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.

Monthly Budget Statement October 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 October 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 October 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 mufti-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

R391,878 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

R284,422 million on 31 October 2026.

Non-current assets, which includes Property Plant and equipment have increased from R738,511 million as of 30 June 2026 to R749,530 million on 31 October 2026.

In total assets have increased from R1,095,281 million as of 30 June 2026 to R1,141,408 million on 31 October 2026.

Liabilities

Current liabilities have decreased from R133,340 million as of 30 June 2026 to an amount of

R124,502 million as at 31 October 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 R324,903 million on 31 October 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 R692,003 million on 31 October 2026.

Conclusion on financial position

The financial position on 31 October 2026 is above the best practice benchmark with a current ratio of 3.2:1 meaning current assets are 3.2 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	242,305,408.15	242,183,911.00	121,497.15	0%
Total Expenditure	718,621,181.00	720,056,281.00	191,393,028.20	218,484,388.00	- 27,091,359.80	-12%
Total Capital Expenditure	118,707,347.00	122,989,638.00	16,195,942.69	32,227,128.00	- 16,031,185.31	-50%

The actual operating revenue achieved, excluding capital transfers and contributions, shows a positive variance of R121 thousand for the period ending 31 October 2026.

The operating expenditure shows a negative year to date variance, less is spent than what was budgeted for, of R27.091 million against the total budget for the period ended 31 October 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 R16.031 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 31 October 2026.

Revenue by Source (Table C4)

Description	2025/26	Budget Year 2026/27					
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue							
Exchange Revenue							
Service charges - Electricity	–	230,603	230,603	78,591	74,111	4,480	6%
Service charges - Water	–	59,703	59,703	15,938	17,788	(1,849)	-10%
Service charges - Waste Water Management	–	20,701	20,701	6,533	6,971	(438)	-6%
Service charges - Waste management	–	50,108	50,108	16,518	16,645	(127)	-1%
Sale of Goods and Rendering of Services	–	9,936	9,936	3,847	3,234	613	19%
Agency services	–	5,372	5,372	1,368	2,235	(867)	-39%
Interest earned from Receivables	–	4,342	4,342	1,743	1,819	(76)	-4%
Interest from Current and Non Current Assets	–	22,055	22,055	6,840	7,591	(751)	-10%
Rental from Fixed Assets	–	2,120	2,120	584	532	52	10%
Licence and permits	–	10	10	12	2	10	478%
Development Charges	–	–	–	53	–	53	#DIV/0!
Operational Revenue	–	1,264	1,264	268	396	(128)	-32%
Non-Exchange Revenue						–	
Property rates	–	139,562	139,562	50,048	53,032	(2,984)	-6%
Fines, penalties and forfeits	–	23,202	23,202	7,437	7,462	(25)	0%
Licence and permits	–	10	10	–	3	(3)	-100%
Transfers and subsidies - Operational	–	100,394	102,611	38,098	34,204	3,894	11%
Interest	–	3,138	3,138	941	1,189	(248)	-21%
Operational Revenue	–	13,704	13,704	4,004	4,741	(737)	-16%
Gains on disposal of Fixed and Intangible Assets	–	25,100	25,100	9,483	8,367	1,117	13%
Discontinued Operations						–	
Total Revenue (excluding capital transfers and contributions)	**–**	**716,911**	**719,129**	**242,305**	**242,184**	**121**	**0%**

Total revenue received to date was R242.184 million which represents 33.80% of the total operating revenue budget for the year.

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

Service Charges – Water Revenue: A negative variance of 10% due to lower consumption levels.

Sale of Goods and Rendering of Services – A positive variance of 19% due to overcollection of camping fees and building plan approval fees.

Interest from Current and Non-Current Assets: A negative YTD variance of 10% 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.

Rental from Fixed Assets: The positive YTD variance of 10% 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 32% is attributable to insurance and SDL refund receipts being lower than budgeted expectations.

Transfers and Subsidies - Operational: A positive YTD variance of 11% 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.

Interest: A negative variance of 21% is recorded for the month due to write-offs.

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					
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Expenditure By Type							
Employee related costs	–	237,612	236,832	65,612	72,106	(6,494)	-9%
Remuneration of councillors	–	8,272	8,272	2,611	2,577	34	1%
Bulk purchases - electricity	–	200,775	200,775	59,495	66,925	(7,430)	-11%
Inventory consumed	–	29,153	28,303	6,847	6,967	(121)	-2%
Debt impairment	–	50,700	50,700	16,900	16,900	–	
Depreciation, amortisation and impairment	–	33,316	33,316	11,105	11,105	–	
Interest, Dividends and Rent on Land	–	32,742	32,742	–	6,377	(6,377)	-100%
Contracted services	–	52,815	55,282	9,122	13,039	(3,917)	-30%
Transfers and subsidies	–	14,061	14,209	3,178	5,296	(2,118)	-40%
Operational costs	–	55,970	56,420	16,523	16,122	402	2%
Other Losses	–	3,207	3,207	–	1,069	(1,069)	-100%
Total Expenditure	**–**	**718,621**	**720,056**	**191,393**	**218,484**	**(27,091)**	**-12%**

The total expenditure to date is R191.393 million which represents 26.63% of the total operating expenditure budget for the year.

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

Employee related costs: A negative budget variance of 9%, is recorded due to budgeted vacancies not filled.

Bulk Purchases - Electricity: A negative budget variance of 11% is the variance is attributable to lower-than-budgeted bulk electricity purchases.

Contracted services: A negative YTD budget variance of 30% is reflected due to under spending on consultant and professional fees and contractors' fees.

Transfers and Subsidies: A negative YTD budge variance of 40% 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							%
Multi-Year expenditure appropriation							
Vote 1 - Vote 1 - Municipal Manager	–	5,700	5,700	912	650	262	40%
Vote 2 - Vote 2 - Finance	–	770	770	99	70	29	42%
Vote 3 - Vote 3 - Corporate Services	–	2,550	2,550	1,460	2,050	(590)	-29%
Vote 4 - Vote 4 - Technical Services	–	41,231	41,231	3,590	3,430	160	5%
Vote 5 - Vote 5 - Technical Services (Continued)	–	43,272	47,554	7,240	19,117	(11,877)	-62%
Vote 6 - Vote 6 - Community Services	–	3,090	3,090	69	310	(241)	-78%
Vote 7 - Vote 7 - Community Services (Continued)	–	22,095	22,095	2,826	6,600	(3,774)	-57%
Total Capital Multi-year expenditure	**–**	**118,707**	**122,990**	**16,196**	**32,227**	**(16,031)**	**-50%**
Single Year expenditure appropriation							
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**	**16,196**	**32,227**	**(16,031)**	**-50%**
Funded by:							
National Government	–	29,561	33,843	7,594	12,918	(5,324)	-41%
Provincial Government	–	2,870	2,870	27	1,270	(1,243)	-98%
Transfers recognised - capital	**–**	**32,430**	**36,713**	**7,621**	**14,187**	**(6,567)**	**-46%**
Borrowing	–	35,100	35,100	2,169	9,900	(7,731)	-78%
Internally generated funds	–	51,177	51,177	6,406	8,140	(1,734)	-21%
Total Capital Funding	**–**	**118,707**	**122,990**	**16,196**	**32,227**	**(16,031)**	**-50%**

Capital Expenditure:

Total year to date capital expenditure as at 31 October 2026 amounts to R16.196 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	911,769.79	339,747.53	16.00%
Vote 2 - Finance	770,000.00	770,000.00	99,261.61	70,957.75	12.89%
Vote 3 - Corporate Services	2,550,000.00	2,550,000.00	1,459,546.32	431,158.00	57.24%
Vote 4 - Technical Services	84,502,347.00	88,784,638.00	10,830,449.36	28,883,928.43	12.20%
Vote 5 - Community Services	25,185,000.00	25,185,000.00	2,894,915.61	9,793,965.26	11.49%
	118,707,347.00	**122,989,638.00**	**16,195,942.69**	**39,519,756.97**	**13.17%**

Vote 1 - Municipal Manager

The directorate's capital budget performance indicates actual capital expenditure of R911,770 or 16.00% of the budget of R5,700,000. Shadow costs amounted to R339,748 at the end of October 2026.

Vote 2 – Finance

The directorate's capital budget performance indicates actual capital expenditure of R99,262 or 12.89% of the budget of R770,000. Shadow costs amounted to R70,958 at the end of October 2026

Vote 3 - Corporate Services

The directorate's capital budget performance indicates actual capital expenditure of R1,459,546 or 57.24% of the budget of R2,550,000. Shadow costs amounted to R431,158 at the end of October 2026.

Vote 4 - Technical Services

The directorate's capital budget performance indicates actual capital expenditure of R10,830,449 or 12.20% of the budget of R88,784,638. Shadow costs amounted to R28,883,928 at the end of October 2026.

Vote 5 – Community Services

The directorate's capital budget performance indicates actual capital expenditure of R2,894,916 or 11.49% of the budget of R25,185,000. Shadow costs amounted to R9,793,965 at the end of October 2026.

Cash flow

The Cash Book Balance (investments included) as at 31 October 2026 reflects a positive amount of R 284.422 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

						2026/10/01					2026/10/31
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%	48,522,601.00	18,000,000.00	18,000,000.00		307,979.06	48,830,580.06
Nedbank	03/7881004312/000056	Fixed	2026/02/10	2026/11/09	7.3880%	104,716,175.35				627,473.97	105,343,649.32
ABSA	2082542828	Fixed	2026/08/07	2027/05/04	7.8100%	121,386,542.47				795,978.08	122,182,520.55
Total Investment						**274,625,318.82**	**18,000,000.00**	**18,000,000.00**	**0.00**	**1,731,431.11**	**276,356,749.93**

The accrued interest for October 2026 amounted to R1,731,431. The total amount invested at 31 October 2026 was R276,356,750.

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

	2025/2026						
Expenditure per Type	**Original Annual Budget**	**Adjusted Annual Budget**	**Monthly Actual**	**YTD Actual**	**YTD Budget**	**YTD (R) Variance**	**YTD (%) Variance**
(a) Salaries and wages	168,301,153.00	168,121,153.00	11,893,207.84	46,675,144.68	50,178,199.00	-3,503,054.32	-6.98%
(b) Contributions for pensions and medical aid	37,880,000.00	37,880,000.00	2,690,668.19	10,717,605.50	12,272,907.00	-1,555,301.50	-12.67%
(c) Travel, motor car, accomodation, subsistence and other	8,912,000.00	8,912,000.00	650,798.28	2,565,379.74	3,013,124.00	-447,744.26	-14.86%
(d) Housing benefits and allowances	802,000.00	802,000.00	58,355.34	229,743.90	288,271.00	-58,527.10	-20.30%
(e) Overtime payments	7,488,000.00	7,488,000.00	796,284.95	2,050,681.52	2,446,975.00	-396,293.48	-16.20%
(f) loans and advances	740,000.00	740,000.00	61,667.00	246,668.00	246,668.00	-	0.00%
(g) any other type of benefit or allowance related to staff	13,488,400.00	13,488,400.00	975,787.91	3,126,633.93	4,193,283.00	-1,066,649.07	-25.44%
	237,611,553.00	**237,431,553.00**	**17,126,769.51**	**65,611,857.27**	**72,639,427.00**	**-7,027,569.73**	**-9.67%**

Directorate	**Original Annual Budget**	**Adjusted Annual Budget**	**Monthly Actual**	**YTD Actual**	**YTD Budget**	**YTD (R) Variance**	**YTD (%) Variance**
Vote 1 - Municipal Manager	13,924,000.00	14,524,000.00	1,175,394.76	4,840,241.26	4,894,380.00	-54,138.74	-1.11%
Vote 2 - Finance	32,869,000.00	31,589,000.00	2,248,402.40	8,845,717.25	9,087,473.00	-241,755.75	-2.66%
Vote 3 - Corporate Services	28,557,100.00	28,557,100.00	2,054,275.81	8,201,765.65	9,033,799.00	-832,033.35	-9.21%
Vote 4 - Technical Services	96,754,753.00	97,254,753.00	6,945,044.97	25,714,708.03	29,927,192.00	-4,212,483.97	-14.08%
Vote 5 - Community Services	65,506,700.00	65,506,700.00	4,703,651.57	18,009,425.08	19,696,583.00	-1,687,157.92	-8.57%
	237,611,553.00	**237,431,553.00**	**17,126,769.51**	**65,611,857.27**	**72,639,427.00**	**-7,027,569.73**	-9.67%

	Original Annual Budget	**Adjusted Annual Budget**	**Monthly Actual**	**YTD Actual**	**YTD Budget**	**YTD (R) Variance**	**YTD (%) Variance**
Councillors (Political Office Bearers plus Other)	**8,272,000.00**	**8,272,000.00**	**652,762.63**	**2,611,050.52**	**2,577,424.00**	**33,626.52**	**1.30%**
Basic Salaries and Wages	6,862,000.00	6,862,000.00	544,438.35	2,177,753.40	2,122,504.00	55,249.40	2.60%
Pension and UIF Contributions	98,000.00	98,000.00	7,734.01	30,936.04	28,980.00	1,956.04	6.75%
Medical Aid Contributions	20,000.00	20,000.00	1,555.80	6,223.20	-	6,223.20	
Motor Vehicle Allowance	608,000.00	608,000.00	48,113.47	192,453.88	194,956.00	-2,502.12	-1.28%
Cellphone Allowance	684,000.00	684,000.00	50,921.00	203,684.00	230,984.00	-27,300.00	-11.82%
	245,883,553.00	**245,703,553.00**	**17,779,532.14**	**68,222,907.79**	**75,216,851.00**		

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	15,636,548.75									**83,915,983.50**
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	416,750.38									**1,758,779.83**
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% {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} [77]		% debtor payment achieved
Gross Debtors Opening Balance 30 June 2026	A	134,232,499.74
Billed Revenue 2026/27(July - June)	B	193,599,298.90
Gross Debtors Closing balance 30 September 2026	C	143,397,025.19
Bad debts written-off (July 26 - June 27)	D	4,350,808.52
Billed Revenue 2026/27 (July - June)		193,599,298.90
Nett Billed Revenue		180,083,964.93
% debtor payment achieved		93.02
Nett Payment received - October 26		32,329,220.23

3.3 Material variances from SDBIP

There are no material variances to be reported.

3.4 Remedial or corrective steps

No action required.

3.5 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)

- [X] 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 October 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 _____

Date 13 November 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

M04 October

PHOENIX ERP SOLUTIONS

Date Created:	2026/11/07 12:58
mSCOA Version:	7.1
Template version:	1.0.0
Rules version:	1.0.4
Program version:	1.0.12.0

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

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	7877776677556	ID Number	7877776677556
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E-mail address	mr@g.co.za	E-mail address	mr@g.co.za

WC013 Bergrivier - Table C1 Monthly Budget Statement Summary - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	139 562	139 562	10 299	50 048	53 032	(2 984)	-6%	139 562
Service charges	–	361 116	361 116	27 777	117 580	115 515	2 065	2%	361 116
Investment revenue	–	22 055	22 055	1 778	6 840	7 591	(751)	-10%	22 055
Transfers and subsidies - Operational	–	100 394	102 611	1 749	38 098	34 204	3 894	0	102 611
Other own revenue	–	93 784	93 784	4 968	29 740	31 843	(2 103)	-7%	93 784
Total Revenue (excluding capital transfers and contributions)	**–**	**716 911**	**719 129**	**46 571**	**242 305**	**242 184**	**121**	**0%**	**719 129**
Employee costs	–	237 612	236 832	17 127	65 612	72 106	(6 494)	-9%	236 832
Remuneration of Councillors	–	8 272	8 272	653	2 611	2 577	34	1%	8 272
Depreciation, amortisation and impairment	–	33 316	33 316	2 776	11 105	11 105	–		33 316
Interest, Dividends and Rent on Land	–	32 742	32 742	–	–	6 377	(6 377)	-100%	32 742
Inventory consumed and bulk purchases	–	229 927	229 077	18 811	66 342	73 892	(7 551)	-10%	229 077
Transfers and subsidies	–	14 061	14 209	1 130	3 178	5 296	(2 118)	-40%	14 209
Other expenditure	–	162 691	165 608	12 212	42 545	47 130	(4 584)	-10%	165 608
Total Expenditure	**–**	**718 621**	**720 056**	**52 708**	**191 393**	**218 484**	**(27 091)**	**-12%**	**720 056**
Surplus/(Deficit)	**–**	**(1 710)**	**(928)**	**(6 137)**	**50 912**	**23 700**	**27 213**	**115%**	**(928)**
Transfers and subsidies - capital (monetary	–	32 430	36 713	2 315	7 621	11 138	(3 517)	-32%	36 713
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**68%**	**35 785**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**68%**	**35 785**
Capital expenditure & funds sources									
Capital expenditure	**–**	**118 707**	**122 990**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**122 990**
Capital transfers recognised	–	32 430	36 713	2 315	7 621	14 187	(6 567)	-46%	36 713
Borrowing	–	35 100	35 100	220	2 169	9 900	(7 731)	-78%	35 100
Internally generated funds	**–**	**51 177**	**51 177**	**3 371**	**6 406**	**8 140**	**(1 734)**	**-21%**	**51 177**
Total sources of capital funds	**–**	**118 707**	**122 990**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**122 990**
Financial position									
Total current assets	–	294 571	343 428		391 878				343 428
Total non current assets	–	812 097	827 616		749 530				827 616
Total current liabilities	–	128 397	141 847		124 502				141 847
Total non current liabilities	–	344 707	359 942		324 903				359 942
Community wealth/Equity	**–**	**633 564**	**669 255**		**692 003**				**669 255**
Cash flows									
Net cash from (used) operating	–	50 933	55 998	(11 925)	9 913	45 253	35 341	78%	55 998
Net cash from (used) investing	–	(93 607)	(97 890)	(5 981)	(17 553)	(32 227)	(14 674)	46%	(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**	**224 655**	**234 921**	**255 587**	**20 667**	**8%**	**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	28 972	11 194	7 287	8 252	5 398	5 448	25 050	51 796	143 397
Creditors Age Analysis									
Total Creditors	97	–	–	–	–	–	–	–	97

