

# Bergrivier Municipality



## Adjustments Budget

**2014-2015**

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# ***PART 1 – ADJUSTMENTS BUDGET***

## **Mayor's report**

The 2014/2015 MTREF was approved by Council on 27 May 2014 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

Section 72 of the MFMA stipulates that the Accounting Officer must by 25 January assess the performance of the municipality during the first half of the financial year and as part of the review; make recommendations as to whether an adjustments budget is necessary and revised projections for revenue and expenditure.

The Mid-year budget review report approved by Council on 27 January 2015 indicated the necessity for tabling an Adjustments Budget for the 2014/2015 financial year.

In terms of section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. Only the Mayor may table an adjustments budget in the municipal council and it may only be tabled within prescribed limitations as to timing or frequency. In terms of the Municipal Budget and Reporting Regulations, only one adjustment budget may be tabled in Council during the financial year, after the mid-year budget and performance assessment, but not later than 28 February.

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

### **1.1 Reasons for the adjustments budget**

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

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

#### **1.1.2 Allocations and grant adjustments**

Allocation and grant adjustments are included as a result of the approved Provincial Government Adjustments Budgets. The Provincial Adjustments budget contained changes in the following allocations made to the municipality: The Human Settlement Development Grant decrease with R 4 219 000; the following new allocations was received – R 420 000 Internal audit Services, R 100 000 Performance Management Support in terms of SDBIP, R 300 000 SCOA Impact Assessment and Costing, R 545 000 Wittewater water, R 400 000 IMQS Electricity and R 200 000 Replacement of Water meters.

The Provincial Government also approved a roll-over amount of R 216 310 for projects from the 2013/2014 financial year.

National Treasury approved the MIG roll-over of R 4 855 816.

Details of these are contained in Supporting Table SB7 Adjustments Budget - transfers and grant receipts.

### **1.1.3 Appropriate additional revenues that have become available**

The mid-year budget and performance assessment determined that additional revenue will be available for appropriation during 2014/2015 from service charges – refuse; service charges – sanitation; interest earned – external investments and traffic fines. These will be appropriated to revise or accelerate spending programs already budgeted for. Table B4 Adjustments Budget Financial Performance (revenue and expenditure)' shows that the own revenue from service charges – refuse; service charges – sanitation; service charges – other; interest earned – external investments and traffic fines are to be adjusted upwards by R 5 859 million. Expenditure adjustments will increase by R5 313 million. The largest cash-related expenditure items to be adjusted are other expenditure and bulk purchases. Details of these adjustments are contained in Table B4 Adjustments Budget Financial Performance (revenue and expenditure).

### **1.1.4 Correction of errors in the annual budget**

There were no known errors in the annual budget.

### **1.2 Recommendation to council regarding the Adjustments Budget**

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

### **1.3 Recommendation to council regarding the SDBIP**

Taking into account the impact that the adjustments budget will have on the SDBIP, it is recommended that the SDBIP be reviewed with directorates where applicable, approved by the Executive Mayor and submitted to Council for noting at the next Council meeting.

## Resolutions

### RECOMMENDATION:

[a]. that the annual adjustments budget of Bergrivier Municipality for the financial year 2014/2015, be approved:

- [i] Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
- [ii] Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
- [iii] Table B4: Adjustments Budget Financial Performance (revenue by source)
- [iv] Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
- [vi] Table B6: Budgeted Financial Position
- [vii] Table B7: Budgeted Cash Flow
- [viii] Table B8: Cash backed reserves/Accumulated surplus reconciliation
- [ix] Table B9: Asset Management
- [x] Table B10: Basic service delivery measurement
- [xi] Supporting Tables SB1 – SB 20

[b]. that the adjustments budget be submitted to the authorities and in the format as required by law

## Executive summary

### Introduction

Council review the Mid-year assessment report at a meeting on 27 January 2015 and decided to pass an adjustment budget.

### Provision of basic services

There is no negative effect of the adjustments budget on the provision of basic services.

The CFO submitted the following changes to the budget steering committee for consideration in the adjustment budget.

### Adjustment highlights

#### CAPITAL BUDGET

The following adjustments decreased the capital budget from R 49 649 000 to R 32 044 000. Projects financed out of own funds decrease by R 289 000 from R 6 043 000 to R 5 754 000. Two projects from own funds to the value of R 250 000 were moved to be funded by external loans.

All projects with an adjustment of more than R 10 000 are listed below.

Projects with less than R 10 000 adjustments decrease the Capital Budget by R 10 165 .

#### **PROJECTS FUNDED FROM CAPITAL REPLACEMENT RESERVE FUND.**

PROJECT	BUDGET 14/15	ADJUSTMENT	AJUSTMENT BUDGET 14/15
3X Vehicles for new traffic officers	540,000	-110,000	430,000
Stabilise "Wintervoor"	35,000	10,600	45,600
Diverse equipment	-	10,000	10,000
Community Hall curtains	75,000	12,600	87,600
Air conditioners offices	25,000	-12,600	12,400
Network renewals	750,000	-220,000	530,000
Fire fighting equipment	30,000	50,000	80,000
LDV X2	-	200,000	200,000
Assets from insurance claims	-	30,000	30,000
	<b>1,455,000</b>	<b>-29,400</b>	<b>1,425,600</b>

## PROJECTS FUNDED FROM GRANTS

PROJECT	FUNDING	BUDGET 14/15	ADJUSTMENT	ADJUSTMENT BUDGET 14/15
Electronic planning system	MSIG	150,000	-150,000	-
8X Wendy houses	Housing	-	127,200	127,200
Fencing of PV library	PAWK	260,000	-129,720	130,280
Tiling of LB Wernich Library	PAWK	75,000	46,000	121,000
Replace photocopiers	PAWK	40,000	-10,000	30,000
Shelves/tables/furniture libr	PAWK	73,000	87,000	160,000
Burglar Bars Library	PAWK	-	91,500	91,500
Laptops Library	PAWK	-	53,000	53,000
Firewalls on computers Libra	PAWK	-	60,000	60,000
Equipment	PAWK	-	14,000	14,000
Build new reservoir VD	MIG	8,412,000	-7,096,211	1,315,789
Upgrade water infrastrucur	MIG	1,945,000	4,018,825	5,963,825
Expansion of WWTW	MIG	-	1,154,333	1,154,333
Upgrading of sport facilities	MIG	1,717,000	-401,211	1,315,789
Water infrastructure PB	MIG	-	6,583,430	6,583,430
PV and VD Housing Project (Agent)	BEH	21,769,000	-21,769,000	-
		<b>34,441,000</b>	<b>-17,320,854</b>	<b>17,120,146</b>

## PROJECTS FUNDED FROM BORROWING

PROJECT	BUDGET 14/15	ADJUSTMENT	ADJUSTMENT BUDGET 14/15
Cleansing vehicle	700,000	-700,000	-
Replace tractor CBY 3021	250,000	-55,000	195,000
Reseal streets	2,520,000	-570,000	1,950,000
Vibrating roller	180,000	70,000	250,000
Construction of roads RDP Houses	300,000	570,000	870,000
Mechanical broom	180,000	-51,000	129,000
15 Meter cherry picker for CBY5469	450,000	261,000	711,000
Tractor	-	230,000	230,000
	<b>4,580,000</b>	<b>-245,000</b>	<b>4,335,000</b>

Funding for two projects, namely Switchgear and Pumps valued R 100 000 and Sewerage Tank on CFP 3464 valued R 150 000, change from internal funding to Borrowing.

### Operating Budget

The following adjustments were effected:

#### Revenue by Source

##### 1. Depreciation & asset impairment

Depreciation is reduced by R 1965 000. This reduction includes the actual capital expenditure of the previous year as well as on current capital projects contained in this Adjustment Budget, taking in consideration the completion date and useful life.

##### 2. Employee related costs

Employee related costs were adjusted mainly in the Technical Department. Savings on the vacancies that exist were transferred to appointment of temporary workers, as well as to provide for additional overtime and standby.

##### 3. Non Cash Provisions

The contributions for non cash provisions are increased by R 616 000 to be in line with the actuarial calculations.



#### **4. Bulk purchases**

The bulk electricity purchases increase with R 1 560 000.

#### **5. Revenue Forgone**

Revenue Forgone represents the amount by which indigent households are subsidised by the council. The number of registered indigent households have reduced and a reduction of R 2,385,000 is expected on this item.

#### **6. Debt impairment**

The contribution to debt impairment provision increases from R 700 000 to R 2 600 000. The provision for doubtful debts of R 2 500 000 in respect of fines which were not included in the original budget is now included.

#### **7. Grant Expenditure**

Grant expenses provided for in the 2014/15 budget is to be increased by R150 000 which is transferred from capital expenditure to operating expenditure.

The following additional grants received in the Provincial Adjustment Budget will be included in the operating expenses.

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Internal audit	R 420 000
Performance & SDBIP	R 100 000
SCOA Implementing	R 300 000
Electricity IMQS	R 400 000
Replace Water Meters	R 200 000
FMG (roll-over 2013/14)	R 216 310

#### **8. Other expenditure**

Individual adjustments of less than R 50 000 made to other expenses have a reduced nett effect of R 70,536.

Individual adjustments with values exceeding R 50,000 has an increased nett effect of R 212 600. See list below.

Dept	Item	Pos	Beskrywing	Bmun Dept	Budget Year 2014/15	Adjustments (Revised Budget)	Adjustment Budget 2014/15
031	110	2390	REGSKOSTE	Beplan & Ontwikkel	347,000	-100,000	247,000
061	110	2590	WAARDASIEKOSTE	Finansies	342,400	-92,400	250,000
091	110	2060	BRANDSTOF	Grond & Geboue	70,000	50,000	120,000
101	110	2100	DIENSTE	Administrasie	194,000	70,000	264,000
101	110	2370	PROFESIONELE DIENSTE	Administrasie	570,000	100,000	670,000
101	110	2390	REGSKOSTE	Administrasie	150,000	-100,000	50,000
101	110	2490	TELEFOONGELDE	Administrasie	1,300,000	-70,000	1,230,000
171	110	2370	PROFESIONELE DIENSTE	Vullis Verwydering	3,300,000	-200,000	3,100,000
171	110	2580	VULLISSAKKE	Vullis Verwydering	1,050,000	-100,000	950,000
171	120	3090	VOERTUIE	Vullis Verwydering	400,000	50,000	450,000
201	110	2320	OPLEIDING	Biblioteek	-	200,000	200,000
291	110	2080	CHEMIKALIE	Riool	190,000	-50,000	140,000
291	110	2100	DIENSTE	Riool	1,296,000	650,000	1,946,000
291	110	2280	MONSTERTOETSE	Riool	205,000	-50,000	155,000
291	110	2370	PROFESIONELE DIENSTE	Riool	300,000	-75,000	225,000
291	120	3050	NETWERKE	Riool	150,000	50,000	200,000
432	110	2100	DIENSTE	Sportgronde	559,000	-150,000	409,000
435	110	2370	PROFESIONELE DIENSTE	Vakansie Oorde	291,000	250,000	541,000
435	120	3010	GEBOU & GRONDE	Vakansie Oorde	266,000	100,000	366,000
511	110	2280	MONSTERTOETSE	Water	440,000	-180,000	260,000
511	110	2370	PROFESIONELE DIENSTE	Water	540,000	-100,000	440,000
511	120	3050	NETWERKE	Water	350,000	-50,000	300,000
551	110	2060	BRANDSTOF	Paaie	990,000	-90,000	900,000
621	110	2100	DIENSTE	Elektrisiteit	700,000	100,000	800,000
					<b>14,000,400</b>	<b>212,600</b>	<b>14,213,000</b>

## 9. Transfers and grants

On 18 November 2014, the Mayoral Committee undertook (see BKN13/11/2014) to investigate the possibility of increasing the grant allocation to Bergrivier Tourism with an amount of R 50 000 during the adjustment budget. This amount should be used exclusively for the Bergrivier Choir.

A further increase to the grant allocation of Bergrivier Tourism was also proposed for developmental projects proposed by the Berg River Canoe Marathon in the area between March 2015 and June 2015.

Because of projected savings in the Adjustment Budget, the Budget Steering Committee have decided to propose that the additional R100 000 grant be allocated to Bergrivier Tourism in accordance with Section 28 (2) d of the MFMA.

### Revenue By Source

Adjustments to the Operating Income excluding grants received has a nett increase of R 1 306 462. The list below contains details thereof :

Dept	Item	Pos	Beskrywing	Bmun Dept	Budget Year 2014/15	Adjustments	Adjustment Budget 2014/15
031	180	4170	HERSONERING	Beplan & Ontwikkel	-160,000	-40,000	-200,000
061	180	4100	EIENDOMSBELASTING	Finansies	-54,523,038	3,523,038	-51,000,000
061	180	4430	RENTE : BELEGGINGS	Finansies	-1,000,000	-1,000,000	-2,000,000
061	180	4440	RENTE : DEBITEURE	Finansies	-2,889,000	89,000	-2,800,000
171	180	4040	BESKIKBAARHEID	Vullisverwydering	-2,768,000	68,000	-2,700,000
171	180	4625	VULLIS: OORLAAISTASIE	Vullisverwydering	-50,000	-450,000	-500,000
291	180	4040	BESKIKBAARHEID	Riool	-2,147,000	47,000	-2,100,000
291	180	4450	RIOOL : HEFFINGS	Riool	-8,945,000	72,000	-8,873,000
291	180	4460	RIOOL : SUIGTENKS	Riool	-481,500	-58,500	-540,000
371	180	4050	BOETES	Verkeer	-1,000,000	-2,600,000	-3,600,000
435	180	4230	KAMPEERGELD : DAG	Vakansieoorde	-13,000	-2,000	-15,000
435	180	4240	KAMPEERGELD : HUISIES	Vakansieoorde	-1,366,000	-100,000	-1,466,000
511	180	4040	BESKIKBAARHEID	Water	-1,361,000	35,000	-1,326,000
621	180	4110	ELEKTRISITEIT : HEFFINGS	Elektrisiteit	-78,110,000	-890,000	-79,000,000
			SUBTOTAL		<b>-154,813,538</b>	<b>-1,306,462</b>	<b>-156,120,000</b>

## 1. Transfers recognised - operating

Additional grants amounting to R 1.42 million, excluding R 545 000 in respect of the Wittewater water project, was awarded to the municipality in the Provincial Adjustment Budget. The roll-over of R 216 310 was approved by Provincial Treasury.

## 2. General

The Municipality is only an agent for the provision of housing, therefore these amounts were excluded from the Capital and as well as the Operating budget.

A grant of R 545 000 published in the Provincial Gazette to the Municipality was allocated for the upgrade of the water system in Wittewater. This is also treated as an agency project, and does not form part of the Capital and Operating Budget.

## Conclusion

The Adjustments Budget increased the Original Revenue Budget with R 5 859 000 from R 226 319 000 to R 232 177 000. This increase is mainly due to additional grant funding.

