 035
Community Facilities		2 700	2 700	-	-	-	-	-	-	2 700	1 740	793
Sport and Recreation Facilities		22 045	22 045	-	-	-	-	-	-	22 045	3 960	350
Community Assets		24 745	24 745	-	-	-	-	-	-	24 745	5 700	1 143
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 350	1 350	-	-	-	-	-	-	1 350	2 450	380
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		1 350	1 350	-	-	-	-	-	-	1 350	2 450	380
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2 565	2 565	-	-	-	-	-	-	2 565	1 020	900
Furniture and Office Equipment		4 210	4 210	-	-	-	-	-	-	4 210	650	455
Machinery and Equipment		1 610	1 610	-	-	-	-	-	-	1 610	2 854	2 122
Transport Assets		7 500	7 500	-	-	-	-	-	-	7 500	5 350	5 800
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	118 707	118 707	-	4 282	-	-	-	4 282	122 990	93 722	93 834

WC013 Bergrivier - Table B9 Asset Management -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	768 804	768 804	–	4 442	–	–	(3 248)	1 194	769 998	826 366	881 754
Roads Infrastructure		107 044	107 044	–	–	–	–	2 348	2 348	109 391	123 469	120 240
Storm water Infrastructure		31 199	31 199	–	2 717	–	–	(2)	2 715	33 915	31 017	30 965
Electrical Infrastructure		70 433	70 433	–	–	–	–	24 109	24 109	94 541	79 787	93 875
Water Supply Infrastructure		179 755	179 755	–	1 565	–	–	(31 230)	(29 664)	150 090	190 660	220 141
Sanitation Infrastructure		120 581	120 581	–	160	–	–	(3 408)	(3 248)	117 333	136 676	152 796
Solid Waste Infrastructure		12 167	12 167	–	–	–	–	11 242	11 242	23 409	11 523	13 118
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure									–	–		
Infrastructure		521 178	521 178	–	4 442	–	–	3 059	7 501	528 680	573 133	631 136
Community Assets		88 549	88 549	–	–	–	–	(3 153)	(3 153)	85 396	93 039	92 941
Heritage Assets		454	454	–	–	–	–	–	–	454	454	454
Investment properties		17 743	17 743	–	–	–	–	1	1	17 744	17 691	17 639
Other Assets		75 752	75 752	–	–	–	–	1 829	1 829	77 580	74 291	70 261
Biological or Cultivated Assets									–	–		
Intangible Assets		1 405	1 405	–	–	–	–	(1 834)	(1 834)	(429)	959	623
Computer Equipment		9 390	9 390	–	–	–	–	(1 263)	(1 263)	8 127	9 199	8 754
Furniture and Office Equipment		9 349	9 349	–	–	–	–	(910)	(910)	8 439	9 143	8 750
Machinery and Equipment		8 116	8 116	–	–	–	–	(864)	(864)	7 252	9 939	10 945
Transport Assets		36 869	36 869	–	–	–	–	(113)	(113)	36 756	38 519	40 252
Land									–	–		
Zoo's, Marine and Non-biological Animals									–	–		
Furniture and Office Equipment									–	–		
Machinery and Equipment									–	–		
Living Resources									–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	768 804	768 804	–	4 442	–	–	(3 248)	1 194	769 998	826 366	881 754
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance by asset class	3	103 868	103 868	–	–	–	–	(60)	(60)	103 808	110 365	116 567
Roads Infrastructure		31 571	31 571	–	–	–	–	–	–	31 571	33 835	35 294
Storm water Infrastructure		687	687	–	–	–	–	–	–	687	717	749
Electrical Infrastructure		19 843	19 843	–	–	–	–	(50)	(50)	19 793	21 167	22 600
Water Supply Infrastructure		9 087	9 087	–	–	–	–	–	–	9 087	9 699	10 344
Sanitation Infrastructure		9 074	9 074	–	–	–	–	–	–	9 074	9 694	10 358
Solid Waste Infrastructure		20	20	–	–	–	–	–	–	20	21	21
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		70 282	70 282	–	–	–	–	(50)	(50)	70 232	75 133	79 367
Community Facilities		14 538	14 538	–	–	–	–	–	–	14 538	15 531	16 606
Sport and Recreation Facilities		4 073	4 073	–	–	–	–	–	–	4 073	4 314	4 573
Community Assets		18 611	18 611	–	–	–	–	–	–	18 611	19 845	21 180
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		7 711	7 711	–	–	–	–	–	–	7 711	7 963	8 363
Housing		105	105	–	–	–	–	–	–	105	108	112
Other Assets		7 816	7 816	–	–	–	–	–	–	7 816	8 071	8 475
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		2 198	2 198	–	–	–	–	–	–	2 198	2 270	2 342
Furniture and Office Equipment		31	31	–	–	–	–	–	–	31	31	31
Machinery and Equipment		1 518	1 518	–	–	–	–	(10)	(10)	1 508	1 559	1 607
Transport Assets		3 413	3 413	–	–	–	–	–	–	3 413	3 456	3 566
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		103 868	103 868	–	–	–	–	(60)	(60)	103 808	110 365	116 567
Renewal and upgrading of Existing Assets as % of total capex		68.4%	68.4%							66.1%	62.9%	56.8%
Renewal and upgrading of Existing Assets as % of deprecn"		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		13.5%	13.5%							13.5%	13.4%	13.2%
Renewal and upgrading and R&M as a % of PPE		24.1%	24.1%							24.0%	20.5%	19.3%

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Exchange revenue												
Service charges - Electricity												
Appliance Maintenance									-	-		
Availability Charges		8 018	8 018	-	-	-	-	-	-	8 018	8 700	9 440
Connection/Reconnection		1 150	1 150	-	-	-	-	-	-	1 150	1 202	1 262
Electricity Distribution Revenue for Services									-	-		
Electricity Sales		225 780	225 780	-	-	-	-	-	-	225 780	244 972	265 794
Joint Pole Usage									-	-		
Meter Compliance Testing									-	-		
Meter Reading Fees									-	-		
Notice Revenues									-	-		
Temporary Service Plant									-	-		
Total Service charges - Electricity		234 949	234 949	-	-	-	-	-	-	234 949	254 874	276 496
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)		(4 346)	(4 346)	-	-	-	-	-	-	(4 346)	(4 857)	(5 429)
Net Service charges - Electricity		230 603	230 603	-	-	-	-	-	-	230 603	250 017	271 067
Service charges - Water												
Agricultural and Rural Water Service									-	-		
Availability Charges		14 520	14 520	-	-	-	-	-	-	14 520	17 015	19 749
Connection/Disconnection		630	630	-	-	-	-	-	-	630	658	691
Industrial Water									-	-		
Meter Reading Fees		3	3	-	-	-	-	-	-	3	3	3
Sale		49 371	49 371	-	-	-	-	-	-	49 371	53 058	57 026
Urban Higher Level Service									-	-		
Total Service charges - Water		64 524	64 524	-	-	-	-	-	-	64 524	70 734	77 469
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(4 821)	(4 821)	-	-	-	-	-	-	(4 821)	(5 538)	(6 373)
Net Service charges - Water		59 703	59 703	-	-	-	-	-	-	59 703	65 196	71 096
Service charges - Waste Water Management												
Agricultural and Rural									-	-		
Availability Charges		-	-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		192	192	-	-	-	-	-	-	192	201	211
Higher Level Service									-	-		
Industrial Effluent									-	-		
Industrial Waste Water									-	-		
Pump/Removal of Waste Water		2 436	2 436	-	-	-	-	-	-	2 436	2 592	2 736
Sanitation Charges		25 152	25 152	-	-	-	-	-	-	25 152	27 192	29 412
Treatment of Effluent									-	-		
Total Service charges - Waste Water Management		27 780	27 780	-	-	-	-	-	-	27 780	29 985	32 359
Less Revenue Foregone (in excess of free sanitation service to indigent households)									-	-		
Less Cost of Free Basis Services (free sanitation service to indigent households)		(7 079)	(7 079)	-	-	-	-	-	-	(7 079)	(7 727)	(8 441)
Net Service charges - Waste Water Management		20 701	20 701	-	-	-	-	-	-	20 701	22 258	23 918
Service charges - Waste Management												
Availability Charges		-	-	-	-	-	-	-	-	-	-	-
Carrier Bags									-	-		
Disposal Facilities		2 134	2 134	-	-	-	-	-	-	2 134	2 230	2 342
Refuse Bags		4	4	-	-	-	-	-	-	4	4	4
Refuse Removal		62 400	62 400	-	-	-	-	-	-	62 400	67 476	72 936
Skip									-	-		
Waste Bins									-	-		
Total refuse removal revenue		64 538	64 538	-	-	-	-	-	-	64 538	69 710	75 282
Less Revenue Foregone (in excess of one removal a week to indigent households)									-	-		
Less Cost of Free Basis Services (removed once a week to indigent households)		(14 430)	(14 430)	-	-	-	-	-	-	(14 430)	(15 758)	(17 200)
Net Service charges - Waste Management		50 108	50 108	-	-	-	-	-	-	50 108	53 952	58 082

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Sales of Goods and Rendering of Services												
Academic Services									-	-		
Advertisements									-	-		
Amendment Fees									-	-		
Application Fees for Land Usage		25	25	-	-	-	-	-	-	25	26	28
Building Plan Approval		1 000	1 000	-	-	-	-	-	-	1 000	1 050	1 103
Building Plan Clause Levy									-	-		
Buyers Card									-	-		
Camping Fees		6 795	6 795	-	-	-	-	-	-	6 795	7 100	7 455
Cemetery and Burial		772	772	-	-	-	-	-	-	772	811	851
Cleaning and Removal		295	295	-	-	-	-	-	-	295	310	325
Clearance Certificates		400	400	-	-	-	-	-	-	400	420	441
Computer Services									-	-		
Day Care Fees									-	-		
Demolition Application Fees									-	-		
Development Charges									-	-		
Domestic Services									-	-		
Drainage Fees									-	-		
Encroachment Fees									-	-		
Entrance Fees		23	23	-	-	-	-	-	-	23	24	25
Escort Fees									-	-		
Exempted Parking									-	-		
Fire Services		100	100	-	-	-	-	-	-	100	105	110
Health Services									-	-		
Housing (Boarding Services)									-	-		
Immunisation Fees									-	-		
Laboratory Services									-	-		
Legal Fees									-	-		
Library Fees									-	-		
Management Fees									-	-		
Meal and Refreshment									-	-		
Membership Fees									-	-		
Objections and Appeals									-	-		
Occupation Certificates									-	-		
Parking Fees									-	-		
Photo copies, Faxes and Telephone charges		55	55	-	-	-	-	-	-	55	58	61
Removal of Restrictions									-	-		
Sale of Carbon Credits									-	-		
Sale of Goods		294	294	-	-	-	-	-	-	294	309	324
Scrap, Waste & Other Goods									-	-		
Shared Services									-	-		
Squatter Re-allocation									-	-		
Stone and Gravel									-	-		
Streets/Street Markets (Informal Traders)									-	-		
Town Planning and Servitudes									-	-		
Traffic Control									-	-		
Transport Fees									-	-		
Valuation Services		177	177	-	-	-	-	-	-	177	186	195
Water Meter Protectors									-	-		
Weighbridge Fees									-	-		
Total Sales of Goods and Rendering of Services		9 936	9 936	-	-	-	-	-	-	9 936	10 398	10 918
Agency Services												
District Municipalities												
Eastern Cape									-	-		
Free State									-	-		
Gauteng									-	-		
KwazuluNatal									-	-		
Limpopo									-	-		
Mpumalanga									-	-		
Northern Cape									-	-		
Northwest									-	-		
Western Cape									-	-		
Total District Municipalities		-	-	-	-	-	-	-	-	-	-	-
National												
AARTO									-	-		
Department of Environmental Affairs									-	-		
Total National		-	-	-	-	-	-	-	-	-	-	-
Provincial												
Eastern Cape									-	-		
Free State									-	-		
Gauteng									-	-		
KwazuluNatal									-	-		
Limpopo									-	-		
Mpumalanga									-	-		
Northern Cape									-	-		
Northwest									-	-		
Western Cape		5 372	5 372	-	-	-	-	-	-	5 372	5 549	5 727
Total Provincial		5 372	5 372	-	-	-	-	-	-	5 372	5 549	5 727
Total Agency Services		5 372	5 372	-	-	-	-	-	-	5 372	5 549	5 727
Interest - Deemed Interest									-	-		

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
<u>Interest earned from Receivables</u>												
Affiliates/Related Parties/Associated Companies												
Electricity		468	468	-	-	-	-	-	-	468	492	517
Housing									-	-		
Housing Land Sales		-	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		-	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors									-	-		
SARS									-	-		
Service Charges		-	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies									-	-		
Staff									-	-		
Waste Management		1 642	1 642	-	-	-	-	-	-	1 642	1 727	1 816
Waste Water Management		774	774	-	-	-	-	-	-	774	814	856
Water		1 457	1 457	-	-	-	-	-	-	1 457	1 532	1 611
Shared Services									-	-		
Total Interest earned from Receivables		4 342	4 342	-	-	-	-	-	-	4 342	4 565	4 800
<u>Interest earned from Current and Non Current Assets</u>												
Bank Accounts		1 000	1 000	-	-	-	-	-	-	1 000	1 025	1 051
Financial Assets		55	55	-	-	-	-	-	-	55	56	58
Short Term Investments and Call Accounts		21 000	21 000	-	-	-	-	-	-	21 000	21 525	22 063
Total Interest earned from Current and Non Current Assets		22 055	22 055	-	-	-	-	-	-	22 055	22 606	23 172
<u>Dividends</u>												
External Investment									-	-		
Municipal Entities									-	-		
Total Dividends		-	-	-	-	-	-	-	-	-	-	-
<u>Rent on Land</u>												
Land									-	-		
Prospecting, Mining, Royalties									-	-		
Servitudes									-	-		
Total Rent on Land		-	-	-	-	-	-	-	-	-	-	-
<u>Rental from Fixed Assets</u>												
Market Related									-	-		
Biological Assets									-	-		
Heritage Assets									-	-		
Investment Property		947	947	-	-	-	-	-	-	947	994	1 044
Property Plant and Equipment		1 172	1 172	-	-	-	-	-	-	1 172	1 230	1 291
Total Market Related		2 119	2 119	-	-	-	-	-	-	2 119	2 224	2 336
Non-market Related									-	-		
Biological Assets									-	-		
Heritage Assets									-	-		
Investment Property									-	-		
Property Plant and Equipment		1	1	-	-	-	-	-	-	1	1	1
Total Non-market Related		1	1	-	-	-	-	-	-	1	1	1
Total Rental from Fixed Assets		2 120	2 120	-	-	-	-	-	-	2 120	2 225	2 337
<u>Licences or Permits</u>												
Angling/Fishing									-	-		
Atmospheric Emissions									-	-		
Boat		-	-	-	-	-	-	-	-	-	-	-
Dog									-	-		
Fauna and Flora									-	-		
Filming Fees									-	-		
Game									-	-		
Health Certificates									-	-		
Hiking Trails									-	-		
Hoarding (Collecting/Storing)									-	-		
Market Porters									-	-		
Road and Transport									-	-		
Threatened and Protected Species									-	-		
Trading		10	10	-	-	-	-	-	-	10	11	11
Total Licences or Permits		10	10	-	-	-	-	-	-	10	11	11
<u>Special Rating Levies</u>												
Agricultural Properties									-	-		
Business and Commercial Properties									-	-		
Industrial Properties									-	-		
Mining Properties									-	-		
Public Benefit Organisations									-	-		
Public Service Infrastructure Properties									-	-		
Public Service Purposes Properties									-	-		
Residential Properties									-	-		
Residential Sectional Title Garages									-	-		
Sport Clubs and Fields									-	-		
Vacant Land									-	-		
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue									-	-		
Development Charges		-	(0)	-	-	-	-	-	-	(0)	-	-

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Operational Revenue												
Administrative Handling Fees									-	-		
Arbor City Awards Competition									-	-		
Bad Debts Recovered									-	-		
Bontle Ke Botho Cleaning and Greening Award									-	-		
Breakages and Losses Recovered		19	19	-	-	-	-	-	-	19	20	21
Bursary Repayment									-	-		
Collection Charges									-	-		
Commission		120	120	-	-	-	-	-	-	120	126	132
Discounts and Early Settlements		123	123	-	-	-	-	-	-	123	129	136
Incidental Cash Surpluses		13	13	-	-	-	-	-	-	13	14	14
Inspection Fees									-	-		
Insurance Refund		296	296	-	-	-	-	-	-	296	311	326
Merchandising, Jobbing and Contracts		21	21	-	-	-	-	-	-	21	22	23
Recovery Maintenance									-	-		
Registration Fees									-	-		
Request for Information		2	2	-	-	-	-	-	-	2	2	2
Sale of Property		-	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund		670	670	-	-	-	-	-	-	670	704	739
Staff and Councillors Recoveries		-	(0)	-	-	-	-	-	-	(0)	-	-
Total Operational Revenue		1 264	1 264	-	-	-	-	-	-	1 264	1 327	1 394
Non-Exchange revenue												
Property Rates												
Agricultural Properties		17 788	17 788	-	-	-	-	-	-	17 788	18 893	20 053
Business and Commercial Properties		17 717	17 717	-	-	-	-	-	-	17 717	19 096	20 636
Industrial Properties		4 915	4 915	-	-	-	-	-	-	4 915	5 366	5 871
Mining Properties									-	-		
Public Benefit Organisations									-	-		
Public Service Infrastructure Properties									-	-		
Public Service Purposes Properties		-	-	-	-	-	-	-	-	-	-	-
Residential Properties		99 143	99 143	-	-	-	-	-	-	99 143	105 664	114 231
Residential Sectional Title Garages									-	-		
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-	-
Total Property Rates		139 562	139 562	-	-	-	-	-	-	139 562	149 018	160 792
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
									-	-		
Net Property Rates		139 562	139 562	-	-	-	-	-	-	139 562	149 018	160 792
Surcharges and Taxes												
Surcharges									-	-		
Taxes									-	-		
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits												
Fines		22 382	22 382	-	-	-	-	-	-	22 382	22 940	23 397
Forfeits		820	820	-	-	-	-	-	-	820	820	820
Penalties									-	-		
Total Fines, Penalties and Forfeits		23 202	23 202	-	-	-	-	-	-	23 202	23 760	24 217
Licences or Permits												
Angling/Fishing									-	-		
Atmospheric Emission									-	-		
Boat									-	-		
Dog									-	-		
Fauna and Flora									-	-		
Filming Fees		10	10	-	-	-	-	-	-	10	11	11
Game									-	-		
Health Certificates									-	-		
Hiking Trails									-	-		
Hoarding (Collecting/Storing)									-	-		
Market Porters									-	-		
Road and Transport									-	-		
Threatened and Protected Species									-	-		
Trading									-	-		
Total Licences or Permits		10	10	-	-	-	-	-	-	10	11	11