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**–**	**246 362**	**247 437**	**13 001**	**101 466**	**88 877**	12 589	14%	**247 437**
Executive and council		–	46 986	46 986	0	32 332	15 643	16 689	107%	46 986
Finance and administration		–	199 376	200 451	13 001	69 134	73 234	(4 100)	-6%	200 451
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**44 966**	**44 966**	**3 244**	**13 438**	**14 791**	(1 353)	-9%	**44 966**
Community and social services		–	11 997	11 997	855	3 446	4 175	(729)	-17%	11 997
Sport and recreation		–	7 017	7 017	514	2 504	2 384	119	5%	7 017
Public safety		–	23 705	23 705	1 876	7 489	7 483	6	0%	23 705
Housing		–	2 247	2 247	–	–	749	(749)	-100%	2 247
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**35 935**	**35 935**	**3 366**	**11 591**	**13 347**	(1 756)	-13%	**35 935**
Planning and development		–	28 774	28 774	2 860	9 841	10 515	(674)	-6%	28 774
Road transport		–	7 161	7 161	505	1 750	2 832	(1 082)	-38%	7 161
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**422 078**	**427 503**	**29 275**	**123 431**	**136 306**	**(12 875)**	-9%	**427 503**
Energy sources		–	249 499	249 999	18 547	80 310	78 194	2 115	3%	249 999
Water management		–	68 798	70 598	4 422	17 041	22 115	(5 074)	-23%	70 598
Waste water management		–	31 087	34 212	1 847	7 623	11 602	(3 979)	-34%	34 212
Waste management		–	72 695	72 695	4 459	18 457	24 396	(5 938)	-24%	72 695
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**–**	**749 341**	**755 841**	**48 886**	**249 926**	**253 322**	**(3 396)**	**-1%**	**755 841**
Expenditure - Functional										
Governance and administration		**–**	**166 689**	**167 624**	**11 099**	**44 875**	**51 802**	(6 928)	-13%	**167 624**
Executive and council		–	32 943	32 943	2 288	9 907	12 580	(2 672)	-21%	32 943
Finance and administration		–	131 180	132 115	8 622	34 198	38 538	(4 340)	-11%	132 115
Internal audit		–	2 566	2 566	189	769	685	84	12%	2 566
Community and public safety		**–**	**99 521**	**99 521**	**7 410**	**27 110**	**29 789**	(2 680)	-9%	**99 521**
Community and social services		–	18 515	18 515	1 258	5 005	5 740	(735)	-13%	18 515
Sport and recreation		–	30 964	30 964	2 272	7 884	9 247	(1 362)	-15%	30 964
Public safety		–	45 117	45 117	3 705	13 541	13 661	(119)	-1%	45 117
Housing		–	4 925	4 925	175	679	1 142	(463)	-41%	4 925
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**76 656**	**76 656**	**5 406**	**20 043**	**22 099**	(2 056)	-9%	**76 656**
Planning and development		–	27 820	27 820	1 967	7 098	7 945	(847)	-11%	27 820
Road transport		–	48 836	48 836	3 438	12 945	14 154	(1 210)	-9%	48 836
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**375 757**	**376 257**	**28 794**	**99 366**	**114 794**	**(15 428)**	-13%	**376 257**
Energy sources		–	237 113	237 613	19 385	68 751	76 200	(7 450)	-10%	237 613
Water management		–	47 610	47 610	3 106	10 425	13 415	(2 990)	-22%	47 610
Waste water management		–	25 943	25 943	1 634	5 900	7 321	(1 421)	-19%	25 943
Waste management		–	65 091	65 091	4 669	14 290	17 857	(3 567)	-20%	65 091
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**–**	**718 621**	**720 056**	**52 708**	**191 393**	**218 484**	**(27 091)**	**-12%**	**720 056**
Surplus/ (Deficit) for the year		**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**0.6801758**	**35 785**

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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**	**13 001**	**101 466**	**88 877**	12 589	14%	**247 437**
Executive and council		–	46 986	46 986	0	32 332	15 643	16 689	0	46 986
Mayor and Council								–		
Municipal Manager, Town Secretary and Chief Executive		–	46 986	46 986	0	32 332	15 643	16 689	0	46 986
Finance and administration		–	199 376	200 451	13 001	69 134	73 234	(4 100)	(0)	200 451
Administrative and Corporate Support		–	4	1 079	0	1	361	(360)	(0)	1 079
Asset Management								–		
Finance		–	168 735	168 735	12 950	59 219	62 849	(3 630)	(0)	168 735
Fleet Management								–		
Human Resources		–	3 872	3 872	1	47	1 269	(1 222)	(0)	3 872
Information Technology								–		
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination								–		
Property Services		–	26 725	26 725	50	9 863	8 743	1 120	0	26 725
Risk Management								–		
Security Services								–		
Supply Chain Management		–	40	40	–	4	12	(8)	(0)	40
Valuation Service								–		
Internal audit		–	–	–	–	–	–	–		–
Governance Function								–		
Community and public safety		–	**44 966**	**44 966**	**3 244**	**13 438**	**14 791**	**(1 353)**	**(0)**	**44 966**
Community and social services		–	**11 997**	**11 997**	**855**	**3 446**	**4 175**	**(729)**	**(0)**	**11 997**
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums		–	772	772	65	298	267	30	0	772
Child Care Facilities								–		
Community Halls and Facilities		–	307	307	51	168	108	60	0	307
Consumer Protection								–		
Cultural Matters								–		
Disaster Management								–		
Education								–		
Indigenous and Customary Law								–		
Industrial Promotion								–		
Language Policy								–		
Libraries and Archives		–	10 918	10 918	739	2 981	3 800	(820)	(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**	**514**	**2 504**	**2 384**	**119**	**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	514	2 481	2 384	97	0	6 892
Sports Grounds and Stadiums								–		
Public safety		–	**23 705**	**23 705**	**1 876**	**7 489**	**7 483**	**6**	**0**	**23 705**
Civil Defence								–		
Cleansing								–		
Control of Public Nuisances								–		
Fencing and Fences								–		
Fire Fighting and Protection		–	1 300	1 300	16	43	16	27	0	1 300
Licensing and Control of Animals								–		
Police Forces, Traffic and Street Parking Control		–	22 405	22 405	1 860	7 446	7 467	(21)	(0)	22 405
Pounds								–		
Housing		–	**2 247**	**2 247**	**–**	**–**	**749**	**(749)**	**(0)**	**2 247**
Housing		–	2 247	2 247	–	–	749	(749)	(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) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Economic and environmental services		–	**35 935**	**35 935**	**3 366**	**11 591**	**13 347**	**(1 756)**	**(0)**	**35 935**
Planning and development		–	**28 774**	**28 774**	**2 860**	**9 841**	**10 515**	**(674)**	**(0)**	**28 774**
Billboards								–		
Corporate Wide Strategic Planning (IDPs, LEDs)								–		
Central City Improvement District								–		
Development Facilitation								–		
Economic Development/Planning		–	400	400	–	27	–	27	#DIV/0!	400
Regional Planning and Development								–		
Town Planning, Building Regulations and Enforcement, and City Engineer		–	1 985	1 985	127	793	570	223	0	1 985
Project Management Unit		–	26 389	26 389	2 733	9 022	9 945	(923)	(0)	26 389
Provincial Planning								–		
Support to Local Municipalities								–		
Road transport		–	**7 161**	**7 161**	**505**	**1 750**	**2 832**	**(1 082)**	**(0)**	**7 161**
Public Transport								–		
Road and Traffic Regulation		–	5 372	5 372	369	1 368	2 235	(867)	(0)	5 372
Roads		–	1 789	1 789	136	381	597	(215)	(0)	1 789
Taxi Ranks								–		
Environmental protection		–	–	–	–	–	–	–		–
Biodiversity and Landscape								–		
Coastal Protection								–		
Indigenous Forests								–		
Nature Conservation								–		
Pollution Control								–		
Soil Conservation								–		
Trading services		–	**422 078**	**427 503**	**29 275**	**123 431**	**136 306**	**(12 875)**	**(0)**	**427 503**
Energy sources		–	**249 499**	**249 999**	**18 547**	**80 310**	**78 194**	**2 115**	**0**	**249 999**
Electricity		–	249 499	249 999	18 547	80 310	78 194	2 115	0	249 999
Street Lighting and Signal Systems								–		
Nonelectric Energy								–		
Water management		–	**68 798**	**70 598**	**4 422**	**17 041**	**22 115**	**(5 074)**	**(0)**	**70 598**
Water Treatment		–	–	1 800	–	–	600	(600)	(0)	1 800
Water Distribution		–	68 798	68 798	4 422	17 041	21 515	(4 474)	(0)	68 798
Water Storage								–		
Waste water management		–	**31 087**	**34 212**	**1 847**	**7 623**	**11 602**	**(3 979)**	**(0)**	**34 212**
Public Toilets								–		
Sewerage		–	31 087	31 087	1 847	7 623	10 560	(2 937)	(0)	31 087
Storm Water Management		–	–	3 125	–	–	1 042	(1 042)	(0)	3 125
Waste Water Treatment								–		
Waste management		–	**72 695**	**72 695**	**4 459**	**18 457**	**24 396**	**(5 938)**	**(0)**	**72 695**
Recycling								–		
Solid Waste Disposal (Landfill Sites)								–		
Solid Waste Removal		–	72 695	72 695	4 459	18 457	24 396	(5 938)	(0)	72 695
Street Cleaning								–		
Other		–	–	–	–	–	–	–		–
Abattoirs								–		
Air Transport								–		
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism								–		
Total Revenue - Functional	2	–	**749 341**	**755 841**	**48 886**	**249 926**	**253 322**	**(3 396)**	**(0)**	**755 841**
Expenditure - Functional										
Municipal governance and administration		–	**166 689**	**167 624**	**11 099**	**44 875**	**51 802**	**(6 928)**	**(0)**	**167 624**
Executive and council		–	32 943	32 943	2 288	9 907	12 580	(2 672)	(0)	32 943
Mayor and Council		–	17 263	17 263	1 495	5 576	5 395	181	0	17 263
Municipal Manager, Town Secretary and Chief Executive		–	15 680	15 680	793	4 331	7 184	(2 853)	(0)	15 680
Finance and administration		–	131 180	132 115	8 622	34 198	38 538	(4 340)	(0)	132 115
Administrative and Corporate Support		–	23 015	23 950	1 639	5 914	6 691	(776)	(0)	23 950
Asset Management								–		
Finance		–	52 505	52 505	4 050	15 025	14 740	285	0	52 505
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	22 537	22 537	759	3 427	8 073	(4 646)	(0)	22 537
Information Technology		–	9 792	9 792	698	3 142	3 022	120	0	9 792
Legal Services								–		
Marketing, Customer Relations, Publicity and Media Co-ordination								–		
Property Services		–	8 731	8 731	513	1 703	1 641	62	0	8 731
Risk Management								–		
Security Services								–		
Supply Chain Management		–	14 599	14 599	963	4 987	4 371	616	0	14 599
Valuation Service								–		
Internal audit		–	2 566	2 566	189	769	685	84	0	2 566
Governance Function		–	2 566	2 566	189	769	685	84	0	2 566

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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								%	
Community and public safety		**–**	**99 521**	**99 521**	**7 410**	**27 110**	**29 789**	**(2 680)**	**(0)**	**99 521**
Community and social services		**–**	**18 515**	**18 515**	**1 258**	**5 005**	**5 740**	**(735)**	**(0)**	**18 515**
Aged Care								–		
Agricultural								–		
Animal Care and Diseases								–		
Cemeteries, Funeral Parlours and Crematoriums		–	1 724	1 724	98	369	415	(47)	(0)	1 724
Child Care Facilities								–		
Community Halls and Facilities		–	5 381	5 381	401	1 580	1 592	(12)	(0)	5 381
Consumer Protection								–		
Cultural Matters								–		
Disaster Management								–		
Education								–		
Indigenous and Customary Law								–		
Industrial Promotion								–		
Language Policy								–		
Libraries and Archives		–	11 410	11 410	759	3 057	3 733	(677)	(0)	11 410
Literacy Programmes								–		
Media Services								–		
Museums and Art Galleries								–		
Population Development								–		
Provincial Cultural Matters								–		
Theatres								–		
Zoo's								–		
Sport and recreation		**–**	**30 964**	**30 964**	**2 272**	**7 884**	**9 247**	**(1 362)**	**(0)**	**30 964**
Beaches and Jetties								–		
Casinos, Racing, Gambling, Wagering								–		
Community Parks (including Nurseries)		–	15 217	15 217	1 024	3 939	4 861	(923)	(0)	15 217
Recreational Facilities		–	9 702	9 702	783	2 553	2 732	(179)	(0)	9 702
Sports Grounds and Stadiums		–	6 045	6 045	464	1 392	1 653	(261)	(0)	6 045
Public safety		**–**	**45 117**	**45 117**	**3 705**	**13 541**	**13 661**	**(119)**	**(0)**	**45 117**
Civil Defence								–		
Cleansing								–		
Control of Public Nuisances								–		
Fencing and Fences								–		
Fire Fighting and Protection		–	5 900	5 900	495	1 634	1 173	461	0	5 900
Licensing and Control of Animals								–		
Police Forces, Traffic and Street Parking Control		–	39 217	39 217	3 210	11 907	12 487	(580)	(0)	39 217
Pounds								–		
Housing		**–**	**4 925**	**4 925**	**175**	**679**	**1 142**	**(463)**	**(0)**	**4 925**
Housing		–	4 925	4 925	175	679	1 142	(463)	(0)	4 925
Informal Settlements								–		
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Ambulance								–		
Health Services								–		
Laboratory Services								–		
Food Control								–		
Health Surveillance and Prevention of Communicable Diseases including immunizations								–		
Vector Control								–		
Chemical Safety								–		
Economic and environmental services		**–**	**76 656**	**76 656**	**5 406**	**20 043**	**22 099**	**(2 056)**	**(0)**	**76 656**
Planning and development		**–**	**27 820**	**27 820**	**1 967**	**7 098**	**7 945**	**(847)**	**(0)**	**27 820**
Billboards								–		
Corporate Wide Strategic Planning (IDPs, LEDs)								–		
Central City Improvement District								–		
Development Facilitation								–		
Economic Development/Planning		–	9 083	9 083	829	2 770	2 220	550	0	9 083
Regional Planning and Development								–		
Town Planning, Building Regulations and Enforcement, and City Engineer		–	13 477	13 477	724	2 926	4 148	(1 222)	(0)	13 477
Project Management Unit		–	5 260	5 260	414	1 402	1 577	(175)	(0)	5 260
Provincial Planning								–		
Support to Local Municipalities								–		
Road transport		**–**	**48 836**	**48 836**	**3 438**	**12 945**	**14 154**	**(1 210)**	**(0)**	**48 836**
Public Transport								–		
Road and Traffic Regulation		–	4 147	4 147	152	596	1 254	(658)	(0)	4 147
Roads		–	44 689	44 689	3 286	12 349	12 900	(551)	(0)	44 689
Taxi Ranks								–		
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biodiversity and Landscape								–		
Coastal Protection								–		
Indigenous Forests								–		
Nature Conservation								–		
Pollution Control								–		
Soil Conservation								–		

WC013 Bergrivier - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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**	**28 794**	**99 366**	**114 794**	**(15 428)**	**(0)**	**376 257**
Energy sources		–	**237 113**	**237 613**	**19 385**	**68 751**	**76 200**	**(7 450)**	**(0)**	**237 613**
Electricity		–	234 744	235 244	19 267	68 019	75 359	(7 340)	(0)	235 244
Street Lighting and Signal Systems		–	2 369	2 369	118	732	841	(109)	(0)	2 369
Nonelectric Energy								–		
Water management		–	**47 610**	**47 610**	**3 106**	**10 425**	**13 415**	**(2 990)**	**(0)**	**47 610**
Water Treatment		–	3 444	3 444	163	491	1 195	(704)	(0)	3 444
Water Distribution		–	44 166	44 166	2 944	9 934	12 220	(2 285)	(0)	44 166
Water Storage								–		
Waste water management		–	**25 943**	**25 943**	**1 634**	**5 900**	**7 321**	**(1 421)**	**(0)**	**25 943**
Public Toilets								–		
Sewerage		–	19 347	19 347	1 288	4 567	5 966	(1 399)	(0)	19 347
Storm Water Management		–	1 664	1 664	114	470	503	(34)	(0)	1 664
Waste Water Treatment		–	4 932	4 932	232	863	852	11	0	4 932
Waste management		–	**65 091**	**65 091**	**4 669**	**14 290**	**17 857**	**(3 567)**	**(0)**	**65 091**
Recycling								–		
Solid Waste Disposal (Landfill Sites)								–		
Solid Waste Removal		–	58 859	58 859	4 155	12 335	15 895	(3 560)	(0)	58 859
Street Cleaning		–	6 232	6 232	513	1 955	1 962	(7)	(0)	6 232
Other		–	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Abattoirs								–		
Air Transport								–		
Forestry								–		
Licensing and Regulation								–		
Markets								–		
Tourism								–		
Total Expenditure - Functional	3	–	**718 621**	**720 056**	**52 708**	**191 393**	**218 484**	**(27 091)**	**(0)**	**720 056**
Surplus/ (Deficit) for the year		–	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**0**	**35 785**

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		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	15 643	16 716	106.9%	47 386
Vote 2 - Vote 2 - Finance		–	168 775	168 775	12 950	59 223	62 861	(3 638)	-5.8%	168 775
Vote 3 - Vote 3 - Corporate Services		–	4 855	4 855	1	101	1 611	(1 510)	-93.7%	4 855
Vote 4 - Vote 4 - Technical Services		–	378 103	379 678	26 052	118 773	122 464	(3 690)	-3.0%	379 678
Vote 5 - Vote 5 - Technical Services (Continued)		–	99 885	104 809	6 269	24 664	33 717	(9 052)	-26.8%	104 809
Vote 6 - Vote 6 - Community Services		–	43 446	43 446	3 100	12 325	14 642	(2 317)	-15.8%	43 446
Vote 7 - Vote 7 - Community Services (Continued)		–	6 892	6 892	514	2 481	2 384	97	4.1%	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**	**48 886**	**249 926**	**253 322**	**(3 396)**	**-1.3%**	**755 841**
Expenditure by Vote	1									
Vote 1 - Vote 1 - Municipal Manager		–	44 592	44 592	3 307	13 447	15 484	(2 038)	-13.2%	44 592
Vote 2 - Vote 2 - Finance		–	67 104	67 104	5 013	20 012	19 111	901	4.7%	67 104
Vote 3 - Vote 3 - Corporate Services		–	54 878	54 878	3 003	12 559	17 779	(5 221)	-29.4%	54 878
Vote 4 - Vote 4 - Technical Services		–	370 268	371 703	28 763	100 117	113 123	(13 007)	-11.5%	371 703
Vote 5 - Vote 5 - Technical Services (Continued)		–	73 553	73 553	4 740	16 325	20 736	(4 411)	-21.3%	73 553
Vote 6 - Vote 6 - Community Services		–	92 480	92 480	6 635	24 989	27 865	(2 877)	-10.3%	92 480
Vote 7 - Vote 7 - Community Services (Continued)		–	15 747	15 747	1 248	3 946	4 385	(440)	-10.0%	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**	**52 708**	**191 393**	**218 484**	**(27 091)**	**-12.4%**	**720 056**
Surplus/ (Deficit) for the year	2	**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**68.0%**	**35 785**