The Expenditure increase of R 5 313 000 from R 231 556 000 to R 236 869 000 is mainly additional grants expenditure.

The budgeted surplus decrease from R 32 369 000 to R 15 578 000, mainly as a result of the exclusion of housing in the Operating Budget.

The capital budget has decreased by R17 605 000 from R 49 649 000 to R 32 044 000, mainly as a result of the exclusion of housing in the Capital Budget.



## Table B2 Adjustments Budget Financial Performance (standard classification)

WC013 Bergervier - Table B2 Adjustments Budget Financial Performance (standard classification) -													
Standard Description	Ref	Budget Year 2014/15										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		5	6	7	8	9	10	11	12				
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
<b>Revenue - Standard</b>													
<b>Governance and administration</b>		76,565	-	-	-	-	-	(1,762)	(1,762)	74,803	82,785	89,138	
Executive and council		14,926	-	-	-	-	-	520	520	15,446	16,720	18,184	
Budget and treasury office		60,368	-	-	-	-	-	(2,282)	(2,282)	58,086	65,340	70,172	
Corporate services		1,271	-	-	-	-	-	-	-	1,271	725	782	
<b>Community and public safety</b>		32,090	-	-	-	-	-	(17,644)	(17,644)	14,446	13,284	14,064	
Community and social services		6,154	-	-	-	-	-	-	-	6,154	5,946	6,310	
Sport and recreation		3,099	-	-	-	-	-	1,418	1,418	4,517	3,184	3,408	
Public safety		1,033	-	-	-	-	-	2,600	2,600	3,633	4,116	4,305	
Housing		21,804	-	-	-	-	-	(21,662)	(21,662)	142	38	41	
Health		-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		5,156	-	-	-	-	-	40	40	5,196	4,391	4,418	
Planning and development		711	-	-	-	-	-	40	40	751	906	655	
Road transport		4,445	-	-	-	-	-	-	-	4,445	3,485	3,763	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		150,113	-	-	-	-	-	7,888	7,888	158,001	162,186	173,715	
Electricity		83,808	-	-	-	-	-	1,790	1,790	85,598	91,375	98,592	
Water		22,053	-	-	-	-	-	14,426	14,426	36,478	23,587	25,461	
Waste water management		25,352	-	-	-	-	-	(9,719)	(9,719)	15,633	26,812	28,023	
Waste management		18,900	-	-	-	-	-	1,391	1,391	20,291	20,412	21,639	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Standard</b>	2	263,924	-	-	-	-	-	(11,478)	(11,478)	252,446	262,646	281,334	
<b>Expenditure - Standard</b>													
<b>Governance and administration</b>		53,272	-	-	-	-	-	887	887	54,159	56,228	62,008	
Executive and council		19,014	-	-	-	-	-	(492)	(492)	18,522	20,251	22,135	
Budget and treasury office		11,102	-	-	-	-	-	(187)	(187)	10,915	11,169	13,180	
Corporate services		23,156	-	-	-	-	-	1,566	1,566	24,721	24,808	26,693	
<b>Community and public safety</b>		28,304	-	-	-	-	-	2,318	2,318	30,622	33,309	35,707	
Community and social services		6,508	-	-	-	-	-	(314)	(314)	6,194	6,944	7,467	
Sport and recreation		12,142	-	-	-	-	-	(28)	(28)	12,113	13,016	14,005	
Public safety		8,462	-	-	-	-	-	2,640	2,640	11,102	12,071	12,861	
Housing		1,192	-	-	-	-	-	20	20	1,212	1,278	1,375	
Health		-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		27,763	-	-	-	-	-	(106)	(106)	27,657	28,532	30,701	
Planning and development		3,684	-	-	-	-	-	65	65	3,749	3,949	4,249	
Road transport		24,079	-	-	-	-	-	(171)	(171)	23,908	24,584	26,452	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		122,217	-	-	-	-	-	2,214	2,214	124,431	130,908	140,832	
Electricity		78,774	-	-	-	-	-	2,235	2,235	81,009	84,446	90,864	
Water		17,075	-	-	-	-	-	53	53	17,128	18,305	19,696	
Waste water management		9,427	-	-	-	-	-	520	520	9,947	10,106	10,874	
Waste management		16,941	-	-	-	-	-	(593)	(593)	16,348	18,052	19,398	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Standard</b>	3	231,556	-	-	-	-	-	5,313	5,313	236,869	248,978	269,248	
<b>Surplus/ (Deficit) for the year</b>		32,369	-	-	-	-	-	(16,791)	(16,791)	15,578	13,668	12,086	

## Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

WC013 Bergrevier - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -												
Vote Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		14,926	-	-	-	-	-	520	520	15,446	16,720	18,184
Vote 2 - Finance		60,368	-	-	-	-	-	(2,282)	(2,282)	58,086	65,340	70,172
Vote 3 - Corporate Services		14,478	-	-	-	-	-	2,742	2,742	17,220	17,263	18,036
Vote 4 - Technical Services		174,152	-	-	-	-	-	(12,458)	(12,458)	161,694	163,323	174,943
<b>Total Revenue by Vote</b>	2	<b>263,924</b>	-	-	-	-	-	<b>(11,478)</b>	<b>(11,478)</b>	<b>252,446</b>	<b>262,646</b>	<b>281,334</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		19,014	-	-	-	-	-	(492)	(492)	18,522	20,251	22,135
Vote 2 - Finance		11,102	-	-	-	-	-	(187)	(187)	10,915	11,169	13,180
Vote 3 - Corporate Services		37,212	-	-	-	-	-	4,216	4,216	41,429	42,855	45,979
Vote 4 - Technical Services		164,227	-	-	-	-	-	1,775	1,775	166,003	174,703	187,954
<b>Total Expenditure by Vote</b>	2	<b>231,556</b>	-	-	-	-	-	<b>5,313</b>	<b>5,313</b>	<b>236,869</b>	<b>248,978</b>	<b>269,248</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>32,369</b>	-	-	-	-	-	<b>(16,791)</b>	<b>(16,791)</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>

# Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
		A1	B	C	D	E	F	G	H			
<b>Revenue By Source</b>												
Property rates	2	51,740	-	-	-	-	-	(3,710)	(3,710)	48,030	55,901	60,385
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	76,927	-	-	-	-	-	4,664	4,664	81,591	83,091	89,744
Service charges - water revenue	2	18,625	-	-	-	-	-	1,724	1,724	20,348	20,039	21,589
Service charges - sanitation revenue	2	6,572	-	-	-	-	-	2,752	2,752	9,323	6,789	6,847
Service charges - refuse revenue	2	12,001	-	-	-	-	-	3,709	3,709	15,710	12,507	12,732
Service charges - other		9,550	-	-	-	-	-	(9,550)	(9,550)	-	10,431	11,305
Rental of facilities and equipment		3,207	-	-	-	-	-	102	102	3,309	3,302	3,536
Interest earned - external investments		1,000	-	-	-	-	-	1,000	1,000	2,000	1,350	1,000
Interest earned - outstanding debtors		2,889	-	-	-	-	-	(89)	(89)	2,800	3,120	3,370
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		1,005	-	-	-	-	-	2,600	2,600	3,605	4,085	4,271
Licences and permits		1,300	-	-	-	-	-	-	-	1,300	1,404	1,516
Agency services		1,958	-	-	-	-	-	-	-	1,958	2,114	2,283
Transfers recognised - operating		37,007	-	-	-	-	-	2,167	2,167	39,174	37,324	41,870
Other revenue	2	2,538	-	-	-	-	-	490	490	3,028	2,678	2,872
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>226,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,859</b>	<b>5,859</b>	<b>232,177</b>	<b>244,135</b>	<b>263,320</b>
<b>Expenditure By Type</b>												
Employee related costs		89,313	-	-	-	-	-	129	129	89,442	95,720	102,994
Remuneration of councillors		4,714	-	-	-	-	-	200	200	4,914	5,253	5,637
Debt impairment		1,903	-	-	-	-	-	3,201	3,201	5,103	5,040	5,295
Depreciation & asset impairment		17,460	-	-	-	-	-	(1,965)	(1,965)	15,495	18,717	20,140
Finance charges		10,189	-	-	-	-	-	370	370	10,559	10,814	11,610
Bulk purchases		61,025	-	-	-	-	-	1,560	1,560	62,585	65,419	70,391
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		3,070	-	-	-	-	-	100	100	3,170	3,291	3,541
Other expenditure		43,882	-	-	-	-	-	1,718	1,718	45,601	44,724	49,640
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>231,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,313</b>	<b>5,313</b>	<b>236,869</b>	<b>248,978</b>	<b>269,248</b>
<b>Surplus/(Deficit)</b>		<b>(5,237)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>546</b>	<b>546</b>	<b>(4,691)</b>	<b>(4,842)</b>	<b>(5,928)</b>
Transfers recognised - capital		37,606	-	-	-	-	-	(17,337)	(17,337)	20,269	18,510	18,014
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>32,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,791)</b>	<b>(16,791)</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>32,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,791)</b>	<b>(16,791)</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>32,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,791)</b>	<b>(16,791)</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>32,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,791)</b>	<b>(16,791)</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>

## Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC013 Bergrivier - Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		5	6	7	8	9	10	11	12	+1 2015/16	+2 2016/17	
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		400	-	-	-	-	-	-	-	400	1,100	850
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	300	-
Vote 4 - Technical Services		25,864	-	-	-	-	-	(16,823)	(16,823)	9,041	9,339	2,065
<b>Capital multi-year expenditure sub-total</b>	3	<b>26,264</b>	-	-	-	-	-	<b>(16,823)</b>	<b>(16,823)</b>	<b>9,441</b>	<b>10,739</b>	<b>2,915</b>
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		103	-	-	-	-	-	-	-	103	36	36
Vote 2 - Finance		30	-	-	-	-	-	30	30	60	30	30
Vote 3 - Corporate Services		4,430	-	-	-	-	-	9	9	4,439	3,190	3,520
Vote 4 - Technical Services		18,822	-	-	-	-	-	(821)	(821)	18,001	17,592	25,072
<b>Capital single-year expenditure sub-total</b>		<b>23,385</b>	-	-	-	-	-	<b>(783)</b>	<b>(783)</b>	<b>22,602</b>	<b>20,848</b>	<b>28,658</b>
<b>Total Capital Expenditure - Vote</b>		<b>49,649</b>	-	-	-	-	-	<b>(17,605)</b>	<b>(17,605)</b>	<b>32,044</b>	<b>31,588</b>	<b>31,573</b>
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		<b>1,972</b>	-	-	-	-	-	<b>17</b>	<b>17</b>	<b>1,989</b>	<b>2,680</b>	<b>3,050</b>
Executive and council		103	-	-	-	-	-	-	-	103	36	36
Budget and treasury office		430	-	-	-	-	-	30	30	460	1,130	880
Corporate services		1,439	-	-	-	-	-	(14)	(14)	1,426	1,514	2,134
<b>Community and public safety</b>		<b>25,584</b>	-	-	-	-	-	<b>(21,917)</b>	<b>(21,917)</b>	<b>3,667</b>	<b>4,345</b>	<b>4,448</b>
Community and social services		691	-	-	-	-	-	236	236	927	1,204	1,079
Sport and recreation		2,554	-	-	-	-	-	(456)	(456)	2,098	2,461	2,719
Public safety		570	-	-	-	-	-	(60)	(60)	510	680	650
Housing		21,769	-	-	-	-	-	(21,637)	(21,637)	132	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>3,715</b>	-	-	-	-	-	<b>297</b>	<b>297</b>	<b>4,012</b>	<b>3,950</b>	<b>4,305</b>
Planning and development		155	-	-	-	-	-	(145)	(145)	10	300	-
Road transport		3,560	-	-	-	-	-	442	442	4,002	3,650	4,305
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>18,378</b>	-	-	-	-	-	<b>3,999</b>	<b>3,999</b>	<b>22,377</b>	<b>20,613</b>	<b>19,770</b>
Electricity		4,360	-	-	-	-	-	41	41	4,401	5,455	5,432
Water		11,562	-	-	-	-	-	3,493	3,493	15,055	13,814	5,555
Waste water management		1,218	-	-	-	-	-	1,165	1,165	2,383	806	641
Waste management		1,238	-	-	-	-	-	(700)	(700)	538	538	8,142
<b>Other</b>		<b>-</b>	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>49,649</b>	-	-	-	-	-	<b>(17,605)</b>	<b>(17,605)</b>	<b>32,044</b>	<b>31,588</b>	<b>31,573</b>
<b>Funded by:</b>												
National Government		15,224	-	-	-	-	-	4,109	4,109	19,333	16,441	16,534
Provincial Government		22,382	-	-	-	-	-	(21,553)	(21,553)	829	2,070	1,480
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	127	127	127	-	-
<b>Total Capital transfers recognised</b>	4	<b>37,606</b>	-	-	-	-	-	<b>(17,317)</b>	<b>(17,317)</b>	<b>20,289</b>	<b>18,511</b>	<b>18,014</b>
<b>Public contributions &amp; donations</b>		<b>-</b>	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>		<b>6,000</b>	-	-	-	-	-	<b>(250)</b>	<b>(250)</b>	<b>5,750</b>	<b>6,050</b>	<b>5,400</b>
<b>Internally generated funds</b>		<b>6,043</b>	-	-	-	-	-	<b>(38)</b>	<b>(38)</b>	<b>6,005</b>	<b>7,027</b>	<b>8,159</b>
<b>Total Capital Funding</b>		<b>49,649</b>	-	-	-	-	-	<b>(17,605)</b>	<b>(17,605)</b>	<b>32,044</b>	<b>31,588</b>	<b>31,573</b>