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Transfer and subsidies - Operational												
Allocations In-kind												
Departmental Agencies and Accounts									-	-		
District Municipalities									-	-		
Foreign Government and International Organisations									-	-		
Higher Educational Institutions									-	-		
Households									-	-		
National Government									-	-		
Non-Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises									-	-		
Provincial Government									-	-		
Public Corporations									-	-		
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations												
Departmental Agencies and Accounts									-	-		
District Municipalities		-	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations									-	-		
Higher Educational Institutions									-	-		
Households									-	-		
National Governments		8 943	8 943	-	-	-	1 718	-	1 718	10 661	6 246	6 443
National Revenue Fund		77 595	77 595	-	-	-	-	-	-	77 595	82 032	83 241
Non-Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		13 855	13 855	-	-	-	500	-	500	14 355	12 021	29 041
Public Corporations									-	-		
Total Monetary Allocations		100 394	100 394	-	-	-	2 218	-	2 218	102 611	100 299	118 725
Total Transfer and subsidies - Operational		100 394	100 394	-	-	-	2 218	-	2 218	102 611	100 299	118 725
Interest Receivables												
Property Rates		3 138	3 138	-	-	-	-	-	-	3 138	3 299	3 469
Service Charges												
Electricity									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Water									-	-		
Total Service Charges		-	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		3 138	3 138	-	-	-	-	-	-	3 138	3 299	3 469
Fuel Levy (RSC Replacement Grant)									-	-		
Operational Revenue - Service Charges												
Electricity - Availability Charges		5 520	5 520	-	-	-	-	-	-	5 520	6 216	7 020
Waste Management - Availability Charges		3 972	3 972	-	-	-	-	-	-	3 972	4 476	5 052
Waste Water Management - Availability Charges		2 520	2 520	-	-	-	-	-	-	2 520	2 844	3 204
Water - Availability Charges		1 692	1 692	-	-	-	-	-	-	1 692	1 908	2 148
Total Operational Revenue - Service Charges		13 704	13 704	-	-	-	-	-	-	13 704	15 444	17 424
Gains on Disposal of Fixed and Intangible Assets												
Biological Assets									-	-		
Heritage Assets									-	-		
Intangible Assets									-	-		
Investment Property		25 100	25 100	-	-	-	-	-	-	25 100	4 000	-
Living resources									-	-		
Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		25 100	25 100	-	-	-	-	-	-	25 100	4 000	-

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Other Gains												
Debt waived									-	-		
Discontinued Operations and Disposals of Non-current Assets									-	-		
Inventory												
Fair value assessment - Water stock									-	-		
Increase to net-realisable Value									-	-		
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment												
Actuarial Assessments												
Leave Gratuity									-	-		
Long Service Awards		1 014	1 014	-	-	-	-	-	-	1 014	1 014	1 014
Medical		2 188	2 188	-	-	-	-	-	-	2 188	2 188	2 188
Pension Funds									-	-		
Total Actuarial Assessments		3 202	3 202	-	-	-	-	-	-	3 202	3 202	3 202
Biological Assets									-	-		
Heritage Assets									-	-		
Interest rate Swaps									-	-		
Investment Property									-	-		
Investments		-	-	-	-	-	-	-	-	-	-	-
Living resources									-	-		
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange									-	-		
Contributions to Provisions for landfill sites		2 385	2 385	-	-	-	-	-	-	2 385	2 445	2 523
Total Other Gains		2 385	2 385	-	-	-	-	-	-	2 385	2 445	2 523
Discontinued Operations									-	4 770		
Total Revenue		713 709	713 709	-	-	-	2 218	-	2 218	720 697	736 380	799 682
EXPENDITURE ITEMS:												
Employee related costs												
Salaries and Allowances												
Basic Salary		155 543	155 543	-	-	-	500	(1 280)	(780)	154 763	165 271	177 404
Bonuses		11 677	11 677	-	-	-	-	-	-	11 677	12 570	13 532
Allowance												
Accommodation, Travel and Incidental									-	-		
Cellular and Telephone		75	75	-	-	-	-	-	-	75	81	87
Housing Benefits		802	802	-	-	-	-	-	-	802	863	929
Non-pensionable									-	-		
Travel or Motor Vehicle		8 912	8 912	-	-	-	-	-	-	8 912	9 594	10 328
Voluntary Work									-	-		
Total Allowance		9 789	9 789	-	-	-	-	-	-	9 789	10 538	11 344
Service Related Benefits												
Acting		1 081	1 081	-	-	-	-	-	-	1 081	1 163	1 252
Bonus									-	-		
Danger Allowance									-	-		
Entertainment									-	-		
Fire Brigade									-	-		
In-kind Benefits									-	-		
Leave Pay		2 587	2 587	-	-	-	-	-	-	2 587	2 785	2 998
Lifeguard/Duty Squads									-	-		
Long Service Award		740	740	-	-	-	-	-	-	740	797	858
Overtime		7 545	7 545	-	-	-	-	-	-	7 545	8 122	8 744
Scarcity		448	448	-	-	-	-	-	-	448	482	519
Standby Allowance		6 196	6 196	-	-	-	-	-	-	6 196	6 670	7 180
Tools Allowance									-	-		
Uniform-Special-Protective Clothing									-	-		
Leave gratuity									-	-		
Long Term Service Award									-	-		
Total Service Related Benefits		18 597	18 597	-	-	-	-	-	-	18 597	20 020	21 551
Total Salaries and Allowances		195 607	195 607	-	-	-	500	(1 280)	(780)	194 827	208 399	223 831
Social Contributions												
Bargaining Council		102	102	-	-	-	-	-	-	102	110	118
Group Life Insurance		3 064	3 064	-	-	-	-	-	-	3 064	3 298	3 551
Medical		10 085	10 085	-	-	-	-	-	-	10 085	10 856	11 687
Pension		25 647	25 647	-	-	-	-	-	-	25 647	27 609	29 721
Unemployment Insurance		959	959	-	-	-	-	-	-	959	1 032	1 111
Total Social Contributions		39 857	39 857	-	-	-	-	-	-	39 857	42 906	46 188
Post-retirement Benefit									-	-		
Medical		2 148	2 148	-	-	-	-	-	-	2 148	2 312	2 489
Other Benefits									-	-		
Pension									-	-		
Total Post-retirement Benefit		2 148	2 148	-	-	-	-	-	-	2 148	2 312	2 489
Sub-Total		237 612	237 612	-	-	-	500	(1 280)	(780)	236 832	253 617	272 509
Less: Employees costs capitalised to PPE									-	-		
Total Employee Related Cost		237 612	237 612	-	-	-	500	(1 280)	(780)	236 832	253 617	272 509

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Remuneration of Councillors												
Allowances and Service Related Benefits												
Basic Salary									-	-		
Cell phone Allowance		684	684	-	-	-	-	-	-	684	707	729
Housing Allowance									-	-		
In-kind Benefits									-	-		
Market Related Non-pensionable Allowance									-	-		
Motor Vehicle Allowance		520	520	-	-	-	-	-	-	520	537	554
Office-bearer Allowance		6 862	6 862	-	-	-	-	-	-	6 862	7 088	7 315
Out of pocket Expenses									-	-		
Travelling Allowance		88	88	-	-	-	-	-	-	88	91	94
Use of Personal Facilities									-	-		
Total Allowances and Service Related Benefits		8 154	8 154	-	-	-	-	-	-	8 154	8 423	8 693
Social Contributions												
Medial Aid Benefits		20	20	-	-	-	-	-	-	20	21	21
Pension Fund Contributions		98	98	-	-	-	-	-	-	98	101	104
Total Social Contributions		118	118	-	-	-	-	-	-	118	122	126
Total Remuneration of Councillors		8 272	8 272	-	-	-	-	-	-	8 272	8 545	8 818
Bulk Purchases - Electricity												
ESKOM		200 775	200 775	-	-	-	-	-	-	200 775	217 840	236 357
Independent Power Producers												
Green Electricity												
Green Charges									-	-		
Green Rights and Certificates									-	-		
Total Green Electricity		-	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc									-	-		
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-	-
Self Generation									-	-		
Capitalisation Electricity Costs (Credit Account)									-	-		
Total Bulk Purchases - Electricity		200 775	200 775	-	-	-	-	-	-	200 775	217 840	236 357
Inventory Consumed												
Agricultural									-	-		
Consumables		19 153	19 153	-	-	-	-	(850)	(850)	18 303	19 720	19 355
Finished Goods									-	-		
Housing Stock									-	-		
Land									-	-		
Materials and Supplies									-	-		
Water		10 000	10 000	-	-	-	-	-	-	10 000	10 330	10 661
Sub-total		29 153	29 153	-	-	-	-	(850)	(850)	28 303	30 050	30 016
Less: Capitalisation of inventory consumed									-	-		
Total Inventory Consumed		29 153	29 153	-	-	-	-	(850)	(850)	28 303	30 050	30 016
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		1 574	1 574	-	-	-	-	-	-	1 574	1 708	1 854
Shared Services									-	-		
Waste Management		8 806	8 806	-	-	-	-	-	-	8 806	9 514	10 280
Waste Water Management		4 145	4 145	-	-	-	-	-	-	4 145	4 480	4 841
Water		6 137	6 137	-	-	-	-	-	-	6 137	6 708	7 321
Non Specific Accounts									-	-		
Total Trade and Other Receivables from Exchange Transactions		20 662	20 662	-	-	-	-	-	-	20 662	22 410	24 296
Other Receivables from Non-exchange Revenue												
Property Rates												
Property Rates General		-	-	-	-	-	-	-	-	-	-	-
Agricultural Properties		-	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties									-	-		
Industrial Properties									-	-		
Mining Properties									-	-		
Public Benefit Organisations									-	-		
Public Service Infrastructure Properties									-	-		
Public Service Purposes Properties									-	-		
Residential Properties		14 069	14 069	-	-	-	-	-	-	14 069	14 939	15 972
Residential Sectional Title Garages									-	-		
Sport Clubs and Fields									-	-		
Vacant Land									-	-		
Total Property Rates		14 069	14 069	-	-	-	-	-	-	14 069	14 939	15 972
Service Charges												
Service Charges General									-	-		
Electricity									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Water									-	-		
Total Service Charges		-	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		15 969	15 969	-	-	-	-	-	-	15 969	16 368	16 695
Total Other Receivables from Non-exchange Revenue		30 038	30 038	-	-	-	-	-	-	30 038	31 307	32 667
Total Debt Impairment		50 700	50 700	-	-	-	-	-	-	50 700	53 717	56 963

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		547	547	-	-	-	-	-	-	547	446	336
Total Amortisation		547	547	-	-	-	-	-	-	547	446	336
Depreciation												
Biological or Cultivated Assets									-	-		
Coastal Infrastructure									-	-		
Community Assets		3 717	3 717	-	-	-	-	-	-	3 717	4 002	4 465
Computer Equipment		1 061	1 061	-	-	-	-	-	-	1 061	1 211	1 345
Electrical Infrastructure		3 927	3 927	-	-	-	-	-	-	3 927	4 397	4 887
Furniture and Office Equipment		826	826	-	-	-	-	-	-	826	856	848
Heritage Assets									-	-		
Information and Communication Infrastructure									-	-		
Investment Property		52	52	-	-	-	-	-	-	52	52	52
Land									-	-		
Libraries									-	-		
Living resources									-	-		
Machinery and Equipment		915	915	-	-	-	-	-	-	915	1 031	1 116
Other Assets		1 094	1 094	-	-	-	-	-	-	1 094	1 155	1 221
Rail Infrastructure									-	-		
Roads Infrastructure		5 594	5 594	-	-	-	-	-	-	5 594	6 425	7 079
Sanitation Infrastructure		4 402	4 402	-	-	-	-	-	-	4 402	4 229	4 093
Solid Waste Infrastructure		1 044	1 044	-	-	-	-	-	-	1 044	1 044	1 105
Storm water Infrastructure		968	968	-	-	-	-	-	-	968	982	1 002
Transport Assets		3 312	3 312	-	-	-	-	-	-	3 312	3 700	4 067
Water Supply Infrastructure		5 857	5 857	-	-	-	-	-	-	5 857	6 250	6 630
Zoo, Marine and Non-biological Animals									-	-		
Total Depreciation		32 769	32 769	-	-	-	-	-	-	32 769	35 334	37 910
Capital Impairment Losses and Reversals												
Biological or Cultivated Assets									-	-		
Construction Work-in-progress									-	-		
Heritage Assets									-	-		
Intangible Assets									-	-		
Investment Property									-	-		
Living resources									-	-		
Contributions to Provisions for landfill sites									-	-		
Property, Plant and Equipment									-	-		
Coastal Infrastructure									-	-		
Community Assets									-	-		
Computer Equipment									-	-		
Electrical Infrastructure									-	-		
Furniture and Office Equipment									-	-		
Housing									-	-		
Information and Communication Infrastructure									-	-		
Land									-	-		
Machinery and Equipment									-	-		
Operational Buildings									-	-		
Other Assets									-	-		
Rails Infrastructure									-	-		
Roads Infrastructure									-	-		
Sanitation Infrastructure									-	-		
Solid Waste Infrastructure									-	-		
Storm water Infrastructure									-	-		
Transport Assets									-	-		
Water Supply Infrastructure									-	-		
Zoo, Marine and Non-biological Assets									-	-		
Total Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment		33 316	33 316	-	-	-	-	-	-	33 316	35 780	38 246
Interest, Dividends and Rent on Land												
Dividends Paid									-	-		
Interest Paid		32 742	32 742	-	-	-	-	-	-	32 742	37 208	39 925
Rent on Land									-	-		
Total Interest, Dividends and Rent on Land		32 742	32 742	-	-	-	-	-	-	32 742	37 208	39 925
Contracted Services												
Consultants and Professional Services		13 513	13 513	-	-	-	-	1 775	1 775	15 289	12 160	13 389
Contractors		13 236	13 236	-	-	-	-	642	642	13 878	12 340	29 472
Outsourced Services		26 066	26 066	-	-	-	-	50	50	26 116	23 525	24 130
Total Contracted Services		52 815	52 815	-	-	-	-	2 467	2 467	55 282	48 025	66 992

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Transfers and Subsidies												
Capital												
Allocations In-kind									-	-		
Monetary Allocations									-	-		
Total Capital		-	-	-	-	-	-	-	-	-	-	-
Operational												
Allocations In-kind									-	-		
Monetary Allocations		14 061	14 061	-	-	-	-	148	148	14 209	10 914	10 999
Total Operational		14 061	14 061	-	-	-	-	148	148	14 209	10 914	10 999
Total Transfers and Subsidies		14 061	14 061	-	-	-	-	148	148	14 209	10 914	10 999
Irrecoverable Debts Written Off												
Bad debt written off									-	-		
Exchange												
Electricity									-	-		
Non Specific Accounts									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Water									-	-		
Total Exchange		-	-	-	-	-	-	-	-	-	-	-
Non-exchange												
Non Specific Accounts									-	-		
Property Rates									-	-		
Service Charges									-	-		
Total Non-exchange		-	-	-	-	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off		-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards									-	-		
Advertising, Publicity and Marketing		952	952	-	-	-	-	-	-	952	953	974
Assets less than the Capitalisation Threshold		799	799	-	-	-	-	-	-	799	797	803
Atmospheric Emission Licence									-	-		
Bank Charges, Facility and Card Fees		1 315	1 315	-	-	-	-	-	-	1 315	1 358	1 402
Bargaining Council									-	-		
Bond Issue Amortisation Costs									-	-		
Brokers Fees									-	-		
Bursaries (Employees)		209	209	-	-	-	-	-	-	209	213	215
Cash Discount									-	-		
Cleaning Services									-	-		
Commission		2 779	2 779	-	-	-	-	-	-	2 779	2 867	2 958
Communication		3 226	3 226	-	-	-	-	-	-	3 226	3 281	3 346
Contribution to Provisions		-	-	-	-	-	-	-	-	-	-	-
Copy Right Fees									-	-		
Cost relating to the Sale of Houses									-	-		
Courier and Delivery Services									-	-		
Deeds		27	27	-	-	-	-	-	-	27	28	29
Drivers Licences and Permits									-	-		
Dumping Fees (District Council)									-	-		
Electricity Compliance Certificate									-	-		
Entertainment		63	63	-	-	-	-	-	-	63	63	62
Entrance Fees									-	-		
Environmental Levy									-	-		
Eskom Connection Fees									-	-		
External Audit Fees		5 000	5 000	-	-	-	-	-	-	5 000	5 165	5 330
External Computer Service		6 068	6 068	-	-	-	-	-	-	6 068	5 669	5 844
Fines and Penalties		-	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees									-	-		
Freight Services									-	-		
Full Time Union Representative		145	145	-	-	-	-	-	-	145	145	145
Hire Charges		3 961	3 961	-	-	-	-	-	-	3 961	4 063	4 185
Honoraria (Voluntarily Workers)									-	-		
Indigent Relief									-	-		
Insurance Underwriting		2 610	2 610	-	-	-	-	-	-	2 610	2 696	2 666
Capitalisation of Wet Fuel Costs (Credit Account)									-	-		
Land Alienation Costs		-	-	-	-	-	-	-	-	-	-	-
Learnerships and Internships		1 110	1 110	-	-	-	-	-	-	1 110	1 147	1 183
Levies Paid - Water Resource Management Charges									-	-		
Licences		560	560	-	-	-	-	-	-	560	578	597
Management Fee									-	-		
Municipal Services		10 029	10 029	-	-	-	-	-	-	10 029	10 345	10 676
Office Decorations									-	-		
Parking Fees									-	-		
Permits									-	-		
Personnel Agency Fees [Personnel Recruitment Costs]									-	-		
Printing, Publications and Books		339	339	-	-	-	-	-	-	339	350	361
Professional Bodies, Membership and Subscription		2 307	2 307	-	-	-	-	-	-	2 307	2 383	2 392
Registration Fees		578	578	-	-	-	-	450	450	1 028	511	527
Remuneration to Section 79 Committee Members									-	-		
Repayment of Forfeited Deposits									-	-		
Resettlement Cost		63	63	-	-	-	-	-	-	63	65	67
Rewards Incentives									-	-		
Road Worthy Test									-	-		
Samples and Specimens									-	-		