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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**	**15 643**	16 716	107%	**47 386**
1.1 - Mayor and Council								–		
1.2 - Municipal Manager		–	46 986	46 986	0	32 332	15 643	16 689	107%	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**	**12 950**	**59 223**	**62 861**	(3 638)	-6%	**168 775**
2.1 - Finance		–	168 735	168 735	12 950	59 219	62 849	(3 630)	-6%	168 735
2.2 - Budget and Treasury Office								–		
2.3 - Supply Chain Management		–	40	40	–	4	12	(8)	-68%	40
2.4 - Director Finance Services								–		
								–		
								–		
								–		
								–		
								–		
								–		
Vote 3 - Vote 3 - Corporate Services		**–**	**4 855**	**4 855**	**1**	**101**	**1 611**	(1 510)	-94%	**4 855**
3.1 - Town Planning and Environmental Management		–	979	979	0	53	340	(287)	-84%	979
3.2 - Human Resources		–	3 872	3 872	1	47	1 269	(1 222)	-96%	3 872
3.3 - Information Technology								–		
3.4 - Administrative and Corporate Support		–	4	4	0	1	2	(2)	-71%	4
3.5 - Director Corporate Services								–		
								–		
								–		
								–		
								–		
								–		
Vote 4 - Vote 4 - Technical Services		**–**	**378 103**	**379 678**	**26 052**	**118 773**	**122 464**	(3 690)	-3%	**379 678**
4.1 - Building Control		–	1 006	1 006	127	740	230	509	221%	1 006
4.2 - Project Management Unit		–	26 389	26 389	2 733	9 022	9 945	(923)	-9%	26 389
4.3 - Property Services		–	26 725	26 725	50	9 863	8 743	1 120	13%	26 725
4.4 - Director Technical Services		–	–	1 075	–	–	358	(358)	-100%	1 075
4.5 - Solid Waste Removal		–	72 695	72 695	4 459	18 457	24 396	(5 938)	-24%	72 695
4.6 - Street Cleaning								–		
4.7 - Roads		–	1 789	1 789	136	381	597	(215)	-36%	1 789
4.8 - Electricity		–	249 499	249 999	18 547	80 310	78 194	2 115	3%	249 999
4.9 - Street Lighting								–		
								–		
Vote 5 - Vote 5 - Technical Services (Continued)		**–**	**99 885**	**104 809**	**6 269**	**24 664**	**33 717**	(9 052)	-27%	**104 809**
5.1 - Fleet management								–		
5.2 - Sewerage		–	31 087	31 087	1 847	7 623	10 560	(2 937)	-28%	31 087
5.3 - Waste Water Treatment								–		
5.4 - Storm Water Management		–	–	3 125	–	–	1 042	(1 042)	-100%	3 125
5.5 - Water Distribution		–	68 798	68 798	4 422	17 041	21 515	(4 474)	-21%	68 798
5.6 - Water Treatment		–	–	1 800	–	–	600	(600)	-100%	1 800
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Vote 6 - Vote 6 - Community Services		**–**	**43 446**	**43 446**	**3 100**	**12 325**	**14 642**	(2 317)	-16%	**43 446**
6.1 - Director Community Services								–		
6.2 - Libraries and Archives		–	10 918	10 918	739	2 981	3 800	(820)	-22%	10 918
6.3 - Community Halls and Facilities		–	307	307	51	168	108	60	56%	307
6.4 - Cemetaries		–	772	772	65	298	267	30	11%	772
6.5 - Housing Core		–	1	1	–	–	0	(0)	-100%	1
6.6 - Housing Non-Core		–	2 246	2 246	–	–	749	(749)	-100%	2 246
6.7 - Traffic Control		–	22 405	22 405	1 860	7 446	7 467	(21)	0%	22 405
6.8 - Fire Fighting and Protection		–	1 300	1 300	16	43	16	27	171%	1 300
6.9 - Community Parks		–	125	125	–	22	–	22	#DIV/0!	125
6.10 - Road and Traffic Regulation		–	5 372	5 372	369	1 368	2 235	(867)	-39%	5 372

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 7 - Vote 7 - Community Services (Continued)		**–**	**6 892**	**6 892**	**514**	**2 481**	**2 384**	97	4%	**6 892**
7.1 - Sports Grounds and Stadiums								–		
7.2 - Swimming Pools		–	23	23	2	6	4	2	41%	23
7.3 - Holiday Resorts		–	6 869	6 869	511	2 476	2 380	96	4%	6 869
7.4 - Holiday Resorts PW Koorts								–		
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Vote 8 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 9 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 10 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 11 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 12 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	**749 341**	**755 841**	**48 886**	**249 926**	**253 322**	(3 396)	-1%	**755 841**
Expenditure by Vote	1							–		
Vote 1 - Vote 1 - Municipal Manager		–	**44 592**	**44 592**	**3 307**	**13 447**	**15 484**	(2 038)	-13%	**44 592**
1.1 - Mayor and Council		–	17 263	17 263	1 495	5 576	5 395	181	3%	17 263
1.2 - Municipal Manager		–	15 680	15 680	793	4 331	7 184	(2 853)	-40%	15 680
1.3 - Economic DevelopmentPlanning		–	9 083	9 083	829	2 770	2 220	550	25%	9 083
1.4 - Internal Audit		–	2 566	2 566	189	769	685	84	12%	2 566
Vote 2 - Vote 2 - Finance		–	**67 104**	**67 104**	**5 013**	**20 012**	**19 111**	901	5%	**67 104**
2.1 - Finance		–	45 537	45 537	3 612	13 189	12 300	890	7%	45 537
2.2 - Budget and Treasury Office		–	3 972	3 972	264	1 099	1 438	(340)	-24%	3 972
2.3 - Supply Chain Management		–	14 599	14 599	963	4 987	4 371	616	14%	14 599
2.4 - Director Finance Services		–	2 996	2 996	174	737	1 002	(265)	-26%	2 996
Vote 3 - Vote 3 - Corporate Services		–	**54 878**	**54 878**	**3 003**	**12 559**	**17 779**	(5 221)	-29%	**54 878**
3.1 - Town Planning and Environmental Management		–	8 223	8 223	510	2 033	2 441	(408)	-17%	8 223
3.2 - Human Resources		–	22 537	22 537	759	3 427	8 073	(4 646)	-58%	22 537
3.3 - Information Technology		–	9 792	9 792	698	3 142	3 022	120	4%	9 792
3.4 - Administrative and Corporate Support		–	11 541	11 541	809	3 066	3 359	(293)	-9%	11 541
3.5 - Director Corporate Services		–	2 785	2 785	227	891	884	7	1%	2 785

WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 4 - Vote 4 - Technical Services		**–**	**370 268**	**371 703**	**28 763**	**100 117**	**113 123**	(13 007)	-11%	**371 703**
4.1 - Building Control		–	5 254	5 254	214	893	1 707	(813)	-48%	5 254
4.2 - Project Management Unit		–	5 260	5 260	414	1 402	1 577	(175)	-11%	5 260
4.3 - Property Services		–	8 731	8 731	513	1 703	1 641	62	4%	8 731
4.4 - Director Technical Services		–	4 131	5 066	282	729	1 240	(512)	-41%	5 066
4.5 - Solid Waste Removal		–	58 859	58 859	4 155	12 335	15 895	(3 560)	-22%	58 859
4.6 - Street Cleaning		–	6 232	6 232	513	1 955	1 962	(7)	0%	6 232
4.7 - Roads		–	44 689	44 689	3 286	12 349	12 900	(551)	-4%	44 689
4.8 - Electricity		–	234 744	235 244	19 267	68 019	75 359	(7 340)	-10%	235 244
4.9 - Street Lighting		–	2 369	2 369	118	732	841	(109)	-13%	2 369
								–		
Vote 5 - Vote 5 - Technical Services (Continued)		**–**	**73 553**	**73 553**	**4 740**	**16 325**	**20 736**	(4 411)	-21%	**73 553**
5.1 - Fleet management		–	–	–	–	–	–	–		–
5.2 - Sewerage		–	19 347	19 347	1 288	4 567	5 966	(1 399)	-23%	19 347
5.3 - Waste Water Treatment		–	4 932	4 932	232	863	852	11	1%	4 932
5.4 - Storm Water Management		–	1 664	1 664	114	470	503	(34)	-7%	1 664
5.5 - Water Distribution		–	44 166	44 166	2 944	9 934	12 220	(2 285)	-19%	44 166
5.6 - Water Treatment		–	3 444	3 444	163	491	1 195	(704)	-59%	3 444
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Vote 6 - Vote 6 - Community Services		**–**	**92 480**	**92 480**	**6 635**	**24 989**	**27 865**	(2 877)	-10%	**92 480**
6.1 - Director Community Services		–	4 559	4 559	321	1 229	1 208	21	2%	4 559
6.2 - Libraries and Archives		–	11 410	11 410	759	3 057	3 733	(677)	-18%	11 410
6.3 - Community Halls and Facilities		–	5 381	5 381	401	1 580	1 592	(12)	-1%	5 381
6.4 - Cemetaries		–	1 724	1 724	98	369	415	(47)	-11%	1 724
6.5 - Housing Core		–	2 664	2 664	175	679	874	(195)	-22%	2 664
6.6 - Housing Non-Core		–	2 261	2 261	–	–	268	(268)	-100%	2 261
6.7 - Traffic Control		–	39 217	39 217	3 210	11 907	12 487	(580)	-5%	39 217
6.8 - Fire Fighting and Protection		–	5 900	5 900	495	1 634	1 173	461	39%	5 900
6.9 - Community Parks		–	15 217	15 217	1 024	3 939	4 861	(923)	-19%	15 217
6.10 - Road and Traffic Regulation		–	4 147	4 147	152	596	1 254	(658)	-53%	4 147
Vote 7 - Vote 7 - Community Services (Continued)		**–**	**15 747**	**15 747**	**1 248**	**3 946**	**4 385**	(440)	-10%	**15 747**
7.1 - Sports Grounds and Stadiums		–	6 045	6 045	464	1 392	1 653	(261)	-16%	6 045
7.2 - Swimming Pools		–	1 543	1 543	98	370	426	(56)	-13%	1 543
7.3 - Holiday Resorts		–	8 159	8 159	686	2 183	2 306	(123)	-5%	8 159
7.4 - Holiday Resorts PW Koorts								–		
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Vote 8 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 9 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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WC013 Bergrivier - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	718 621	720 056	52 708	191 393	218 484	(27 091)	(0)	720 056
Surplus/ (Deficit) for the year	2	–	30 720	35 785	(3 822)	58 533	34 837	23 696	0	35 785

WC013 Bergrivier - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	230 603	230 603	18 100	78 591	74 111	4 480	6%	230 603
Service charges - Water		–	59 703	59 703	4 140	15 938	17 788	(1 849)	-10%	59 703
Service charges - Waste Water Management		–	20 701	20 701	1 573	6 533	6 971	(438)	-6%	20 701
Service charges - Waste management		–	50 108	50 108	3 963	16 518	16 645	(127)	-1%	50 108
Sale of Goods and Rendering of Services		–	9 936	9 936	796	3 847	3 234	613	19%	9 936
Agency services		–	5 372	5 372	369	1 368	2 235	(867)	-39%	5 372
Interest								–		
Interest earned from Receivables		–	4 342	4 342	445	1 743	1 819	(76)	-4%	4 342
Interest from Current and Non Current Assets		–	22 055	22 055	1 778	6 840	7 591	(751)	-10%	22 055
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		–	2 120	2 120	109	584	532	52	10%	2 120
Licence and permits		–	10	10	1	12	2	10	478%	10
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges		–	–	–	–	53	–	53	#DIV/0!	–
Operational Revenue		–	1 264	1 264	157	268	396	(128)	-32%	1 264
Non-Exchange Revenue								–		
Property rates		–	139 562	139 562	10 299	50 048	53 032	(2 984)	-6%	139 562
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	23 202	23 202	1 859	7 437	7 462	(25)	0%	23 202
Licence and permits		–	10	10	–	–	3	(3)	-100%	10
Transfers and subsidies - Operational		–	100 394	102 611	1 749	38 098	34 204	3 894	11%	102 611
Interest		–	3 138	3 138	230	941	1 189	(248)	-21%	3 138
Fuel Levy								–		
Operational Revenue		–	13 704	13 704	1 002	4 004	4 741	(737)	-16%	13 704
Gains on disposal of Fixed and Intangible Assets		–	25 100	25 100	–	9 483	8 367	1 117	13%	25 100
Other Gains		–	5 587	5 587	–	–	1 862	(1 862)	-100%	5 587
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**716 911**	**719 129**	**46 571**	**242 305**	**242 184**	**121**	**0%**	**719 129**
Expenditure By Type										
Employee related costs		–	237 612	236 832	17 127	65 612	72 106	(6 494)	-9%	236 832
Remuneration of councillors		–	8 272	8 272	653	2 611	2 577	34	1%	8 272
Bulk purchases - electricity		–	200 775	200 775	16 773	59 495	66 925	(7 430)	-11%	200 775
Inventory consumed		–	29 153	28 303	2 037	6 847	6 967	(121)	-2%	28 303
Debt impairment		–	50 700	50 700	4 225	16 900	16 900	–		50 700
Depreciation, amortisation and impairment		–	33 316	33 316	2 776	11 105	11 105	–		33 316
Interest, Dividends and Rent on Land		–	32 742	32 742	–	–	6 377	(6 377)	-100%	32 742
Contracted services		–	52 815	55 282	3 974	9 122	13 039	(3 917)	-30%	55 282
Transfers and subsidies		–	14 061	14 209	1 130	3 178	5 296	(2 118)	-40%	14 209
Irrecoverable debts written off								–		
Operational costs		–	55 970	56 420	4 013	16 523	16 122	402	2%	56 420
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		–	3 207	3 207	–	–	1 069	(1 069)	-100%	3 207
Total Expenditure		**–**	**718 621**	**720 056**	**52 708**	**191 393**	**218 484**	**(27 091)**	**-12%**	**720 056**
Surplus/(Deficit)		**–**	**(1 710)**	**(928)**	**(6 137)**	**50 912**	**23 700**	**27 213**	**0**	**(928)**
Transfers and subsidies - capital (monetary allocations)		–	32 430	36 713	2 315	7 621	11 138	(3 517)	**(0)**	36 713
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**0**	**35 785**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**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**	**(3 822)**	**58 533**	**34 837**	23 696	0	**35 785**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**–**	**30 720**	**35 785**	**(3 822)**	**58 533**	**34 837**	**23 696**	**0**	**35 785**

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Vote 1 - Municipal Manager		–	5 700	5 700	803	912	650	262	40%	5 700
Vote 2 - Vote 2 - Finance		–	770	770	75	99	70	29	42%	770
Vote 3 - Vote 3 - Corporate Services		–	2 550	2 550	159	1 460	2 050	(590)	-29%	2 550
Vote 4 - Vote 4 - Technical Services		–	41 231	41 231	2 405	3 590	3 430	160	5%	41 231
Vote 5 - Vote 5 - Technical Services (Continued)		–	43 272	47 554	1 332	7 240	19 117	(11 877)	-62%	47 554
Vote 6 - Vote 6 - Community Services		–	3 090	3 090	69	69	310	(241)	-78%	3 090
Vote 7 - Vote 7 - Community Services (Continued)		–	22 095	22 095	1 062	2 826	6 600	(3 774)	-57%	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**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**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**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**122 990**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**9 180**	**9 180**	**234**	**2 332**	**2 120**	212	10%	**9 180**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	9 180	9 180	234	2 332	2 120	212	10%	9 180
Internal audit								–		
Community and public safety		**–**	**25 185**	**25 185**	**1 131**	**2 895**	**6 910**	(4 015)	-58%	**25 185**
Community and social services		–	550	550	–	–	100	(100)	-100%	550
Sport and recreation		–	22 595	22 595	1 062	2 826	6 600	(3 774)	-57%	22 595
Public safety		–	2 040	2 040	69	69	210	(141)	-67%	2 040
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**–**	**29 665**	**29 665**	**1 135**	**1 517**	**1 580**	(63)	-4%	**29 665**
Planning and development		–	5 715	5 715	803	912	650	262	40%	5 715
Road transport		–	23 950	23 950	332	605	930	(325)	-35%	23 950
Environmental protection								–		
Trading services		**–**	**54 677**	**58 960**	**3 405**	**9 452**	**21 617**	(12 165)	-56%	**58 960**
Energy sources		–	15 356	15 356	1 574	2 487	1 850	637	34%	15 356
Water management		–	30 909	32 474	1 330	6 450	16 679	(10 229)	-61%	32 474
Waste water management		–	7 663	10 380	2	17	2 438	(2 422)	-99%	10 380
Waste management		–	750	750	499	499	650	(151)	-23%	750
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**118 707**	**122 990**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**122 990**
Funded by:										
National Government		–	29 561	33 843	2 315	7 594	12 918	(5 324)	-41%	33 843
Provincial Government		–	2 870	2 870	–	27	1 270	(1 243)	-98%	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		**–**	**32 430**	**36 713**	**2 315**	**7 621**	**14 187**	**(6 567)**	**-46%**	**36 713**
Borrowing	6	–	35 100	35 100	220	2 169	9 900	(7 731)	-78%	35 100
Internally generated funds		–	51 177	51 177	3 371	6 406	8 140	(1 734)	-21%	51 177
Total Capital Funding		**–**	**118 707**	**122 990**	**5 905**	**16 196**	**32 227**	**(16 031)**	**-50%**	**122 990**

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

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
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Vote 1 - Municipal Manager		**–**	**5 700**	**5 700**	**803**	**912**	**650**	**262**	**40%**	**5 700**
1.1 - Mayor and Council								–		
1.2 - Municipal Manager								–		
1.3 - Economic DevelopmentPlanning		–	5 700	5 700	803	912	650	262	40%	5 700
1.4 - Internal Audit								–		
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								–		
								–		
Vote 2 - Vote 2 - Finance		**–**	**770**	**770**	**75**	**99**	**70**	29	42%	**770**
2.1 - Finance		–	770	770	75	99	70	29	42%	770
2.2 - Budget and Treasury Office								–		
2.3 - Supply Chain Management								–		
2.4 - Director Finance Services								–		
								–		
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								–		
								–		
								–		
Vote 3 - Vote 3 - Corporate Services		**–**	**2 550**	**2 550**	**159**	**1 460**	**2 050**	(590)	-29%	**2 550**
3.1 - Town Planning and Environmental Management								–		
3.2 - Human Resources								–		
3.3 - Information Technology		–	2 550	2 550	159	1 460	2 050	(590)	-29%	2 550
3.4 - Administrative and Corporate Support								–		
3.5 - Director Corporate Services								–		
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Vote 4 - Vote 4 - Technical Services		**–**	**41 231**	**41 231**	**2 405**	**3 590**	**3 430**	160	5%	**41 231**
4.1 - Building Control		–	15	15	–	–	–	–		15
4.2 - Project Management Unit								–		
4.3 - Property Services		–	1 160	1 160	–	–	–	–		1 160
4.4 - Director Technical Services								–		
4.5 - Solid Waste Removal		–	750	750	499	499	650	(151)	-23%	750
4.6 - Street Cleaning								–		
4.7 - Roads		–	23 950	23 950	332	605	930	(325)	-35%	23 950
4.8 - Electricity		–	15 356	15 356	1 574	2 487	1 850	637	34%	15 356
4.9 - Street Lighting								–		
								–		
Vote 5 - Vote 5 - Technical Services (Continued)		**–**	**43 272**	**47 554**	**1 332**	**7 240**	**19 117**	(11 877)	-62%	**47 554**
5.1 - Fleet management		–	4 700	4 700	–	773	–	773	#DIV/0!	4 700
5.2 - Sewerage		–	6 160	6 160	–	9	330	(321)	-97%	6 160
5.3 - Waste Water Treatment		–	1 003	1 003	2	7	903	(895)	-99%	1 003
5.4 - Storm Water Management		–	500	3 217	–	–	1 206	(1 206)	-100%	3 217
5.5 - Water Distribution		–	16 769	16 769	1 330	5 085	6 287	(1 202)	-19%	16 769
5.6 - Water Treatment		–	14 140	15 705	–	1 365	10 391	(9 027)	-87%	15 705
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WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