## Table B6 Adjustments Budget Financial Position

WC013 Bergrivier - Table B6 Adjustments Budget Financial Position -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		26,213						(15,906)	(15,906)	10,307	16,369	28,856
Call investment deposits	1	-	-	-	-	-	-	18,012	18,012	18,012	10,000	9,000
Consumer debtors	1	43,065	-	-	-	-	-	10,293	10,293	53,358	43,062	42,468
Other debtors		524						(3,405)	(3,405)	(2,881)	(2,938)	(3,396)
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		1,406						(220)	(220)	1,186	1,086	1,034
<b>Total current assets</b>		<b>71,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,773</b>	<b>8,773</b>	<b>79,982</b>	<b>67,579</b>	<b>77,962</b>
<b>Non current assets</b>												
Long-term receivables		5,899						(2,167)	(2,167)	3,732	4,324	4,804
Investments		-						-	-	-	-	-
Investment property		14,438						(709)	(709)	13,729	13,729	13,729
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	290,958	-	-	-	-	-	(2)	(2)	290,956	301,827	311,000
Agricultural		-						-	-	-	-	-
Biological		-						-	-	-	-	-
Intangible		2,235						(336)	(336)	1,899	3,899	6,159
Other non-current assets		-						-	-	-	-	-
<b>Total non current assets</b>		<b>313,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,214)</b>	<b>(3,214)</b>	<b>310,316</b>	<b>323,778</b>	<b>335,692</b>
<b>TOTAL ASSETS</b>		<b>384,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,560</b>	<b>5,560</b>	<b>390,298</b>	<b>391,357</b>	<b>413,654</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-						-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		2,659						111	111	2,770	2,850	3,067
Trade and other payables		18,409	-	-	-	-	-	(701)	(701)	17,708	14,561	15,445
Provisions		6,186						104	104	6,290	6,873	7,621
<b>Total current liabilities</b>		<b>27,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(485)</b>	<b>(485)</b>	<b>26,768</b>	<b>24,285</b>	<b>26,133</b>
<b>Non current liabilities</b>												
Borrowing	1	49,950	-	-	-	-	-	4,926	4,926	54,876	53,546	57,616
Provisions	1	62,400	-	-	-	-	-	3,969	3,969	66,369	71,893	74,977
<b>Total non current liabilities</b>		<b>112,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,895</b>	<b>8,895</b>	<b>121,245</b>	<b>125,439</b>	<b>132,593</b>
<b>TOTAL LIABILITIES</b>		<b>139,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,409</b>	<b>8,409</b>	<b>148,013</b>	<b>149,724</b>	<b>158,726</b>
<b>NET ASSETS</b>	2	<b>245,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,850)</b>	<b>(2,850)</b>	<b>242,285</b>	<b>241,633</b>	<b>254,929</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		231,612	-	-	-	-	-	680	680	232,291	228,068	240,154
Reserves		13,523	-	-	-	-	-	(3,529)	(3,529)	9,993	13,565	13,591
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>245,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,850)</b>	<b>(2,850)</b>	<b>242,285</b>	<b>241,633</b>	<b>253,745</b>

## Table B7 Adjustments Budget Cash Flows

WC013 Bergrivier - Table B7 Adjustments Budget Cash Flows -												Budget Year	Budget Year
Description	Ref	Budget Year 2014/15									+1 2015/16	+2 2016/17	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>													
<b>Receipts</b>													
Ratepayers and other		186,387						(12,059)	(12,059)	174,328	199,527	206,317	
Government - operating	1	37,007						2,712	2,712	39,719	37,324	41,870	
Government - capital	1	37,606						106	106	37,712	29,758	27,904	
Interest		3,889						(1,889)	(1,889)	2,000	1,350	1,000	
Dividends		-						-	-	-	-	-	
<b>Payments</b>													
Suppliers and employees		(196,594)						(7,464)	(7,464)	(204,058)	(228,425)	(228,085)	
Finance charges		(6,251)						(370)	(370)	(6,621)	(10,814)	(11,610)	
Transfers and Grants	1	(3,070)						(100)	(100)	(3,170)	(3,291)	(3,541)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>58,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,063)</b>	<b>(19,063)</b>	<b>39,910</b>	<b>25,429</b>	<b>33,854</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>													
<b>Receipts</b>													
Proceeds on disposal of PPE		-						-	-	-	-	-	
Decrease (Increase) in non-current debtors		-						-	-	-	-	-	
Decrease (increase) other non-current receivables		-						2,167	2,167	2,167	(592)	(481)	
Decrease (increase) in non-current investments		-						-	-	-	-	-	
<b>Payments</b>													
Capital assets		(49,649)						17,605	17,605	(32,044)	(31,588)	(31,573)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(49,649)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,773</b>	<b>19,773</b>	<b>(29,876)</b>	<b>(32,179)</b>	<b>(32,053)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>													
<b>Receipts</b>													
Short term loans		-						-	-	-	-	-	
Borrowing long term/refinancing		6,000						(250)	(250)	5,750	6,050	5,400	
Increase (decrease) in consumer deposits		282						(393)	(393)	(111)	80	217	
<b>Payments</b>													
Repayment of borrowing		(4,860)						(66)	(66)	(4,926)	(1,330)	4,070	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(709)</b>	<b>(709)</b>	<b>713</b>	<b>4,800</b>	<b>9,686</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>10,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>10,746</b>	<b>(1,950)</b>	<b>11,487</b>	
Cash/cash equivalents at the year begin:	2	15,467						2,105	2,105	17,572	28,319	26,369	
Cash/cash equivalents at the year end:	2	26,213						2,105	2,105	28,319	26,369	37,856	

## Table B8 Cash backed reserves/accumulated surplus reconciliation

WC013 Bergrievier - Table B8 Cash backed reserves/accumulated surplus reconciliation -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	26,213	-	-	-	-	-	2,105	2,105	28,319	26,369	37,856
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>26,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,105</b>	<b>2,105</b>	<b>28,319</b>	<b>26,369</b>	<b>37,856</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		(100)	-	-	-	-	-	147	147	47	107	115
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(30,874)	-					(3,631)	(3,631)	(34,505)	(32,213)	(29,294)
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		13,523	-					(3,529)	(3,529)	9,993	13,565	13,591
<b>Total Application of cash and investments:</b>		<b>(17,451)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,014)</b>	<b>(7,014)</b>	<b>(24,465)</b>	<b>(18,540)</b>	<b>(15,587)</b>
<b>Surplus(shortfall)</b>		<b>43,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,119</b>	<b>9,119</b>	<b>52,784</b>	<b>44,909</b>	<b>53,443</b>

# Table B9 Asset Management

WC013 Bergrivier - Table B9 Asset Management -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
CAPITAL EXPENDITURE												
<b>Total New Assets to be adjusted</b>	1	40,292	-	-	-	-	-	(27,133)	(27,133)	13,159	17,110	23,471
Infrastructure - Road transport		580	-	-	-	-	-	573	573	1,153	540	1,710
Infrastructure - Electricity		2,290	-	-	-	-	-	-	-	2,290	2,290	3,570
Infrastructure - Water		8,922	-	-	-	-	-	(7,096)	(7,096)	1,826	9,130	5,500
Infrastructure - Sanitation		720	-	-	-	-	-	1,154	1,154	1,874	535	150
Infrastructure - Other		500	-	-	-	-	-	-	-	500	500	5,994
Infrastructure		13,012	-	-	-	-	-	(5,369)	(5,369)	7,643	12,995	16,924
Community		21,997	-	-	-	-	-	(21,769)	(21,769)	228	300	555
Other assets	6	4,493	-	-	-	-	-	46	46	4,539	3,115	4,782
Intangibles		790	-	-	-	-	-	(42)	(42)	748	700	1,210
<b>Total Renewal of Existing Assets to be adjusted</b>	2	9,357	-	-	-	-	-	9,528	9,528	18,885	14,478	8,102
Infrastructure - Road transport		2,580	-	-	-	-	-	(570)	(570)	2,010	2,990	2,610
Infrastructure - Electricity		1,580	-	-	-	-	-	(220)	(220)	1,360	3,100	1,620
Infrastructure - Water		2,385	-	-	-	-	-	10,602	10,602	12,987	4,629	-
Infrastructure		6,545	-	-	-	-	-	9,812	9,812	16,357	10,719	4,240
Community		1,817	-	-	-	-	-	(401)	(401)	1,416	1,912	1,940
Other assets	6	395	-	-	-	-	-	117	117	512	547	872
Intangibles		600	-	-	-	-	-	-	-	600	1,300	1,050
<b>Total Capital Expenditure to be adjusted</b>	4											
Infrastructure - Road transport		3,160	-	-	-	-	-	3	3	3,163	3,530	4,320
Infrastructure - Electricity		3,870	-	-	-	-	-	(220)	(220)	3,650	5,390	5,190
Infrastructure - Water		11,307	-	-	-	-	-	3,506	3,506	14,813	13,759	5,500
Infrastructure - Sanitation		720	-	-	-	-	-	1,154	1,154	1,874	535	150
Infrastructure - Other		500	-	-	-	-	-	-	-	500	500	6,004
Infrastructure		19,557	-	-	-	-	-	4,443	4,443	24,000	23,714	21,164
Community		23,814	-	-	-	-	-	(22,170)	(22,170)	1,644	2,212	2,495
Other assets		4,888	-	-	-	-	-	163	163	5,051	3,662	5,654
Intangibles		1,390	-	-	-	-	-	(42)	(42)	1,348	2,000	2,260
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	49,649	-	-	-	-	-	(17,605)	(17,605)	32,044	31,588	31,573
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
Infrastructure - Road transport		35,788						39	39	35,827	36,419	37,578
Infrastructure - Electricity		30,665						44	44	30,709	34,445	37,855
Infrastructure - Water		42,688						18,680	18,680	61,367	73,335	76,908
Infrastructure - Sanitation		41,478						1,306	1,306	42,784	40,786	38,211
Infrastructure - Other		13,457						117	117	13,574	12,554	16,924
Infrastructure		164,076						20,185	20,185	184,261	197,539	207,475
Community		45,766						(21,866)	(21,866)	23,900	24,560	25,385
Heritage assets		288						454	454	742	742	742
Investment properties		14,438						(709)	(709)	13,729	13,729	13,729
Other assets		80,828						1,307	1,307	82,135	79,344	78,053
Intangibles		2,235						(417)	(417)	1,818	3,540	5,504
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	307,631						(1,046)	(1,046)	306,584	319,454	330,888
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		17,460						(1,965)	(1,965)	15,495	18,717	20,140
<b>Repairs and Maintenance by asset class</b>	3	5,412						105	105	5,516	5,801	6,242
Infrastructure - Road transport		66						(5)	(5)	61	71	76
Infrastructure - Electricity		859						(49)	(49)	810	921	991
Infrastructure - Water		350						(50)	(50)	300	375	404
Infrastructure - Sanitation		150						50	50	200	161	173
Infrastructure - Other		-						-	-	-	-	-
Infrastructure		1,425						(54)	(54)	1,371	1,528	1,644
Community		2						-	-	2	2	2
Other assets	6	3,985						159	159	4,143	4,272	4,596
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		22,872						(1,860)	(1,860)	21,011	24,518	26,382
<b>% of capital exp on renewal of assets</b>		18.8%	0.0%							58.9%	45.8%	25.7%
<b>Renewal of existing assets as % of deprecn</b>		53.6%	0.0%							121.9%	77.3%	40.2%
<b>R&amp;M as a % of PPE</b>		1.8%	0.0%							1.8%	1.8%	1.9%
<b>Renewal and R&amp;M as a % of PPE</b>		4.8%	0.0%							8.0%	6.3%	4.3%

# Table B10 Basic service delivery measurement

WC013 Bergrivier - Table B10 Basic service delivery measurement -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		8400							8	8,500	8,600	
Minimum Service Level and Above sub-total		8	-	-	-	-	-	-	8	9	9	
Using public tap (< min.service level)	3	0							-	-	-	
Other water supply (< min.service level)	3,4	0							-	-	-	
No water supply		0							-	-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
<b>Total number of households</b>	5	8	-	-	-	-	-	-	8	9	9	
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		6500							6,500	6,550	6,600	
Flush toilet (with septic tank)		2030							2,030	2,040	2,050	
Chemical toilet		0							-	-	-	
Pit toilet (ventilated)		0							-	-	-	
Other toilet provisions (> min.service level)		0							-	-	-	
Minimum Service Level and Above sub-total		8,530	-	-	-	-	-	-	8,530	8,590	8,650	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
<b>Total number of households</b>	5	8,530	-	-	-	-	-	-	8,530	8,590	8,650	
<b>Energy:</b>												
Electricity (at least min. service level)		2500							2,500	2,250	2,000	
Electricity - prepaid (> min.service level)		6050							6,050	6,300	6,600	
Minimum Service Level and Above sub-total		8,550	-	-	-	-	-	-	8,550	8,550	8,600	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
<b>Total number of households</b>	5	8,550	-	-	-	-	-	-	8,550	8,550	8,600	
<b>Refuse:</b>												
Removed at least once a week (min.service)		8500							8,500	8,600	8,700	
Minimum Service Level and Above sub-total		8,500	-	-	-	-	-	-	8,500	8,600	8,700	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	
<b>Total number of households</b>	5	8,500	-	-	-	-	-	-	8,500	8,600	8,700	
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		2349							2,349	2,400	2,500	
Sanitation (free minimum level service)		2160							2,160	2,200	2,300	
Electricity/other energy (50kwh per household per month)		2349							2,349	2,400	2,500	
Refuse (removed at least once a week)		2349							2,349	2,400	2,500	
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		1,898							1,898	1,909	2,103	
Sanitation (free sanitation service)		2,865							2,865	3,403	3,968	
Electricity/other energy (50kwh per household per month)		1,183							1,183	1,268	1,364	
Refuse (removed once a week)		4,209							4,209	5,000	5,830	
<b>Total cost of FBS provided (minimum social packa</b>		10,154	-	-	-	-	-	-	10,154	11,580	13,266	
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		20000							20,000	15,000	15,000	
Water (kilolitres per household per month)		6							6	6	6	
Sanitation (kilolitres per household per month)		0							-	-	-	
Sanitation (Rand per household per month)		110.52							111	119	129	
Electricity (kw per household per month)		50							50	50	50	
Refuse (average litres per week)		0							-	-	-	
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)		2,783							2,783	2,984	3,211	
Property rates (other exemptions, reductions and rebat		-							-	-	-	
Water		1,898							1,898	1,909	2,103	
Sanitation		2,865							2,865	3,403	3,968	
Electricity/other energy		1,183							1,183	1,268	1,364	
Refuse		4,209							4,209	5,000	5,830	
<b>Total revenue cost of free services provided (total s</b>		12,938	-	-	-	-	-	-	12,938	14,564	16,476	

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Adjustments to budget assumptions**

There are no changes to the budget assumptions proposed in the adjustments budget.

### **Adjustments to the budget funding**

In terms of Section 18 of the MFMA an annual budget may only be funded from realistic anticipated revenues to be collected, cash-backed accumulated funds from previous year's surpluses and borrowed funds for funding of the capital budget. Furthermore the revenue projections must be realistic taking into account projected revenue for the current year and actual revenue collected in the previous financial year.