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Search Fees									-	-		
Seating Allowance for Traditional Leaders									-	-		
Servitudes and Land Surveys		54	54	-	-	-	-	-	-	54	56	58
Signage		397	397	-	-	-	-	-	-	397	410	423
Skills Development Fund Levy		1 496	1 496	-	-	-	-	-	-	1 496	1 546	1 595
Small Differences Tolerances									-	-		
Storage of Assets and Goods									-	-		
Storage of Files (Archiving)									-	-		
Supplier Development Programme									-	-		
System Access and Information Fees									-	-		
Taking over Contractual Obligations									-	-		
Toll Gate Fees									-	-		
Transport Provided as Part of Departmental Activities									-	-		
Travel Agency and Visas		48	48	-	-	-	-	-	-	48	49	51
Travel and Subsistence		2 095	2 095	-	-	-	-	-	-	2 095	2 164	2 232
Uniform and Protective Clothing		1 079	1 079	-	-	-	-	-	-	1 079	1 101	1 132
Vehicle Tracking		351	351	-	-	-	-	-	-	351	362	374
Ward Committees		-	-	-	-	-	-	-	-	-	-	-
Warrantees and Guarantees									-	-		
Wet Fuel		6 749	6 749	-	-	-	-	-	-	6 749	6 972	7 195
Witness Fees									-	-		
Workmens Compensation Fund		1 150	1 150	-	-	-	-	-	-	1 150	1 188	1 226
Total Operational Cost		55 556	55 556	-	-	-	-	450	450	56 006	56 524	58 049
Operating Leases												
Biological Assets									-	-		
Community Assets									-	-		
Computer Equipment									-	-		
Furniture and Office Equipment									-	-		
Heritage Assets									-	-		
Infrastructure									-	-		
Intangible Assets									-	-		
Investment Properties									-	-		
Land									-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Other Assets		414	414	-	-	-	-	-	-	414	427	441
Transport Assets									-	-		
Zoo, Marine and Non-biological Animals									-	-		
Total Operational Leases		414	414	-	-	-	-	-	-	414	427	441
Discontinued Operations									-	-		
Statutory Payments other than Income Taxes									-	-		
Total Operational Cost and Other Cost		55 970	55 970	-	-	-	-	450	450	56 420	56 951	58 490
Disposal of Fixed and Intangible Assets												
Biological Assets									-	-		
Heritage Assets									-	-		
Intangible Assets									-	-		
Investment Property									-	-		
Living resources									-	-		
Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses												
Inventory												
Decrease in net-realisable Value									-	-		
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Water Losses												
Apparent Losses												
Customer Meter Inaccuracies									-	-		
Unauthorised Consumption									-	-		
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Real Losses												
Leakage and Overflows at Storage Tanks/Reservoirs									-	-		
Leakage on Service Connections up to the point of Customer Meter									-	-		
Leakage on Transmission and Distribution Mains									-	-		
Total Real Losses		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		5	5	-	-	-	-	-	-	5	5	5
Total Water Losses		5	5	-	-	-	-	-	-	5	5	5
Fair Value Adjustment												
Actuarial Assessments									-	-		
Leave Gratuity									-	-		
Long Service Awards		1 014	1 014	-	-	-	-	-	-	1 014	1 014	1 014
Medical		2 188	2 188	-	-	-	-	-	-	2 188	2 188	2 188
Pension Funds									-	-		
Total Actuarial Assessments		3 202	3 202	-	-	-	-	-	-	3 202	3 202	3 202

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Biological Assets									-	-		
Heritage Assets									-	-		
Interest rate Swaps									-	-		
Investment Property									-	-		
Investments									-	-		
Living resources									-	-		
Total Fair Value Adjustment		3 202	3 202	-	-	-	-	-	-	3 202	3 202	3 202
Foreign Exchange									-	-		
Discontinued Operations and Disposals of Non-current Assets									-	-		
Contributions to Provisions for landfill sites									-	-		
Total Other Losses		3 207	3 207	-	-	-	-	-	-	3 207	3 207	3 207
Total Expenditure		718 621	718 621	-	-	-	500	935	1 435	720 056	755 855	822 521
Surplus/(Deficit)		(4 912)	(4 912)	-	-	-	1 718	(935)	783	640	(19 475)	(22 839)
Transfers and subsidies - capital (monetary allocations)												
Departmental Agencies and Accounts									-	-		
District Municipalities		-	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions									-	-		
Households									-	-		
National Government		29 561	29 561	-	-	-	4 282	-	4 282	33 843	21 472	21 970
Non-Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises									-	-		
Provincial Governments		2 870	2 870	-	-	-	-	-	-	2 870	100	-
Public Corporations									-	-		
Total Transfers and subsidies - capital (monetary allocations)		32 430	32 430	-	-	-	4 282	-	4 282	36 713	21 572	21 970
Transfers and subsidies - capital (in-kind)												
Departmental Agencies and Accounts									-	-		
District Municipalities									-	-		
Foreign Government and International Organisations									-	-		
Higher Educational Institutions									-	-		
Households									-	-		
Local Municipalities									-	-		
National Government									-	-		
Non Profit Institutions									-	-		
Parent Municipality									-	-		
Private Enterprises									-	-		
Provincial Governments									-	-		
Public Corporations									-	-		
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		27 518	27 518	-	-	-	6 000	(935)	5 065	37 353	2 097	(869)
Income Tax												
Continuing Operations									-	-		
Discontinued Operations									-	-		
Total Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		27 518	27 518	-	-	-	6 000	(935)	5 065	37 353	2 097	(869)
Share of Surplus/Deficit attributable to Joint Venture									-	-		
Share of Surplus/Deficit attributable to Minorities									-	-		
Surplus/(Deficit) attributable to municipality		27 518	27 518	-	-	-	6 000	(935)	5 065	37 353	2 097	(869)
Share of Surplus/Deficit attributable to Associate									-	-		
Intercompany/Parent-subsidiary Transactions									-	-		
Surplus/(Deficit) for the year		27 518	27 518	-	-	-	6 000	(935)	5 065	37 353	2 097	(869)
Repairs and Maintenance by Expenditure Item												
Employee related costs		78 291	78 291	-	-	-	-	-	-	78 291	84 201	90 555
Inventory Consumed (Project Maintenance)		11 410	11 410	-	-	-	-	(850)	(850)	10 560	11 778	11 178
Contracted Services		9 331	9 331	-	-	-	-	790	790	10 121	9 411	9 712
Operational Costs		4 837	4 837	-	-	-	-	-	-	4 837	4 975	5 122
Total Repairs and Maintenance Expenditure		103 868	103 868	-	-	-	-	(60)	(60)	103 808	110 365	116 567

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Call Deposits and Investments		215 410	215 410	–	–	–	–	(10 750)	(10 750)	204 660	215 466	215 524
Cash at Bank		(34 148)	(34 148)	–	–	–	–	56 996	56 996	22 848	(62 693)	(98 177)
Cash on Hand		20	20	–	–	–	–	–	–	20	20	20
Total Cash and Cash Equivalents		181 282	181 282	–	–	–	–	46 246	46 246	227 528	152 793	117 367
Short term Investments												
Deposit Taking Institutions								–	–			
Trade and other receivables from exchange transactions												
Electricity		20 798	20 798	–	–	–	–	4 916	4 916	25 714	22 085	23 467
Waste Management		42 791	42 791	–	–	–	–	(5 228)	(5 228)	37 562	57 146	72 623
Waste Water Management		16 038	16 038	–	–	–	–	(1 075)	(1 075)	14 963	20 705	25 731
Water		31 919	31 919	–	–	–	–	(2 368)	(2 368)	29 551	41 128	51 149
Other trade receivables from exchange transactions		30 081	30 081	–	–	–	–	(5 246)	(5 246)	24 835	30 081	30 081
VAT Receivable Input Tax Accrual		262	262	–	–	–	–	5 562	5 562	5 824	262	262
Gross: Trade and other receivables from exchange transactions		141 889	141 889	–	–	–	–	(3 440)	(3 440)	138 449	171 407	203 313
Less: Impairment for debt												
Impairment for Electricity		(5 119)	(5 119)	–	–	–	–	619	619	(4 500)	(6 827)	(8 681)
Impairment for Waste Management		(25 217)	(25 217)	–	–	–	–	4 084	4 084	(21 134)	(34 731)	(45 011)
Impairment for Waste Water Management		(11 908)	(11 908)	–	–	–	–	2 244	2 244	(9 664)	(16 388)	(21 229)
Impairment for Water		(18 216)	(18 216)	–	–	–	–	2 057	2 057	(16 158)	(24 924)	(32 245)
Impairment for other trade receivalbes from exchange transactions		(9 188)	(9 188)	–	–	–	–	(3 676)	(3 676)	(12 864)	(9 188)	(9 188)
Total Less: Impairment for debt		(69 648)	(69 648)	–	–	–	–	5 328	5 328	(64 321)	(92 058)	(116 354)
Total net Trade and other receivables from Exchange Transactions		72 241	72 241	–	–	–	–	1 888	1 888	74 128	79 348	86 959
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties		64 126	64 126	–	–	–	–	228	228	64 354	83 019	103 072
Business and Commercial Properties		25 672	25 672	–	–	–	–	16 671	16 671	42 343	25 360	25 056
Industrial Properties		8 058	8 058	–	–	–	–	4 171	4 171	12 229	8 305	8 575
Mining Properties									–	–		
Public Benefit Organisations									–	–		
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–	–	–
Residential Properties		(43 491)	(43 491)	–	–	–	–	(22 366)	(22 366)	(65 856)	(53 035)	(63 086)
Residential Sectional Title Garages									–	–		
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–	–
Property Rates General									–	–		
Gross: Property rates		54 365	54 365	–	–	–	–	(1 296)	(1 296)	53 070	63 648	73 617
Less: Impairment of Property rates		(36 219)	(36 219)	–	–	–	–	9 231	9 231	(26 989)	(51 158)	(67 130)
Net Property rates		18 146	18 146	–	–	–	–	7 935	7 935	26 081	12 490	6 487
Other receivables from non-exchange transactions		64 277	64 277	–	–	–	–	(15 640)	(15 640)	48 637	81 213	98 436
Less:Impairment for other receivables from non-exchange transactions		(56 500)	(56 500)	–	–	–	–	14 516	14 516	(41 985)	(72 868)	(89 563)
Net other receivables from non-exchange transactions		7 776	7 776	–	–	–	–	(1 124)	(1 124)	6 652	8 345	8 873
Total net Receivables from non-exchange transactions		25 922	25 922	–	–	–	–	6 811	6 811	32 733	20 834	15 360
Current Portion of Non-current Receivables												
Associates									–	–		
Bursary Obligations									–	–		
Car									–	–		
Computer and Electronic Equipment									–	–		
Employee Benefits									–	–		
Finance Lease Receivable									–	–		
Housing									–	–		
Housing Land Sales									–	–		
Housing Selling Schemes									–	–		
Intercompany/Parent-subsidiary Transactions									–	–		
Joint Ventures									–	–		
Operating Lease									–	–		
Public Organisation									–	–		
Sporting and Other Bodies									–	–		
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–	–	–
Subsidiaries									–	–		
Total Current Portion of Non-current Receivables		–	–	–	–	–	–	–	–	–	–	–

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
Inventory												
Agricultural									-	-		
Consumables		4 576	4 576	-	-	-	-	1 712	1 712	6 287	4 576	4 576
Finished Goods		222	222	-	-	-	-	8	8	230	222	222
Housing Stock									-	-		
Land									-	-		
Materials and Supplies		-	0	-	-	-	-	-	-	0	-	-
Water		(10)	(10)	-	-	-	-	5	5	(5)	(15)	(20)
Work-in-progress		-	0	-	-	-	-	-	-	0	-	-
Total Inventory		4 787	4 787	-	-	-	-	1 725	1 725	6 512	4 782	4 777
VAT Receivable												
Input Tax Capital		281	281	-	-	-	-	(281)	(281)	0	281	281
Input Tax General		2 874	2 874	-	-	-	-	(2 874)	(2 874)	0	2 874	2 874
VAT Control (Receivable)		6 705	6 705	-	-	-	-	(4 393)	(4 393)	2 312	6 705	6 705
Total VAT Receivable		9 861	9 861	-	-	-	-	(7 548)	(7 548)	2 312	9 861	9 861
Other current assets												
Construction Contracts and Receivables									-	-		
Control, Clearing and Interface Accounts		(219)	(219)	-	-	-	-	(294)	(294)	(513)	(219)	(219)
Deposits		698	698	-	-	-	-	29	29	727	698	698
Fair Value Adjustments									-	-		
Income Tax Receivable									-	-		
Operating Lease - Straight Lining		-	0	-	-	-	-	0	0	0	-	-
Intercompany/Parent-subsiary Transactions									-	-		
Total Other current assets		479	479	-	-	-	-	(265)	(265)	215	479	479
Total Current Assets		294 571	294 571	-	-	-	-	48 857	48 857	343 428	268 098	234 802
Non-current Assets												
Investments												
Bank Repurchase Agreements									-	-		
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									-	-		
Derivative Financial Assets									-	-		
Guaranteed Endowment Policies (Sinking)									-	-		
Interest Rate Swaps									-	-		
Listed/Unlisted Bonds and Stocks									-	-		
Municipal Bonds									-	-		
National Government Securities									-	-		
Negotiable Certificate of Deposits									-	-		
Unamortised Debt Expense									-	-		
Unamortised Preference Share Expense									-	-		
Total Investments		-	-	-	-	-	-	-	-	-	-	-
Investment Property												
Investment Property at Cost / Fair Value		18 659	18 659	-	-	-	-	-	-	18 659	18 659	18 659
Less: Accumulated Depreciation		(915)	(915)	-	-	-	-	1	1	(915)	(967)	(1 019)
Less: Accumulated Impairment									-	-		
Total Investment Property		17 743	17 743	-	-	-	-	1	1	17 744	17 691	17 639
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		1 117 314	1 117 314	-	4 442	-	-	(5 099)	(657)	1 116 657	1 210 656	1 304 291
Leases recognised as Property, Plant and Equipment									-	-		
Less: Accumulated Depreciation		(368 112)	(368 112)	-	-	-	-	3 684	3 684	(364 428)	(403 394)	(441 252)
Less: Accumulated Impairment									-	-		
Total Property, Plant and Equipment		749 202	749 202	-	4 442	-	-	(1 415)	3 027	752 229	807 262	863 038
Construction Work-in-progress												
Acquisitions		160	160	-	(160)	-	-	-	(160)	-	380	200
Opening Balance		47 473	47 473	-	-	-	-	8 851	8 851	56 324	47 633	48 013
Prior period corrections									-	-		
Transfer to Heritage asset									-	-		
Transfer to Intangible Assets									-	-		
Transfer to Investment property									-	-		
Transfer to PPE									-	-		
Less: Accumulated Impairment									-	-		
Total Construction Work-in-progress		47 633	47 633	-	(160)	-	-	8 851	8 691	56 324	48 013	48 213
Biological Assets												
Biological Assets at Cost / Fair Value									-	-		
Less: Accumulated Depreciation									-	-		
Less: Accumulated Impairment									-	-		
Total Biological Assets		-	-	-	-	-	-	-	-	-	-	-
Living resources												
Living resources at Cost / Revaluation									-	-		
Less: Accumulated Depreciation									-	-		
Less: Accumulated Impairment									-	-		
Total Living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets												
Heritage Assets at Cost / Revaluation		454	454	-	-	-	-	-	-	454	454	454
Less: Accumulated Impairment									-	-		
Total Heritage Assets		454	454	-	-	-	-	-	-	454	454	454

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Intangible Assets												
Intangible Assets at Cost / Revaluation		7 671	7 671	-	-	-	-	(6 700)	(6 700)	971	7 671	7 671
Less: Accumulated Amortisation		(6 267)	(6 267)	-	-	-	-	4 867	4 867	(1 400)	(6 713)	(7 049)
Less: Accumulated Impairment									-	-		
Total Intangible Assets		1 405	1 405	-	-	-	-	(1 834)	(1 834)	(429)	959	623
Trade and other receivables from exchange transactions												
Electricity		(7 439)	(7 439)	-	-	-	-	5 844	5 844	(1 595)	(7 439)	(7 439)
Property Rental Debtors									-	-		
Service Charges		3 100	3 100	-	-	-	-	(210)	(210)	2 889	3 100	3 100
Waste Management									-	-		
Waste Water Management									-	-		
Water									-	-		
Total Trade and other Receivables from Exchange Transactions		(4 340)	(4 340)	-	-	-	-	5 634	5 634	1 294	(4 340)	(4 340)
Non-current Receivables from Non-exchange Transactions												
Associates									-	-		
Bursary Obligations									-	-		
Car									-	-		
Computer and Electronic Equipment									-	-		
Employee Benefits									-	-		
Finance Lease Receivable									-	-		
Housing Land Sales									-	-		
Housing Selling Schemes									-	-		
Intercompany/Parent-subsidary Transactions									-	-		
Joint Ventures									-	-		
Operating Lease									-	-		
Property Rates									-	-		
Public Organisation									-	-		
Sporting and Other Bodies									-	-		
Staff Loans/Recoveries									-	-		
Subsidiaries									-	-		
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets												
Deferred Tax Assets									-	-		
Defined Benefit Asset									-	-		
Intercompany/Parent-subsidary Transactions									-	-		
Investment in Associate									-	-		
Investment in Joint Venture									-	-		
Investment in Subsidiary									-	-		
Operating Lease Receivable									-	-		
Deposits									-	-		
Total Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets		812 097	812 097	-	4 282	-	-	11 237	15 519	827 616	870 039	925 627
TOTAL ASSETS		1 106 668	1 106 668	-	4 282	-	-	60 093	64 376	1 171 044	1 138 137	1 160 429
Liabilities												
Current Liabilities												
Bank Overdraft												
ABSA									-	-		
First National Bank									-	-		
Nedbank									-	-		
Rand Merchant Bank									-	-		
Standard Bank									-	-		
Unspecified									-	-		
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities												
Concessionary Loan									-	-		
Short-term Borrowings									-	-		
Current portion of Finance Lease Liabilities									-	-		
Current portion of Non-current Borrowings		19 985	19 985	-	-	-	-	(6 616)	(6 616)	13 369	19 985	19 985
Current portion of Operating Lease Liabilities		76	76	-	-	-	-	(10)	(10)	66	76	76
Unamortised Premium on Long-term Debts									-	-		
Total Financial Liabilities		20 061	20 061	-	-	-	-	(6 626)	(6 626)	13 435	20 061	20 061