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
Vote 6 - Vote 6 - Community Services		**–**	**3 090**	**3 090**	**69**	**69**	**310**	(241)	-78%	**3 090**
6.1 - Director Community Services								–		
6.2 - Libraries and Archives		–	400	400	–	–	100	(100)	-100%	400
6.3 - Community Halls and Facilities		–	150	150	–	–	–	–		150
6.4 - Cemetaries								–		
6.5 - Housing Core								–		
6.6 - Housing Non-Core								–		
6.7 - Traffic Control		–	390	390	69	69	210	(141)	-67%	390
6.8 - Fire Fighting and Protection		–	1 650	1 650	–	–	–	–		1 650
6.9 - Community Parks		–	500	500	–	–	–	–		500
6.10 - Road and Traffic Regulation								–		
Vote 7 - Vote 7 - Community Services (Continued)		**–**	**22 095**	**22 095**	**1 062**	**2 826**	**6 600**	(3 774)	-57%	**22 095**
7.1 - Sports Grounds and Stadiums		–	11 503	11 503	1 029	2 791	6 500	(3 709)	-57%	11 503
7.2 - Swimming Pools		–	10 100	10 100	–	–	–	–		10 100
7.3 - Holiday Resorts		–	492	492	33	34	100	(66)	-66%	492
7.4 - Holiday Resorts PW Koorts								–		
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Vote 8 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 9 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 10 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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Vote 11 -		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 12 -		–	–	–	–	–	–	–		–
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Vote 13 -		–	–	–	–	–	–	–		–
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Vote 14 -		–	–	–	–	–	–	–		–
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Vote 15 -		–	–	–	–	–	–	–		–
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Total multi-year capital expenditure		**–**	**118 707**	**122 990**	**5 905**	**16 196**	**32 227**	(16 031)	-50%	**122 990**
								–		

WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager		–	–	–	–	–	–	–		–
1.3 - Economic DevelopmentPlanning		–	–	–	–	–	–	–		–
1.4 - Internal Audit								–		
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Vote 2 - Vote 2 - Finance		–	–	–	–	–	–	–		–
2.1 - Finance		–	–	–	–	–	–	–		–
2.2 - Budget and Treasury Office								–		
2.3 - Supply Chain Management								–		
2.4 - Director Finance Services								–		
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Vote 3 - Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
3.1 - Town Planning and Environmental Management								–		
3.2 - Human Resources		–	–	–	–	–	–	–		–
3.3 - Information Technology		–	–	–	–	–	–	–		–
3.4 - Administrative and Corporate Support		–	–	–	–	–	–	–		–
3.5 - Director Corporate Services		–	–	–	–	–	–	–		–
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Vote 4 - Vote 4 - Technical Services		–	–	–	–	–	–	–		–
4.1 - Building Control		–	–	–	–	–	–	–		–
4.2 - Project Management Unit		–	–	–	–	–	–	–		–
4.3 - Property Services		–	–	–	–	–	–	–		–
4.4 - Director Technical Services								–		
4.5 - Solid Waste Removal		–	–	–	–	–	–	–		–
4.6 - Street Cleaning		–	–	–	–	–	–	–		–
4.7 - Roads		–	–	–	–	–	–	–		–
4.8 - Electricity		–	–	–	–	–	–	–		–
4.9 - Street Lighting		–	–	–	–	–	–	–		–
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Vote 5 - Vote 5 - Technical Services (Continued)		–	–	–	–	–	–	–		–
5.1 - Fleet management		–	–	–	–	–	–	–		–
5.2 - Sewerage		–	–	–	–	–	–	–		–
5.3 - Waste Water Treatment		–	–	–	–	–	–	–		–
5.4 - Storm Water Management		–	–	–	–	–	–	–		–
5.5 - Water Distribution		–	–	–	–	–	–	–		–
5.6 - Water Treatment		–	–	–	–	–	–	–		–
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WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 6 - Vote 6 - Community Services		–	–	–	–	–	–	–		–
6.1 - Director Community Services		–	–	–	–	–	–	–		–
6.2 - Libraries and Archives		–	–	–	–	–	–	–		–
6.3 - Community Halls and Facilities		–	–	–	–	–	–	–		–
6.4 - Cemetaries		–	–	–	–	–	–	–		–
6.5 - Housing Core		–	–	–	–	–	–	–		–
6.6 - Housing Non-Core								–		
6.7 - Traffic Control		–	–	–	–	–	–	–		–
6.8 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.9 - Community Parks		–	–	–	–	–	–	–		–
6.10 - Road and Traffic Regulation								–		
Vote 7 - Vote 7 - Community Services (Continued)		–	–	–	–	–	–	–		–
7.1 - Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
7.2 - Swimming Pools		–	–	–	–	–	–	–		–
7.3 - Holiday Resorts		–	–	–	–	–	–	–		–
7.4 - Holiday Resorts PW Koorts								–		
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Vote 8 -		–	–	–	–	–	–	–		–
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Vote 9 -		–	–	–	–	–	–	–		–
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Vote 10 -		–	–	–	–	–	–	–		–
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Vote 11 -		–	–	–	–	–	–	–		–
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WC013 Bergrivier - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 12 -		–	–	–	–	–	–	–		–
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Vote 13 -		–	–	–	–	–	–	–		–
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Vote 14 -		–	–	–	–	–	–	–		–
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Vote 15 -		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Total single-year capital expenditure		–	–	–	–	–	–	– –		–
Total Capital Expenditure		–	118 707	122 990	5 905	16 196	32 227	(16 031)	(0)	122 990

WC013 Bergrivier - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	284 422	227 528
Short term Investments						
Trade and other receivables from exchange transactions		–	72 241	74 128	60 554	74 128
Receivables from non-exchange transactions		–	25 922	32 733	34 693	32 733
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	4 787	6 512	7 345	6 512
VAT Receivable		–	9 861	2 312	5 372	2 312
Other current assets		–	479	215	(507)	215
Total current assets		**–**	**294 571**	**343 428**	**391 878**	**343 428**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	17 743	17 744	17 779	17 744
Property, plant and equipment		–	796 834	808 552	723 570	808 552
Biological assets						
Living resources						
Heritage assets		–	454	454	454	454
Intangible assets		–	1 405	(429)	(64)	(429)
Trade and other receivables from exchange transactions		–	(4 340)	1 294	7 791	1 294
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**–**	**812 097**	**827 616**	**749 530**	**827 616**
TOTAL ASSETS		**–**	**1 106 668**	**1 171 044**	**1 141 408**	**1 171 044**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		–	20 061	13 435	13 435	13 435
Consumer deposits		–	13 272	13 619	7 535	13 619
Trade and other payables from exchange transactions		–	55 003	76 688	38 992	76 688
Trade and other payables from non-exchange transactions		–	11 289	3 691	26 295	3 691
Provision		–	18 494	19 759	19 600	19 759
VAT Payable		–	7 455	11 868	15 858	11 868
Other current liabilities		–	2 824	2 787	2 787	2 787
Total current liabilities		**–**	**128 397**	**141 847**	**124 502**	**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	62 345	69 232
Total non current liabilities		**–**	**344 707**	**359 942**	**324 903**	**359 942**
TOTAL LIABILITIES		**–**	**473 104**	**501 789**	**449 405**	**501 789**
NET ASSETS	2	**–**	**633 564**	**669 255**	**692 003**	**669 255**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	566 258	592 806	615 554	592 806
Reserves and funds		–	67 306	76 449	76 449	76 449
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**633 564**	**669 255**	**692 003**	**669 255**

WC013 Bergrivier - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	133 037	133 037	10 798	40 354	50 504	(10 150)	-20%	133 037
Service charges		–	352 021	352 021	27 334	117 165	113 011	4 154	4%	352 021
Other revenue		–	23 493	23 493	4 438	21 313	7 772	13 541	174%	23 493
Transfers and Subsidies - Operational		–	99 290	101 508	4 184	44 721	33 836	10 885	32%	101 508
Transfers and Subsidies - Capital		–	33 534	37 816	5 579	23 518	11 506	12 013	104%	37 816
Interest		–	24 700	24 700	1 878	7 114	8 658	(1 544)	-18%	24 700
Dividends								–		
Payments										
Suppliers and employees		–	(584 595)	(585 882)	(66 136)	(244 273)	(174 741)	69 532	-40%	(585 882)
Finance charges		–	(16 687)	(16 687)	–	–	(196)	(196)	100%	(16 687)
Transfers and Subsidies		–	(13 861)	(14 009)	–	–	(5 096)	(5 096)	100%	(14 009)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**50 933**	**55 998**	**(11 925)**	**9 913**	**45 253**	**35 341**	**78%**	**55 998**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	25 100	25 100	17	10 940	–	10 940	#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)	(5 997)	(28 493)	(32 227)	(3 734)	12%	(122 990)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(93 607)**	**(97 890)**	**(5 981)**	**(17 553)**	**(32 227)**	**(14 674)**	**46%**	**(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)**	**(17 906)**	**(7 641)**	**13 026**			**(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	224 655	234 921	255 587			221 367

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description R thousands	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
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance								–		
Availability Charges		-	8 018	8 018	849	3 390	2 673	717	26.8%	8 018
Connection/Reconnection		-	1 150	1 150	170	506	336	170	50.5%	1 150
Electricity Distribution Revenue for Services								–		
Electricity Sales		-	225 780	225 780	17 081	74 696	71 102	3 594	5.1%	225 780
Joint Pole Usage								–		
Meter Compliance Testing								–		
Meter Reading Fees								–		
Notice Revenues								–		
Temporary Service Plant								–		
Total Service charges - Electricity		**-**	**234 949**	**234 949**	**18 100**	**78 591**	**74 111**	**4 480**	**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**	**18 100**	**78 591**	**74 111**	**4 480**		**230 603**
Service charges - Water	6									
Agricultural and Rural Water Service								–		
Availability Charges		-	14 520	14 520	1 201	4 834	4 840	(6)	-0.1%	14 520
Connection/Disconnection		-	630	630	65	209	230	(22)	-9.4%	630
Industrial Water								–		
Meter Reading Fees		-	3	3	-	-	1	(1)	-100.0%	3
Sale		-	49 371	49 371	3 280	12 422	14 181	(1 759)	-12.4%	49 371
Urban Higher Level Service								–		
Total Service charges - Water		**-**	**64 524**	**64 524**	**4 546**	**17 465**	**19 252**	**(1 788)**		**64 524**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	(4 821)	(4 821)	(406)	(1 526)	(1 465)	(61)	4.2%	(4 821)
Net Service charges - Water		**-**	**59 703**	**59 703**	**4 140**	**15 938**	**17 788**	**(1 849)**		**59 703**
Service charges - Waste Water Management	6									
Agricultural and Rural								–		
Availability Charges		-	-	-	-	-	-	–		-
Connection/Reconnection		-	192	192	19	72	57	15	26.0%	192
Higher Level Service								–		
Industrial Effluent								–		
Industrial Waste Water								–		
Pump/Removal of Waste Water		-	2 436	2 436	42	266	777	(511)	-65.7%	2 436
Sanitation Charges		-	25 152	25 152	2 098	8 383	8 271	113	1.4%	25 152
Treatment of Effluent								–		
Total Service charges - Waste Water Management		**-**	**27 780**	**27 780**	**2 159**	**8 722**	**9 105**	**(383)**		**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)	(586)	(2 189)	(2 134)	(55)	2.6%	(7 079)
Net Service charges - Waste Water Management		**-**	**20 701**	**20 701**	**1 573**	**6 533**	**6 971**	**(438)**		**20 701**
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	–		-
Carrier Bags								–		
Disposal Facilities		-	2 134	2 134	40	509	574	(65)	-11.4%	2 134
Refuse Bags		-	4	4	0	1	0	0	124.2%	4
Refuse Removal		-	62 400	62 400	5 122	20 572	20 379	193	0.9%	62 400
Skip								–		
Waste Bins								–		
Total refuse removal revenue		**-**	**64 538**	**64 538**	**5 162**	**21 082**	**20 953**	**129**		**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)	(1 199)	(4 564)	(4 308)	(256)	5.9%	(14 430)
Net Service charges - Waste Management		**-**	**50 108**	**50 108**	**3 963**	**16 518**	**16 645**	**(127)**		**50 108**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Sales of Goods and Rendering of Services										
Academic Services								–		
Advertisements								–		
Amendment Fees								–		
Application Fees for Land Usage		-	25	25	0	23	8	15	196.1%	25
Building Plan Approval		-	1 000	1 000	127	740	228	511	223.9%	1 000
Building Plan Clause Levy								–		
Buyers Card								–		
Camping Fees		-	6 795	6 795	509	2 455	2 360	95	4.0%	6 795
Cemetery and Burial		-	772	772	65	298	267	30	11.3%	772
Cleaning and Removal		-	295	295	6	56	44	11	25.4%	295
Clearance Certificates		-	400	400	49	126	119	7	5.7%	400
Computer Services								–		
Day Care Fees								–		
Demolition Application Fees								–		
Development Charges								–		
Domestic Services								–		
Drainage Fees								–		
Encroachment Fees								–		
Entrance Fees		-	23	23	2	6	4	2	40.7%	23
Escort Fees								–		
Exempted Parking								–		
Fire Services		-	100	100	16	43	16	27	170.6%	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	4	19	18	1	6.2%	55
Removal of Restrictions								–		
Sale of Carbon Credits								–		
Sale of Goods		-	294	294	-	33	111	(78)	-70.3%	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	19	48	58	(10)	-17.2%	177
Water Meter Protectors								–		
Weighbridge Fees								–		
Total Sales of Goods and Rendering of Services		**-**	**9 936**	**9 936**	**796**	**3 847**	**3 234**	**613**		**9 936**
Agency Services										
District Municipalities										
Eastern Cape								–		
Free State								–		
Gauteng								–		
KwazuluNatal								–		
Limpopo								–		
Mpumalanga								–		
Northern Cape								–		
Northwest								–		
Western Cape								–		
Total District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National										
AARTO								–		
Department of Environmental Affairs								–		
Total National		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial										
Eastern Cape								–		
Free State								–		
Gauteng								–		
KwazuluNatal								–		
Limpopo								–		
Mpumalanga								–		
Northern Cape								–		
Northwest								–		
Western Cape		-	5 372	5 372	369	1 368	2 235	(867)	-38.8%	5 372
Total Provincial		**-**	**5 372**	**5 372**	**369**	**1 368**	**2 235**	**(867)**		**5 372**
Total Agency Services		**-**	**5 372**	**5 372**	**369**	**1 368**	**2 235**	**(867)**		**5 372**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity		-	468	468	32	165	154	11	7.1%	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	180	682	737	(55)	-7.4%	1 642
Waste Water Management		-	774	774	82	312	348	(37)	-10.5%	774
Water		-	1 457	1 457	152	584	580	4	0.8%	1 457
Shared Services								–		
Total Interest earned from Receivables		**-**	**4 342**	**4 342**	**445**	**1 743**	**1 819**	**(76)**		**4 342**
Interest earned from Current and Non Current Assets										
Bank Accounts		-	1 000	1 000	46	224	345	(121)	-35.0%	1 000
Financial Assets		-	55	55	-	-	18	(18)	-100.0%	55
Short Term Investments and Call Accounts		-	21 000	21 000	1 731	6 616	7 228	(612)	-8.5%	21 000
Total Interest earned from Current and Non Current Assets		**-**	**22 055**	**22 055**	**1 778**	**6 840**	**7 591**	**(751)**		**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	-	-	295	(295)	-100.0%	947
Property Plant and Equipment		-	1 172	1 172	109	584	236	347	146.9%	1 172
Total Market Related		**-**	**2 119**	**2 119**	**109**	**584**	**531**	**52**		**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**	**109**	**584**	**532**	**52**		**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	1	12	2	10	478.4%	10
Total Licences or Permits		**-**	**10**	**10**	**1**	**12**	**2**	**10**		**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 - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	39.4%	19
Bursary Repayment								–		
Collection Charges								–		
Commission		-	120	120	12	46	39	7	19.0%	120
Discounts and Early Settlements		-	123	123	0	1	42	(42)	-98.8%	123
Incidental Cash Surpluses		-	13	13	144	171	4	166	3837.4%	13
Inspection Fees								–		
Insurance Refund		-	296	296	-	-	99	(99)	-100.0%	296
Merchandising, Jobbing and Contracts		-	21	21	-	-	7	(7)	-100.0%	21
Recovery Maintenance								–		
Registration Fees								–		
Request for Information		-	2	2	0	0	1	(1)	-71.2%	2
Sale of Property		-	-	-	-	-	-	–		-
Skills Development Levy Refund		-	670	670	1	47	202	(154)	-76.5%	670
Staff and Councillors Recoveries		-	-	-	-	0	-	0	#DIV/0!	-
Total Operational Revenue		**-**	**1 264**	**1 264**	**157**	**268**	**396**	**(128)**		**1 264**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		-	17 788	17 788	1 300	7 248	7 825	(577)	-7.4%	17 788
Business and Commercial Properties		-	17 717	17 717	1 182	7 844	7 961	(117)	-1.5%	17 717
Industrial Properties		-	4 915	4 915	375	1 599	1 718	(119)	-6.9%	4 915
Mining Properties								–		
Public Benefit Organisations								–		
Public Service Infrastructure Properties								–		
Public Service Purposes Properties		-	-	-	-	-	-	–		-
Residential Properties		-	99 143	99 143	7 442	33 357	35 527	(2 170)	-6.1%	99 143
Residential Sectional Title Garages								–		
Sport Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		-	-	-	-	-	-	–		-
Total Property Rates		**-**	**139 562**	**139 562**	**10 299**	**50 048**	**53 032**	**(2 984)**		**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**	**10 299**	**50 048**	**53 032**	**(2 984)**		**139 562**
Surcharges and Taxes										
Surcharges								–		
Taxes								–		
Total Surcharges and Taxes		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fines, Penalties and Forfeits										
Fines		-	22 382	22 382	1 859	7 437	7 462	(25)	-0.3%	22 382
Forfeits		-	820	820	-	-	-	–		820
Penalties								–		
Total Fines, Penalties and Forfeits		**-**	**23 202**	**23 202**	**1 859**	**7 437**	**7 462**	**(25)**		**23 202**
Licences or Permits										
Angling/Fishing								–		
Atmospheric Emission								–		
Boat								–		
Dog								–		
Fauna and Flora								–		
Filming Fees		-	10	10	-	-	3	(3)	-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**	**-**	**-**	**3**	**(3)**		**10**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description R thousands	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
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	707	2 514	3 554	(1 039)	-29.2%	10 661
National Revenue Fund		-	77 595	77 595	-	32 331	25 865	6 466	25.0%	77 595
Non-Profit Institutions								–		
Parent Municipality								–		
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Government		-	13 855	14 355	1 042	3 252	4 785	(1 533)	-32.0%	14 355
Public Corporations								–		
Total Monetary Allocations		-	100 394	102 611	1 749	38 098	34 204	3 894		102 611
Total Transfer and subsidies - Operational		-	100 394	102 611	1 749	38 098	34 204	3 894		102 611
Interest Receivables										
Property Rates		-	3 138	3 138	230	941	1 189	(248)	-20.9%	3 138
Service Charges										
Electricity								–		
Waste Management								–		
Waste Water Management								–		
Water								–		
Total Service Charges		-	-	-	-	-	-	-		-
Total Interest Receivables		-	3 138	3 138	230	941	1 189	(248)		3 138
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges		-	5 520	5 520	370	1 483	1 911	(428)	-22.4%	5 520
Waste Management - Availability Charges		-	3 972	3 972	310	1 227	1 372	(145)	-10.6%	3 972
Waste Water Management - Availability Charges		-	2 520	2 520	192	775	873	(98)	-11.2%	2 520
Water - Availability Charges		-	1 692	1 692	130	519	585	(67)	-11.4%	1 692
Total Operational Revenue - Service Charges		-	13 704	13 704	1 002	4 004	4 741	(737)		13 704
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets								–		
Heritage Assets								–		
Intangible Assets								–		
Investment Property		-	25 100	25 100	-	9 483	8 367	1 117	13.3%	25 100
Living resources								–		
Property, Plant and Equipment		-	-	-	-	-	-	–		-
Total Disposal of Fixed and Intangible Assets		-	25 100	25 100	-	9 483	8 367	1 117		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	-	-	338	(338)	-100.0%	1 014
Medical		-	2 188	2 188	-	-	729	(729)	-100.0%	2 188
Pension Funds								–		
Total Actuarial Assessments		-	3 202	3 202	-	-	1 067			3 202
Biological Assets								–		
Heritage Assets								–		
Interest rate Swaps								–		
Investment Property								–		
Investments		-	-	-	-	-	-	–		-
Living resources								–		
Total Fair Value Adjustment		-	3 202	3 202	-	-	1 067	-		3 202
Foreign Exchange								–		
Contributions to Provisions for landfill sites		-	2 385	2 385	-	-	795	(795)	-100.0%	2 385
Total Other Gains		-	5 587	5 587	-	-	1 862	(795)		5 587
Discontinued Operations										
Total Revenue		-	716 911	719 129	46 571	242 305	242 184	1 189		719 129

