

Bergrivier Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Quarterly & Monthly Budget Statement September 2026

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principal piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or more than, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided.

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act

Section 71: Monthly budget statements.

Local Government: Municipal Finance Management Act (56/2003) Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

Format of monthly budget statements

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.

Tabling of monthly budget statements

29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

- (a) summaries of monthly budget statements in alternate languages predominant in the community; and*
- (b) information relevant to each ward in the municipality.*

Section 1 – In year report

Part one – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

3. The mayor's report accompanying an in-year monthly budget statement must provide-

(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;

(b) a summary of any financial problems or risks facing the municipality or any such entity; and

(c) any other information considered relevant by the mayor.

1.1.1 In-Year Report - Monthly Budget

The monthly budget statement for September 2026 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.2 Financial problems or risks facing the municipality.

No problems or risks are facing the municipality currently. The municipality shows a positive cash flow. The municipality can meet its current commitments.

Section 2 – Resolutions

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities; and
- (e) any other resolutions that may be required.

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for September 2026.

Section 3 – Executive Summary

Executive summary

6. The executive summary must cover at least the following –

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

3.2 Consolidated performance

FINANCIAL POSITION

Assets

Current Assets have increased from R354,992 million as of 30 June 2026 to an amount of R395,389 million which represent mainly Cash, Call Investments Deposits and Consumer debtors which include the annual billing.

Cash and cash equivalents have increased from R242,561 million as of 30 June 2026 to

R284,615 million on 30 September 2026.

Non-current assets, which includes Property Plant and equipment have increased from R738,511 million as of 30 June 2026 to R746,580 million on 30 September 2026.

In total assets have increased from R1,095,281 million as of 30 June 2026 to R1,141,969 million on 30 September 2026.

Liabilities

Current liabilities have decreased from R133,340 million as of 30 June 2026 to an amount of R121,059 million as at 30 September 2026.

Outstanding borrowing (loans that were taken up for capital purchases in prior years) amount to R148,830 million.

Non-current liabilities have decreased from R325,574 million as of 30 June 2026 to R325,085 million on 30 September 2026. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets have increased from R636,367 million as of 30 June 2026 to R695,825 million on 30 September 2026.

Conclusion on financial position

The financial position on 30 September 2026 is above the best practice benchmark with a current ratio of 3.3:1 meaning current assets are 3.3 times more than current liabilities. (The best practice benchmark is between 2 and 3). This ratio indicates the municipality's ability to pay its current or short-term obligations.

The following table summarises the overall position on the capital and operating Budgets Year to date.

Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Total Revenue (excluding capital transfers and contributions)	716,910,904.00	719,128,613.00	195,734,210.77	189,036,007.00	6,698,203.77	4%
Total Expenditure	718,621,181.00	720,056,281.00	138,684,834.77	156,446,799.00	- 17,761,964.23	-11%
Total Capital Expenditure	118,707,347.00	122,989,638.00	10,290,486.48	22,159,009.00	- 11,868,522.52	-54%

The actual operating revenue achieved, excluding capital transfers and contributions, shows a positive variance of R6.698 million for the period ending 30 September 2026.

The operating expenditure shows a negative year to date variance, less is spent than what was budgeted for, of R17.762 million against the total budget for the period ended 30 September 2026. Please refer to below explanations per the expenditure type.

The total capital budget amounted to R122.989 million. The expenditure for the period is R10.290 million.

3.2.1. Against annual budget (original approved and latest adjustments)

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 September 2026.

Revenue by Source (Table C4)

Description	2025/26	Budget Year 2026/27					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	–	230,603	230,603	60,491	61,173	(683)	-1%
Service charges - Water	–	59,703	59,703	11,799	12,615	(816)	-6%
Service charges - Waste Water Management	–	20,701	20,701	4,960	5,218	(258)	-5%
Service charges - Waste management	–	50,108	50,108	12,554	12,414	140	1%
Sale of Goods and Rendering of Services	–	9,936	9,936	3,051	2,337	714	31%
Agency services	–	5,372	5,372	999	1,854	(855)	-46%
Interest earned from Receivables	–	4,342	4,342	1,297	1,370	(73)	-5%
Interest from Current and Non Current Assets	–	22,055	22,055	5,062	5,703	(641)	-11%
Rental from Fixed Assets	–	2,120	2,120	475	411	64	16%
Licence and permits	–	10	10	11	1	9	608%
Development Charges	–	–	–	53	–	53	#DIV/0!
Operational Revenue	–	1,264	1,264	111	268	(157)	-59%
Non-Exchange Revenue							
Property rates	–	139,562	139,562	39,749	42,318	(2,569)	-6%
Fines, penalties and forfeits	–	23,202	23,202	5,578	5,582	(4)	0%
Licence and permits	–	10	10	–	2	(2)	-100%
Transfers and subsidies - Operational	–	100,394	102,611	36,348	25,653	10,695	42%
Interest	–	3,138	3,138	711	878	(167)	-19%
Operational Revenue	–	13,704	13,704	3,001	3,566	(565)	-16%
Gains on disposal of Fixed and Intangible Assets	–	25,100	25,100	9,483	6,275	3,208	51%
Other Gains	–	5,587	5,587	–	1,397	(1,397)	-100%
Total Revenue (excluding capital transfers and contributions)	–	716,911	719,129	195,734	189,036	6,698	4%

Total revenue received to date was R195.734 million which represents 27.30% of the total operating revenue budget for the year.

The following is highlighted with regards to the variances in Revenue:

Sale of Goods and Rendering of Services – A positive variance of 31% due to overcollection of sub-division and consolidation fees and building plan approval fees.

Interest from Current and Non-Current Assets: A negative YTD variance of 11% because of misalignment between actual receipts and the budgetary predictions. Interest earned on the primary bank account is not in line with the budgeted expectations. It is anticipated that the revenue for this item will increase over the next few months.

Rental from Fixed Assets: The positive YTD variance of 16% is due to a misalignment between actual receipts and budgeted expectations. This was driven by lower-than-budgeted collections of commonage rental income, partially offset by higher-than-budgeted collections of rental income from buildings.

Exchange Revenue - Operational Revenue: A negative YTD variance of 59% is attributable to insurance and SDL refund receipts being lower than budgeted expectations.

Transfers and Subsidies - Operational: A positive YTD variance of 42% due to the misalignment between the actual receipts of the Equitable Share Allocation and the budgetary predictions. All National allocations were received in accordance with the disbursement schedule.

Non-Exchange Revenue - Operational Revenue: A negative YTD variance of 16% is attributable to the under-collection of availability fee revenue relative to budgeted expectations.

Please refer to table C4 for a Breakdown of Revenue by Source.

Operating expenditure by type (Table C4)

Description	2025/26	Budget Year 2026/27					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Expenditure By Type							
Employee related costs	–	237,612	236,832	48,485	50,914	(2,429)	-5%
Remuneration of councillors	–	8,272	8,272	1,958	1,935	23	1%
Bulk purchases - electricity	–	200,775	200,775	42,722	50,194	(7,472)	-15%
Inventory consumed	–	29,153	28,303	4,809	3,452	1,357	39%
Debt impairment	–	50,700	50,700	12,675	12,675	–	
Depreciation, amortisation and impairment	–	33,316	33,316	8,329	8,329	–	
Interest, Dividends and Rent on Land	–	32,742	32,742	–	4,783	(4,783)	-100%
Contracted services	–	52,815	55,282	5,148	8,241	(3,093)	-38%
Transfers and subsidies	–	14,061	14,209	2,048	3,125	(1,077)	-34%
Operational costs	–	55,970	56,420	12,510	11,997	513	4%
Other Losses	–	3,207	3,207	–	802	(802)	-100%
Total Expenditure	–	718,621	720,056	138,685	156,447	(17,762)	-11%

The total expenditure to date is R138.685 million which represents 19.30% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following is highlighted:

Bulk Purchases - Electricity: A negative budget variance of 15% is the variance is attributable to lower-than-budgeted bulk electricity purchase.

Inventory Consumed: A positive YTD budget variance of 39% due to an overspending on consumables and operational cost.

Contracted services: A negative YTD budget variance of 38% is reflected due to under spending on consultant and professional fees and contractors' fees.

Transfers and Subsidies: A negative YTD budget variance of 34% is reflected. Actual payments are not aligned with the year-to-date budget as performance on grant funded programs are difficult to predict upon compilation of the initial budget. Transfers and grants solely get paid out when a claim gets handed in according to the legislative framework.

Refer to Table C4 for further details on both revenue by source and expenditure by type.

Capital Expenditure and Funding (Table C5)

Vote Description	2025/26	Budget Year 2026/27					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Multi-Year expenditure appropriation</u>							
Vote 1 - Vote 1 - Municipal Manager	–	5,700	5,700	109	200	(91)	-46%
Vote 2 - Vote 2 - Finance	–	770	770	24	–	24	#DIV/0!
Vote 3 - Vote 3 - Corporate Services	–	2,550	2,550	1,301	2,050	(749)	-37%
Vote 4 - Vote 4 - Technical Services	–	41,231	41,231	1,186	1,620	(434)	-27%
Vote 5 - Vote 5 - Technical Services (Continued)	–	43,272	47,554	5,908	13,379	(7,471)	-56%
Vote 6 - Vote 6 - Community Services	–	3,090	3,090	–	310	(310)	-100%
Vote 7 - Vote 7 - Community Services (Continued)	–	22,095	22,095	1,764	4,600	(2,836)	-62%
Total Capital Multi-year expenditure	–	118,707	122,990	10,290	22,159	(11,869)	-54%
<u>Single Year expenditure appropriation</u>							
Vote 1 - Vote 1 - Municipal Manager	–	–	–	–	–	–	
Vote 2 - Vote 2 - Finance	–	–	–	–	–	–	
Vote 3 - Vote 3 - Corporate Services	–	–	–	–	–	–	
Vote 4 - Vote 4 - Technical Services	–	–	–	–	–	–	
Vote 5 - Vote 5 - Technical Services (Continued)	–	–	–	–	–	–	
Vote 6 - Vote 6 - Community Services	–	–	–	–	–	–	
Vote 7 - Vote 7 - Community Services (Continued)	–	–	–	–	–	–	
Total Capital single-year expenditure	–	–	–	–	–	–	
Total Capital Expenditure	–	118,707	122,990	10,290	22,159	(11,869)	-54%
<u>Funded by:</u>							
National Government	–	29,561	33,843	5,279	9,379	(4,100)	-44%
Provincial Government	–	2,870	2,870	27	300	(273)	-91%
Transfers recognised - capital	–	32,430	36,713	5,306	9,679	(4,373)	-45%
Borrowing	–	35,100	35,100	1,950	7,900	(5,950)	-75%
Internally generated funds	–	51,177	51,177	3,035	4,580	(1,545)	-34%
Total Capital Funding	–	118,707	122,990	10,290	22,159	(11,869)	-54%

Capital Expenditure:

Total year to date capital expenditure as at 30 September 2026 amounts to R10.290 million.

Refer to table C5 for Capital Expenditure per Government Finance Statistics and table SC12 for the monthly Capital Expenditure trend.

DirectorateDescription	BudgetOriginal	TotalBudget	TotalExpenditure	OnOrderAmountVATExclusive	% Spend
Vote 1 - Municipal Manager	5,700,000.00	5,700,000.00	108,624.80	734,497.15	1.91%
Vote 2 - Finance	770,000.00	770,000.00	24,163.78	88,557.67	3.14%
Vote 3 - Corporate Services	2,550,000.00	2,550,000.00	1,300,592.32	590,112.00	51.00%
Vote 4 - Technical Services	84,502,347.00	88,784,638.00	7,093,482.78	28,937,051.77	7.99%
Vote 5 - Community Services	25,185,000.00	25,185,000.00	1,763,622.80	10,483,149.46	7.00%
	118,707,347.00	122,989,638.00	10,290,486.48	40,833,368.05	8.37%

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R108,625 or 1.91% of the budget of R5,700,000. Shadow costs amounted to R734,497 at the end of September 2026.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R24,164 or 3.14% of the budget of R770,000. Shadow costs amounted to R88,558 at the end of September 2026

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,300,592 or 51.00% of the budget of R2,550,000. Shadow costs amounted to R590,112 at the end of September 2026.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R7,093,483 or 7.99% of the budget of R88,784,638. Shadow costs amounted to R28,937,052 at the end of September 2026.

Vote 5 – Community Services

The directorate's capital budget performance indicates actual capital expenditure of R1,763,364 or 7.00% of the budget of R25,185,000. Shadow costs amounted to R10,483,149 at the end of September 2026.

Cash flow

The Cash Book Balance (investments included) as at 30 September 2026 reflects a positive amount of R 284.615 million. The municipality has sufficient funds available to meet the current commitments as well as to fund operations in the short term.

Please refer to table C7 for the Monthly Budget Statement – Cash Flow.

Investments.

Investment Register											
						2026/09/01					2026/09/30
Investment Institution	Acc No	Investment Type	Start Date (ccyy/mm/dd)	End Date (ccyy/mm/dd)	% Interest Rate Per Annum	Balance at Begin of Month	Investment Top Up This Month	Partial / Premature Withdrawals This Month	Service Fee This Month	Accrued Interest This Month	Balance at End of Month
						(Rand)	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
Nedbank	03/7881004312/000053	call	2024/06/26		8.15%	40,204,517.73	26,000,000.00	18,000,000.00		318,083.27	48,522,601.00
Nedbank	03/7881004312/000056	Fixed	2026/02/10	2026/11/09	7.3880%	104,108,942.47				607,232.88	104,716,175.35
ABSA	2082542828	Fixed	2026/08/07	2027/05/04	7.8100%	120,616,241.10				770,301.37	121,386,542.47
Total Investment						264,929,701.30	26,000,000.00	18,000,000.00	0.00	1,695,617.52	274,625,318.82

The accrued interest for September 2026 amounted to R1,695,618. The total amount invested at 30 September 2026 was R274,625,319.

Expenditure on Staff Benefits : Section 66 of the MFMA : SEPTEMBER 2026

2025/2026

Expenditure per Type

- (a) Salaries and wages
- (b) Contributions for pensions and medical aid
- (c) Travel, motor car, accomodation, subsistence and other
- (d) Housing benefits and allowances
- (e) Overtime pay ments
- (f) loans and advances
- (g) any other type of benefit or allowance related to staff

Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
168,301,153.00	168,121,153.00	11,851,779.99	34,781,936.84	35,258,952.00	-477,015.16	-1.35%
37,880,000.00	37,880,000.00	2,680,744.79	8,026,937.31	8,776,038.00	-749,100.69	-8.54%
8,912,000.00	8,912,000.00	639,336.50	1,914,581.46	2,160,797.00	-246,215.54	-11.39%
802,000.00	802,000.00	57,129.52	171,388.56	211,122.00	-39,733.44	-18.82%
7,488,000.00	7,488,000.00	-97,771.74	1,254,396.57	1,789,229.00	-534,832.43	-29.89%
740,000.00	740,000.00	61,667.00	185,001.00	185,001.00	-	0.00%
13,488,400.00	13,488,400.00	326,923.09	2,150,846.02	3,058,325.00	-907,478.98	-29.67%
237,611,553.00	237,431,553.00	15,519,809.15	48,485,087.76	51,439,464.00	-2,954,376.24	-5.74%

Directorate

- Vote 1 - Municipal Manager
- Vote 2 - Finance
- Vote 3 - Corporate Services
- Vote 4 - Technical Services
- Vote 5 - Community Services

Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
13,924,000.00	14,524,000.00	1,331,106.73	3,664,846.50	3,507,573.00	157,273.50	4.48%
32,869,000.00	31,589,000.00	2,177,207.55	6,597,314.85	6,117,068.00	480,246.85	7.85%
28,557,100.00	28,557,100.00	2,043,171.27	6,147,489.84	6,495,647.00	-348,157.16	-5.36%
96,754,753.00	97,254,753.00	5,745,175.46	18,769,663.06	21,259,454.00	-2,489,790.94	-11.71%
65,506,700.00	65,506,700.00	4,223,148.14	13,305,773.51	14,059,722.00	-753,948.49	-5.36%
237,611,553.00	237,431,553.00	15,519,809.15	48,485,087.76	51,439,464.00	-2,954,376.24	-5.74%

Councillors (Political Office Bearers plus Other)

- Basic Salaries and Wages
- Pension and UIF Contributions
- Medical Aid Contributions
- Motor Vehicle Allowance
- Cellphone Allowance

Original Annual Budget	Adjusted Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	YTD (%) Variance
8,272,000.00	8,272,000.00	652,762.63	1,958,287.89	1,935,134.00	23,153.89	1.20%
6,862,000.00	6,862,000.00	544,438.35	1,633,315.05	1,593,944.00	39,371.05	2.47%
98,000.00	98,000.00	7,734.01	23,202.03	21,735.00	1,467.03	6.75%
20,000.00	20,000.00	1,555.80	4,667.40	-	4,667.40	
608,000.00	608,000.00	48,113.47	144,340.41	146,217.00	-1,876.59	-1.28%
684,000.00	684,000.00	50,921.00	152,763.00	173,238.00	-20,475.00	-11.82%

245,883,553.00	245,703,553.00	16,172,571.78	50,443,375.65	53,374,598.00		
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ELECTRICITY BULK PURCHASES:

BULK PURCHASES: ELECTRICITY													
	JUL	AUG	SEPT	OKT	NOV	DES	JAN	FEB	MAR	APR	MEI	JUN	Totaal
2026/2027	24,113,212.75	24,914,549.99	19,251,672.01										68,279,434.75
2025/2026	23,098,617.58	24,741,140.29	18,720,449.03	14,806,884.89	15,332,613.32	14,906,523.23	16,839,251.79	18,410,933.28	17,716,313.37	16,746,891.10	16,289,519.73	21,194,252.64	218,803,390.25
2024/2025	21,990,774.55	22,804,785.28	17,338,632.00	12,477,533.15	13,054,912.06	12,624,868.34	12,990,887.19	16,257,358.57	14,244,939.95	14,215,029.44	13,321,709.39	20,533,968.71	191,855,398.63
2023/2024	19,312,252.79	19,680,324.04	14,975,359.25	11,735,824.87	15,885,791.07	10,370,754.02	11,940,662.54	12,860,422.80	11,787,213.37	12,032,656.98	12,244,381.62	17,924,106.46	170,749,749.81
2022/2023	15,387,318.70	17,057,411.94	12,838,938.28	9,276,430.06	9,567,286.05	8,776,613.89	9,532,933.55	10,206,649.61	9,395,985.40	9,633,805.00	9,460,664.87	15,372,951.45	136,506,988.80
2021/2022	13,467,516.61	14,142,625.15	10,327,188.21	7,883,718.01	9,077,186.25	9,179,994.54	9,943,484.65	10,879,930.45	9,947,267.10	10,131,573.41	9,924,090.20	14,093,602.60	128,998,177.18
2020/2021	11,326,659.74	12,042,707.78	8,772,932.85	6,881,334.70	6,874,897.29	6,444,556.73	7,288,709.69	7,916,833.22	6,866,802.00	7,531,918.26	7,640,298.53	10,168,014.66	99,755,665.45
2019/2020	10,650,738.77	11,033,028.13	8,348,426.35	6,169,180.80	6,243,423.01	6,095,166.94	6,655,215.23	7,312,933.38	6,896,769.81	6,486,876.17	6,564,875.79	9,660,185.61	92,116,819.99
ELECTRICITY PURCHASES: OTHER SERVICES													
	JUL	AUG	SEPT	OKT	NOV	DES	JAN	FEB	MAR	APR	MEI	JUN	Totaal
2026/2027	389,231.97	449,074.74	503,722.74										1,342,029.45
2025/2026	382,836.73	411,003.28	422,079.13	375,844.05	454,132.10	495,037.04	486,935.24	472,969.44	419,886.07	493,781.71	325,429.82	390,358.18	5,130,292.79
2024/2025	368,812.58	383,491.37	396,526.43	345,834.50	376,551.96	378,946.51	441,746.06	431,435.86	448,868.37	417,370.36	384,129.25	360,785.34	4,734,498.59
2023/2024	327,947.14	296,062.43	283,497.41	239,316.10	332,508.55	362,006.27	394,443.04	431,031.27	370,481.80	407,865.89	348,199.68	365,894.85	4,159,254.43
2022/2023	247,982.24	259,568.14	256,301.21	231,956.82	292,788.05	277,922.56	297,065.21	325,175.70	278,556.60	348,825.79	296,169.73	300,946.30	3,413,258.35
2021/2022	183,495.11	192,124.57	177,152.46	172,627.06	247,722.70	222,611.10	243,729.01	287,592.25	292,586.30	276,009.68	239,292.09	267,101.82	2,802,044.15
2020/2021	161,347.58	187,484.09	173,949.83	150,229.53	181,189.39	83,489.52	202,327.79	223,828.65	190,079.07	201,197.91	189,085.04	172,635.62	2,116,844.02
2019/2020	126,675.71	139,528.89	144,713.72	136,513.94	152,510.38	153,196.31	162,593.32	121,912.11	156,616.50	154,116.27	154,742.46	165,045.87	1,768,165.48

Debtors Payment Ratio:

Achieve a debtor payment percentage of 95% $\{((\text{Gross Debtors Opening Balance} + \text{Billed Revenue} - \text{Gross Debtors Closing Balance} - \text{Bad Debts Written Off}) / \text{Billed Revenue} \times 100)\}$ [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2026	A	134,232,499.74
Billed Revenue 2026/27(July - June)	B	149,068,540.09
Gross Debtors Closing balance 30 September 2026	C	143,206,073.16
Bad debts written-off (July 26 - June 27)	D	2,959,067.46
Billed Revenue 2026/27 (July - June)		149,068,540.09
Nett Billed Revenue		137,135,899.21
% debtor payment achieved		92.00
Nett Payment received - September 26		41,720,375.86

3.3 Material variances from SDBIP

There are no material variances to be reported.

3.4 Remedial or corrective steps

No action required.

The municipality can service its current commitments, the liquidity position meets best practice norms and sufficient funds are available to ensure that reserves are cash backed, further enhancement of the liquidity position will ensure that short term provisions are also cash backed and that a position of long-term financial sustainability is attained.

3.5 Cost Containment Regulation and Circular Requirements:

National Treasury as part of the drive for more efficient use of government resources introduced the Local Government: Municipal Cost Containment regulation (MCCR) promulgated on the 7 June 2019 with effective date of 1 July 2019. This is an attempt to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to COST CONTAINMENT initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to Cost containment measures implemented by the municipality.

Bergrivier Municipality					
Cost Containment In-Year Report - 30 September 2026					
		Actual Expenditure			
Measures	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Use of consultants	55,281,650.00	5,148,010.12			
Vehicles used for political office - bearers					
Travel and subsistence	1,576,500.00	332,917.04			
Domestic accomodation	518,000.00	133,870.48			
Sponsorships, events and catering	240,600.00	23,871.66			
Communication	3,225,500.00	484,406.39			
Conferences, meetings and study tours	1,027,600.00	106,688.23			
Other related expenditure items					
Overtime (Non-Structured)	7,545,000.00	1,276,070.82			
Total	69,414,850.00	7,505,834.74	-	-	-
Savings can only be measured at year-end					

In order to generate value and adhere to the spirit of the Regulation with related to the cost containment reporting, management will need to interrogate each individual cost item and determine whether value for money was received when procuring or incurring the necessary expenses.

3.6 Withdrawals from Bank Account:

[illegible]

3.7 Conclusion

The municipality can service its current commitments; the liquidity position outperforms the best practice norms and sufficient funds are available to ensure that reserves are cash backed. Further enhancement of the liquidity position will ensure that short term provisions are also cash backed and that a position of long-term financial sustainability is attained

Section 4 – Municipal manager's quality certification

QUALITY CERTIFICATE

I, Adv. H Linde, the municipal manager of Bergrivier Municipality, hereby certify that -

(Mark as appropriate)

- ☒ the monthly budget statement
- ☒ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of September 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature

D.A. Josephus
Acting MR

Date

12 October 2026

Municipal In-year reports & supporting tables



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

WC013 Bergrivier

Budget Year

2026/27

Period

M03 September

WC013 Bergrivier - Contact Information			
A. GENERAL INFORMATION			
Municipality	WC013 Bergrivier	Set name on 'Instructions' sheet	
Grade	Test	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	WC WESTERN CAPE		
Web Address	Test		
e-mail Address	t@g.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	1766		
City / Town	Bergrivier		
Postal Code	1755		
Street address			
Building	4 Test		
Street No. & Name	5 Test		
City / Town	6 Test		
Postal Code	1643		
General Contacts			
Telephone number	0988888888		
Fax number	0988888889		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number	7877776677556	ID Number	7877776677556
Title	Mr	Title	Mr
Name	Name	Name	Name
Telephone number	0987775554	Telephone number	0987775554
Cell number	0987775555	Cell number	0987775555
Fax number	0987775556	Fax number	0987775556
E-mail address	mr@g.co.za	E-mail address	mr@g.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7877776677556	ID Number	7877776677556
Title	Mr	Title	Mr
Name	Name	Name	Name
Telephone number	0987775554	Telephone number	0987775554
Cell number	0987775555	Cell number	0987775555
Fax number	0987775556	Fax number	0987775556
E-mail address	mr@g.co.za	E-mail address	mr@g.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	7877776677556	ID Number	7877776677556
Title	Mr	Title	Mr
Name	Name	Name	Name
Telephone number	0987775554	Telephone number	0987775554
Cell number	0987775555	Cell number	0987775555
Fax number	0987775556	Fax number	0987775556
E-mail address	mr@g.co.za	E-mail address	mr@g.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7877776677556	ID Number	7877776677556
Title	Mr	Title	Mr
Name	Name	Name	Name
Telephone number	0987775554	Telephone number	0987775554
Cell number	0987775555	Cell number	0987775555
Fax number	0987775556	Fax number	0987775556
E-mail address	mr@g.co.za	E-mail address	mr@g.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	7877776677556	ID Number	7877776677556
Title	Mr	Title	Mr
Name	Name	Name	Name
Telephone number	0987775554	Telephone number	0987775554
Cell number	0987775555	Cell number	0987775555
Fax number	0987775556	Fax number	0987775556
E-mail address	mr@g.co.za	E-mail address	mr@g.co.za

[illegible]

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	139 562	139 562	10 297	39 749	42 318	(2 569)	-6%	139 562
Service charges	–	361 116	361 116	30 064	89 803	91 420	(1 616)	-2%	361 116
Investment revenue	–	22 055	22 055	1 765	5 062	5 703	(641)	-11%	22 055
Transfers and subsidies - Operational	–	100 394	102 611	1 836	36 348	25 653	10 695	0	102 611
Other own revenue	–	93 784	93 784	5 473	24 772	23 942	829	3%	93 784
Total Revenue (excluding capital transfers and contributions)	–	716 911	719 129	49 434	195 734	189 036	6 698	4%	719 129
Employee costs	–	237 612	236 832	15 520	48 485	50 914	(2 429)	-5%	236 832
Remuneration of Councillors	–	8 272	8 272	653	1 958	1 935	23	1%	8 272
Depreciation, amortisation and impairment	–	33 316	33 316	2 776	8 329	8 329	–		33 316
Interest, Dividends and Rent on Land	–	32 742	32 742	–	–	4 783	(4 783)	-100%	32 742
Inventory consumed and bulk purchases	–	229 927	229 077	23 975	47 531	53 646	(6 115)	-11%	229 077
Transfers and subsidies	–	14 061	14 209	1 517	2 048	3 125	(1 077)	-34%	14 209
Other expenditure	–	162 691	165 608	12 442	30 333	33 714	(3 381)	-10%	165 608
Total Expenditure	–	718 621	720 056	56 883	138 685	156 447	(17 762)	-11%	720 056
Surplus/(Deficit)	–	(1 710)	(928)	(7 448)	57 049	32 589	24 460	75%	(928)
Transfers and subsidies - capital (monetary)	–	32 430	36 713	3 025	5 306	7 929	(2 623)	-33%	36 713
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	30 720	35 785	(4 423)	62 355	40 518	21 838	54%	35 785
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	30 720	35 785	(4 423)	62 355	40 518	21 838	54%	35 785
Capital expenditure & funds sources									
Capital expenditure	–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990
Capital transfers recognised	–	32 430	36 713	3 025	5 306	9 679	(4 373)	-45%	36 713
Borrowing	–	35 100	35 100	1 737	1 950	7 900	(5 950)	-75%	35 100
Internally generated funds	–	51 177	51 177	2 459	3 035	4 580	(1 545)	-34%	51 177
Total sources of capital funds	–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990
Financial position									
Total current assets	–	294 571	343 428		395 389				343 428
Total non current assets	–	812 097	827 616		746 580				827 616
Total current liabilities	–	128 397	141 847		121 059				141 847
Total non current liabilities	–	344 707	359 942		325 085				359 942
Community wealth/Equity	–	633 564	669 255		695 825				669 255
Cash flows									
Net cash from (used) operating	–	50 933	55 998	(5 918)	21 838	47 573	25 735	54%	55 998
Net cash from (used) investing	–	(93 607)	(97 890)	(6 467)	(11 573)	(22 159)	(10 586)	48%	(97 890)
Net cash from (used) financing	–	20 697	20 697	–	–	–	–		20 697
Cash/cash equivalents at the month/year end	–	175 121	221 367	230 177	252 826	267 976	15 149	6%	221 367
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	28 437	12 420	10 264	5 737	5 674	4 468	24 376	51 831	143 206
Creditors Age Analysis									
Total Creditors	2 118	–	–	–	–	–	–	–	2 118

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	246 362	247 437	13 076	88 464	69 165	19 299	28%	247 437
Executive and council		-	46 986	46 986	0	32 331	11 732	20 600	176%	46 986
Finance and administration		-	199 376	200 451	13 075	56 133	57 434	(1 301)	-2%	200 451
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	44 966	44 966	3 600	10 194	11 191	(997)	-9%	44 966
Community and social services		-	11 997	11 997	824	2 591	3 197	(606)	-19%	11 997
Sport and recreation		-	7 017	7 017	896	1 990	1 818	172	9%	7 017
Public safety		-	23 705	23 705	1 880	5 613	5 615	(1)	0%	23 705
Housing		-	2 247	2 247	-	-	562	(562)	-100%	2 247
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	35 935	35 935	4 274	8 226	9 380	(1 155)	-12%	35 935
Planning and development		-	28 774	28 774	3 794	6 981	7 077	(96)	-1%	28 774
Road transport		-	7 161	7 161	480	1 244	2 303	(1 059)	-46%	7 161
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	422 078	427 503	31 510	94 156	107 228	(13 072)	-12%	427 503
Energy sources		-	249 499	249 999	21 172	61 763	64 217	(2 454)	-4%	249 999
Water management		-	68 798	70 598	3 659	12 620	16 085	(3 465)	-22%	70 598
Waste water management		-	31 087	34 212	1 947	5 775	8 693	(2 918)	-34%	34 212
Waste management		-	72 695	72 695	4 732	13 998	18 233	(4 235)	-23%	72 695
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	749 341	755 841	52 460	201 040	196 965	4 076	2%	755 841
Expenditure - Functional										
<i>Governance and administration</i>		-	166 689	167 624	13 064	33 775	36 721	(2 946)	-8%	167 624
Executive and council		-	32 943	32 943	2 786	7 619	9 095	(1 476)	-16%	32 943
Finance and administration		-	131 180	132 115	10 079	25 576	27 165	(1 589)	-6%	132 115
Internal audit		-	2 566	2 566	199	580	461	119	26%	2 566
<i>Community and public safety</i>		-	99 521	99 521	6 741	19 700	20 871	(1 171)	-6%	99 521
Community and social services		-	18 515	18 515	1 195	3 748	4 103	(356)	-9%	18 515
Sport and recreation		-	30 964	30 964	1 888	5 613	6 344	(731)	-12%	30 964
Public safety		-	45 117	45 117	3 487	9 837	9 620	217	2%	45 117
Housing		-	4 925	4 925	170	503	804	(301)	-37%	4 925
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	76 656	76 656	5 208	14 637	15 425	(787)	-5%	76 656
Planning and development		-	27 820	27 820	1 930	5 131	5 552	(421)	-8%	27 820
Road transport		-	48 836	48 836	3 279	9 506	9 873	(366)	-4%	48 836
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	375 757	376 257	31 870	70 572	83 430	(12 858)	-15%	376 257
Energy sources		-	237 113	237 613	24 161	49 366	56 765	(7 399)	-13%	237 613
Water management		-	47 610	47 610	2 785	7 319	8 623	(1 304)	-15%	47 610
Waste water management		-	25 943	25 943	1 432	4 266	5 272	(1 006)	-19%	25 943
Waste management		-	65 091	65 091	3 492	9 622	12 770	(3 148)	-25%	65 091
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	-	718 621	720 056	56 883	138 685	156 447	(17 762)	-11%	720 056
Surplus/ (Deficit) for the year		-	30 720	35 785	(4 423)	62 355	40 518	21 838	0.5389601	35 785

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		-	246 362	247 437	13 076	88 464	69 165	19 299	28%	247 437
Executive and council		-	46 986	46 986	0	32 331	11 732	20 600	0	46 986
Mayor and Council								-		
Municipal Manager, Town Secretary and Chief Executive		-	46 986	46 986	0	32 331	11 732	20 600	0	46 986
Finance and administration		-	199 376	200 451	13 075	56 133	57 434	(1 301)	(0)	200 451
Administrative and Corporate Support		-	4	1 079	0	0	270	(270)	(0)	1 079
Asset Management								-		
Finance		-	168 735	168 735	12 845	46 269	49 662	(3 393)	(0)	168 735
Fleet Management								-		
Human Resources		-	3 872	3 872	26	46	922	(876)	(0)	3 872
Information Technology								-		
Legal Services								-		
Marketing, Customer Relations, Publicity and Media								-		
Co-ordination								-		
Property Services		-	26 725	26 725	200	9 813	6 569	3 244	0	26 725
Risk Management								-		
Security Services								-		
Supply Chain Management		-	40	40	4	4	10	(6)	(0)	40
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function								-		
Community and public safety		-	44 966	44 966	3 600	10 194	11 191	(997)	(0)	44 966
Community and social services		-	11 997	11 997	824	2 591	3 197	(606)	(0)	11 997
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums		-	772	772	67	233	193	40	0	772
Child Care Facilities								-		
Community Halls and Facilities		-	307	307	45	117	76	40	0	307
Consumer Protection								-		
Cultural Matters								-		
Disaster Management								-		
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives		-	10 918	10 918	712	2 241	2 928	(686)	(0)	10 918
Literacy Programmes								-		
Media Services								-		
Museums and Art Galleries								-		
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		-	7 017	7 017	896	1 990	1 818	172	0	7 017
Beaches and Jetties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)		-	125	125	-	22	-	22	#DIV/0!	125
Recreational Facilities		-	6 892	6 892	896	1 968	1 818	150	0	6 892
Sports Grounds and Stadiums								-		
Public safety		-	23 705	23 705	1 880	5 613	5 615	(1)	(0)	23 705
Civil Defence								-		
Cleansing								-		
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection		-	1 300	1 300	12	27	14	13	0	1 300
Licensing and Control of Animals								-		
Police Forces, Traffic and Street Parking Control		-	22 405	22 405	1 868	5 586	5 600	(14)	(0)	22 405
Pounds								-		
Housing		-	2 247	2 247	-	-	562	(562)	(0)	2 247
Housing		-	2 247	2 247	-	-	562	(562)	(0)	2 247
Informal Settlements								-		
Health		-	-	-	-	-	-	-		-
Ambulance								-		
Health Services								-		
Laboratory Services								-		
Food Control								-		
Health Surveillance and Prevention of Communicable Diseases including immunizations								-		
Vector Control								-		
Chemical Safety								-		