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Consumer Deposits												
Building Plans		-	(0)	-	-	-	-	-	-	(0)	-	-
Buying Card									-	-		
Electricity									-	-		
Hiring of Decorative Items									-	-		
Library Books									-	-		
Posters		33	33	-	-	-	-	5	5	38	33	33
Refuse		13 115	13 115	-	-	-	-	308	308	13 422	19 420	25 726
Rental Properties		124	124	-	-	-	-	35	35	159	124	124
Sewer									-	-		
Street Closure									-	-		
Valuation Appeal									-	-		
Water									-	-		
Wayleave									-	-		
Total Consumer Deposits		13 272	13 272	-	-	-	-	347	347	13 619	19 577	25 883
Trade and Other Payable Exchange Transactions												
Accrued Interest		11	11	-	-	-	-	(11)	(11)	(0)	11	11
Advance Payments		8 160	8 160	-	-	-	-	(774)	(774)	7 386	8 160	8 160
Affiliates, Related Parties and Associated Companies									-	-		
Agency Fees Payable									-	-		
Auditor-General of South Africa		-	(0)	-	-	-	-	50	50	50	-	-
Bonus		(21 063)	(21 063)	-	-	-	-	9 716	9 716	(11 347)	(33 278)	(46 428)
Compensation Commission (COLD)									-	-		
Control, Clearing and Interface Accounts		34 994	34 994	-	-	-	-	(16 860)	(16 860)	18 135	54 676	75 863
Deferred Revenue									-	-		
Dividends Declared									-	-		
Electricity Bulk Purchase		19 770	19 770	-	-	-	-	(19 770)	(19 770)	(0)	19 770	19 770
Fair Value Adjustment									-	-		
Intercompany/Parent-subsiary Transactions									-	-		
Leave Accrual		-	(0)	-	-	-	-	-	-	(0)	-	-
Long Service Award		(15 593)	(15 593)	-	-	-	-	7 360	7 360	(8 233)	(24 456)	(33 997)
Municipal Debt Relief									-	-		
Overtime		14 871	14 871	-	-	-	-	(6 600)	(6 600)	8 271	22 937	31 621
Payables and Accruals		17 511	17 511	-	-	-	-	40 581	40 581	58 092	17 511	17 511
PAYE Deductions									-	-		
Pension and Retirement Contributions									-	-		
Retentions		97	97	-	-	-	-	(10)	(10)	86	97	97
Standby		(11 742)	(11 742)	-	-	-	-	6 174	6 174	(5 568)	(18 412)	(25 593)
Tender documentation									-	-		
Unallocated Deposits		3 617	3 617	-	-	-	-	647	647	4 264	3 617	3 617
Water Inventory Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual		7 890	7 890	-	-	-	-	2 676	2 676	10 565	7 890	7 890
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(3 520)	(3 520)	-	-	-	-	(1 494)	(1 494)	(5 014)	(3 520)	(3 520)
Total Trade and Other Payable Exchange Transactions		55 003	55 003	-	-	-	-	21 685	21 685	76 688	55 003	55 003
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Payable												
Capital									-	-		
Operational		-	(0)	-	-	-	-	-	-	(0)	-	-
Total Transfers and Subsidies Payable		-	(0)	-	-	-	-	-	-	(0)	-	-
Transfers and Subsidies Unspent												
Capital		11 683	11 683	-	-	-	-	(8 887)	(8 887)	2 796	11 683	11 683
Operational		(395)	(395)	-	-	-	-	1 289	1 289	895	(395)	(395)
Total Transfers and Subsidies Unspent		11 289	11 289	-	-	-	-	(7 598)	(7 598)	3 691	11 289	11 289
VAT Payables Output Tax Accrual		-	(0)	-	-	-	-	-	-	(0)	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment									-	-		
Total Trade and Other Payable Non-exchange Transactions		11 289	11 289	-	-	-	-	(7 598)	(7 598)	3 691	11 289	11 289
Provision												
Alien Vegetation									-	-		
Bonus		5 909	5 909	-	-	-	-	461	461	6 369	5 909	5 909
Decommissioning, Restoration and Similar Liabilities									-	-		
Ex-gratia Pension									-	-		
Insurance Claims									-	-		
Leave		12 585	12 585	-	-	-	-	804	804	13 390	12 585	12 585
Litigation		-	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall									-	-		
Staff Parity									-	-		
Impairment									-	-		
Total Provision		18 494	18 494	-	-	-	-	1 265	1 265	19 759	18 494	18 494

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands		A	A1	B	C	D	E	F	G	H		
VAT Payable												
VAT Payable: Output Tax		7 455	7 455	-	-	-	-	4 414	4 414	11 868	7 455	7 455
VAT Payable: VAT Control		-	(0)	-	-	-	-	-	-	(0)	-	-
Total VAT Payable		7 455	7 455	-	-	-	-	4 414	4 414	11 868	7 455	7 455
Other current liabilities												
Employee Benefits												
Post-employment Benefits		1 791	1 791	-	-	-	-	95	95	1 886	1 791	1 791
Other Long-Term Benefits		1 033	1 033	-	-	-	-	(132)	(132)	901	1 033	1 033
Termination Benefits									-	-		
Total Employee Benefits		2 824	2 824	-	-	-	-	(37)	(37)	2 787	2 824	2 824
Deferred Tax Liabilities									-	-		
Income Tax Payable									-	-		
Intercompany/Parent-subsiary Transactions									-	-		
Total Other current liabilities		2 824	2 824	-	-	-	-	(37)	(37)	2 787	2 824	2 824
Total Current Liabilities		128 397	128 397	-	-	-	-	13 450	13 450	141 847	134 702	141 008
Non-current Liabilities												
Financial Liabilities												
Borrowings												
Annuity and Bullet Loans		159 071	159 071	-	-	-	-	(2 978)	(2 978)	156 093	163 797	160 841
Bankers Acceptance Certificate									-	-		
Concessionary Loan									-	-		
Derivative Financial Liability									-	-		
Finance Lease Liability									-	-		
Government Loans									-	-		
Intercompany/Parent-subsiary Transactions									-	-		
Local Registered Stock									-	-		
Marketable Bonds									-	-		
Non-annuity Loans									-	-		
Non-marketable Bonds									-	-		
PPP Liabilities									-	-		
Securities									-	-		
Interest Rate Swaps									-	-		
Total Borrowings		159 071	159 071	-	-	-	-	(2 978)	(2 978)	156 093	163 797	160 841
Operating Lease Liability									-	-		
Total Financial Liabilities		159 071	159 071	-	-	-	-	(2 978)	(2 978)	156 093	163 797	160 841
Provisions												
Alien Vegetation									-	-		
Bonus									-	-		
Decommissioning, Restoration and Similar Liabilities		123 898	123 898	-	-	-	-	10 719	10 719	134 617	132 123	141 171
Ex-gratia Pension									-	-		
Impairment									-	-		
Insurance Claims									-	-		
Leave									-	-		
Litigation									-	-		
Pension Fund Investment Return Shortfall									-	-		
Staff Parity									-	-		
Total Provisions		123 898	123 898	-	-	-	-	10 719	10 719	134 617	132 123	141 171
Long term Trade and other Payables												
Bulk Water									-	-		
Electricity Bulk Purchase									-	-		
Municipal Debt Relief									-	-		
Payables and Accruals									-	-		
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities												
Employee Benefits												
Post-employment Benefits		53 049	53 049	-	-	-	-	7 014	7 014	60 063	59 121	65 793
Other Long-Term Benefits		8 689	8 689	-	-	-	-	480	480	9 169	9 530	10 421
Termination Benefits									-	-		
Total Employee Benefits		61 738	61 738	-	-	-	-	7 494	7 494	69 232	68 651	76 214
Deferred Tax Liabilities									-	-		
Intercompany/Parent-subsiary Transactions									-	-		
Total Other non-current liabilities		61 738	61 738	-	-	-	-	7 494	7 494	69 232	68 651	76 214
Total non current liabilities		344 707	344 707	-	-	-	-	15 235	15 235	359 942	364 571	378 225
TOTAL LIABILITIES		473 104	473 104	-	-	-	-	28 685	28 685	501 789	499 274	519 233
CHANGES IN NET ASSETS		633 564	633 564	-	4 282	-	-	31 408	35 691	669 255	638 863	641 196
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)												
Changes in Accounting Policy		-	(0)	-	-	-	-	-	-	(0)	-	-
Correction of Prior Period Error		-	(0)	-	-	-	-	-	-	(0)	-	-
Depreciation Offsets									-	-		
Opening Balance		535 538	535 538	-	-	-	-	21 483	21 483	557 021	566 258	571 557
Transfers to/from operating revenue and expenditure		30 720	30 720	-	-	-	-	5 065	5 065	35 785	5 299	2 333
Transfers to/from Reserves									-	-		
Total Accumulated Surplus/(Deficit)		566 258	566 258	-	-	-	-	26 548	26 548	592 806	571 557	573 890

WC013 Bergrivier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Reserves and Funds												
Capital Replacement Reserve		67 045	67 045	-	-	-	-	9 143	9 143	76 188	67 045	67 045
Capitalisation Reserve									-	-		
Compensation for Occupational Injuries and Diseases									-	-		
Employee Benefit Reserve									-	-		
Housing Development Fund		261	261	-	-	-	-	-	-	261	261	261
Investment in associate account									-	-		
Non-current Provisions Reserve									-	-		
Revaluation Reserve									-	-		
Self Insurance Reserve									-	-		
Valuation Reserve									-	-		
Total Reserves and Funds		67 306	67 306	-	-	-	-	9 143	9 143	76 449	67 306	67 306
Other												
Equity												
Capital Contributed by Other Government Units									-	-		
Ordinary Shares									-	-		
Preference Shares									-	-		
Share Premium									-	-		
Total Equity		-	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest												
Opening Balance									-	-		
Movement during the year									-	-		
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions									-	-		
Total Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		633 564	633 564	-	-	-	-	35 691	35 691	669 255	638 863	641 196

WC013 Bergrivier - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.2%	4.3%		9.1%	9.1%	9.0%	9.4%	9.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.2%	4.2%		0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%		40.7%	40.7%	34.6%	30.8%	19.4%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				236.3%	236.3%	204.2%	243.4%	239.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	264.3%	260.5%		229.4%	229.4%	242.1%	199.0%	166.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	264.3%	260.5%		229.4%	229.4%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	216.4%	219.3%		1.6	1.6	1.8	1.3	0.9
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	168.9%	143.9%						
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		143.9%	132.0%						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.3%	10.0%		18.3%	18.3%	18.6%	18.0%	16.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments		8.1%	-33.9%		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>									
	Total Volume Losses (kW)			12.8%					
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Bulk Purchase								
Water Volumes :System input	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)								
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.9%	27.8%		33.3%	33.3%	33.1%	34.4%	34.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.0%	27.7%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	5.1%		14.6%	14.6%	14.5%	15.0%	14.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	8.1%		11.2%	11.2%	11.0%	11.4%	10.9%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2586.1%	1775.6%		1000.2%	1000.2%	1003.3%	939.5%	1020.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.9%	15.8%		10.1%	10.1%	10.4%	10.8%	10.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1940.3%	-334.5%		0.0	0.0	0.0	0.0	0.0

WC013 Bergrivier - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households		-	-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%	%	%

[illegible]

WC013 Bergrivier - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				150 421	150 421	196 667	107 381	60 529
Cash + investments at the yr end less applications - R'000	2	18(1)b				125 273	125 273	166 311	87 249	42 014
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				27 518	27 518	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.6%	1.9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	71.8%	71.8%	71.6%	75.1%	74.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				8.9%	8.9%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				40.7%	40.7%	34.6%	30.8%	19.4%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-6.2%	1.9%
Long term receivables % change - incr(decr)	12	18(1)a							-28.3%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				13.5%	13.5%	13.5%	13.4%	13.2%
Asset renewal % of capital budget	14	20(1)(vi)				14.9%	14.9%	14.4%	14.0%	17.3%

WC013 Bergrivier - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2026/27						Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	
R thousands									
RECEIPTS:	1, 2								
Operating									
National Government									
Monetary Allocations									
Local Government Equitable Share		77 595	77 595	-	-	-	-	77 595	82 032
Municipal disaster recovery grant							-	-	
Municipal disaster relief grant		-	(0)	-	1 718	-	1 718	1 718	-
Energy efficiency and demand side management grant		1 103	1 103	-	-	-	-	1 103	928
Local government financial management grant		2 000	2 000	-	-	-	-	2 000	2 200
Integrated city development grant							-	-	
Integrated national electrification programme grant							-	-	
Infrastructure skills development grant							-	-	
Integrated urban development grant							-	-	
Municipal demarcation transition grant							-	-	
Municipal emergency housing grant							-	-	
Municipal infrastructure grant		4 184	4 184	-	-	-	-	4 184	3 218
Informal settlements upgrading partnership grant							-	-	
Municipal rehabilitation grant							-	-	
Municipal systems improvement grant							-	-	
Neighbourhood development partnership grant							-	-	
Programme and project preparation support grant							-	-	
Public transport network grant							-	-	
Expanded public works programme integrated grant		1 656	1 656	-	-	-	-	1 656	-
Regional bulk infrastructure grant							-	-	
Rural roads assets management systems grant							-	-	
Urban settlements development grant							-	-	
Urban Development Financing Grant							-	-	
Water services infrastructure grant		-	-	-	-	-	-	-	-
Total Monetary/Operating/National Government		86 538	84 882	-	1 718	-	1 718	86 600	88 278
Provincial Government									
Monetary Allocations									
Infrastructure		245	245	-	500	-	500	745	129
Capacity Building							-	-	
Total Monetary/Operating/Provincial Government		245	245	-	500	-	500	745	129
Allocations In-kind									
Infrastructure							-	-	
Capacity Building							-	-	
Total Allocations In-kind/Operating/Provincial Government		-	-	-	-	-	-	-	-
Total Operating/Provincial Governments		245	245	-	500	-	500	745	129
District Municipalities									
Monetary Allocations									
Infrastructure							-	-	
Capacity Building		-	-	-	-	-	-	-	-
Total Monetary/Operating/District Municipalities		-	-	-	-	-	-	-	-
Allocations In-kind									
Infrastructure							-	-	
Capacity Building							-	-	
Total Allocations In-kind/Operating/District Municipalities		-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-
Other Grant Providers									
Monetary Allocations									
Other Grant Providers							-	-	
Total Monetary/Operating/Other		-	-	-	-	-	-	-	-
Allocations In-kind									
Other Grant Providers							-	-	
Total Allocations In-kind/Operating/Other		-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-
Total Operating Revenue of Transfers and Grants		86 784	85 128	-	2 218	-	2 218	87 345	88 407

WC013 Bergrivier - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
Capital										
National Government										
Monetary Allocations										
Municipal Disaster Recovery Grant							-	-		
Municipal Disaster Relief Grant		-	(0)	-	4 282	-	4 282	4 282	-	-
Energy Efficiency and Demand Side Management Grant							-	-		
Local Government Financial Management Grant							-	-		
Integrated City Development Grant							-	-		
Integrated National Electrification Programme Grant		7 356	7 356	-	-	-	-	7 356	6 188	6 310
Infrastructure Skills Development Grant							-	-		
Integrated Urban Development Grant							-	-		
Municipal Emergency Housing Grant							-	-		
Municipal Infrastructure Grant		22 205	22 205	-	-	-	-	22 205	15 284	15 659
Metro Informal Settlements Partnership Grant							-	-		
Neighbourhood Development Partnership Grant							-	-		
Public Transport Network Grant							-	-		
Regional Bulk Infrastructure Grant							-	-		
Rural Road Asset Management Systems Grant							-	-		
Urban Development Financing Grant							-	-		
Urban Settlements Development Grant							-	-		
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Total Monetary/Capital/National Government		29 561	29 561	-	4 282	-	-	-	21 472	21 970
Provincial Government										
Monetary Allocations										
Infrastructure		870	870	-	-	-	-	870	-	-
Capacity Building		2 000	2 000	-	-	-	-	2 000	100	-
Total Monetary/Capital/Provincial Government		2 870	2 870	-	-	-	-	-	21 572	21 970
Allocations In-kind										
Infrastructure							-	-		
Capacity Building							-	-		
Total Allocations In-kind/Capital/Provincial Government		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		2 870	2 870	-	-	-	-	-	21 572	21 970
District Municipalities										
Monetary Allocations										
Infrastructure							-	-		
Capacity Building		-	-	-	-	-	-	-	-	-
Total Monetary/Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Infrastructure							-	-		
Capacity Building							-	-		
Total Allocations In-kind/Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							-	-		