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	-	155 543	154 763	11 839	46 449	49 183	(2 734)	-5.6%	154 763
Bonuses		-	11 677	11 677	-	-	256	(256)	-100.0%	11 677
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone		-	75	75	10	38	25	13	52.8%	75
Housing Benefits		-	802	802	58	230	288	(59)	-20.3%	802
Non-pensionable								–		
Travel or Motor Vehicle		-	8 912	8 912	651	2 565	3 013	(448)	-14.9%	8 912
Voluntary Work								–		
Total Allowance		**-**	**9 789**	**9 789**	**719**	**2 833**	**3 326**	**(493)**		**9 789**
Service Related Benefits										
Acting		-	1 081	1 081	55	226	206	20	9.9%	1 081
Bonus								–		
Danger Allowance								–		
Entertainment								–		
Fire Brigade								–		
In-kind Benefits								–		
Leave Pay		-	2 587	2 587	8	8	661	(653)	-98.8%	2 587
Lifeguard/Duty Squads								–		
Long Service Award		-	740	740	62	247	247	–		740
Overtime		-	7 545	7 545	806	2 082	2 489	(407)	-16.3%	7 545
Scarcity		-	448	448	40	161	150	11	7.1%	448
Standby Allowance		-	6 196	6 196	583	1 599	1 963	(364)	-18.5%	6 196
Tools Allowance								–		
Uniform-Special-Protective Clothing								–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		**-**	**18 597**	**18 597**	**1 553**	**4 322**	**5 714**	**(1 392)**		**18 597**
Total Salaries and Allowances		**-**	**195 607**	**194 827**	**14 110**	**53 604**	**58 480**			**194 827**
Social Contributions										
Bargaining Council		-	102	102	6	24	33	(9)	-26.9%	102
Group Life Insurance		-	3 064	3 064	233	926	1 007	(82)	-8.1%	3 064
Medical		-	10 085	10 085	788	3 161	3 094	67	2.2%	10 085
Pension		-	25 647	25 647	1 902	7 557	8 469	(913)	-10.8%	25 647
Unemployment Insurance		-	959	959	87	340	312	27	8.7%	959
Total Social Contributions		**-**	**39 857**	**39 857**	**3 017**	**12 008**	**12 916**	(909)		**39 857**
Post-retirement Benefit										
Medical		-	2 148	2 148	-	-	710	(710)	-100.0%	2 148
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit	4	**-**	**2 148**	**2 148**	**-**	**-**	**710**	**(710)**		**2 148**
Sub-Total		**-**	**237 612**	**236 832**	**17 127**	**65 612**	**72 106**	**(1 619)**		**236 832**
Less: Employees costs capitalised to PPE								–		
Total Employee Related Cost	1,5	**-**	**237 612**	**236 832**	**17 127**	**65 612**	**72 106**	**(1 619)**		**236 832**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary								–		
Cell phone Allowance		-	684	684	51	204	231	(27)	-11.8%	684
Housing Allowance								–		
In-kind Benefits								–		
Market Related Non-pensionable Allowance								–		
Motor Vehicle Allowance		-	520	520	41	165	168	(3)	-1.9%	520
Office-bearer Allowance		-	6 862	6 862	544	2 178	2 123	55	2.6%	6 862
Out of pocket Expenses								–		
Travelling Allowance		-	88	88	7	28	27	1	2.4%	88
Use of Personal Facilities								–		
Total Allowances and Service Related Benefits		**-**	**8 154**	**8 154**	**643**	**2 574**	**2 548**			**8 154**
Social Contributions										
Medial Aid Benefits		-	20	20	2	6	-	6	#DIV/0!	20
Pension Fund Contributions		-	98	98	8	31	29	2	6.7%	98
Total Social Contributions		**-**	**118**	**118**	**9**	**37**	**29**	**8**		**118**
Total Remuneration of Councillors	1,5	**-**	**8 272**	**8 272**	**653**	**2 611**	**2 577**	**8**		**8 272**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Bulk Purchases - Electricity										
ESKOM		-	200 775	200 775	16 773	59 495	66 925	(7 430)	-11.1%	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**	**16 773**	**59 495**	**66 925**	**(7 430)**		**200 775**
Inventory Consumed										
Agricultural								–		
Consumables		-	19 153	18 303	1 317	4 848	3 972	876	22.0%	18 303
Finished Goods								–		
Housing Stock								–		
Land								–		
Materials and Supplies								–		
Water		-	10 000	10 000	720	1 998	2 995	(997)	-33.3%	10 000
Sub-total		-	**29 153**	**28 303**	**2 037**	**6 847**	**6 967**	**(121)**		**28 303**
Less: Capitalisation of inventory consumed								–		
Total Inventory Consumed	1	-	**29 153**	**28 303**	**2 037**	**6 847**	**6 967**	**(121)**		**28 303**
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		-	1 574	1 574	131	525	525	–		1 574
Shared Services								–		
Waste Management		-	8 806	8 806	734	2 935	2 935	–		8 806
Waste Water Management		-	4 145	4 145	345	1 382	1 382	–		4 145
Water		-	6 137	6 137	511	2 046	2 046	–		6 137
Non Specific Accounts								–		
Total Trade and Other Receivables from Exchange Transactions		-	**20 662**	**20 662**	**1 722**	**6 887**	**6 887**	**-**		**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	4 690	4 690	–		14 069
Residential Sectional Title Garages								–		
Sport Clubs and Fields								–		
Vacant Land								–		
Total Property Rates		-	**14 069**	**14 069**	**1 172**	**4 690**	**4 690**	**-**		**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	5 323	5 323	–		15 969
Total Other Receivables from Non-exchange Revenue		-	**30 038**	**30 038**	**2 503**	**10 013**	**10 013**	**-**		**30 038**
Total Debt Impairment	1	-	**50 700**	**50 700**	**4 225**	**16 900**	**16 900**	**-**		**50 700**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		-	547	547	46	182	182	–		547
Total Amortisation		-	**547**	**547**	**46**	**182**	**182**	**-**		**547**
Depreciation										
Biological or Cultivated Assets								–		
Coastal Infrastructure								–		
Community Assets		-	3 717	3 717	310	1 239	1 239	–		3 717
Computer Equipment		-	1 061	1 061	88	354	354	–		1 061
Electrical Infrastructure		-	3 927	3 927	327	1 309	1 309	–		3 927
Furniture and Office Equipment		-	826	826	69	275	275	–		826
Heritage Assets								–		
Information and Communication Infrastructure								–		
Investment Property		-	52	52	4	17	17	–		52
Land								–		
Libraries								–		
Living resources								–		
Machinery and Equipment		-	915	915	76	305	305	–		915
Other Assets		-	1 094	1 094	91	365	365	–		1 094
Rail Infrastructure								–		
Roads Infrastructure		-	5 594	5 594	466	1 865	1 865	–		5 594
Sanitation Infrastructure		-	4 402	4 402	367	1 467	1 467	–		4 402
Solid Waste Infrastructure		-	1 044	1 044	87	348	348	–		1 044
Storm water Infrastructure		-	968	968	81	323	323	–		968
Transport Assets		-	3 312	3 312	276	1 104	1 104	–		3 312
Water Supply Infrastructure		-	5 857	5 857	488	1 952	1 952	–		5 857
Zoo, Marine and Non-biological Animals								–		
Total Depreciation		-	**32 769**	**32 769**	**2 731**	**10 923**	**10 923**	**-**		**32 769**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets								–		
Construction Work-in-progress								–		
Heritage Assets								–		
Intangible Assets								–		
Investment Property								–		
Living resources								–		
Contributions to Provisions for landfill sites								–		
Property, Plant and Equipment								–		
Coastal Infrastructure								–		
Community Assets								–		
Computer Equipment								–		
Electrical Infrastructure								–		
Furniture and Office Equipment								–		
Housing								–		
Information and Communication Infrastructure								–		
Land								–		
Machinery and Equipment								–		
Operational Buildings								–		
Other Assets								–		
Rails Infrastructure								–		
Roads Infrastructure								–		
Sanitation Infrastructure								–		
Solid Waste Infrastructure								–		
Storm water Infrastructure								–		
Transport Assets								–		
Water Supply Infrastructure								–		
Zoo, Marine and Non-biological Assets								–		
Total Property, Plant and Equipment		-	-	-	-	-	-	-		-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-		-
Total Depreciation, Amortisation and Impairment	1	-	**33 316**	**33 316**	**2 776**	**11 105**	**11 105**	-		**33 316**
Interest, Dividends and Rent on Land										
Dividends Paid								–		
Interest Paid		-	32 742	32 742	-	-	6 377	(6 377)	-100.0%	32 742
Rent on Land								–		
Total Interest, Dividends and Rent on Land	1	-	**32 742**	**32 742**	-	-	**6 377**	**(6 377)**	-100.0%	**32 742**
Contracted Services										
Consultants and Professional Services		-	13 513	15 289	214	1 590	4 807	(3 217)	-66.9%	15 289
Contractors		-	13 236	13 878	920	1 917	2 949	(1 033)	-35.0%	13 878
Outsourced Services		-	26 066	26 116	2 840	5 615	5 282	333	6.3%	26 116
Total Contracted Services	1	-	**52 815**	**55 282**	**3 974**	**9 122**	**13 039**	**(3 917)**		**55 282**
Transfers and Subsidies										
Capital										
Allocations In-kind								–		
Monetary Allocations								–		
Total Capital		-	-	-	-	-	-	-		-
Operational										
Allocations In-kind								–		
Monetary Allocations		-	14 061	14 209	1 130	3 178	5 296	(2 118)	-40.0%	14 209
Total Operational		-	**14 061**	**14 209**	**1 130**	**3 178**	**5 296**	**(2 118)**	-40.0%	**14 209**
Total Transfers and Subsidies	1	-	**14 061**	**14 209**	**1 130**	**3 178**	**5 296**	**(2 118)**	-40.0%	**14 209**
Irrecoverable Debts Written Off										
Bad debt written off								–		
Exchange										
Electricity								–		
Non Specific Accounts								–		
Waste Management								–		
Waste Water Management								–		
Water								–		
Total Exchange		-	-	-	-	-	-	-		-
Non-exchange										
Non Specific Accounts								–		
Property Rates								–		
Service Charges								–		
Total Non-exchange		-	-	-	-	-	-	-		-
Total Irrecoverable Debts Written Off	1	-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards								–		
Advertising, Publicity and Marketing		-	952	952	77	210	284	(74)	-26.0%	952
Assets less than the Capitalisation Threshold		-	799	799	91	179	185	(6)	-3.4%	799
Atmospheric Emission Licence								–		
Bank Charges, Facility and Card Fees		-	1 315	1 315	122	445	402	43	10.7%	1 315
Bargaining Council								–		
Bond Issue Amortisation Costs								–		
Brokers Fees								–		
Bursaries (Employees)		-	209	209	-	-	-	–		209
Cash Discount								–		
Cleaning Services								–		
Commission		-	2 779	2 779	173	507	273	234	85.7%	2 779
Communication		-	3 226	3 226	258	743	924	(182)	-19.7%	3 226
Contribution to Provisions		-	-	-	-	-	-	–		-
Copy Right Fees								–		
Cost relating to the Sale of Houses								–		
Courier and Delivery Services								–		
Deeds		-	27	27	4	6	5	1	14.0%	27
Drivers Licences and Permits								–		
Dumping Fees (District Council)								–		
Electricity Compliance Certificate								–		
Entertainment		-	63	63	5	12	34	(21)	-63.4%	63
Entrance Fees								–		
Environmental Levy								–		
Eskom Connection Fees								–		
External Audit Fees		-	5 000	5 000	704	724	465	259	55.8%	5 000
External Computer Service		-	6 068	6 068	306	3 551	1 256	2 295	182.7%	6 068
Fines and Penalties		-	-	-	-	-	-	–		-
Firearm Handling Fees								–		
Freight Services								–		
Full Time Union Representative		-	145	145	10	30	46	(16)	-35.4%	145
Hire Charges		-	3 961	3 961	74	233	181	51	28.3%	3 961
Honoraria (Voluntarily Workers)								–		
Indigent Relief								–		
Insurance Underwriting		-	2 610	2 610	-	1 398	1 523	(124)	-8.2%	2 610
Capitalisation of Wet Fuel Costs (Credit Account)								–		
Land Alienation Costs		-	-	-	-	-	-	–		-
Learnerships and Internships		-	1 110	1 110	74	429	647	(218)	-33.7%	1 110
Levies Paid - Water Resource Management Charges								–		
Licences		-	560	560	35	95	155	(60)	-38.5%	560
Management Fee								–		
Municipal Services		-	10 029	10 029	425	1 116	3 283	(2 167)	-66.0%	10 029
Office Decorations								–		
Parking Fees								–		
Permits								–		
Personnel Agency Fees [Personnel Recruitment Costs]								–		
Printing, Publications and Books		-	339	339	3	9	91	(82)	-90.1%	339
Professional Bodies, Membership and Subscription		-	2 307	2 307	-	1 620	1 650	(30)	-1.8%	2 307
Registration Fees		-	578	1 028	109	216	635	(419)	-65.9%	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	111	116	30	86	288.4%	397
Skills Development Fund Levy		-	1 496	1 496	146	572	461	111	24.0%	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	16	(14)	-89.9%	48
Travel and Subsistence		-	2 095	2 095	224	691	796	(104)	-13.1%	2 095
Uniform and Protective Clothing		-	1 079	1 079	95	448	252	196	77.7%	1 079
Vehicle Tracking		-	351	351	50	99	56	43	77.3%	351
Ward Committees		-	-	-	-	-	-	–		-
Warrantees and Guarantees								–		
Wet Fuel		-	6 749	6 749	894	2 935	2 474	461	18.6%	6 749
Witness Fees								–		
Workmens Compensation Fund		-	1 150	1 150	-	-	-	–		1 150
Total Operational Cost		**-**	**55 556**	**56 006**	**3 991**	**16 385**	**16 122**	**264**	1.6%	**56 006**

WC013 Bergrivier - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description R thousands	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
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	22	138	-	138	#DIV/0!	414
Transport Assets								–		
Zoo, Marine and Non-biological Animals								–		
Total Operational Leases		**-**	**414**	**414**	**22**	**138**	**-**	**138**	#DIV/0!	**414**
Discontinued Operations								–		
Statutory Payments other than Income Taxes								–		
Total Operational Cost and Other Cost	1	**-**	**55 970**	**56 420**	**4 013**	**16 523**	**16 122**	**402**	2.5%	**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								–		
Unauthoried 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	-	-	2	(2)	-100.0%	5
Total Water Losses		**-**	**5**	**5**	**-**	**-**	**2**	**(2)**		**5**
Fair Value Adjustment										
Actuarial Assessments								–		
Leave Gratuity								–		
Long Service Awards		-	1 014	1 014	-	-	338	(338)	-100.0%	1 014
Medical		-	2 188	2 188	-	-	729	(729)	-100.0%	2 188
Pension Funds								–		
Total Actuarial Assessments		**-**	**3 202**	**3 202**	**-**	**-**	**1 067**	**(1 067)**	-100.0%	**3 202**
Biological Assets								–		
Heritage Assets								–		
Interest rate Swaps								–		
Investment Property								–		
Investments								–		
Living resources								–		
Total Fair Value Adjustment		**-**	**3 202**	**3 202**	**-**	**-**	**1 067**	**(1 067)**	-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**	**-**	**-**	**1 069**	**(1 069)**	-100.0%	**3 207**
Total Expenditure		**-**	**718 621**	**720 056**	**52 708**	**191 393**	**218 484**	**(22 241)**	-10.2%	**720 056**
Surplus/(Deficit)		**-**	**(1 710)**	**(928)**	**(6 137)**	**50 912**	**23 700**			**(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	2 315	7 594	9 978	(2 385)	-23.9%	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**	**2 315**	**7 621**	**11 138**	**(3 517)**	-31.6%	**36 713**

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Description R thousands	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
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	(3 822)	58 533	34 837	23 696	0.6801758	35 785
Income Tax										
Continuing Operations								–		
Discontinued Operations								–		
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	30 720	35 785	(3 822)	58 533	34 837			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	(3 822)	58 533	34 837	-		35 785
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent-subsidiary Transactions								–		
Surplus/(Deficit) for the year		-	30 720	35 785	(3 822)	58 533	34 837	-		35 785
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	78 291	78 291	5 560	21 011	23 917	(2 906)	-12.2%	78 291
Inventory Consumed (Project Maintenance)		-	11 410	10 560	808	2 708	1 363	1 345	98.7%	10 560
Contracted Services		-	9 331	10 121	916	1 819	2 600	(781)	-30.0%	10 121
Operational Costs		-	4 837	4 837	185	2 162	900	1 261	140.1%	4 837
Total Repairs and Maintenance Expenditure	9	-	103 868	103 808	7 469	27 699	28 780	(1 081)	-3.8%	103 808