The following table indicates the breakdown of the Capital budget per funding source ensuring that the adjustments budget remains funded:

Description	Original Budget 2014/15	Adjusted Budget 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Funded by:</b>				
National Government	15,224,000	19,333,166	16,441,000	16,534,210
Provincial Government	22,382,000	828,615	2,070,000	1,480,000
Other transfers and grants	-	127,200	-	-
<b>Total Capital transfers recognised</b>	<b>37,606,000</b>	<b>20,288,981</b>	<b>18,511,000</b>	<b>18,014,210</b>
<b>Borrowing</b>	6,000,000	5,750,000	6,050,000	5,400,000
<b>Internally generated funds</b>	6,043,000	6,004,600	7,026,500	8,158,500
<b>Total Capital Funding</b>	<b>49,649,000</b>	<b>32,043,581</b>	<b>31,587,500</b>	<b>31,572,710</b>

## Adjustments to expenditure on allocations and grant programmes

WC013 Bergrivier - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -										
Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		31,660	-	-	-	746	746	32,407	32,735	36,601
Local Government Equitable Share		27,489				-	-	27,489	30,412	33,422
Finance Management	3	1,150				-	-	1,150	500	950
Municipal Systems Improvement		184				150	150	334	67	418
Integrated National Electrification Program(Eskom)										
Integrated National Electrification Programme (Municipal) Grant										
EPWP Incentive		1,147				-	-	1,147		
Municipal Infrastructure (MIG)		1,690				596	596	2,287	1,756	1,811
<b>Provincial Government:</b>		5,347	-	-	-	1,966	1,966	7,313	4,589	5,269
CDW - Operational Support Grant		35				-	-	35	37	39
Library Services		1,087				-	-	1,087	573	1,012
Maintenance of Proclaimed Roads	4	71				-	-	71		
Library Service: Replacement Funding For Most Vulnerable B3		4,154				(216)	(216)	3,938	3,979	4,218
Finance Management						1,036	1,036	1,036		
Municipal Infrastructure Support Grant						1,145	1,145	1,145		
Other transfers and grants [insert description]	5									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	37,007	-	-	-	2,712	2,712	39,719	37,324	41,870
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		15,224	-	-	-	4,109	4,109	19,333	17,440	17,284
Municipal Infrastructure Grant (MIG)		12,074				4,259	4,259	16,333	12,540	12,934
DME Electricity										
Integrated National Electrification Programme (Municipal) Grant		2,100				-	-	2,100	3,000	3,000
Integrated National Electrification Programme (Eskom) Grant										
Municipal Systems Improvement		750				(150)	(150)	600	900	600
Finance Management		300				-	-	300	1,000	750
<b>Provincial Government:</b>		22,382	-	-	-	(4,003)	(4,003)	18,379	12,318	10,620
Housing		21,769				(4,219)	(4,219)	17,550	11,248	9,890
Library Services		613				216	216	829	1,070	730
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	37,606	-	-	-	106	106	37,712	29,758	27,904
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		74,613	-	-	-	2,818	2,818	77,431	67,082	69,774

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

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		2	3	4	5	6	7	+1 2015/16	+2 2016/17	
R thousands		A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		31,660	-	-	-	746	746	32,407	32,735	36,601
Local Government Equitable Share		27,489				-	-	27,489	30,412	33,422
Finance Management		1,150				-	-	1,150	500	950
Municipal Systems Improvement		184				150	150	334	67	418
Integrated National Electrification Program(Eskom)		-				-	-	-		
Integrated National Electrification Programme (Municipal) Grant		-				-	-	-		
EPWP Incentive		1,147				-	-	1,147		
Municipal Infrastructure (MIG)		1,690				596	596	2,287	1,756	1,811
<b>Provincial Government:</b>		5,347	-	-	-	1,966	1,966	7,313	4,589	5,269
CDW - Operational Support Grant		35				-	-	35	37	39
Library Services		1,087				-	-	1,087	573	1,012
Maintenance of Proclaimed Roads		71				-	-	71		
Library Service: Replacement Funding For Most Vulnerable B3 Murr		4,154				(216)	(216)	3,938	3,979	4,218
Finance Management						1,036	1,036	1,036		
Municipal Infrastructure Support Grant						1,145	1,145	1,145		
Other transfers and grants [insert description]						-	-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
0										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
0										
<b>Total operating expenditure of Transfers and Grants:</b>		37,007	-	-	-	2,712	2,712	39,719	37,324	41,870
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		15,224	-	-	-	4,109	4,109	19,333	17,440	17,284
Municipal Infrastructure Grant (MIG)		12,074				4,259	4,259	16,333	12,540	12,934
DME Electricity						-	-	-		
Integrated National Electrification Programme (Municipal) Grant		2,100				-	-	2,100	3,000	3,000
Integrated National Electrification Programme (Eskom) Grant						-	-	-		
Municipal Systems Improvement		750				(150)	(150)	600	900	600
Finance Management		300				-	-	300	1,000	750
<b>Provincial Government:</b>		22,382	-	-	-	(4,003)	(4,003)	18,379	12,318	10,620
Housing		21,769				(4,219)	(4,219)	17,550	11,248	9,890
Library Services		613				216	216	829	1,070	730
[insert description]						-	-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
0										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
0										
<b>Total capital expenditure of Transfers and Grants</b>		37,606	-	-	-	106	106	37,712	29,758	27,904
<b>Total capital expenditure of Transfers and Grants</b>		74,613	-	-	-	2,818	2,818	77,431	67,082	69,774





## Adjustments to allocations or grants made by the municipality

WC013 Bergrivier - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -												Budget Year	Budget Year
Description	Ref	Budget Year 2014/15									+1 2015/16	+2 2016/17	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	6	7	8	9	10	11	12	13			
R thousands		A1	B	C	D	E	F	G	H				
<b>Cash transfers to other municipalities</b>													
[insert description]	1												
[insert description]													
[insert description]													
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>													
<b>Cash transfers to Entities/Other External Mechanisms</b>													
[insert description]	2												
[insert description]													
[insert description]													
<b>TOTAL ALLOCATIONS TO ENTITIES/EMS'</b>													
<b>Cash transfers to other Organs of State</b>													
[insert description]	3												
[insert description]													
[insert description]													
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>													
<b>Cash transfers to other Organisations</b>													
POMA	4	750								750	804	865	
Toerismeburo's: PB; PV; VD		-								-	-	-	
Toerisme: Organisasie BR		1,335								1,435	1,431	1,540	
Museums: PB & PV		380							100	380	407	438	
Museums: PV		-								-	-	-	
Museums: GV		-								-	-	-	
Museums: VD		20								20	21	23	
Museums: BR		-								-	-	-	
Sportrade: PB		34								34	36	39	
Sportrade: PV		34								34	36	39	
Sportrade: VD		34								34	36	39	
Sportrade: RH; AR; EK; GV; WW		-								-	-	-	
Sportforum		58								58	62	67	
Boland Rugby		150								150	161	173	
SPCA		100								100	107	115	
PB Gholf		-								-	-	-	
Velddrif Rolbalklub		-								-	-	-	
Bergrivier Golf		-								-	-	-	
Bergrivier Bewaring		-								-	-	-	
BEMF		112								112	120	129	
Other		-								-	-	-	
Velddrif Animal Welfare		10								10	11	12	
Piketberg Animal Welfare		15								15	16	17	
Saldanhabay water quality forum		38								38	41	44	
[insert description]													
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		<b>3,070</b>							<b>100</b>	<b>3,170</b>	<b>3,291</b>	<b>3,541</b>	
<b>TOTAL CASH TRANSFERS</b>	<b>5</b>	<b>3,070</b>							<b>100</b>	<b>3,170</b>	<b>3,291</b>	<b>3,541</b>	
<b>TOTAL TRANSFERS</b>		<b>3,070</b>							<b>100</b>	<b>3,170</b>	<b>3,291</b>	<b>3,541</b>	

## Adjustments to councilors and board members allowances and employee benefits

WC013 Bergrevier - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -											
Summary of remuneration	Ref	Budget Year 2014/15									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		A	5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		3,478							-	3,478	0.0%
Pension and UIF Contributions		323							-	323	0.0%
Medical Aid Contributions		31							-	31	0.0%
Motor Vehicle Allowance		882							-	882	0.0%
Cellphone Allowance		-						200	200	200	
Housing Allowances		-							-	-	
Other benefits and allowances		-							-	-	
<b>Sub Total - Councillors</b>		<b>4,714</b>	<b>-</b>					<b>200</b>	<b>200</b>	<b>4,914</b>	<b>4.2%</b>
<b>% increase</b>			<b>(0)</b>							<b>0</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		2,864							-	2,864	0.0%
Pension and UIF Contributions		523							-	523	0.0%
Medical Aid Contributions		133							-	133	0.0%
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance		402							-	402	0.0%
Cellphone Allowance									-	-	
Housing Allowances		258							-	258	
Other benefits and allowances		299							-	299	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,478</b>	<b>-</b>	<b>-</b>				<b>-</b>	<b>-</b>	<b>4,478</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>							<b>-</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		51,118						(1,285)	(1,285)	49,833	-2.5%
Pension and UIF Contributions		9,650						68	68	9,718	0.7%
Medical Aid Contributions		4,967						18	18	4,985	0.4%
Overtime		1,836						632	632	2,468	34.4%
Performance Bonus									-	-	
Motor Vehicle Allowance		3,385						(38)	(38)	3,347	-1.1%
Cellphone Allowance									-	-	
Housing Allowances		219						8	8	227	
Other benefits and allowances		11,769						485	485	12,254	
Payments in lieu of leave									-	-	
Long service awards		556						(178)	(178)	378	-32.0%
Post-retirement benefit obligations	5	1,334						420	420	1,754	31.4%
<b>Sub Total - Other Municipal Staff</b>		<b>84,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129</b>	<b>129</b>	<b>84,963</b>	<b>0.2%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>94,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329</b>	<b>329</b>	<b>94,356</b>	<b>0.3%</b>
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>											
		94,027	-	-	-	-	-	329	329	94,356	0.3%
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>89,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129</b>	<b>129</b>	<b>89,442</b>	<b>0.1%</b>

## Adjustments to service delivery and budget implementation plan

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue by Vote</b>																	
Vote 1 - Municipal Manager		10,881	1	-	44	9,163	-	(774)	(774)	(774)	(774)	(774)	(774)	15,446	16,720	18,184	
Vote 2 - Finance		13,630	3,611	3,717	4,107	3,693	4,027	4,217	4,217	4,217	4,217	4,217	4,217	58,086	65,340	70,172	
Vote 3 - Corporate Services		351	662	768	1,654	526	670	2,098	2,098	2,098	2,098	2,098	2,098	17,220	17,263	18,036	
Vote 4 - Technical Services		10,237	11,511	10,414	10,278	9,892	10,669	16,449	16,449	16,449	16,449	16,449	16,449	161,694	163,323	174,943	
<b>Total Revenue by Vote</b>		<b>35,099</b>	<b>15,784</b>	<b>14,899</b>	<b>16,083</b>	<b>23,275</b>	<b>15,366</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>252,446</b>	<b>262,646</b>	<b>281,334</b>	
<b>Expenditure by Vote</b>																	
Vote 1 - Municipal Manager		2,384	1,045	1,424	947	1,646	1,111	1,661	1,661	1,661	1,661	1,661	1,661	18,522	20,251	22,135	
Vote 2 - Finance		(329)	1,441	1,039	894	2,020	888	827	827	827	827	827	827	10,915	11,169	13,180	
Vote 3 - Corporate Services		2,920	2,068	2,711	2,862	3,871	2,806	4,032	4,032	4,032	4,032	4,032	4,032	41,429	42,855	45,979	
Vote 4 - Technical Services		16,683	5,406	19,766	8,353	13,401	18,753	13,940	13,940	13,940	13,940	13,940	13,940	166,003	174,703	187,954	
<b>Total Expenditure by Vote</b>		<b>21,658</b>	<b>9,960</b>	<b>24,940</b>	<b>13,056</b>	<b>20,939</b>	<b>23,559</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>236,869</b>	<b>248,978</b>	<b>269,248</b>	
<b>Surplus/ (Deficit)</b>		<b>13,441</b>	<b>5,824</b>	<b>(10,041)</b>	<b>3,027</b>	<b>2,336</b>	<b>(8,193)</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>	