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Economic and environmental services		–	35 935	35 935	4 274	8 226	9 380	(1 155)	(0)	35 935
Planning and development		–	28 774	28 774	3 794	6 981	7 077	(96)	(0)	28 774
<i>Billboards</i>								–		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>								–		
<i>Central City Improvement District</i>								–		
<i>Development Facilitation</i>								–		
<i>Economic Development/Planning</i>		–	400	400	–	27	–	27	#DIV/0!	400
<i>Regional Planning and Development</i>								–		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		–	1 985	1 985	244	665	333	333	0	1 985
<i>Project Management Unit</i>		–	26 389	26 389	3 550	6 289	6 744	(455)	(0)	26 389
<i>Provincial Planning</i>								–		
<i>Support to Local Municipalities</i>								–		
Road transport		–	7 161	7 161	480	1 244	2 303	(1 059)	(0)	7 161
<i>Public Transport</i>								–		
<i>Road and Traffic Regulation</i>		–	5 372	5 372	369	999	1 854	(855)	(0)	5 372
<i>Roads</i>		–	1 789	1 789	111	245	449	(204)	(0)	1 789
<i>Taxi Ranks</i>								–		
Environmental protection		–	–	–	–	–	–	–		–
<i>Biodiversity and Landscape</i>								–		
<i>Coastal Protection</i>								–		
<i>Indigenous Forests</i>								–		
<i>Nature Conservation</i>								–		
<i>Pollution Control</i>								–		
<i>Soil Conservation</i>								–		
Trading services		–	422 078	427 503	31 510	94 156	107 228	(13 072)	(0)	427 503
Energy sources		–	249 499	249 999	21 172	61 763	64 217	(2 454)	(0)	249 999
<i>Electricity</i>		–	249 499	249 999	21 172	61 763	64 217	(2 454)	(0)	249 999
<i>Street Lighting and Signal Systems</i>								–		
<i>Nonelectric Energy</i>								–		
Water management		–	68 798	70 598	3 659	12 620	16 085	(3 465)	(0)	70 598
<i>Water Treatment</i>		–	–	1 800	–	–	450	(450)	(0)	1 800
<i>Water Distribution</i>		–	68 798	68 798	3 659	12 620	15 635	(3 015)	(0)	68 798
<i>Water Storage</i>								–		
Waste water management		–	31 087	34 212	1 947	5 775	8 693	(2 918)	(0)	34 212
<i>Public Toilets</i>								–		
<i>Sewerage</i>		–	31 087	31 087	1 947	5 775	7 912	(2 137)	(0)	31 087
<i>Storm Water Management</i>		–	–	3 125	–	–	781	(781)	(0)	3 125
<i>Waste Water Treatment</i>								–		
Waste management		–	72 695	72 695	4 732	13 998	18 233	(4 235)	(0)	72 695
<i>Recycling</i>								–		
<i>Solid Waste Disposal (Landfill Sites)</i>								–		
<i>Solid Waste Removal</i>		–	72 695	72 695	4 732	13 998	18 233	(4 235)	(0)	72 695
<i>Street Cleaning</i>								–		
Other		–	–	–	–	–	–	–		–
Abattoirs								–		
Air Transport								–		
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism								–		
Total Revenue - Functional	2	–	749 341	755 841	52 460	201 040	196 965	4 076	0	755 841
Expenditure - Functional										
Municipal governance and administration		–	166 689	167 624	13 064	33 775	36 721	(2 946)	(0)	167 624
Executive and council		–	32 943	32 943	2 786	7 619	9 095	(1 476)	(0)	32 943
<i>Mayor and Council</i>		–	17 263	17 263	1 541	4 081	4 003	78	0	17 263
<i>Municipal Manager, Town Secretary and Chief Executive</i>		–	15 680	15 680	1 246	3 538	5 092	(1 554)	(0)	15 680
Finance and administration		–	131 180	132 115	10 079	25 576	27 165	(1 589)	(0)	132 115
<i>Administrative and Corporate Support</i>		–	23 015	23 950	1 534	4 275	4 854	(579)	(0)	23 950
<i>Asset Management</i>								–		
<i>Finance</i>		–	52 505	52 505	5 257	10 974	9 934	1 040	0	52 505
<i>Fleet Management</i>		–	–	–	–	–	–	–		–
<i>Human Resources</i>		–	22 537	22 537	1 000	2 668	5 699	(3 031)	(0)	22 537
<i>Information Technology</i>		–	9 792	9 792	928	2 443	2 455	(11)	(0)	9 792
<i>Legal Services</i>								–		
<i>Marketing, Customer Relations, Publicity and Media</i>								–		
<i>Co-ordination</i>								–		
<i>Property Services</i>		–	8 731	8 731	443	1 190	1 148	42	0	8 731
<i>Risk Management</i>								–		
<i>Security Services</i>								–		
<i>Supply Chain Management</i>		–	14 599	14 599	916	4 025	3 074	950	0	14 599
<i>Valuation Service</i>								–		
Internal audit		–	2 566	2 566	199	580	461	119	0	2 566
<i>Governance Function</i>		–	2 566	2 566	199	580	461	119	0	2 566

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Trading services		-	375 757	376 257	31 870	70 572	83 430	(12 858)	(0)	376 257
Energy sources		-	237 113	237 613	24 161	49 366	56 765	(7 399)	(0)	237 613
Electricity		-	234 744	235 244	23 954	48 751	56 233	(7 482)	(0)	235 244
Street Lighting and Signal Systems		-	2 369	2 369	207	614	532	82	0	2 369
Nonelectric Energy								-		
Water management		-	47 610	47 610	2 785	7 319	8 623	(1 304)	(0)	47 610
Water Treatment		-	3 444	3 444	86	328	857	(529)	(0)	3 444
Water Distribution		-	44 166	44 166	2 699	6 991	7 766	(775)	(0)	44 166
Water Storage								-		
Waste water management		-	25 943	25 943	1 432	4 266	5 272	(1 006)	(0)	25 943
Public Toilets								-		
Sewerage		-	19 347	19 347	1 048	3 279	4 464	(1 185)	(0)	19 347
Storm Water Management		-	1 664	1 664	100	355	372	(16)	(0)	1 664
Waste Water Treatment		-	4 932	4 932	284	631	435	195	0	4 932
Waste management		-	65 091	65 091	3 492	9 622	12 770	(3 148)	(0)	65 091
Recycling								-		
Solid Waste Disposal (Landfill Sites)								-		
Solid Waste Removal		-	58 859	58 859	3 060	8 180	11 341	(3 161)	(0)	58 859
Street Cleaning		-	6 232	6 232	431	1 442	1 429	13	0	6 232
Other		-	-	-	-	-	-	-		-
Abattoirs								-		
Air Transport								-		
Forestry								-		
Licensing and Regulation								-		
Markets								-		
Tourism								-		
Total Expenditure - Functional	3	-	718 621	720 056	56 883	138 685	156 447	(17 762)	(0)	720 056
Surplus/ (Deficit) for the year		-	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		–	47 386	47 386	0	32 358	11 732	20 626	175.8%	47 386
Vote 2 - Vote 2 - Finance		–	168 775	168 775	12 849	46 273	49 672	(3 399)	-6.8%	168 775
Vote 3 - Vote 3 - Corporate Services		–	4 855	4 855	38	99	1 194	(1 095)	-91.7%	4 855
Vote 4 - Vote 4 - Technical Services		–	378 103	379 678	29 999	92 721	96 544	(3 822)	-4.0%	379 678
Vote 5 - Vote 5 - Technical Services (Continued)		–	99 885	104 809	5 606	18 395	24 778	(6 383)	-25.8%	104 809
Vote 6 - Vote 6 - Community Services		–	43 446	43 446	3 073	9 225	11 227	(2 002)	-17.8%	43 446
Vote 7 - Vote 7 - Community Services (Continued)		–	6 892	6 892	896	1 968	1 818	150	8.3%	6 892
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	749 341	755 841	52 460	201 040	196 965	4 076	2.1%	755 841
Expenditure by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		–	44 592	44 592	3 792	10 140	10 981	(841)	-7.7%	44 592
Vote 2 - Vote 2 - Finance		–	67 104	67 104	6 173	14 999	13 008	1 991	15.3%	67 104
Vote 3 - Vote 3 - Corporate Services		–	54 878	54 878	3 472	9 556	13 014	(3 458)	-26.6%	54 878
Vote 4 - Vote 4 - Technical Services		–	370 268	371 703	31 985	71 354	82 912	(11 558)	-13.9%	371 703
Vote 5 - Vote 5 - Technical Services (Continued)		–	73 553	73 553	4 217	11 585	13 895	(2 310)	-16.6%	73 553
Vote 6 - Vote 6 - Community Services		–	92 480	92 480	6 294	18 354	19 591	(1 237)	-6.3%	92 480
Vote 7 - Vote 7 - Community Services (Continued)		–	15 747	15 747	950	2 698	3 045	(347)	-11.4%	15 747
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	718 621	720 056	56 883	138 685	156 447	(17 762)	-11.4%	720 056
Surplus/ (Deficit) for the year	2	–	30 720	35 785	(4 423)	62 355	40 518	21 838	53.9%	35 785

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%	
Revenue by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		–	47 386	47 386	0	32 358	11 732	20 626	176%	47 386
1.1 - Mayor and Council								–		
1.2 - Municipal Manager		–	46 986	46 986	0	32 331	11 732	20 600	176%	46 986
1.3 - Economic DevelopmentPlanning		–	400	400	–	27	–	27	#DIV/0!	400
1.4 - Internal Audit								–		
								–		
								–		
								–		
								–		
								–		
Vote 2 - Vote 2 - Finance		–	168 775	168 775	12 849	46 273	49 672	(3 399)	-7%	168 775
2.1 - Finance		–	168 735	168 735	12 845	46 269	49 662	(3 393)	-7%	168 735
2.2 - Budget and Treasury Office								–		
2.3 - Supply Chain Management		–	40	40	4	4	10	(6)	-59%	40
2.4 - Director Finance Services								–		
								–		
								–		
								–		
								–		
								–		
Vote 3 - Vote 3 - Corporate Services		–	4 855	4 855	38	99	1 194	(1 095)	-92%	4 855
3.1 - Town Planning and Environmental Management		–	979	979	12	52	271	(218)	-81%	979
3.2 - Human Resources		–	3 872	3 872	26	46	922	(876)	-95%	3 872
3.3 - Information Technology								–		
3.4 - Administrative and Corporate Support		–	4	4	0	0	1	(1)	-71%	4
3.5 - Director Corporate Services								–		
								–		
								–		
								–		
								–		
Vote 4 - Vote 4 - Technical Services		–	378 103	379 678	29 999	92 721	96 544	(3 822)	-4%	379 678
4.1 - Building Control		–	1 006	1 006	232	613	62	551	891%	1 006
4.2 - Project Management Unit		–	26 389	26 389	3 550	6 289	6 744	(455)	-7%	26 389
4.3 - Property Services		–	26 725	26 725	200	9 813	6 569	3 244	49%	26 725
4.4 - Director Technical Services		–	–	1 075	–	–	269	(269)	-100%	1 075
4.5 - Solid Waste Removal		–	72 695	72 695	4 732	13 998	18 233	(4 235)	-23%	72 695
4.6 - Street Cleaning								–		
4.7 - Roads		–	1 789	1 789	111	245	449	(204)	-45%	1 789
4.8 - Electricity		–	249 499	249 999	21 172	61 763	64 217	(2 454)	-4%	249 999
4.9 - Street Lighting								–		
								–		
Vote 5 - Vote 5 - Technical Services (Continued)		–	99 885	104 809	5 606	18 395	24 778	(6 383)	-26%	104 809
5.1 - Fleet management								–		
5.2 - Sewerage		–	31 087	31 087	1 947	5 775	7 912	(2 137)	-27%	31 087
5.3 - Waste Water Treatment								–		
5.4 - Storm Water Management		–	–	3 125	–	–	781	(781)	-100%	3 125
5.5 - Water Distribution		–	68 798	68 798	3 659	12 620	15 635	(3 015)	-19%	68 798
5.6 - Water Treatment		–	–	1 800	–	–	450	(450)	-100%	1 800
								–		
								–		
								–		
Vote 6 - Vote 6 - Community Services		–	43 446	43 446	3 073	9 225	11 227	(2 002)	-18%	43 446
6.1 - Director Community Services								–		
6.2 - Libraries and Archives		–	10 918	10 918	712	2 241	2 928	(686)	-23%	10 918
6.3 - Community Halls and Facilities		–	307	307	45	117	76	40	53%	307
6.4 - Cemetaries		–	772	772	67	233	193	40	21%	772
6.5 - Housing Core		–	1	1	–	–	0	(0)	-100%	1
6.6 - Housing Non-Core		–	2 246	2 246	–	–	562	(562)	-100%	2 246
6.7 - Traffic Control		–	22 405	22 405	1 868	5 586	5 600	(14)	0%	22 405
6.8 - Fire Fighting and Protection		–	1 300	1 300	12	27	14	13	91%	1 300
6.9 - Community Parks		–	125	125	–	22	–	22	#DIV/0!	125
6.10 - Road and Traffic Regulation		–	5 372	5 372	369	999	1 854	(855)	-46%	5 372

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

[illegible]

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

[illegible]

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

[illegible]

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 10 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 11 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 12 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 13 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 14 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 15 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Expenditure by Vote	2	-	718 621	720 056	56 883	138 685	156 447	(17 762)	(0)	720 056
Surplus/ (Deficit) for the year	2	-	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	230 603	230 603	20 771	60 491	61 173	(683)	-1%	230 603
Service charges - Water		–	59 703	59 703	3 382	11 799	12 615	(816)	-6%	59 703
Service charges - Waste Water Management		–	20 701	20 701	1 672	4 960	5 218	(258)	-5%	20 701
Service charges - Waste management		–	50 108	50 108	4 238	12 554	12 414	140	1%	50 108
Sale of Goods and Rendering of Services		–	9 936	9 936	1 269	3 051	2 337	714	31%	9 936
Agency services		–	5 372	5 372	369	999	1 854	(855)	-46%	5 372
Interest								–		
Interest earned from Receivables		–	4 342	4 342	423	1 297	1 370	(73)	-5%	4 342
Interest from Current and Non Current Assets		–	22 055	22 055	1 765	5 062	5 703	(641)	-11%	22 055
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		–	2 120	2 120	255	475	411	64	16%	2 120
Licence and permits		–	10	10	9	11	1	9	608%	10
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges		–	–	–	–	53	–	53	#DIV/0!	–
Operational Revenue		–	1 264	1 264	78	111	268	(157)	-59%	1 264
Non-Exchange Revenue										
Property rates		–	139 562	139 562	10 297	39 749	42 318	(2 569)	-6%	139 562
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	23 202	23 202	1 859	5 578	5 582	(4)	0%	23 202
Licence and permits		–	10	10	–	–	2	(2)	-100%	10
Transfers and subsidies - Operational		–	100 394	102 611	1 836	36 348	25 653	10 695	42%	102 611
Interest		–	3 138	3 138	198	711	878	(167)	-19%	3 138
Fuel Levy								–		
Operational Revenue		–	13 704	13 704	1 013	3 001	3 566	(565)	-16%	13 704
Gains on disposal of Fixed and Intangible Assets		–	25 100	25 100	–	9 483	6 275	3 208	51%	25 100
Other Gains		–	5 587	5 587	–	–	1 397	(1 397)	-100%	5 587
Discontinued Operations								–		
		–	716 911	719 129	49 434	195 734	189 036	6 698	4%	719 129
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		–	237 612	236 832	15 520	48 485	50 914	(2 429)	-5%	236 832
Remuneration of councillors		–	8 272	8 272	653	1 958	1 935	23	1%	8 272
Bulk purchases - electricity		–	200 775	200 775	21 681	42 722	50 194	(7 472)	-15%	200 775
Inventory consumed		–	29 153	28 303	2 294	4 809	3 452	1 357	39%	28 303
Debt impairment		–	50 700	50 700	4 225	12 675	12 675	–		50 700
Depreciation, amortisation and impairment		–	33 316	33 316	2 776	8 329	8 329	–		33 316
Interest, Dividends and Rent on Land		–	32 742	32 742	–	–	4 783	(4 783)	-100%	32 742
Contracted services		–	52 815	55 282	3 224	5 148	8 241	(3 093)	-38%	55 282
Transfers and subsidies		–	14 061	14 209	1 517	2 048	3 125	(1 077)	-34%	14 209
Irrecoverable debts written off								–		
Operational costs		–	55 970	56 420	4 993	12 510	11 997	513	4%	56 420
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		–	3 207	3 207	–	–	802	(802)	-100%	3 207
Total Expenditure										
		–	718 621	720 056	56 883	138 685	156 447	(17 762)	-11%	720 056
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		–	(1 710)	(928)	(7 448)	57 049	32 589	24 460	0	(928)
		–	32 430	36 713	3 025	5 306	7 929	(2 623)	(0)	36 713
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions										
		–	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785
Income Tax								–		
Surplus/(Deficit) after income tax										
		–	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality										
		–	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year										
		–	30 720	35 785	(4 423)	62 355	40 518	21 838	0	35 785