WC013 Bergrivier - Supporting Table SC2 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2026/27											
R thousands		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
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 027	1 659	1 352	1 035	1 043	879	5 748	7 242	23 986	15 948	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 243	2 829	996	693	293	304	1 571	1 951	19 879	4 811	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 360	2 710	1 888	3 687	1 299	1 862	4 805	19 588	46 200	31 242	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 958	923	653	603	590	517	2 915	4 732	12 890	9 357	–	–
Receivables from Exchange Transactions - Waste Management	1600	4 883	2 184	1 549	1 415	1 177	1 122	6 445	11 520	30 295	21 679	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(330)	–	–	–	–	–	–	–	(330)	–	–	–
Interest on Arrear Debtor Accounts	1810	760	695	782	744	684	705	3 439	5 372	13 181	10 944	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 929)	193	67	75	313	58	126	1 390	(2 706)	1 963	–	–
Total By Income Source	**2000**	**28 972**	**11 194**	**7 287**	**8 252**	**5 398**	**5 448**	**25 050**	**51 796**	**143 397**	**95 944**	**–**	**–**
2025/26 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	919	680	733	2 282	579	521	3 065	8 985	17 764	15 433	–	–
Commercial	2300	12 147	3 692	1 325	1 064	1 149	1 464	2 844	12 667	36 352	19 189	–	–
Households	2400	15 906	6 823	5 229	4 906	3 670	3 463	19 140	30 143	89 280	61 322	–	–
Other	2500	(0)	–	–	–	–	–	–	0	–	0	–	–
Total By Customer Group	**2600**	**28 972**	**11 194**	**7 287**	**8 252**	**5 398**	**5 448**	**25 050**	**51 796**	**143 397**	**95 944**	**–**	**–**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description R thousands	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
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		–	215 410	204 660	1 731	71 752	18	71 734	391303.4%	204 660
Cash at Bank		–	(34 148)	22 848	(1 925)	(32 420)	12 826	(45 246)	-352.8%	22 848
Cash on Hand		–	20	20	–	27	–	27	#DIV/0!	20
Total Cash and Cash Equivalents		**-**	**181 282**	**227 528**	**(193)**	**39 359**	**12 844**	**26 514**	206.4%	**227 528**
Short term Investments								–		
Deposit Taking Institutions								–		
Trade and other receivables from exchange transactions										
Electricity		-	20 798	25 714	1 230	2 878	385	2 493	647.0%	25 714
Waste Management		-	42 791	37 562	455	5 391	4 536	856	18.9%	37 562
Waste Water Management		-	16 038	14 963	165	2 479	1 519	959	63.1%	14 963
Water		-	31 919	29 551	936	4 596	2 673	1 924	72.0%	29 551
Other trade receivables from exchange transactions		-	30 081	24 835	(569)	(7 851)	6 777	(14 628)	-215.9%	24 835
VAT Receivable Input Tax Accrual		-	262	5 824	(235)	529	-	**529**	#DIV/0!	5 824
Gross: Trade and other receivables from exchange transactions		**-**	**141 889**	**138 449**	**1 982**	**8 023**	**15 890**	**(7 867)**	-49.5%	**138 449**
Less: Impairment for debt										
Impairment for Electricity		-	(5 119)	(4 500)	452	911	(525)	1 436	-273.6%	(4 500)
Impairment for Waste Management		-	(25 217)	(21 134)	(555)	1 151	(2 935)	4 087	-139.2%	(21 134)
Impairment for Waste Water Management		-	(11 908)	(9 664)	(224)	171	(1 382)	1 552	-112.4%	(9 664)
Impairment for Water		-	(18 216)	(16 158)	(426)	(1 406)	(2 046)	640	-31.3%	(16 158)
Impairment for other trade receivalbes from exchange transactions		-	(9 188)	(12 864)	398	(4 253)	-	(4 253)	#DIV/0!	(12 864)
Total Less: Impairment for debt		**-**	**(69 648)**	**(64 321)**	**(355)**	**(3 426)**	**(6 887)**	3 461	-50.3%	**(64 321)**
Total net Trade and other receivables from Exchange Transactions		**-**	**72 241**	**74 128**	**1 627**	**4 597**	**9 003**	**(4 406)**	-48.9%	**74 128**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		-	64 126	64 354	(233)	16 402	7 825	8 577	109.6%	64 354
Business and Commercial Properties		-	25 672	42 343	(791)	12 919	(63)	12 982	-20645.5%	42 343
Industrial Properties		-	8 058	12 229	(28)	4 440	79	4 361	5516.8%	12 229
Mining Properties								–		
Public Benefit Organisations								–		
Public Service Infrastructure Properties		-	-	-	-	-	-	–		-
Public Service Purposes Properties		-	-	-	-	-	-	–		-
Residential Properties		-	(43 491)	(65 856)	(914)	(32 487)	(4 554)	(27 933)		(65 856)
Residential Sectional Title Garages								–		
Sports Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		-	-	-	-	-	-	–		-
Property Rates General								–		
Gross: Property rates		**-**	**54 365**	**53 070**	**(1 966)**	**1 274**	**3 287**	**(2 012)**	-61.2%	**53 070**
Less: Impairment of Property rates		-	(36 219)	(26 989)	(597)	5 884	(4 690)	10 574	-225.5%	(26 989)
Net Property rates		**-**	**18 146**	**26 081**	**(2 563)**	**7 158**	**(1 403)**	**8 561**	-610.3%	**26 081**
Other receivables from non-exchange transactions		-	64 277	48 637	1 109	(8 417)	5 387	(13 804)	-256.2%	48 637
Less:Impairment for other receivables from non-exchange transactions		-	(56 500)	(41 985)	(1 331)	9 193	(5 323)	14 516	-272.7%	(41 985)
Net other receivables from non-exchange transactions		**-**	**7 776**	**6 652**	**(222)**	**776**	**64**	**712**	1110.1%	**6 652**
Total net Receivables from non-exchange transactions		**-**	**25 922**	**32 733**	**(2 785)**	**7 934**	**(1 339)**	**9 273**	-692.7%	**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-subsidiary Transactions								–		
Joint Ventures								–		
Operating Lease								–		
Public Organisation								–		
Sporting and Other Bodies								–		
Staff Loans/Recoveries		-	-	-	-	-	-	–		-
Subsidiaries								–		
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Inventory										
Agricultural								–		
Consumables		-	4 576	6 287	(2 090)	922	-	922	#DIV/0!	6 287
Finished Goods		-	222	230	-	8	-	8	#DIV/0!	230
Housing Stock								–		
Land								–		
Materials and Supplies		-	-	-	-	-	-	–		-
Water		-	(10)	(5)	-	-	(2 997)	2 997	-100.0%	(5)
Work-in-progress		-	-	-	-	31	-	31	#DIV/0!	-
Total Inventory		**-**	**4 787**	**6 512**	**(2 090)**	**961**	**(2 997)**	**3 958**	-132.1%	**6 512**
VAT Receivable										
Input Tax Capital		-	281	-	-	-	-	–		-
Input Tax General		-	2 874	-	-	-	-	–		-
VAT Control (Receivable)		-	6 705	2 312	(16)	(912)	-	(912)	#DIV/0!	2 312
Total VAT Receivable		**-**	**9 861**	**2 312**	**(16)**	**(912)**	**-**	**(912)**		**2 312**
Other current assets										
Construction Contracts and Receivables								–		
Control, Clearing and Interface Accounts		-	(219)	(513)	(54)	(1 239)	-	(1 239)	#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**	**(54)**	**(1 209)**	**-**	**(1 209)**		**215**
Total Current Assets		**-**	**294 571**	**343 428**	**(3 511)**	**50 730**	**17 512**	**33 218**		**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	-	-	8 367	(8 367)	-100.0%	18 659
Less: Accumulated Depreciation		-	(915)	(915)	(4)	(17)	(17)	1	-4.1%	(915)
Less: Accumulated Impairment								–		
Total Investment Property		**-**	**17 743**	**17 744**	**(4)**	**(17)**	**8 349**	**(8 366)**		**17 744**
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		-	1 117 314	1 116 657	5 905	14 052	32 227	(18 175)	-56.4%	1 116 657
Leases recognised as Property, Plant and Equipment	3							–		
Less: Accumulated Depreciation		-	(368 112)	(364 428)	(2 726)	(7 221)	(10 906)	3 684	-33.8%	(364 428)
Less: Accumulated Impairment								–		
Total Property, Plant and Equipment	**2**	**-**	**749 202**	**752 229**	**3 179**	**6 831**	**21 321**	**(14 491)**		**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)	4 684	(182)	4 867	-2669.2%	(1 400)
Less: Accumulated Impairment								–		
Total Intangible Assets		**-**	**1 405**	**(429)**	**(46)**	**(2 016)**	**(182)**	**(1 834)**	1005.7%	**(429)**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Trade and other receivables from exchange transactions										
Electricity		-	(7 439)	(1 595)	(161)	(224)	(6 777)	6 553	-96.7%	(1 595)
Property Rental Debtors								–		
Service Charges		-	3 100	2 889	(19)	(56)	-	(56)	#DIV/0!	2 889
Waste Management								–		
Waste Water Management								–		
Water								–		
Total Trade and other Receivables from Exchange Transactions		**-**	**(4 340)**	**1 294**	**(179)**	**(280)**	**(6 777)**	**6 497**	-95.9%	**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-subsidiary 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-subsidiary 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**	**2 950**	**13 567**	**22 712**	**(9 144)**	-40.3%	**827 616**
TOTAL ASSETS		**-**	**1 106 668**	**1 171 044**	**(562)**	**64 298**	**40 224**	**24 074**	59.9%	**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	6	11	-	11	#DIV/0!	38
Refuse		-	13 115	13 422	10	184	-	184	#DIV/0!	13 422
Rental Properties		-	124	159	3	6	-	6	#DIV/0!	159
Sewer								–		
Street Closure								–		
Valuation Appeal								–		
Water								–		
Wayleave								–		
Total Consumer Deposits		**-**	**13 272**	**13 619**	**18**	**201**	**-**	**201**	#DIV/0!	**13 619**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description R thousands	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
Trade and Other Payable Exchange Transactions										
Accrued Interest		-	11	-	-	12	-	12	#DIV/0!	-
Advance Payments		-	8 160	7 386	259	757	-	757	#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)	-	-	(146)	146	-100.0%	(11 347)
Compensation Commission (COID)								–		
Control, Clearing and Interface Accounts		-	34 994	18 135	(3 729)	1 473	2 356	(883)	-37.5%	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)	-	-	(2 787)	2 787	-100.0%	(8 233)
Municipal Debt Relief								–		
Overtime		-	14 871	8 271	-	(690)	2 540	(3 230)	-127.2%	8 271
Payables and Accruals		-	17 511	58 092	(2 020)	(16 910)	-	(16 910)	#DIV/0!	58 092
PAYE Deductions								–		
Pension and Retirement Contributions								–		
Retentions		-	97	86	-	13	-	13	#DIV/0!	86
Standby		-	(11 742)	(5 568)	-	(640)	(1 963)	1 323	-67.4%	(5 568)
Tender documentation								–		
Unallocated Deposits		-	3 617	4 264	3 686	4 107	-	4 107	#DIV/0!	4 264
Water Inventory Bulk Purchases		-	-	-	-	-	-	–		-
VAT Payables Output Tax Accrual		-	7 890	10 565	304	780	-	780	#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**	**(1 500)**	**(12 643)**	**-**	**(12 643)**	#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	3 265	14 104	-	14 104	#DIV/0!	2 796
Operational		-	(395)	895	2 574	8 640	-	8 640	#DIV/0!	895
Total Transfers and Subsidies Unspent		**-**	**11 289**	**3 691**	**5 839**	**22 745**	**-**	**22 745**	#DIV/0!	**3 691**
VAT Payables Output Tax Accrual		-	-	-	(12)	(10)	-	(10)	#DIV/0!	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment								–		
Total Trade and Other Payable Non-exchange Transactions	**2**	**-**	**11 289**	**3 691**	**5 827**	**22 734**	**-**	**22 734**	#DIV/0!	**3 691**
Provision										
Alien Vegetation								–		
Bonus		-	5 909	6 369	(49)	380	-	380	#DIV/0!	6 369
Decommissioning, Restoration and Similar Liabilities								–		
Ex-gratia Pension								–		
Insurance Claims								–		
Leave		-	12 585	13 390	(29)	727	-	727	#DIV/0!	13 390
Litigation		-	-	-	-	-	-	–		-
Pension Fund Investment Return Shortfall								–		
Staff Parity								–		
Impairment								–		
Total Provision		**-**	**18 494**	**19 759**	**(79)**	**1 108**	**-**	**1 108**	#DIV/0!	**19 759**
VAT Payable										
VAT Payable: Output Tax		-	7 455	11 868	(0)	4 451	-	4 451	#DIV/0!	11 868
VAT Payable: VAT Control		-	-	-	(824)	4	-	4	#DIV/0!	-
Total VAT Payable		**-**	**7 455**	**11 868**	**(824)**	**4 456**	**-**	**4 456**	#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**	**3 443**	**(5 214)**	**-**	**(5 214)**	#DIV/0!	**141 847**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description R thousands	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
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-subsidiary 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	3 234	7 484	231.4%	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**	**3 234**	**7 484**	231.4%	**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	(163)	6 280	1 887	4 393	232.8%	60 063
Other Long-Term Benefits		-	8 689	9 169	(19)	1 087	265	822	309.8%	9 169
Termination Benefits								–		
Total Employee Benefits		**-**	**61 738**	**69 232**	**(182)**	**7 367**	**2 152**	**5 215**	242.3%	**69 232**
Deferred Tax Liabilities								–		
Intercompany/Parent-subsidiary Transactions								–		
Total Other non-current liabilities		**-**	**61 738**	**69 232**	**(182)**	**7 367**	**2 152**	**5 215**	242.3%	**69 232**
Total non current liabilities		**-**	**344 707**	**359 942**	**(182)**	**39 113**	**5 386**	**33 727**	626.2%	**359 942**
TOTAL LIABILITIES		**-**	**473 104**	**501 789**	**3 261**	**33 900**	**5 386**	**28 513**	529.4%	**501 789**

WC013 Bergrivier - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M04 October

Description R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CHANGES IN NET ASSETS		-	633 564	669 255	(3 822)	30 398	34 837	(4 439)	-12.7%	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	(3 822)	58 533	34 837	23 696	68.0%	35 785
Transfers to/from Reserves								–		
Total Accumulated Surplus/(Deficit)	1	-	566 258	592 806	(3 822)	21 255	34 837	(13 582)	-39.0%	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	(3 822)	30 398	34 837	(4 439)		669 255

WC013 Bergrivier - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	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	
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	95	–	–	–	–	–	–	–	**95**	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	3	–	–	–	–	–	–	–	**3**	–
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**97**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**97**	–

WC013 Bergrivier - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M04 October

Strategic Objective R thousands	MTDP Service Outcome	IUDF	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
										–		
										–		
										–	

WC013 Bergrivier - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M04 October

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
										–		
Allocations to other priorities			3									
Total Capital Expenditure			1							–		–

WC013 Bergrivier - Supporting Table SC7 Material variance explanations - M04 October

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Exchange Revenue			
	Service charges - Electricity	6%	Test	Test
	Service charges - Water	-10%	Test	Test
	Service charges - Waste Water Management	-6%	Test	Test
	Service charges - Waste management	-1%	Test	Test
	Sale of Goods and Rendering of Services	19%	Test	Test
	Agency services	-39%	Test	Test
	Interest		Test	Test
	Interest earned from Receivables	-4%	Test	Test
	Interest from Current and Non Current Assets	-10%	Test	Test
	Dividends		Test	Test
	Rent on Land		Test	Test
	Rental from Fixed Assets	10%	Test	Test
	Licence and permits	478%	Test	Test
	Operational Revenue	-32%	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	11%	Test	Test
	Interest	-21%	Test	Test
	Fuel Levy		Test	Test
	Operational Revenue	-16%	Test	Test
	Gains on disposal of Assets	13%	Test	Test
	Other Gains	-100%	Test	Test
	Discontinued Operations		Test	Test
2	**Discontinued Operations**			
	Employee related costs	-9%	Test	Test
	Remuneration of councillors	1%	Test	Test
	Bulk purchases - electricity	-11%	Test	Test
	Inventory consumed	-2%	Test	Test
	Debt impairment		Test	Test
	Depreciation and amortisation		Test	Test
	Interest	-100%	Test	Test
	Contracted services	-30%	Test	Test
	Transfers and subsidies	-40%	Test	Test
	Irrecoverable debts written off		Test	Test
	Operational costs	2%	Test	Test
	Losses on Disposal of Assets		Test	Test
	Other Losses	-100%	Test	Test
3	**Capital Expenditure**			
	Governance and administration	10%	Test	Test
	Community and public safety	-58%	Test	Test
	Economic and environmental services	-4%	Test	Test
	Trading services	-56%	Test	Test
	Other		Test	Test
4	**Financial Position**			
	Current assets	206%	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	13%	Test	Test
	Payments	-36%	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
			Test	Test

WC013 Bergrivier - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M04 October

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.2%	9.2%	1.5%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	29.6%	28.5%	36.7%	216.7%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	48.5%	47.7%	40.0%	47.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	229.4%	242.1%	314.8%	242.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	141.2%	160.4%	228.4%	160.4%
Revenue Management							
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%	42.3%	15.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	-0.7%	2.4%	0.4%	2.4%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		34.0%	34.0%	34.0%	34.0%	34.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	27.1%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.2%	0.2%	0.5%	0.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	9.2%	9.2%	1.1%	5.7%
IDP regulation financial viability indicators							
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 - M04 October

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	1 141 408	1 171 044
Employee related costs				237 612	236 832	65 612	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	191 393	720 056
Total Capital Expenditure				118 707	122 990	5 905	16 196
Borrowed funding for capital				35 100	35 100	2 169	35 100
Debt				307 161	319 138	276 463	319 138
Equity				633 564	669 255	692 003	669 255
Reserves and funds							
Borrowing				159 071	156 093	135 396	156 093
Current assets				294 571	343 428	391 878	343 428
Current liabilities				128 397	141 847	124 502	141 847
Monetary assets				181 282	227 528	284 422	227 528
Total Revenue (excluding capital transfers and contributions)				716 911	719 129	242 305	719 129
Transfers and subsidies - Operational							
Transfers and subsidies - capital (monetary allocations)				32 430	36 713	7 621	36 713
Debt service payments				10 297	10 297	1 878	7 114
Outstanding debtors (receivables)				94 302	108 370	102 531	108 370
Annual services revenue				500 678	500 678	38 076	167 628
Cash + investments	Including LT investments			181 282	227 528	284 422	227 528
Fixed operational expend. (monthly)			342	342	342	342	342
Longstanding debtors outstanding				(4 340)	1 294	7 791	1 294
Longstanding debtors recovered			31	31	31	31	31
Attorney collections			31	31	31	31	31

WC013 Bergrivier - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

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										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets								–		
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges								–		
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes								–		
Fines, penalties and forfeits								–		
Licences or permits								–		
Transfer and subsidies - Operational								–		
Interest Receivables								–		
Fuel Levy								–		
Operational Revenue - Service Charges								–		
Gains on disposal of Fixed and Intangible Assets								–		
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Debt impairment								–		
Depreciation, amortisation and impairment								–		
Finance charges								–		
Contracted services								–		
Transfers and subsidies								–		
Irrecoverable debts written off								–		
Operational costs								–		
Disposal of Fixed and Intangible Assets								–		
Other Losses								–		
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)								–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax								–		
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

WC013 Bergrivier - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

Description R thousands	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
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

WC013 Bergrivier - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
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	5 905	16 196	32 227	16 031	49.7%	14%
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**	**16 196**					

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**–**	**19 480**	**23 762**	**31**	**66**	**3 777**	3 711	**98.3%**	**23 762**
Roads Infrastructure		–	12 100	12 100	–	–	100	100	**100.0%**	12 100
Roads		–	12 100	12 100	–	–	100	100	**100.0%**	12 100
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	500	3 217	–	–	1 206	1 206	**100.0%**	3 217
Drainage Collection								–		
Storm water Conveyance		–	500	3 217	–	–	1 206	1 206	**100.0%**	3 217
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		–	1 370	2 935	29	49	1 391	1 342	**96.5%**	2 935
Dams and Weirs								–		
Boreholes								–		
Reservoirs		–	870	870	–	–	870	870	**100.0%**	870
Pump Stations		–	500	2 065	29	49	522	473	**90.6%**	2 065
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	–	–	–	–	–	–		–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	5 360	5 360	2	17	930	913	**98.2%**	5 360
Pump Station		–	290	290	–	–	130	130	**100.0%**	290
Reticulation		–	3 000	3 000	–	–	–	–		3 000
Waste Water Treatment Works		–	2 070	2 070	2	17	800	783	**97.9%**	2 070
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	150	150	–	–	150	150	**100.0%**	150
Landfill Sites								–		
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	150	150	–	–	150	150	**100.0%**	150
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 SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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								%	
Community Assets		–	**2 700**	**2 700**	**155**	**264**	**650**	**386**	**59.4%**	**2 700**
Community Facilities		–	2 200	2 200	155	264	650	386	**59.4%**	2 200
Halls		–	–	–	–	–	–	–		–
Centres		–	2 200	2 200	155	264	650	386	59.4%	2 200
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police								–		
Purls								–		
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	500	500	–	–	–	–		500
Indoor Facilities								–		
Outdoor Facilities		–	500	500	–	–	–	–		500
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**–**	**1 000**	**1 000**	**–**	**–**	**–**	**–**		**1 000**
Operational Buildings		–	1 000	1 000	–	–	–	–		1 000
Municipal Offices		–	1 000	1 000	–	–	–	–		1 000
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards		–	–	–	–	–	–	–		–
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets								–		