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

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		24,523	3,648	3,740	4,165	12,939	4,188	3,600	3,600	3,600	3,600	3,600	3,600	74,803	82,785	89,138
Executive and council		10,881	1	-	44	9,163	-	(774)	(774)	(774)	(774)	(774)	(774)	15,446	16,720	18,184
Budget and treasury office		13,630	3,611	3,717	4,107	3,693	4,027	4,217	4,217	4,217	4,217	4,217	4,217	58,086	65,340	70,172
Corporate services		11	37	23	14	83	160	157	157	157	157	157	157	1,271	725	782
<b>Community and public safety</b>		225	502	577	1,446	359	487	1,808	1,808	1,808	1,808	1,808	1,808	14,446	13,284	14,064
Community and social services		34	29	24	1,087	24	27	822	822	822	822	822	822	6,154	5,946	6,310
Sport and recreation		187	327	476	327	217	456	421	421	421	421	421	421	4,517	3,184	3,408
Public safety		1	142	73	79	115	1	537	537	537	537	537	537	3,633	4,116	4,305
Housing		4	4	4	(46)	4	4	28	28	28	28	28	28	142	38	41
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		186	651	266	223	547	248	513	513	513	513	513	513	5,196	4,391	4,418
Planning and development		44	47	63	55	45	55	74	74	74	74	74	74	751	906	655
Road transport		142	603	204	168	502	193	439	439	439	439	439	439	4,445	3,485	3,763
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10,165	10,983	10,315	10,249	9,429	10,444	16,069	16,069	16,069	16,069	16,069	16,069	158,001	162,186	173,715
Electricity		6,786	7,447	6,623	5,963	6,050	6,437	7,715	7,715	7,715	7,715	7,715	7,715	85,598	91,375	98,592
Water		1,333	1,364	1,410	2,385	1,226	1,799	4,493	4,493	4,493	4,493	4,493	4,493	36,478	23,587	25,461
Waste water management		757	803	907	702	793	791	1,813	1,813	1,813	1,813	1,813	1,813	15,633	26,812	28,023
Waste management		1,289	1,369	1,375	1,199	1,359	1,417	2,047	2,047	2,047	2,047	2,047	2,047	20,291	20,412	21,639
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		<b>35,099</b>	<b>15,784</b>	<b>14,899</b>	<b>16,083</b>	<b>23,275</b>	<b>15,366</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>21,990</b>	<b>252,446</b>	<b>262,646</b>	<b>281,334</b>
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		4,067	3,437	4,027	3,453	5,709	4,756	4,785	4,785	4,785	4,785	4,785	4,785	54,159	56,228	62,008
Executive and council		2,384	1,045	1,424	947	1,646	1,111	1,661	1,661	1,661	1,661	1,661	1,661	18,522	20,251	22,135
Budget and treasury office		(329)	1,441	1,039	894	2,020	888	827	827	827	827	827	827	10,915	11,169	13,180
Corporate services		2,012	951	1,563	1,612	2,042	2,756	2,297	2,297	2,297	2,297	2,297	2,297	24,721	24,808	26,693
<b>Community and public safety</b>		2,209	1,758	2,021	2,148	3,056	2,104	2,888	2,888	2,888	2,888	2,888	2,888	30,622	33,309	35,707
Community and social services		509	383	402	398	620	457	571	571	571	571	571	571	6,194	6,944	7,467
Sport and recreation		967	748	904	1,026	1,463	889	1,019	1,019	1,019	1,019	1,019	1,019	12,113	13,016	14,005
Public safety		633	531	635	645	864	681	1,186	1,186	1,186	1,186	1,186	1,186	11,102	12,071	12,861
Housing		99	96	81	78	109	77	112	112	112	112	112	112	1,212	1,278	1,375
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2,311	1,763	2,288	2,357	2,896	2,386	2,276	2,276	2,276	2,276	2,276	2,276	27,657	28,532	30,701
Planning and development		243	234	246	220	357	223	371	371	371	371	371	371	3,749	3,949	4,249
Road transport		2,068	1,529	2,042	2,137	2,539	2,163	1,905	1,905	1,905	1,905	1,905	1,905	23,908	24,584	26,452
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		13,071	3,003	16,604	5,098	9,278	14,314	10,511	10,511	10,511	10,511	10,511	10,511	124,431	130,908	140,832
Electricity		9,471	926	13,784	1,999	5,664	9,806	6,560	6,560	6,560	6,560	6,560	6,560	81,009	84,446	90,864
Water		1,113	788	1,028	1,113	1,298	2,126	1,610	1,610	1,610	1,610	1,610	1,610	17,128	18,305	19,696
Waste water management		866	444	643	773	768	1,126	888	888	888	888	888	888	9,947	10,106	10,874
Waste management		1,621	844	1,149	1,213	1,547	1,256	1,453	1,453	1,453	1,453	1,453	1,453	16,348	18,052	19,398
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>		<b>21,658</b>	<b>9,960</b>	<b>24,940</b>	<b>13,056</b>	<b>20,939</b>	<b>23,559</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>236,869</b>	<b>248,978</b>	<b>269,248</b>
<b>Surplus/ (Deficit) 1.</b>		<b>13,441</b>	<b>5,824</b>	<b>(10,041)</b>	<b>3,027</b>	<b>2,336</b>	<b>(8,193)</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>1,531</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		13,270	3,192	3,245	3,153	3,259	3,374	3,089	3,089	3,089	3,089	3,089	3,089	48,030	55,901	60,385
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		6,754	7,424	6,575	5,939	6,026	6,422	7,075	7,075	7,075	7,075	7,075	7,075	81,591	83,091	89,744
Service charges - water revenue		1,316	1,347	1,377	2,355	1,195	1,797	1,827	1,827	1,827	1,827	1,827	1,827	20,348	20,039	21,589
Service charges - sanitation revenue		757	802	907	702	793	791	762	762	762	762	762	762	9,323	6,789	6,847
Service charges - refuse		1,263	1,338	1,346	1,172	1,328	1,384	1,313	1,313	1,313	1,313	1,313	1,313	15,710	12,507	12,732
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	10,431	11,305
Rental of facilities and equipment		187	326	475	284	222	596	203	203	203	203	203	203	3,309	3,302	3,536
Interest earned - external investments		118	130	142	436	182	346	108	108	108	108	108	108	2,000	1,350	1,000
Interest earned - outstanding debtors		233	258	292	88	236	291	234	234	234	234	234	234	2,800	3,120	3,370
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1	142	73	79	115	1	532	532	532	532	532	532	3,605	4,085	4,271
Licences and permits		-	-	-	-	-	-	217	217	217	217	217	217	1,300	1,404	1,516
Agency services		142	155	208	173	139	198	157	157	157	157	157	157	1,958	2,114	2,283
Transfers recognised - operational		-	-	-	-	-	-	-	-	-	-	-	39,174	39,174	37,324	41,870
Other revenue		178	211	257	195	271	166	292	292	292	292	292	292	3,028	2,678	2,872
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>24,218</b>	<b>15,325</b>	<b>14,899</b>	<b>14,577</b>	<b>13,768</b>	<b>15,366</b>	<b>15,808</b>	<b>15,808</b>	<b>15,808</b>	<b>15,808</b>	<b>15,808</b>	<b>54,983</b>	<b>232,177</b>	<b>244,135</b>	<b>263,320</b>
<b>Expenditure By Type</b>																
Employee related costs		6,899	6,294	6,742	6,770	10,437	6,675	7,604	7,604	7,604	7,604	7,604	7,604	89,442	95,720	102,994
Remuneration of councillors		398	393	390	401	398	407	421	421	421	421	421	421	4,914	5,253	5,637
Debt impairment		317	-	159	159	159	159	692	692	692	692	692	692	5,103	5,040	5,295
Depreciation & asset impairment		2,910	-	1,455	1,455	1,455	1,455	1,128	1,128	1,128	1,128	1,128	1,128	15,495	18,717	20,140
Finance charges		621	-	377	310	310	3,206	956	956	956	956	956	956	10,559	10,814	11,610
Bulk purchases		6,664	729	12,114	532	4,198	8,166	5,030	5,030	5,030	5,030	5,030	5,030	62,585	65,419	70,391
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		154	422	537	403	449	939	831	831	831	831	831	(7,057)	-	-	-
Grants and subsidies		384	28	429	9	378	29	319	319	319	319	319	319	3,170	3,291	3,541
Other expenditure		3,311	2,095	2,739	3,018	3,154	2,524	3,479	3,479	3,479	3,479	3,479	11,366	45,601	44,724	49,640
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>21,658</b>	<b>9,960</b>	<b>24,940</b>	<b>13,056</b>	<b>20,939</b>	<b>23,559</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>20,459</b>	<b>236,869</b>	<b>248,978</b>	<b>269,248</b>
<b>Surplus/(Deficit)</b>		<b>2,560</b>	<b>5,365</b>	<b>(10,041)</b>	<b>1,521</b>	<b>(7,171)</b>	<b>(8,193)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>34,523</b>	<b>(4,691)</b>	<b>(4,842)</b>	<b>(5,928)</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	20,269	20,269	18,510	18,014
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2,560</b>	<b>5,365</b>	<b>(10,041)</b>	<b>1,521</b>	<b>(7,171)</b>	<b>(8,193)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>(4,651)</b>	<b>54,792</b>	<b>15,578</b>	<b>13,668</b>	<b>12,086</b>

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

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	1																
Property rates		13,270	3,192	3,245	3,153	3,259	3,374	2,327	2,327	2,327	2,327	2,327	2,327	43,453	49,967	56,173	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		6,754	7,424	6,575	5,939	6,026	6,422	5,779	5,779	5,779	5,779	5,779	5,779	73,817	86,758	87,304	
Service charges - water revenue		1,316	1,347	1,377	2,355	1,195	1,797	1,504	1,504	1,504	1,504	1,504	1,504	18,410	21,495	21,545	
Service charges - sanitation revenue		757	802	907	702	793	791	614	614	614	614	614	614	8,435	9,108	8,656	
Service charges - refuse		1,263	1,338	1,346	1,172	1,328	1,384	1,064	1,064	1,064	1,064	1,064	1,064	14,213	15,496	14,791	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		187	326	475	284	222	596	203	203	203	203	203	203	3,309	3,302	3,536	
Interest earned - external investments		118	130	142	436	182	346	108	108	108	108	108	108	2,000	1,350	1,000	
Interest earned - outstanding debtors		233	258	292	88	236	291	234	234	234	234	234	234	2,800	3,120	3,370	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		1	142	73	79	115	1	532	532	532	532	532	532	3,605	4,085	4,271	
Licences and permits		-	-	-	-	-	-	217	217	217	217	217	217	1,300	1,404	1,516	
Agency services		142	155	208	173	139	198	157	157	157	157	157	157	1,958	2,114	2,283	
Transfer receipts - operational		10,881	459	-	1,506	9,507	-	2,804	2,804	2,804	2,804	2,804	3,349	39,719	37,324	41,870	
Other revenue		178	211	257	195	271	166	292	292	292	292	292	292	3,028	2,678	2,872	
<b>Cash Receipts by Source</b>		<b>35,099</b>	<b>15,784</b>	<b>14,899</b>	<b>16,083</b>	<b>23,275</b>	<b>15,366</b>	<b>15,833</b>	<b>15,833</b>	<b>15,833</b>	<b>15,833</b>	<b>15,833</b>	<b>16,378</b>	<b>216,047</b>	<b>238,201</b>	<b>249,187</b>	
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital		-	-	-	-	-	-	3,378	3,378	3,378	3,378	3,378	3,378	20,821	37,712	27,904	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	5,750	6,050	5,400		
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	80	217		
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	2,167	2,167	(481)		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Receipts by Source</b>		<b>35,099</b>	<b>15,784</b>	<b>14,899</b>	<b>16,083</b>	<b>23,275</b>	<b>15,366</b>	<b>19,211</b>	<b>19,211</b>	<b>19,211</b>	<b>19,211</b>	<b>19,211</b>	<b>45,116</b>	<b>261,676</b>	<b>273,497</b>	<b>282,227</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		6,899	6,294	6,742	6,770	10,437	6,675	7,604	7,604	7,604	7,604	7,604	7,604	89,442	95,720	102,994	
Remuneration of councillors		398	393	390	401	398	407	421	421	421	421	421	421	4,914	5,253	5,637	
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		621	-	377	310	310	3,206	956	956	956	956	956	(2,983)	6,621	10,814	11,610	
Bulk purchases - Electricity		6,664	320	11,892	289	3,856	7,742	4,609	4,609	4,609	4,609	4,609	4,609	58,415	60,949	65,581	
Bulk purchases - Water & Sewer		-	409	222	243	342	424	422	422	422	422	422	422	4,170	4,470	4,810	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		154	422	537	403	449	939	831	831	831	831	831	831	7,887	8,313	8,945	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		384	28	429	9	378	29	319	319	319	319	319	319	3,170	3,291	3,541	
General expenses		3,311	2,095	2,739	3,018	3,154	2,524	3,479	3,479	3,479	3,479	3,479	4,996	39,230	53,719	40,118	
<b>Cash Payments by Type</b>		<b>18,431</b>	<b>9,960</b>	<b>23,326</b>	<b>11,443</b>	<b>19,325</b>	<b>21,945</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>16,219</b>	<b>213,849</b>	<b>242,530</b>	<b>243,237</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		-	-	-	-	-	-	-	-	-	-	-	32,044	32,044	31,588	31,573	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	4,926	4,926	1,330	(4,070)	
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	111	111	-	-	
<b>Total Cash Payments by Type</b>		<b>18,431</b>	<b>9,960</b>	<b>23,326</b>	<b>11,443</b>	<b>19,325</b>	<b>21,945</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>18,640</b>	<b>53,299</b>	<b>250,930</b>	<b>275,447</b>	<b>270,740</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>16,668</b>	<b>5,824</b>	<b>(8,427)</b>	<b>4,640</b>	<b>3,949</b>	<b>(6,579)</b>	<b>571</b>	<b>571</b>	<b>571</b>	<b>571</b>	<b>571</b>	<b>(8,184)</b>	<b>10,746</b>	<b>(1,950)</b>	<b>11,487</b>	
Cash/cash equivalents at the month/year beginning:		17,572	34,241	40,065	31,637	36,278	40,227	33,648	34,219	34,790	35,360	35,931	36,502	17,572	28,319	26,369	
Cash/cash equivalents at the month/year end:		34,241	40,065	31,637	36,278	40,227	33,648	34,219	34,790	35,360	35,931	36,502	28,319	28,319	26,369	37,856	

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

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	13	-	65	65	65	65	65	65	65	400	1,100	850
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-
Vote 4 - Technical Services		-	-	-	60	108	138	1,370	1,031	1,415	1,535	1,506	1,877	9,041	9,339	2,065	
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	60	121	138	1,435	1,096	1,480	1,600	1,571	1,942	9,441	10,739	2,915	
<b>Single-year expenditure appropriation</b>																	
Vote 1 - Municipal Manager		-	-	-	-	2	-	9	18	18	18	18	18	103	36	36	
Vote 2 - Finance		-	-	4	3	-	-	4	4	11	11	11	11	60	30	30	
Vote 3 - Corporate Services		-	-	4	158	17	15	198	144	871	746	879	1,406	4,439	3,190	3,520	
Vote 4 - Technical Services		4	67	295	505	1,328	526	242	1,326	3,071	2,510	4,431	3,695	18,001	17,592	25,072	
<b>Capital single-year expenditure sub-total</b>	3	4	67	303	666	1,347	541	454	1,493	3,972	3,286	5,340	5,131	22,602	20,848	28,658	
<b>Total Capital Expenditure</b>	2	4	67	303	726	1,468	679	1,888	2,588	5,451	4,886	6,911	7,072	32,044	31,588	31,573	



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

Description	Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Standard</b>																
<b>Governance and administration</b>		-	-	5	45	104	2	193	169	176	176	343	776	1,989	2,680	3,050
Executive and council		-	-	-	-	2	-	9	18	18	18	18	18	103	36	36
Budget and treasury office		-	-	4	3	13	-	68	68	76	76	76	76	460	1,130	880
Corporate services		-	-	2	42	90	2	115	82	82	82	248	682	1,426	1,514	2,134
<b>Community and public safety</b>		-	-	24	370	10	25	176	155	1,010	757	724	416	3,667	4,345	4,448
Community and social services		-	-	-	149	-	15	100	19	26	281	247	89	927	1,204	1,079
Sport and recreation		-	-	24	221	10	10	61	123	412	462	462	313	2,098	2,461	2,719
Public safety		-	-	-	-	-	-	13	13	443	13	13	13	510	680	650
Housing		-	-	-	-	-	-	1	1	128	1	1	1	132	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	34	60	27	225	31	36	521	1,490	36	466	1,085	4,012	3,950	4,305
Planning and development		-	-	-	-	-	-	2	2	2	2	2	2	10	300	-
Road transport		-	34	60	27	225	31	35	519	1,488	35	465	1,083	4,002	3,650	4,305
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4	33	213	283	1,129	621	1,483	1,743	2,776	3,916	5,378	4,796	22,377	20,613	19,770
Electricity		2	-	169	68	1,102	345	851	650	319	299	299	299	4,401	5,455	5,432
Water		-	3	4	195	-	150	583	1,044	1,908	3,471	4,934	2,765	15,055	13,814	5,555
Waste water management		3	19	41	21	17	126	47	47	47	143	143	1,729	2,383	806	641
Waste management		-	11	-	-	9	-	3	3	503	3	3	3	538	538	8,142
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>		4	67	303	726	1,468	679	1,888	2,588	5,451	4,886	6,911	7,072	32,044	31,588	31,573