WC013 Bergrivier - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		46 920	46 920	–	–	–	–	46 920	49 569	52 709
Municipal Disaster Recovery Grant							–	–		
Municipal Disaster Relief Grant		–	0	–	–	935	935	935	–	–
Energy Efficiency and Demand Side Management Grant							–	–		
Local Government Financial Management Grant		2 000	2 000	–	–	–	–	2 000	2 100	2 200
Integrated City Development Grant							–	–		
Integrated National Electrification Programme Grant							–	–		
Infrastructure Skills Development Grant							–	–		
Integrated Urban Development Grant							–	–		
Municipal Demarcation Transition Grant							–	–		
Municipal Emergency Housing Grant							–	–		
Municipal Infrastructure Grant		3 315	3 315	–	–	–	–	3 315	3 566	3 796
Metro Informal Settlements Partnership Grant							–	–		
Municipal Rehabilitation Grant							–	–		
Municipal Systems Improvement Grant							–	–		
Neighbourhood Development Partnership Grant							–	–		
Programme and Project Preparation Support Grant							–	–		
Public Transport Network Grant							–	–		
Expanded Public Works Programme Integrated Grant		1 656	1 656	–	–	–	–	1 656	–	–
Regional Bulk Infrastructure Grant							–	–		
Rural Road Asset Management Systems Grant							–	–		
Urban Settlement Development Grant							–	–		
Urban Development Financing Grant							–	–		
Water Services Infrastructure Grant							–	–		
Total Monetary/Operating/National Government		53 890	53 890	–	–	935	935	54 825	55 235	58 705
Provincial Government										
Monetary Allocations							–	–		
Infrastructure		115	115	–	500	–	500	615	129	129
Capacity Building		13 908	13 908	–	–	–	–	13 908	12 561	30 208
Total Monetary/Operating/Provincial Government		14 023	72 884	–	500	935	1 435	74 319	71 492	92 839
Allocations In-kind							–	–		
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/Provincial Government		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Governments		14 023	72 884	–	500	935	1 435	74 319	71 492	92 839
District Municipalities										
Monetary Allocations										
Infrastructure							–	–		
Capacity Building							–	–		
Total Monetary/Operating/District Municipalities		–	159 790	–	1 500	1 870	3 370	163 161	155 673	216 015
Allocations In-kind										
Infrastructure							–	–		
Capacity Building							–	–		
Total Allocations In-kind/Operating/District Municipalities		–	159 790	–	1 500	1 870	3 370	163 161	155 673	216 015
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							–	–		
Total Monetary/Operating/Other		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other Grant Providers							–	–		
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations/Operating/Other		–	–	–	–	–	–	–	–	–
Total Operating expenditure of Transfers and Grants		67 913	286 564	–	2 000	3 740	5 740	292 305	282 400	367 559

WC013 Bergrivier - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Capital										
National Government										
Monetary Allocations										
Municipal Disaster Recovery Grant							-	-		
Municipal Disaster Relief Grant		-	0	4 282	-	-	4 282	4 282	-	-
Energy Efficiency and Demand Side Management Grant							-	-		
Local Government Financial Management Grant							-	-		
Integrated City Development Grant							-	-		
Integrated National Electrification Programme Grant		7 356	7 356	-	-	-	-	7 356	6 188	6 310
Infrastructure Skills Development Grant							-	-		
Integrated Urban Development Grant							-	-		
Municipal Emergency Housing Grant							-	-		
Municipal Infrastructure Grant		22 205	22 205	-	-	-	-	22 205	15 284	15 659
Metro Informal Settlements Partnership Grant							-	-		
Neighbourhood Development Partnership Grant							-	-		
Public Transport Network Grant							-	-		
Regional Bulk Infrastructure Grant							-	-		
Rural Road Asset Management Systems Grant							-	-		
Urban Development Financing Grant							-	-		
Urban Settlement Development Grant							-	-		
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Total Monetary/Capital/National Government		29 561	29 561	4 282	-	-	4 282	33 843	21 472	21 970
Provincial Government										
Monetary Allocations										
Infrastructure		870	870	-	-	-	-	870	-	-
Capacity Building		2 000	2 000	-	-	-	-	2 000	100	-
Total Monetary Allocations		2 870	2 870	-	-	-	-	2 870	100	-
Allocations In-kind										
Infrastructure							-	-		
Capacity Building							-	-		
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		2 870	-	-	-	-	-	2 870	-	-
District Municipalities										
Monetary Allocations										
Infrastructure							-	-		
Capacity Building							-	-		
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Infrastructure							-	-		
Capacity Building							-	-		
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other Grant Providers							-	-		
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other Grant Providers							-	-		
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Capital expenditure of Transfers and Grants		32 430	29 561	4 282	-	-	4 282	36 713	21 472	21 970
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		100 343	316 125	4 282	2 000	3 740	10 023	329 017	303 872	389 528

WC013 Bergvrierv - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	(0)	–	–	–	–	(0)	–	–
Current year receipts		8 943	8 943	–	–	1 718	1 718	10 661	6 246	6 443
Repayment of grants							–	–		
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		8 943	8 943	–	–	1 718	1 718	10 661	6 246	6 443
Provincial Government:										
Balance unspent at beginning of the year		(852)	(852)	–	–	852	852	(0)	(852)	(852)
Current year receipts		13 855	13 855	–	–	500	500	14 355	12 021	29 041
Repayment of grants							–	–		
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		13 003	13 003	–	–	1 352	1 352	14 355	11 169	28 189
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		458	458	–	–	437	437	895	458	458
Current year receipts		–	(0)	–	–	–	–	(0)	–	–
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		458	458	–	–	437	437	895	458	458
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	22 404	22 404	–	–	3 507	3 507	25 911	17 872	35 090
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		10 071	10 071	–	–	(9 604)	(9 604)	467	10 071	10 071
Current year receipts		29 561	29 561	–	–	4 282	4 282	33 843	21 472	21 970
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		39 632	39 632	–	–	(5 321)	(5 321)	34 310	31 543	32 041
Provincial Government:										
Balance unspent at beginning of the year		1 612	1 612	–	–	717	717	2 329	1 612	1 612
Current year receipts		2 870	2 870	–	–	–	–	2 870	100	–
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		4 482	4 482	–	–	717	717	5 199	1 712	1 612
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants										
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							–	–		
Repayment of grants										
Conditions met - transferred to revenue							–	–		
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		44 114	44 114	–	–	(4 605)	(4 605)	39 509	33 255	33 653
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		66 518	66 518	–	–	(1 098)	(1 098)	65 420	51 128	68 743

WC013 Bergrivier - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Monetary Transfers to other municipalities												
<i>District Municipalities Capital (Monetary)</i>	1	–	–	–	–	–	–	–	–	–	–	–
<i>District Municipalities Operational (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms												
<i>Municipal Entities Capital (Monetary)</i>	2	–	–	–	–	–	–	–	–	–	–	–
<i>Municipal Entities Operational (Monetary)</i>		–	–	–	–	–	–	–			–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State												
<i>Departmental Agencies and Accounts Capital (Monetary)</i>	3	–	–	–	–	–	–	–	–	–	–	–
<i>Departmental Agencies and Accounts Operational (Monetary)</i>		100	100	–	–	–	–	–	–	100	100	100
<i>Provincial Government Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Provincial Government Operational (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		100	100	–	–	–	–	–	–	100	100	100
Monetary Transfers to Organisations												
<i>Foreign Government and International Organisations Capital (Monetary)</i>	4	–	–	–	–	–	–	–	–	–	–	–
<i>Foreign Government and International Organisations Operational (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions Operational (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions Operational (Monetary)</i>		6 758	6 758	–	–	–	–	–	–	6 758	6 750	6 750
<i>Private Enterprises Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Private Enterprises Operational (Monetary)</i>		100	100	–	–	–	–	–	–	100	100	100
<i>Public Corporations Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Public Corporations Operational (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		6 858	6 858	–	–	–	–	–	–	6 858	6 850	6 850
Monetary Transfers to Groups of Individuals												
<i>Households Capital (Monetary)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Households Operational (Monetary)</i>		7 103	7 103	–	–	–	–	148	148	7 251	3 964	4 049
Total Monetary Transfers To Groups Of Individuals:		7 103	7 103	–	–	–	–	148	148	7 251	3 964	4 049
TOTAL Monetary TRANSFERS AND GRANTS	5	14 061	14 061	–	–	–	–	148	148	14 209	10 914	10 999
In-Kind Transfers to other municipalities												
<i>District Municipalities Capital (In-kind)</i>	1	–	–	–	–	–	–	–	–	–	–	–
<i>District Municipalities Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms												
<i>Municipal Entities Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Municipal Entities Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State												
<i>Departmental Agencies and Accounts Capital (In-kind)</i>	3	–	–	–	–	–	–	–	–	–	–	–
<i>Departmental Agencies and Accounts Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Provincial Government Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Provincial Government Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations												
<i>Foreign Government and International Organisations Capital (In-kind)</i>	4	–	–	–	–	–	–	–	–	–	–	–
<i>Foreign Government and International Organisations Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Higher Educational Institutions Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Non-Profit Institutions Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Private Enterprises Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Private Enterprises Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Public Corporations Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Public Corporations Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals												
<i>Households Capital (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Households Operational (In-kind)</i>		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS		14 061	14 061	–	–	–	–	148	148	14 209	10 914	10 999

WC013 Bergrivier - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary									-	-	
Cell phone Allowance		684	684	-	-	-	-	-	-	684	0.0%
Housing Allowance									-	-	
In-kind Benefits									-	-	
Market Related Non-pensionable Allowance									-	-	
Motor Vehicle Allowance		520	520	-	-	-	-	-	-	520	0.0%
Office-bearer Allowance		6 862	6 862	-	-	-	-	-	-	6 862	0.0%
Out of pocket Expenses									-	-	
Travelling Allowance		88	88	-	-	-	-	-	-	88	0.0%
Use of Personal Facilities									-	-	
Total Allowances and Service Related Benefits		8 154	8 154			-		-	-	8 154	0.0%
Social Contributions									-	-	
Medial Aid Benefits		20	20	-	-	-	-	-	-	20	0.0%
Pension Fund Contributions		98	98	-	-	-	-	-	-	98	0.0%
Total Social Contributions		118	118			-		-	-	118	0.0%
Total Councillors		8 272	8 478			-		-	-	8 478	2.5%
% increase		-	0							-	
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary		6 741	6 741	-	-	-	-	-	-	6 741	0.0%
Bonuses		330	330	-	-	-	-	-	-	330	0.0%
Allowance									-	-	
Accommodation, Travel and Incidental									-	-	
Cellular and Telephone		62	62	-	-	-	-	-	-	62	0.0%
Housing Benefits		15	15	-	-	-	-	-	-	15	0.0%
Non-pensionable									-	-	
Travel or Motor Vehicle		1 419	1 419	-	-	-	-	-	-	1 419	0.0%
Voluntary Work									-	-	
Total Allowance		1 496	1 496	-		-		-	-	1 496	0.0%
Service Related Benefits									-	-	
Acting		80	80	-	-	-	-	-	-	80	0.0%
Bonus									-	-	
Danger Allowance									-	-	
Entertainment									-	-	
Fire Brigade									-	-	
In-kind Benefits									-	-	
Leave Pay									-	-	
Lifeguard/Duty Squads									-	-	
Long Service Award		-	-	-	-	-	-	-	-	-	
Overtime									-	-	
Scarcity		-	0	-	-	-	-	-	-	0	#DIV/0!
Standby Allowance									-	-	
Tools Allowance									-	-	
Uniform/Special/Protective Clothing									-	-	
Leave gratuity									-	-	
Long Term Service Award									-	-	
Total Service Related Benefits		80	80	-		-		-	-	80	0.0%
Total Salaries and Allowances		8 647	8 647	-		-		-	-	8 647	0.0%

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
Social Contributions	5										
Bargaining Council		5	5	–	–	–	–	–	–	5	0.0%
Group Life Insurance		6	6	–	–	–	–	–	–	6	0.0%
Medical		365	365	–	–	–	–	–	–	365	0.0%
Pension		1 215	1 215	–	–	–	–	–	–	1 215	0.0%
Unemployment Insurance		15	15	–	–	–	–	–	–	15	0.0%
Total Social Contributions		1 606	1 606	-		-		-	-	1 606	0.0%
Post-retirement Benefit											
Medical											
Other Benefits											
Pension											
Total Post-retirement Benefit		-	-	-		-		-	-	-	
Costs Capitalised to PPE											
Sub Total - Senior Managers of Municipality		10 253	10 253	-		-		-	-	11 939	16.4%
% increase	-	0							-		
Other Municipal Staff	5										
Salaries and Allowances											
Basic Salary		148 802	148 802	–	–	–	500	(1 280)	(780)	148 022	-0.5%
Bonuses		11 347	11 347	–	–	–	–	–	–	11 347	0.0%
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		13	13	–	–	–	–	–	–	13	0.0%
Housing Benefits		787	787	–	–	–	–	–	–	787	0.0%
Non-pensionable											
Travel or Motor Vehicle		7 493	7 493	–	–	–	–	–	–	7 493	0.0%
Voluntary Work											
Total Allowance		8 293	8 293	-	-	-	-	-	-	8 293	0.0%
Service Related Benefits											
Acting		1 001	1 001	–	–	–	–	–	–	1 001	0.0%
Bonus											
Danger Allowance											
Entertainment											
Fire Brigade											
In-kind Benefits											
Leave Pay		2 587	2 587	–	–	–	–	–	–	2 587	0.0%
Lifeguard/Duty Squads											
Long Service Award		740	740	–	–	–	–	–	–	740	0.0%
Overtime		7 545	7 545	–	–	–	–	–	–	7 545	0.0%
Scarcity		448	448	–	–	–	–	–	–	448	0.0%
Standby Allowance		6 196	6 196	–	–	–	–	–	–	6 196	0.0%
Tools Allowance											
Uniform/Special/Protective Clothing											
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		18 517	18 517	-	-	-	-	-	-	18 517	0.0%
Total Salaries and Allowances		186 960	186 960	-	-	-	500	(1 280)	(780)	186 180	-0.4%
Social Contributions											
Bargaining Council		97	97	–	–	–	–	–	–	97	0.0%
Group Life Insurance		3 058	3 058	–	–	–	–	–	–	3 058	0.0%
Medical	9 720	9 720	–	–	–	–	–	–	9 720	0.0%	
Pension	24 432	24 432	–	–	–	–	–	–	24 432	0.0%	
Unemployment Insurance	944	944	–	–	–	–	–	–	944	0.0	

WC013 Bergrivier - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands		A	A1	B	C	D	E	F	G	H	
Social Contributions	5										0.5%
Bargaining Council									-	-	
Group Life Insurance									-	-	
Medical									-	-	
Pension									-	-	
Unemployment Insurance									-	-	
Total Social Contributions		-	-	-	-	-	-	-	-	-	
Post-retirement Benefit											
Medical									-	-	
Other Benefits									-	-	
Pension									-	-	
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE									-	-	0.4%
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase		-	-	-	-	-	-	-	-	-	
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
											0.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		245 884	246 090	-	-	-	500	(1 280)	(780)	246 996	
% increase											
TOTAL MANAGERS AND STAFF		237 612	237 612	-	-	-	500	(1 280)	(780)	238 518	0.4%

WC013 Bergvriervier - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2026/27												Full year budget	Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Revenue by Vote																	
Vote 1 - Vote 1 - Municipal Manager		32 331	27	3 910	3 911	3 910	4 311	3 910	3 910	3 911	3 910	3 972		68 012	47 386	48 222	45 872
Vote 2 - Vote 2 - Finance		21 149	12 275	13 268	13 189	13 564	13 506	13 174	12 752	12 960	13 163	13 071		152 070	168 775	178 810	191 467
Vote 3 - Vote 3 - Corporate Services		12	50	385	417	410	411	382	388	380	369	536		3 739	4 855	4 203	4 253
Vote 4 - Vote 4 - Technical Services		37 178	25 545	31 627	25 920	34 903	33 211	29 561	32 685	34 468	28 722	36 395		350 215	379 678	372 738	398 248
Vote 5 - Vote 5 - Technical Services (Continued)		6 110	6 679	9 105	8 939	9 148	8 361	9 713	9 566	9 073	8 902	8 470		94 066	104 809	107 961	117 797
Vote 6 - Vote 6 - Community Services		3 074	3 079	4 156	3 415	3 772	3 350	3 694	3 441	3 420	4 469	3 336		39 207	43 446	42 020	59 655
Vote 7 - Vote 7 - Community Services (Continued)		434	639	612	567	435	1 313	724	462	617	498	266		6 567	6 892	7 201	7 561
Vote 8 -														-	-	-	-
Vote 9 -														-	-	-	-
Vote 10 -														-	-	-	-
Vote 11 -														-	-	-	-
Vote 12 -														-	-	-	-
Vote 13 -														-	-	-	-
Vote 14 -														-	-	-	-
Vote 15 -														-	-	-	-
Total Revenue by Vote		100 288	48 293	63 063	56 357	66 142	64 463	61 158	63 204	64 829	60 032	66 047	-	713 876	755 841	761 154	824 854
Expenditure by Vote																	
Vote 1 - Vote 1 - Municipal Manager		3 867	2 480	2 720	4 503	4 412	3 580	3 424	2 832	2 461	2 501	5 584		38 365	44 592	42 743	44 221
Vote 2 - Vote 2 - Finance		3 623	5 203	4 310	6 102	6 732	8 125	5 778	4 390	4 617	5 009	4 892		58 783	67 104	70 919	75 427
Vote 3 - Vote 3 - Corporate Services		3 448	2 637	5 345	4 765	5 005	3 925	4 571	4 397	4 452	4 214	4 531		47 290	54 878	56 024	60 409
Vote 4 - Vote 4 - Technical Services		9 764	29 604	27 902	30 211	33 086	29 761	30 541	29 855	32 432	30 081	29 934		313 171	371 703	394 984	424 760
Vote 5 - Vote 5 - Technical Services (Continued)		3 594	3 774	5 422	6 841	4 920	5 592	9 822	5 560	6 339	5 717	5 446		63 028	73 553	78 145	81 460
Vote 6 - Vote 6 - Community Services		5 904	6 156	6 524	8 274	9 668	7 542	7 114	6 914	8 013	7 640	9 428		83 176	92 480	96 294	118 247
Vote 7 - Vote 7 - Community Services (Continued)		869	879	1 092	1 340	2 149	1 406	1 240	1 212	1 253	1 292	1 681		14 414	15 747	16 746	17 997
Vote 8 -														-	-	-	-
Vote 9 -														-	-	-	-
Vote 10 -														-	-	-	-
Vote 11 -														-	-	-	-
Vote 12 -														-	-	-	-
Vote 13 -														-	-	-	-
Vote 14 -														-	-	-	-
Vote 15 -														-	-	-	-
Total Expenditure by Vote		31 068	50 734	53 315	62 038	65 972	59 931	62 492	55 161	59 565	56 455	61 496	-	618 227	720 056	755 855	822 521
Surplus/ (Deficit)		69 220	(2 441)	9 748	(5 680)	170	4 532	(1 334)	8 043	5 264	3 577	4 551	-	95 649	35 785	5 299	2 333