WC013 Bergrivier - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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								%	
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**1 515**	**1 515**	**68**	**935**	**1 000**	**65**	6.5%	**1 515**
Computer Equipment		–	1 515	1 515	68	935	1 000	65	6.5%	1 515
Furniture and Office Equipment		–	**3 660**	**3 660**	**648**	**648**	–	**(648)**	#DIV/0!	**3 660**
Furniture and Office Equipment		–	3 660	3 660	648	648	–	(648)	#DIV/0!	3 660
Machinery and Equipment		–	**1 610**	**1 610**	**7**	**163**	**480**	**317**	66.0%	**1 610**
Machinery and Equipment		–	1 610	1 610	7	163	480	317	66.0%	1 610
Transport Assets		–	**7 500**	**7 500**	**69**	**842**	–	**(842)**	#DIV/0!	**7 500**
Transport Assets		–	7 500	7 500	69	842	–	(842)	#DIV/0!	7 500
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 new assets	1	–	**37 465**	**41 747**	**978**	**2 917**	**5 907**	**2 990**	**50.6%**	**41 747**

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**4 904**	**4 904**	**714**	**2 171**	**1 897**	(274)	**-14.4%**	**4 904**
Roads Infrastructure		–	1 000	1 000	172	264	260	(4)	**-1.6%**	1 000
Roads		–	1 000	1 000	172	264	260	(4)	**-1.6%**	1 000
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	450	450	203	356	250	(106)	**-42.2%**	450
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks								–		
LV Networks		–	450	450	203	356	250	(106)	**-42.2%**	450
Capital Spares								–		
Water Supply Infrastructure		–	3 454	3 454	339	1 552	1 387	(164)	**-11.8%**	3 454
Dams and Weirs								–		
Boreholes		–	210	210	–	–	–	–		210
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	3 244	3 244	339	1 552	1 387	(164)	**-11.8%**	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 - M04 October

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								%	
Community Assets		–	**10 800**	**10 800**	**29**	**31**	**150**	**119**	**79.6%**	**10 800**
Community Facilities		–	500	500	–	–	100	100	**100.0%**	500
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries		–	400	400	–	–	100	100	100.0%	400
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police								–		
Purls								–		
Public Open Space		–	100	100	–	–	–	–		100
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	10 300	10 300	29	31	50	19	**38.8%**	10 300
Indoor Facilities		–	200	200	29	31	50	19	38.8%	200
Outdoor Facilities		–	10 100	10 100	–	–	–	–		10 100
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property								–		
Other assets		–	**350**	**350**	–	**100**	**100**	**0**	**0.1%**	**350**
Operational Buildings		–	350	350	–	100	100	0	**0.1%**	350
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores		–	350	350	–	100	100	0	0.1%	350
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		

WC013 Bergrivier - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**1 050**	**1 050**	**91**	**525**	**1 050**	**525**	50.0%	**1 050**
Computer Equipment		–	1 050	1 050	91	525	1 050	525	50.0%	1 050
Furniture and Office Equipment		–	**550**	**550**	**72**	**86**	**50**	**(36)**	-72.4%	**550**
Furniture and Office Equipment		–	550	550	72	86	50	(36)	-72.4%	550
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 renewal of existing assets	1	–	**17 654**	**17 654**	**906**	**2 913**	**3 247**	**334**	10.3%	**17 654**

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**–**	**70 282**	**70 232**	**5 298**	**18 874**	**20 308**	1 434	**7.1%**	**70 232**
Roads Infrastructure		–	31 571	31 571	2 227	8 649	9 393	744	**7.9%**	31 571
Roads		–	31 571	31 571	2 227	8 649	9 393	744	**7.9%**	31 571
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	687	687	34	147	177	31	**17.4%**	687
Drainage Collection								–		
Storm water Conveyance		–	687	687	34	147	177	31	**17.4%**	687
Attenuation								–		
Electrical Infrastructure		–	19 843	19 793	1 772	5 850	5 482	(368)	**-6.7%**	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	1 772	5 850	5 482	(368)	**-6.7%**	19 793
Capital Spares								–		
Water Supply Infrastructure		–	9 087	9 087	688	2 405	2 566	161	**6.3%**	9 087
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	9 087	9 087	688	2 405	2 566	161	**6.3%**	9 087
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	9 074	9 074	575	1 820	2 683	863	**32.2%**	9 074
Pump Station								–		
Reticulation		–	7 233	7 233	429	1 272	2 155	884	**41.0%**	7 233
Waste Water Treatment Works		–	1 841	1 841	146	548	527	(21)	**-3.9%**	1 841
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	20	20	3	3	7	3	**51.7%**	20
Landfill Sites		–	20	20	3	3	7	3	**51.7%**	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 - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets		–	**18 611**	**18 611**	**1 254**	**4 576**	**5 761**	**1 184**	**20.6%**	**18 611**
Community Facilities		–	14 538	14 538	978	3 730	4 676	947	**20.2%**	14 538
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria		–	908	908	72	247	248	1	0.4%	908
Police								–		
Purls		–	13 630	13 630	906	3 483	4 428	946	21.4%	13 630
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	4 073	4 073	276	847	1 084	238	**21.9%**	4 073
Indoor Facilities		–	4 073	4 073	276	847	1 084	238	21.9%	4 073
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**7 816**	**7 816**	**597**	**1 771**	**1 576**	**(195)**	**-12.4%**	**7 816**
Operational Buildings		–	7 711	7 711	594	1 765	1 510	(255)	**-16.9%**	7 711
Municipal Offices		–	7 711	7 711	594	1 765	1 510	(255)	-16.9%	7 711
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	105	105	3	6	67	60	**90.5%**	105
Staff Housing								–		
Social Housing		–	105	105	3	6	67	60	90.5%	105
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		

WC013 Bergrivier - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**2 198**	**2 198**	**1**	**1 630**	**15**	**(1 615)**	-10519.1%	**2 198**
Computer Equipment		–	2 198	2 198	1	1 630	15	(1 615)	-10519.1%	2 198
Furniture and Office Equipment		–	**31**	**31**	**0**	**4**	**14**	**10**	69.0%	**31**
Furniture and Office Equipment		–	31	31	0	4	14	10	69.0%	31
Machinery and Equipment		–	**1 518**	**1 508**	**36**	**139**	**488**	**349**	71.5%	**1 508**
Machinery and Equipment		–	1 518	1 508	36	139	488	349	71.5%	1 508
Transport Assets		–	**3 413**	**3 413**	**283**	**703**	**617**	**(87)**	-14.1%	**3 413**
Transport Assets		–	3 413	3 413	283	703	617	(87)	-14.1%	3 413
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Repairs and Maintenance Expenditure	1	–	**103 868**	**103 808**	**7 469**	**27 699**	**28 780**	**1 081**	**3.8%**	**103 808**

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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**	**7 264**	**7 264**	**–**		**21 792**
Roads Infrastructure		–	5 594	5 594	466	1 865	1 865	–		5 594
Roads		–	5 594	5 594	466	1 865	1 865	–		5 594
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	968	968	81	323	323	–		968
Drainage Collection		–	968	968	81	323	323	–		968
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	3 927	3 927	327	1 309	1 309	–		3 927
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	3 927	3 927	327	1 309	1 309	–		3 927
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	5 857	5 857	488	1 952	1 952	–		5 857
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		–	5 857	5 857	488	1 952	1 952	–		5 857
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	4 402	4 402	367	1 467	1 467	–		4 402
Pump Station								–		
Reticulation		–	4 402	4 402	367	1 467	1 467	–		4 402
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	1 044	1 044	87	348	348	–		1 044
Landfill Sites		–	220	220	18	73	73	–		220
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points		–	824	824	69	275	275	–		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 - M04 October

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								%	
Community Assets		–	**3 681**	**3 681**	**307**	**1 227**	**1 227**	–		**3 681**
Community Facilities		–	1 174	1 174	98	391	391	–		1 174
Halls		–	306	306	26	102	102	–		306
Centres		–	371	371	31	124	124	–		371
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries		–	80	80	7	27	27	–		80
Cemeteries/Crematoria		–	303	303	25	101	101	–		303
Police								–		
Purls								–		
Public Open Space		–	114	114	10	38	38	–		114
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	2 507	2 507	209	836	836	–		2 507
Indoor Facilities		–	2 507	2 507	209	836	836	–		2 507
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	**52**	**52**	**4**	**17**	**17**	–		**52**
Revenue Generating		–	52	52	4	17	17	–		52
Improved Property								–		
Unimproved Property		–	52	52	4	17	17	–		52
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**1 094**	**1 094**	**91**	**365**	**365**	–		**1 094**
Operational Buildings		–	1 094	1 094	91	365	365	–		1 094
Municipal Offices		–	1 094	1 094	91	365	365	–		1 094
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		

WC013 Bergrivier - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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**	**182**	**182**	–		**547**
Servitudes								–		
Licences and Rights		–	547	547	46	182	182	–		547
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	547	547	46	182	182	–		547
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**1 061**	**1 061**	**88**	**354**	**354**	–		**1 061**
Computer Equipment		–	1 061	1 061	88	354	354	–		1 061
Furniture and Office Equipment		–	**826**	**826**	**69**	**275**	**275**	–		**826**
Furniture and Office Equipment		–	826	826	69	275	275	–		826
Machinery and Equipment		–	**915**	**915**	**76**	**305**	**305**	–		**915**
Machinery and Equipment		–	915	915	76	305	305	–		915
Transport Assets		–	**3 312**	**3 312**	**276**	**1 104**	**1 104**	–		**3 312**
Transport Assets		–	3 312	3 312	276	1 104	1 104	–		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**	**11 093**	**11 093**	–		**33 280**

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**52 343**	**52 343**	**2 992**	**7 574**	**16 573**	8 999	**54.3%**	**52 343**
Roads Infrastructure		–	10 850	10 850	159	341	570	229	**40.2%**	10 850
Roads		–	10 850	10 850	159	341	570	229	**40.2%**	10 850
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	14 606	14 606	1 371	1 885	1 400	(485)	**-34.6%**	14 606
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	4 950	4 950	1 371	1 396	250	(1 146)	**-458.6%**	4 950
LV Networks		–	9 656	9 656	–	488	1 150	662	**57.5%**	9 656
Capital Spares								–		
Water Supply Infrastructure		–	26 085	26 085	963	4 849	13 900	9 051	**65.1%**	26 085
Dams and Weirs								–		
Boreholes								–		
Reservoirs		–	700	700	–	–	–	–		700
Pump Stations								–		
Water Treatment Works		–	12 800	12 800	–	1 365	9 000	7 635	**84.8%**	12 800
Bulk Mains								–		
Distribution		–	12 585	12 585	963	3 485	4 900	1 415	**28.9%**	12 585
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	303	303	–	–	303	303	**100.0%**	303
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	303	303	–	–	303	303	**100.0%**	303
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	500	500	499	499	400	(99)	**-24.7%**	500
Landfill Sites		–	500	500	499	499	400	(99)	**-24.7%**	500
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								–		

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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								%	
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		**–**	**11 245**	**11 245**	**1 029**	**2 791**	**6 500**	**3 709**	**57.1%**	**11 245**
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	11 245	11 245	1 029	2 791	6 500	3 709	**57.1%**	11 245
Indoor Facilities								–		
Outdoor Facilities		–	11 245	11 245	1 029	2 791	6 500	3 709	57.1%	11 245
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		

WC013 Bergrivier - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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	4 021	10 365	23 073	12 707	55.1%	63 588

WC013 Bergrivier - Supporting Table SC15 Monthly Budget Statement - Investments - M04 October

Investment type R thousands	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
Investments										
Bank Repurchase Agreements										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Bank Repurchase Agreements		-	-	-	-	-	-			-
Bankers Acceptance Certificate										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Bankers Acceptance Certificate		-	-	-	-	-	-			-
Deposit Taking Institutions										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Deposit Taking Institutions		-	-	-	-	-	-	–		-
Derivative Financial Assets										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Derivative Financial Assets		-	-	-	-	-	-	-		-
Guaranteed Endowment Policies (Sinking)										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC15 Monthly Budget Statement - Investments - M04 October

Investment type R thousands	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
Interest Rate Swaps										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Interest Rate Swaps		-	-	-	-	-	-	-		-
Listed/Unlisted Bonds and Stocks										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-		-
Municipal Bonds										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Municipal Bonds		-	-	-	-	-	-	-		-
National Government Securities										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total National Government Securities		-	-	-	-	-	-	-		-
Negotiable Certificate of Deposits										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC15 Monthly Budget Statement - Investments - M04 October

Investment type R thousands	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
Unamortised Debt Expense										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Unamortised Debt Expense		-	-	-	-	-	-	-		-
Unamortised Preference Share Expense										
Specify 1								–		
Specify 2								–		
Specify 3								–		
Specify 4								–		
Specify 5								–		
Specify 6								–		
Specify 7								–		
Specify 8								–		
Specify 9								–		
Specify 10								–		
Specify 11								–		
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-		-
Total Investments		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M04 October

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
WC013 - 1		6 Mth	Corporate Bond	No	01	4.65	0		2021/09/13	–	–	–	–	–
WC013 - 10		9 Mth	Corporate Bond	Yes	01	5.02	0		2022/06/13	909	–	–	–	909
WC013 - 11		3 Mth	Corporate Bond	Yes	01	4.60	0		2022/04/25	310	–	–	–	310
WC013 - 12		2 Mth	Corporate Bond	Yes	01	5.28	0		2022/07/12	30 265	–	–	–	30 265
WC013 - 13		3 Mth	Corporate Bond	Yes	01	5.87	0		2022/09/23	40 579	–	–	–	40 579
WC013 - 14		3 Mth	Corporate Bond	Yes	01	5.87	0		2022/09/23	40 592	–	–	–	40 592
WC013 - 15		2 Mth	Corporate Bond	Yes	01	5.90	0		2022/09/08	40 401	–	–	–	40 401
WC013 - 16		2 Mth	Corporate Bond	Yes	01	6.45	0		2022/11/14	20 219	–	–	–	20 219
WC013 - 17		3 Mth	Corporate Bond	Yes	01	6.70	0		2022/12/12	30 496	–	–	–	30 496
WC013 - 18		6 Mth	Corporate Bond	Yes	01	7.93	0		2023/03/28	41 573	–	–	–	41 573
WC013 - 19		6 Mth	Corporate Bond	Yes	01	7.98	0		2023/03/27	41 574	–	–	–	41 574
WC013 - 2		4 Mth	Corporate Bond	No	01	4.30	0		2021/04/30	–	–	–	–	–
WC013 - 20		6 Mth	Corporate Bond	Yes	01	8.55	0		2023/06/19	41 705	–	–	–	41 705
WC013 - 21		9 Mth	Corporate Bond	Yes	01	9.71	0		2024/01/09	53 591	–	–	–	53 591
WC013 - 22		9 Mth	Corporate Bond	Yes	01	9.50	0		2024/01/09	42 811	–	–	–	42 811
WC013 - 23		9 Mth	Corporate Bond	Yes	01	9.82	0		2024/04/13	42 929	–	–	–	42 929
WC013 - 24		9 Mth	Corporate Bond	Yes	01	9.91	0		2024/04/15	32 215	–	–	–	32 215
WC013 - 25		9 Mth	Corporate Bond	Yes	01	9.72	0		2024/10/08	(99 602)	–	–	–	(99 602)
WC013 - 26		9 Mth	Corporate Bond	Yes	01	9.75	0		2025/01/14	0	–	–	–	0
WC013 - 27		11 Mth	Corporate Bond	Yes	01	8.15	0		2027/06/30	148 124	308	(18 000)	18 000	148 432
WC013 - 28		9 Mth	Corporate Bond	Yes	01	8.89	0		2025/07/16	0	–	–	–	0
WC013 - 29		9 Mth	Corporate Bond	Yes	01	8.04	0		2026/04/20	(0)	–	–	–	(0)
WC013 - 3		1 Mth	Corporate Bond	No	01	4.03	0		2020/09/30	–	–	–	–	–
WC013 - 30		6 Mth	Corporate Bond	Yes	01	7.87	0		2026/01/19	0	–	–	–	0
WC013 - 31		9 Mth	Corporate Bond	Yes	01	7.38	0		2026/11/09	104 716	627	–	–	105 344
WC013 - 32		3 Mth	Corporate Bond	Yes	01	7.47	0		2026/08/03	0	–	–	–	0
WC013 - 33		9 Mth	Corporate Bond	Yes	01	7.81	0		2027/05/04	121 387	796	–	–	122 183
WC013 - 4		3 Mth	Corporate Bond	No	01	4.02	0		2020/12/08	–	–	–	–	–
WC013 - 5		3 Mth	Corporate Bond	No	01	3.90	0		2020/11/30	–	–	–	–	–
WC013 - 6		6 Mth	Corporate Bond	No	01	4.56	0		2021/09/13	–	–	–	–	–
WC013 - 7		6 Mth	Corporate Bond	Yes	01	4.89	0		2022/01/18	–	–	–	–	–
WC013 - 8		9 Mth	Corporate Bond	Yes	01	5.03	0		2022/06/13	910	–	–	–	910
WC013 - 9		34 Mth	Corporate Bond	Yes	01	4.20	0		2024/07/31	39 752	–	–	–	39 752
														–
														–
														–
														–
														–
														–
Municipality sub-total										**815 456**	**1 731**	**(18 000)**	**18 000**	**817 187**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										**–**	**–**	**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**815 456**	**1 731**	**(18 000)**	**18 000**	**817 187**

WC013 Bergrivier - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M04 October

Borrowing - Categorised by type R thousands	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
Borrowings										
Annuity and Bullet Loans										
Banks		–	135 414	136 339	–	24 931	–	24 931	#DIV/0!	136 339
Development Bank of South Africa		–	23 656	19 754	–	(3 902)	–	(3 902)	#DIV/0!	19 754
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		–	159 071	156 093	–	21 029	–	21 029	#DIV/0!	156 093
Public Corporations		–	–	–	–	–	–	–		–
Public Investments Commissioners		–	–	–	–	–	–	–		–
Total Annuity and Bullet Loans		-	318 141	312 186	-	42 058	-	42 058		312 186
Bankers Acceptance Certificate										
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 Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Concessionary Loan		–	–	–	–	–	–	–		–
Derivative Financial Liability										
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 Derivative Financial Liability		-	-	-	-	-	-	-		-
Finance Lease Liability										
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 Finance Lease Liability		-	-	-	-	-	-	-		-
Government Loans		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Local Registered Stock										
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 Registered Stock		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M04 October

Borrowing - Categorised by type R thousands	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
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 - M04 October