## Adjustments to capital expenditure

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		13,012	-	-	-	-	-	(5,369)	(5,369)	7,643	12,995	16,924
Infrastructure - Road transport		580	-	-	-	-	-	573	573	1,153	540	1,710
Roads, Pavements & Bridges		430	-	-	-	-	-	570	570	1,000	390	1,560
Storm water		150	-	-	-	-	-	3	3	153	150	150
Infrastructure - Electricity		2,290	-	-	-	-	-	-	-	2,290	2,290	3,570
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,290	-	-	-	-	-	-	-	2,290	2,290	3,570
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,922	-	-	-	-	-	(7,096)	(7,096)	1,826	9,130	5,500
Dams & Reservoirs		8,412	-	-	-	-	-	(7,096)	(7,096)	1,316	6,000	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		510	-	-	-	-	-	-	-	510	3,130	5,500
Infrastructure - Sanitation		720	-	-	-	-	-	1,154	1,154	1,874	535	150
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		720	-	-	-	-	-	1,154	1,154	1,874	535	150
Infrastructure - Other		500	-	-	-	-	-	-	-	500	500	5,994
Refuse		500	-	-	-	-	-	-	-	500	500	5,994
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		21,997	-	-	-	-	-	(21,769)	(21,769)	228	300	555
Parks & gardens		98	-	-	-	-	-	-	-	98	50	155
Sports Fields & stadia		50	-	-	-	-	-	-	-	50	50	50
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		80	-	-	-	-	-	-	-	80	200	350
Social rental housing		21,769	-	-	-	-	-	(21,769)	(21,769)	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,493	-	-	-	-	-	46	46	4,539	3,115	4,782
General vehicles		2,270	-	-	-	-	-	(179)	(179)	2,091	515	2,630
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		693	-	-	-	-	-	61	61	754	514	859
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		815	-	-	-	-	-	113	113	928	946	883
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		715	-	-	-	-	-	51	51	766	840	410
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	300	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		790	-	-	-	-	-	(42)	(42)	748	700	1,210
Computers - software & programming		790	-	-	-	-	-	(42)	(42)	748	700	1,210
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjus</b>	1	40,292	-	-	-	-	-	(27,133)	(27,133)	13,159	17,110	23,471

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
<b>Infrastructure</b>		6,545	-	-	-	-	-	9,812	9,812	16,357	10,719	4,240
Infrastructure - Road transport		2,580	-	-	-	-	-	(570)	(570)	2,010	2,990	2,610
Roads, Pavements & Bridges		2,520	-	-	-	-	-	(570)	(570)	1,950	2,980	2,600
Storm water		60	-	-	-	-	-	-	-	60	10	10
Infrastructure - Electricity		1,580	-	-	-	-	-	(220)	(220)	1,360	3,100	1,620
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,580	-	-	-	-	-	(220)	(220)	1,360	3,100	1,620
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,385	-	-	-	-	-	10,602	10,602	12,987	4,629	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		2,385	-	-	-	-	-	10,602	10,602	12,987	4,629	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	10
Refuse		-	-	-	-	-	-	-	-	-	-	10
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		1,817	-	-	-	-	-	(401)	(401)	1,416	1,912	1,940
Parks & gardens		100	-	-	-	-	-	-	-	100	-	-
Sports Fields & stadia		1,717	-	-	-	-	-	(401)	(401)	1,316	1,912	1,940
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		395	-	-	-	-	-	117	117	512	547	872
General v vehicles		150	-	-	-	-	-	-	-	150	-	-
Specialised v vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		25	-	-	-	-	-	-	-	25	25	25
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		170	-	-	-	-	-	117	117	287	422	597
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		50	-	-	-	-	-	-	-	50	100	250
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		600	-	-	-	-	-	-	-	600	1,300	1,050
Computers - software & programming		600	-	-	-	-	-	-	-	600	1,300	1,050
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	9,357	-	-	-	-	-	9,528	9,528	18,885	14,478	8,102

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		1,425	-	-	-	-	-	(54)	(54)	1,371	1,528	1,644
Infrastructure - Road transport		66	-	-	-	-	-	(5)	(5)	61	71	76
Roads, Pavements & Bridges		55	-	-	-	-	-	-	-	55	59	63
Storm water		11	-	-	-	-	-	(5)	(5)	6	12	13
Infrastructure - Electricity		859	-	-	-	-	-	(49)	(49)	810	921	991
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		810	-	-	-	-	-	-	-	810	868	934
Street Lighting		49	-	-	-	-	-	(49)	(49)	-	53	57
Infrastructure - Water		350	-	-	-	-	-	(50)	(50)	300	375	404
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		350	-	-	-	-	-	(50)	(50)	300	375	404
Infrastructure - Sanitation		150	-	-	-	-	-	50	50	200	161	173
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		150	-	-	-	-	-	50	50	200	161	173
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		2	-	-	-	-	-	-	-	2	2	2
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		2	-	-	-	-	-	-	-	2	2	2
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,985	-	-	-	-	-	159	159	4,143	4,272	4,596
General vehicles		1,983	-	-	-	-	-	91	91	2,074	2,125	2,287
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		465	-	-	-	-	-	(2)	(2)	463	498	536
Computers - hardware/equipment		661	-	-	-	-	-	(2)	(2)	659	708	762
Furniture and other office equipment		113	-	-	-	-	-	(3)	(3)	110	122	131
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		763	-	-	-	-	-	75	75	838	818	880
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	5,412	-	-	-	-	-	105	105	5,516	5,801	6,242



## Other Supporting documents

WC013 Bergrivier - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		54,523						(3,523)	(3,523)	51,000	58,885	63,596
less Revenue Foregone		2,783						187	187	2,970	2,984	3,211
<b>Net Property Rates</b>		<b>51,740</b>	-	-	-	-	-	<b>(3,710)</b>	<b>(3,710)</b>	<b>48,030</b>	<b>55,901</b>	<b>60,385</b>
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue		78,110						4,164	4,164	82,274	84,359	91,108
less Revenue Foregone		1,183						(500)	(500)	683	1,268	1,364
<b>Net Service charges - electricity revenue</b>		<b>76,927</b>	-	-	-	-	-	<b>4,664</b>	<b>4,664</b>	<b>81,591</b>	<b>83,091</b>	<b>89,744</b>
<b>Service charges - water revenue</b>												
Total Service charges - water revenue		20,522						1,326	1,326	21,848	21,949	23,693
less Revenue Foregone		1,898						(398)	(398)	1,500	1,909	2,103
<b>Net Service charges - water revenue</b>		<b>18,625</b>	-	-	-	-	-	<b>1,724</b>	<b>1,724</b>	<b>20,348</b>	<b>20,039</b>	<b>21,589</b>
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue		9,437						2,087	2,087	11,523	10,192	10,815
less Revenue Foregone		2,865						(665)	(665)	2,200	3,403	3,968
<b>Net Service charges - sanitation revenue</b>		<b>6,572</b>	-	-	-	-	-	<b>2,752</b>	<b>2,752</b>	<b>9,323</b>	<b>6,789</b>	<b>6,847</b>
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue		16,210						2,700	2,700	18,910	17,507	18,562
Total landfill revenue		-						-	-	-	-	-
less Revenue Foregone		4,209						(1,009)	(1,009)	3,200	5,000	5,830
<b>Net Service charges - refuse revenue</b>		<b>12,001</b>	-	-	-	-	-	<b>3,709</b>	<b>3,709</b>	<b>15,710</b>	<b>12,507</b>	<b>12,732</b>
<b>Other Revenue By Source</b>												
Admin Fee		263						-	-	263	223	223
Building Plans		400						-	-	400	432	467
Cemeteries		240						-	-	240	259	280
Fire Station		3						-	-	3	3	3
Insurance Claims		89						-	-	89	96	104
Landfill revenue		50						450	450	500	54	58
New Connections		338						-	-	338	365	393
Photo Copies		38						-	-	38	41	44
Private Works		5						-	-	5	5	5
Reconnection Fees		1						-	-	1	1	1
Refuse Bags		1						-	-	1	1	1
Rezoning		160						40	40	200	173	187
Search Fee		1						-	-	1	1	1
Sundries		888						-	-	888	958	1,034
Surplus Cash		1						-	-	1	1	1
Traders		60						-	-	60	65	70
Other revenue	3	-						-	-	-	-	-
<b>Total 'Other' Revenue</b>	1	<b>2,538</b>	-	-	-	-	-	<b>490</b>	<b>490</b>	<b>3,028</b>	<b>2,678</b>	<b>2,872</b>
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		56,620						(1,285)	(1,285)	55,335	60,699	65,312
Pension and UIF Contributions		10,184						68	68	10,252	10,917	11,747
Medical Aid Contributions		5,100						18	18	5,118	5,467	5,883
Overtime		1,835						632	632	2,467	1,967	2,117
Performance Bonus		-						-	-	-	-	-
Motor Vehicle Allowance		3,787						(38)	(38)	3,749	4,060	4,368
Cellphone Allowance		-						-	-	-	-	-
Housing Allowances		477						8	8	485	511	550
Other benefits and allowances		8,520						485	485	9,005	9,132	9,827
Payments in lieu of leave		493						-	-	493	528	569
Long service awards		963						(178)	(178)	785	1,007	1,083
Post-retirement benefit obligations	4	1,334						420	420	1,754	1,430	1,539
<b>sub-total</b>		<b>89,313</b>	-	-	-	-	-	<b>129</b>	<b>129</b>	<b>89,442</b>	<b>95,720</b>	<b>102,994</b>
Less: Employees costs capitalised to PPE		-						-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>89,313</b>	-	-	-	-	-	<b>129</b>	<b>129</b>	<b>89,442</b>	<b>95,720</b>	<b>102,994</b>

<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		17,460						(1,965)	(1,965)	15,495	18,717	20,140
Lease amortisation		-						-	-	-	-	-
Capital asset impairment		-						-	-	-	-	-
Depreciation resulting from revaluation of PPE		-						-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	<b>17,460</b>	-	-	-	-	-	<b>(1,965)</b>	<b>(1,965)</b>	<b>15,495</b>	<b>18,717</b>	<b>20,140</b>
<b>Bulk purchases</b>												
Electricity		56,855						1,560	1,560	58,415	60,949	65,581
Water		4,170						-	-	4,170	4,470	4,810
<b>Total bulk purchases</b>	1	<b>61,025</b>	-	-	-	-	-	<b>1,560</b>	<b>1,560</b>	<b>62,585</b>	<b>65,419</b>	<b>70,391</b>
<b>Other Expenditure By Type</b>												
Repairs and maintenance		5,412						105	105	5,516	5,801	6,242
Collection costs		-						-	-	-	-	-
Contributions to 'other' provisions		-						-	-	-	-	-
Consultant fees		-						-	-	-	-	-
Audit fees		2,889						-	-	2,889	3,097	3,332
General expenses	3,5	-						-	-	-	-	-
Advertisement		626						25	25	651	673	724
Bank Charges		372						-	-	372	399	430
Books		37						6	6	43	40	43
Cemetery		3						-	-	3	3	3
Chemicals		730						(55)	(55)	675	792	852
Clinics		-						-	-	-	-	-
Contributions to/from Reserves		-						-	-	-	-	-
Election Costs		-						-	-	-	-	-
Employee Benefits		-						-	-	-	-	-
Entertainment		329						(7)	(7)	322	326	350
Fuel		3,178						(75)	(75)	3,103	3,385	3,642
Impact Studies		648						(230)	(230)	418	695	747
Insurance		1,204						(5)	(5)	1,199	1,286	1,384
Internal Charges		263						-	-	263	282	298
Legal Fees		882						(200)	(200)	682	945	1,017
Licensing		751						(36)	(36)	715	759	816
Lost Books		16						-	-	16	17	18
Marketing		-						-	-	-	-	-
Materials		1,224						51	51	1,275	1,322	1,423
Membership Fees		888						(6)	(6)	882	952	1,024
Old Items		-						-	-	-	-	-
Other Operating Grant Expenditure		2,936						1,786	1,786	4,722	1,054	2,641
Planning and Development		68						(10)	(10)	58	73	78
Postage		568						-	-	568	609	656
PPE		-						-	-	-	-	-
Printing		282						(2)	(2)	281	281	303
Professional Fees		7,895						(8)	(8)	7,887	8,313	8,945
Projects		70						-	-	70	75	81
Protective Clothing		425						(8)	(8)	417	487	524
Refuse Bags		1,071						(100)	(100)	971	1,148	1,235
Rent Buildings		-						-	-	-	-	-
Rent Equipment		296						1	1	297	288	310
RSC Levies		-						-	-	-	-	-
Services		4,320						676	676	4,996	4,770	5,133
Sport Fields		131						-	-	131	139	150
Stationary		650						16	16	666	715	769
Street Lightning		-						-	-	-	-	-
Sundries		756						(52)	(52)	705	821	883
Telephone Costs		1,936						(277)	(277)	1,659	1,875	2,033
Tools		171						15	15	186	189	203
Traffic Signs		180						3	3	183	193	208
Training		1,363						183	183	1,546	1,507	1,622
Travel and Entertainment		851						19	19	870	913	982
Trees		30						(2)	(2)	28	32	35
Unions		60						-	-	60	64	69
Valuations		342						(92)	(92)	250	367	395
Vertilizer		32						(4)	(4)	28	34	37
<b>Total Other Expenditure</b>	1	<b>43,882</b>	-	-	-	-	-	<b>1,718</b>	<b>1,718</b>	<b>45,601</b>	<b>44,724</b>	<b>49,640</b>