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		–	5 700	5 700	2	109	200	(91)	-46%	5 700
Vote 2 - Vote 2 - Finance		–	770	770	15	24	–	24	#DIV/0!	770
Vote 3 - Vote 3 - Corporate Services		–	2 550	2 550	1 301	1 301	2 050	(749)	-37%	2 550
Vote 4 - Vote 4 - Technical Services		–	41 231	41 231	618	1 186	1 620	(434)	-27%	41 231
Vote 5 - Vote 5 - Technical Services (Continued)		–	43 272	47 554	4 296	5 908	13 379	(7 471)	-56%	47 554
Vote 6 - Vote 6 - Community Services		–	3 090	3 090	–	–	310	(310)	-100%	3 090
Vote 7 - Vote 7 - Community Services (Continued)		–	22 095	22 095	990	1 764	4 600	(2 836)	-62%	22 095
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990
Single Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Vote 2 - Finance		–	–	–	–	–	–	–		–
Vote 3 - Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Vote 4 - Technical Services		–	–	–	–	–	–	–		–
Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	–		–
Total Capital Expenditure		–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990
Capital Expenditure - Functional Classification										
Governance and administration		–	9 180	9 180	2 089	2 098	2 050	48	2%	9 180
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	9 180	9 180	2 089	2 098	2 050	48	2%	9 180
Internal audit								–		
Community and public safety		–	25 185	25 185	990	1 764	4 910	(3 146)	-64%	25 185
Community and social services		–	550	550	–	–	100	(100)	-100%	550
Sport and recreation		–	22 595	22 595	990	1 764	4 600	(2 836)	-62%	22 595
Public safety		–	2 040	2 040	–	–	210	(210)	-100%	2 040
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		–	29 665	29 665	148	382	470	(88)	-19%	29 665
Planning and development		–	5 715	5 715	2	109	200	(91)	-46%	5 715
Road transport		–	23 950	23 950	146	273	270	3	1%	23 950
Environmental protection								–		
Trading services		–	54 677	58 960	3 994	6 047	14 729	(8 682)	-59%	58 960
Energy sources		–	15 356	15 356	472	913	1 150	(237)	-21%	15 356
Water management		–	30 909	32 474	3 508	5 120	11 497	(6 377)	-55%	32 474
Waste water management		–	7 663	10 380	15	15	1 882	(1 867)	-99%	10 380
Waste management		–	750	750	–	–	200	(200)	-100%	750
Other								–		
Total Capital Expenditure - Functional Classification	3	–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990
Funded by:										
National Government		–	29 561	33 843	3 025	5 279	9 379	(4 100)	-44%	33 843
Provincial Government		–	2 870	2 870	–	27	300	(273)	-91%	2 870
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	6	–	32 430	36 713	3 025	5 306	9 679	(4 373)	-45%	36 713
Borrowing		–	35 100	35 100	1 737	1 950	7 900	(5 950)	-75%	35 100
Internally generated funds		–	51 177	51 177	2 459	3 035	4 580	(1 545)	-34%	51 177
Total Capital Funding		–	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

[illegible]

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

[illegible]

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total multi-year capital expenditure		-	118 707	122 990	7 221	10 290	22 159	(11 869)	-54%	122 990

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

[illegible]

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

[illegible]

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Vote 12 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 13 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 14 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 15 -		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total single-year capital expenditure		-	-	-	-	-	-	-		-
Total Capital Expenditure		-	118 707	122 990	7 221	10 290	22 159	(11 869)	(0)	122 990

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	181 282	227 528	284 615	227 528
Short term Investments						
Trade and other receivables from exchange transactions		–	72 241	74 128	58 927	74 128
Receivables from non-exchange transactions		–	25 922	32 733	37 478	32 733
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	4 787	6 512	9 435	6 512
VAT Receivable		–	9 861	2 312	5 388	2 312
Other current assets		–	479	215	(453)	215
Total current assets		–	294 571	343 428	395 389	343 428
Non current assets						
Investments		–	–	–	–	–
Investment property		–	17 743	17 744	17 783	17 744
Property, plant and equipment		–	796 834	808 552	720 391	808 552
Biological assets						
Living resources						
Heritage assets		–	454	454	454	454
Intangible assets		–	1 405	(429)	(19)	(429)
Trade and other receivables from exchange transactions		–	(4 340)	1 294	7 971	1 294
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		–	812 097	827 616	746 580	827 616
TOTAL ASSETS		–	1 106 668	1 171 044	1 141 969	1 171 044
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	20 061	13 435	13 435	13 435
Consumer deposits		–	13 272	13 619	7 517	13 619
Trade and other payables from exchange transactions		–	55 003	76 688	40 491	76 688
Trade and other payables from non-exchange transactions		–	11 289	3 691	20 468	3 691
Provision		–	18 494	19 759	19 679	19 759
VAT Payable		–	7 455	11 868	16 682	11 868
Other current liabilities		–	2 824	2 787	2 787	2 787
Total current liabilities		–	128 397	141 847	121 059	141 847
Non current liabilities						
Financial liabilities		–	159 071	156 093	135 396	156 093
Provision		–	123 898	134 617	127 162	134 617
Long term portion of trade payables						
Other non-current liabilities		–	61 738	69 232	62 527	69 232
Total non current liabilities		–	344 707	359 942	325 085	359 942
TOTAL LIABILITIES		–	473 104	501 789	446 144	501 789
NET ASSETS	2	–	633 564	669 255	695 825	669 255
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	566 258	592 806	619 377	592 806
Reserves and funds		–	67 306	76 449	76 449	76 449
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	633 564	669 255	695 825	669 255

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	133 037	133 037	13 156	29 556	40 301	(10 745)	-27%	133 037
Service charges		–	352 021	352 021	35 550	89 831	89 650	180	0%	352 021
Other revenue		–	23 493	23 493	6 939	16 875	5 887	10 988	187%	23 493
Transfers and Subsidies - Operational		–	99 290	101 508	1 718	40 537	25 377	15 160	60%	101 508
Transfers and Subsidies - Capital		–	33 534	37 816	4 982	17 939	8 204	9 735	119%	37 816
Interest		–	24 700	24 700	2 017	5 236	6 501	(1 265)	-19%	24 700
Dividends								–		
Payments										
Suppliers and employees		–	(584 595)	(585 882)	(70 280)	(178 137)	(125 275)	52 861	-42%	(585 882)
Finance charges		–	(16 687)	(16 687)	–	–	(147)	(147)	100%	(16 687)
Transfers and Subsidies		–	(13 861)	(14 009)	–	–	(2 925)	(2 925)	100%	(14 009)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	50 933	55 998	(5 918)	21 838	47 573	25 735	54%	55 998
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	25 100	25 100	1	10 923	–	10 923	#DIV/0!	25 100
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)	(122 990)	(6 468)	(22 496)	(22 159)	337	-2%	(122 990)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(93 607)	(97 890)	(6 467)	(11 573)	(22 159)	(10 586)	48%	(97 890)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	35 100	35 100	–	–	–	–		35 100
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		–	(14 403)	(14 403)	–	–	–	–		(14 403)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	20 697	20 697	–	–	–	–		20 697
NET INCREASE/ (DECREASE) IN CASH HELD		–	(21 977)	(21 194)	(12 384)	10 265	25 414			(21 194)
Cash/cash equivalents at beginning:		–	197 098	242 561	242 561	242 561	242 561			242 561
Cash/cash equivalents at month/year end:		–	175 121	221 367	230 177	252 826	267 976			221 367

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance								-		
Availability Charges		-	8 018	8 018	842	2 540	2 005	536	26.7%	8 018
Connection/Reconnection		-	1 150	1 150	138	336	233	102	43.9%	1 150
Electricity Distribution Revenue for Services								-		
Electricity Sales		-	225 780	225 780	19 790	57 614	58 935	(1 321)	-2.2%	225 780
Joint Pole Usage								-		
Meter Compliance Testing								-		
Meter Reading Fees								-		
Notice Revenues								-		
Temporary Service Plant								-		
Total Service charges - Electricity		-	234 949	234 949	20 771	60 491	61 173	(683)	(0)	234 949
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)
Net Service charges - Electricity		-	230 603	230 603	20 771	60 491	61 173	(683)		230 603
Service charges - Water	6									
Agricultural and Rural Water Service								-		
Availability Charges		-	14 520	14 520	1 201	3 633	3 630	3	0.1%	14 520
Connection/Disconnection		-	630	630	69	143	193	(49)	-25.6%	630
Industrial Water								-		
Meter Reading Fees		-	3	3	-	-	1	(1)	-100.0%	3
Sale		-	49 371	49 371	2 498	9 143	9 869	(726)	-7.4%	49 371
Urban Higher Level Service								-		
Total Service charges - Water		-	64 524	64 524	3 768	12 919	13 692	(773)		64 524
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	(0)	(0)	-	(0)	#DIV/0!	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	(4 821)	(4 821)	(386)	(1 120)	(1 077)	(43)	4.0%	(4 821)
Net Service charges - Water		-	59 703	59 703	3 382	11 799	12 615	(816)		59 703
Service charges - Waste Water Management	6									
Agricultural and Rural								-		
Availability Charges		-	-	-	-	-	-	-		-
Connection/Reconnection		-	192	192	27	53	42	10	24.9%	192
Higher Level Service								-		
Industrial Effluent								-		
Industrial Waste Water								-		
Pump/Removal of Waste Water		-	2 436	2 436	110	225	549	(324)	-59.1%	2 436
Sanitation Charges		-	25 152	25 152	2 095	6 286	6 190	96	1.5%	25 152
Treatment of Effluent								-		
Total Service charges - Waste Water Management		-	27 780	27 780	2 233	6 563	6 781	(218)		27 780
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)	(560)	(1 603)	(1 563)	(40)	2.6%	(7 079)
Net Service charges - Waste Water Management		-	20 701	20 701	1 672	4 960	5 218	(258)		20 701
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	-		-
Carrier Bags								-		
Disposal Facilities		-	2 134	2 134	209	469	352	116	33.1%	2 134
Refuse Bags		-	4	4	0	1	0	0	165.2%	4
Refuse Removal		-	62 400	62 400	5 196	15 450	15 186	265	1.7%	62 400
Skip								-		
Waste Bins								-		
Total refuse removal revenue		-	64 538	64 538	5 406	15 920	15 538	382		64 538
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)	(1 167)	(3 366)	(3 124)	(241)	7.7%	(14 430)
Net Service charges - Waste Management		-	50 108	50 108	4 238	12 554	12 414	140		50 108

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Sales of Goods and Rendering of Services</u>										
Academic Services								-		
Advertisements								-		
Amendment Fees								-		
Application Fees for Land Usage		-	25	25	1	23	8	15	197.8%	25
Building Plan Approval		-	1 000	1 000	232	613	60	553	915.3%	1 000
Building Plan Clause Levy								-		
Buyers Card								-		
Camping Fees		-	6 795	6 795	886	1 947	1 801	146	8.1%	6 795
Cemetery and Burial		-	772	772	67	233	193	40	20.9%	772
Cleaning and Removal		-	295	295	11	50	29	21	72.2%	295
Clearance Certificates		-	400	400	28	77	80	(3)	-3.2%	400
Computer Services								-		
Day Care Fees								-		
Demolition Application Fees								-		
Development Charges								-		
Domestic Services								-		
Drainage Fees								-		
Encroachment Fees								-		
Entrance Fees		-	23	23	4	4	1	2	145.8%	23
Escort Fees								-		
Exempted Parking								-		
Fire Services		-	100	100	12	27	14	13	90.6%	100
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	5	15	14	1	5.4%	55
Removal of Restrictions								-		
Sale of Carbon Credits								-		
Sale of Goods		-	294	294	14	33	98	(65)	-66.3%	294
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	11	30	39	(9)	-23.5%	177
Water Meter Protectors								-		
Weighbridge Fees								-		
Total Sales of Goods and Rendering of Services		-	9 936	9 936	1 269	3 051	2 337	714		9 936
<u>Agency Services</u>										
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	369	999	1 854	(855)	-46.1%	5 372
Total Provincial		-	5 372	5 372	369	999	1 854	(855)		5 372
Total Agency Services		-	5 372	5 372	369	999	1 854	(855)		5 372

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity		-	468	468	27	133	107	26	24.3%	468
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	172	502	562	(60)	-10.6%	1 642
Waste Water Management		-	774	774	79	230	262	(32)	-12.1%	774
Water		-	1 457	1 457	146	432	440	(8)	-1.7%	1 457
Shared Services								-		
Total Interest earned from Receivables		-	4 342	4 342	423	1 297	1 370	(73)		4 342
Interest earned from Current and Non Current Assets										
Bank Accounts		-	1 000	1 000	69	178	288	(110)	-38.2%	1 000
Financial Assets		-	55	55	-	-	14	(14)	-100.0%	55
Short Term Investments and Call Accounts		-	21 000	21 000	1 696	4 884	5 401	(517)	-9.6%	21 000
Total Interest earned from Current and Non Current Assets		-	22 055	22 055	1 765	5 062	5 703	(641)		22 055
Dividends										
External Investment								-		
Municipal Entities								-		
Total Dividends		-	-	-	-	-	-	-		-
Rent on Land										
Land								-		
Prospecting, Mining, Royalties								-		
Servitudes								-		
Total Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets										
Market Related								-		
Biological Assets								-		
Heritage Assets								-		
Investment Property		-	947	947	-	-	221	(221)	-100.0%	947
Property Plant and Equipment		-	1 172	1 172	255	475	189	286	150.9%	1 172
Total Market Related		-	2 119	2 119	255	475	411	64		2 119
Non-market Related										
Biological Assets								-		
Heritage Assets								-		
Investment Property								-		
Property Plant and Equipment		-	1	1	-	-	0	(0)	-100.0%	1
Total Non-market Related		-	1	1	-	-	0	(0)		1
Total Rental from Fixed Assets		-	2 120	2 120	255	475	411	64		2 120
Licences or Permits										
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	9	11	1	9	608.5%	10
Total Licences or Permits		-	10	10	9	11	1	9		10
Special Rating Levies										
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		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Construction Contract Revenue								-		
Development Charges		-	-	-	-	53	-	53	#DIV/0!	-
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	0	3	2	1	69.1%	19
Bursary Repayment								-		
Collection Charges								-		
Commission		-	120	120	12	34	29	6	19.5%	120
Discounts and Early Settlements		-	123	123	0	0	32	(31)	-98.9%	123
Incidental Cash Surpluses		-	13	13	40	27	3	23	717.1%	13
Inspection Fees								-		
Insurance Refund		-	296	296	-	-	74	(74)	-100.0%	296
Merchandising, Jobbing and Contracts		-	21	21	-	-	7	(7)	-100.0%	21
Recovery Maintenance								-		
Registration Fees								-		
Request for Information		-	2	2	-	0	1	(0)	-64.2%	2
Sale of Property		-	-	-	-	-	-	-		-
Skills Development Levy Refund		-	670	670	26	46	121	(75)	-61.8%	670
Staff and Councillors Recoveries		-	-	-	0	0	-	0	#DIV/0!	-
Total Operational Revenue		-	1 264	1 264	78	111	268	(157)		1 264
Non-Exchange revenue										
Property Rates										
Agricultural Properties		-	17 788	17 788	1 300	5 948	6 408	(461)	-7.2%	17 788
Business and Commercial Properties		-	17 717	17 717	1 181	6 663	6 822	(159)	-2.3%	17 717
Industrial Properties		-	4 915	4 915	375	1 224	1 322	(98)	-7.4%	4 915
Mining Properties								-		
Public Benefit Organisations								-		
Public Service Infrastructure Properties								-		
Public Service Purposes Properties		-	-	-	-	-	-	-		-
Residential Properties		-	99 143	99 143	7 440	25 915	27 766	(1 851)	-6.7%	99 143
Residential Sectional Title Garages								-		
Sport Clubs and Fields		-	-	-	-	-	-	-		-
Vacant Land		-	-	-	-	-	-	-		-
Total Property Rates		-	139 562	139 562	10 297	39 749	42 318	(2 569)		139 562
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)								-		
Net Property Rates		-	139 562	139 562	10 297	39 749	42 318	(2 569)		139 562
Surcharges and Taxes										
Surcharges								-		
Taxes								-		
Total Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, Penalties and Forfeits										
Fines		-	22 382	22 382	1 859	5 578	5 582	(4)	-0.1%	22 382
Forfeits		-	820	820	-	-	-	-		820
Penalties								-		
Total Fines, Penalties and Forfeits		-	23 202	23 202	1 859	5 578	5 582	(4)		23 202
Licences or Permits										
Angling/Fishing								-		
Atmospheric Emission								-		
Boat								-		
Dog								-		
Fauna and Flora								-		
Filming Fees		-	10	10	-	-	2	(2)	-100.0%	10
Game								-		
Health Certificates								-		
Hiking Trails								-		
Hoarding (Collecting/Storing)								-		
Market Porters								-		
Road and Transport								-		
Threatened and Protected Species								-		
Trading								-		
Total Licences or Permits		-	10	10	-	-	2	(2)		10