WC013 Bergrivier - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Revenue - Functional																	
Governance and administration		53 726	21 663	19 781	19 711	20 615	20 028	19 653	19 231	19 438	19 636	19 779	–	253 261	247 437	236 648	243 076
Executive and council		32 331	–	3 910	3 911	3 910	3 911	3 910	3 910	3 911	3 910	3 972		67 585	46 986	48 222	45 872
Finance and administration		21 394	21 663	15 872	15 800	16 706	16 117	15 743	15 321	15 527	15 726	15 807		185 676	200 451	188 426	197 204
Internal audit														–	–	–	–
Community and public safety		3 183	3 412	3 631	3 601	3 542	4 376	3 759	3 478	3 747	4 711	3 306	–	40 746	44 966	43 672	61 489
Community and social services		858	908	957	978	1 048	971	968	953	961	958	982		10 543	11 997	12 165	12 337
Sport and recreation		456	639	612	567	435	1 327	724	462	729	498	266		6 714	7 017	7 332	7 699
Public safety		1 869	1 865	1 874	1 868	1 871	1 892	1 879	1 875	1 871	3 068	1 871		21 804	23 705	23 073	23 541
Housing		–	–	187	187	187	187	187	187	187	187	187		1 685	2 247	1 101	17 912
Health														–	–	–	–
Economic and environmental services		2 700	1 251	4 932	3 967	1 995	3 391	3 686	4 091	4 445	877	2 115	–	33 451	35 935	25 548	26 248
Planning and development		2 317	870	3 644	3 438	1 181	2 957	2 880	3 512	4 007	473	1 665		26 945	28 774	19 851	20 372
Road transport		383	381	1 288	529	813	434	807	579	438	403	450		6 506	7 161	5 697	5 876
Environmental protection														–	–	–	–
Trading services		40 679	21 967	34 719	29 079	39 990	36 667	34 060	36 405	37 199	34 808	40 847	–	386 419	427 503	455 286	494 041
Energy sources		29 848	10 743	19 698	13 977	24 799	22 272	18 147	20 673	22 086	19 980	26 458		228 680	249 999	268 803	291 398
Water management		4 196	4 765	6 174	6 030	6 312	5 581	6 664	6 693	6 369	6 134	5 684		64 601	70 598	74 304	81 364
Waste water management		1 914	1 914	2 931	2 908	2 836	2 780	3 049	2 872	2 704	2 768	2 787		29 465	34 212	33 656	36 433
Waste management		4 721	4 546	5 916	6 163	6 044	6 034	6 200	6 166	6 040	5 926	5 919		63 673	72 695	78 523	84 846
Other														–	–	–	–
Total Revenue - Functional		100 288	48 293	63 063	56 357	66 142	64 463	61 158	63 204	64 829	60 032	66 047	–	713 876	755 841	761 154	824 854
Expenditure - Functional																	
Governance and administration		10 758	9 953	12 091	15 081	15 881	15 068	15 147	11 718	11 943	12 013	14 464	–	144 118	167 624	173 911	183 166
Executive and council		3 202	1 630	1 815	3 484	3 239	2 177	2 574	2 117	1 722	1 778	4 297		28 035	32 943	33 871	34 831
Finance and administration		7 376	8 122	10 074	11 373	12 315	12 667	12 363	9 393	9 973	10 024	9 963		113 642	132 115	137 291	145 389
Internal audit		180	201	202	224	328	224	210	207	248	212	204		2 440	2 566	2 749	2 945
Community and public safety		6 345	6 614	7 023	8 918	10 802	8 184	7 574	7 395	8 476	8 173	10 411	–	89 915	99 521	103 764	126 378
Community and social services		1 210	1 342	1 370	1 637	2 185	1 396	1 458	1 505	1 504	1 394	1 647		16 649	18 515	19 693	20 944
Sport and recreation		1 808	1 917	2 226	2 903	3 902	2 492	2 496	2 306	2 458	2 441	3 248		28 197	30 964	32 945	35 243
Public safety		3 161	3 188	3 147	4 041	4 319	4 001	3 325	3 280	3 989	4 071	4 445		40 965	45 117	47 209	49 319
Housing		166	167	280	337	396	295	295	305	525	267	1 071		4 103	4 925	3 917	20 871
Health														–	–	–	–
Economic and environmental services		4 660	4 769	5 426	6 675	8 251	5 929	5 790	5 769	5 750	5 903	6 749	–	65 671	76 656	77 411	83 996
Planning and development		1 515	1 686	2 068	2 393	2 918	2 573	2 016	2 042	1 898	2 058	2 772		23 939	27 820	23 038	25 369
Road transport		3 145	3 083	3 358	4 282	5 333	3 357	3 774	3 727	3 853	3 845	3 977		41 732	48 836	54 373	58 628
Environmental protection														–	–	–	–
Trading services		9 304	29 398	28 776	31 364	31 038	30 749	33 981	30 279	33 396	30 366	29 873	–	318 524	376 257	400 769	428 981
Energy sources		2 811	22 393	19 121	19 435	20 125	20 496	18 989	19 338	20 269	19 343	19 856		202 176	237 613	256 429	277 364
Water management		2 146	2 388	3 455	4 792	2 782	3 707	7 972	3 854	4 439	3 440	3 491		42 465	47 610	50 937	53 097
Waste water management		1 448	1 386	1 967	2 049	2 138	1 885	1 851	1 706	1 900	2 278	1 955		20 563	25 943	27 208	28 363
Waste management		2 899	3 231	4 233	5 088	5 993	4 662	5 170	5 381	6 788	5 305	4 571		53 320	65 091	66 195	70 157
Other														–	–	–	–
Total Expenditure - Functional		31 068	50 734	53 315	62 038	65 972	59 931	62 492	55 161	59 565	56 455	61 496	–	618 227	720 056	755 855	822 521
Surplus/ (Deficit) 1.		69 220	(2 441)	9 748	(5 680)	170	4 532	(1 334)	8 043	5 264	3 577	4 551	–	95 649	35 785	5 299	2 333

WC013 Bergrivier - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2026/27												Full year budget	Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Revenue By Source																	
Exchange Revenue																	
Service charges - Electricity		29 387	10 332	18 684	12 938	23 804	21 277	17 147	19 686	21 065	18 993	18 117		211 429	230 603	250 017	271 067
Service charges - Water		3 914	4 503	4 437	5 173	5 449	4 722	5 794	5 902	5 567	5 336	4 893		55 689	59 703	65 196	71 099
Service charges - Waste Water Management		1 636	1 652	1 770	1 754	1 686	1 633	1 903	1 788	1 612	1 681	1 701		18 815	20 701	22 258	23 918
Service charges - Waste Management		4 220	4 096	3 988	4 231	4 130	4 111	4 276	4 368	4 192	4 112	4 109		45 833	50 108	53 952	58 082
Agency services		324	306	1 137	381	666	287	659	426	290	256	297		5 028	5 372	5 549	5 727
Interest														–	–	–	–
Interest earned from Receivables		454	420	449	448	445	453	467	202	249	242	224		4 055	4 342	4 565	4 800
Interest earned from Current and Non Current Assets		1 591	1 707	1 910	1 888	1 838	1 917	1 777	1 703	1 804	1 850	1 911		19 895	22 055	22 606	23 172
Dividends														–	–	–	–
Rent on Land														–	–	–	–
Rental from Fixed Assets		133	87	144	121	694	113	116	119	115	115	201		1 959	2 120	2 225	2 337
Licence and permits		1	1	1	1	1	1	0	1	0	0	0		8	10	11	11
Special rating levies														–	–	–	–
Construction Contract Revenue		14	20	98	128	86	132	91	92	84	79	242		1 066	–	–	–
Development Charges														–	(0)	–	–
Operational Revenue		19 208	10 245	10 800	10 713	11 148	10 996	10 789	10 619	10 680	10 809	10 699		126 707	1 264	1 327	1 394
Non-Exchange Revenue																	
Property rates		1 859	1 859	1 859	1 881	1 860	1 861	1 860	1 860	1 897	1 860	1 863		20 519	139 562	149 018	160 792
Surcharges and Taxes		–	–	1	1	1	1	1	1	1	1	1		8	–	–	–
Fines, penalties and forfeits		33 434	1 079	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551		111 471	23 202	23 760	24 217
Licences or permits		270	243	298	311	304	331	326	157	211	232	203		2 885	10	11	11
Transfer and subsidies - Operational														–	102 611	100 299	118 725
Interest Receivables		1 046	943	1 185	1 175	1 144	1 136	1 140	1 128	1 108	1 108	1 102		12 214	3 138	3 299	3 469
Fuel Levy		170	9 313	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092		28 308	–	–	–
Operational Revenue - Service Charges		–	–	466	466	466	466	466	466	466	466	466		4 190	13 704	15 444	17 424
Gains on disposal of Fixed and Intangible Assets														–	25 100	4 000	–
Other Gains														–	2 385	2 445	2 523
Discontinued Operations														–	–	–	–
Total Revenue		97 661	46 804	57 869	52 251	64 363	60 079	57 454	59 160	59 986	57 781	56 671	–	490 484	715 927	736 380	799 682
Expenditure By Type																	
Employee related costs		729	20 311	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731		171 622	236 832	253 617	272 509
Remuneration of councillors		1 219	1 297	1 230	3 515	1 228	2 669	1 824	2 325	3 658	2 413	3 320		24 699	8 272	8 545	8 818
Bulk purchases - electricity		4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225	4 225		46 475	200 775	217 840	236 357
Inventory consumed		2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776	2 776		30 540	28 303	30 050	30 016
Debt impairment		–	–	1 594	1 594	1 594	1 594	7 613	1 097	1 097	1 097	1 255		18 535	50 700	53 717	56 963
Depreciation, amortisation and impairment		356	1 569	3 965	4 798	4 455	3 616	3 048	4 423	6 149	5 579	5 098		43 056	33 316	35 780	38 246
Interest, Dividends and Rent on Land		194	337	482	2 171	1 212	1 341	1 090	781	352	642	1 651		10 254	32 742	37 208	39 925
Contracted services														–	55 282	48 025	66 992
Transfers and subsidies		4 409	3 108	3 893	4 125	2 598	7 409	4 458	2 983	4 493	2 418	5 850		45 743	14 209	10 914	10 999
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Operational Cost and Other Cost		–	–	267	267	267	267	267	267	267	267	267		2 405	56 420	56 951	58 490
Disposal of Fixed and Intangible Assets														–	–	–	–
Other Losses														–	3 207	3 207	3 207
Total Expenditure		13 908	33 623	35 164	40 204	35 087	40 629	42 034	35 608	39 749	36 149	41 174	–	393 328	720 056	755 855	822 521
Surplus/(Deficit)		83 752	13 181	22 705	12 047	29 276	19 450	15 421	23 552	20 237	21 632	15 497	–	97 157	(4 130)	(19 475)	(22 839)
Transfers and subsidies - capital (monetary allocations)														–	36 713	21 572	21 970
Transfers and subsidies - capital (in-kind - all)														–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		83 752	13 181	22 705	12 047	29 276	19 450	15 421	23 552	20 237	21 632	15 497	–	97 157	32 583	2 097	(869)

WC013 Bergrivier - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2026/27												Full year budget	Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Cash Receipts By Source	1																
Property rates		8 686	7 714	10 286	10 203	10 618	10 487	10 276	10 113	10 283	10 294	10 189		109 148	133 037	141 975	153 178
Service charges - electricity revenue		25 294	12 210	19 101	13 366	24 188	21 665	17 543	20 077	21 442	19 377	18 501		212 762	235 357	255 400	277 180
Service charges - water revenue		3 420	2 861	4 070	4 725	4 966	4 317	5 273	5 369	5 067	4 857	4 459		49 384	54 514	59 552	64 964
Service charges - sanitation revenue		1 662	1 411	1 691	1 672	1 608	1 557	1 793	1 691	1 534	1 586	1 601		17 805	19 661	21 249	22 952
Service charges - refuse		3 897	3 526	3 400	3 599	3 501	3 487	3 625	3 692	3 542	3 465	3 454		39 189	42 489	45 887	49 567
Rental of facilities and equipment		124	95	144	121	694	113	116	119	115	115	201		1 958	2 120	2 225	2 337
Interest earned - external investments		1 307	1 349	1 906	1 883	1 834	1 912	1 772	1 698	1 800	1 845	1 907		19 212	22 000	22 550	23 114
Interest earned - outstanding debtors		331	232	270	274	270	283	286	129	166	171	154		2 567	2 700	2 839	2 985
Dividends received														-			
Fines, penalties and forfeits		1	1	348	369	349	349	349	349	386	348	351		3 200	4 246	4 351	4 436
Licences and permits		2	1	2	1	2	2	1	2	1	1	1		16	20	21	22
Agency services		-	-	1 137	381	666	287	659	426	290	256	297		4 398	5 372	5 549	5 727
Transfers and Subsidies - Operational		32 331	6 489	8 459	8 459	8 459	8 459	8 459	8 459	8 459	8 459	8 459		114 951	101 508	99 371	117 779
Other revenue		3 360	6 354	859	1 012	738	1 611	1 005	771	1 166	754	720		18 349	11 735	12 246	12 817
Cash Receipts by Source		80 414	42 242	51 671	46 065	57 893	54 531	51 157	52 894	54 250	51 527	50 295	-	592 939	634 760	673 214	737 056
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 498	5 459	4 514	3 301	1 208	2 970	2 868	3 445	3 730	1 649	8 973		45 615	37 816	22 500	22 916
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		202	10 720	-	-	-	-	-	-	-	-	-		10 922	25 100	4 000	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-		-	35 100	22 128	18 200
Increase (decrease) in consumer deposits														-			
VAT Control (receipts)														-			
Decrease (increase) in non-current receivables														-			
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Insurance Refund - Capital														-			
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments														-			
Total Cash Receipts by Source		88 114	58 421	56 185	49 366	59 101	57 500	54 025	56 340	57 980	53 176	59 269	-	649 476	732 776	721 842	778 172
Cash Payments by Type																	
Employee related costs		17 602	17 486	17 509	21 192	29 868	18 635	19 773	18 876	19 140	19 629	19 675		219 386	236 832	253 617	272 509
Remuneration of councillors		-	-	642	642	1 017	667	684	677	677	677	648		6 331	8 272	8 545	8 818
Finance charges		-	-	49	49	49	49	6 067	49	49	49	207		6 618	16 687	19 625	20 792
Bulk purchases - Electricity		839	23 358	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731		174 778	200 775	217 840	236 357
Acquisitions - water & other inventory		-	-	488	1 978	1 228	1 725	925	1 478	12 612	1 510	2 443		24 388	28 303	30 050	30 016
Contracted services		4 115	1 705	3 965	4 798	4 455	3 616	3 048	4 423	6 149	5 579	5 098		46 952	55 282	48 025	66 992
Transfers and grants - other municipalities														-			
Transfers and grants - other		-	-	482	2 171	1 212	1 341	1 090	781	352	642	1 651		9 723	14 009	24 575	35 374
Other expenditure		21 677	21 074	3 893	4 125	2 598	7 409	4 458	2 983	4 493	2 418	5 850		80 977	56 420	56 951	58 490
Cash Payments by Type		44 233	63 624	43 760	51 686	57 158	50 173	52 779	45 998	60 204	47 236	52 303	-	569 153	616 578	659 230	729 348
Other Cash Flows/Payments by Type																	
Capital assets		15 017	1 011	11 797	10 068	11 969	13 832	9 102	20 421	12 671	6 263	16 149		128 299	122 990	93 722	93 834
Retention (Capital)		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Repayment of borrowing														-			
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Total Cash Payments by Type		59 250	64 635	55 557	61 754	69 127	64 005	61 880	66 418	72 875	53 498	68 452	-	697 452	739 568	752 952	823 182
NET INCREASE/(DECREASE) IN CASH HELD		28 863	(6 214)	628	(12 388)	(10 026)	(6 505)	(7 856)	(10 078)	(14 894)	(322)	(9 183)	-	(47 975)	(6 792)	(31 110)	(45 009)
Cash/cash equivalents at the month/year beginning:		245 063	273 926	267 713	268 340	255 952	245 926	239 421	231 566	221 487	206 593	206 271	197 088	2 859 345	245 063	238 271	207 162
Cash/cash equivalents at the month/year end:		273 926	267 713	268 340	255 952	245 926	239 421	231 566	221 487	206 593	206 271	197 088	197 088	2 811 370	238 271	207 162	162 152