WC013 Bergrievier - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -												
Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjsts.	Adjsts.	Budget	Budget	Budget
		4	5	6	7	8	9	10	11			
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits < 90 days		-						18,012	18,012	18,012	10,000	9,000
Other current investments > 90 days		-						-	-	-	-	-
<b>Total Call investment deposits</b>	1	-	-	-	-	-	-	18,012	18,012	18,012	10,000	9,000
<b>Consumer debtors</b>												
Consumer debtors		57,694						9,810	9,810	67,504	62,248	66,948
Less: provision for debt impairment		14,629	-	-	-	-	-	(483)	(483)	14,146	19,186	24,481
<b>Total Consumer debtors</b>	1	43,065	-	-	-	-	-	10,293	10,293	53,358	43,062	42,468
<b>Debt impairment provision</b>												
Balance at the beginning of the year		13,167						(3,683)	(3,683)	9,483	14,146	19,186
Contributions to the provision		1,462						3,201	3,201	4,663	5,040	5,295
Bad debts written off		-						-	-	-	-	-
<b>Balance at end of year</b>		14,629	-	-	-	-	-	(483)	(483)	14,146	19,186	24,481
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (ex cl. finance leases)		418,296						(4,990)	(4,990)	413,306	442,894	472,207
Leases recognised as PPE	2	590						216	216	806	806	806
Less: Accumulated depreciation		127,928						(4,772)	(4,772)	123,156	141,873	162,013
<b>Total Property, plant &amp; equipment</b>	1	290,958	-	-	-	-	-	(2)	(2)	290,956	301,827	311,000
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		-							-	-	-	-
Current portion of long-term liabilities		-							-	-	-	-
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>												
Creditors		18,109						(3,137)	(3,137)	14,971	10,951	11,770
Unspent conditional grants and receipts		(100)						147	147	47	107	115
VAT		400						2,290	2,290	2,690	3,503	3,559
<b>Total Trade and other payables</b>	1	18,409	-	-	-	-	-	(701)	(701)	17,708	14,561	15,445
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	49,800						4,837	4,837	54,637	53,386	57,443
Finance leases (including PPP asset element)		150						89	89	239	161	173
<b>Total Non current liabilities - Borrowing</b>		49,950	-	-	-	-	-	4,926	4,926	54,876	53,546	57,616
<b>Provisions - non current</b>												
Retirement benefits		31,400						6,783	6,783	38,183	38,661	39,219
List other major items		-						-	-	-	-	-
Refuse landfill site rehabilitation		31,000						(2,815)	(2,815)	28,185	33,232	35,758
Other		-						-	-	-	-	-
<b>Total Provisions - non current</b>		62,400	-	-	-	-	-	3,969	3,969	66,369	71,893	74,977
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		200,000						17,451	17,451	217,451	232,291	228,068
Appropriations to Reserves		(6,800)						20	20	(6,780)	(7,027)	(8,159)
Transfers from Reserves		6,043						-	-	6,043	7,027	8,159
Depreciation offsets		-						-	-	-	-	-
Other adjustments		32,369						(16,791)	(16,791)	15,578	(4,224)	12,086
<b>Accumulated Surplus/(Deficit)</b>	1	231,612	-	-	-	-	-	680	680	232,291	228,068	240,154
<b>Reserves</b>												
Housing Development Fund		316						121	121	437	358	384
Capital replacement		13,207						(3,650)	(3,650)	9,557	13,207	13,207
Self-insurance		-						-	-	-	-	-
Other reserves (list)		-						-	-	-	-	-
Revaluation		-						-	-	-	-	-
<b>Total Reserves</b>	2	13,523	-	-	-	-	-	(3,529)	(3,529)	9,993	13,565	13,591
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	245,134	-	-	-	-	-	(2,850)	(2,850)	242,285	241,633	253,745



WC013 Bergrivier - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -												
Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>Vote 1 - Municipal Manager</b>												
<b>Office of the MM</b>												
<i>The percentage of a municipality's capital budget</i>	% Capital budget spent	0.95							0.95	0.95	0.95	0.95
<i>Improve staff productivity and responsiveness</i>	No of Leadership Forum	4							4	4	4	4
<i>Convene a Councillor and Senior Management</i>	No of strategic planning	1							1	1	1	1
<b>Internal audit</b>												
<b>Audit</b>												
<i>Achieve an unqualified audit without matters</i>	No of matters (no	3							3	3	0	0
<i>Development of a risk based audit plan (MFMA -</i>	No of approved risk	1							1	1	1	1
<i>Compliance with laws and regulations</i>	% Compliance level as	1							1	1	1	1
<b>Strategic services</b>												
<b>Public participation</b>												
<i>Quarterly ward committee meetings /</i>	No of meetings /	1							1	1		
<i>Develop a revised public participation policy by</i>	No of policies developed	28							28	28	70	70
<b>Biodiversity / Climate change</b>												
<i>Co-ordinate entry for Greenest Town Competition</i>	No of submitted entry	1							1	1	1	1
<i>Implement 2 environmental initiatives by 30 June</i>	No of initiatives	2							2	2	2	2
<b>Communication</b>												
<i>Communicate with the public through printed</i>	No of editions	8							8	8	8	8
<i>Client services</i>												
<i>Undertake an Annual Customer Service</i>	No of customer service	1							1	1	1	1
<b>LED</b>												
<i>Develop a short -medium term LED Strategy with</i>	No of strategies	1							1	1		
<b>Social development</b>												
<i>Implement 2 social initiatives by 30 June</i>	No of initiatives	2							2	2	2	2
<i>Develop a local youth development strategy</i>	No of strategies	1							1	1		
<b>Vote 2 - Finance</b>												
<b>Financial management</b>												
<b>Budget and treasury</b>												
<i>Submit monthly Section 71 Report in terms of the</i>	No of reports submitted	12							12	12	12	12
<b>Supply chain</b>												
<i>Implement a centralised SCM Unit from 1 July</i>	% of orders placed in	1							1	1	1	1
<b>Debtors</b>												
<i>Improve credit control through the institution of</i>	% of non exchange	1							1	1	1	1
<i>Improve debtor management and revenue</i>	% Debt recovery rate	1.03							1.03	1.03	1.03	1.03
<i>Investigate alternative methods of debt</i>	No of approved	1							1	1		
<b>Financial sustainability</b>												
<i>the percentage of a municipality's capital budget</i>	% Capital budget spent	0.95							0.95	0.95	0.95	0.95
<i>Compile long term financial plan by 30 December</i>	No of plans approved	1							1	1		
<b>Financial systems</b>												
<i>Monthly bank reconciliations within 60 days of</i>	No of Bank	12							12	12	12	12
<i>Submit monthly VAT reconciliations of all VAT</i>	No of VAT	12							12	12	12	12
<b>Vote 3 - Corporate Services</b>												
<b>Community Services</b>												
<b>Public safety</b>												
<i>Increase actual income from traffic fines to 30%</i>	% actual income from	0.3							0.3	0.3	0.3	0.3
<i>Develop and implement a law enforcement</i>	No of approved	1							1	1		
<b>Implement the Corporate Disaster</b>												
<i>Implement the Corporate Disaster</i>	No of Corporate Disaster	5							5	5		
<b>Sport development</b>												
<i>Compile a Sport Master Plan by December</i>	No of plans approved	1							1	1		
<b>Fully utilise MIG conditional grant to upgrade</b>												
<b>Libraries</b>												
<i>Fully utilise conditional operational library grant</i>	% of library grant spent	1							1	1	1	1
<b>Resorts</b>												
<i>Review revenue enhancement plan for resorts</i>	No of revised revenue	1							1	1	1	1
<b>Administration</b>												
<b>Administration</b>												
<i>the percentage of a municipality's capital budget</i>	% Capital budget spent	0.95							0.95	0.95	0.95	0.95
<b>IT</b>												
<i>Implement SITA Report recommendations on</i>	% MSIG funds spent on	1							1	1		
<b>Planning and development</b>												
<b>Planning</b>												
<i>Develop SPLUMA by-law by 30 March</i>	No of approved by-laws	1							1	1	1	1
<b>Human resource management</b>												
<b>Human resource management</b>												
<i>Submit quarterly report on human resource</i>	No of HR Reports	4							4	4	4	4
<i>Employment equity</i>												
<i>Develop a strategy that will enhance the</i>	No of approved	1							1	1		
<b>Skills development</b>												
<i>the percentage of a municipality's budget actually</i>	% of the Municipalities	1							1	1	1	1

Vote 4 - Technical											
Civil engineering services											
Water											
The percentage of households with access to	No of HH that meet	8472						8472	8472	8472	8472
Restrict water losses to 11%	% water losses	0.11						0.11	0.11	0.11	0.11
Build new reservoir (Veldrif) (Phase 1)	% MIG Funding spent on	1						1	1	0	0
Upgrade Water infrastructure (Porterville) (Phase 1)	% MIG Funding spent on	1						1	1	1	0
Waste Management											
The percentage of households with access to	No of HH that meet	8500						8500	8500	8500	8500
Reduce the volume of household waste	% reduction in the cost of	0.1						0.1	0.1	0.1	0.1
Closure of landfill sites	No of maintenance plans	4						4	4	0	0
Sanitation											
The percentage of households with access to	No of HH that meet	8530						8530	8530	8530	8530
Complete Veldrif WWTW upgrade by 30	% MIG Funding spent on	1						1	1	1	1
Roads											
Fully utilise conditional road maintenance	% of conditional	1						1	1	1	1
Infrastructure maintenance and development											
The percentage of a municipality's capital budget	% Capital budget spent	0.95						0.95	0.95	0.95	0.95
Fully utilise MIG conditional grant to upgrade	% of MIG conditional	1						1	1	1	1
Electrical Services											
Electricity											
The percentage of households with access to	No of HH that meet	8580						8580	8580	8580	8580
Restrict electricity losses to 13%	% electricity losses	0.13						0.13	0.13	0.13	0.13
Project management											
Human Settlement											
Implement Housing pipeline projects: Implement	No of units	32						32	32	-	-
Implement Housing pipeline projects: Porterville	No of units	58						58	58	-	-
Implement Housing pipeline projects: Veldrif /	No of service stands	108						108	108	-	-
EPWP											
the number of jobs created through the	Number of temporary	128 (FTE)						128 (FTE)	128 (FTE)	128 (FTE)	128 (FTE)
And so on for the rest of the Votes											

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

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
		<b>Borrowing Management</b>							
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.5%	6.4%		6.5%	0.0%	6.5%	4.9%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants	8.1%	8.1%		49.8%	0.0%	42.5%	44.6%	17.1%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves	24.4%	49.3%						
		2124.3%	530.2%		369.4%	0.0%	549.1%	394.7%	423.9%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities	167.8%	205.6%		261.3%	0.0%	298.8%	278.3%	298.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	167.8%	205.6%		1150.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	26.1%	34.5%		1.0	0.0	1.1	1.1	1.4
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	92.6%	94.0%		97.6%				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	28.3%	29.9%		21.9%	0.0%	23.3%	18.2%	16.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovored/Total Debtors > 12 Months Old	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%						
Creditors to Cash		249.9%	163.1%		70.2%	0.0%	62.5%	55.2%	40.8%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	#####	#####		12.0%				
	Total Cost of Losses (Rand '000)	4,297	6,409						
Water Distribution Losses (2)	Total Volume Losses (kℓ)	24885300.0%	23893800.0%						
	Total Cost of Losses (Rand '000)	844	889		0				
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.7%	39.1%		39.5%	0.0%	38.5%	39.2%	39.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.7%	2.6%		2.4%	0.0%	2.4%	2.4%	2.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.3%	12.9%		12.2%	0.0%	11.2%	12.1%	12.1%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	4030.6%	1208.5%		1558.9%	0.0%	1589.3%	2742.5%	2936.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.7%	38.6%		19.0%	0.0%	23.0%	17.6%	16.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	76.0%	89.0%		0.1	0.0	0.1	0.1	0.2



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

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b	9,642	11,300	15,466	26,213	-	28,319	26,369	37,856
Cash + investments at the yr end less applications - R'000	2	18(1)b	27,725	43,826	8,187	43,664	-	52,784	44,909	53,443
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(7,323)	7,627	14,446	32,369	-	15,578	13,668	12,086
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.074723652	2.9%	-6.0%	0.0%	0.0%	0.0%	1.9%	1.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	99.0%	0.0%	91.3%	97.1%	93.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	2.3%	0.3%	0.6%	1.1%	0.0%	2.9%	2.6%	2.6%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	9	18(1)c	24.4%	49.3%	57.5%	49.8%	0.0%	42.5%	44.6%	17.1%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	12.0%	11.4%	0.0%	-5.3%	-5.3%		-20.5%	-2.6%
Long term receivables % change - incr(decr)	12	18(1)a	635.9%	-25.4%	0.0%	5262.7%	5262.7%		15.9%	11.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.2%	1.9%	2.1%	1.8%	0.0%	1.8%	1.8%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)	7.9%	9.4%	0.0%	18.8%	0.0%	58.9%	45.8%	25.7%

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

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
<b>Parent municipality:</b>													
	3 x Vehicles for New Traffic Officers	AVRT0073			General vehicles	General vehicles		540	430	180	180	200	200
	1 x Vehicles for New Law				General vehicles	General vehicles		-	-	180	180	200	200
	Diverse equipment	KATR0203			Furniture and other office equipment	Furniture and other office equipment		10	10	10	10	10	10
	Tools	MATRO163			Plant & equipment	Plant & equipment		25	25	25	25	25	25
	Replace Water meters	WATRO073			Infrastructure - Water	Reticulation		100	100	100	100	120	120
	Purchase new borehole pumps	MATRO171			Plant & equipment	Plant & equipment		20	12	20	20	20	20
	Dam Safety report (Waboomspruit)	WATRO093			Infrastructure - Water	Reticulation		30	30				
	Dam safety report (Porterville Dam)	WATRO097			Infrastructure - Water	Reticulation		30	30				
	Replace Fiat Tractor: CBY 1399	AVRT0070			General vehicles	General vehicles		200	195				
	Build new reservoir (Veddrif)	WATRO098			Infrastructure - Water	Dams & Reservoirs		8,412	1,316	6,000	6,000		
	Upgrade water treatment works				Infrastructure - Water	Reticulation		-	-	2,800	2,800		
	Katvrieryp plyn	WATRO071			Infrastructure - Water	Reticulation		-	-				
	Upgrade Water infrastructure	WATRO099			Infrastructure - Water	Reticulation		1,945	5,964	4,629	4,629		
	Refurbish Boreholes	WATRO100			Infrastructure - Water	Reticulation		320	320				
	Pressure Valve (Renew)	WATRO101			Infrastructure - Water	Reticulation		120	120				
	Water Meter at Source	WATRO102			Infrastructure - Water	Reticulation		100	100	230	230	150	150
	Pumps (standby)	WATRO103			Infrastructure - Water	Reticulation		250	250	-	-	230	230
	Reservoir				Infrastructure - Water	Reticulation		-	-			5,000	5,000
	Diverse equipment	KATR0202			Furniture and other office equipment	Furniture and other office equipment		6	6	6	6	6	6
	Tools	KATR0238			Furniture and other office equipment	Furniture and other office equipment		2	2	2	2	2	2
	Refuse carts	MATRO159			Infrastructure - Other	Waste Management		-	-	-	-	10	10
	Drums and stands	KATR0265			Furniture and other office equipment	Furniture and other office equipment		30	30	30	30	30	30
	Cleansing Vehicle	AVRT0072			General vehicles	General vehicles		700	-				
	Refuse compactor				General vehicles	General vehicles		-	-			2,100	2,100
	Weighbridge (VD,PB,PV)	MATRO184			Infrastructure - Other	Waste Management		500	500	500	500	-	-
	Collection Point				Infrastructure - Other	Waste Management		-	-			2,800	2,800
	Recycling Plant				Infrastructure - Other	Waste Management		-	-			3,194	3,194
	Two-way Radios				Plant & equipment	Plant & equipment		-	-	50	50	50	50
	Equipment for Learner's Classes for Driver's Licence Test Yard for				Furniture and other office equipment	Furniture and other office equipment		-	-	100	100	-	-
	Other Buildings				Other Buildings	Other Buildings		-	-	100	100	100	100
	Diverse office furniture and equipment	KATR0261			Furniture and other office equipment	Furniture and other office equipment		45	45	19	19	19	19
	Furniture and equipment	KATR0201			Furniture and other office equipment	Furniture and other office equipment		75	75	130	130	165	165
	Upgrading of ablution blocks at				Other Buildings	Other Buildings		-	-	-	-		
	Tools and Equipment	MATRO182			Plant & equipment	Plant & equipment		5	5	10	10	5	5
	Electrical Fencing Stywelyne	OMHE0013			Other Buildings	Other Buildings		150	150				
	Upgrade Dwarskersbos Recreation				Other Buildings	Other Buildings		-	-	100	100	250	250
	Sound System for Beach Resorts				Other Buildings	Other Buildings		-	-	60	60	-	-
	Diverse equipment	KATR0200			Furniture and other office equipment	Furniture and other office equipment		5	5	5	5	5	5
	New Gully: Inlands	PAIE0109			Infrastructure - Road transport	Roads, pavements & bridges		-	-	-	-	100	100
	Storm water ditch at Noordhoek -	PAIE0121			Infrastructure - Road transport	Storm water		50	50				
	Low water bridge: Park Street	PAIE0131			Infrastructure - Road transport	Storm water		10	10	10	10	10	10
	Stabilise "Wintervoor" (Flood)	PAIE0133			Infrastructure - Road transport	Storm water		35	46	35	35	35	35
	Construction of storm water channels	PAIE0135			Infrastructure - Road transport	Storm water		75	75	75	75	75	75
	Diverse equipment	KATR0199			Furniture and other office equipment	Furniture and other office equipment		8	8	8	8	8	8
	Tools	KATR0235			Furniture and other office equipment	Furniture and other office equipment		15	15	18	18	18	18
	Telemetry at pump stations	MATRO141			Plant & equipment	Plant & equipment		-	-	-	-	120	120
	Sewerage stand by pumps	MATRO157			Infrastructure - Sanitation	Sewerage purification		-	-	-	-	150	150
	Switchgear and pumps	MATRO158			Plant & equipment	Plant & equipment		100	100	120	120	120	120
	Sedimentation tanks				Infrastructure - Sanitation	Sewerage purification		-	-	-	-		
	Fence WWTW				Infrastructure - Sanitation	Sewerage purification		-	-	60	60		
	Telemetry at WWTW				Infrastructure - Sanitation	Sewerage purification		-	-	25	25		
	Sewer line 300mm supply line Disa	RIOL0041			Infrastructure - Sanitation	Sewerage purification		420	420				
	Expansion of WWTW	RIOL0040			Infrastructure - Sanitation	Sewerage purification		-	1,154				
	Sewerage Laiplek: Oos Street	RIOL0042			Infrastructure - Sanitation	Sewerage purification		300	300	450	450		
	Replace Sewerage Tank on CFP	MATRO186			General vehicles	General vehicles		150	150				
	Toilette PV Dam	GEBO0076			Other Buildings	Other Buildings		50	50				
	Diverse office furniture and equipment	KATR0262			Furniture and other office equipment	Furniture and other office equipment		38	38	17	17	17	17