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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	10 661	1 132	1 807	2 665	(858)	-32.2%	10 661
National Revenue Fund		-	77 595	77 595	-	32 331	19 399	12 932	66.7%	77 595
Non-Profit Institutions								-		
Parent Municipality								-		
Private Enterprises		-	-	-	-	-	-	-		-
Provincial Government		-	13 855	14 355	703	2 210	3 589	(1 379)	-38.4%	14 355
Public Corporations								-		
Total Monetary Allocations		-	100 394	102 611	1 836	36 348	25 653	10 695		102 611
Total Transfer and subsidies - Operational		-	100 394	102 611	1 836	36 348	25 653	10 695		102 611
Interest Receivables										
Property Rates		-	3 138	3 138	198	711	878	(167)	-19.0%	3 138
Service Charges										
Electricity								-		
Waste Management								-		
Waste Water Management								-		
Water								-		
Total Service Charges		-	-	-	-	-	-	-		-
Total Interest Receivables		-	3 138	3 138	198	711	878	(167)		3 138
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges		-	5 520	5 520	374	1 113	1 439	(326)	-22.7%	5 520
Waste Management - Availability Charges		-	3 972	3 972	313	917	1 031	(114)	-11.1%	3 972
Waste Water Management - Availability Charges		-	2 520	2 520	194	583	657	(74)	-11.2%	2 520
Water - Availability Charges		-	1 692	1 692	131	389	440	(51)	-11.6%	1 692
Total Operational Revenue - Service Charges		-	13 704	13 704	1 013	3 001	3 566	(565)		13 704
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets								-		
Heritage Assets								-		
Intangible Assets								-		
Investment Property		-	25 100	25 100	-	9 483	6 275	3 208	51.1%	25 100
Living resources								-		
Property, Plant and Equipment		-	-	-	-	-	-	-		-
Total Disposal of Fixed and Intangible Assets		-	25 100	25 100	-	9 483	6 275	3 208		25 100
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	-	-	254	(254)	-100.0%	1 014
Medical		-	2 188	2 188	-	-	547	(547)	-100.0%	2 188
Pension Funds								-		
Total Actuarial Assessments		-	3 202	3 202	-	-	800			3 202
Biological Assets								-		
Heritage Assets								-		
Interest rate Swaps								-		
Investment Property								-		
Investments		-	-	-	-	-	-	-		-
Living resources								-		
Total Fair Value Adjustment		-	3 202	3 202	-	-	800	-		3 202
Foreign Exchange								-		
Contributions to Provisions for landfill sites		-	2 385	2 385	-	-	596	(596)	-100.0%	2 385
Total Other Gains		-	5 587	5 587	-	-	1 397	(596)		5 587
Discontinued Operations										
Total Revenue		-	716 911	719 129	49 434	195 734	189 036	7 499		719 129

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	-	155 543	154 763	11 829	34 610	34 410	200	0.6%	154 763
Bonuses		-	11 677	11 677	-	-	162	(162)	-100.0%	11 677
Allowance										
Accommodation, Travel and Incidental								-		
Cellular and Telephone		-	75	75	10	29	19	10	52.8%	75
Housing Benefits		-	802	802	57	171	211	(40)	-18.8%	802
Non-pensionable								-		
Travel or Motor Vehicle		-	8 912	8 912	639	1 915	2 161	(246)	-11.4%	8 912
Voluntary Work								-		
Total Allowance		-	9 789	9 789	706	2 115	2 391	(276)		9 789
Service Related Benefits										
Acting		-	1 081	1 081	23	171	162	10	6.1%	1 081
Bonus								-		
Danger Allowance								-		
Entertainment								-		
Fire Brigade								-		
In-kind Benefits								-		
Leave Pay		-	2 587	2 587	-	-	487	(487)	-100.0%	2 587
Lifeguard/Duty Squads								-		
Long Service Award		-	740	740	62	185	185	-		740
Overtime		-	7 545	7 545	(91)	1 276	1 829	(553)	-30.2%	7 545
Scarcity		-	448	448	40	121	97	23	24.0%	448
Standby Allowance		-	6 196	6 196	(55)	1 016	1 449	(433)	-29.9%	6 196
Tools Allowance								-		
Uniform-Special-Protective Clothing								-		
Leave gratuity								-		
Long Term Service Award								-		
Total Service Related Benefits		-	18 597	18 597	(20)	2 769	4 209	(1 440)		18 597
Total Salaries and Allowances		-	195 607	194 827	12 514	39 494	41 172			194 827
Social Contributions										
Bargaining Council		-	102	102	6	18	25	(7)	-27.1%	102
Group Life Insurance		-	3 064	3 064	232	693	710	(17)	-2.4%	3 064
Medical		-	10 085	10 085	789	2 372	2 301	71	3.1%	10 085
Pension		-	25 647	25 647	1 892	5 655	5 943	(288)	-4.8%	25 647
Unemployment Insurance		-	959	959	87	253	231	21	9.2%	959
Total Social Contributions		-	39 857	39 857	3 005	8 991	9 210	(220)		39 857
Post-retirement Benefit										
Medical		-	2 148	2 148	-	-	532	(532)	-100.0%	2 148
Other Benefits								-		
Pension								-		
Total Post-retirement Benefit	4	-	2 148	2 148	-	-	532	(532)		2 148
Sub-Total		-	237 612	236 832	15 520	48 485	50 914	(752)		236 832
Less: Employees costs capitalised to PPE								-		
Total Employee Related Cost	1,5	-	237 612	236 832	15 520	48 485	50 914	(752)		236 832
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary								-		
Cell phone Allowance		-	684	684	51	153	173	(20)	-11.8%	684
Housing Allowance								-		
In-kind Benefits								-		
Market Related Non-pensionable Allowance								-		
Motor Vehicle Allowance		-	520	520	41	124	126	(2)	-1.9%	520
Office-bearer Allowance		-	6 862	6 862	544	1 633	1 594	39	2.5%	6 862
Out of pocket Expenses								-		
Travelling Allowance		-	88	88	7	21	20	0	2.4%	88
Use of Personal Facilities								-		
Total Allowances and Service Related Benefits		-	8 154	8 154	643	1 930	1 913			8 154
Social Contributions										
Medial Aid Benefits		-	20	20	2	5	-	5	#DIV/0!	20
Pension Fund Contributions		-	98	98	8	23	22	1	6.7%	98
Total Social Contributions		-	118	118	9	28	22	6		118
Total Remuneration of Councillors	1,5	-	8 272	8 272	653	1 958	1 935	6		8 272

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Bulk Purchases - Electricity										
ESKOM		-	200 775	200 775	21 681	42 722	50 194	(7 472)	-14.9%	200 775
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	1	-	200 775	200 775	21 681	42 722	50 194	(7 472)		200 775
Inventory Consumed										
Agricultural								-		
Consumables		-	19 153	18 303	1 584	3 531	1 994	1 536	77.0%	18 303
Finished Goods								-		
Housing Stock								-		
Land								-		
Materials and Supplies								-		
Water		-	10 000	10 000	710	1 278	1 457	(179)	-12.3%	10 000
Sub-total		-	29 153	28 303	2 294	4 809	3 452	1 357		28 303
Less: Capitalisation of inventory consumed								-		
Total Inventory Consumed	1	-	29 153	28 303	2 294	4 809	3 452	1 357		28 303
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		-	1 574	1 574	131	394	394	-		1 574
Shared Services								-		
Waste Management		-	8 806	8 806	734	2 201	2 201	-		8 806
Waste Water Management		-	4 145	4 145	345	1 036	1 036	-		4 145
Water		-	6 137	6 137	511	1 534	1 534	-		6 137
Non Specific Accounts								-		
Total Trade and Other Receivables from Exchange Transactions		-	20 662	20 662	1 722	5 166	5 166	-		20 662
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	1 172	3 517	3 517	-		14 069
Residential Sectional Title Garages								-		
Sport Clubs and Fields								-		
Vacant Land								-		
Total Property Rates		-	14 069	14 069	1 172	3 517	3 517	-		14 069
Service Charges										
Service Charges General								-		
Electricity								-		
Waste Management								-		
Waste Water Management								-		
Water								-		
Total Service Charges		-	-	-	-	-	-	-		-
Non Specific Accounts		-	15 969	15 969	1 331	3 992	3 992	-		15 969
Total Other Receivables from Non-exchange Revenue		-	30 038	30 038	2 503	7 510	7 510	-		30 038
Total Debt Impairment	1	-	50 700	50 700	4 225	12 675	12 675	-		50 700
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		-	547	547	46	137	137	-		547
Total Amortisation		-	547	547	46	137	137	-		547
Depreciation										
Biological or Cultivated Assets								-		
Coastal Infrastructure								-		
Community Assets		-	3 717	3 717	310	929	929	-		3 717
Computer Equipment		-	1 061	1 061	88	265	265	-		1 061
Electrical Infrastructure		-	3 927	3 927	327	982	982	-		3 927
Furniture and Office Equipment		-	826	826	69	206	206	-		826
Heritage Assets								-		
Information and Communication Infrastructure								-		
Investment Property		-	52	52	4	13	13	-		52
Land								-		
Libraries								-		
Living resources								-		
Machinery and Equipment		-	915	915	76	229	229	-		915
Other Assets		-	1 094	1 094	91	274	274	-		1 094
Rail Infrastructure								-		
Roads Infrastructure		-	5 594	5 594	466	1 399	1 399	-		5 594
Sanitation Infrastructure		-	4 402	4 402	367	1 100	1 100	-		4 402
Solid Waste Infrastructure		-	1 044	1 044	87	261	261	-		1 044
Storm water Infrastructure		-	968	968	81	242	242	-		968
Transport Assets		-	3 312	3 312	276	828	828	-		3 312
Water Supply Infrastructure		-	5 857	5 857	488	1 464	1 464	-		5 857
Zoo, Marine and Non-biological Animals								-		
Total Depreciation		-	32 769	32 769	2 731	8 192	8 192	-		32 769

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards								-		
Advertising, Publicity and Marketing		-	952	952	83	133	244	(110)	-45.3%	952
Assets less than the Capitalisation Threshold		-	799	799	50	88	117	(29)	-24.6%	799
Atmospheric Emission Licence								-		
Bank Charges, Facility and Card Fees		-	1 315	1 315	115	323	301	23	7.5%	1 315
Bargaining Council								-		
Bond Issue Amortisation Costs								-		
Brokers Fees								-		
Bursaries (Employees)		-	209	209	-	-	-	-		209
Cash Discount								-		
Cleaning Services								-		
Commission		-	2 779	2 779	172	333	266	67	25.2%	2 779
Communication		-	3 226	3 226	201	484	660	(176)	-26.6%	3 226
Contribution to Provisions		-	-	-	-	-	-	-		-
Copy Right Fees								-		
Cost relating to the Sale of Houses								-		
Courier and Delivery Services								-		
Deeds		-	27	27	1	2	4	(2)	-53.1%	27
Drivers Licences and Permits								-		
Dumping Fees (District Council)								-		
Electricity Compliance Certificate								-		
Entertainment		-	63	63	0	7	15	(8)	-52.9%	63
Entrance Fees								-		
Environmental Levy								-		
Eskom Connection Fees								-		
External Audit Fees		-	5 000	5 000	20	20	-	20	#DIV/0!	5 000
External Computer Service		-	6 068	6 068	2 192	3 245	809	2 436	301.2%	6 068
Fines and Penalties		-	-	-	-	-	-	-		-
Firearm Handling Fees								-		
Freight Services								-		
Full Time Union Representative		-	145	145	10	20	23	(3)	-14.1%	145
Hire Charges		-	3 961	3 961	81	159	103	56	54.3%	3 961
Honoraria (Voluntarily Workers)								-		
Indigent Relief								-		
Insurance Underwriting		-	2 610	2 610	1	1 398	1 382	16	1.1%	2 610
Capitalisation of Wet Fuel Costs (Credit Account)								-		
Land Alienation Costs		-	-	-	-	-	-	-		-
Learnerships and Internships		-	1 110	1 110	261	355	487	(132)	-27.1%	1 110
Levies Paid - Water Resource Management Charges								-		
Licences		-	560	560	30	60	136	(76)	-56.0%	560
Management Fee								-		
Municipal Services		-	10 029	10 029	365	692	2 110	(1 418)	-67.2%	10 029
Office Decorations								-		
Parking Fees								-		
Permits								-		
Personnel Agency Fees [Personnel Recruitment Costs]								-		
Printing, Publications and Books		-	339	339	6	6	81	(76)	-92.8%	339
Professional Bodies, Membership and Subscription		-	2 307	2 307	5	1 620	1 650	(30)	-1.8%	2 307
Registration Fees		-	578	1 028	24	107	572	(466)	-81.4%	1 028
Remuneration to Section 79 Committee Members								-		
Repayment of Forfeited Deposits								-		
Resettlement Cost		-	63	63	-	-	-	-		63
Rewards Incentives								-		
Road Worthy Test								-		
Samples and Specimens								-		
Search Fees								-		
Seating Allowance for Traditional Leaders								-		
Servitudes and Land Surveys		-	54	54	-	-	-	-		54
Signage		-	397	397	3	5	25	(20)	-78.9%	397
Skills Development Fund Levy		-	1 496	1 496	145	426	329	96	29.3%	1 496
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	2	2	12	(10)	-86.5%	48
Travel and Subsistence		-	2 095	2 095	223	467	585	(118)	-20.2%	2 095
Uniform and Protective Clothing		-	1 079	1 079	208	353	183	170	92.5%	1 079
Vehicle Tracking		-	351	351	49	49	56	(7)	-12.5%	351
Ward Committees		-	-	-	-	-	-	-		-
Warrantees and Guarantees								-		
Wet Fuel		-	6 749	6 749	710	2 041	1 847	193	10.5%	6 749
Witness Fees								-		
Workmens Compensation Fund		-	1 150	1 150	-	-	-	-		1 150
Total Operational Cost		-	55 556	56 006	4 956	12 395	11 997	398	3.3%	56 006

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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	37	116	-	116	#DIV/0!	414
Transport Assets								-		
Zoo, Marine and Non-biological Animals								-		
Total Operational Leases		-	414	414	37	116	-	116	#DIV/0!	414
Discontinued Operations								-		
Statutory Payments other than Income Taxes								-		
Total Operational Cost and Other Cost	1	-	55 970	56 420	4 993	12 510	11 997	513	4.3%	56 420
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	1	-	-	-	-	-	-	-		-
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	-	-	1	(1)	-100.0%	5
Total Water Losses		-	5	5	-	-	1	(1)		5
Fair Value Adjustment										
Actuarial Assessments								-		
Leave Gratuity								-		
Long Service Awards		-	1 014	1 014	-	-	254	(254)	-100.0%	1 014
Medical		-	2 188	2 188	-	-	547	(547)	-100.0%	2 188
Pension Funds								-		
Total Actuarial Assessments		-	3 202	3 202	-	-	800	(800)	-100.0%	3 202
Biological Assets								-		
Heritage Assets								-		
Interest rate Swaps								-		
Investment Property								-		
Investments								-		
Living resources								-		
Total Fair Value Adjustment		-	3 202	3 202	-	-	800	(800)	-100.0%	3 202
Foreign Exchange								-		
Discontinued Operations and Disposals of Non-current Assets								-		
Contributions to Provisions for landfill sites								-		
Total Other Losses	1	-	3 207	3 207	-	-	802	(802)	-100.0%	3 207
Total Expenditure		-	718 621	720 056	56 883	138 685	156 447	(16 102)	-10.3%	720 056
Surplus/(Deficit)		-	(1 710)	(928)	(7 448)	57 049	32 589			(928)
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	33 843	3 025	5 279	6 769	(1 490)	-22.0%	33 843
Non-Profit Institutions								-		
Parent Municipality								-		
Private Enterprises								-		
Provincial Governments		-	2 870	2 870	-	27	1 160	(1 133)	-97.7%	2 870
Public Corporations								-		
Total Transfers and subsidies - capital (monetary allocations)		-	32 430	36 713	3 025	5 306	7 929	(2 623)	-33.1%	36 713

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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		-	30 720	35 785	(4 423)	62 355	40 518	21 838	0.5389601	35 785
Income Tax										
Continuing Operations								-		
Discontinued Operations								-		
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	30 720	35 785	(4 423)	62 355	40 518			35 785
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		-	30 720	35 785	(4 423)	62 355	40 518	-		35 785
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent-subsidiary Transactions								-		
Surplus/(Deficit) for the year		-	30 720	35 785	(4 423)	62 355	40 518	-		35 785
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	78 291	78 291	4 702	15 450	16 926	(1 476)	-8.7%	78 291
Inventory Consumed (Project Maintenance)		-	11 410	10 560	850	1 900	(28)	1 928	-6909.9%	10 560
Contracted Services		-	9 331	10 121	573	903	1 710	(807)	-47.2%	10 121
Operational Costs		-	4 837	4 837	1 769	1 976	640	1 337	209.0%	4 837
Total Repairs and Maintenance Expenditure	9	-	103 868	103 808	7 894	20 230	19 248	982	5.1%	103 808