WC013 Bergrivier - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Multi-year expenditure appropriation	1																
Vote 1 - Vote 1 - Municipal Manager		19	88	200	450	450	1 850	–	1 000	1 750	–	–		5 807	5 700	–	–
Vote 2 - Vote 2 - Finance		–	9	–	70	120	20	70	270	120	100	–		779	770	2 770	300
Vote 3 - Vote 3 - Corporate Services		–	–	2 050	–	–	–	–	–	500	–	–		2 550	2 550	1 000	900
Vote 4 - Vote 4 - Technical Services		192	377	1 620	1 810	3 995	2 785	4 325	12 931	5 950	4 615	3 200		41 799	41 231	37 871	24 366
Vote 5 - Vote 5 - Technical Services (Continued)		1 019	593	4 660	5 381	5 147	8 290	3 850	4 260	2 844	1 191	–		37 236	47 554	41 050	63 146
Vote 6 - Vote 6 - Community Services		–	–	310	–	400	480	–	–	600	–	1 300		3 090	3 090	1 942	2 381
Vote 7 - Vote 7 - Community Services (Continued)		773	–	2 600	2 000	1 500	50	500	1 603	550	–	11 292		20 868	22 095	1 350	350
Vote 8 -														–	–	–	–
Vote 9 -														–	–	–	–
Vote 10 -														–	–	–	–
Vote 11 -														–	–	–	–
Vote 12 -														–	–	–	–
Vote 13 -														–	–	–	–
Vote 14 -														–	–	–	–
Vote 15 -														–	–	–	–
Capital Multi-year expenditure sub-total	3	2 002	1 067	11 440	9 711	11 612	13 475	8 745	20 064	12 314	5 906	15 792	–	112 128	122 990	85 983	91 444
Single-year expenditure appropriation																	
Vote 1 - Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–		–	0	–	–
Vote 2 - Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–	–		–	0	–	–
Vote 3 - Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–		–	–	–	–
Vote 4 - Vote 4 - Technical Services		–	–	–	–	–	–	–	–	–	–	–		–	–	200	2 289
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	357	357	357	357	357	357	357	357	357		3 212	0	2 628	22
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–	–	–	–	–		–	0	2 051	80
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–	–	–	–	–		–	0	2 860	–
Vote 8 -														–	–	–	–
Vote 9 -														–	–	–	–
Vote 10 -														–	–	–	–
Vote 11 -														–	–	–	–
Vote 12 -														–	–	–	–
Vote 13 -														–	–	–	–
Vote 14 -														–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–		–	0	–	–
Capital single-year expenditure sub-total	3	–	–	357	357	357	357	357	357	357	357	357	–	3 212	0	7 739	2 391
Total Capital Expenditure	2	2 002	1 067	11 797	10 068	11 969	13 832	9 102	20 421	12 671	6 263	16 149	–	115 340	122 990	93 722	93 834

WC013 Bergrivier - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	9	2 050	70	180	2 120	1 620	1 830	920	290	100	–	9 180	8 941	7 401
Executive and council		–	–	–	–	–	–	–	–	–	–	–		–	–	–
Finance and administration		–	9	2 050	70	180	2 120	1 620	1 830	920	290	100		9 180	8 941	7 401
Internal audit														–	–	–
Community and public safety		773	–	2 910	2 000	1 900	530	500	1 603	1 150	–	12 592	–	25 185	8 203	2 811
Community and social services		–	–	100	–	300	150	–	–	–	–	–		550	1 325	–
Sport and recreation		773	–	2 600	2 000	1 500	50	500	1 603	950	–	11 392		22 595	5 738	1 811
Public safety		–	–	210	–	100	330	–	–	200	–	1 200		2 040	1 140	1 000
Housing		–	–	–	–	–	–	–	–	–	–	–		–	–	–
Health														–	–	–
Economic and environmental services		70	164	470	1 110	2 260	3 785	2 750	5 040	6 850	4 300	3 100	–	29 665	22 971	4 097
Planning and development		19	88	200	450	450	1 865	–	1 000	1 750	–	–		5 715	15	15
Road transport		51	76	270	660	1 810	1 920	2 750	4 040	5 100	4 300	3 100		23 950	22 956	4 082
Environmental protection														–	–	–
Trading services		1 159	894	6 367	6 888	7 629	7 397	4 232	11 948	3 751	1 673	357	–	58 960	53 607	79 526
Energy sources		140	301	1 150	700	2 025	750	1 525	8 531	550	125	–		15 356	14 618	19 437
Water management		1 019	593	3 888	5 182	4 507	2 440	1 480	2 990	2 795	1 321	130		32 474	17 162	36 126
Waste water management		–	–	1 129	556	996	4 206	1 226	426	406	226	226		10 380	21 416	21 241
Waste management		–	–	200	450	100	–	–	–	–	–	–		750	411	2 721
Other														–	–	–
Total Capital Expenditure - Functional		2 002	1 067	11 797	10 068	11 969	13 832	9 102	20 421	12 671	6 263	16 149	–	122 990	93 722	93 834

WC013 Bergrivier - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		19 480	19 480	–	4 282	–	–	–	4 282	23 762	24 970	31 860
Roads Infrastructure		12 100	12 100	–	–	–	–	–	–	12 100	10 600	150
Roads		12 100	12 100	–	–	–	–	–	–	12 100	10 600	150
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		500	500	–	2 717	–	–	–	2 717	3 217	800	950
Drainage Collection									–	–		
Storm water Conveyance		500	500	–	2 717	–	–	–	2 717	3 217	800	950
Attenuation									–	–		
Electrical Infrastructure		–	0	–	–	–	–	–	–	0	200	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks		–	0	–	–	–	–	–	–	0	200	–
Capital Spares									–	–		
Water Supply Infrastructure		1 370	1 370	–	1 565	–	–	–	1 565	2 935	7 950	23 900
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs		870	870	–	–	–	–	–	–	870	–	7 500
Pump Stations		500	500	–	1 565	–	–	–	1 565	2 065	7 950	16 400
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution		–	0	–	–	–	–	–	–	0	–	–
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		5 360	5 360	–	–	–	–	–	–	5 360	5 420	4 960
Pump Station		290	290	–	–	–	–	–	–	290	520	360
Reticulation		3 000	3 000	–	–	–	–	–	–	3 000	3 000	2 000
Waste Water Treatment Works		2 070	2 070	–	–	–	–	–	–	2 070	1 900	2 600
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		150	150	–	–	–	–	–	–	150	–	1 900
Landfill Sites									–	–		
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	400
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		150	150	–	–	–	–	–	–	150	–	1 500
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

WC013 Bergrivier - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		2 700	2 700	–	–	–	–	–	–	2 700	880	–
Community Facilities		2 200	2 200	–	–	–	–	–	–	2 200	400	–
Halls		–	–	–	–	–	–	–	–	–	400	–
Centres		2 200	2 200	–	–	–	–	–	–	2 200	–	–
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	0	–	–	–	–	–	–	0	–	–
Police									–	–		
Purfs									–	–		
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		500	500	–	–	–	–	–	–	500	480	–
Indoor Facilities									–	–		
Outdoor Facilities		500	500	–	–	–	–	–	–	500	480	–
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		1 000	1 000	–	–	–	–	–	–	1 000	250	380
Operational Buildings		1 000	1 000	–	–	–	–	–	–	1 000	250	380
Municipal Offices		1 000	1 000	–	–	–	–	–	–	1 000	250	380
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		

WC013 Bergrivier - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>									-	-		
<i>Effluent Licenses</i>									-	-		
<i>Solid Waste Licenses</i>									-	-		
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>									-	-		
<i>Unspecified</i>									-	-		
Computer Equipment		1 515	1 515	-	-	-	-	-	-	1 515	300	200
Computer Equipment		1 515	1 515	-	-	-	-	-	-	1 515	300	200
Furniture and Office Equipment		3 660	3 660	-	-	-	-	-	-	3 660	190	145
Furniture and Office Equipment		3 660	3 660	-	-	-	-	-	-	3 660	190	145
Machinery and Equipment		1 610	1 610	-	-	-	-	-	-	1 610	2 854	2 122
Machinery and Equipment		1 610	1 610	-	-	-	-	-	-	1 610	2 854	2 122
Transport Assets		7 500	7 500	-	-	-	-	-	-	7 500	5 350	5 800
Transport Assets		7 500	7 500	-	-	-	-	-	-	7 500	5 350	5 800
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Total Capital Expenditure on new assets <i>to be adjusted</i>	1	37 465	37 465	-	4 282	-	-	-	4 282	41 747	34 794	40 507

WC013 Bergrivier - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		4 904	4 904	–	–	–	–	–	–	4 904	8 758	14 871
Roads Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Roads		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		450	450	–	–	–	–	–	–	450	7 488	7 810
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations		–	–	–	–	–	–	–	–	–	1 000	1 500
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks									–	–		
LV Networks		450	450	–	–	–	–	–	–	450	6 488	6 310
Capital Spares									–	–		
Water Supply Infrastructure		3 454	3 454	–	–	–	–	–	–	3 454	1 270	7 061
Dams and Weirs									–	–		
Boreholes		210	210	–	–	–	–	–	–	210	60	75
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution		3 244	3 244	–	–	–	–	–	–	3 244	1 210	6 986
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		

WC013 Bergrivier - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		10 800	10 800	-	-	-	-	-	-	10 800	950	350
Community Facilities		500	500	-	-	-	-	-	-	500	950	-
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries		400	400	-	-	-	-	-	-	400	100	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	750	-
Police									-	-		
Purls									-	-		
Public Open Space		100	100	-	-	-	-	-	-	100	100	-
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		10 300	10 300	-	-	-	-	-	-	10 300	-	350
Indoor Facilities		200	200	-	-	-	-	-	-	200	-	-
Outdoor Facilities		10 100	10 100	-	-	-	-	-	-	10 100	-	350
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property									-	-		
Other assets		350	350	-	-	-	-	-	-	350	2 200	-
Operational Buildings		350	350	-	-	-	-	-	-	350	2 200	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores		350	350	-	-	-	-	-	-	350	2 200	-
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		

WC013 Bergrivier - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>									-	-		
<i>Effluent Licenses</i>									-	-		
<i>Solid Waste Licenses</i>									-	-		
<i>Computer Software and Applications</i>									-	-		
<i>Load Settlement Software Applications</i>									-	-		
<i>Unspecified</i>									-	-		
Computer Equipment		1 050	1 050	-	-	-	-	-	-	1 050	720	700
Computer Equipment		1 050	1 050	-	-	-	-	-	-	1 050	720	700
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	460	310
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	460	310
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Total Capital Expenditure on renewal of existing assets <i>to be adjusted</i>	1	17 654	17 654	-	-	-	-	-	-	17 654	13 088	16 231

WC013 Bergrivier - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		70 282	70 282	-	-	-	-	(50)	(50)	70 232	75 133	79 367
Roads Infrastructure		31 571	31 571	-	-	-	-	-	-	31 571	33 835	35 294
Roads		31 571	31 571	-	-	-	-	-	-	31 571	33 835	35 294
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		687	687	-	-	-	-	-	-	687	717	749
Drainage Collection									-	-		
Storm water Conveyance		687	687	-	-	-	-	-	-	687	717	749
Attenuation									-	-		
Electrical Infrastructure		19 843	19 843	-	-	-	-	(50)	(50)	19 793	21 167	22 600
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks		19 843	19 843	-	-	-	-	(50)	(50)	19 793	21 167	22 600
Capital Spares									-	-		
Water Supply Infrastructure		9 087	9 087	-	-	-	-	-	-	9 087	9 699	10 344
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution		9 087	9 087	-	-	-	-	-	-	9 087	9 699	10 344
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		9 074	9 074	-	-	-	-	-	-	9 074	9 694	10 358
Pump Station									-	-		
Reticulation		7 233	7 233	-	-	-	-	-	-	7 233	7 713	8 225
Waste Water Treatment Works		1 841	1 841	-	-	-	-	-	-	1 841	1 982	2 133
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		20	20	-	-	-	-	-	-	20	21	21
Landfill Sites		20	20	-	-	-	-	-	-	20	21	21
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		

WC013 Bergrivier - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		18 611	18 611	-	-	-	-	-	-	18 611	19 845	21 180
Community Facilities		14 538	14 538	-	-	-	-	-	-	14 538	15 531	16 606
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria		908	908	-	-	-	-	-	-	908	970	1 036
Police									-	-		
Purfs		13 630	13 630	-	-	-	-	-	-	13 630	14 562	15 570
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		4 073	4 073	-	-	-	-	-	-	4 073	4 314	4 573
Indoor Facilities									-	-		
Outdoor Facilities		4 073	4 073	-	-	-	-	-	-	4 073	4 314	4 573
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		7 816	7 816	-	-	-	-	-	-	7 816	8 071	8 475
Operational Buildings		7 711	7 711	-	-	-	-	-	-	7 711	7 963	8 363
Municipal Offices		7 711	7 711	-	-	-	-	-	-	7 711	7 963	8 363
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		105	105	-	-	-	-	-	-	105	108	112
Staff Housing									-	-		
Social Housing		105	105	-	-	-	-	-	-	105	108	112
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		

WC013 Bergrivier - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>									-	-		
<i>Effluent Licenses</i>									-	-		
<i>Solid Waste Licenses</i>									-	-		
<i>Computer Software and Applications</i>									-	-		
<i>Load Settlement Software Applications</i>									-	-		
<i>Unspecified</i>									-	-		
Computer Equipment		2 198	2 198	-	-	-	-	-	-	2 198	2 270	2 342
Computer Equipment		2 198	2 198	-	-	-	-	-	-	2 198	2 270	2 342
<u>Furniture and Office Equipment</u>		31	31	-	-	-	-	-	-	31	31	31
Furniture and Office Equipment		31	31	-	-	-	-	-	-	31	31	31
<u>Machinery and Equipment</u>		1 518	1 518	-	-	-	-	(10)	(10)	1 508	1 559	1 607
Machinery and Equipment		1 518	1 518	-	-	-	-	(10)	(10)	1 508	1 559	1 607
<u>Transport Assets</u>		3 413	3 413	-	-	-	-	-	-	3 413	3 456	3 566
Transport Assets		3 413	3 413	-	-	-	-	-	-	3 413	3 456	3 566
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
<u>Living resources</u>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Total Repairs and Maintenance Expenditure to be adjusted	1	103 868	103 868	-	-	-	-	(60)	(60)	103 808	110 365	116 567

WC013 Bergrivier - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		21 792	21 792	-	-	-	-	-	-	21 792	23 327	24 796
Roads Infrastructure		5 594	5 594	-	-	-	-	-	-	5 594	6 425	7 079
Roads		5 594	5 594	-	-	-	-	-	-	5 594	6 425	7 079
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		968	968	-	-	-	-	-	-	968	982	1 002
Drainage Collection		968	968	-	-	-	-	-	-	968	982	1 002
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		3 927	3 927	-	-	-	-	-	-	3 927	4 397	4 887
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations		3 927	3 927	-	-	-	-	-	-	3 927	4 397	4 887
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		5 857	5 857	-	-	-	-	-	-	5 857	6 250	6 630
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations		5 857	5 857	-	-	-	-	-	-	5 857	6 250	6 630
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		4 402	4 402	-	-	-	-	-	-	4 402	4 229	4 093
Pump Station									-	-		
Reticulation		4 402	4 402	-	-	-	-	-	-	4 402	4 229	4 093
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		1 044	1 044	-	-	-	-	-	-	1 044	1 044	1 105
Landfill Sites		220	220	-	-	-	-	-	-	220	220	220
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points		824	824	-	-	-	-	-	-	824	824	885
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		

WC013 Bergrivier - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		3 717	3 717	-	-	-	-	-	-	3 717	4 002	4 465
Community Facilities		1 174	1 174	-	-	-	-	-	-	1 174	1 210	1 240
Halls		306	306	-	-	-	-	-	-	306	324	336
Centres		371	371	-	-	-	-	-	-	371	371	370
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries		80	80	-	-	-	-	-	-	80	81	82
Cemeteries/Crematoria		303	303	-	-	-	-	-	-	303	310	311
Police									-	-		
Parks									-	-		
Public Open Space		114	114	-	-	-	-	-	-	114	124	141
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		2 543	2 543	-	-	-	-	-	-	2 543	2 792	3 225
Indoor Facilities		36	36	-	-	-	-	-	-	36	36	36
Outdoor Facilities		2 507	2 507	-	-	-	-	-	-	2 507	2 756	3 189
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		52	52	-	-	-	-	-	-	52	52	52
Revenue Generating		52	52	-	-	-	-	-	-	52	52	52
Improved Property									-	-		
Unimproved Property		52	52	-	-	-	-	-	-	52	52	52
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		1 094	1 094	-	-	-	-	-	-	1 094	1 155	1 221
Operational Buildings		1 094	1 094	-	-	-	-	-	-	1 094	1 155	1 221
Municipal Offices		1 094	1 094	-	-	-	-	-	-	1 094	1 155	1 221
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		

WC013 Bergrivier - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Intangible Assets</u>		547	547	-	-	-	-	-	-	547	446	336
Servitudes									-	-		
Licences and Rights		547	547	-	-	-	-	-	-	547	446	336
<i>Water Rights</i>									-	-		
<i>Effluent Licenses</i>									-	-		
<i>Solid Waste Licenses</i>									-	-		
<i>Computer Software and Applications</i>		547	547	-	-	-	-	-	-	547	446	336
<i>Load Settlement Software Applications</i>									-	-		
<i>Unspecified</i>									-	-		
<u>Computer Equipment</u>		1 061	1 061	-	-	-	-	-	-	1 061	1 211	1 345
Computer Equipment		1 061	1 061	-	-	-	-	-	-	1 061	1 211	1 345
<u>Furniture and Office Equipment</u>		826	826	-	-	-	-	-	-	826	856	848
Furniture and Office Equipment		826	826	-	-	-	-	-	-	826	856	848
<u>Machinery and Equipment</u>		915	915	-	-	-	-	-	-	915	1 031	1 116
Machinery and Equipment		915	915	-	-	-	-	-	-	915	1 031	1 116
<u>Transport Assets</u>		3 312	3 312	-	-	-	-	-	-	3 312	3 700	4 067
Transport Assets		3 312	3 312	-	-	-	-	-	-	3 312	3 700	4 067
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
<u>Living resources</u>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Total Depreciation to be adjusted	1	33 316	33 316	-	-	-	-	-	-	33 316	35 780	38 246