Upgrade audio visual equipment -	KATR0269	Furniture and other office equipment	Furniture and other office equipment	20	20						
Cement benches - open spaces	AVRT0057	Parks & gardens	Parks & gardens	-	-	25	25	25	25	25	25
Diverse equipment	KATR0198	Furniture and other office equipment	Furniture and other office equipment	4	4	4	4	4	4	4	4
Lawn mowers	MATR0133	Plant & equipment	Plant & equipment	50	50	90	90	90	90	90	90
Recreation areas		Parks & gardens	Parks & gardens	-	-	-	-	100	100	100	100
Irrigation - parks	MATR0181	Parks & gardens	Parks & gardens	20	20	25	25	30	30	30	30
Replace tractor (CBY 3021)	AVRT0071	General vehicles	General vehicles	250	195						
Ontspannings areas tuin	OFAS0032	Parks & gardens	Parks & gardens	100	100						
Dorp Ingange	OFAS0033	Parks & gardens	Parks & gardens	78	78						
Diverse equipment	KATR0196	Furniture and other office equipment	Furniture and other office equipment	10	10	10	10	10	10	10	10
Radios	KATR0197	Furniture and other office equipment	Furniture and other office equipment	20	20						
Reseal streets	PAIE0101	Infrastructure - Road transport	Roads, pavements & bridges	2,520	1,950	2,500	2,500	2,500	2,500	2,500	2,500
Cement ditches in Aurora	PAIE0105	Infrastructure - Road transport	Storm water	40	33	40	40	40	40	40	40
Street name curb stones	PAIE0107	Infrastructure - Road transport	Roads, pavements & bridges	50	50	50	50	50	50	50	50
Traffic calming measures (Speed	PAIE0126	Infrastructure - Road transport	Roads, pavements & bridges	30	30	-	-	60	60	60	60
Harden pavements	PAIE0127	Infrastructure - Road transport	Roads, pavements & bridges	50	50	-	-	200	200	200	200
Pave sidewalks	PAIE0129	Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	-	300	300	300	300
Tools	MATR0175	Plant & equipment	Plant & equipment	50	50	80	80	100	100	100	100
Survey and design road network:		Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	-	75	75	75	75
Vibrating roller	MATR0179	Plant & equipment	Plant & equipment	180	250						
Curb stones: Voortrekker Street		Infrastructure - Road transport	Roads, pavements & bridges	-	-	40	40	40	40	40	40
Construction of roads: RDP Houses	PAIE0134	Infrastructure - Road transport	Roads, pavements & bridges	300	870	300	300	300	300	300	300
Mechanical broom	MATR0180	Plant & equipment	Plant & equipment	180	129						
Construction of roads: Aurora		Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	-	500	500	500	500
Tracking Devices	MATR0185	General vehicles	General vehicles	130	130	130	130	130	130	130	130
Main road 529 intersection		Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	480	480				
Diverse equipment	KATR0195	Furniture and other office equipment	Furniture and other office equipment	5	12	5	5	5	5	5	5
Tools	KATR0234	Furniture and other office equipment	Furniture and other office equipment	50	43	50	50	55	55	55	55
Portable pavilions	OFAS0030	Sportsfields & stadia	Sportsfields & stadia	50	50	50	50	50	50	50	50
Upgrading of Sport Facilities	OFAS0031	Sports Fields & stadia	Sports Fields & stadia	1,717	1,316	1,912	1,912	1,940	1,940	1,940	1,940
Storage Facilities	MATR0183	Plant & equipment	Plant & equipment	30	30	20	20				
Diverse equipment	KATR0229	Furniture and other office equipment	Furniture and other office equipment	10	10						
Optiplan cabinets	KATR0233	Furniture and other office equipment	Furniture and other office equipment	-	-	10	10				
Diverse equipment	KATR0193	Furniture and other office equipment	Furniture and other office equipment	-	10						
Diverse equipment	KATR0181	Furniture and other office equipment	Furniture and other office equipment	4	4	4	4	4	4	4	4
Burglar bars at libraries (PB, VD,BJ,		Other Buildings	Other Buildings	-	-	-	-	50	50	50	50
Community Hall: curtains	KATR0263	Other Buildings	Other Buildings	75	88	65	65	60	60	60	60
Tables and chairs (Community Hall)	KATR0264	Furniture and other office equipment	Furniture and other office equipment	25	23	30	30	30	30	30	30
Tile floor (Porterville Community Hall)	GEB00074	Other Buildings	Other Buildings	80	80						
Replace fence - commonage		Other Buildings	Other Buildings	-	-	50	50	50	50	50	50
Paving Community Hall		Other Buildings	Other Buildings	-	-			25	25	25	25
Fence - Municipal stores	OMHE0011	Other Buildings	Other Buildings	50	50	100	100	100	100	100	100
Tools	MATR0172	Plant & equipment	Plant & equipment	10	10	10	10	10	10	10	10
Cutlery (Community hall)	KATR0266	Furniture and other office equipment	Furniture and other office equipment	10	8	10	10	10	10	10	10
Air conditioners - offices	KATR0267	Other Buildings	Other Buildings	25	12	25	25	25	25	25	25
Diverse equipment	KATR0185	Furniture and other office equipment	Furniture and other office equipment	30	30	30	30	30	30	30	30
Replacing outdated computers and	KATR0276	Computers - software & programming	Computers - software & programming	100	100	100	100	100	100	100	100
Upgrade of Income System to Promis <sup>2</sup>	KATR0277	Computers - software & programming	Computers - software & programming	300	300	1,000	1,000	750	750	750	750
High tension circuit breakers	ELEK0047	Infrastructure - Electricity	Transmission & Reticulation	30	30	30	30	30	30	30	30
Bulk meter replacement	ELEK0049	Infrastructure - Electricity	Transmission & Reticulation	60	60	60	60	60	60	60	60
Network strengthening	ELEK0051	Infrastructure - Electricity	Transmission & Reticulation	-	-	100	100	120	120	120	120
Strengthen CBD Network	ELEK0053	Infrastructure - Electricity	Transmission & Reticulation	50	50	50	50	60	60	60	60
Diverse equipment	KATR0183	Furniture and other office equipment	Furniture and other office equipment	10	10	10	10	12	12	12	12
Generator: Pressure towers (DKB)	MATR0121	Plant & equipment	Plant & equipment	-	-			200	200	200	200
Meter streetlights	MATR0122	Plant & equipment	Plant & equipment	30	30	30	30	30	30	30	30
Replace street lights	STLG0015	Infrastructure - Electricity	Transmission & Reticulation	80	80	100	100	120	120	120	120
Install mini - sub for increased demand		Infrastructure - Electricity	Transmission & Reticulation	-	-	320	320				
Mid block lines		Infrastructure - Electricity	Transmission & Reticulation	-	-	180	180	200	200	200	200
Canopies for cherry pickers		General vehicles	General vehicles	-	-	25	25				
High tension pole replacements	ELEK0054	Infrastructure - Electricity	Transmission & Reticulation	50	50	50	50				
15 Meter Cherry Picker for CBY 5469	MATR0178	General vehicles	General vehicles	450	711						
HT supply from main substation to		Infrastructure - Electricity	Transmission & Reticulation	-	-			100	100	100	100
Network Renewals	ELEK0059	Infrastructure - Electricity	Transmission & Reticulation	750	530	750	750	750	750	750	750
Replacing conventional electricity	ELEK0060	Infrastructure - Electricity	Transmission & Reticulation	750	750	750	750	750	750	750	750
Electrification 89 Service Sites	ELEK0061	Infrastructure - Electricity	Transmission & Reticulation	1,000	1,000						
Electrification 116 RDP Houses	ELEK0062	Infrastructure - Electricity	Transmission & Reticulation	1,100	1,100						

Bulk Services Upgrade to Monte			Infrastructure - Electricity	Transmission & Reticulation	-	-	1,500	1,500		
Albatros Development 100 RDP			Infrastructure - Electricity	Transmission & Reticulation	-	-	1,500	1,500		
Low Cost Housing			Infrastructure - Electricity	Transmission & Reticulation					3,000	3,000
Fire fighting equipment	MATR0177		Plant & equipment	Plant & equipment	30	80	70	70	100	100
Diverse equipment	KATR0278		Furniture and other office equipment	Furniture and other office equipment	5	5				
Container Library for Witewater			Other Buildings	Other Buildings	-	-	500	500		
Book Detection System	KATR0272		Furniture and other office equipment	Furniture and other office equipment	150	149	180	180	200	200
Fencing of Porterville Library	OMHE0012		Other Buildings	Other Buildings	260	130	-	-		
Tiling of LB Wernich Library	GEBO0075		Other Buildings	Other Buildings	75	121	-	-		
Replacement of photocopiers	KATR0273		Computers - software & programming	Computers - software & programming	40	30	100	100	100	100
Airconditioners	KATR0274		Furniture and other office equipment	Furniture and other office equipment	15	20				
Shelves/Tables/Office furniture for	KATR0275		Furniture and other office equipment	Furniture and other office equipment	73	160	25	25	30	30
Enlarging Dwarskersbos Library			Furniture and other office equipment	Furniture and other office equipment	-	-	225	225		
Replacing/fixing of library hall kitchen			Furniture and other office equipment	Furniture and other office equipment	-	-	40	40		
New building for Berghof Library			Furniture and other office equipment	Furniture and other office equipment	-	-	-	-	400	400
Diefwering Bib			Furniture and other office equipment	Furniture and other office equipment		92				
Laptops Bib			Computers - software & programming	Computers - software & programming		53				
Firewalls on computers Bib			Computers - software & programming	Computers - software & programming		60				
Electronic Management System for	KATR0268		Computers - software & programming	Computers - software & programming	150					
Integrated Zoning Scheme By-Law			Other assets	Other	-	-	300	300		
Housing	GEBO0050		Social rental housing	Social rental housing	21,769		-	-		
8 Wendy Houses	GEBO0072		Other Buildings	Other Buildings	-	107				
Diverse equipment	KATR0179		Plant & equipment	Plant & equipment	3	3	4	4	4	4
Tools	MATR0170		Plant & equipment	Plant & equipment	5	5	10	10	10	10
Gravel access roads - cemetery			Infrastructure - Road transport	Roads, pavements & bridges	-	-	-	-	35	35
Expansion of cemetery	GEBO0067		Cemeteries	Cemeteries	80	80	200	200	200	200
Fence new cemetery : Porterville			Cemeteries	Cemeteries			-	-	150	150
Office equipment	KATR0175		Furniture and other office equipment	Furniture and other office equipment	10	10	10	10	10	10
Photocopiers	KATR0176		Furniture and other office equipment	Furniture and other office equipment	300	293	300	300	400	400
Back-up disks			Computers - software & programming	Computers - software & programming	-	-	-	-	10	10
Upgrade IT system (SITA Report)			Computers - software & programming	Computers - software & programming	-	-	-	-	500	500
Microsoft volume Licensing	KATR0270		Computers - software & programming	Computers - software & programming	600	600	600	600	600	600
Replacement of computers	KATR0271		Computers - software & programming	Computers - software & programming	200	200	200	200	200	200
Water Infrastructure PB			Infrastructure - Water	Reticulation		6,583				
LDV x 2			General vehicles	General vehicles		200				
Trekker			General vehicles	General vehicles		230				
Toegangshek Store			Other Buildings	Other Buildings		8				
Bouplanregister Program			Computers - software & programming	Computers - software & programming		5				
Assets from Insurance claims			Furniture and other office equipment	Furniture and other office equipment		30				
Toerusting			Furniture and other office equipment	Furniture and other office equipment		14				
Diverse Behuising			Furniture and other office equipment	Furniture and other office equipment		5				



## Municipal Manager's quality certification

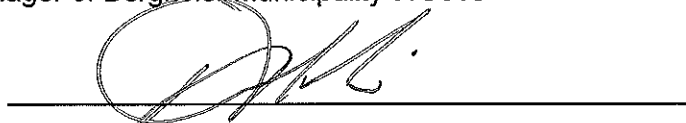
### Quality certificate

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

Print name H Linde

PP Municipal Manager of Bergrivier Municipality WC013

Signature



Date

6/2/2015