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 200	2 320	1 221	1 082	903	1 146	5 264	6 933	23 069	15 328	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 258	2 091	976	323	289	290	1 462	1 931	18 619	4 294	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 002	3 105	4 547	1 446	1 802	844	5 074	20 312	47 133	29 479	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 030	963	657	616	513	487	2 855	4 592	12 714	9 063	–	–
Receivables from Exchange Transactions - Waste Management	1600	5 102	2 324	1 565	1 245	1 101	1 104	6 273	11 026	29 740	20 749	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(235)	–	–	–	–	–	–	–	(235)	–	–	–
Interest on Arrear Debtor Accounts	1810	636	746	720	703	678	578	3 327	5 614	13 002	10 900	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 557)	871	578	321	388	20	120	1 422	(836)	2 272	–	–
Total By Income Source	2000	28 437	12 420	10 264	5 737	5 674	4 468	24 376	51 831	143 206	92 085	–	–
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	847	883	2 363	603	535	555	3 303	9 046	18 135	14 043	–	–
Commercial	2300	12 465	3 113	1 699	1 239	1 521	584	2 693	12 908	36 222	18 946	–	–
Households	2400	15 124	7 645	5 704	3 892	3 284	3 328	18 379	29 876	87 233	58 760	–	–
Other	2500	1	779	498	3	334	–	–	0	1 615	337	–	–
Total By Customer Group	2600	28 437	12 420	10 264	5 737	5 674	4 468	24 376	51 831	143 206	92 085	–	–

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		—	215 410	204 660	9 696	70 021	14	70 007	509178.1%	204 660
Cash at Bank		—	(34 148)	22 848	(5 865)	(30 495)	25 214	(55 709)	-220.9%	22 848
Cash on Hand		—	20	20	(3)	27	—	27	#DIV/0!	20
Total Cash and Cash Equivalents		-	181 282	227 528	3 828	39 552	25 228	14 324	56.8%	227 528
Short term Investments								-		
Deposit Taking Institutions								-		
Trade and other receivables from exchange transactions										
Electricity		-	20 798	25 714	(5 329)	1 648	297	1 351	454.7%	25 714
Waste Management		-	42 791	37 562	782	4 936	3 381	1 555	46.0%	37 562
Waste Water Management		-	16 038	14 963	311	2 314	1 134	1 180	104.0%	14 963
Water		-	31 919	29 551	(493)	3 660	1 930	1 730	89.7%	29 551
Other trade receivables from exchange transactions		-	30 081	24 835	(133)	(7 282)	6 777	(14 059)	-207.5%	24 835
VAT Receivable Input Tax Accrual		-	262	5 824	240	764	-	764	#DIV/0!	5 824
Gross: Trade and other receivables from exchange transactions		-	141 889	138 449	(4 622)	6 040	13 519	(7 479)	-55.3%	138 449
Less: Impairment for debt										
Impairment for Electricity		-	(5 119)	(4 500)	(52)	459	(394)	853	-216.7%	(4 500)
Impairment for Waste Management		-	(25 217)	(21 134)	825	1 706	(2 201)	3 908	-177.5%	(21 134)
Impairment for Waste Water Management		-	(11 908)	(9 664)	(331)	395	(1 036)	1 431	-138.1%	(9 664)
Impairment for Water		-	(18 216)	(16 158)	(292)	(980)	(1 534)	554	-36.1%	(16 158)
Impairment for other trade receivalbes from exchange transactions		-	(9 188)	(12 864)	184	(4 651)	-	(4 651)	#DIV/0!	(12 864)
Total Less: Impairment for debt		-	(69 648)	(64 321)	334	(3 071)	(5 166)	2 094	-40.5%	(64 321)
Total net Trade and other receivables from Exchange Transactions		-	72 241	74 128	(4 288)	2 969	8 353	(5 384)	-64.5%	74 128
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		-	64 126	64 354	(1 949)	16 635	6 408	10 227	159.6%	64 354
Business and Commercial Properties		-	25 672	42 343	(3 142)	13 710	(3)	13 713	-448277.9%	42 343
Industrial Properties		-	8 058	12 229	(192)	4 468	61	4 407	7248.2%	12 229
Mining Properties								-		
Public Benefit Organisations								-		
Public Service Infrastructure Properties		-	-	-	-	-	-	-		-
Public Service Purposes Properties		-	-	-	-	-	-	-		-
Residential Properties		-	(43 491)	(65 856)	(3 155)	(31 572)	(3 888)	(27 684)		(65 856)
Residential Sectional Title Garages								-		
Sports Clubs and Fields		-	-	-	-	-	-	-		-
Vacant Land		-	-	-	-	-	-	-		-
Property Rates General								-		
Gross: Property rates		-	54 365	53 070	(8 437)	3 240	2 578	662	25.7%	53 070
Less: Impairment of Property rates		-	(36 219)	(26 989)	(1 168)	6 481	(3 517)	9 998	-284.3%	(26 989)
Net Property rates		-	18 146	26 081	(9 605)	9 722	(939)	10 661	-1135.2%	26 081
Other receivables from non-exchange transactions		-	64 277	48 637	1 006	(9 525)	4 038	(13 564)	-335.9%	48 637
Less:Impairment for other receivables from non-exchange transactions		-	(56 500)	(41 985)	(1 331)	10 523	(3 992)	14 516	-363.6%	(41 985)
Net other receivables from non-exchange transactions		-	7 776	6 652	(325)	998	46	952	2079.2%	6 652
Total net Receivables from non-exchange transactions		-	25 922	32 733	(9 930)	10 720	(893)	11 613	-1300.0%	32 733
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-subsiary 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 SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Inventory										
Agricultural								-		
Consumables		-	4 576	6 287	2 434	3 012	-	3 012	#DIV/0!	6 287
Finished Goods		-	222	230	-	8	-	8	#DIV/0!	230
Housing Stock										
Land								-		
Materials and Supplies		-	-	-	-	-	-	-		-
Water		-	(10)	(5)	-	-	(1 459)	1 459	-100.0%	(5)
Work-in-progress		-	-	-	-	31	-	31	#DIV/0!	-
Total Inventory		-	4 787	6 512	2 434	3 052	(1 459)	4 511	-309.2%	6 512
VAT Receivable										
Input Tax Capital		-	281	-	-	-	-	-		-
Input Tax General		-	2 874	-	-	-	-	-		-
VAT Control (Receivable)		-	6 705	2 312	1 309	(896)	-	(896)	#DIV/0!	2 312
Total VAT Receivable		-	9 861	2 312	1 309	(896)	-	(896)		2 312
Other current assets										
Construction Contracts and Receivables								-		
Control, Clearing and Interface Accounts		-	(219)	(513)	(51)	(1 184)	-	(1 184)	#DIV/0!	(513)
Deposits		-	698	727	-	29	-	29	#DIV/0!	727
Fair Value Adjustments								-		
Income Tax Receivable								-		
Operating Lease - Straight Lining		-	-	0	-	0	-	0	#DIV/0!	0
Intercompany/Parent-subsidiary Transactions								-		
Total Other current assets		-	479	215	(51)	(1 155)	-	(1 155)		215
Total Current Assets		-	294 571	343 428	(6 698)	54 242	31 229	23 012		343 428
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	-	-	6 275	(6 275)	-100.0%	18 659
Less: Accumulated Depreciation		-	(915)	(915)	(4)	(12)	(13)	1	-5.4%	(915)
Less: Accumulated Impairment								-		
Total Investment Property		-	17 743	17 744	(4)	(12)	6 262	(6 274)		17 744
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	3	-	1 117 314	1 116 657	7 221	8 146	22 159	(14 013)	-63.2%	1 116 657
Leases recognised as Property, Plant and Equipment								-		
Less: Accumulated Depreciation		-	(368 112)	(364 428)	(2 726)	(4 495)	(8 179)	3 684	-45.0%	(364 428)
Less: Accumulated Impairment								-		
Total Property, Plant and Equipment	2	-	749 202	752 229	4 495	3 652	13 980	(10 328)		752 229
Construction Work-in-progress										
Acquisitions		-	160	-	-	-	-	-		-
Opening Balance		-	47 473	56 324	-	9 049	-	9 049	#DIV/0!	56 324
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	2	-	47 633	56 324	-	9 049	-	9 049	#DIV/0!	56 324
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
Less: Accumulated Impairment								-		
Total Heritage Assets		-	454	454	-	-	-	-		454
Intangible Assets										
Intangible Assets at Cost / Revaluation		-	7 671	971	-	(6 700)	-	(6 700)	#DIV/0!	971
Less: Accumulated Amortisation		-	(6 267)	(1 400)	(46)	4 730	(137)	4 867	-3559.0%	(1 400)
Less: Accumulated Impairment								-		
Total Intangible Assets		-	1 405	(429)	(46)	(1 970)	(137)	(1 834)	1340.9%	(429)

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Trade and other receivables from exchange transactions										
Electricity		-	(7 439)	(1 595)	274	(63)	(6 777)	6 714	-99.1%	(1 595)
Property Rental Debtors								-		
Service Charges		-	3 100	2 889	(3)	(37)	-	(37)	#DIV/0!	2 889
Waste Management								-		
Waste Water Management								-		
Water								-		
Total Trade and other Receivables from Exchange Transactions		-	(4 340)	1 294	271	(100)	(6 777)	6 676	-98.5%	1 294
Non-current Receivables from Non-exchange Transactions										
Associates								-		
Bursary Obligations								-		
Car								-		
Computer and Electronic Equipment								-		
Employee Benefits								-		
Finance Lease Receivable								-		
Housing Land Sales								-		
Housing Loans								-		
Housing Selling Schemes								-		
Intercompany/Parent-subsiary 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-subsiary 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	827 616	4 716	10 617	13 328	(2 711)	-20.3%	827 616
TOTAL ASSETS		-	1 106 668	1 171 044	(1 982)	64 859	44 557	20 302	45.6%	1 171 044
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	13 369	-	(21 022)	-	(21 022)	#DIV/0!	13 369
Current portion of Operating Lease Liabilities		-	76	66	-	(10)	-	(10)	#DIV/0!	66
Unamortised Premium on Long-term Debts								-		
Total Financial Liabilities		-	20 061	13 435	-	(21 032)	-	(21 032)	#DIV/0!	13 435
Consumer Deposits										
Building Plans		-	-	-	-	0	-	0	#DIV/0!	-
Buying Card								-		
Electricity								-		
Hiring of Decorative Items								-		
Library Books								-		
Posters		-	33	38	2	5	-	5	#DIV/0!	38
Refuse		-	13 115	13 422	69	174	-	174	#DIV/0!	13 422
Rental Properties		-	124	159	7	3	-	3	#DIV/0!	159
Sewer								-		
Street Closure								-		
Valuation Appeal								-		
Water								-		
Wayleave								-		
Total Consumer Deposits		-	13 272	13 619	77	183	-	183	#DIV/0!	13 619

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Trade and Other Payable Exchange Transactions										
Accrued Interest		-	11	-	-	12	-	12	#DIV/0!	-
Advance Payments		-	8 160	7 386	(2 858)	497	-	497	#DIV/0!	7 386
Affiliates, Related Parties and Associated Companies								-		
Agency Fees Payable								-		
Auditor-General of South Africa		-	-	50	-	(50)	-	(50)	#DIV/0!	50
Bonus		-	(21 063)	(11 347)	-	-	(79)	79	-100.0%	(11 347)
Compensation Commission (COID)								-		
Control, Clearing and Interface Accounts		-	34 994	18 135	3 780	5 202	1 714	3 488	203.5%	18 135
Deferred Revenue								-		
Dividends Declared								-		
Electricity Bulk Purchase		-	19 770	-	-	-	-	-		-
Fair Value Adjustment								-		
Intercompany/Parent-subsidiary Transactions								-		
Leave Accrual		-	-	-	-	-	-	-		-
Long Service Award		-	(15 593)	(8 233)	-	-	(1 992)	1 992	-100.0%	(8 233)
Municipal Debt Relief								-		
Overtime		-	14 871	8 271	(778)	(690)	1 807	(2 497)	-138.2%	8 271
Payables and Accruals		-	17 511	58 092	1 431	(14 890)	-	(14 890)	#DIV/0!	58 092
PAYE Deductions								-		
Pension and Retirement Contributions								-		
Retentions		-	97	86	-	13	-	13	#DIV/0!	86
Standby		-	(11 742)	(5 568)	(618)	(640)	(1 449)	810	-55.9%	(5 568)
Tender documentation								-		
Unallocated Deposits		-	3 617	4 264	18	420	-	420	#DIV/0!	4 264
Water Inventory Bulk Purchases		-	-	-	-	-	-	-		-
VAT Payables Output Tax Accrual		-	7 890	10 565	(264)	476	-	476	#DIV/0!	10 565
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	(3 520)	(5 014)	-	(1 494)	-	(1 494)	#DIV/0!	(5 014)
Total Trade and Other Payable Exchange Transactions	2, 5	-	55 003	76 688	710	(11 143)	-	(11 143)	#DIV/0!	76 688
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital								-		
Operational		-	-	-	-	-	-	-		-
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-		-
Transfers and Subsidies Unspent										
Capital		-	11 683	2 796	1 432	10 840	-	10 840	#DIV/0!	2 796
Operational		-	(395)	895	381	6 066	-	6 066	#DIV/0!	895
Total Transfers and Subsidies Unspent		-	11 289	3 691	1 813	16 906	-	16 906	#DIV/0!	3 691
VAT Payables Output Tax Accrual		-	-	-	(31)	1	-	1	#DIV/0!	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment								-		
Total Trade and Other Payable Non-exchange Transactions	2	-	11 289	3 691	1 782	16 907	-	16 907	#DIV/0!	3 691
Provision										
Alien Vegetation								-		
Bonus		-	5 909	6 369	-	430	-	430	#DIV/0!	6 369
Decommissioning, Restoration and Similar Liabilities								-		
Ex-gratia Pension								-		
Insurance Claims								-		
Leave		-	12 585	13 390	(10)	756	-	756	#DIV/0!	13 390
Litigation		-	-	-	-	-	-	-		-
Pension Fund Investment Return Shortfall								-		
Staff Parity								-		
Impairment								-		
Total Provision		-	18 494	19 759	(10)	1 186	-	1 186	#DIV/0!	19 759
VAT Payable										
VAT Payable: Output Tax		-	7 455	11 868	(79)	4 452	-	4 452	#DIV/0!	11 868
VAT Payable: VAT Control		-	-	-	178	828	-	828	#DIV/0!	-
Total VAT Payable		-	7 455	11 868	99	5 280	-	5 280	#DIV/0!	11 868
Other current liabilities										
Employee Benefits										
Post-employment Benefits		-	1 791	1 886	-	95	-	95	#DIV/0!	1 886
Other Long-Term Benefits		-	1 033	901	-	(132)	-	(132)	#DIV/0!	901
Termination Benefits								-		
Total Employee Benefits		-	2 824	2 787	-	(37)	-	(37)	#DIV/0!	2 787
Deferred Tax Liabilities								-		
Income Tax Payable								-		
Intercompany/Parent-subsidiary Transactions								-		
Total Other current liabilities		-	2 824	2 787	-	(37)	-	(37)	#DIV/0!	2 787
Total Current Liabilities		-	128 397	141 847	2 659	(8 657)	-	(8 657)	#DIV/0!	141 847

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		-	159 071	156 093	-	21 029	-	21 029	#DIV/0!	156 093
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	4	-	159 071	156 093	-	21 029	-	21 029	#DIV/0!	156 093
Operating Lease Liability								-		
Total Financial Liabilities		-	159 071	156 093	-	21 029	-	21 029		156 093
Provisions										
Alien Vegetation								-		
Bonus								-		
Decommissioning, Restoration and Similar Liabilities		-	123 898	134 617	-	10 718	2 425	8 292	341.9%	134 617
Ex-gratia Pension								-		
Impairment								-		
Insurance Claims								-		
Leave								-		
Litigation								-		
Pension Fund Investment Return Shortfall								-		
Staff Parity								-		
Total Provisions		-	123 898	134 617	-	10 718	2 425	8 292	341.9%	134 617
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	60 063	(159)	6 443	1 415	5 028	355.3%	60 063
Other Long-Term Benefits		-	8 689	9 169	(59)	1 106	199	907	455.7%	9 169
Termination Benefits								-		
Total Employee Benefits		-	61 738	69 232	(218)	7 549	1 614	5 935	367.7%	69 232
Deferred Tax Liabilities								-		
Intercompany/Parent-subsiary Transactions								-		
Total Other non-current liabilities		-	61 738	69 232	(218)	7 549	1 614	5 935	367.7%	69 232
Total non current liabilities		-	344 707	359 942	(218)	39 296	4 040	35 256	872.8%	359 942
TOTAL LIABILITIES		-	473 104	501 789	2 441	30 639	4 040	26 599	658.5%	501 789

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
CHANGES IN NET ASSETS		-	633 564	669 255	(4 423)	34 220	40 518	(6 297)	-15.5%	669 255
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		-	-	-	-	-	-	-		-
Correction of Prior Period Error		-	-	-	-	-	-	-		-
Depreciation Offsets								-		
Opening Balance		-	535 538	557 021	-	(37 278)	-	(37 278)	#DIV/0!	557 021
Transfers to/from operating revenue and expenditure		-	30 720	35 785	(4 423)	62 355	40 518	21 838	53.9%	35 785
Transfers to/from Reserves								-		
Total Accumulated Surplus/(Deficit)	1	-	566 258	592 806	(4 423)	25 078	40 518	(15 440)	-38.1%	592 806
Reserves and Funds										
Capital Replacement Reserve		-	67 045	76 188	-	9 143	-	9 143	#DIV/0!	76 188
Capitalisation Reserve								-		
Compensation for Occupational Injuries and Diseases								-		
Employee Benefit Reserve								-		
Housing Development Fund		-	261	261	-	-	-	-		261
Investment in associate account								-		
Non-current Provisions Reserve								-		
Revaluation Reserve								-		
Self Insurance Reserve								-		
Valuation Reserve								-		
Total Reserves and Funds	2	-	67 306	76 449	-	9 143	-	9 143	#DIV/0!	76 449
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	2	-	-	-	-	-	-	-		-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	633 564	669 255	(4 423)	34 220	40 518	(6 297)		669 255