Description	Ref	2025/26	Budget Year 2026/27						
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	**86 538**	**88 256**	**707**	**34 845**	**29 419**	**5 427**	**18.4%**	**88 256**
Local Government Equitable Share		–	77 595	77 595	–	32 331	25 865	6 466	25.0%	77 595
Municipal Disaster Recovery Grant								–		
Municipal Disaster Relief Grant		–	–	1 718	–	–	573	(573)	-100.0%	1 718
Energy Efficiency and Demand Side Management Grant		–	1 103	1 103	–	–	368	(368)	-100.0%	1 103
Local Government Financial Management Grant		–	2 000	2 000	153	731	667	65	9.7%	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	418	1 428	1 395	34	2.4%	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	136	355	552	(197)	-35.7%	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**	**44**	**44**	**248**	**(204)**	**-82.2%**	**745**
Infrastructure		–	245	745	44	44	248	(204)	-82.2%	745
Infrastructure								–		
Capacity Building								–		
Capacity Building	4							–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure								–		
Infrastructure								–		
Capacity Building		–	–	–	–	–	–	–		–
Capacity Building								–		
Other grant providers:		–	–	–	–	–	–	–		–
Monetary								–		
In Kind								–		
Total Operating Transfers and Grants	5	–	**86 784**	**89 001**	**752**	**34 890**	**29 667**	**5 223**	**17.6%**	**89 001**
Capital Transfers and Grants										
National Government:		–	29 561	33 843	2 315	7 594	9 978	(2 385)	**-23.9%**	33 843
Municipal Disaster Recovery Grant								–		
Municipal Disaster Response Grant		–	–	4 282	–	–	1 427	(1 427)	-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	2 315	7 594	8 551	(957)	-11.2%	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**	**2 315**	**7 621**	**11 138**	**(3 517)**	**-31.6%**	**36 713**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	119 214	125 714	3 066	42 510	40 805	1 705	4.2%	125 714

WC013 Bergrivier - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October

Description R thousands	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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	**53 890**	**54 825**	**4 455**	**16 547**	**17 123**	**(576)**	**-3.4%**	**54 825**
Local Government Equitable Share		–	46 920	46 920	3 916	14 521	14 765	(243)	-1.6%	46 920
Municipal disaster recovery grant								–		
Municipal disaster relief grant		–	–	935	–	–	312	(312)	-100.0%	935
Energy efficiency and demand side management grant								–		
Local government financial management grant		–	2 000	2 000	136	650	486	164	33.8%	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	266	1 021	1 031	(10)		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	136	355	530	(175)	-33.0%	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**	**981**	**3 055**	**4 085**	**(1 029)**	**-25.2%**	**14 523**
Infrastructure		–	115	615	44	44	169	(125)	-73.8%	615
Infrastructure								–		
Capacity Building		–	13 908	13 908	937	3 011	3 916	(904)	-23.1%	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**	**5 436**	**19 603**	**21 208**	**(1 605)**	**-7.6%**	**69 348**
Capital expenditure of Transfers and Grants										
National Government:		–	7 356	11 638	–	–	1 427	(1 427)	**-100.0%**	11 638
Municipal Disaster Recovery Grant								–		
Municipal Disaster Relief Grant		–	–	4 282	–	–	1 427	(1 427)	-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	2 315	7 594	11 490	(3 896)		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**	(870)	-100.0%	**870**
Infrastructure		–	**870**	**870**	**–**	**–**	**870**	(870)	-100.0%	**870**
Infrastructure								–		
Capacity Building		–	2 000	2 000	–	27	400	(373)		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**	**–**	**–**	**2 297**	**(2 297)**	**-100.0%**	**12 508**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	**76 138**	**81 856**	**5 436**	**19 603**	**23 505**	**(3 902)**	**-16.6%**	**81 856**

WC013 Bergrivier - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - M04 October

Description R thousands	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
Operating transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	8 943	10 661	4 184	8 316	3 554	4 762	**134.0%**	10 661
Repayment of grants								–		
Conditions met - transferred to revenue		**–**	**8 943**	**10 661**	**4 184**	**8 316**	**3 554**	**4 762**	134.0%	**10 661**
Conditions still to be met - transferred to liabilities								–		
Provincial Government:										
Balance unspent at beginning of the year		–	(852)	–	–	852	–	852	**#DIV/0!**	–
Current year receipts		–	13 855	14 355	–	4 075	4 785	(710)	**-14.8%**	14 355
Conditions met - transferred to revenue		**–**	**13 003**	**14 355**	**–**	**4 927**	**4 785**	142	**3.0%**	**14 355**
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**			**–**
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year		–	458	895	–	61	–	61	**#DIV/0!**	895
Current year receipts		–	–	–	141	141	–	141	**#DIV/0!**	–
Conditions met - transferred to revenue		**–**	**458**	**895**	**141**	**202**	**–**	**202**	#DIV/0!	**895**
Conditions still to be met - transferred to liabilities								–		
Total operating transfers and grants revenue		**–**	**22 404**	**25 911**	**4 325**	**13 445**	**8 339**	**5 106**	61.2%	**25 911**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**4 964**	**#DIV/0!**	**–**
Capital transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		–	10 071	467	–	–	–	–		467
Current year receipts		–	29 561	33 843	5 579	21 818	9 978	11 840	**118.7%**	33 843
Conditions met - transferred to revenue		**–**	**39 632**	**34 310**	**5 579**	**21 818**	**9 978**	**11 840**	118.7%	**34 310**
Conditions still to be met - transferred to liabilities								–		
Provincial Government:										
Balance unspent at beginning of the year		–	1 612	2 329	–	(784)	–	(784)	**#DIV/0!**	2 329
Current year receipts		–	2 870	2 870	–	1 700	1 160	540	**46.6%**	2 870
Conditions met - transferred to revenue		**–**	**4 482**	**5 199**	**–**	**916**	**1 160**			**5 199**
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities								–		
Total capital transfers and grants revenue		**–**	**44 114**	**39 509**	**5 579**	**22 735**	**11 138**	**11 840**		**39 509**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**–**	**66 518**	**65 420**	**9 904**	**36 179**	**19 477**	**16 946**		**65 420**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**4 964**		**–**

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										
District Municipalities Capital	1	–	–	–	–	–	–	–		–
District Municipalities Operational		–	–	–	–	–	–	–		–
								–		
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–		–
Monetary Transfers to Entities/Other External Mechanisms										
Municipal Entities Capital	2	–	–	–	–	–	–	–		–
Municipal Entities Operationa								–		
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
Monetary Transfers to other Organs of State										
Departmental Agencies and Accounts Capital	3	–	100	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	–		100
Monetary Transfers to Organisations										
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	353	1 283	3 771	(2 488)		6 758
Non-Profit Institutions Operational		–	–	–	–	–	–	–		–
Private Enterprises Capital		–	100	100	–	–	33	(33)		100
Private Enterprises Operational		–	–	–	–	–	–	–		–
Public Corporations capital		–	–	–	–	–	–	–		–
Public Corporations Operational								–		
Public Corporations								–		
Total Monetary Transfers To Organisations		–	6 858	6 858	353	1 283	3 804	(2 521)	-66.3%	6 858
Monetary Transfers to Groups of Individuals										
Households Capital								–		
Households Operational								–		
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–		–
TOTAL Monetary TRANSFERS AND GRANTS	6	–	6 958	6 958	453	1 383	3 904	(2 521)	-64.6%	6 958
In-Kind Transfers to other municipalities										
District Municipalities Capital	1							–		
District Municipalities Operational								–		
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–		–
In-Kind Transfers to Entities/Other External Mechanisms										
Municipal Entities Capital	2							–		
Municipal Entities Operational								–		
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–		–
In-Kind Transfers to other Organs of State										
Departmental Agencies and Accounts Capital	3	–	–	–	–	–	–	–		–
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										
Foreign Government and International Organisations Capital	4	–	–	–	–	–	–	–		–
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										
Households Capital	5							–		
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	453	1 383	3 904	(2 521)	-64.6%	6 958

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary								–		
Cell phone Allowance		–	684	684	51	204	231	(27)	-12%	684
Housing Allowance								–		
In-kind Benefits								–		
Market Related Non-pensionable Allowance								–		
Motor Vehicle Allowance		–	520	520	41	165	168	(3)	-2%	520
Office-bearer Allowance		–	6 862	6 862	544	2 178	2 123	55	3%	6 862
Out of pocket Expenses								–		
Travelling Allowance		–	88	88	7	28	27	1	2%	88
Use of Personal Facilities								–		
Total Allowances and Service Related Benefits		**-**	**8 154**	**8 154**	**643**	**2 574**	**2 548**	**25**	1%	**8 154**
Social Contributions										
Medial Aid Benefits		–	20	20	2	6	–	6	#DIV/0!	20
Pension Fund Contributions		–	98	98	8	31	29	2	7%	98
Total Social Contributions		**-**	**118**	**118**	**9**	**37**	**29**	**8**	28%	**118**
Total Councillors		**-**	**8 272**	**8 272**	**653**	**2 611**	**2 577**	**34**	1%	**8 272**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		–	6 741	6 741	509	2 035	2 365	(330)	-14%	6 741
Bonuses		–	330	330	–	–	110	(110)	-100%	330
Allowance								–		
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3	–	62	62	5	20	21	(1)	-3%	62
Housing Benefits	3	–	15	15	13	52	5	47	940%	15
Non-pensionable								–		
Travel or Motor Vehicle	3	–	1 419	1 419	57	226	473	(247)	-52%	1 419
Voluntary Work										
Total Allowance		**-**	**1 496**	**1 496**	**75**	**298**	**499**	**(201)**	-40%	**1 496**
Service Related Benefits										
Acting	3	–	80	80	–	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	80	–	80	#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**	**20**	**113**	**20**	**93**	464%	**80**
Total Salaries and Allowances		**-**	**8 647**	**8 647**	**603**	**2 446**	**2 994**	**(548)**	-18%	**8 647**
Social Contributions										
Bargaining Council		–	5	5	0	0	2	(1)	-84%	5
Group Life Insurance		–	6	6	4	16	2	14	690%	6
Medical		–	365	365	14	56	119	(62)	-53%	365
Pension		–	1 215	1 215	61	245	412	(167)	-41%	1 215
Unemployment Insurance		–	15	15	1	4	5	(2)	-31%	15
Total Social Contributions		**-**	**1 606**	**1 606**	**80**	**321**	**539**	**(218)**	-41%	**1 606**

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
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	683	2 766	3 533	(766)	-22%	10 253
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		–	148 802	148 022	11 330	44 414	46 818	(2 404)	-5%	148 022
Bonuses		–	11 347	11 347	–	–	146	(146)	-100%	11 347
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3	–	13	13	5	18	4	14	320%	13
Housing Benefits	3	–	787	787	45	178	283	(106)	-37%	787
Non-pensionable								–		
Travel or Motor Vehicle	3	–	7 493	7 493	594	2 339	2 540	(201)	-8%	7 493
Voluntary Work								–		
Total Allowance		-	8 293	8 293	644	2 535	2 828	(292)	-10%	8 293
Service Related Benefits										
Acting	3	–	1 001	1 001	55	193	186	8	4%	1 001
Bonus	3							–		
Danger Allowance	3							–		
Entertainment	3							–		
Fire Brigade								–		
In-kind Benefits	3							–		
Leave Pay	3	–	2 587	2 587	8	8	661	(653)	-99%	2 587
Lifeguard/Duty Squads								–		
Long Service Award		–	740	740	62	247	247	–		740
Overtime		–	7 545	7 545	806	2 082	2 489	(407)	-16%	7 545
Scarcity	3	–	448	448	20	80	150	(70)	-46%	448
Standby Allowance	3	–	6 196	6 196	583	1 599	1 963	(364)	-19%	6 196
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3							–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		-	18 517	18 517	1 533	4 209	5 694	(1 485)	-26%	18 517
Total Salaries and Allowances		-	186 960	186 180	13 507	51 159	55 486	(4 328)	-8%	186 180
Social Contributions										
Bargaining Council		–	97	97	6	24	32	(8)	-24%	97
Group Life Insurance		–	3 058	3 058	229	910	1 005	(95)	-9%	3 058
Medical		–	9 720	9 720	774	3 105	2 975	129	4%	9 720
Pension		–	24 432	24 432	1 841	7 312	8 058	(746)	-9%	24 432
Unemployment Insurance		–	944	944	86	336	307	29	9%	944
Total Social Contributions		-	38 251	38 251	2 937	11 687	12 377	(690)	-6%	38 251
Post-retirement Benefit	6									
Medical		–	2 148	2 148	–	–	710	(710)	-100%	2 148
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit		-	2 148	2 148	-	-	710	(710)		2 148
Costs Capitalised to PPE								–		
Sub Total - Other Municipal Staff		-	227 359	226 579	16 443	62 846	68 573	(5 728)		226 579
% increase	4									
Total Parent Municipality		-	245 884	245 104	17 780	68 223	74 684	(6 461)	-9%	245 104

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
Board Members of Entities										
Salaries and Allowances										
Basic Salary								–		
Bonuses								–		
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3							–		
Housing Benefits	3							–		
Non-pensionable								–		
Travel or Motor Vehicle	3							–		
Voluntary Work								–		
Total Allowance		-	-	-	-	-	-	-		-
Service Related Benefits										
Acting	3							–		
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							–		
Standby Allowance	3							–		
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3							–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		-	-	-	-	-	-	-		-
Total Salaries and Allowances		-	-	-	-	-	-	-		-
Social Contributions										
Bargaining Council								–		
Group Life Insurance								–		
Medical								–		
Pension								–		
Unemployment Insurance								–		
Total Social Contributions		-	-	-	-	-	-	-		-
Post-retirement Benefit	6									
Medical								–		
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								–		
Sub Total - Board Members of Entities		-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary								–		
Bonuses								–		
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3							–		
Housing Benefits	3							–		
Non-pensionable								–		
Travel or Motor Vehicle	3							–		
Voluntary Work								–		
Total Allowance		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
Service Related Benefits										
Acting	3							–		
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							–		
Standby Allowance	3							–		
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3							–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		-	-	-	-	-	-	-		-
Total Salaries and Allowances		-	-	-	-	-	-	-		-
Social Contributions										
Bargaining Council								–		
Group Life Insurance								–		
Medical								–		
Pension								–		
Unemployment Insurance								–		
Total Social Contributions		-	-	-	-	-	-	-		-
Post-retirement Benefit	6									
Medical								–		
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								–		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Salaries and Allowances										
Basic Salary								–		
Bonuses								–		
Allowance										
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3							–		
Housing Benefits	3							–		
Non-pensionable								–		
Travel or Motor Vehicle	3							–		
Voluntary Work								–		
Total Allowance		-	-	-	-	-	-	-		-
Service Related Benefits										
Acting	3							–		
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							–		
Standby Allowance	3							–		
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3							–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		-	-	-	-	-	-	-		-
Total Salaries and Allowances		-	-	-	-	-	-	-		-

WC013 Bergrivier - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
Social Contributions										
Bargaining Council								–		
Group Life Insurance								–		
Medical								–		
Pension								–		
Unemployment Insurance								–		
Total Social Contributions		-	-	-	-	-	-	-		-
Post-retirement Benefit	6									
Medical								–		
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								–		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	**245 884**	**245 104**	**17 780**	**68 223**	**74 684**	**(6 461)**		**245 104**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	-	**237 612**	**236 832**	**17 127**	**65 612**	**72 106**	**(6 494)**		**236 832**

WC013 Bergrivier - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M04 October

Disclosure of Salaries, Allowances & Benefits 1. R thousands	Ref	Budget Year 2026/27					
		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	–	–	285 409		–	285 409
Chief Whip							–
Executive Mayor		–	30 936	321 908		–	352 844
Deputy Executive Mayor		–	–	285 409		–	285 409
Executive Committee		–	–	537 103		–	537 103
Total for all other councillors		–	6 223	1 144 062		–	1 150 285
Total Councillors	8	**–**	**37 159**	**2 573 891**	**–**	**–**	**2 611 051**
Senior Managers of the Municipality	5						
Senior Management		464 922	124 094	75 161		–	664 177
Senior Management		429 089	24 118	47 210		–	500 417
List of each offical with packages >= senior manager							
Senior Management		429 618	761	–		–	430 379
Senior Management		388 852	91 395	174 000		–	654 247
Senior Management		322 384	80 156	114 521		–	517 061
							–
							–
							–
							–
							–
							–
							–
Total Senior Managers of the Municipality		2 034 866	320 524	410 892	–	–	2 766 282
A Heading for Each Entity							
List each member of board by designation							
							–
							–
							–
							–
							–
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							–
							–
							–
							–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	8,10	**2 034 866**	**357 684**	**2 984 783**	**–**	**–**	**5 377 333**

WC013 Bergrivier - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M04 October

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source																
Property rates		8 686	7 714	13 156	10 798	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	17 747	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	3 739	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	1 706	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	4 142	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	119	694	113	116	119	115	115	201	114	2 120	2 225	2 337
Interest earned - external investments		1 307	1 349	1 447	1 470	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	409	270	283	286	129	166	171	154	154	2 700	2 839	2 985
Dividends received																
Fines, penalties and forfeits		1	1	1	1	349	349	349	349	386	348	351	348	4 246	4 351	4 436
Licences and permits		2	1	11	2	2	2	1	2	1	1	1	4	20	21	22
Agency services		–	–	–	–	666	287	659	426	290	256	297	257	5 372	5 549	5 727
Transfers and Subsidies - Operational		32 331	6 489	1 718	4 184	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	4 316	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**	**48 632**	**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	5 579	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	17	–	–	–	–	–	–	–	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**	**54 228**	**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	18 110	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	464	1 017	667	684	677	677	677	648	648	8 272	8 545	8 818
Finance Charges		–	–	–	–	49	49	6 067	49	49	49	207	9 971	16 687	19 625	20 792
Bulk purchases - Electricity		839	23 358	24 933	19 289	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		–	–	–	–	1 228	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	4 448	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		–	–	–	–	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	23 826	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**	**66 136**	**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	5 997	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**	**72 134**	**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)**	**(17 906)**	**(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	234 144	224 117	217 612	209 757	199 679	184 784	184 462	175 279	242 561	220 584	172 073
Cash/cash equivalents at the month/year end:		271 425	265 211	252 049	234 144	224 117	217 612	209 757	199 679	184 784	184 462	175 279	199 923	220 584	172 073	105 908

WC013 Bergrivier - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M04 October

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	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:																				
List all operational projects grouped by Function																		–		
																		–		
																		–		
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																		–		
																		–		
Parent Operational expenditure													–	–	–	–	–	–	–	–
Entities:																				
List all Operational projects grouped by Entity																				
Entity A																		–		
Water project A																		–		
																		–		
Entity B																		–		
Electricity project B																		–		
																		–		
																		–		
																		–		
Entity Operational expenditure													–	–	–	–	–	–	–	–
Total Operational expenditure													–	–	–	–	–	–	–	–

WC013 Bergrivier - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M04 October

R thousand Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	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:																				
List all operational projects grouped by Function																				
																		–		
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																		–		
																		–		
Parent Operational expenditure												–	–	–	–	–	–	–		–
Entities:																				
List all Operational projects grouped by Entity																				
Entity A																		–		
Water project A																		–		
																		–		
Entity B																		–		
Electricity project B																		–		
																		–		
																		–		
																		–		
Entity Operational expenditure												–	–	–	–	–	–	–		–
Total Operational expenditure												–	–	–	–	–	–	–		–