WC013 Bergrivier - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		52 343	52 343	–	–	–	–	–	–	52 343	41 970	36 303
Roads Infrastructure		10 850	10 850	–	–	–	–	–	–	10 850	12 250	3 700
Roads		10 850	10 850	–	–	–	–	–	–	10 850	12 250	3 700
Road Structures										–		
Road Furniture										–		
Capital Spares										–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection										–		
Storm water Conveyance										–		
Attenuation										–		
Electrical Infrastructure		14 606	14 606	–	–	–	–	–	–	14 606	6 100	11 200
Power Plants										–		
HV Substations										–		
HV Switching Station										–		
HV Transmission Conductors										–		
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		4 950	4 950	–	–	–	–	–	–	4 950	4 000	11 200
LV Networks		9 656	9 656	–	–	–	–	–	–	9 656	2 100	–
Capital Spares										–		
Water Supply Infrastructure		26 085	26 085	–	–	–	–	–	–	26 085	7 936	5 150
Dams and Weirs										–		
Boreholes										–		
Reservoirs		700	700	–	–	–	–	–	–	700	–	–
Pump Stations										–		
Water Treatment Works		12 800	12 800	–	–	–	–	–	–	12 800	4 658	4 500
Bulk Mains										–		
Distribution		12 585	12 585	–	–	–	–	–	–	12 585	3 278	650
Distribution Points										–		
PRV Stations										–		
Capital Spares										–		
Sanitation Infrastructure		303	303	–	–	–	–	–	–	303	15 284	15 453
Pump Station										–		
Reticulation										–		
Waste Water Treatment Works		303	303	–	–	–	–	–	–	303	15 284	15 453
Outfall Sewers										–		
Toilet Facilities										–		
Capital Spares										–		
Solid Waste Infrastructure		500	500	–	–	–	–	–	–	500	400	800
Landfill Sites		500	500	–	–	–	–	–	–	500	400	800
Waste Transfer Stations										–		
Waste Processing Facilities										–		
Waste Drop-off Points										–		
Waste Separation Facilities										–		
Electricity Generation Facilities										–		
Capital Spares										–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines										–		
Rail Structures										–		
Rail Furniture										–		
Drainage Collection										–		
Storm water Conveyance										–		
Attenuation										–		
MV Substations										–		
LV Networks										–		
Capital Spares										–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps										–		
Piers										–		
Revetments										–		
Promenades										–		
Capital Spares										–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres										–		
Core Layers										–		
Distribution Layers										–		
Capital Spares										–		

WC013 Bergrivier - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		11 245	11 245	-	-	-	-	-	-	11 245	3 870	793
Community Facilities		-	-	-	-	-	-	-	-	-	390	793
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Purfs									-	-		
Public Open Space		-	-	-	-	-	-	-	-	-	390	793
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		11 245	11 245	-	-	-	-	-	-	11 245	3 480	-
Indoor Facilities									-	-		
Outdoor Facilities		11 245	11 245	-	-	-	-	-	-	11 245	3 480	-
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		

WC013 Bergrivier - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-			-	-
<i>Water Rights</i>									-	-		
<i>Effluent Licenses</i>									-	-		
<i>Solid Waste Licenses</i>									-	-		
<i>Computer Software and Applications</i>									-	-		
<i>Load Settlement Software Applications</i>									-	-		
<i>Unspecified</i>									-	-		
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>									-	-		
<i>Zoological plants and animals</i>									-	-		
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	63 588	63 588	-	-	-	-	-	-	63 588	45 840	37 096

WC013 Berggrivier - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousand														2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework					
																	Budget Year 2028/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
	Function	Project Description	Project Number	Type	MTDP Service	IUDF	Own Strategic	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited	Audited	Audited	Original Budget	Adjusted	Original Budget	Adjusted	Original Budget	Adjusted	
Parent municipality:																						
List of capital projects grouped by Function																						
Community Halls and Facilities	Furniture - Equipment Community Hall	PC00202001005_546	Existing			Governance	Renewal	Furniture and Office Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	450000	0	0	0	-	-	-	-		
Community Parks (including Nurseries)	Upgrade Community Parks PV	3200201002201014_1	Existing			Inclusion and access	Renewal	Community Assets	WARD 2 - PORTERVILLE,WHOLE OF THE MUNI	0	0	0	200000	0	0	0	-	-	-	-		
Community Parks (including Nurseries)	Ride-on Lawnmowers	PC00202003009_859	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	1000000	0	0	0	-	-	-	-		
Community Parks (including Nurseries)	Landscapecap Equipment	PC00202003009_1143	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	450000	0	0	0	-	-	-	-		
Economic Development/Planning	Construction - P/B Youth Centre	2002003020030102_8	New			Growth		Community Assets	1,WARD 4 - PKETBERG,WHOLE OF THE MUNIC	0	0	2000000	2000000	0	0	0	-	-	-	-		
Economic Development/Planning	Informal Trading Area	00200302001002_16	New			Growth		Community Assets	6,WARD 6 - VELDORF,WHOLE OF THE MUNICI	0	0	2800000	2800000	0	0	0	-	-	-	-		
Economic Development/Planning	Koop van Jeugthuis	00200302001002_12	New			Growth		Community Assets	WARD 6 - VELDORF	0	0	1000000	1000000	0	0	0	-	-	-	-		
Economic Development/Planning	Ward Committee Projects	PC002003005_766	New			Growth		Furniture and Office Equipment	XTERVILLE,WARD 2 - PORTERVILLE,WARD 3 -	0	0	3500000	3500000	0	0	0	-	-	-	-		
Electricity	Replace OHL feeder to Monte Bertha	001001001001008_1	Existing			Inclusion and access	Renewal	Electrical Infrastructure	'D 2 - PORTERVILLE,WHOLE OF THE MUNICI	0	0	0	900000	0	0	0	-	-	-	-		
Electricity	Network Renewals	2001001002001007_5	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	3600000	0	0	0	-	-	-	-		
Electricity	Arrive Deep feeder replacement and upgrade	001001002001007_11	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WARD 1 - PORTERVILLE	0	0	0	1000000	0	0	0	-	-	-	-		
Electricity	Replace MV cable to Koekamers RMU	001001002001007_11	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WARD 3 - PKETBERG	0	0	0	600000	0	0	0	-	-	-	-		
Electricity	Replace MV cable to Loop street RMU	001001002001007_11	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WARD 4 - PKETBERG	0	0	0	1000000	0	0	0	-	-	-	-		
Electricity	Replace aged MV cables	001001002001007_11	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	1200000	0	0	0	-	-	-	-		
Electricity	Piketberg Main Feeder line replacement	001001002001007_11	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WARD 4 - PKETBERG	0	0	0	250000	0	0	0	-	-	-	-		
Electricity	Mid block lines	2001001002001008_8	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	1500000	0	0	0	-	-	-	-		
Electricity	Replace Dwantharus OHL lines with Cable	2001001002001008_8	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	6,WARD 6 - VELDORF,WHOLE OF THE MUNICI	0	0	0	4500000	0	0	0	-	-	-	-		
Electricity	Highviber Bulk Services Upgrade/RDP House	2001001002001008_8	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	22006956	0	0	0	-	-	-	-		
Electricity	Smart Metering	001001002001008_16	Existing			Inclusion and access	Upgrading	Electrical Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	900000	0	0	0	-	-	-	-		
Electricity	Omheining Elektriese Stoor	02002001003001006	Existing			Governance	Renewal	Other Assets	WHOLE OF THE MUNICIPALITY	0	0	0	100000	0	0	0	-	-	-	-		
Electricity	Security of electrical assets	PC002003009_834	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	600000	0	0	0	-	-	-	-		
Finance	Purchase new borehole pumps	2001001001004002_3	Existing			Inclusion and access	Renewal	Water Supply Infrastructure	6,WARD 6 - VELDORF,WHOLE OF THE MUNICI	0	0	0	240000	0	0	0	-	-	-	-		
Finance	Furnish - Equipment - Holiday Borehole	02002001003001006	Existing			Governance	Renewal	Community Assets	WHOLE OF THE MUNICIPALITY	0	0	0	800000	0	0	0	-	-	-	-		
Finance	Upgrade SCM Stools	02002001003001006	Existing			Governance	Renewal	Other Assets	ARD 3,WARD 3 - PKETBERG,WC13 BERGVIEW	0	0	1000000	1000000	0	0	0	-	-	-	-		
Finance	Furniture and Equipment - Finance	PC00202001005_476	Existing			Governance	Renewal	Furniture and Office Equipment	'OFFICE (INCLUDING SATELLITE OFFICES),WH	0	0	1600000	1600000	0	0	0	-	-	-	-		
Finance	Tools	PC002003009_1178	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	240000	240000	0	0	0	-	-	-	-		
Fire Fighting and Protection	Fire Fighting Equipment	PC002003009_874	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	600000	0	0	0	-	-	-	-		
Fire Fighting and Protection	Breathing Apparatus Compressor	PC002003009_1198	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	400000	0	0	0	-	-	-	-		
Fire Fighting and Protection	Radio Communication Equipment	PC002003009_1208	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	50000	0	0	0	-	-	-	-		
Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	PC002003010_700	New			Growth		Transport Assets	RIVILLE,WARD 5,WARD 5 - AURORA REDELINGH	0	0	0	2400000	0	0	0	-	-	-	-		
Fleet Management	Transport Assets (VATABLE)	PC002003010_1018	New			Growth		Transport Assets	WHOLE OF THE MUNICIPALITY	0	0	15600000	15600000	0	0	0	-	-	-	-		
Fleet Management	Transport Assets (NON-VATABLE)	PC002003010_1019	New			Growth		Transport Assets	WHOLE OF THE MUNICIPALITY	0	0	3200000	3200000	0	0	0	-	-	-	-		
Information Technology	Replacement of computers	PC002002001004_481	Existing			Governance	Renewal	Computer Equipment	'OFFICE (INCLUDING SATELLITE OFFICES),WH	0	0	4200000	4200000	0	0	0	-	-	-	-		
Information Technology	IT System Upgrade - Server	PC002003006_538	New			Growth		Computer Equipment	'OFFICE (INCLUDING SATELLITE OFFICES),WH	0	0	4000000	4000000	0	0	0	-	-	-	-		
Information Technology	ncipal LAN- fiber backbone and Server Ro	PC002003004_1214	New			Growth		Computer Equipment	ACTIVE OR HEAD OFFICE INCLUDING SATELLIT	0	0	500000	500000	0	0	0	-	-	-	-		
Libraries and Archives	Airconditioners	02002001002001010	Existing			Inclusion and access	Renewal	Community Assets	WHOLE OF THE MUNICIPALITY	0	0	0	200000	0	0	0	-	-	-	-		
Libraries and Archives	Roof LB Wernich	32002001002001010	Existing			Inclusion and access	Renewal	Community Assets	WARD 4 - PKETBERG	0	0	0	300000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	Bodycams	PC002003009_913	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	100000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	Dash Cams	PC002003009_1026	New			Growth		Machinery and Equipment	WARD 1,WARD 3 - PKETBERG	0	0	0	90000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	Safety and Security Enhancement	PC002003009_1123	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	800000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	Sound Meter	PC002003009_1211	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	80000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	PA System	PC002003009_1213	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	30000	0	0	0	-	-	-	-		
Police Forces, Traffic and Street Parking Control	Vehicles - Equipment	PC002003010_1209	New			Growth		Transport Assets	WHOLE OF THE MUNICIPALITY	0	0	0	100000	0	0	0	-	-	-	-		
Property Services	Agrikel parking area municipalite kanto	2002003003001001_9	New			Growth		Operational Buildings	WARD 6,WARD 6 - VELDORF	0	0	2000000	2000000	0	0	0	-	-	-	-		
Property Services	Furniture and equipment	PC002003005_728	New			Growth		Furniture and Office Equipment	WHOLE OF THE MUNICIPALITY	0	0	640000	640000	0	0	0	-	-	-	-		
Recreational Facilities	Swimming Pool Renewals	02002001002002002	Existing			Inclusion and access	Renewal	Community Assets	WHOLE OF THE MUNICIPALITY	0	0	0	6400000	0	0	0	-	-	-	-		
Recreational Facilities	Upgrading of resorts	02002002002002002	Existing			Inclusion and access	Upgrading	Community Assets	WHOLE OF THE MUNICIPALITY	0	0	0	484000	0	0	0	-	-	-	-		
Recreational Facilities	Tools and Equipment	PC002003009_564	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	0	150000	0	0	0	-	-	-	-		
Roads	Herbou strate - Laaisplek 2	2001001001006001_9	Existing			Inclusion and access	Renewal	Roads Infrastructure	1RD 7 - VELDORF,WHOLE OF THE MUNICIPAL	0	0	0	800000	0	0	0	-	-	-	-		
Roads	Herbou Strate Wylk 3	2001001001006001_9	Existing			Inclusion and access	Renewal	Roads Infrastructure	1,WARD 3 - PKETBERG,WHOLE OF THE MUNIC	0	0	0	1800000	0	0	0	-	-	-	-		
Roads	Resett/Construction of streets	2001001002006001_5	Existing			Inclusion and access	Upgrading	Roads Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	1120000	0	0	0	-	-	-	-		
Roads	Rebuild Kerhuan	2001001002006001_5	Existing			Inclusion and access	Upgrading	Roads Infrastructure	6,WARD 6 - VELDORF,WHOLE OF THE MUNICI	0	0	28400000	28400000	0	0	0	-	-	-	-		
Roads	Unserviced even - Reddelinghuys	2001001002006001_9	Existing			Inclusion and access	Upgrading	Roads Infrastructure	URORA REDELINGHUIS EENDEKUI,WHOLE OF	0	0	0	600000	0	0	0	-	-	-	-		
Roads	Upgrade Side walks (PB)	2001001002006001_9	Existing			Inclusion and access	Upgrading	Roads Infrastructure	1,WARD 3 - PKETBERG,WHOLE OF THE MUNIC	0	0	0	1000000	0	0	0	-	-	-	-		
Roads	Upgrade Side walks (PV)	2001001002006001_9	Existing			Inclusion and access	Upgrading	Roads Infrastructure	WARD 1 - PORTERVILLE,WHOLE OF THE MUNI	0	0	0	800000	0	0	0	-	-	-	-		
Roads	Upgrade Side walks (VD)	2001001002006001_9	Existing			Inclusion and access	Upgrading	Roads Infrastructure	7,WARD 7 - VELDORF,WHOLE OF THE MUNICI	0	0	0	1200000	0	0	0	-	-	-	-		
Roads	Traffic calming measures (Speed bumps)	2001002000001_352	New			Growth		Roads Infrastructure	ERVILLE,WARD 4 - PKETBERG,WHOLE OF THE	0	0	0	400000	0	0	0	-	-	-	-		
Roads	Alco Street	PC001002006001_118	New			Growth		Roads	WARD 4 - PKETBERG	0	0	0	1200000	0	0	0	-	-	-	-		
Sewerage	Basket screens for pumpstations	PC001002005001_500	New			Growth		Sanitation Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	520000	520000	0	0	0	-	-	-	-		
Sewerage	Fencing Sewer Pump Stations	PC001002005001_596	New			Growth		Sanitation Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	0	480000	0	0	0	-	-	-	-		
Sewerage	Sewerage network - Veldrif	PC001002005002_955	New			Growth		Sanitation Infrastructure	1RD 6 - VELDORF,WHOLE OF THE MUNICIPAL	0	0	9000000	9000000	0	0	0	-	-	-	-		
Sewerage	VD Pumpins and Pumpstation	PC001002005003_724	New			Growth		Sanitation Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	5480000	5480000	0	0	0	-	-	-	-		
Sewerage	New vacuum tanker (grt vac)	PC002003010_1127	New			Growth		Transport Assets	WARD 6 - VELDORF	0	0	1500000	1500000	0	0	0	-	-	-	-		
Solid Waste Removal	Fencing at Landfill Sites	001001002002001_16	Existing			Inclusion and access	Upgrading	Solid Waste Infrastructure	WHOLE OF THE MUNICIPALITY	0	0	1500000	1500000	0	0	0	-	-	-	-		
Solid Waste Removal	Ships at Drop Off	PC001002002004_932	New			Growth		Solid Waste Infrastructure	'D 2 - PORTERVILLE,WHOLE OF THE MUNICI	0	0	30000	30000	0	0	0	-	-	-	-		
Solid Waste Removal	ility monitor for landfill sites (Legislative NE	PC002003009_1217	New			Growth		Machinery and Equipment	WHOLE OF THE MUNICIPALITY	0	0	100000	100000	0	0	0	-	-	-	-		
Sports Grounds and Stadiums	grade of New Buildings (Goldsmit Sportve	02002002002002002	Existing			Inclusion and access	Renewal	Community Assets	1RD 6 - VELDORF,WHOLE OF THE MUNICIPAL	0	0	0	1800000	0	0	0	-	-	-	-		
Sports Grounds and Stadiums	Mobile Pavilions	2002003002002002_8	New			Growth		Community Assets	WHOLE OF THE MUNICIPALITY	0	0	0	1500000	0	0	0	-	-	-	-		
Sports Grounds and Stadiums	Implement Stormwater Masterplan (PB)	PC001002007002_304	New			Growth		Storm water Infrastructure	1RD 6 - VELDORF,WHOLE OF THE MUNICIPAL	0	0	1500000	1500000	0	0	0	-	-	-	-		
Storm Water Management	Stormwater Infrastructure Bullegraght and	PC001002007002_123	New			Growth		Storm water Infrastructure	WARD 1 - PORTERVILLE	0	0	0	271074	0	0	0	-	-	-	-		
Supply Chain Management	Water Renewals	2001001001004007_5	Existing			Inclusion and access	Renewal	Water Supply Infrastructure	WARD 2 - PORTERVILLE,WHOLE OF THE MUNI	0	0	0	880000	0	0	0	-	-	-	-		
Supply Chain Management	Upgrade B-Field PV	32002002002002002	Existing			Inclusion and access	Renewal	Community Assets	WARD 2 - PORTERVILLE,WHOLE OF THE MUNI	0	0	0	3030000	0	0	0	-	-	-	-		
Town Planning, Building Regulations and Enforcement	Equipment - Tablet, Pttor	PC002003004_883	New			Growth		Computer Equipment	WHOLE OF THE MUNICIPALITY	0	0	45000	45000	0	0	0	-	-	-	-		
Waste Water Treatment	Upgrade WTW at AU	001001002005003_11	Existing			Inclusion and access	Upgrading	Sanitation Infrastructure	WARD 5 - VELDORF	0	0	302712	302712	0	0	0	-	-	-	-		
Waste Water Treatment	Security at WTTW																					