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 685	–	–	–	–	–	–	–	1 685	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	433	–	–	–	–	–	–	–	433	–
Medical Aid deductions	0950									–	
Total By Customer Type	1000	2 118	–	–	–	–	–	–	–	2 118	–

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC7 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	-1%	Test	Test
	Service charges - Water	-6%	Test	Test
	Service charges - Waste Water Management	-5%	Test	Test
	Service charges - Waste management	1%	Test	Test
	Sale of Goods and Rendering of Services	31%	Test	Test
	Agency services	-46%	Test	Test
	Interest		Test	Test
	Interest earned from Receivables	-5%	Test	Test
	Interest from Current and Non Current Assets	-11%	Test	Test
	Dividends		Test	Test
	Rent on Land		Test	Test
	Rental from Fixed Assets	16%	Test	Test
	Licence and permits	608%	Test	Test
	Operational Revenue	-59%	Test	Test
	Non-Exchange Revenue			
	Property rates	-6%	Test	Test
	Surcharges and Taxes		Test	Test
	Fines, penalties and forfeits	0%	Test	Test
	Licence and permits	-100%	Test	Test
	Transfers and subsidies - Operational	42%	Test	Test
	Interest	-19%	Test	Test
	Fuel Levy		Test	Test
	Operational Revenue	-16%	Test	Test
	Gains on disposal of Assets	51%	Test	Test
	Other Gains	-100%	Test	Test
	Discontinued Operations		Test	Test
2	Discontinued Operations			
	Employee related costs	-5%	Test	Test
	Remuneration of councillors	1%	Test	Test
	Bulk purchases - electricity	-15%	Test	Test
	Inventory consumed	39%	Test	Test
	Debt impairment		Test	Test
	Depreciation and amortisation		Test	Test
	Interest	-100%	Test	Test
	Contracted services	-38%	Test	Test
	Transfers and subsidies	-34%	Test	Test
	Irrecoverable debts written off		Test	Test
	Operational costs	4%	Test	Test
	Losses on Disposal of Assets		Test	Test
	Other Losses	-100%	Test	Test
3	Capital Expenditure			
	Governance and administration	2%	Test	Test
	Community and public safety	-64%	Test	Test
	Economic and environmental services	-19%	Test	Test
	Trading services	-59%	Test	Test
	Other		Test	Test
4	Financial Position			
	Current assets	195%	Test	Test
	Non current assets	0%	Test	Test
	Current liabilities	1%	Test	Test
	Non current liabilities	-1%	Test	Test
5	Cash Flow			
	OPERATING ACTIVITIES		Test	Test
	Receipts	14%	Test	Test
	Payments	-39%	Test	Test
	INVESTING ACTIVITIES		Test	Test
	Receipts	#DIV/0!	Test	Test
	Payments		Test	Test
	FINANCING ACTIVITIES		Test	Test
	Receipts		Test	Test
	Payments		Test	Test
6	Measureable performance			
			Test	Test
			Test	Test
			Test	Test
			Test	Test
7	Municipal Entities			
			Test	Test
			Test	Test
			Test	Test
			Test	Test

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.2%	9.2%	2.0%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	29.6%	28.5%	27.0%	341.1%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	48.5%	47.7%	39.1%	47.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	229.4%	242.1%	326.6%	242.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	141.2%	160.4%	235.1%	160.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	13.2%	15.1%	53.1%	15.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	-0.7%	2.4%	0.4%	2.4%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		34.0%	34.0%	34.0%	34.0%	34.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	22.0%	22.0%	22.0%	22.0%	22.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	22.0%	22.0%	22.0%	22.0%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	33.1%	32.9%	24.8%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.2%	0.2%	0.6%	0.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	9.2%	9.2%	1.4%	5.7%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		43.0%	43.0%	43.0%	43.0%	43.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		43.0%	43.0%	43.0%	43.0%	43.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		43.0%	43.0%	43.0%	43.0%	43.0%

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Calculations							
Financial liabilities				159 071	156 093	135 396	156 093
Total Assets				1 106 668	1 171 044	1 141 969	1 171 044
Employee related costs				237 612	236 832	48 485	236 832
Repairs & Maintenance			1 211	1 211	1 211	1 211	1 211
Interest (finance charges)				32 742	32 742		32 742
Principal paid				14 403	14 403		14 403
Depreciation				33 316	33 316	2 776	8 272
Operating expenditure				718 621	720 056	138 685	720 056
Total Capital Expenditure				118 707	122 990	7 221	10 290
Borrowed funding for capital				35 100	35 100	1 950	35 100
Debt				307 161	319 138	272 317	319 138
Equity				633 564	669 255	695 825	669 255
Reserves and funds							
Borrowing				159 071	156 093	135 396	156 093
Current assets				294 571	343 428	395 389	343 428
Current liabilities				128 397	141 847	121 059	141 847
Monetary assets				181 282	227 528	284 615	227 528
Total Revenue (excluding capital transfers and contributions)				716 911	719 129	195 734	719 129
Transfers and subsidies - Operational							
Transfers and subsidies - capital (monetary allocations)				32 430	36 713	5 306	36 713
Debt service payments				10 297	10 297	2 017	5 236
Outstanding debtors (receivables)				94 302	108 370	103 922	108 370
Annual services revenue				500 678	500 678	40 360	129 552
Cash + investments	Including LT investments			181 282	227 528	284 615	227 528
Fixed operational expend. (monthly)			342	342	342	342	342
Longstanding debtors outstanding				(4 340)	1 294	7 971	1 294
Longstanding debtors recovered			31	31	31	31	31
Attorney collections			31	31	31	31	31

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	4 700	5 057	2 002	2 002	5 057	3 055	60.4%	2%
August	–	4 948	5 305	1 067	3 069	10 362	7 293	70.4%	3%
September	–	11 440	11 797	7 221	10 290	22 159	11 869	53.6%	9%
October	–	9 711	10 068	–		32 227	–		
November	–	11 612	11 969	–		44 196	–		
December	–	13 475	13 832	–		58 028	–		
January	–	8 745	9 102	–		67 130	–		
February	–	20 064	20 421	–		87 550	–		
March	–	12 314	12 671	–		100 221	–		
April	–	5 906	6 263	–		106 484	–		
May	–	15 792	16 149	–		122 633	–		
June	–	–	357	–		122 990	–		
Total Capital expenditure	–	118 707	122 990	10 290					

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<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>								-		
<u>Computer Equipment</u>		-	1 515	1 515	867	867	1 000	133	13.3%	1 515
Computer Equipment		-	1 515	1 515	867	867	1 000	133	13.3%	1 515
<u>Furniture and Office Equipment</u>		-	3 660	3 660	-	-	-	-		3 660
Furniture and Office Equipment		-	3 660	3 660	-	-	-	-		3 660
<u>Machinery and Equipment</u>		-	1 610	1 610	155	156	360	204	56.6%	1 610
Machinery and Equipment		-	1 610	1 610	155	156	360	204	56.6%	1 610
<u>Transport Assets</u>		-	7 500	7 500	773	773	-	(773)	#DIV/0!	7 500
Transport Assets		-	7 500	7 500	773	773	-	(773)	#DIV/0!	7 500
<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 Capital Expenditure on new assets	1	-	37 465	41 747	1 812	1 940	3 581	1 641	45.8%	41 747

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	4 904	4 904	1 183	1 457	1 266	(192)	-15.2%	4 904
Roads Infrastructure		-	1 000	1 000	81	92	60	(32)	-52.9%	1 000
Roads		-	1 000	1 000	81	92	60	(32)	-52.9%	1 000
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	450	450	-	153	-	(153)	#DIV/0!	450
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks								-		
LV Networks		-	450	450	-	153	-	(153)	#DIV/0!	450
Capital Spares								-		
Water Supply Infrastructure		-	3 454	3 454	1 101	1 213	1 206	(7)	-0.6%	3 454
Dams and Weirs								-		
Boreholes		-	210	210	-	-	-	-		210
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		-	3 244	3 244	1 101	1 213	1 206	(7)	-0.6%	3 244
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 SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
<u>Computer Equipment</u>		-	1 050	1 050	434	434	1 050	616	58.7%	1 050
Computer Equipment		-	1 050	1 050	434	434	1 050	616	58.7%	1 050
<u>Furniture and Office Equipment</u>		-	550	550	7	14	-	(14)	#DIV/0!	550
Furniture and Office Equipment		-	550	550	7	14	-	(14)	#DIV/0!	550
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets								-		
<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		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on renewal of existing assets	1	-	17 654	17 654	1 724	2 007	2 566	559	21.8%	17 654

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	70 282	70 232	4 329	13 576	13 824	248	1.8%	70 232
Roads Infrastructure		-	31 571	31 571	2 210	6 422	6 304	(118)	-1.9%	31 571
Roads		-	31 571	31 571	2 210	6 422	6 304	(118)	-1.9%	31 571
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	687	687	19	113	128	14	11.4%	687
Drainage Collection								-		
Storm water Conveyance		-	687	687	19	113	128	14	11.4%	687
Attenuation								-		
Electrical Infrastructure		-	19 843	19 793	1 293	4 079	3 655	(423)	-11.6%	19 793
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks		-	19 843	19 793	1 293	4 079	3 655	(423)	-11.6%	19 793
Capital Spares								-		
Water Supply Infrastructure		-	9 087	9 087	481	1 717	1 726	9	0.5%	9 087
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		-	9 087	9 087	481	1 717	1 726	9	0.5%	9 087
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	9 074	9 074	327	1 245	2 006	761	37.9%	9 074
Pump Station								-		
Reticulation		-	7 233	7 233	210	843	1 627	784	48.2%	7 233
Waste Water Treatment Works		-	1 841	1 841	116	402	379	(23)	-6.1%	1 841
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	20	20	-	-	5	5	100.0%	20
Landfill Sites		-	20	20	-	-	5	5	100.0%	20
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 SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<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>								-		
<u>Computer Equipment</u>		-	2 198	2 198	1 629	1 629	12	(1 617)	-14047.7%	2 198
Computer Equipment		-	2 198	2 198	1 629	1 629	12	(1 617)	-14047.7%	2 198
<u>Furniture and Office Equipment</u>		-	31	31	1	4	12	8	65.6%	31
Furniture and Office Equipment		-	31	31	1	4	12	8	65.6%	31
<u>Machinery and Equipment</u>		-	1 518	1 508	77	103	63	(41)	-65.3%	1 508
Machinery and Equipment		-	1 518	1 508	77	103	63	(41)	-65.3%	1 508
<u>Transport Assets</u>		-	3 413	3 413	244	420	391	(29)	-7.5%	3 413
Transport Assets		-	3 413	3 413	244	420	391	(29)	-7.5%	3 413
<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	1	-	103 868	103 808	7 894	20 230	19 248	(982)	-5.1%	103 808

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	21 792	21 792	1 816	5 448	5 448	-		21 792
Roads Infrastructure		-	5 594	5 594	466	1 399	1 399	-		5 594
Roads		-	5 594	5 594	466	1 399	1 399	-		5 594
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	968	968	81	242	242	-		968
Drainage Collection		-	968	968	81	242	242	-		968
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	3 927	3 927	327	982	982	-		3 927
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		-	3 927	3 927	327	982	982	-		3 927
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	5 857	5 857	488	1 464	1 464	-		5 857
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations		-	5 857	5 857	488	1 464	1 464	-		5 857
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	4 402	4 402	367	1 100	1 100	-		4 402
Pump Station								-		
Reticulation		-	4 402	4 402	367	1 100	1 100	-		4 402
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	1 044	1 044	87	261	261	-		1 044
Landfill Sites		-	220	220	18	55	55	-		220
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points		-	824	824	69	206	206	-		824
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 SC13d Monthly Budget Statement - depreciation by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	547	547	46	137	137	-		547
Servitudes								-		
Licences and Rights		-	547	547	46	137	137	-		547
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		-	547	547	46	137	137	-		547
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	1 061	1 061	88	265	265	-		1 061
Computer Equipment		-	1 061	1 061	88	265	265	-		1 061
Furniture and Office Equipment		-	826	826	69	206	206	-		826
Furniture and Office Equipment		-	826	826	69	206	206	-		826
Machinery and Equipment		-	915	915	76	229	229	-		915
Machinery and Equipment		-	915	915	76	229	229	-		915
Transport Assets		-	3 312	3 312	276	828	828	-		3 312
Transport Assets		-	3 312	3 312	276	828	828	-		3 312
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Depreciation	1	-	33 280	33 280	2 773	8 320	8 320	-		33 280

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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								-		
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
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		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on upgrading of existing assets	1	-	63 588	63 588	3 686	6 344	16 013	9 669	60.4%	63 588

WC013 Bergrivier - Supporting Table SC15 Monthly Budget Statement - Investments - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
														-
														-
														-
														-
														-
Municipality sub-total										-	-	-	-	-
Entities														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

WC013 Bergrivier - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M03 September

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Marketable Bonds										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Marketable Bonds		-	-	-	-	-	-	-		-
Non-annuity Loans										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Non-annuity Loans		-	-	-	-	-	-	-		-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Total Non-marketable Bonds		-	-	-	-	-	-	-		-
PPP Liabilities										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total PPP Liabilities		-	-	-	-	-	-	-		-
Securities										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps										
Total Borrowings	1	-	318 141	312 186	-	42 058	-	42 058	#DIV/0!	312 186

WC013 Bergrivier - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	86 538	88 256	1 132	34 138	22 064	12 074	54.7%	88 256
Local Government Equitable Share		-	77 595	77 595	-	32 331	19 399	12 932	66.7%	77 595
Municipal Disaster Recovery Grant								-		
Municipal Disaster Relief Grant		-	-	1 718	-	-	429	(429)	-100.0%	1 718
Energy Efficiency and Demand Side Management Grant		-	1 103	1 103	-	-	276	(276)	-100.0%	1 103
Local Government Financial Management Grant		-	2 000	2 000	496	579	500	79	15.7%	2 000
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	525	1 010	1 046	(36)	-3.5%	4 184
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	111	219	414	(195)	-47.2%	1 656
Regional Bulk Infrastructure Grant								-		
Rural Road Asset Management Systems Grant								-		
Urban Settlement Development Grant								-		
Urban Development Financing Grant								-		
Water Services Infrastructure Grant								-		
Provincial Government:		-	245	745	-	-	186	(186)	-100.0%	745
Infrastructure		-	245	745	-	-	186	(186)	-100.0%	745
Infrastructure								-		
Capacity Building								-		
Capacity Building								-		
District Municipality:		-	-	-	-	-	-	-		-
Infrastructure								-		
Infrastructure								-		
Capacity Building		-	-	-	-	-	-	-		-
Capacity Building								-		
Other grant providers:		-	-	-	-	-	-	-		-
Monetary								-		
In Kind								-		
Total Operating Transfers and Grants	5	-	86 784	89 001	1 132	34 138	22 250	11 888	53.4%	89 001
Capital Transfers and Grants										
National Government:		-	29 561	33 843	3 025	5 279	6 769	(1 490)	-22.0%	33 843
Municipal Disaster Recovery Grant								-		
Municipal Disaster Response Grant		-	-	4 282	-	-	1 071	(1 071)	-100.0%	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
Infrastructure Skills Development Grant								-		
Integrated Urban Development Grant								-		
Municipal Emergency Housing Grant								-		
Municipal Infrastructure Grant		-	22 205	22 205	3 025	5 279	5 698	(419)	-7.4%	22 205
Metro Informal Settlements Partnership Grant								-		
Neighbourhood Development Partnership Grant								-		
Public Transport Network Grant								-		
Regional Bulk Infrastructure Grant								-		
Rural Road Asset Management Systems Grant								-		
Urban Settlements Development Grant								-		
Urban Development Financing Grant								-		
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Provincial Government:		-	2 870	2 870	-	27	1 160	(1 133)	-97.7%	2 870
Infrastructure		-	870	870	-	-	870	(870)	-100.0%	870
Infrastructure								-		
Capacity Building		-	2 000	2 000	-	27	290	(263)	-90.8%	2 000
Capacity Building								-		
District Municipality:		-	-	-	-	-	-	-		-
Infrastructure								-		
Infrastructure								-		
Capacity Building		-	-	-	-	-	-	-		-
Capacity Building								-		
Other grant providers:		-	-	-	-	-	-	-		-
Monetary								-		
In Kind								-		
Total Capital Transfers and Grants	5	-	32 430	36 713	3 025	5 306	7 929	(2 623)	-33.1%	36 713
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	119 214	125 714	4 158	39 444	30 179	9 265	30.7%	125 714

WC013 Bergrivier - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	53 890	54 825	4 465	12 092	12 268	(177)	-1.4%	54 825
Local Government Equitable Share		–	46 920	46 920	3 670	10 605	10 584	21	0.2%	46 920
Municipal disaster recovery grant								–		
Municipal disaster relief grant		–	–	935	–	–	234	(234)	-100.0%	935
Energy efficiency and demand side management grant								–		
Local government financial management grant		–	2 000	2 000	435	514	332	182	54.9%	2 000
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	249	754	734	20		3 315
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	111	219	385	(166)	-43.2%	1 656
Regional bulk infrastructure grant								–		
Rural roads assets management systems grant								–		
Urban settlements development grant								–		
Urban Development Financing Grant										
Water services infrastructure grant								–		
Provincial Government:		–	14 023	14 523	686	2 074	2 938	(864)	-29.4%	14 523
Infrastructure		–	115	615	–	–	126	(126)	-100.0%	615
Infrastructure								–		
Capacity Building		–	13 908	13 908	686	2 074	2 812	(738)	-26.2%	13 908
Capacity Building								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure								–		
Infrastructure								–		
Capacity Building								–		
Capacity Building								–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Grants Received (Monetary)		–	–	–	–	–	–	–		–
Other Grants Received (In Kind)								–		
Total operating expenditure of Transfers and Grants:		–	67 913	69 348	5 151	14 166	15 207	(1 041)	-6.8%	69 348
Capital expenditure of Transfers and Grants										
National Government:		–	7 356	11 638	–	–	1 071	(1 071)	-100.0%	11 638
Municipal Disaster Recovery Grant								–		
Municipal Disaster Relief Grant		–	–	4 282	–	–	1 071	(1 071)	-100.0%	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
Infrastructure Skills Development Grant								–		
Integrated Urban Development Grant								–		
Municipal Emergency Housing Grant								–		
Municipal Infrastructure Grant		–	22 205	22 205	3 025	5 279	8 308	(3 029)		22 205
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		–	–	–	–	–	–			–
Provincial Government:		–	870	870	–	–	–	–		870
Infrastructure		–	870	870	–	–	–	–		870
Infrastructure								–		
Capacity Building		–	2 000	2 000	–	27	300	(273)		2 000
Capacity Building								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure								–		
Infrastructure								–		
Capacity Building								–		
Capacity Building								–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Grants Received (Monetary)		–	–	–	–	–	–	–		–
Other Grants Received (In Kind)								–		
Total capital expenditure of Transfers and Grants		–	8 225	12 508	–	–	1 071	(1 071)	-100.0%	12 508
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	76 138	81 856	5 151	14 166	16 277	(2 111)	-13.0%	81 856

WC013 Bergrivier - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers, Grants Receipts & Unspent Funds - M03 September

[illegible]

Choose name from list - Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality - M01 July

Description	Ref	2024/25	Current Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
									%		
R thousand											
Monetary Transfers to other municipalities	1								-100.0%		
District Municipalities Capital		-	-	-	-	-	-	-		-	
District Municipalities Operational		-	-	-	-	-	-	-		-	
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-		-	
Monetary Transfers to Entities/Other External Mechanisms	2										
Municipal Entities Capital		-	-	-	-	-	-	-		-	
Municipal Entities Operationa											
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-			
Monetary Transfers to other Organs of State	3									-100.0%	
Departmental Agencies and Accounts Capital		-	100	100	-	-	100	(100)			100
Departmental Agencies and Accounts Operational		-	-	-	-	-	-	-	-		
Provincial Government Capital		-	-	-	-	-	-	-	-		
Provincial Government Operational											
Total Monetary Transfers To Other Organs Of State:		-	100	100	-	-	100	(100)	-100.0%	100	
Monetary Transfers to Organisations									-55.6%		
Foreign Government and International Organisations Capital		-	-	-	-	-	-	-		-	
Foreign Government and International Organisations Operational		-	-	-	-	-	-	-		-	
Higher Educational InstitutionsCapital		-	-	-	-	-	-	-		-	
Higher Educational Institutions Operational		-	-	-	-	-	-	-		-	
Non-Profit InstitutionsCapital		-	6 758	6 758	930	930	2 071	(1 141)		6 758	
Non-Profit Institutions Operational		-	-	-	-	-	-	-		-	
Private Enterprises Capital		-	100	100	-	-	25	(25)		100	
Private Enterprises Operational		-	-	-	-	-	-	-		-	
Public Corporations capital		-	-	-	-	-	-	-		-	
Public Corporations Operational											
Public Corporations											
Total Monetary Transfers To Organisations			-	6 858	6 858	930	930	2 096		(1 166)	-55.6%
Monetary Transfers to Groups of Individuals									-57.7%		
Households Capital								-			
Households Operational								-			
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-		-	
TOTAL Monetary TRANSFERS AND GRANTS	6	-	6 958	6 958	930	930	2 196	(1 266)	-57.7%	6 958	
In-Kind Transfers to other municipalities	1										
District Municipalities Capital								-			
District Municipalities Operational								-			
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-		-	
In-Kind Transfers to Entities/Other External Mechanisms	2										
Municipal Entities Capital								-			
Municipal Entities Operational								-			
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-			-
In-Kind Transfers to other Organs of State	3										
Departmental Agencies and Accounts Capital		-	-	-	-	-	-	-			-
Departmental Agencies and Accounts Operational		-	-	-	-	-	-	-	-		
Provincial Government Capital								-			
Provincial Government Operational								-			
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-		-	
In-Kind Grants to Organisations	4										
Foreign Government and International Organisations Capital		-	-	-	-	-	-	-		-	
Foreign Government and International Organisations Operational		-	-	-	-	-	-	-		-	
Higher Educational InstitutionsCapital		-	-	-	-	-	-	-		-	
Higher Educational Institutions Operational		-	-	-	-	-	-	-		-	
Non-Profit InstitutionsCapital		-	-	-	-	-	-	-		-	
Non-Profit Institutions Operational		-	-	-	-	-	-	-		-	
Private Enterprises Capital		-	-	-	-	-	-	-		-	
Private Enterprises Operational		-	-	-	-	-	-	-		-	
Public Corporations capital								-			
Public Corporations Operational								-			
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-		-	
Groups of Individuals	5										
Households Capital								-			
Households Operational								-			
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-		-	
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-		-	
TOTAL TRANSFERS AND GRANTS	6	-	6 958	6 958	930	930	2 196	(1 266)	-57.7%	6 958	

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary								-		
Cell phone Allowance		-	684	684	51	153	173	(20)	-12%	684
Housing Allowance								-		
In-kind Benefits								-		
Market Related Non-pensionable Allowance								-		
Motor Vehicle Allowance		-	520	520	41	124	126	(2)	-2%	520
Office-bearer Allowance		-	6 862	6 862	544	1 633	1 594	39	2%	6 862
Out of pocket Expenses								-		
Travelling Allowance		-	88	88	7	21	20	0	2%	88
Use of Personal Facilities								-		
Total Allowances and Service Related Benefits		-	8 154	8 154	643	1 930	1 913	17	1%	8 154
Social Contributions										
Medial Aid Benefits		-	20	20	2	5	-	5	#DIV/0!	20
Pension Fund Contributions		-	98	98	8	23	22	1	7%	98
Total Social Contributions		-	118	118	9	28	22	6	28%	118
Total Councillors		-	8 272	8 272	653	1 958	1 935	23	1%	8 272
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		-	6 741	6 741	509	1 526	1 818	(292)	-16%	6 741
Bonuses		-	330	330	-	-	83	(83)	-100%	330
Allowance								-		
Accommodation, Travel and Incidental								-		
Cellular and Telephone	3	-	62	62	5	15	16	(1)	-3%	62
Housing Benefits	3	-	15	15	13	39	4	35	982%	15
Non-pensionable								-		
Travel or Motor Vehicle	3	-	1 419	1 419	57	170	354	(184)	-52%	1 419
Voluntary Work										
Total Allowance		-	1 496	1 496	75	224	373	(149)	-40%	1 496
Service Related Benefits										
Acting	3	-	80	80	33	33	20	13	63%	80
Bonus	3							-		
Danger Allowance	3							-		
Entertainment	3							-		
Fire Brigade								-		
In-kind Benefits	3							-		
Leave Pay	3							-		
Lifeguard/Duty Squads								-		
Long Service Award		-	-	-	-	-	-	-		-
Overtime								-		
Scarcity	3	-	-	-	20	60	-	60	#DIV/0!	-
Standby Allowance	3							-		
Tools Allowance	3							-		
Uniform/Special/Protective Clothing	3							-		
Leave gratuity								-		
Long Term Service Award								-		
Total Service Related Benefits		-	80	80	53	93	20	73	364%	80
Total Salaries and Allowances		-	8 647	8 647	636	1 842	2 293	(451)	-20%	8 647
Social Contributions										
Bargaining Council		-	5	5	0	0	1	(1)	-84%	5
Group Life Insurance		-	6	6	4	12	1	10	712%	6
Medical		-	365	365	14	42	89	(47)	-53%	365
Pension		-	1 215	1 215	61	184	308	(125)	-40%	1 215
Unemployment Insurance		-	15	15	1	3	4	(1)	-28%	15
Total Social Contributions		-	1 606	1 606	80	240	404	(163)	-40%	1 606

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Post-retirement Benefit	6							-		
Medical								-		
Other Benefits								-		
Pension								-		
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								-		
Sub Total - Senior Managers of Municipality		-	10 253	10 253	716	2 083	2 697	(614)	-23%	10 253
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		-	148 802	148 022	11 320	33 084	32 592	492	2%	148 022
Bonuses		-	11 347	11 347	-	-	79	(79)	-100%	11 347
Allowance										
Accommodation, Travel and Incidental								-		
Cellular and Telephone	3	-	13	13	5	14	3	10	320%	13
Housing Benefits	3	-	787	787	44	132	208	(75)	-36%	787
Non-pensionable								-		
Travel or Motor Vehicle	3	-	7 493	7 493	583	1 745	1 807	(62)	-3%	7 493
Voluntary Work								-		
Total Allowance		-	8 293	8 293	632	1 891	2 018	(127)	-6%	8 293
Service Related Benefits										
Acting	3	-	1 001	1 001	(9)	139	142	(3)	-2%	1 001
Bonus	3							-		
Danger Allowance	3							-		
Entertainment	3							-		
Fire Brigade								-		
In-kind Benefits	3							-		
Leave Pay	3	-	2 587	2 587	-	-	487	(487)	-100%	2 587
Lifeguard/Duty Squads								-		
Long Service Award		-	740	740	62	185	185	-		740
Overtime		-	7 545	7 545	(91)	1 276	1 829	(553)	-30%	7 545
Scarcity	3	-	448	448	20	60	97	(37)	-38%	448
Standby Allowance	3	-	6 196	6 196	(55)	1 016	1 449	(433)	-30%	6 196
Tools Allowance	3							-		
Uniform/Special/Protective Clothing	3							-		
Leave gratuity								-		
Long Term Service Award								-		
Total Service Related Benefits		-	18 517	18 517	(73)	2 677	4 189	(1 512)	-36%	18 517
Total Salaries and Allowances		-	186 960	186 180	11 878	37 652	38 879	(1 227)	-3%	186 180
Social Contributions										
Bargaining Council		-	97	97	6	18	24	(6)	-24%	97
Group Life Insurance		-	3 058	3 058	228	681	709	(28)	-4%	3 058
Medical		-	9 720	9 720	775	2 330	2 212	118	5%	9 720
Pension		-	24 432	24 432	1 831	5 471	5 634	(163)	-3%	24 432
Unemployment Insurance		-	944	944	86	250	228	22	10%	944
Total Social Contributions		-	38 251	38 251	2 925	8 750	8 807	(56)	-1%	38 251
Post-retirement Benefit	6									
Medical		-	2 148	2 148	-	-	532	(532)	-100%	2 148
Other Benefits								-		
Pension								-		
Total Post-retirement Benefit		-	2 148	2 148	-	-	532	(532)		2 148
Costs Capitalised to PPE								-		
Sub Total - Other Municipal Staff		-	227 359	226 579	14 804	46 402	48 218	(1 815)		226 579
% increase	4									
Total Parent Municipality		-	245 884	245 104	16 173	50 443	52 850	(2 406)	-5%	245 104

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Social Contributions	6							-		
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	4							-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	4	-	245 884	245 104	16 173	50 443	52 850	(2 406)		245 104
% increase										
TOTAL MANAGERS AND STAFF	5,7	-	237 612	236 832	15 520	48 485	50 914	(2 429)		236 832

WC013 Bergrivier - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M03 September

[illegible]

WC013 Bergrivier - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M03 September

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		8 686	7 714	13 156	10 203	10 618	10 487	10 276	10 113	10 283	10 294	10 189	10 275	133 037	141 975	153 178
Service charges - Electricity revenue		25 294	12 210	25 643	13 366	24 188	21 665	17 543	20 077	21 442	19 377	18 501	16 787	235 357	255 400	277 180
Service charges - Water revenue		3 420	2 861	4 060	4 725	4 966	4 317	5 273	5 369	5 067	4 857	4 459	3 886	54 514	59 552	64 964
Service charges - Waste Water Management		1 662	1 411	1 725	1 672	1 608	1 557	1 793	1 691	1 534	1 586	1 601	1 618	19 661	21 249	22 952
Service charges - Waste Mangement		3 897	3 526	4 122	3 599	3 501	3 487	3 625	3 692	3 542	3 465	3 454	3 482	42 489	45 887	49 567
Rental of facilities and equipment		124	95	111	121	694	113	116	119	115	115	201	114	2 120	2 225	2 337
Interest earned - external investments		1 307	1 349	1 447	1 883	1 834	1 912	1 772	1 698	1 800	1 845	1 907	1 660	22 000	22 550	23 114
Interest earned - outstanding debtors		331	232	570	274	270	283	286	129	166	171	154	154	2 700	2 839	2 985
Dividends received																
Fines, penalties and forfeits		1	1	1	369	349	349	349	349	386	348	351	348	4 246	4 351	4 436
Licences and permits		2	1	11	1	2	2	1	2	1	1	1	4	20	21	22
Agency services		–	–	–	381	666	287	659	426	290	256	297	257	5 372	5 549	5 727
Transfers and Subsidies - Operational		32 331	6 489	1 718	8 459	8 459	8 459	8 459	8 459	8 459	8 459	8 459	8 459	99 290	99 371	117 779
Other revenue		3 360	6 354	6 816	1 012	738	1 611	1 005	771	1 166	754	720	1 387	11 735	12 246	12 817
Cash Receipts by Source		80 414	42 242	59 380	46 065	57 893	54 531	51 157	52 894	54 250	51 527	50 295	48 430	632 543	673 214	737 056
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 498	5 459	4 982	3 301	1 208	2 970	2 868	3 445	3 730	1 649	8 973	1 468	33 534	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	1	–	–	–	–	–	–	–	–	25 100	25 100	4 000	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	35 100	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	64 363	49 366	59 101	57 500	54 025	56 340	57 980	53 176	59 269	110 098	726 276	721 842	778 172
Cash Payments by Type													–			
Employee related costs		17 602	17 486	16 585	21 192	29 868	18 635	19 773	18 876	19 140	19 629	19 675	19 129	237 612	253 617	272 509
Remuneration of councillors		–	–	1 376	642	1 017	667	684	677	677	677	648	648	8 272	8 545	8 818
Finance Charges		–	–	–	49	49	49	6 067	49	49	49	207	9 971	16 687	19 625	20 792
Bulk purchases - Electricity		839	23 358	24 933	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731	16 731	200 775	217 840	236 357
Acquisitions - water & other inventory		–	–	–	1 978	1 228	1 725	925	1 478	12 612	1 510	2 443	2 409	29 153	30 050	30 016
Contracted services		4 115	1 705	3 636	4 798	4 455	3 616	3 048	4 423	6 149	5 579	5 098	9 874	52 815	48 025	66 992
Transfers and subsidies - other municipalities																
Transfers and subsidies - other		–	–	–	2 171	1 212	1 341	1 090	781	352	642	1 651	1 843	13 861	24 575	35 374
Other expenditure		21 677	21 074	23 750	4 125	2 598	7 409	4 458	2 983	4 493	2 418	5 850	10 090	55 970	56 951	58 490
Cash Payments by Type		44 233	63 624	70 280	51 686	57 158	50 173	52 779	45 998	60 204	47 236	52 303	70 695	615 143	659 230	729 348
Other Cash Flows/Payments by Type																
Capital assets		15 017	1 011	6 468	10 068	11 969	13 832	9 102	20 421	12 671	6 263	16 149	357	118 707	93 722	93 834
Retention (Capital)																
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	14 403	14 403	17 401	21 156
Other Cash Flows/Payments		–	–	777	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		59 250	64 635	77 524	61 754	69 127	64 005	61 880	66 418	72 875	53 498	68 452	85 454	748 253	770 353	844 338
NET INCREASE/(DECREASE) IN CASH HELD		28 863	(6 214)	(13 161)	(12 388)	(10 026)	(6 505)	(7 856)	(10 078)	(14 894)	(322)	(9 183)	24 644	(21 977)	(48 511)	(66 165)
Cash/cash equivalents at the month/year beginning:		242 561	271 425	265 211	252 049	239 661	229 635	223 130	215 275	205 196	190 302	189 980	180 797	242 561	220 584	172 073
Cash/cash equivalents at the month/year end:		271 425	265 211	252 049	239 661	229 635	223 130	215 275	205 196	190 302	189 980	180 797	205 441	220 584	172 073	105 908

WC013 Bergrivier - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M03 September

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26	Budget Year 2026/27							
												Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Parent municipality: <i>List all operational projects grouped by Function</i>																				
Parent Operational expenditure												-	-	-	-	-	-	-	-	
Entities: <i>List all Operational projects grouped by Entity</i>																				
Entity A Water project A																				
Entity B Electricity project B																				
Entity Operational expenditure												-	-	-	-	-	-	-	-	
Total Operational expenditure												-	-	-	-	-	-	-	-	

WC013 Bergrivier - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M03 September

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